

Civil Aviation Authority of Timor-Leste, approved in annex to Decree-Law no. 8/2005, of 16 November, amended by Decree-Law no. 42/2016, of 5 October.

**Article 17.  
Implementation**

This diploma comes into force on the day immediately after its publication.

Approved by the Council of Ministers on July 3, 2019.

The Prime Minister,

\_\_\_\_\_  
**TaurMatan Ruak**

The Minister of Transport and Communications,

\_\_\_\_\_  
**Jose Agustinho da Silva**

Enacted on 12.23.2019

Publish yourself.

The President of the Republic,

\_\_\_\_\_  
**Francisco Guterres LúOlo**  
doctor

**DECREE-LAW No. 2/2020**

**January 8th**

**ORGANIC STRUCTURE OF THE AUTHORITY  
CUSTOMS**

The Customs Authority was created by Decree-Law No. 9/2017, of March 29, succeeding the Directorate-General for Customs as the service responsible for carrying out the attributions of the Ministry of Finance, related to

the control of the national customs territory and the administration of the collection of taxes and customs duties.

Decree-Law No. 9/2017, of March 29, allowed the Customs Authority to be transformed into a more modern and efficient service in the pursuit of its tasks. However, this diploma proves to be inadequate as a result of its inspiration in external models (namely in the organic structure of the Portuguese Tax and Customs Authority), not fully adapting to the Timorese reality.

It therefore becomes imperative to adapt the structure of the Customs Authority to the reality and needs of the Democratic Republic of Timor-Leste, in order to make the collection of taxes and customs fees more efficient and effective.

Through this diploma, the functions and organic units of the Customs Authority are restructured and reformulated, namely by providing the National Directorate of Operations with two Deputy Directors that will allow for a more streamlined management of its operational activity.

There is also a separation of the functions of administration and financial management and human resources management, with the aim of achieving better results through the specialization of tasks.

There is also a separation of legal and appeal functions, to ensure greater transparency and impartiality in the analysis of complaints and appeals presented by economic operators.

The specialty and complexity of the duties carried out by the Customs Authority justify the adoption of specific organization and recruitment rules, which happens, incidentally, at an international level and, in particular, in Portuguese-speaking countries with which Timor-Leste shares a legal culture. In this way, it is justified that for the recruitment of the most capable employees, for their retention and for investment in their professional development, the creation of a special career is foreseen, which will later be regulated by a specific diploma. Also for the position of top manager of the Customs Authority and, considering the technical requirement of the same, it is understood that there should be some differentiation from the general recruitment process. In this sense, it was decided to institute a process of direct choice by the Government, which will also serve to

The changes now foreseen will prepare the Customs Authority for the short and medium term challenges and contribute to the increase of public revenues necessary for the sustained development of Timor-Leste and for a better control of its territory and its borders.

So,

The Government enacts, under the terms of paragraph 3 of article 115 of the Constitution of the Republic, to be valid as law, the following:

**CHAPTER I  
GENERAL PROVISIONS**

**Article 1  
Object**

This decree-law establishes the organic structure of the Customs Authority.

**Article 2  
Nature**

1. The Customs Authority, abbreviated to AA, is a direct administration service of the State endowed with administrative autonomy.
2. The AA is directly dependent on the member of the Government responsible for the area of finance.

**Article 3  
material tasks**

1. The AA is the service responsible for carrying out the attributions of the Ministry of Finance, related to the control of the entire national customs territory for tax, economic purposes and the protection of society, namely in the context of security, the environment, culture and public health and, with the administration of the collection of taxes and customs fees.
2. Specifically, it is incumbent upon the Customs Authority to carry out the following material tasks:
  - a) Carry out customs inspections, preventing and combating fraud and tax evasion;
  - b) To control the exchange of goods and means of transport for fiscal, economic and society protection purposes, through the application of procedures and controls related to the entry, exit and movement of goods in the national customs territory;
  - c) Carry out customs inspections on people and goods, carrying out control actions, namely checks, retails, inspections, audits and inspections of people with a view to ensuring the correct application of customs and tax regulations;
  - d) Prevent and repress fraud and customs and tax evasion and illicit traffic, namely narcotics, psychotropic substances and their precursors, strategic products and other products subject to prohibitions or restrictions;
  - e) Ensure the settlement, collection and accounting of import and export duties, selective taxes on consumption and other indirect taxes committed to it;
  - f) Ensuring the application of the rules to which goods introduced into the territory are subject

customs, until they are assigned a customs destination;

- g) Guarantee the attribution of a customs destination to the goods in accordance with the legislation in force;
- h) Ensuring the collection of fees and other charges in accordance with the provisions of the Customs Code;
- i) Ensure the follow-up of all customs-related processes before the Courts;
- j) Study, propose, coordinate, execute and evaluate the customs policy programs and measures in relation to the fiscal regime of indirect taxes that are committed to it, as well as those concerning the prevention and repression of customs and fiscal fraud, guaranteeing the application of all the national and international regulation;
- k) Elaborate, promote and disseminate strategies and procedures in 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 clarifying the public, namely on the content and interpretation of customs legislation, in order to facilitate its correct compliance;
- n) Promote 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 bodies, namely through mutual assistance and coordination with the customs administrations of other States, with a view to the regular exchange of information on matters within its competence;
- p) Inform the public about the respective customs and tax obligations and support them in complying with them;
- q) Ensure participation in the work of the competent bodies and institutions of the international organizations of which Timor-Leste is a part, as well as in any national or international meeting dealing with matters of interest to the AA;
- r) Develop and manage information, control and reporting systems, using technologically evolved 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 duties assigned by law.

3. For the purposes of subparagraph c) of the previous number, the inspection action consists of:

- a) Inspect and exercise fiscal control uninterruptedly, at any place, day or time when goods are handled or intermittently, through customs inspection visits;
- b) Inspect and exercise fiscal control over the entry, stay, movement and exit of people, means of transport, cargo units and goods from border areas;
- c) Carry out searches, retails and audits and request documents and records that prove compliance with the customs law;
- d) Conduct searches of people or searches in public, private or commercial establishments, warehouses, vessels, aircraft and other means of transport or any other places, when there are well-founded reasons for suspected breach of customs law.

4. In addition to the competences referred to in the previous number, the following are prerogatives of customs officials, within the limits provided for by law:

- a) Wear identification uniforms and the AA emblem on them, as well as other legally assigned badges;
- b) Arrest in flagrante delicto, both individuals who offend them in the exercise of their functions, as well as offenders who commit acts punishable by tax laws, immediately taking them to the presence of the respective police or judicial authority;
- c) They may, in the exercise of their functions, freely enter maritime stations, aerodromes, heliports and airports, ships, aircraft and any other vehicles, as well as any areas subject to customs inspection;
- d) Request the support of the security and defense forces to assist AA employees in the fulfillment of their duty;
- e) Seize weapons, instruments, goods, means of transport, documents and any other goods that have been used to commit a customs offense or that are the object of a tax offense;
- f) Other applicable prerogatives, provided for under the terms of the law.

5. In the areas of customs jurisdiction, defined by law, the

functions referred to in paragraphs a) to d) of paragraph 2, are the exclusive competence of the AA, without prejudice to the competences in the context of criminal investigation attributed to other entities.

#### **Article 4 organizational principles**

1. The organization of the AA is governed by the following principles:

- a) Legality;
- b) Debureaucratization;
- c) Administrative deconcentration;
- d) Organizational flexibility;
- e) Valuing human resources.

2. The principle of legality implies that the activity of the AA must be guided by strict observance of the legal provisions that regulate its functions.

3. The principle of reducing bureaucracy determines that the AA should rationalize the administrative procedures related to compliance with customs obligations, through, namely, the simplification of information supports to be provided to and by economic operators.

4. The principle of deconcentration implies that the AA should tend to assign operational tasks to deconcentrated services and to central services design, planning, regulation, evaluation and control tasks, as well as operational tasks that cannot be carried out to another level.

5. The principle of flexibility determines that the AA must permanently adapt, through regulations and administrative decisions, its organizational structure to the objectives to be pursued at any given time.

6. The principle of valuing human resources implies that the AA encourages the motivation and active participation of customs officials, through their continuous training and career plans that favor performance and merit.

#### **Article 5 Collaboration duties**

1. The AA collaborates with services and organizations, national or international, that perform functions relevant to its area of expertise.

2. In carrying out the tasks referred to in article 3, the AA acts in institutional coordination with the entity responsible for collecting taxes, it also collaborates with other public services that intervene in the customs area, namely the entity responsible for quarantine as well as with the entity responsible for

inspection of economic activity and receives special cooperation from the security forces and services, with regard to the physical security of its employees, when requested.

3. The AA may establish collaboration protocols, namely with the Public Prosecutor's Office for the purposes of instructing and monitoring customs processes, with Municipal Administrations, as well as the Special Administrative Region of Oe-Cusse Ambeno.
4. The Municipal Authorities and Administrations, as well as the Special Administrative Region of Oe-Cusse Ambeno establish collaboration mechanisms with the AA, relative to the tasks carried out by its deconcentrated organic units.
5. With a view to combating corruption, increasing institutional integrity and good governance, the AA establishes protocols with the entities responsible in the area of combating corruption, to support the implementation of regular preventive actions and the preparation of the plan to combat corruption and institutional integrity.
6. The AA can create joint work teams with other services and bodies in the field of its activity.
7. The bodies and services of the State administration and other public and private entities, namely financial and banking institutions, must provide the AA with the information and cooperation requested with a view to the exercise of its functions.
8. The administrative authorities must communicate to the AA, when requested, the content of the decisions on the infractions that the AA has reported to them.

## **CHAPTER II POWERS OF AUTHORITY**

### **Article 6**

#### **Equivalent authority in the context of criminal proceedings**

1. The AA performs complementary internal security functions, under the terms set out in article 17 of the National Security Law, approved by Law no. 2/2010, of 21 April.
2. In carrying out the functions referred to in the previous number, customs officials act under the direction and under the functional dependency of the competent judicial authority.
3. The acts determined by the judicial authorities are carried out by the customs services and officials designated for this purpose by the respective hierarchical chain, within the scope of their technical autonomy.
4. AA no workers exercising the functions referred to in paragraph 1 must display their own identification card.

### **Article 7**

#### **Measures and means of coercion**

1. Within the scope of its activity, the AA uses the legally prescribed measures and under the conditions and terms of the Constitution and the Internal Security Law, not being able to impose restrictions or use coercive means beyond what is strictly necessary under the terms of the law.
2. Anyone who fails to obey due obedience, to a legitimate order or mandate, regularly communicated and issued by an agent of the AA public force, is punished under the terms of the law.
3. The inspection procedure regulation is approved by law.

## **CHAPTER III ORGANIC STRUCTURE**

### **Section I Bodies**

#### **Article 8 Bodies**

1. The AA is headed by a Commissioner.
2. The Commissioner is assisted by a Technical-Customs Council.

#### **Article 9**

##### **Commissioner of the Customs Authority**

1. The AA Commissioner is responsible for directing, planning, organizing, inspecting, controlling and disciplining all AA services, namely:
  - a) Manage the services of the AA, coordinate and direct its activity under the terms of the law and in accordance with the instructions of the member of the Government responsible for the area of finance;
  - b) Ensure the monitoring and evaluation of policies, plans, programs, budgets and procedures approved for the AA's area of competence;
  - c) Approve the administrative norms and/or instructions necessary for the functioning of the AA, including in terms of the application of customs legislation;
  - d) Decide on the application of administrative sanctions and on hierarchical remedies;
  - e) Participate in the selection process for management and leadership positions within the AA;
  - f) Exercising administrative authority over all AA personnel, including processing performance appraisals, under the terms of the law;
  - g) Promote the application of Codes of Conduct to AA employees;

- h) Implement a correct communication strategy among AA employees;
- i) Ensure the regular rotation of staff by the different bodies and services of the AA;
- j) Resolve conflicts of competence between the different services of the AA;
- k) Ensuring the exercise of competences of the National Directors in case of vacancy of position or in cases of absence or impediments;
- l) Report to the member of Government responsible for the area of finance the progress of the AA's performance, namely in terms of customs revenue and management of the AA's activity;
- m) Issuing opinions and providing technical support in its area of competence to the Government in general and, in particular, to the member of the Government responsible for the area of finance;
- n) Promoting the carrying out of evaluations of the results achieved by the AA and its organization and functioning, namely through the use of external entities with experience and credibility in the area;
- o) Submit to the member of Government responsible for the area of finance, reports with the presentation of the results of evaluations and audits to the AA by external entities;
- p) Exercising any other powers conferred upon it by law, regulation or superior decision.

2. The Commissioner is particularly responsible for:

- a) Promote the correct execution of the customs and tax policy and regulations;
- b) Care for the public interest, respecting the rights and guarantees of operators and customs tax obligations;
- c) Collaborate in the elaboration of public policies in customs and fiscal matters, preparing and presenting the necessary information to the member of the Government responsible for the finance area;
- d) Ensure, in articulation with the entities responsible in the area of combating corruption, regular preventive actions and the elaboration of the plan to combat corruption;
- e) Direct and control the services of the AA and oversee the management of resources assigned to it, in order to promote its effectiveness and efficiency and the quality of the respective services;
- f) Propose the creation and alteration of the laws and regulations necessary for the effectiveness and efficiency of the customs and fiscal system regarding the taxes administered by the AA;

- g) Perform the role of representing the AA, with national and international organizations in the customs area;
- h) Safeguard the integrity and safety of the AA's facilities and employees, based on surveillance mechanisms that safeguard the privacy of privacy and other constitutionally protected rights.

3. The Commissioner is also responsible for exercising the powers that the customs and tax legislation and other legislation attribute to him, as well as those that are delegated or sub-delegated to him.
4. As part of the fulfillment of his powers, the Commissioner is supported by an administrative support office composed of a maximum of two customs officials and a legal advisor.
5. The Commissioner may delegate, under the terms of the law, the powers provided for in subparagraphs c), f), g), h) and i) of number 1 and in subparagraphs d) and f) of number 2.
6. The Commissioner of the AA is subject to the regime governing positions of direction and leadership of services and bodies of the direct administration of the State, with the exception of the norms that regulate his selection, appointment and remuneration.
7. The AA Commissioner is chosen and appointed freely by the Government, the respective bond being regulated by a civil mandate contract to be negotiated beforehand and to be concluded after the appointment.
8. The Commissioner of the AA may, at any time and without the right to compensation, be exonerated from office and, as a result, have his civil mandate contract revoked by decision of the Government, based on serious breach of functional duties, negligence rude or substantiated negative assessment of the management, as well as if you are convicted in criminal proceedings, with a final judgment.
9. The Commissioner is replaced in his absences and impediments by whom he designates or by the Directors of the organic units of the AA in accordance with the order contained in n.º 3 of article 15.º.

#### **Article 10 Technical-Customs Council**

1. The Technical-Customs Council, depending on the Commissioner, is responsible for issuing opinions of a technical nature related to the tariff classification, origin or value of the goods raised in the act of verification of the goods or subsequent to their customs clearance.
2. The constitution and operation of the Technical-Customs Council, as well as the processing of contestation processes on the tariff classification, origin and value of goods, are regulated by ministerial diploma of the member of government responsible for the area of finance.

**Section II  
organic units**

**Subsection I  
Structure**

**Article 11  
Customs Authority Structure**

1. The Customs Authority's internal organization follows a hierarchical structure.
2. The AA is made up of central organic units and deconcentrated organic units.
3. The following central organic units are part of the AA:
  - a) The National Directorate of Operations;
  - b) The National Directorate of Risk Management;
  - c) The National Directorate of Customs Management and Compliance;
  - d) The National Directorate of Administration, Finance and Logistics;
  - 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 Informatics and Statistics Unit;
  - j) The Human Resources and Training Management Unit.
4. The Customs Authority integrates deconcentrated organic units, whose creation is carried out by ministerial diploma of the member of the Government responsible for the area of finance.

**Subsection II  
Central organic units**

**Article 12  
Functions**

The central organic units of the AA answer directly to the Commissioner, being responsible, in general, for:

- a) The preparation of decisions related to the application of customs and tax policy and laws, with the planning, coordination and control of the customs administration and the respective services;
- b) The execution of activities related to the functions of the AA or with its operation that, by law or superior decision, must be ensured at central level;

- c) The performance of operational tasks that, due to their complexity and specificity or even for reasons of effectiveness, should be centralized.

**Article 13**

**National Directorate of Operations**

1. The National Directorate of Operations, referred to in short as DNO, is responsible for ensuring the direction of all operational activity of the AA, as well as ensuring the activity related to the inspection, prevention and repression of customs and tax fraud, through decentralized services.
2. ADNO is headed by a National Director, appointed under the terms of the law, who reports directly to the Commissioner of the AA.
3. The National Director of the DNO is assisted by two Deputy Directors, the Deputy Director of Operations for Dili and the Deputy Director of Operations for Deconcentrated Customs, to whom he can delegate his powers over the services that make up his National Directorate, taking into account the respective areas of jurisdiction of the Deputy Directors.
4. Deputy Directors are equivalent to National Directors, for remuneration purposes.

**Article 14**

**National Directorate of Risk Management**

1. The National Directorate of Risk Management, referred to in short as DNDR, 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, appointed in accordance with the law.

**Article 15**

**National Directorate of Customs Management and Compliance**

1. The National Directorate of Management and Customs Compliance, referred to in short as DNGCA, is responsible for ensuring the mechanisms relating to the area of taxation, customs regulation and excise taxes.
2. The DNGCA is headed by a National Director, appointed under the terms of the law.

**Article 16**

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

1. The National Directorate of Administration, Finance and Logistics, hereinafter referred to as DNAFL, is responsible for ensuring the activity of the AA relating to the management of material resources, finances and logistics.
2. DNAFL is headed by a National Director, appointed in accordance with the law.

**Article 17.  
Internal Audit and Ethics Unit**

1. The Internal Audit and Ethics Unit, referred to in short as UAIE, is responsible for carrying out the AA's inspection and auditing actions.
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 the human, material and financial resources assigned to the AA;
  - d) Compliance with the legal provisions applicable to the AA and internal regulations and instructions;
  - e) The study and implementation of internal quality standards.
3. The UAIE is responsible for:
  - a) Preparing the AA's national internal audit plan, as well as coordinating and evaluating 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) To promote, under determination of the Commissioner, 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 measures to raise awareness and inform all AA employees about 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) Assuring other functions assigned to it by 1. law, regulation or superior determination.
4. AUAIE is headed by a Unit Director, equivalent to a National Director for all legal purposes.
5. Within the scope of the UAIE, work groups or teams may be created to carry out specific tasks, proposed by the Director of the UAIE.

**Article 18  
Legal Unit**

1. The Legal Unit, referred to as UJ for short, is responsible for providing legal technical support in the preparation of legal diplomas, as well as providing legal advice.
  2. It is incumbent upon the UJ:
    - a) Provide legal advice to the Commissioner and the 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 under the attributions 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 representation and representation in court of the AA bodies;
    - d) Support the competent authorities in the legal representation of AA workers as defendants or defendants in legal proceedings, for acts or omissions that occurred in the exercise or because of the exercise of their functions;
    - e) Collaborate with the Public Prosecutor's Office in defending the interests of the State, providing technical support as requested;
    - f) Give an opinion, under superior determination, regarding the existence of possible disciplinary responsibility of employees or possible occurrence of disciplinary infractions, based on reports presented by the services;
    - g) Ensure other functions assigned by law, regulation or superior determination.
3. The UJ is headed by a Unit Director, equivalent to the National Director for all legal purposes.
4. Within the scope of the UJ, groups or work teams can be created to carry out specific tasks, proposed by the Director of the UJ.

**Article 19.  
Resource Unit**

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

2. It is incumbent upon the UR:

- a) Instruct to monitor the complaint procedures

and other administrative procedures to ensure 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 offences;
- f) Keep up to date the files of legislation, jurisprudence and administrative guidelines relevant to the respective action;
- g) Study and propose legislative and regulatory measures;
- h) Prepare opinions and carry out studies and technical work, in the areas of its competence, whenever requested;
- i) Ensure the monitoring of administrative and tax litigation processes;
- j) Provide support and issue opinions for the purpose of analyzing and reviewing requests for appeal;
- k) Cooperate with entities dedicated to the detection and control of evasion and tax and customs fraud;
- l) Ensure other duties assigned by law, regulation or superior determination.

3. The UR is headed by a Unit Director, equivalent to the National Director for all legal purposes.

4. Within the scope of the UR, groups or work teams can be created to carry out specific tasks, proposed by the Director of the UR.

### **Article 20**

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

1. The Institutional Relations and Communication Unit, referred to in short 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 URIC to:

- a) Maintain a file system of all policies and procedures, for consultation by all public officials and the private sector;
- b) Draw up notices and promote clarifications to the public, in matters within its competence;

- c) Coordinate the Customs' international relations with other national and international entities;
  - d) Organize and keep up-to-date the collection of relevant international conventions, treaties and agreements on customs matters;
  - e) Issuing an opinion and coordinating actions for the execution of international customs cooperation and administrative mutual assistance agreements, with a direct impact on the prevention and repression of customs and tax fraud;
  - f) Advise the Commissioner in the context of international relations, specifically coordinating activities arising from the direct involvement of the AA in international organizations;
  - g) Acting 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 relating to 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 at world level, namely those defined in the international conventions promoted by the World Customs Organization and the Oceania Customs Organization;
  - k) Promote the development of the institutional image and public relations activities and protocol of the AA;
  - l) Guarantee the protocol and representation link of the AA to foreign entities;
  - m) Plan, coordinate and carry out 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) Ensure other functions assigned by law, regulation or superior determination.
3. AURIC is headed by a Unit Director, equivalent to a National Director for all legal purposes.



4. Within the scope of the URIC, groups or work teams may be created to carry out specific tasks, proposed by the Director of the URIC.

**Article 21.  
Customs IT and Statistics Unit**

1. The Customs Informatics and Statistics Unit, referred to in short 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) To propose, disseminate and ensure compliance with the technical standards necessary for the selection and distribution of information and communications equipment and systems;
- b) Elaborate the necessary plans for the implementation and optimization of telecommunications and data communications and those aimed at adopting methodologies and procedural rules;
- 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) Ensuring the management of development services *software*, whether internally or through the provision of services, within the scope of information systems;
- e) Ensure the maintenance of the AA's IT 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) Ensuring the functioning and updating of the portal and the *site* from the 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 area of information technology;
- l) Support the production, in computerized form, of statistics on the AA's activity;
- m) Propose and implement the policy for circulating statistical information within the AAe for dissemination;
- n) Foster user training in the IT area;

- o) Assuring other functions assigned to it by law, regulation or superior decision.

3. AUIEA is headed by a Unit Director, equivalent to a National Director for all legal purposes.

4. Within the scope of the UIEA, work groups or teams may be created to carry out specific tasks, proposed by the Director of the UIEA.

**Article 22  
Human Resources and Training Management Unit**

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

2. The UGRHF is responsible for:

- a) Organize and ensure the updating of biographical records, attendance records and individual evaluation sheets of employees;
- b) Manage employees and promote the elaboration of reform processes;
- c) Manage and organize the placement and rotation scales 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) Drawing up studies, surveys and other work aimed at defining and developing human resource management;
- f) Proceed, together with the competent services, to issue identification documents for AA personnel;
- g) Define internal methods and ways of assessing 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 entry into the staff of the AA;
- j) Promote, in coordination with the other bodies and services of the State Administration with competence in the matter, the dissemination of admission competitions for the recruitment of the AA;
- k) Organize, in coordination with the other bodies and services of the State Administration with competence

in the matter, the 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 nomination, when applicable;

m) Issue any certificates required by employees;

n) Propose education and training profiles and competence development plans, based on competence management and assessment models;

o) Elaborate and disseminate the global planning of education and training;

p) Propose the creation and curricular restructuring of courses and internships within the scope of training of customs officials;

q) Manage the organization of any external training actions, in Portugal or abroad, in the area of competence of the AA;

r) Establish protocols or training partnerships with national and international entities with competences in the field 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 relating to the AA's training activities;

u) Ensure the technical and professional training of customs officials and also the updating, specialization and enhancement of their knowledge;

v) Ensuring the training of official dispatchers;

w) Ensure other functions assigned by law, regulation or superior determination.

3. AUGRHF is headed by a Unit Director, equivalent to a National Director for all legal purposes.

4. Within the scope of the UGRHF, work groups or teams can be created to carry out specific tasks, proposed by the Director of the UGRHF.

### Subsection III Deconcentrated organic units

#### Article 23 nature and types

1. The AA's deconcentrated organic units aim to ensure the continuation of the AA's tasks in the respective area of jurisdiction.

2. These are deconcentrated organic units:

a) Customs;

b) Customs Delegations;

c) Customs Posts;

d) Deconcentrated organic units of a specialized nature.

3. The deconcentrated organic units are created by ministerial diploma of the member of the Government responsible for the area of finance.

#### Article 24. customs

1. Customs is responsible, in general, in the respective area of jurisdiction, to ensure the execution of activities of an operational nature and day-to-day management of the AA which, by law or superior decision, must be pursued at the level of the deconcentrated organic units.

2. The Commissioner may determine that certain Customs assume a specialized nature, executing only in parts the material tasks of the AA, based on the nature of the goods or the customs regime to which they must be subject.

#### Article 25 leadership

1. Customs are managed by Chiefs of Customs, equivalent for remuneration purposes to a Municipal Director.

2. The Customs Chiefs must maintain a close collaboration with the Municipal Authorities and the Municipal Administrations, as well as with the Special Administrative Region of Oe-Cusse Ambeno.

#### Article 26 Structure

1. Customs has operational services and support services.

2. The Customs structure is adequate to the respective area of jurisdiction, as well as to the specificity, nature and volume of the service and must reflect, with the necessary adaptations, the corresponding functional structure of the central services.

#### Article 27. Tasks

1. It is incumbent upon Customs, taking into account their specificities, whether by air, sea or land:

a) Visit, when deemed convenient, any vessels that are sailing within their jurisdiction, to examine the manifests and other papers on board or collect any clarifications that are of interest to customs inspection and, as well as upon their arrival at ports, to fulfillment of

formalities prescribed by laws and regulations;

- b) Agree, with the other competent authorities, on the designation of anchorages for ships in the various ports and exercise customs authority, either on board the vessels or externally, in the anchorages and their margins;
- c) Visit the aircraft, when deemed convenient, either on arrival or departure, verify that the customs documents are in due order and exercise, under regulatory terms, duties similar to those indicated in relation to maritime and land transport;
- d) Receive, from ships and military aircraft arriving at ports and airports, declarations and documents relating to cargo and passengers, when applicable;
- e) Proceed, with the due legal formalities, both in searches of people, and in searches of commercial establishments, warehouses, vessels and other means of transport or any other places;
- f) Supervising and inspecting, within ports and airports, the movement of loading, unloading, transshipment, circulation, transit and re-export of goods;
- g) Supervising the entire goods dispatch service, proceeding with the settlement and collection of duties and other charges that may be due and organizing the respective accounting and statistical data;
- h) Provide storage, in warehouses under its direct administration or in any other warehouses under customs regime, to goods that may enjoy this benefit;
- i) Privilege support to the public, providing all necessary information;
- j) Prevent tax offenses provided for in the Customs Code and intervene in order to punish the respective offenders, under the terms of the applicable provisions;
- k) Carry out the sealing or stamping of goods, in the cases established by the regulations;
- l) Intervene in cases of damage to the goods to be imported, in accordance with the respective legal provisions;
- m) Collect the spoils that arrived in the customs territory and organize the competent process, in accordance with regulations;
- n) Intervene in cases of shipwreck, in agreement with the maritime authorities, supervising the competent services or taking the precise measures to safeguard the interests of the State and individuals and provide passengers and crews of ships in distress with all the aid and

assistance that may be given to them and proceed in accordance with the laws and regulations in all cases of throwing and finding at sea;

- o) Inspect the vessels, in special cases within its competence;
- p) Carry out the liquidation and collection of customs duties and other charges, in addition to other revenues that, by special legislation, are committed to them;
- q) Ensure the defense of the economic, moral and patrimonial interests of the national territory;
- r) Assist the health authorities in the performance of their functions in accordance with the relevant regulations and similarly assist postal services in the implementation of postal regulations;
- s) Provide the assistance requested by the maritime, aeronautical or police authorities, for the full performance of the services under their responsibility;
- t) Provide, in general, the assistance requested by any authorities, for full compliance with the laws, without prejudice to customs and tax services;
- u) To supervise surveillance and inspection under the legal terms and exercise the other necessary vigilance for the full defense of the interests of the State;
- v) Give all the dispatch procedures prescribed in the customs legislation;
- w) Provide for all other cases in which, due to their own function or not, they have or will have to intervene in the performance of any duties specified in the laws and regulations in force;
- x) Gather information and prepare reports on a priority basis, ensuring that all information is sent to the competent authority, in order to allow the timely execution of:
  - i. Full reports for all inspections;
  - ii. Detailed reports of all detections and seizures;
  - iii. Information reports on all suspicious activities.
- y) Ensure the development of other functions assigned to it by superiors.

**Article 28**

**Delegations and customs posts**

Delegations and Customs Posts are organic units of a local nature that operate in the Customs jurisdiction area or in part of it.

**Article 29.**

**Leadership**

1. Delegations are managed by Heads of Delegations, who report directly to the Heads of Customs and are equivalent to Heads of Departments.
2. Customs Posts, when made up of five or more employees, are headed by a Head of Post, equivalent to Head of Section, directly dependent on the Heads of Delegation.
3. When made up of less than five employees, Customs Posts are managed directly by the Heads of Delegation, if they are part of a Customs Delegation, or by the Heads of Customs.

**Article 30  
Tasks**

1. It is incumbent upon Delegations and Customs Posts in general to carry out activities of an operational nature and day-to-day management of the AA that, by law or superior decision, must be pursued at local level within the scope of the jurisdiction of a Customs House.
2. It is incumbent upon Customs Delegations, essentially, to carry out customs management, control and inspection acts and operations related to the dispatch of goods and means of transport.
3. It is incumbent upon the Customs Posts, essentially, to monitor and inspect tax zones and customs buildings.

**CHAPTER IV  
COMPETENCIES OF MANAGEMENT POSITIONS AND**

**MANAGEMENT**

**Article 31.  
National Directors**

1. The National Directors of the AA are competent to manage and technically supervise the departments of the National Directorate that are incumbent on them and guarantee technical rigor in the implementation of the competences that are legally entrusted to them.
2. It is incumbent upon the National Director:
  - a) Ensure the technical direction and guarantee the operational management of the respective National Directorate, in accordance with the instructions of the Commissioner;
  - b) Prepare the necessary instructions for the functioning of the departments and sections that make up the respective National Directorate and present them to superior decision;
  - c) Ensuring the exercise of powers by the Heads of Department who are part of the respective Board, in the event of vacancy of office or in cases of absence or impediment;

- d) Report any breaches of Codes of Conduct;
- e) Participate in current management meetings established for the AA;
- f) Issuing opinions and providing technical support to the Commissioner, in his area of competence;
- g) Carry out any other tasks conferred upon it by law, regulation or superior decision.

3. National Directors report directly to the Commissioner.

**Article 32  
Unit Directors**

1. Unit Directors are responsible for managing the Unit they are responsible for, ensuring the exercise of its competences.

The Unit Director is responsible for:

- a) Manage the Unit's services, coordinate and direct its activity in accordance with the law and in accordance with the Commissioner's instructions;
- b) Propose administrative norms and/or instructions necessary for the implementation of the attributions and competences of the respective Unit;
- c) Exercising any other powers conferred upon it by law, regulation or superior decision.

3. Unit Directors report directly to the Commissioner.

**Article 33  
Heads of Customs and Heads of Department**

1. The Heads of Customs and Heads of Department are responsible for managing the Customs or the Department incumbent upon them, including the sections where applicable, ensuring the exercise of the powers of the respective Customs or Department.
2. It is incumbent upon the Chief of Customs or Head of Department:
  - a) Head the Services of the respective Customs or Department, coordinate and direct its activity under the terms of the law and in accordance with the instructions of the National Director;
  - b) Ensuring the exercise of competences by the Heads of Section who are part of the respective Customs or the respective departments, in case of vacancy of position or in cases of absence or impediments;
  - c) Propose administrative norms and/or instructions necessary for the implementation of the attributions and competences of the respective Customs or of the respective department;

d) Exercising any other powers conferred upon it by law, regulation or superior decision.

3. Heads of Customs and Heads of Department report directly to the respective National Director.

**Article 34.  
Heads of Section**

1. The Heads of Section are responsible for managing the sections they are responsible for, ensuring the exercise of the competences of the respective section.
2. It is incumbent upon the Head of Section:
  - a) Manage the Services of the respective section, coordinate and direct their activity in accordance with the law and in accordance with the instructions of the National Director or the Head of Department, as the case may be;
  - b) Exercising any other powers conferred upon it by law, regulation or superior decision.
3. Heads of Section report directly to the National Director or Head of Department, as the case may be.

**CHAPTER V  
FOLKS**

**Article 35  
staff status**

1. AA employees are part of a special career regime to be approved by decree-law, given the high level of skills, specialization and integrity required in the performance of their duties.
2. AA officials are recruited under the terms set out in the Civil Service Statute, with the necessary adaptations provided for in the diploma referred to in the previous number.
3. In order to carry out its tasks, the AA may also resort to hiring national and international consultants and specialized companies, under the terms of the law.

**Article 36.  
Request for customs officials**

1. The judicial and administrative authorities may request from the AA, the performance of customs officials to carry out certain functions.
2. The request for customs officials is submitted to the Commissioner of the AA, indicating the nature of the service to be performed and the reason or the order that justifies it, with the said leader being able, by reasoned order, to refuse to satisfy the requests.
3. The required customs officials act within the framework

of their competences and in order to fulfill their mission, maintaining total subordination to the superiors they depend on.

**Article 37.º**

**Provision of service outside the Customs Authority**

1. The AA may retain customs officials in bodies of public interest, under the terms of the Civil Service Statute and under the conditions to be defined by the Minister responsible for the area of finance.
2. Customs officials may be appointed on a secondment basis for international organizations or foreign countries, depending on national interests and commitments assumed within the scope of international cooperation, under legally established terms.

**Article 38.  
rules of conduct**

In addition to the rules applicable to State Administration employees, in terms of conflicts of interest, impediments and incompatibilities and general duties, AA employees are also obliged to comply with rules, to be defined by decree-law, namely regarding:

- a) Special rules of conduct;
- b) The presentation of a declaration of interests;
- c) The disciplinary liability regime.

**Article 39.**

**Training and evaluation**

1. AA employees are subject to a permanent assessment regime that aims to achieve the following objectives:
  - a) Carry out diagnoses on the competence of employees;
  - b) Allow the planning and carrying out of actions aimed at adapting staff to the demands of their current duties or others that they may assume;
  - c) Allow greater objectivity in assessing the merit of employees, with a view to promotion and progression in their respective careers.
2. AA employees are also subject to a regime of permanent training, which aims to provide employees with the skills appropriate to the technical-professional, ethical and human requirements related to the positions and functions that they perform or will assume.
3. The training and evaluation regime for AA employees are approved by decree-law.

**CHAPTER VI**  
**FINANCIAL REGIME AND INSTRUMENTS OF**

**MANAGEMENT**

**Article 40**  
**Revenues**

1. The AA has revenues from appropriations allocated to it in the State Budget.
2. The AA also has the following own revenues:
  - a) Amounts arising from the supply of IT goods and services in the areas of its attributions;
  - b) The amount of fees and charges that, under the terms of the law, may be collected;
  - c) Proceeds from the sale of printed matter and publications;
  - d) Fines;
  - e) Proceeds from reimbursements of expenses with paper, photocopies and postage, made in favor of interested parties;
  - f) The amount due for the urgent provision of binding information.
3. The values referred to in the previous number are defined by ministerial diploma of the member of the Government responsible for the area of finance, with the exception of fines, which are defined by decree-law.

**Article 41.**  
**Expenses**

The AA's expenses are those resulting from charges arising from the performance of the tasks entrusted to it under the terms of the law.

**Article 42**  
**Charge**

1. The Customs Authority proceeds with the application, settlement and collection, voluntary and coercive:
  - a) Taxes and customs duties, which are b) The uniform of AA employees; determined by law;
  - b) Fees due to it;
  - c) Fines, under legal terms.

**Article 43**  
**Management, evaluation and control instruments**

1. In the exercise of its functions, the AA uses the following management, evaluation and control instruments, without prejudice to others that are defined by law:
  - a) Annual Action Plan;

- b) Budget;
- c) Procurement Plan;
- d) Execution Report.

2. Without prejudice to others that may be defined, the AA also has the following internal instruments for managing the activity:
  - a) Strategic plan;
  - b) Professional training plan;
  - c) Anti-corruption plan and institutional integrity;
  - d) National inspection and customs inspection plan;
  - e) Study plan.

**CHAPTER VII**  
**FINAL AND TRANSITIONAL PROVISIONS**

**Article 44**  
**Succession**

1. The AA succeeds in the rights and obligations, of a legal or contractual nature, to the General Directorate of Customs (DGA) of the Ministry of Finance.
- two. The AA also succeeds the DGA, in any procedures and processes initiated or with the participation of the DGA and which are in progress on the date of entry into force of this decree-law.
3. Any references made in any law or document to the DGA shall be deemed to be made to the AA.

**Article 45**  
**Regulation**

They are determined by ministerial diploma of the member of the Government responsible for the area of finance:

- a) The symbols representing the AA;
- b) The uniform of AA employees; determined by law;
- c) The model of the identification card of the employees of the AA.

**Article 46**  
**Revocation**

Decree-Law No. 9/2017, of March 29, is revoked.

**Article 47.º**  
**installation commission**

1. The Installation Commission of the AA, hereinafter referred to as the Commission, is created, which is responsible for ensuring

the tasks necessary for the installation of the bodies, the interim Minister of Finance, services and staff of the AA.

2. It is incumbent upon the Commission:

- a) Approve the AA personnel map;
- b) Ensuring all procedures leading to the necessary recruitment for the AA, being able to resort, for this purpose, to other services or entities, including external entities;
- c) Promoting training activities and knowledge assessment tests;
- d) Approving the planning and management instruments of the AA resulting from the law, namely those aimed at exercising the entity's competences;
- e) Submit half-yearly reports to the Council of Ministers on the installation of the AA and the exercise of its powers.

\_\_\_\_\_  
**Sara Lobo Brites**

Enacted on 23 . 12. 2019

Publish yourself.

The President of the Republic

\_\_\_\_\_  
**Francisco Guterres LúOlo** doctor

3. The Commission includes the following elements:

- a) The Prime Minister, who presides;
- b) The member of the Government responsible for the area of finance, who presides in the absence of the Prime Minister;
- c) The President of the Civil Service Commission.

4. The Commission is secretariat and technically supported by the services responsible for tax reform and public finance management.

5. The Commission is automatically extinguished once the installation process of the bodies, services and personnel of the AA is completed.

6. The bodies and services of the AA render all collaboration to the Commission.

**Article 48**  
**effects production**

This decree-law takes effect 90 days after its entry into force.

**Article 49.º**  
**Implementation**

This decree-law enters into force on the day following its publication.

Approved by the Council of Ministers on August 23, 2019.

The Prime Minister

\_\_\_\_\_  
**TaurMatan Ruak**

**MINISTERIAL DIPLOMA No.: 1 / 2019**

**January 8th**

**FUNCTIONAL ORGANIC STRUCTURE OF THE GENERAL  
DIRECTORATE OF AGRICULTURE OF THE MINISTRY  
AGRICULTURE AND FISHERIES**

The approval of the new organic law of the Ministry of Agriculture and Fisheries reformulated the organization of services with a view to increasing their efficiency and effectiveness. In this way, it was found that it is important to make the livestock and veterinary services autonomous, which were previously dependent on the General Directorate of Agriculture and Livestock, through the creation of a General Directorate for this area and the reorganization of the services dependent on the General Directorate. of Agriculture, in order to make the structures that depend on it more capable of providing a better service to the communities.

In view of the above, it is necessary to establish the functional organic structure of the General Directorate of Agriculture as the central service of the Ministry of Agriculture and Fisheries.

Thus, the Government, through the Minister of Agriculture and Fisheries, orders, under the provisions of article 42 of Decree-Law no. 19/2019, of 31 July, to publish the following diploma:

**CHAPTER I**  
**General provisions**

**Article 1**  
**Object**

This diploma establishes and regulates the structure