

Decree Law that establishes the Structure of Custom Authority
Decree-Law Number. 2/2020

The Customs Authority was created through Decree-Law No 9/2017 of 29 March 2017, succeeding the Directorate General of Customs as the service responsible for the continuation of the attributions of the Ministry of Finance, related to control of the national customs territory and the administration of the collection of taxes and customs duties.

Decree Law No 9/2017 of 29 March 2017 allowed the transformation of the Customs Authority into a more modern and efficient service in the pursuit of its tasks. However, this law is inadequate as a result of its inspiration in external models (namely the organic structure of the Portuguese Tax and Customs Authority), not fully adapting to the Timorese reality. It is therefore 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 duties more efficient and effective.

The present diploma proceeds with the restructuring and reformulation of the functions and organic units of the Customs Authority, namely by endowing the National Directorate of Operations with two Deputy Directors who 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 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 submitted by economic operators.

The specialty and complexity of the functions exercised by the Customs Authority, justify that it adopts specific rules of organization and recruitment, which happens, incidentally, at the 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 officials, 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 demands 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 as an experiment in the review process of the appointment of managerial positions, currently underway, which is part of the Public Administration Reform Program.

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

Thus,

The Government decrees, 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

The present decree-law establishes the organic structure of the Customs Authority.

Article 2

Nature

1. The Customs Authority, abbreviated to AA, is a service of the direct administration of the State with administrative autonomy.
2. The AA operates under the direct responsibility of the member of the Government responsible for the area of finance.

Article 3

Material tasks

1. The AA is the service responsible for the execution of the attributions of the Ministry of Finance, related to the control of the entire national customs territory for fiscal and economic purposes and for the protection of society, namely in the areas of security, environment, culture and public health and, with the administration of the collection of taxes and customs duties.
2. Specifically, the Customs Authority is responsible for the performance of the following material tasks
 - a) Exercise customs inspection action, preventing and combating tax fraud and evasion;
 - b) Control the trade of goods and means of transport for fiscal, economic and social protection purposes, through the application of procedures and controls related to the entry, exit and circulation of goods in the national customs territory;
 - c) Exercise customs supervision action on people and goods, carrying out control actions, namely checks, inspections, audits and searches of people in order to ensure the correct application of customs and tax regulations;
 - d) Prevent and repress customs and tax fraud and evasion and illicit trafficking, namely of 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, of excise duties and of other indirect taxes entrusted to it;

- f) Ensure the application of the rules to which goods brought into the customs territory are subject, until they are assigned a customs-approved treatment or use;
- g) Ensure that goods are assigned a customs-approved treatment or use in accordance with the legislation in force;
- h) Ensure the collection of duties and other taxes in accordance with the Customs Code;
- i) Ensure that all customs procedures are followed up with the Courts;
- j) Study, propose, coordinate, execute and evaluate the customs policy programmes and measures in relation to the tax regime of indirect taxes which are entrusted to it, as well as those relating to the prevention and repression of customs and tax fraud, ensuring the application of all national and international regulations;
- k) To elaborate, promote and disseminate strategies and procedures in the areas of its competence and to contribute to the reforms of the Customs related areas;
- l) To study and promote the improvement of the customs system;
- m) m) To promote forums to enlighten the public, namely about the content and interpretation of the customs legislation, in order to facilitate its correct compliance
- n) Promote the training of employees and institutional collaboration within the scope of Customs, allowing for effective information flows and the realization of training actions;
- o) To cooperate and coordinate with other services, national and international organizations, namely through mutual assistance and coordination with the customs administrations of other States, in order to regularly exchange information on matters within its competence;
- p) to inform the public about their customs and tax obligations and to assist them in fulfilling them;
- q) Ensure participation in the work of the competent organs and institutions of international organizations to which East Timor is a party, as well as in any national or international meetings dealing with matters of interest to the AA;
- r) To develop and manage information, control and reporting systems, using technologically advanced and integrated systems necessary for the exercise of its functions;
- s) To promote the study and application of legal and administrative measures to ensure the quality, training and integrity of AA employees;

- t) To promote the correct application of the legislation and administrative decisions related to its functions;
 - u) Perform other functions as may be assigned by law.
3. For the purposes of the provisions of subparagraph c) of the preceding paragraph, the inspection action consists of:
- a) Inspecting and exercising fiscal control uninterruptedly, at any place day or time when goods are handled or intermittently, through customs inspection visits;
 - b) To inspect and exercise fiscal control over the entry, stay, movement and exit of persons, means of transport, cargo units and goods from border areas;
 - c) Carry out searches, searches and audits and request documents and records that prove compliance with the customs law;
 - d) Carry out searches of persons and of sales establishments, public, private or commercial, warehouses, vessels, aircraft and other means of transport or any other places, when there are reasonable grounds for suspecting a breach of customs law.
4. In addition to the powers referred to in the preceding paragraph, the following are prerogatives of customs officials, within the limits provided for by law
- a) To wear an identification uniform and the AA emblem thereon, as well as other legally assigned badges;
 - b) Detain in flagrante delicto, both individuals who offend them in the exercise of their functions, and offenders who commit offenses punishable by the tax laws, immediately leading them to the presence of the respective police or judicial authority;
 - c) They can, in the exercise of their functions, freely enter sea stations, airfields, heliports and airports, ships, aircrafts and any other vehicles, as well as any premises subject to customs supervision;
 - d) Request the support of security and defense forces to assist the AA officials in the performance of their duties;
 - e) seize arms, instruments, goods, means of transport, documents and any other goods that have been used in the commission of a customs offence or are the object of a tax offence;
 - f) Other applicable prerogatives provided for under the law.

5. In areas of customs jurisdiction, defined by law, the functions referred to in sub-paragraphs a) to d) of paragraph 2, shall be the exclusive competence of the AA, without prejudice to the competencies within the scope 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) Disbureaucratization;
 - c) Administrative Disconcentration;
 - d) Organizational flexibility;
 - e) Valorization of human resources.
2. The principle of legality implies that the activity of the AA must be guided by strict compliance with the legal provisions that regulate its functions.
3. The principle of bureaucratization determines that the AA must rationalize the administrative procedures relating to the fulfilment of customs obligations, through, inter alia, the simplification of the information supports to be provided to and by the economic operators.
4. The principle of deconcentration implies that the SA shall assign, as a rule, to the devolved services the operational tasks and to the central services the design, planning, regulation, evaluation and control tasks, as well as the operational tasks that cannot be performed at another level.
5. The principle of flexibility dictates that the AAR must permanently adapt, by means of regulatory norms and administrative decisions, its organizational structure to the objectives to be pursued at any given time.
6. The principle of human resources development implies that the AA shall encourage the motivation and active participation of customs officials through continuous training and career plans that encourage performance and merit.

Article 5 **Duties of collaboration**

1. The AA shall collaborate with services and organisms, national or international, that perform functions relevant to its area of operation.
2. In performing the tasks referred to in Article 3, the HA shall act in institutional coordination with the entity responsible for tax collection, collaborate with other public services involved in the customs area, namely the entity responsible for quarantine as well as with the entity responsible for economic activity inspection and receive the special cooperation of the security forces and services, with regard to the physical security of their officials, when requested.

3. The A.A. can establish collaboration protocols, namely with the Public Prosecutor's Office for the instruction and follow-up of customs procedures, with the Municipalities, as well as with 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 concerning the tasks performed by their decentralized organic units.
5. With a view to fighting corruption, increasing institutional integrity and good governance, the AA establishes protocols with the entities responsible in the area of anti-corruption for support in carrying out regular preventive actions and in drawing up the anti-corruption and institutional integrity plan.
6. The AA may set up joint working teams with other services and bodies in the area of its activity.
7. The bodies and departments of the state administration and other public and private entities, including financial and banking institutions, must provide the AA with the information and collaboration requested for the performance of its functions.
8. Administrative authorities should communicate to the AA, when requested, the content of decisions on infringements reported to them by the AA.

CHAPTER II AUTHORITY POWERS

Article 6 Equivalent authority in the context of criminal proceedings

1. The AA exercises complementary internal security functions, under the terms laid down in Article 17 of the National Security Law, approved by Law No. 2/2010 of 21 April.
2. In the exercise of the functions referred to in the previous paragraph, customs officers shall act under the direction and in functional dependence of the competent judicial authority.
3. The acts determined by the judicial authorities shall be 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. Customs officers carrying out the tasks referred to in paragraph 1 shall carry their own identity card.

Article 7
Measures and means of coercion

1. Within the scope of its activity, the AA shall use the measures provided for by law and under the conditions and terms of the Constitution and the Internal Security Act, and may not impose restrictions or use means of coercion other than those strictly necessary under the law.
2. Whoever fails to obey a lawful order or warrant, regularly communicated and issued by an AA public force agent, shall be punished under the terms of the law.
3. The regulation of the inspection procedure shall be approved by law.

CHAPTER III
ORGANIC STRUCTURE

Section I
Organs

Article 8
Organs

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

Article 9
Commissioner of the Customs Authority

1. The Commissioner of AA shall be responsible for the direction, planning, organization, inspection, control and discipline of all the services of AA:
 - a) Directing the services of the AA, coordinating and directing its activity under the law and in accordance with the instructions of the member of the Government responsible for the area of finance;
 - b) Ensuring the monitoring and evaluation of policies, plans, programs, budgets and procedures approved for the area of competence of AA;
 - c) To approve administrative rules and/or instructions necessary for the functioning of the AA, including the application of customs legislation;
 - d) To decide on the application of administrative sanctions and hierarchical appeals;
 - e) To 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, in accordance with the law;
 - g) Promoting the application of the Codes of Conduct to A.A. employees;
 - h) Implementing a strategy for proper communication among A.A. employees;
 - i) Ensuring the regular rotation of staff among the different bodies and services of the AA;
 - j) Resolving conflicts of competence between the different departments of the AA;
 - k) Ensuring the exercise of powers of national directors in the event of vacancies in office or in cases of absence or impairment;
 - l) Reporting to the member of the Government responsible for the area of finance on the progress of the performance of the AA, particularly with regard to customs revenue and management of the activity of AA;
 - m) To issue opinions and provide 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) To promote the carrying out of evaluations of the results achieved by the AA and of its organization and functioning, namely through the use of external entities with experience and credibility in the area;
 - o) To present to the member of the Government responsible for the area of finance, the reports with the presentation of the results of evaluations and audits of the A.A. by external entities;
 - p) Exercise the other competencies that may be conferred by law, regulation or superior determination.
2. In particular, the Commissioner is responsible for:
- a) Promote the correct execution of customs and tax policy and regulation;
 - b) To watch over the public interest, with respect to the rights and guarantees of operators and customs tax obligations;
 - c) Collaborate in the preparation of public policies in customs and tax matters, preparing and presenting to the member of the Government responsible for the area of finance the necessary information for this purpose;
 - d) Ensure, in conjunction with the entities responsible in the area of anti-corruption, regular preventive actions and the preparation of the anti-corruption plan;

- e) Directing and controlling the services of the AA and supervising the management of the resources allocated to it, in order to promote its effectiveness and efficiency and the quality of their services;
 - f) Propose the creation and amendment of laws and regulations necessary for the effectiveness and efficiency of the customs and tax system with regard to the taxes administered by the AA;
 - g) To represent the AA in national and international organizations in the customs area;
 - h) Safeguarding the integrity and security of AA's facilities and employees, based on surveillance mechanisms that safeguard 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/her, as well as those that are delegated or sub-delegated to him/her.
 4. In the performance of his powers, the Commissioner shall be supported by an administrative support office comprising a maximum of two customs officials and a legal advisor.
 5. The Commissioner may delegate, in accordance with the law, the powers laid down in subparagraphs c), f), g), h) and i) of paragraph 1 and in subparagraphs d) and f) of paragraph 2.
 6. The Commissioner of the AA shall be subject to the regulations governing management and leadership positions in the services and organs of the direct administration of the State, with the exception of the norms that regulate their selection, filling and remuneration.
 7. The A.A. Commissioner shall be chosen and appointed freely by the Government, and his or her employment shall be governed by a civilian contract of office to be negotiated beforehand and concluded after the appointment.
 8. The Commissioner of the A.A. may, at any time and without compensation, be removed from office and, consequently, have his civil contract of office revoked by decision of the Government, on the grounds of serious breach of duties, gross negligence or a justified negative evaluation of management, as well as in the event of conviction in criminal proceedings, with a final sentence.
 9. The Commissioner is replaced in his absences and impediments by the person designated by the Commissioner or by the Directors of the organic units of the AA in accordance with the order set out in Article 15(3).

Article 10
Customs Technical Board

1. The Customs Technical Council, under the responsibility of the Commissioner, shall be responsible for issuing technical opinions related to the tariff classification, origin or value of goods raised during the examination of goods or after their customs clearance.
2. The constitution and functioning of the Technical-Customs Council, as well as the processing of contestation processes regarding tariff classification, origin and value of goods, are regulated by a ministerial diploma of the member of the government responsible for the area of finance.

Section II
Organic Units

Subsection I
Structure

Article 11
Structure of the Customs Authority

1. The internal organization of the Customs Authority follows a hierarchical structure.
2. The A.A. is composed of central organic units and decentralized organic units.
3. The following central organic units comprise the A.A.
 - a) The National Operations Directorate;
 - b) The National Risk Management Department;
 - 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 Appeals Unit;
 - h) The Institutional Relations and Communications Unit;
 - i) The Customs Informatics and Statistics Unit;
 - j) The Human Resources Management and Training Unit.
3. The Customs Authority integrates deconcentrated organic units, which are created by ministerial diploma of the member of the Government responsible for the area of finance.
- 4.

Subsection II
Central Organic Units

Article 12
Functions

- a) The central organic units of the A.A. report directly to the Commissioner of Customs, and they are, in general, responsible for
- b) The preparation of decisions relating to the application of customs and tax policy and laws, and the planning, coordination and control of the customs administration and its services;
- c) the performance of activities connected with the functions of the AA or its operation which, by law or superior decision, must be performed at central level;
- d) The performance of operational tasks that by virtue of their complexity and specificity or for reasons of efficiency, should be centralized.

Article 13

National Directorate of Operations

- 1. The National Directorate of Operations, abbreviated as DNO, is responsible for ensuring the direction of all the operational activity of the AA, as well as ensuring the activity related to the inspection, prevention and repression of customs and tax fraud, through the deconcentrated services.
- 2. ADNO is headed by a National Director, appointed in accordance with the law, who is directly dependent on the Commissioner of the AA.
- 3. The National Director of the DNO shall be assisted by two Deputy Directors, the Deputy Director of Dili Operations and the Deputy Director of Disconnected Customs Operations, to whom he may delegate his powers over the services under his National Directorate, taking into account the respective areas of jurisdiction of the Deputy Directors.
- 4. For remuneration purposes, the Deputy Directors shall be treated as National Directors.

Article 14

National Directorate of Risk Management

- 1. The National Directorate of Risk Management, abbreviated to DNGR, shall be responsible for ensuring the identification of risk situations for customs activities, as well as ensuring the activity related to supervision, prevention and repression of customs and tax fraud.
- 2. The DNGR is headed by a National Director, appointed under the terms of the law.

Article 15

National Directorate of Customs Management and Compliance

1. The National Directorate for Customs Management and Compliance, abbreviated to DNGCA, shall be responsible for ensuring the mechanisms relating to taxation, customs regulation and excises the competencies.
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, abbreviated to DNAFL, is responsible for ensuring the activity of the AA relating to the administration of material resources, finance and logistics.
2. The DNAFL 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, abbreviated as DNAFL, is responsible for ensuring the activity of the AA concerning the administration of material resources, finance and logistics.
2. The DNAFL is headed by a National Director, appointed under the terms of the law.

Article 17

Internal Audit and Ethics Unit

1. The Internal Auditing and Ethics Unit, abbreviated as IAUIE, is responsible for the development of inspection and auditing actions of the AA.
2. The IACU supports the Commissioner in the performance of his monitoring and evaluation duties with regard to:
 - a) AA's operational activity;
 - b) the training of AA employees;
 - c) the administration of the human, material and financial resources allocated to AA;
 - d) compliance with legal provisions applicable to AA and with internal regulations and instructions;
 - e) the study and implementation of internal quality standards.
3. It is incumbent upon the A.A.I.E. to:
 - a) Drawing up the national internal audit plan for the AA, as well as coordinating and evaluating its implementation;

- b) To 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 corruption practices may be verified;
 - c) Promote, upon the Commissioner's determination, audits of the various services of the AA;
 - d) Promoting, in particular, audits to ascertain compliance with the rules of conduct of A.A. employees;
 - e) Reporting to the competent authorities on indications of irregularities or criminal offences detected during internal audits;
 - f) Promoting awareness and information measures for all A.A. employees on the standards of conduct applicable to them;
 - g) Maintaining an internal audit procedure to monitor the effectiveness, efficiency and quality of the A.A. structure;
 - h) Performing other duties as assigned by law, regulation, or superior determination.
4. The ISUIC is directed by a Unit Director, equivalent to the National Director for all legal purposes.
5. Working groups or teams may be created within the IEU to carry out specific tasks, proposed by the Director of the IEU.

Article 18

Legal Unit

1. The Legal Unit, abbreviated to UJ, is responsible for providing legal technical support in the preparation of legal diplomas, as well as providing legal advice.
2. The Legal Unit shall be responsible for:
 - a) Provide legal advice to the Commissioner and National Directorates in order to ensure compliance of action with legislation, regulations, guidelines and policies defined for AA;
 - b) To collaborate in the preparation of draft legislation falling within the remit of other departments, ensuring coordination between departments, and to participate in the preparation of other draft legislation or instruments of international law;
 - c) Supporting the competent authorities in legal representation and representation in court of the organs of the AA;

- d) Assisting the relevant authorities in representing employees of the AA as defendants or defendants in legal proceedings, for acts or omissions occurring in the course of or in connection with the performance of their duties;
 - e) Collaborating with the Public Prosecutor's Office in the defense of the State's interests, providing it with the technical support requested;
 - f) Provide an opinion, under superior determination, concerning the existence of possible disciplinary responsibility of officials or possible occurrence of disciplinary infractions, based on reports submitted by the services;
 - g) Ensure other functions that may be 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. Working groups or teams may be created within the UJ to carry out specific tasks, as proposed by the Director of the UJ.

Article 19 **Appeals 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 are underway in the AA.
2. The UR is responsible for:
- a) To instruct and monitor the complaint procedures and other administrative procedures in order to ensure a correct and timely response;
 - b) To instruct and monitor the procedures resulting from customs infractions;
 - c) To instruct the procedures resulting from anonymous or non-anonymous complaints, except for complaints against AA employees;
 - d) Request clarifications or additional documentation from economic operators, whenever necessary;
 - e) Propose general guidelines to be followed by the AA services in the framework of the procedures for sanctioning customs infractions;
 - f) To maintain updated files of legislation, jurisprudence and administrative guidelines of interest for the respective performance;
 - g) To 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;
 - i) To ensure the follow-up of administrative and tax litigation processes;
 - j) Provide support and issue opinions for the purposes of analysis and review of appeals;
 - k) Cooperate with entities dedicated to detecting and controlling tax and customs evasion and fraud;
 - l) Ensure other functions that are 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. Working groups or teams may be created within the UR to carry out specific tasks, proposed by the UR Director.

Article 20

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 its contributors and between national and international institutions, as well as managing the AA's communication and image.
2. It is up to URIC:
- a) Maintain an archive system of all policies and procedures, for consultation by all public officials and the private sector;
 - b) Prepare notices and promote clarifications to the public on matters within its competence;
 - c) To coordinate the international relations of Customs with other national and international entities;
 - d) To organize and keep up-to-date the catalogue of international conventions, treaties and agreements relevant to customs matters;
 - e) To issue opinions on and coordinate actions to implement customs cooperation and mutual administrative assistance agreements of international scope, with direct incidence on the prevention and repression of customs and fiscal fraud;

- f) To advise the Commissioner in the area of international relations, specifically coordinating activities arising from the direct involvement of the AA in international organizations;
 - g) To be the contact point for relations with foreign entities and organisms, promoting the forwarding of matters to the respective organs and services and monitoring their progress;
 - h) To 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) To establish bilateral and multilateral contacts with international customs entities on matters of mutual interest;
 - j) To promote internally 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) Promoting the development of the institutional image and public relations and protocol activities of the AA;
 - l) Ensuring the protocol and representation liaison of the AA with foreign entities;
 - m) Planning, coordinating and executing public information activities;
 - n) Planning, coordinating and carrying out internal communication activities;
 - o) Ensuring the updating of the contents of the AA's Internet portal;
 - p) Operating an A.A. telephone system for taxpayers and the general public;
 - q) Ensure other functions that may be assigned by law, regulation or superior determination.
3. AURIC is headed by a Unit Director, equivalent to the National Director for all legal purposes.
4. Working groups or teams may be created within the URIC for the performance of specific tasks, proposed by the URIC Director.

Article 21
Customs Informatics and Statistics Unit

1. The Customs Informatics and Statistics Unit, abbreviated as UIEA, is responsible for managing and developing IT systems and applications and for supporting statistical production.
2. The UIEA shall be responsible for
 - a) Propose, disseminate and ensure compliance with the technical standards necessary for the selection and distribution of equipment and information and communication systems;
 - b) To prepare the plans necessary for the implementation and optimization of telecommunications and data communications, and those aimed at the adoption of methodologies and procedural norms;
 - c) To coordinate projects in the scope of information systems and to ensure their development, management and operation, guaranteeing their adequacy to the needs of the services;
 - d) To ensure the management of software development services, either internally or through the provision of services, within the scope of information systems;
 - e) Ensuring the maintenance of the AA's computer systems;
 - f) Ensuring the maintenance of technological infrastructures;
 - g) Providing technical support to users of computer applications;
 - h) Ensuring the operability and security of computer applications;
 - i) Ensuring the operation and updating of the A.A. portal and website;
 - j) Proposing the computer equipment and programs to be acquired by the AA;
 - k) Providing technical support at national level to all A.A. services in the area of IT;
 - l) Supporting the production, in computerized form, of statistics on A.A. activity;
 - m) Propose and implement the policy for the circulation of statistical information within the A.A. and for dissemination;
 - n) Promoting the training of users in the area of information technology;
 - o) Perform other functions assigned by law, regulation or superior determination.

3. The UIEA is directed by a Unit Director, equivalent to the National Director for all legal purposes.
4. Working groups or teams may be created within the UIEA to carry out specific tasks, as proposed by the UIEA Director.

Article 22

Human Resources Management and Training Unit

1. The Human Resources Management and Training Unit, abbreviated as UGRHF, is responsible for ensuring the human resources process, 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 employees' biographical and attendance records and individual evaluation sheets;
 - b) Manage the staff and promote the preparation of retirement processes;
 - c) To manage and organize the scales of placement and rotation of human resources and to promote their placements;
 - d) To study and propose the number of staff necessary to maintain the general framework of distribution of posts and services approved by law for the AA;
 - e) To elaborate studies, inquiries and other works tending to the definition and development of the administration of human resources;
 - f) Jointly with the competent services, to issue identification documents for AA personnel;
 - g) Defining internal methods and forms of performance evaluation for AA employees;
 - h) Managing the performance appraisal process for AA employees;
 - i) In coordination with the other organs and services of the State Administration with competence in the matter, to carry out the actions of recruitment and selection to be proposed for admission to the AA staff;
 - j) Promoting, in coordination with the other organs and services of the State Administration with competence in the matter, the dissemination of admission competitions for the recruitment of AA;

- k) Organizing, in coordination with the other organs and services of the State Administration with competence in the matter, the admission competitions to the different categories;
 - l) To carry out, in coordination with the other organs and services of the State Administration with competence in the matter, the selection and propose the appointment, when necessary;
 - m) To issue any certificates requested by employees;
 - n) Propose training and training profiles and competence development plans, based on competence-based management and evaluation models;
 - o) Elaborate and define the overall training and coaching planning;
 - p) Proposing the creation and curricular restructuring of courses and internships in the scope of training and instruction of customs officials;
 - q) Managing the realization of any external training actions, on national territory or abroad, in the area of competence of the AA;
 - r) To establish protocols or training partnerships with national and international entities with competence in the area of education and training;
 - s) Creating and keeping updated a pool of trainers;
 - t) Creating and keeping up to date the registers, files, statistics and other elements of information relating to the training activities of AA;
 - u) To ensure the technical and vocational training of customs officials and the updating, specialization and enhancement of their knowledge;
 - v) To ensure the training of customs brokers;
 - w) To perform other functions assigned by law, regulation or determine by the superior.
3. The UGRHF is directed by a Unit Director, equivalent to the National Director for all legal purposes.
4. Working groups or teams may be created within the UGRHF to carry out specific tasks, proposed by the Director of the UGRHF.

Subsection III

Decentralized Organic Units

Article 23

Nature and types

1. The decentralized organic units of the AA are intended to ensure the execution of the tasks of the AA in the respective area of jurisdiction.
2. The decentralized organic units are the following
 - a) Customs
 - b) The Customs Delegations;
 - c) Customs Offices;
 - d) Decentralized organic units of a specialized nature.
3. The deconcentrated organic units are created by a ministerial decree from the member of the Government responsible for the area of finance.

Article 24

Customs

1. It is incumbent upon Customs, in general, in its area of jurisdiction, to ensure the execution of operational and current management activities of the Customs Service that, by law or superior decision, must be pursued at the level of deconcentrated organic units.
2. The Commissioner may determine that certain Customs take on a specialized nature by carrying out only piecemeal the material tasks of the SEA, based on the nature of the goods or the customs procedure to which they must be subject.

Article 25

Head

1. The Customs are directed by Heads of Customs, equivalent for remuneration purposes to the Municipal Director.
2. The Heads of Customs shall maintain close cooperation with the Municipal Authorities and the Municipal Administrations as well as with the Special Administrative Region of Oe-Cusse Ambeno.

Article 26

Structure

1. The Customs shall have operational and support services.
2. The Customs structure shall be adapted to the respective area of jurisdiction as well as to the specificity, nature and volume of the service and shall reflect, with the necessary adaptations, the corresponding functional structure of the central services.

Article 27

Tasks

1. It is the Customs' task, taking into account their specific characteristics, whether by air, sea or land:
 - a. Visit, when they deem convenient, any vessels that are sailing within their jurisdiction, to examine the manifests and other papers on board or gather any clarifications that are of interest to customs inspection, as well as on their arrival at ports, to comply with the formalities prescribed in the laws and regulations;
 - b) To agree, with the other competent authorities, on the designation of the vessels' anchorages in the various ports and to exercise customs authority, both on board the vessels and externally, in the anchorages and their shores;
 - c) To visit aircraft, when deemed convenient, either upon arrival or departure, to verify whether the customs documents are in due order, and to exercise, under the terms of the regulations, analogous attributions to those indicated in relation to maritime and land transport;
 - d) Receive from military ships and aircraft arriving at ports and airports, the declarations and documents concerning cargo and passengers, when applicable;
 - e) To proceed, with the due legal formalities, both in searches of persons and in searches of commercial establishments, warehouses, vessels and other means of transport or any other premises;
 - f) Superintend and inspect inside the ports and airports, the movement of loading, unloading, transshipment, circulation, transit and re-export of goods;
 - g) Superintend the entire merchandise dispatch service, proceed to the liquidation and collection of duties and more taxes that are due and organize the respective accounting and statistical elements;
 - h) Provide storage, in warehouses under its direct administration or in any other warehouses under the customs regime, to goods that may benefit from this benefit;
 - i) To give priority to public support, providing all the necessary information;
 - j) Prevent the tax infringements foreseen in the Customs Code and intervene in order to punish the respective offenders, under the terms of the applicable provisions;
 - k) Proceed with the sealing or stamping of goods, in the cases established by regulations;
 - l) Intervene in cases of damage to goods to be imported, in accordance with the respective legal provisions;

- m) Collect goods arriving in the customs territory and organize the competent process, under the terms of the regulations;
- n) Intervene in cases of shipwreck, in agreement with the maritime authorities, superintending the competent services or taking the necessary steps to safeguard the interests of the state and private individuals and provide passengers and crew of ships in distress, all aid and assistance that can be given to them and to proceed according to the terms of the laws and regulations in all cases of stranding and in those of finds at sea;
- o) To inspect vessels, in the special cases of its competence;
- p) To liquidate and collect customs duties and other taxes, in addition to other revenues that, by special legislation, are assigned 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 competent regulations and assist in the same way the postal services in the execution of postal regulations;
- s) To provide the assistance requested by the maritime, aeronautical or police authorities, for the full performance of the services under their charge;
- t) To provide, in general, the assistance requested by any authorities, for the full compliance of the laws, without prejudice to the customs and tax services;
- u) To superintend vigilance and surveillance in accordance with the law and to exercise the other vigilance necessary for the entire defense of the State's interests;
- v) To provide all the dispatch modalities prescribed in the customs legislation;
- w) Provide in all the other cases in which, by own function or not, they have or will have to intervene in the performance of any attributions specified in the laws and regulations in effect;
- x) Collect information and prepare reports on a priority basis, ensuring that all information is sent to the competent authority, to enable the timely completion of
 - i. Complete the reports in relation to all inspections;
 - ii. Detailed reports of all detections and seizures;
 - iii. Information reports on all suspicious activities.
- y) Ensure the development of other functions that may be assigned by the superior.

Article 28

Delegations and Customs Posts

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

Article 29

Head

1. The Delegations are managed by Heads of Delegation, directly dependent on the Heads of Customs and equal to the Head of Department.
2. When the Customs Offices are made up of five or more officials, they are headed by a Head of Office who is deemed equivalent to a Head of Section and reports directly to the Heads of Delegation.
3. When they are composed of fewer than five officials, the 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. The Customs Delegations and Customs Posts have the general responsibility for carrying out the operational and day-to-day management activities of the AE, which, by law or superior decision, must be pursued at the local level within the area of jurisdiction of a Customs Office.
2. The Customs Delegations are responsible, essentially, for the execution of the management, control and customs fiscalization acts and operations, related to the clearance of goods and means of transport.
3. The Customs Posts are essentially responsible for the surveillance and supervision of the fiscal areas and customs buildings.

CHAPTER IV

COMPETENCIES OF THE DIRECTORATE AND CHIEF POSITIONS

Article 31

National Directors

1. The National Directors of AA are competent to manage and technically supervise the departments of the National Direction which are their responsibility, and to guarantee technical rigor in the implementation of the competencies legally assigned to them.
2. It is the duty of the National Director to:

- a) Ensure the technical direction and guarantee the operational management of the respective National Directorate, in accordance with the Commissioner's instructions;
 - b) To prepare the necessary instructions for the functioning of the departments and sections that integrate the respective National Directorate and submit them for superior decision;
 - c) Ensure the exercise of the competencies of the Heads of Department of the respective Directorate, in case of vacancy of office or in cases of absence or impediments;
 - d) Reporting any Code of Conduct violations;
 - e) Participating in day-to-day management meetings established for the AA;
 - f) Issuing opinions and providing technical support to the Commissioner, in its area of competence;
 - g) Performing any other tasks that may be conferred by law, regulation or superior determination.
3. National Directors report directly to the Commissioner.

Article 32

Unit Directors

1. Unit Directors are responsible for managing the Unit for which they are responsible, ensuring the exercise of the Unit's competencies.
2. It is the Unit Director's responsibility:
 - a. Manage the Unit services, coordinate and direct their activity under the terms of the law and in accordance with the Commissioner's instructions
 - b. To propose administrative rules and/or instructions necessary for the implementation of the attributions and competences of the respective Unit;
 - c. Exercise any other competencies conferred by law, regulation or superior determination.
3. Unit Directors report directly to the Commissioner.

Article 33
Heads of Customs and Heads of Department

1. The Heads of Customs and the Heads of Department shall be responsible for managing the Customs or Department for which they are responsible, including sections where appropriate, and for ensuring the exercise of the powers of their Customs or Department.
2. The duties of the Head of Customs or Head of Department shall be:
 - a) Head the Services of the respective Customs or Department, coordinate and direct their activity under the terms of the law and in accordance with the instructions of the National Director;
 - b) Ensure the exercise of the competencies of the Heads of Section of the respective Customs or Department, in the event of vacancy of office or in cases of absence or impediments;
 - c) Propose administrative rules and/or instructions necessary for the implementation of the attributions and competencies of the respective Customs or of the respective department;
 - d) Exercise the other powers conferred by law, regulation or superior determination.
3. The Heads of Customs and the Heads of Department report directly to the respective National Director.

Article 34
Heads of Section

1. The Heads of Section shall be responsible for managing the sections for which they are responsible, ensuring the exercise of the powers of the respective section.
2. It is incumbent upon the Head of Section:
 - a) Directing the Services of the respective Section, coordinating and directing its activity under the terms of the law and in accordance with the instructions of the National Director or the Head of Department, as depending on the case;;
 - b) Exercise the other competencies conferred by law, regulation or superior determination.
3. The Section Chiefs report directly to the National Director or the Department Chief, as the case may be.

CHAPTER V STAFF

Article 35 Statute of the staff

1. The civil servants of the AA shall integrate a special career regime to be approved by decree-law, in view of the high degree of competence, specialization and integrity required in the performance of their functions.
2. AA employees shall be recruited in accordance with the Civil Service Statute, with the due adaptations provided for in the diploma referred to in the preceding paragraph.
3. For the performance of its tasks, the AA may also contract national and international consultants and specialized companies, under the terms of the law.

Article 36 Request for customs officers

1. The judicial and administrative authorities may make a requisition to the AA for customs officers to perform certain functions.
2. The requisition for customs officers shall be filed with the Commissioner of the AA, indicating the nature of the service to be performed and the reason or order justifying it, and the said officer may, by reasoned order, refuse to comply with the requisitions.
3. The requisitioned customs officials act within the framework of their competencies and in order to fulfill their mission, maintaining total subordination to their supervisors.

Article 37 Provision of service outside the Customs Authority

1. The Customs Authority may keep customs officials in organizations of public interest, under the terms of the Civil Service Statute and in the conditions to be defined by the Minister of Finance.
2. Customs officials may be appointed on a commission basis, to international organizations or foreign countries, in accordance with national interests and commitments assumed within the scope of international cooperation, under the terms legally established.

Article 38 Rules of conduct

1. In addition to the rules applicable to civil servants of the State Administration with regard to conflicts of interest, impediments and incompatibilities, and general duties,

civil servants of the AA are also obliged to comply with rules, to be defined by decree-law, namely with regard to:

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

Article 39 **Training and assessment**

1. AA employees are subject to a permanent evaluation regime that aims to achieve the following objectives:
 - a) To carry out diagnoses on the competence of the employees;
 - b) To allow for the planning and implementation of actions tending to the adequacy of the staff to the demands of their current functions or of others that they may take on;
 - c) To allow for greater objectivity in the evaluation of employee merit, with a view to promotion and progress in their respective careers.
2. AA employees are also subject to a system of permanent training, which aims to equip employees with the skills appropriate to the technical, professional, ethical and human requirements related to the positions and functions they perform or may take on.
3. The training and evaluation regime for AA employees shall be approved by decree-law.

CHAPTER VI **FINANCIAL REGIME AND MANAGEMENT TOOLS**

Article 40 **Revenue**

1. The AA shall have revenues from appropriations allocated to it in the State Budget.
2. The AA also has the following own revenues:
 - a) The amounts derived from the supply of goods and IT services in the areas of its attributions;
 - b) The amount of the fees and emoluments that under the terms of the law it may collect;
 - c) Proceeds from the sale of printed matter and publications;
 - d) Fines;

- e) The product of reimbursements of paper, photocopies and mail expenses, made in favor of the interested parties;
 - f) The amount due for the urgent provision of binding information.
3. The amounts referred to in the preceding paragraph are defined by ministerial decree 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 expenses of the AA are those resulting from charges arising from the execution of the tasks assigned to it under the law.

Article 42

Collection

1. The Customs Authority shall apply, assess and collect, voluntarily and compulsorily
- a) Taxes and fees of customs scope, which are determined by law;
 - b) Taxes due to it;
 - c) Fines, under the terms of the law.

Article 43

Management, evaluation and control instruments

1. In the exercise of its functions, the AA shall use the following management, evaluation and control instruments, without prejudice to others that may be defined by law:
- (a) Annual Action Plan;
 - b) Budget;
 - c) Provisioning Plan;
 - d) Execution Report.
2. Without prejudice to others that may be defined, AA also has the following internal activity management instruments:
- a) Strategic Plan;
 - b) Professional training plan;
 - c) Plan to combat corruption and institutional integrity;
 - d) National Customs Inspection and Supervision Plan;
 - e) Plan for conducting studies

**CHAPTER VII
FINAL AND TRANSITORY PROVISIONS**

**Article 44
Succession**

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

**Article 45
Regulation**

Regulations shall be determined by a ministerial decree from the member of the Government responsible for the area of finance:

- a) The representative symbols of the AA;
- b) The uniform of the employees of the AA;
- 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 hereby repealed.

**Article 47
Installing Committee**

1. Installing Commission of the AA, hereinafter referred to as the Commission, is hereby established, whose responsibility is to ensure the necessary tasks for the installation of the organs, services and staff of the AA.
2. The Commission is responsible for:
 - a) Approve the AA's staffing map;
 - b) To ensure all the procedures leading to the necessary recruitments for the A.A., and to this end, may have recourse to other services or entities, including external entities;
 - c) To promote training courses and knowledge assessment tests;

- d) To approve the planning and management instruments of AA arising from the law, namely those aimed at the exercise of the entity's competences;
 - e) To present six-monthly reports to the Council of Ministers on the establishment of the AA and the exercise of its powers.
3. The Commission is composed of the following elements:
- a) The Prime Minister, who presides;
 - b) The member of the Government responsible for the area of finance, who will preside in the Prime Minister's absence;
 - 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 shall automatically terminate upon completion of the process of setting up the organs, services and staff of the AA.
6. The organs and services of the AA will provide the Commission with full cooperation.

Article 48
Taking effect

The present decree-law takes effect 90 days after it enters into force.

Article 49
Entry into force

The present decree-law shall enter into force on the day following its publication.

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

A Ministra das Finanças interina, _____

Sara Lobo Brites

The Prime Minister _____
Taur Matan Ruak

O Presidente da República _____

Dr. Francisco Guterres Lú Olo