

**DECREE-LAW No. 35 /2012**  
**of 18 July 2012**  
**BUSINESS REGISTRATION AND VERIFICATION SERVICE (SERVE)**  
**AND ESTABLISHMENT OF THE**  
**"NEW COMMERCIAL REGISTRATION SYSTEM"**

Trade and industry investment promotion is a key part of the country's development. Facilitating and organizing trade registration, licensing of economic activities and establishing rules for the adoption of trade firms are the mechanisms that contribute to a strong and reliable trade system.

Therefore, given the importance of cutting the time and visits required to the various competent departments, the Government decided to create the Business Registration and Verification Service (SERVE) and establish a New Business Registration and Licensing System, concentrating all activities related to business registration and licensing in one place, in order to facilitate and expedite the registration and initiation of business activities by companies and the individual entrepreneur.

With the creation of SERVE, the Government expects the number of companies and sole proprietors to increase considerably, as many bureaucratic steps are eliminated, allowing the respective formalization without bureaucratic procedures, which would make the registration and licensing process time-consuming and costly.

It should also be noted that the adoption of a risk-based list of business activity will allow companies or sole proprietors carrying out low-risk activities to be registered and authorized to start their business on the same day.

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As such, the creation of SERVE is in line with the Strategic Development Plan and demonstrates the efforts of the various Ministries involved in making Timor-Leste an attractive and competitive country in the area of doing business.

Thus, the Government decrees, under the terms of paragraphs (e) and (n) of Article 115(1) of the Constitution of the Republic, to be enforced as law:

**CHAPTER I**  
**GENERAL ARRANGEMENTS**

**Article 1**  
**Object**

1. This decree-law creates the Business Registration and Verification Service, hereinafter called SERVE, and establishes the New Business Registration and Licensing System.
2. SERVE is the State service responsible for the registration of companies and sole proprietorships, as well as for verifying and publicizing the legal status of such companies, and also has the power to assess the admissibility of companies, as well as to organize and manage the commercial registry database.

3. The New Commercial Registration and Licensing System comprises the integration of several related public services into a "Single Service" in order to facilitate and expedite the process of registration, commencement of commercial activities, licensing and other investment related processes.
4. SERVE is made up of the Ministries responsible for the area of registration, commercial licensing, taxes and others whose activities are related to the procedures for investment, authorization and licensing of commercial activities defined by special legislation.

## Article 2

### Applicable Law

1. In the processing of the procedures carried out by SERVE, the rules set out in this legal diploma shall apply and, in all other cases, the rules relating to the commercial registration and licensing of commercial activities shall also apply, as well as, in so far as they are omitted, the rules of the administrative procedure.
2. In the event of conflict between the rules provided for in this Decree-Law and in the subsidiary law, the rules of this Decree-Law shall prevail.

## Article 3

### Definitions

For the purposes of this Decree-Law:

- a) **Certificate of Commercial Registry (CCR)** - is the document proving the commercial registration;
- b) **Classification of Economic Activities (CEA)** - is the classification list of economic activities provided for in Annex I of this Decree-Law, which is an integral part thereof, and regulated by Decree-Law No. 45/2011, of 19 October;
- c) **Entrepreneur** - a partner, investor or shareholder of a company and the individual entrepreneur;
- d) **Individual entrepreneur** - is one who carries out commercial activity in his own name, with unlimited liability;
- e) **Initial Commercial Registration** - is the first registration from which results the Commercial Registration Certificate and the Unique Company Number, in order to organize and promote the publicity of the legal situation of companies and sole proprietors
- f) **Licensing of Commercial Activities** - Act that authorizes the carrying out of a certain commercial activity;
- g) **Other participating entities** - are the entities that carry out activities directly or indirectly related to the exercise of commercial activity, registration or licensing of commercial activities.
- h) **Participating Ministries** - are the Ministries responsible for the area of registration, commercial licensing, taxes and others whose activities are related to the procedures for investment, authorization and licensing of commercial activities defined by special legislation;

## Article 4

### Purposes and Attributions

1. The purpose of SERVE is to provide public services related to the commercial registration and licensing of commercial activities, with regard to the respective administrative procedures, in a simplified and rapid manner.

2. It is incumbent on SERVE to:
  - a) Carry out the registration of companies and sole proprietors;
  - b) Issue the Unique Number of the Company, the entrepreneur and the sole proprietor;
  - c) Issue Commercial Registration Certificates;
  - d) Verify the legal status of the company, entrepreneur or sole proprietor;
  - e) Issue and renew Authorization to Exercise Activities;
  - f) Promote and facilitate the licensing of commercial activities, as well as its renewal;
  - g) Promote and facilitate the obtaining of an adequate visa for the foreign entrepreneur or investor, in accordance with the legislation in force;
  - h) Submit to the competent entity, the request for liquidation of the company, under the terms defined in this Decree-Law;
  - i) Cancel the Authorization to Exercise Activity, the registration of the company or the individual entrepreneur, under the terms of this Decree-Law;
  - j) Create and maintain a database on the registration and licensing of commercial activities.
  - k) Carry out other activities which by their nature do not prove to be contrary to its objectives.

#### **Article 5**

##### **Exclusive competence of SERVE**

1. SERVE has exclusive powers for the initial commercial registration.
2. The handling and decision making of the licensing procedures for commercial activities shall be the responsibility of the competent departments, in accordance with the law, and SERVE shall only be responsible for processing and submitting applications for examination and decision.

#### **Article 6**

##### **Duty of Cooperation**

1. All entities and services of the direct and indirect administration of the State, in particular those whose object is directly or indirectly related to the licensing activities of commercial activities and keeping the records of registration documents, are bound by the duties of information and cooperation, namely providing the necessary information, clarifications, opinions and collaboration for the development of SERVE's activity, in the manner, media and with the required frequency and urgency.
2. Under the terms of the previous paragraph, SERVE may, namely
  - a) Request the competent government departments to issue opinions and carry out inspections required for the licensing of commercial activities;
  - b) Request a certified copy of the documents filed with the services responsible for the commercial registry area.
3. Public administrative bodies and services shall forward to SERVE those applicants wishing to proceed with the initial registration, licensing of commercial activities or their renewal and applications for visas for entrepreneurs or investors.
4. Government departments must receive applications from the SERVE within a maximum period of 4 days.

## **CHAPTER II OPERATIONS**

### **SECTION I INTERMINISTERIAL TECHNICAL COMMITTEE**

#### **Article 7**

##### **Inter-ministerial Technical Commission**

1. SERVE's Inter-ministerial Technical Commission is created to direct and coordinate the services it provides in the areas of registration, authorization and commercial licensing and taxes.
2. The Inter-ministerial Technical Commission shall be composed of
  - a) One (1) representative of the Ministry responsible for registration;
  - b) One (1) representative of the Ministry responsible for domestic taxes;
  - c) One (1) representative of the Ministry responsible for commercial licensing;
  - d) One (1) representative of the Ministry of Economy and Development.
3. The members shall appoint from among them the person who will hold the office of Chairman of the Commission.
4. The member of the Inter-ministerial Technical Commission may only be represented at fortnightly meetings for reasons of extreme urgency or if it is absolutely impossible to attend the meeting.
5. The members of the Inter-ministerial Technical Commission shall have a term of office of two years and may serve a maximum of two consecutive terms.
6. By joint order of the Ministers represented on the Inter-ministerial Technical Commission, a maximum of 3 more members may be included on the Commission.

#### **Article 8**

##### **Powers of the Inter-ministerial Technical Commission**

The Inter-ministerial Technical Commission has the following powers:

- a) Define and coordinate SERVE's strategic orientations;
- b) Adopt SERVE's the rules of procedure;
- c) To propose, on an annual basis, the budget necessary for the operation of the SERVE;
- d) Approve, after consulting the Ministry responsible for Finance, the request for access to the database made by a government department whose scope of action relates directly or indirectly to SERVE's services;
- e) Propose the hiring of the banking institution to provide an exclusive service for collecting the fees paid for SERVE's registration acts;
- f) Others that are given by law.

#### **Article 9**

##### **Executive Coordinator**

1. The Executive Coordinator is appointed by Resolution of the Council of Ministers and is responsible for managing, administering, and supervising SERVE's activities and the staff allocated by the participating Ministries.

2. The Executive Coordinator has the following functions:
- a) Manage, administer and supervise SERVE's activities, ensuring the proper functioning of the services;
  - b) Ensure SERVE's budget execution and submission of reports to the respective Ministries;
  - c) Represent the Inter-ministerial Technical Commission in meetings with Government or private sector bodies;
  - d) Support the Inter-ministerial Technical Commission in the preparation of the annual budget;
  - e) Submit financial reports to the Inter-ministerial Technical Commission;
  - f) Prepare and propose Internal Rules of Procedure;
  - g) Submit to the Inter-ministerial Technical Commission the request for access to the database made by a government department whose scope of action relates directly or indirectly to SERVE's services;
  - h) Others that are given to it by the Inter-ministerial Technical Commission within SERVE's services and administration.

#### **Article 10**

##### **Operation of the Inter-ministerial Technical Commission**

The Inter-ministerial Technical Commission meets every 2 weeks, ordinarily, or when convened by the Executive Coordinator or one of its members, extraordinarily.

#### **Article 11**

##### **Decisions of the Inter-ministerial Technical Commission**

Decisions taken by the Inter-ministerial Technical Commission shall be by consensus.

#### **Article 12**

##### **Missing Cases**

Omissions should be resolved by the Inter-ministerial Technical Commission, always seeking to equate the case with similar ones and its decisions based on best practices.

#### **Article 13**

##### **Reports to the Oversight Authority**

The Inter-ministerial Technical Commission shall submit to the Ministers responsible quarterly, six-monthly and annual reports on the activities and finances of the SERVE.

### **SECTION II**

#### **HUMAN RESOURCES AND FINANCE**

#### **Article 14**

##### **Human Resources**

1. The ministries participating in the Inter-ministerial Technical Commission shall be responsible for allocating the human and financial resources necessary for SERVE's operation.
2. The officials assigned to SERVE shall carry out their duties on a service commission basis and shall be chosen and appointed, in general terms, from among officials belonging to the staff of the ministries with representation on the Inter-ministerial Technical Commission, maintaining the respective career categories, steps and indices.

3. The respective ministries shall be responsible for paying the salaries of the officials assigned to SERVE, as well as for replacing them, when necessary, in order to prevent the reduction or paralysis of services.
4. The employees assigned to SERVE shall have the duty of professional secrecy with regard to the data contained in the personal documents submitted together with applications for registration.

#### **Article 15**

##### **Budget**

1. SERVE shall be endowed with funds to enable it to be established and start operations, made up of amounts from the funds provided for in the budget of the participating ministries.
2. The participating ministries, especially those responsible for the areas of taxes, registration and commercial licensing, shall include in their respective annual budgets the amount necessary for the performance of SERVE's duties and its normal and continuous operation.
3. The Inter-ministerial Technical Commission shall define SERVE's annual operating budget in accordance with the forecasts, proposing the form of sharing between the different ministries.

#### **Article 16**

##### **Income and Expenditure**

1. SERVE's revenues shall consist of the corresponding amounts foreseen in the Budget of each ministry, in accordance with number 2 of the previous article, or other participating entity, and the fees charged for services provided.
2. The costs of licenses and maintenance of the electronic system and the maintenance of SERVE's facilities shall be jointly covered by the ministries that have access to the system database, under terms to be defined by the Inter-ministerial Technical Commission.
3. The costs related to the licenses for access to the electronic system database are the full responsibility of the requesting government agency and must be provisioned before the software is installed.

#### **Article 17**

##### **Revenue Collection**

1. Officials working for SERVE shall not be authorized to receive from applicants any payments or amounts in connection with the provision of SERVE services.
2. Fees charged for rendering SERVE services are collected by a banking institution and transferred daily to a National Treasury account.
3. The government body responsible for finance shall be responsible for contracting a banking institution registered in Timor-Leste to provide revenue collection services.
4. For the purposes of paragraphs 1 and 2, the hired banking institution shall provide a permanent and exclusive service station, located within SERVE's premises.
5. The contracted banking institution shall submit to the Inter-ministerial Technical Commission reports on the amounts received and transferred to the National Treasury account on a monthly, quarterly and annual basis.
6. The other obligations, responsibilities and remuneration of the banking institution are included in the service provision contract and must be available for public consultation in an easily accessible place and on the website dedicated to SERVE.

**Article 18**  
**Start and place of operation**

1. In order to enable SERVE's establishment and start-up, participating ministries shall allocate the necessary funds, consisting of amounts agreed between the participating ministries, from their respective budget allocations.
2. In order to carry out its duties, the use of a State property, to be designated by the Government member responsible for the area of land and property, shall be assigned.

**CHAPTER III**  
**SERVICES**

**SECTION I**  
**SERVICES PROVIDED BY SERVE**

**Article 19**  
**Services**

1. SERVE provides the following services:
  - a) Carrying out Commercial Registry, comprising the following acts:
    - i) Issuance of the Certificate of Firm Admissibility;
    - ii) Issuance of the Single Company Number;
    - iii) Issuance of the Commercial Registry Certificate;
    - iv) Certification of the Articles of Association and Company Bylaws;
    - v) Publication of the registration summary.
  - b) Cancellation of Commercial Registry at the request of the sole proprietor or of the company, after the liquidation process of the company or by judicial decision;
  - c) Issuance, renewal and cancellation of the Authorization to Exercise Activities, pursuant to Articles 35 and 59.
  - d) Promotion and facilitation of obtaining licenses for commercial activities and their renewal;
  - e) Issuance of a negative certificate of tax debts for the purpose of renewing a commercial license;
  - f) Issuance of certificate for verification of the legal status of companies, entrepreneurs and sole proprietors, pursuant to the law;
  - g) Updating data of the company, entrepreneur or sole proprietor;
  - h) Promotion and facilitation of obtaining the appropriate visa for the foreign entrepreneur or investor;
  - i) Other services that are not contrary to its attributions and that may be defined by the Inter-ministerial Technical Commission.
2. The discontinuance of any procedure provided for in paragraph 1 or the impossibility of its conclusion due to an event attributable to the interested parties does not confer the right to refund the fees charged.

**Article 20**  
**Deadline for proceedings**

1. The time limit for processing the procedures relating to the services listed in the preceding paragraph shall be a maximum of five (5) working days.

2. Without prejudice to the previous paragraph, the period for licensing commercial activities, for cancellation of commercial registration and for obtaining visa for the entrepreneur, depends on the processing of the respective procedures with the entities responsible for its issuance or evaluation.

## **SECTION II**

### **SUPPORTING DOCUMENTS FOR SERVE REGISTRATION**

#### **Article 21**

##### **Documents Verified by SERVE**

The documents submitted to SERVE for examination of the processes within its powers, and formally verified by its services, have the value of a certified copy of originals for the purposes of proceedings with other administrative entities.

#### **Article 22**

##### **Evidence of Documents**

1. Recording shall be only of the facts contained in documents which legally prove them.
2. Documents submitted for registration shall be in one of the official languages of Timor-Leste.
3. Documents in a foreign language may only be accepted when accompanied by a certified translation into one of the official languages of Timor-Leste.
4. For the purpose of their deposit, only the originals of documents or copies conferred by SERVE or certified in accordance with the law may be accepted.

#### **Article 23**

##### **Documents required for registration of companies and branches**

1. The following documents shall be required for the registration of the establishment of companies:
  - a) Articles of Association and Company bylaws, which must contain the identification of the shareholders, the directors and the Supervisory Board or Single Auditor when required;
  - b) Tax Identification Number of the partners;
  - c) Declaration of acceptance of the position subscribed by each one of the appointed members of the corporate bodies, if not included in the Articles of Association;
  - d) Documents or declarations proving the payment of the required capital, if not included in the Articles of Association;
  - e) Location of the head office;
  - f) Specific power of attorney to represent the partner or company, if not mentioned in the Articles of Association.
2. The following documents shall be required for the registration of the creation of a branch or other form of permanent representation in the national territory of a commercial company with headquarters in Timor-Leste:
  - a) A decision to establish a branch, mentioning its location;
  - b) Decision to appoint the respective representative, mentioning the powers granted;
  - c) A statement of acceptance of the position subscribed by the appointed representative;
  - d) Specific power of attorney to represent the company.
3. Should any of the partners not have Tax Identification Number, SERVE shall issue it and have it include in the register.

#### **Article 24**

##### **Documents required for the registration as an Individual Entrepreneur**

1. The following documents shall be required for the registration of the sole proprietor:
  - a) Personal identification;
  - b) Tax Identification Number;
  - c) Location of the establishment or address of the entrepreneur.
2. The sole proprietor may be registered to exercise any economic activity provided for in the CAE.
3. If the sole proprietor does not have Tax Identification Number, the SERVE must issue it and have it included in the register.

#### **Article 25**

##### **Documents required for registration as a Public Company**

The following documents are required for the registration of the establishment of Public Companies:

- a) Legal diploma that determined its establishment, officially published;
- b) Specific power of attorney to represent a partner or the company.

#### **Article 26**

##### **Documents Necessary for the Registration of Foreign Companies**

1. For the registration of the establishment of a permanent representation of a commercial company with headquarters abroad, the following documents must be submitted:
  - a) Proof of the existence of the commercial company in accordance with the law of the country of origin;
  - b) Updated wording of the respective bylaws, translated into one of the official languages of Timor-Leste, if they are written in a foreign language;
  - c) Deliberation on the establishment of the representation in Timor-Leste, with mention of the assigned capital and its location;
  - d) Decision to appoint the respective representative, mentioning the powers granted;
  - e) Location of the establishment in Timor-Leste;
  - f) A specific power of attorney to represent the company, if not mentioned in the decision referred to in paragraph (d).
2. For the purposes of the previous paragraph, evidence of the legal existence of the foreign commercial company shall be furnished by a document issued by the competent authority of the country of origin and legalized by the Diplomatic Representation of Timor-Leste in that country or, where there is no Diplomatic Representation, by the nearest Diplomatic Representation of Timor-Leste and by the Diplomatic Representation of the country of origin in Timor-Leste.

#### **Article 27**

##### **Documents in Foreign Language**

The translation of documents written in a foreign language, when performed by an independent translator, must be certified by one of the following bodies:

- a) National Institute of Linguistics of Timor-Leste;
- b) Diplomatic Representation of Timor-Leste abroad;

- c) Diplomatic Representation accredited in Timor-Leste;
- d) Ministry of Foreign Affairs of Timor-Leste;
- e) Notary, in accordance with the law;
- f) Sworn translator authorized by the competent Government body in Timor-Leste.

**SECTION III**  
**ELEMENTS OF THE REGISTRATION**  
**AND COMMERCIAL LICENSING PROCESS**

**Article 28**  
**Registration and Commercial Licensing**

The procedures regarding registration and commercial licensing carried out by SERVE include the:

- a) Issuance of the form for payment of fees for the requested services;
- b) Search and issuance of the certificate of firm admissibility;
- c) Registration and issuance of the Commercial Registration Certificate, containing the Unique Company Number;
- d) Publication of the registration in accordance with Article 33;
- e) Authorization to carry out the activity; and
- f) Receipt of the application for commercial activity licensing and its renewal.

**Article 29**  
**SERVE Fee Payment Form**

The numbered form for payment of fees for the services provided by SERVE is issued at the time of application for the service and proof of payment is required to carry out the requested procedure.

**Article 30**  
**Certificate of Admissibility of the Firm**

- 1. The Certificate of Admissibility of a Firm (CAF) is valid for 60 (sixty) days.
- 2. The time limit referred to in the previous paragraph shall be interrupted with the submission of the application for registration.
- 3. The search process for admissibility of a firm shall be carried out in accordance with Articles 37 to 53.

**Article 31**  
**Unique Company Number**

- 1. The Unique Company Number is the number by which the company or sole proprietor is identified before all public administration bodies and entities in Timor-Leste.
- 2. The Unique Company Number also corresponds to the Tax Identification Number (NIF) and is generated according to the rules of the latter.

**Article 32**  
**Certificate of Commercial Registration**

- 1. The Certificate of Commercial Registration (CCR) issued by SERVE, in a form approved by the Inter-ministerial Technical Commission, constitutes proof of commercial registration.
- 2. Attached to the company's CCR, a summary of the registration is issued, with the following:

- a) Company name;
  - b) Unique Company Number;
  - a) Address of the head office;
  - b) Object of the company;
  - c) Share capital;
  - d) Name and number of the partners' identification document and the respective quotas;
  - e) Name and number of the identification document of the company's managers or directors;
  - f) The date of issuance of the CCR.
3. A summary of the registration containing the following shall be attached to the CCR of the sole proprietor:
- a) Entrepreneur's firm name;
  - b) Company's Unique Number;
  - c) Commercial activity;
  - d) Location of the entrepreneur's establishment or address;
  - e) Entrepreneur's name and identification document number;
  - f) The date of issuance of the CCR.
4. The change of company or sole proprietorship data that does not involve the exchange of the name does not determine the issuance of a new CCR, the CRC issued at the time of registration remaining valid without restrictions.

### **Article 33**

#### **Publication of the Register**

1. SERVE promotes publication of the registration summary, according to the information contained in the CCR.
2. Publication shall take place within 24 (twenty-four) hours of registration on the website dedicated to SERVE or on the advertising wall located on SERVE premises, and shall remain published for a period of 7 (seven) days.
3. At any time, any person may request from SERVE an updated certificate of the registration summary of a company or individual entrepreneur.
4. SERVE charges a fee for providing information regarding the legal status of a company or sole proprietor, in accordance with the schedule approved by the Inter-ministerial Technical Commission.

### **Article 34**

#### **Annual Tax Return**

In the context of registration and commercial licensing, failure to submit the annual tax return, in accordance with current legislation, shall result in the penalties provided for in Article 59, without prejudice to the provisions of tax legislation.

### **Article 35**

#### **Authorization to Carry out Activity**

1. The Authorization to Carry out Activity (ACA), issued by SERVE, in a form approved by the Inter-ministerial Technical Commission, constitutes the authorization to carry out certain commercial activities, considered to be of "low risk" and therefore do not need to be licensed.

2. The list of economic activities covered by ACA, considered to be "low risk", is set out in Annex II of this Decree Law, which is an integral part thereof.
3. The ACA is valid for 1 (one) to 5 (five) years, as requested by the applicant.
4. The ACA may be cancelled when, after an inspection carried out by the responsible authority, it is found that the company or individual entrepreneur is engaged in "medium or high risk" activity, and therefore needs to be licensed.
5. The request for ACA cancellation is submitted to SERVE by the responsible authority, and the company or sole proprietor has 30 (thirty) days to contest it.
6. If the company or sole proprietor does not challenge the request, or if it is proven that the company or sole proprietor performs "medium or high" risk activity, the SERVE must cancel the ACA.

#### **Article 36**

##### **Commercial Licensing**

1. The process of licensing and renewal of commercial license is promoted and facilitated by SERVE, which has the power to receive applications and initiate processing with the responsible department.
2. Commercial activities considered to be of medium or high risk, provided for in Annex III of this Decree-Law and which is an integral part thereof, need to be licensed under the terms of the legislation itself.
3. The value for issuing and renewing the license is defined by law or regulation.

#### **SECTION IV**

##### **COMPANY ADMISSIBILITY AND CONTROL PROCESS**

#### **Article 37**

##### **Principle of truth**

1. Firms' attribution is subject to compliance with the principles of truth and novelty and the respective registration confers the right to their exclusive use.
2. Firms' components must be true and not mislead as to the identification, nature or activity of their holder.
3. Firms' characteristic elements, even when constituted by fancy names, acronyms or compositions, may not suggest activity other than that which constitutes the corporate object.
4. The following must not part of firms:
  - a) "Timor-Leste", except when it is a Public Company or the Government of Timor-Leste participates in the share capital of the company, or if the name has been registered before the date of entry into force of this Decree-Law;
  - b) Expressions that may be misleading as to the legal characterization of a commercial company, namely the use of expressions commonly used in the designation of public bodies or non-profit entities;
  - c) Expressions prohibited by law or offensive to morals or good customs;
  - d) Expressions that are incompatible with respect for the rights and freedoms enshrined in the Constitution;

- e) Expressions that disrespect or misappropriate national symbols, personalities or institutions whose name or meaning is to be safeguarded for historical, patriotic, scientific, institutional, cultural or other pertinent reasons.
- 5. When, for any cause, a natural person whose name appears in the business name of the commercial company ceases to be a partner, such business name shall be changed within one year, unless the partner or associate who withdraws or the heirs of the deceased consent in writing to the continuation of the same business name.

### **Article 38**

#### **Principle of novelty**

1. Firms must be distinct and not liable to confusion or error with those registered under the same scope of exclusivity, even when the law allows the inclusion of items used by others already registered, or with well-known institution names.
2. Judgments on the distinction and on the non-susceptible of confusion or error must take into account the legal nature of the person, his domicile or registered office, the affinity or proximity of its activities and their territorial scope.
3. Firms shall not be permitted to consist exclusively of commonly used words which make it possible to identify or relate to an activity, technique, or product, or of words indicating geographical origin.
4. In the judgments referred to in the preceding paragraph, the existence of names or insignia of establishments or brands so similar as to be likely to mislead the owner of those distinctive signs shall also be considered.
5. The inclusion in the trade name of a registered business name or trademark shall be permitted only if the proprietor of that business name or trademark is entitled to use the distinctive sign to be included.

### **Article 39**

#### **Firms registered abroad**

The guarantee of protection of firms registered abroad depends on proof of their registration in the State of origin and that there is no likelihood of confusion with firms already registered in Timor-Leste.

### **Article 40**

#### **Exclusivity**

1. Only after the completion of the registration of the commercial company or sole proprietorship is granted the right to the exclusive use of the name in the territorial scope.
2. The certificate of admissibility of the business name constitutes a mere presumption of exclusivity.
3. The SERVE employee must declare the loss of the right to use the business name, ex-officio or at the request of any interested party, when such use is found to violate the principles enshrined in Articles 37 and 38;
4. The provisions of the previous paragraphs are without prejudice to the possibility of a declaration of nullity, annulment, or repeal of the right to exclusivity by a court decision.

### **Article 41**

#### **Commercial companies**

1. The names of commercial companies shall be composed in accordance with the provisions of the Commercial Companies Law, in accordance with the respective type, and also taking into account the general principles contained in this Act and the rules provided for in the following paragraphs.

2. When the name of a company is constituted exclusively by the names or business names of all, some or all of the partners shall be completely distinct from those already registered.
3. The business name of a company formed by the name or business name of a partner may not be identical to the registered business name of another company, or in such a similar manner as to be misleading.

#### **Article 42**

##### **Individual Entrepreneur**

1. The sole proprietorship must adopt a single firm, composed by its name, complete or abbreviated, as necessary to identify the person, followed by the acronym "ENIN".
2. The name of the sole proprietorship may not be preceded by any expressions or acronyms.

#### **Article 43**

##### **Transmission of the establishment**

1. The purchaser, by any title between living persons, of a commercial establishment may acquire the business name of the previous holder of the establishment, if such holder so authorizes in writing.
2. If the previous holder of the acquired establishment is a company in whose name the member's name appears, the latter's authorization shall also be required.
3. The acquisition of a business name without that of the establishment with which it is connected shall be prohibited.

#### **Article 44**

##### **Scope and timing of the admissibility check**

1. Shall depend on the prior verification of firm admissibility and the corresponding admission decision:
  - a) The formalization of incorporation of commercial companies;
  - b) The formalization of the amendment of the articles of association of commercial companies or of any other act until the change of the respective name, the modification of the object or purposes;
  - c) The creation of Public Companies and the amendment of the respective articles of association or any other act until the change of the respective name, the modification of the object;
  - d) Records of commencement of activity, change of the business name or branch of activity of the individual entrepreneur.
2. The provisions of sub-paragraphs b) of the preceding paragraph shall not apply to cases in which the name change is limited to the change of the element that identifies the type of commercial company.
3. The provisions of sub-paragraph 1(d) shall not apply when the name of the sole proprietor corresponds only to his/her full or abbreviated name.

#### **Article 45**

##### **Certificate of admissibility of firm**

For the purposes of paragraph 1 of the previous article, the admissibility of the business name and the consequent admission decision shall be evidenced by a certificate issued by SERVE.

#### **Article 46**

##### **Application for a certificate**

The certificate provided for in the preceding Section may be requested together with the application for company registration.

**Article 47**

**Order of priority of presentations**

The first application for a certificate of admissibility shall take precedence over the next application, taking account the date and time of registration of the application.

**Article 48**

**Assessment and decision on the application**

Where application is made at a time other than registration, the decision shall be taken, and the certificate issued within a maximum of two (2) days.

**Article 49**

**Invalidation and withdrawal**

The applicant for a certificate of admissibility may withdraw the application for a certificate and may request its invalidation provided that the certificate has not been used and must return the original of the certificate issued.

**Article 50**

**Nullity of the act**

Any act that fails to respect the elements and conditions of validity of the certificate of admissibility of signature shall be null and void.

**Article 51**

**Firm Archive**

1. To verify the admissibility of firms, SERVE keeps an updated file, in computer format, of the firms and the entities that are registered therein or that have requested the issue of the admissibility certificate.
2. SERVE's firms archive is formed by the merger of the firms and denominations archives of the participating Ministries and other entities and is the property of the government agency responsible for the area of Finance.

**Article 52**

**Misuse of Company**

1. The use of a firm without prior certification of its admissibility, when required, entails a fine of between USD \$1,000 and USD \$3,000.
2. For the application of the fine, the gravity of the infraction and the occurrence or not of recurrence must be considered.
3. The proceeds of the fines shall be repaid to the Treasury.

**Article 53**

**Competence for misdemeanor procedure**

1. The Inter-ministerial Technical Commission shall be responsible for examining and imposing the respective fine provided for in paragraph 1 of the preceding Article.
2. The administrative offence proceeding is regulated by articles 37, 38, 39, 42 and 43 of Decree-Law 23/2009, of 5 August.
3. The decision of the Inter-ministerial Technical Committee is subject to appeal to the member of the Government responsible for the area of Justice.

**SECTION V**  
**PRESENTATION AND CONDUCT OF THE**  
**REGISTRATION PROCEDURE**

**Article 54**  
**Single Form**

1. Requests for SERVE services are made on a single form approved by the Inter-ministerial Technical Commission.
2. The Single Form is free of charge and must be available on the website dedicated to SERVE and at the service headquarters.
3. The reference number, date, and time of receipt of the request must appear on the form.
4. Applications for visas for entrepreneurs or investors are made on the form provided by the competent Ministry.

**Article 55**  
**Place and time to submit application**

Submission of requests for services provided by SERVE and withdrawal of documents issued by the service must be made within the opening hours of SERVE, at the service headquarters, as defined by the Inter-ministerial Technical Commission.

**Article 56**  
**Legitimacy**

The following persons are entitled to request SERVE's services:

- a) Individual entrepreneurs;
- b) Partner, Administrator, Director of the company or their respective representative;
- c) Accountant of the individual entrepreneur or of the company;
- d) Who has a specific power of attorney for the act.

**Article 57**  
**Order Refusal**

1. Without prejudice to the provisions of the Commercial Registry Law, SERVE's official may refuse the application only when:
  - a) None of the documents on which the registration is based are produced;
  - b) The Certificate of Admissibility of the Firm is not valid or has been certified as manifestly in breach of the law;
  - c) If the act has been titled by a legal diploma, the elements or conditions of validity contained in the Certificate of Admissibility have not been respected;
  - d) It is delivered out of time for submission.
2. The regime of challenging the decisions of the registrar provided for in the Commercial Registry Code shall apply to the refusal of the application.

**Article 58**  
**Conclusion of the initial Commercial Registry**

1. At the end of the Registration and Commercial Licensing procedure, SERVE shall deliver the following documents to the applicant:

- a) CRC, containing the Unique Company Number;
  - b) Constitutive Act and Articles of Association certified by SERVE;
  - c) Authorization to Carry out Activity (ACA); or
  - d) A license issued by the competent department.
2. For the purposes of subparagraph d) of the previous paragraph, in the case of an activity that depends on inspection or authorization from several departments or regulatory authorities, SERVE shall deliver the receipt of the request for license for subsequent monitoring by the interested party and withdrawal from SERVE.

## **SECTION VI**

### **SUSPENSION AND CANCELLATION OF REGISTRATION**

#### **Article 59**

##### **Suspension and Cancellation of Registration**

1. SERVE may cancel the Authorization to Carry out Activity (ACA), or request the Department responsible for licensing to cancel the license when the company or sole proprietorship fails to file the annual tax return for two (2) consecutive years.
2. SERVE may suspend registration when the company or sole proprietorship fails to file its annual tax return for 3 (three) consecutive years.
3. SERVE may cancel the registration of the sole proprietor or refer the application to the competent department of justice for the liquidation of the company, with a view to cancelling the registration, when the sole proprietor or the company fails to file the annual tax return for 4 (four) consecutive years.
4. SERVE must notify the company or sole proprietor to regularize its situation within 90 (ninety) days, under penalty of the penalties provided for in the preceding paragraphs.
5. The cancellation of the registration or request for liquidation may be contested in accordance with civil procedural law.

## **SECTION VII**

### **ARCHIVE AND DATABASE**

#### **Article 60**

##### **Archive**

The documents registered by SERVE are archived in electronic format, by means of digitalization, and the physical documents are deposited in the archive of the Ministry responsible for the area of records.

#### **Article 61**

##### **Database**

SERVE stores the information contained in the records in the database shared by the participating Ministries, respecting the privacy of the information in accordance with the law.

#### **Article 62**

##### **Access to Database**

1. The rules for access to the data in the register shall be defined by the Inter-ministerial Technical Commission.
2. The data in the register may be amended only in accordance with the law.

## **CHAPTER IV FINAL AND TRANSITORY PROVISIONS**

### **Article 63**

#### **Fees**

1. The fees charged by SERVE are defined by a separate legal diploma that regulates fees for registration and commercial licensing.
2. The fees charged for issuing the Authorization to Carry out Activity (ACA) are calculated under the same terms as commercial licenses, discounting the value of inspections.

### **Article 64**

#### **Memorandum of Understanding**

For the implementation and execution of the services provided by SERVE, the Inter-ministerial Technical Commission and the participating ministries and entities must sign a memorandum of understanding defining the form of administrative and financial cooperation and the levels of access to the electronic system database.

### **Article 65**

#### **Rules of Procedure**

The Inter-ministerial Technical Commission must approve the SERVE internal rules of procedure of within 30 (thirty) days from the publication of this legal diploma.

### **Article 66**

#### **Replacement of Previous Registration**

1. All companies previously registered with any Government or UNTAET department shall apply, within one (1) year after the publication of this Decree-Law, for the Certificate of Commercial Registry (CCR) issued by the SERVE.
2. The New CCR replaces the Registration issued by the Public Registry Department and the proofs of registration made by other Government and UNTAET departments.

### **Article 67**

#### **Repeals**

1. Paragraph 1 of Article 8 and the Annex to Decree-Law no. 24/2011, of 8 June are hereby repealed.
2. The Annex to Decree-Law no. 45/2011 of 19 October is hereby repealed.
3. The contrary provisions of the following legal diplomas are also repealed:
  - a) Decree-Law no. 7/2006, which established the Commercial Registry Code;
  - b) Decree-Law no. 12/2008, of 30 April, which established the Organic Law of the Ministry of Justice;
  - c) Ministerial Diploma no. 34/2009, of 29 April, which established the Organic Structure of the National Directorate of Registries and Notaries;
  - d) Decree-Law no. 18/2012, of 1 December 2012, which established the Special Regime for the Immediate Constitution of Companies, namely Articles 3 and 4.

**Article 68**  
**Entry into Force**

This decree-law shall enter into force on the first day of the month following its publication in the Official Gazette.

Approved by the Council of Ministers on May 9, 2012

The Prime Minister, by delegation

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**Kay Rala Xanana Gusmão**

The Minister for Justice, acting by delegation

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**Kay Rala Xanana Gusmão**

Enacted on 13 July 2012

Be it published.

The President of the Republic,

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**Taur Matan Ruak**

|                |                 |              |                                                                                                                                    |
|----------------|-----------------|--------------|------------------------------------------------------------------------------------------------------------------------------------|
|                |                 |              | <b>ANNEX I</b>                                                                                                                     |
|                |                 |              | <b>CLASSIFICATION OF ECONOMIC ACTIVITIES -<br/>TIMOR-LESTE</b>                                                                     |
|                |                 |              | <b>LOW RISK</b>                                                                                                                    |
| <b>Section</b> | <b>Division</b> | <b>Group</b> | <b>Designation</b>                                                                                                                 |
| <b>A</b>       |                 |              | <b>AGRICULTURE, ANIMAL PRODUCTION, HUNTING, FORESTRY, FISHING AND<br/>AQUACULTURE</b>                                              |
|                | 01              |              | <b>AGRICULTURE, ANIMAL PRODUCTION, HUNTING AND RELATED SERVICE<br/>ACTIVITIES</b>                                                  |
|                |                 | 011          | Growing of non-perennial crops                                                                                                     |
|                |                 | 012          | Growing of perennial crops                                                                                                         |
|                |                 | 013          | Growing of vegetative propagating material                                                                                         |
|                |                 | 014          | Animal production                                                                                                                  |
|                |                 | 015          | Mixed farming and animal production                                                                                                |
|                |                 | 016          | Agricultural and animal husbandry service activities                                                                               |
|                | 02              |              | <b>FORESTRY AND FORESTRY EXPLORATION</b>                                                                                           |
|                |                 | 021          | Forestry and logging                                                                                                               |
|                |                 | 022          | Logging                                                                                                                            |
|                |                 | 024          | Forestry and logging activities forestry and logging services                                                                      |
|                | 03              |              | <b>FISHING AND AQUACULTURE</b>                                                                                                     |
|                |                 | 031          | Fishing                                                                                                                            |
|                |                 | 032          | Aquaculture                                                                                                                        |
|                |                 | 034          | Fishing and aquaculture services                                                                                                   |
| <b>C</b>       |                 |              | <b>MANUFACTURING</b>                                                                                                               |
|                | 13              |              | Manufacture of textiles                                                                                                            |
|                |                 | 131          | Preparation and spinning of textile fibres                                                                                         |
|                |                 | 132          | Textile weaving                                                                                                                    |
|                |                 | 133          | Textile finishing                                                                                                                  |
|                |                 | 139          | Manufacture of other textiles                                                                                                      |
|                | 14              |              | Manufacture of wearing apparel                                                                                                     |
|                |                 | 141          | Manufacture of wearing apparel except fur articles                                                                                 |
|                |                 | 142          | Manufacture of fur articles                                                                                                        |
|                |                 | 143          | Manufacture of knitted and crocheted articles                                                                                      |
|                | 16              |              | Manufacture of wood and of products of wood and cork, except furniture;<br>manufacture of articles of straw and plaiting materials |
|                |                 | 161          | Sawmilling, planning and impregnation of wood                                                                                      |
|                | 18              |              | Printing and reproduction of recorded media                                                                                        |
|                |                 | 181          | Printing and service activities related to printing                                                                                |
|                |                 | 182          | Reproduction of recorded media                                                                                                     |
|                | 27              |              | Manufacture of electrical equipment                                                                                                |
|                |                 | 271          | Manufacture of electric motors, generators and transformers, and manufacture of<br>electricity distribution and control apparatus  |
|                |                 | 272          | Manufacture of accumulators and batteries                                                                                          |

|          |    |     |                                                                                                |
|----------|----|-----|------------------------------------------------------------------------------------------------|
|          |    | 273 | Manufacture of insulated wire and cable and accessories                                        |
|          |    | 274 | Manufacture of electric lamps and lighting equipment                                           |
|          |    | 275 | Manufacture of domestic appliances                                                             |
|          |    | 279 | Manufacture of other electrical equipment                                                      |
|          | 28 |     | Manufacture of machinery and equipment non-specified                                           |
|          |    | 281 | Manufacture of general-purpose machinery                                                       |
|          |    | 282 | Manufacture of other general-purpose machinery                                                 |
|          |    | 283 | Manufacture of agricultural and forestry machinery                                             |
|          |    | 284 | Manufacture of machine tools, except portable                                                  |
|          |    | 289 | Manufacture of other special-purpose machinery                                                 |
|          | 32 |     | Other manufacturing                                                                            |
|          |    | 321 | Manufacture of jewelry and related articles; striking of coins                                 |
|          |    | 322 | Manufacture of musical instruments                                                             |
|          |    | 323 | Manufacture of sports goods                                                                    |
|          |    | 324 | Manufacture of games and toys                                                                  |
|          |    | 329 | Manufacturing n.e.c. e                                                                         |
|          | 33 |     | Repair and installation of machinery and equipment                                             |
|          |    | 331 | Repair and maintenance of fabricated metal products, machinery and equipment                   |
|          |    | 332 | Installation of machinery and industrial equipment                                             |
| <b>D</b> |    |     | <b>ELECTRICITY, GAS, STEAM, HOT AND COLD WATER AND COLD AIR</b>                                |
|          | 35 |     | Electricity, gas, steam, hot and cold water and cold air                                       |
|          |    | 353 | Steam, hot and cold water and cold air production and distribution by pipeline; ice production |
| <b>F</b> |    |     | <b>CONSTRUCTION</b>                                                                            |
|          | 41 |     | Real estate development (development of building projects); construction of buildings          |
|          |    | 411 | Real estate development (development of building projects)                                     |
|          |    | 412 | Construction of buildings (residential and non-residential)                                    |
|          | 43 |     | Specialized construction activities                                                            |
|          |    | 431 | Demolition and site preparation                                                                |
|          |    | 432 | Electrical, plumbing, air-conditioning and other installation                                  |
|          |    | 433 | Building completion activities                                                                 |
|          |    | 439 | Other specialized construction activities                                                      |
| <b>G</b> |    |     | <b>WHOLESALE AND RETAIL TRADE REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b>                     |
|          | 45 |     | Sale, maintenance and repair of motor vehicles and motorcycles                                 |
|          |    | 451 | Sale of motor vehicles                                                                         |
|          |    | 453 | Sale of motor vehicle parts and accessories                                                    |
|          |    | 454 | Sale of motorcycles and related parts and accessories                                          |
|          | 46 |     | Wholesale (including agents), except of motor vehicles and motorcycles                         |
|          |    | 461 | Agents involved in wholesale trade                                                             |
|          |    | 464 | Wholesale of consumer goods except food, beverages and tobacco                                 |
|          |    | 465 | Wholesale of information and communication technology equipment (ICT)                          |

|          |    |     |                                                                                                       |
|----------|----|-----|-------------------------------------------------------------------------------------------------------|
|          |    | 466 | Wholesale of other machinery, equipment and parts                                                     |
|          | 47 |     | Retail trade, except of motor vehicles and motorcycles                                                |
|          |    | 474 | Retail sale of information and communication technology (ICT) equipment in specialized stores         |
|          |    | 475 | Retail sale of other household equipment in stores                                                    |
|          |    | 476 | Retail sale of cultural and recreation goods in specialized stores                                    |
|          |    | 477 | Retail sale of other goods in specialized stores                                                      |
|          |    | 478 | Retail sale in stalls and bunkers                                                                     |
| <b>H</b> |    |     | <b>TRANSPORT AND STORAGE</b>                                                                          |
|          | 52 |     | Storage and auxiliary transport activities (includes handling)                                        |
|          |    | 521 | Storage and auxiliary transport activities                                                            |
|          |    | 522 | Supporting transport activities                                                                       |
|          | 53 |     | Postal and courier activities                                                                         |
|          |    | 531 | Postal activities subject to universal service obligations                                            |
|          |    | 532 | Other postal and courier activities                                                                   |
| <b>J</b> |    |     | <b>INFORMATION AND COMMUNICATION ACTIVITIES</b>                                                       |
|          | 58 |     | Publishing activities                                                                                 |
|          |    | 581 | Publishing of books, newspapers and other publications                                                |
|          |    | 582 | Publishing of computer software                                                                       |
|          | 59 |     | Motion picture, video, television program production, sound recording and music publishing activities |
|          |    | 591 | Motion picture, video and television program production activities                                    |
|          |    | 592 | Sound recording and music publishing activities                                                       |
|          | 60 |     | Radio and television activities                                                                       |
|          |    | 601 | Radio activities                                                                                      |
|          |    | 602 | Television activities                                                                                 |
|          | 62 |     | Computer consulting and programming, and related activities                                           |
|          |    | 620 | Computer consulting and programming, and related activities                                           |
|          | 63 |     | Information service activities                                                                        |
|          |    | 631 | Data processing, hosting and related activities; web portals                                          |
|          |    | 639 | Other information service activities                                                                  |
| <b>L</b> |    |     | <b>REAL ESTATE ACTIVITIES</b>                                                                         |
|          | 68 |     | Real estate activities                                                                                |
|          |    | 681 | Buying and selling of real estate                                                                     |
|          |    | 682 | Renting of real estate                                                                                |
|          |    | 683 | Real estate activities for third parties                                                              |
| <b>M</b> |    |     | <b>CONSULTING, SCIENTIFIC, TECHNICAL AND SIMILAR ACTIVITIES</b>                                       |
|          | 69 |     | Legal and accounting activities                                                                       |
|          |    | 691 | Legal activities                                                                                      |
|          |    | 692 | Accounting and auditing activities                                                                    |
|          | 70 |     | Head office and management consultancy activities                                                     |
|          |    | 701 | Head office activities                                                                                |
|          |    | 702 | Business and management consultancy activities                                                        |

|   |    |     |                                                                                    |
|---|----|-----|------------------------------------------------------------------------------------|
|   | 73 |     | Advertising, market research and public opinion polling                            |
|   |    | 731 | Advertising                                                                        |
|   |    | 732 | Market research and public opinion polling                                         |
|   | 74 |     | Other professional, scientific and technical activities                            |
|   |    | 741 | Design activities                                                                  |
|   |    | 742 | Photographic activities                                                            |
|   |    | 743 | Translation and interpretation activities                                          |
|   |    | 749 | Other professional, scientific and technical activities non-specified              |
| N |    |     | <b>ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES</b>                               |
|   | 77 |     | Renting and leasing activities                                                     |
|   |    | 771 | Renting and leasing of automobiles                                                 |
|   |    | 772 | Renting and leasing of personal and household goods                                |
|   |    | 773 | Renting and leasing of other machinery and equipment                               |
|   |    | 774 | Leasing of intellectual property and similar products, except copyrights           |
|   | 78 |     | Employment activities                                                              |
|   |    | 781 | Activities of employment placement companies                                       |
|   |    | 782 | Activities of temporary employment companies                                       |
|   |    | 783 | Other supply of human resources                                                    |
|   | 79 |     | Travel agencies, tour operators, other reservation services and related activities |
|   |    | 791 | Travel agencies and tour operators                                                 |
|   |    | 799 | Other reservation services and related activities                                  |
|   | 80 |     | Investigation and security activities                                              |
|   |    | 801 | Private security activities                                                        |
|   |    | 802 | Activities related to security systems                                             |
|   |    | 803 | Investigation activities                                                           |
|   | 81 |     | Activities related to buildings                                                    |
|   |    | 811 | Combined building support activities                                               |
|   |    | 812 | Cleaning activities                                                                |
|   |    | 813 | Planting and maintenance of gardens                                                |
|   | 82 |     | Administrative and support service activities                                      |
|   |    | 821 | Administrative and support service activities                                      |
|   |    | 822 | Call center activities                                                             |
|   |    | 823 | Organization of trade fairs, conferences and other similar events                  |
|   |    | 829 | Support service activities for enterprises, not elsewhere classified               |
|   |    | 830 | Support service activities for enterprises non-specified                           |
| O |    |     | <b>PUBLIC ADMINISTRATION AND DEFENSE; COMPULSORY SOCIAL SECURITY</b>               |
|   | 84 |     | Public Administration and Defense; Compulsory social security                      |
|   |    | 841 | General, economic and social administration                                        |
|   |    | 842 | Foreign affairs, defense, justice, security, public order and civil protection     |
|   |    | 843 | Compulsory social security activities                                              |
| R |    |     | <b>ARTISTIC, ENTERTAINMENT, SPORTING AND RECREATIONAL ACTIVITIES</b>               |
|   | 90 | 900 | Theatre, music, dance and other artistic and literary activities                   |

|          |    |     |                                                                                      |
|----------|----|-----|--------------------------------------------------------------------------------------|
|          | 91 | 910 | Libraries, archives, museums and other cultural activities                           |
|          | 93 |     | Sports activities and amusement and recreation activities                            |
|          |    | 931 | Sports activities                                                                    |
|          |    | 932 | Amusement and recreation                                                             |
| <b>S</b> |    |     | <b>OTHER SERVICE ACTIVITIES</b>                                                      |
|          | 94 |     | Activities of membership organizations                                               |
|          |    | 941 | Activities of economic organizations                                                 |
|          |    | 942 | Activities of trade unions                                                           |
|          |    | 949 | Other activities of membership organizations                                         |
|          | 95 |     | Repair of computers and personal and household goods                                 |
|          |    | 951 | Repair of computers and communication equipment                                      |
|          |    | 952 | Repair of personal and household goods                                               |
|          | 96 | 960 | Other personal service activities                                                    |
| <b>T</b> |    |     | <b>HOUSEHOLDS FOR OWN USE</b>                                                        |
|          | 97 | 970 | Activities of households as employers                                                |
|          | 98 |     | Activities of households engaged in the production of goods and services for own use |
|          |    | 981 | Activities of households engaged in the production of goods for own use              |
|          |    | 982 | Activities of households engaged in the production of services for own use           |
| <b>U</b> |    |     | <b>ACTIVITIES OF INTERNATIONAL ORGANIZATIONS AND OTHER EXTRA</b>                     |
|          | 99 | 990 | Activities of international bodies and other extra-territorial institutions          |