



Timor-Leste: Exporter Guide



Supported by the Government of Australia
(Market Development Facility)



TABLE OF CONTENTS

Foreword	4
Country Profile: Timor-leste	6
Country Overview	6
Economic Overview	6
Key Sectors	7
Trade Statistics	9
Global and Regional Integration	12
CPLP	12
ASEAN	12
EU-EPA	13
WTO	13
Introduction	14
Overview of the Export Procedure	14
Getting Ready to Export	15
Are You Ready to Export?	15
Conduct Market Research	16
Steps to Conduct Market Research	17
Develop an Export Plan	18
Start the Export Process	19
Summary of Processes for Key Export Sectors	21
Prepare to Enter the Market	24
Understand the Target Market's Export Requirements	24
Australia	25
Canada	25
European Union	26
Indonesia	26
Japan	27
Malaysia	27
People's Republic of China	28
Republic of Korea	28
Singapore	29
Thailand	29
United States of America	30
Trade Schemes	31

Generalised System of Preferences (GSP) for Least Developing Countries (LDC)	31
Rules of Origin	32
EU-TL Trade “Everything But Arms (EBA)”	34
Incentives and Assistance	36
Export Logistics Services	37
Mode of Transport	37
Which Mode of Transport Better Suits Your Needs?	39
Export Financing	40
Where to Get Financial Help?	40
Import Procedures	41
How to Import to Timor-Leste?	41
Contacts and Resources	47
Ministries and Line Agencies	47
Timor-Leste Embassies and Delegations	48
Embassies and Consulates in Timor-Leste	50
Resources	52
Frequently Asked Questions (FAQ)	54
General Information and Legal Requirements	54
Shipping and Cargo	57
Annex A: Business Registration Forms	58
Annex B: Debt Certificate Forms	59
Annex C: Packing List and Commercial Invoice	60

FOREWORD



International trade brings many valuable benefits to a country, especially to a small and growing economy like Timor-Leste, where micro, small, and medium enterprises (MSMEs) account for 40 per cent of our businesses. Exporting would allow our businesses to gain access to larger markets and acquire new skills that will increase their productivity and profitability, helping to alleviate poverty and improve the living standards of business owners, workers, and their families. With this in mind, The Government's Investment and Export Promotion Agency (TradInvest Timor-Leste) is dedicated to ensuring a robust trade facilitative environment, which will benefit not only our businesses and workers, but also contribute to our nation's economic growth and development.

In the past years, the Government of Timor-Leste has demonstrated stronger commitment to drive economic growth through diversification and greater inclusion into the global supply chain. One of the most feasible strategies to achieve these goals is through expanding and boosting Timor-Leste's non-oil exports, including agricultural, marine, and fisheries commodities. Taking into account the country's potential resources, Timorese businesses have amazing opportunities to benefit from international trade while expanding the country's non-oil economy.

Our unique coffee species are among the world's best. The tais clothes, an essential part of the nation's cultural heritage, are sought after for their unique, handmade pattern. Timor-Leste also has rich marine biodiversity, creating high potential for marine and fisheries exports. With stronger public-private partnerships, we could ensure the sustainable production of beans, nutmeg, konjac and many other commodities. Therefore, it is essential that Timorese businesses continue to expand their agricultural exports. TradInvest is here to help businesses expand internationally and benefit from the opportunities that it offers.

We are fully aware that beyond having the adequate capacity to export, businesses also need an enabling domestic environment to thrive in international markets. Timor-Leste has been steadfast in improving the infrastructure to ensure a smooth trade process. The government has launched initiatives to make cross-border trade easier, such as the development of new seaports, airports, and the establishment of a new customs system. Timor-Leste is also keen in securing greater global market reach through the three accession processes, the Association of Southeast Asian Nations (ASEAN), World Trade Organization (WTO), and the Economic Partnership Agreement (EPA). In this regard, TradInvest is also committed to making exporting easier for domestic businesses by developing this Exporters' Guide. The Exporters' Guide provides detailed information on all steps required for export. It includes what businesses need to do to become export-ready, the steps they should take to export, and the requirements they need to meet to enter the markets of Timor-Leste's top trading partners. The guide also provides a list of supporting agencies that can support businesses in their exporting journey.

On behalf of TradeInvest, I would like to extend our appreciation to the ministries, line agencies, businesses, and institutions that have contributed in various ways to the guide. TradeInvest would also like to acknowledge the technical and financial support provided by the Australian Government through its Market Development Facility (MDF) program to carry out this initiative. We hope that this guide could serve as an important tool for businesses to become well-positioned in the international market and contribute to Timor-Leste's economic growth and development.



Eng. Arcanjo Da Silva
Executive Director
Investment and Export Promotion Agency
TradeInvest Timor-Leste

COUNTRY PROFILE: TIMOR-LESTE



Country Overview

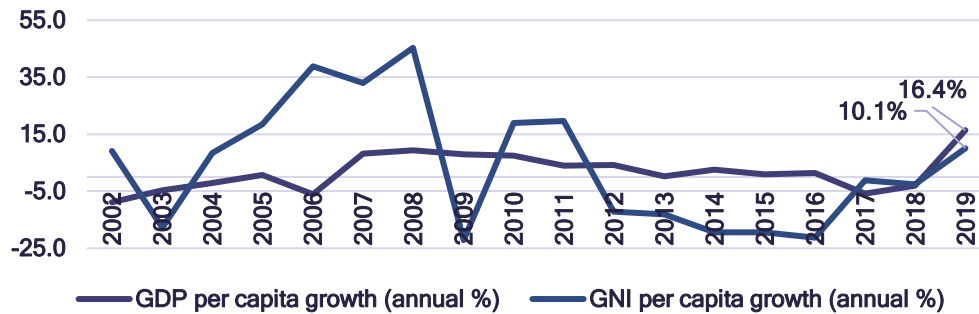
Timor-Leste is located in Southeast Asia, at the Eastern end of the Indonesian archipelago and Northwest of Australia, covering a total area of 14,870 square kilometers. Timor-Leste has a population of around 1.3 million, with approximately 74 per cent of its population aged 35 and below. The two official languages are Tetum and Portuguese, whilst its two working languages are English and Bahasa Indonesia. Timor-Leste has the highest percentage of Catholics in Asia, with 95 per cent of the population being Catholics, while the remaining are Muslims, Protestants and Hindus.

Economic Overview

Over the past years, Timor-Leste has made significant progress in achieving sustainable development and has successfully met the least developed country (LDC) graduation per-income criterion in 2015 based on its per capita income. Timor-Leste's current Gross Domestic Product (GDP) currently stands at USD 1.821 billion. From 2002 to 2019, GDP growth per capita has averaged 1.8 per cent, with the GNI per capita growth averaging at 4 per cent (See Figure 1). The Asian Development Outlook (ADO) 2021 forecasts Timor-Leste's economy to grow positively in 2021 and 2022, mainly due to large public investments and the government's Economic Recovery Plan.¹

¹ Asian Development Outlook 2021 Update: Transforming Agriculture in Asia. Asian Development Bank. (2021). Retrieved from <https://www.adb.org/sites/default/files/publication/726556/ado2021-update.pdf>

Fig 1: GDP and GNI Per Capita Growth (Annual %)



Source: World Bank national accounts data, and OECD National Accounts data files

Key Sectors

Timor-Leste has a narrow economic base, with the oil sector accounting around 80 per cent of the country's GDP.² Its non-oil sector comprises agriculture, forestry and fisheries, manufacturing, tourism and construction.

Agriculture, Forestry and Fisheries

The agriculture sector represents about 14.19 per cent of GDP.³ It is the main activity in Timor-Leste, with 66 per cent of households involved in agriculture activities.⁴ The main commodities produced for domestic markets are coffee, rice, corn, beans, carrots, cassava, cinnamon, clove, potatoes, taro, fruit, vegetable, cashew, cocoa, whilst products such as coffee, nutmeg, konjac, coconut oil, and vanilla are produced for international markets.

With a coastline of about 735 kilometers, Timor-Leste has rich marine resources and a strong potential to develop the fisheries sector. Private sector investment has introduced prawn, grouper, and sea-cucumber farming for export markets. Individuals and small-scale operators catch a range of fish including tilapia, milkfish, grouper, shrimp, seaweed and crabs.

Manufacturing

Its manufacturing sector represents about 1.5 per cent of its non-oil GDP in 2019.⁵ The areas for growth in the manufacturing and processing sectors include food production for the domestic and export markets; construction materials including cement, marble and ceramics; and small-scale manufacturing industries for apparel, value-added timber products, salt and mineral water.

² Timor-Leste Economy (2021). Retrieved from <https://www.timorleste.tl/east-timor/about/economy/#:~:text=Oil%20Sector,related%20to%20roads%20and%20electricity>

³ Timor-Leste: Share of economic sectors in the gross domestic product (GDP) from 2009 to 2019 (2019). Retrieved from <https://www.statista.com/statistics/728875/share-of-economic-sectors-in-the-gdp-in-timor-leste/#:~:text=In%202019%2C%20the%20share%20of,sector%20contributed%20about%2056.82%20percent>

⁴ The 8th Constitutional Government: Economic Recovery Plan (2020). Retrieved from http://timor-leste.gov.tl/wp-content/uploads/2020/10/EN-PRE_screen.pdf

⁵ Manufacturing, value added (% of GDP) - Timor-Leste (2019). Retrieved from <https://data.worldbank.org/indicator/NV.IND.MANF.ZS?locations=TL>

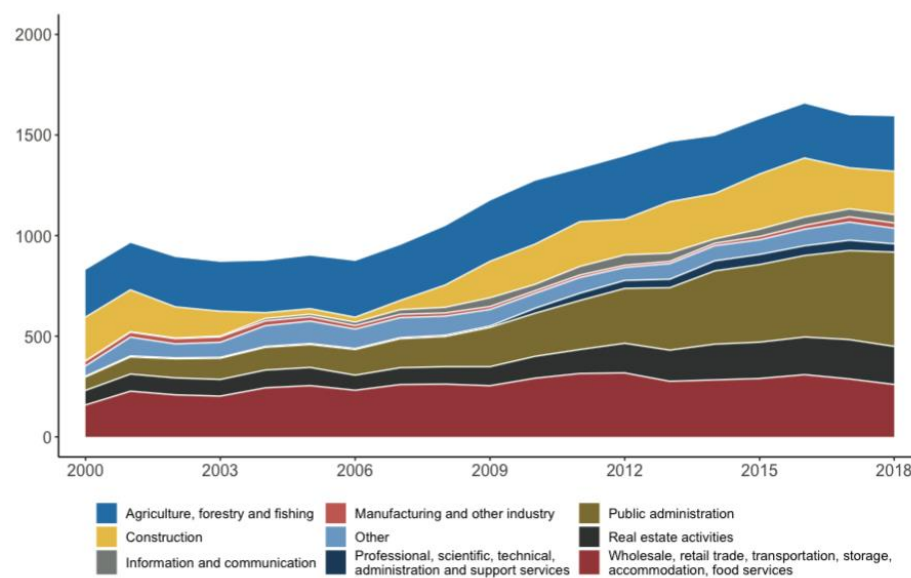
Tourism

Timor-Leste's natural beauty, culture, and heritage provides Timor-Leste the opportunity to become an emerging tourist destination. Over the past years, the Government has made investments in tourism and road infrastructure to advance its tourism sector. In 2019, Timor-Leste's tourism sector contributed to 0.5 per cent of GDP.⁶ The largest proportion of international visitors come from Australia, Indonesia and Portugal.

Construction

Timor-Leste is making significant investments in construction projects for economic development. Among others, this includes the construction of roads to enhance the country's road network, new sea ports to meet future industry and freight demands, and the National Electricity Grid system to increase electricity access. These projects are under construction and are creating jobs, business opportunities and economic growth. The value added of each industry is displayed in Figure 2.

Fig 2: Value added by industry (2000-2018) in constant million US\$



Source: Ministry of Finance (2019), National accounts 2000-2018, Government of Timor-Leste

⁶ Timor-Leste 2020 Economic Recovery Plan (2020). Retrieved from http://timor-leste.gov.tl/wp-content/uploads/2020/10/EN-PRE_screen.pdf

Trade Statistics

Timor-Leste's total exports have increased over the years, from USD 161.8 million in 2016 to USD 263.9 million in 2020. Similarly, total imports have also increased from USD 511.7 million in 2016 to USD 625.4 million in 2020. Overall, while Timor-Leste has a trade deficit which means that it is buying more goods and services than it is selling, this deficit has declined to USD -361.4 million in 2020.⁷

Timor-Leste mainly trades with Asia Pacific economies. In 2020, Japan, Malaysia, Singapore, Thailand and Korea were Timor-Leste's top five trading partners.

Summary Trade Statistics Timor-Leste (USD '000)

Key Statistics	2016	2017	2018	2019	2020
Total Export (including re-exports)	161,800	24,857	46,302	153,741	263,994
Total Imports (merchandise and non-merchandise)	511,703	588,217	565,246	596,989	625,455
Trade Balance	-349,903	-563,360	-518,944	-443,248	-361,461

Source: Ministry of Finance (2020), External Trade Statistics 2020, Government of Timor-Leste.



⁷ External Trade Statistics (2020). Retrieved from <https://www.statistics.gov.tl/wp-content/uploads/2021/10/Publication-Trade-2020.pdf>

Export Statistics

Timor-Leste's overall export value has significantly increased from USD 25.3 million in 2016 to USD 249.8 million. In 2020, Timor-Leste's largest export market was Japan. An increase in exports means that Timor-Leste is selling more to foreign countries, which will contribute to stronger economic growth. The following table shows the export value by Timor-Leste's 2020 top export partners from 2016 to 2020.

Exports Value by Trading Partners (USD '000)

Country	2016 ⁸	2017 ⁹	2018 ¹⁰	2019 ¹¹	2020 ¹²
Australia	1,458	674	822	1,617	1,020
Canada	N/A	N/A	3,880	4,157	4,436
China	352	1,471	2,187	19,558	1,274
Germany	3,883	3,297	2,198	837	172
Indonesia	453	1,360	3,152	6,730	1,453
Japan	839	950	1,047	20,698	71,172
Malaysia	42	58	63	21,806	55,015
Republic of Korea	594	921	271	308	26,691
Singapore	604	233	182	59,607	48,158
Thailand	N/A	3	245	N/A	27,622
United States of America	10,350	5,223	6,399	4,077	3,706
Total Exports (including other countries)	25,275	16,937	22,926	141,449	249,887

⁸ External Trade Statistics (2016). Retrieved from <https://www.statistics.gov.tl/wp-content/uploads/2017/11/Publication-trade-2016-rev.pdf>

⁹ External Trade Statistics (2017). Retrieved from <https://www.statistics.gov.tl/wp-content/uploads/2019/04/Trade-Publications-2017-fix.pdf>

¹⁰ External Trade Statistics (2018). Retrieved from <https://www.statistics.gov.tl/wp-content/uploads/2019/04/Trade-Publications-2018-fix.pdf>

¹¹ External Trade Statistics (2019). Retrieved from <https://www.statistics.gov.tl/wp-content/uploads/2020/07/Publication-Trade-2019.pdf>

¹² External Trade Statistics (2020). Retrieved from <https://www.statistics.gov.tl/wp-content/uploads/2021/10/Publication-Trade-2020.pdf>

Import Statistics

In 2020, the largest trading partner for merchandise imports was Indonesia. The following table shows the merchandise import value by Timor-Leste's 2020 top merchandise import partners from 2016 to 2020.

Timor-Leste's Major Trading Partners in Merchandise Imports (USD '000)

Country	2016 ¹³	2017 ¹⁴	2018 ¹⁵	2019 ¹⁶	2020 ¹⁷
Australia	13,059	13,318	10,971	10,426	11,150
China	97,775	83,457	65,157	69,243	78,137
Hong Kong	59,637	59,224	78,643	77,875	38,749
India	2,484	4,194	4,814	7,251	12,415
Indonesia	158,594	176,959	159,380	182,299	186,015
Malaysia	12,033	15,688	12,837	22,765	29,126
Singapore	57,456	75,653	76,241	70,117	51,839
Taiwan		2,597	1,960	336	13,531
Vietnam	33,061	38,047	25,379	28,598	20,626
United States of America	4,440	6,765	5,925	7,303	12,446
Total Merchandise Import (Including other countries)	508,195	552,526	519,437	535,637	496,896

¹³ External Trade Statistics (2016). Retrieved from <https://www.statistics.gov.tl/wp-content/uploads/2017/11/Publication-trade-2016-rev.pdf>

¹⁴ External Trade Statistics (2017). Retrieved from <https://www.statistics.gov.tl/wp-content/uploads/2019/04/Trade-Publications-2017-fix.pdf>

¹⁵ External Trade Statistics (2018). Retrieved from <https://www.statistics.gov.tl/wp-content/uploads/2019/04/Trade-Publications-2018-fix.pdf>

¹⁶ External Trade Statistics (2019). Retrieved from <https://www.statistics.gov.tl/wp-content/uploads/2020/07/Publication-Trade-2019.pdf>

¹⁷ External Trade Statistics (2020). Retrieved from <https://www.statistics.gov.tl/wp-content/uploads/2021/10/Publication-Trade-2020.pdf>

Global and Regional Integration

After gaining its independence in 2002, Timor-Leste submitted its application for accession to the Community of Portuguese Language Countries (CPLP), Association of Southeast Asian Nations (ASEAN), World Trade Organization (WTO) and European Union - Economic Partnership Agreement (EU-EPA).

There are mutual economic benefits to be reaped from WTO, ASEAN, and EPA accessions. These include a greater regional and global market reach, increased investment and business opportunities, and enhancing Timor-Leste's long-term sustainable growth. The accessions would also help Timor-Leste improve its export and import infrastructure, human capital, and accelerate growth and economic diversification. It would be key to boosting investment in its non-oil sectors, such as agriculture, fisheries, tourism and manufacturing.

As of today, Timor-Leste is part of the CPLP and the accession process to ASEAN, EU-EPA and WTO are underway.

CPLP

The [CPLP](#) is an international organization and political association that comprises of Portuguese-speaking nations across four continents. The CPLP consists of nine member states, including, Angola, Brazil, Cape Verde, Guinea-Bissau, Mozambique, Portugal and São Tomé and Príncipe, Timor-Leste, which joined in 2002. The three main objectives for the organization: political and diplomatic coordination; cooperation in all areas; and promotion and diffusion of the Portuguese language.

The Community's political and diplomatic activities take place at different levels. The main one is the political dialogue between Member States to strengthen institutions in the CPLP countries. In addition to political dialogue and technical cooperation, the promotion of the Portuguese language is one of the pillars of the CPLP.

CPLP's work covers a significant number of themes, including health, labour, social security, education, culture, defense, gender equality, justice, tourism, science and technology, human rights, youth, sports, and trade. Many of these areas have already drafted strategic cooperation plans and are in different phases of implementation.

ASEAN

ASEAN is an intergovernmental organization of ten Southeast Asian countries: Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar, the Philippines, Singapore, Thailand, and Vietnam. The aims and purposes of the Association are: (1) to accelerate economic growth, social progress and cultural development in the region and (2) to promote regional peace and stability through abiding respect for justice and the rule of law in the relationship among countries in the region and adherence to the principles of the United Nations Charter

Accession to ASEAN has been Timor-Leste's national priority since its independence in 2002. In 2011, Timor-Leste submitted a formal application for ASEAN membership. As part of Timor-Leste's journey towards ASEAN accession, Timor-Leste must be able to meet the requirements of priority agreements under the ASEAN economic pillar such as the ASEAN Trade in Goods Agreement (ATIGA), ASEAN Framework Agreement on Services (AFAS) and ASEAN Comprehensive Investment Agreement (ACIA). In 2019 and 2020 Timor-Leste completed the ASEAN Political-Security Community (APSC) Fact-Finding Mission in September 2019, and the virtual interfaces of the ASEAN Socio-Cultural Community (ASCC) and ASEAN Economic Community (AEC) in September and December 2020 respectively. The next AEC and ASSC FMs will take place in 2022.

EU-EPA

Economic Partnership Agreements (EPAs) are trade and development agreements negotiated between the EU and African, Caribbean and Pacific (ACP) countries and regions. The overall objective of EPAs is to contribute through trade to sustainable economic growth and poverty reduction in ACP countries. Timor-Leste informed the EU on 15 October 2020 respectively of their intention to accede to the EPA and the accession process is currently underway.

WTO

WTO is an intergovernmental organization that regulates international trade and consists of 164 members and 25 observer governments. In 2016, Timor-Leste acquired the observer status at the WTO, marking the first step towards obtaining full membership. As an observer, Timor-Leste can better acquaint itself with the WTO and its activities, and to prepare and initiate negotiations for accession to the WTO Agreement. Timor-Leste's Working Party was also established in 2016, to create a platform for Timor-Leste and WTO members to negotiate on market access of goods and services.

Timor-Leste held the first Working Party meeting with WTO members on 1 October 2020 to discuss the country's proposal to join WTO. The second meeting was held on 29 July 2021 where WTO members examined Timor-Leste's trade regime and noted the progress in its market access negotiations.

Becoming a WTO member is part of Timor-Leste's institutional building process. WTO accession plays a complementary role to ongoing efforts to accede to ASEAN. Timor-Leste has expressed its determination to complete the WTO accession process by the end of 2022.

INTRODUCTION

The purpose of this guide is to assist your business to become export-ready and export your products overseas. The information is intended for you to better understand how to plan your export journey, understand the export requirements, and the overall export process. It aims to provide information on export logistics, export insurance, financing, freight forwarders and other support agencies that can assist your business in exporting. The guide also provides a brief overview of the import procedures, to guide businesses that want to import products into Timor-Leste.

Overview of the Export Procedure

1. Getting Ready for Export

- Are you ready to export?
- Conduct market research
- Develop an export plan



2. Start the Export Process

- Start an export business in Timor-Leste
- Summary of processes for Key Export Sectors



3. Prepare to Enter the Market

- Understand the target markets' requirements
- Which trade schemes can Timor-Leste benefit from?

Before exporting, businesses should consider:

- **Incentives and Assistance**
 - Are you eligible for any incentives and assistance when exporting?
- **Export Logistics Services**
 - What modes of transportation will you choose to export?
 - Which logistics service providers will you use?
- **Export Finance and Requirements**
 - What export financing help do you need?

GETTING READY TO EXPORT

Are You Ready to Export?

Before exporting, you need to evaluate your business readiness, including in fulfilling the potential demand, maintaining the quality of your products, fulfilling the necessary requirements, and financing. This self-assessment could help you identify the gaps in which you need to improve on.

An export-ready business is one that has the capacity, resources, and management to deliver a marketable product or service in the target destination at a competitive price.

At this step, you should consider your products' market demand and competitiveness, product quality, human resources, financial and legal capacity of your business.



Conduct Market Research

Why Market Research?

Market research is important for successful export planning. Global markets can change suddenly, and it is critical to review the demand for your products regularly. Regulations and ground conditions can also change in your target markets therefore it is important to track them. Market research could help your business in formulating cost and time-efficient export plan.

How to Collect Information?

There are two types of market research, with different strengths and weaknesses: primary or secondary research.

Primary Market Research

- ✓ Collect information by conducting an on-site visit to the target market.
- ✓ Conduct interviews and surveys with potential business partners and potential buyers, either directly or via third party services.
- ✓ Attend international trade exhibitions and/or business conferences

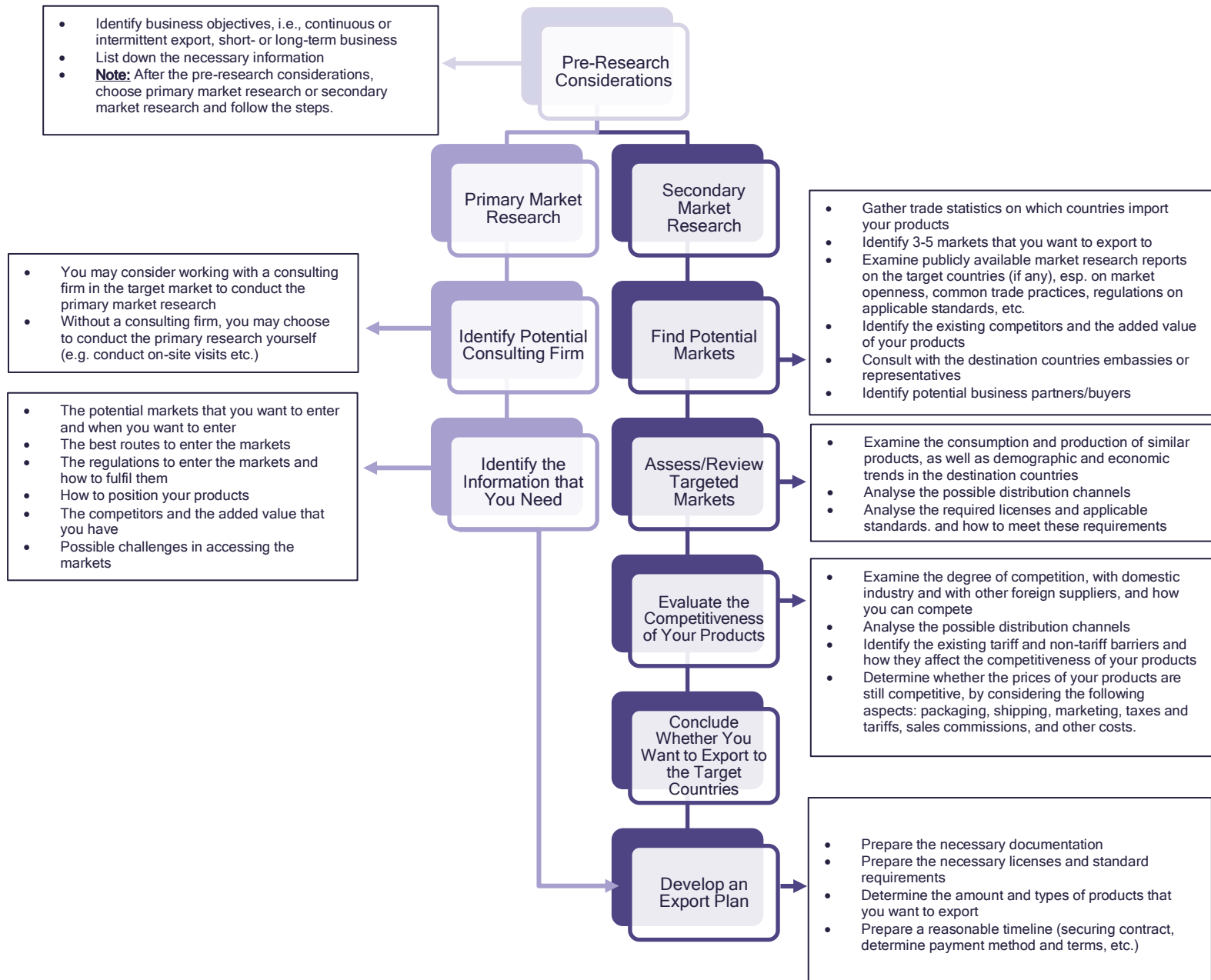
The main advantage of primary market research is that the result will be tailored to your businesses' specific needs. However, this method could be time-consuming and upfront investment would be necessary.

Secondary Market Research

- ✓ Use reliable online resources such as government websites to gather market information, destination country demographics and industry data.
- ✓ Businesses can use sources of information, such as:
 - Chambers of Commerce and Trade or Investment Ministries at destination countries
 - Industry organizations or associations
 - Embassies of destination countries
 - International organizations
 - Private institutions, e.g. banks

Secondary market research can be done independently with little or no cost. The challenge is data inaccessibility, outdated information, and data reliability. Businesses can supplement this by conducting primary market research.

Steps to Conduct Market Research



Develop an Export Plan

An export plan is a useful tool when you plan to export. It outlines how you plan to achieve your export objectives. It identifies your target market(s), export goals, necessary resources, and anticipated results. An export plan can be useful to secure funding from financial institutions and lending agencies.

An export plan should contain the following sections:

Introduction

- Business history
- Vision and mission statement
- Purpose of the export plan
- Organizational goals and objectives
- International market goals
- Short- and medium-term objectives for exporting
- Location and facilities

Business Description

- Ownership of the business
- Organizational structure - management team, staffing
- Degree of commitment by senior management
- Business experience and expertise in exporting

Products

- Product description
- Key and/or unique features that distinguish your product/services from those in the target market
- Any adaptation and redesign required for exporting
- Production of products and services
- Future products/services pipeline

Target Market Analysis

- What is the political and economic environment of the target market?
- Market size
- Key market segments
- Purchasing process and buying criteria
- Description of industry participants
- Market share held by imports
- Tariff and non-tariff barriers
- Industry trends and other market factors
- Market outlook

Market Entry Strategies

- What are your target market(s)?
- Who are your key competitors?
- Analysis of competitive position
- What is your product positioning in the target market?
- What is your pricing strategy?
- How will you distribute your products?
- How will you promote your products?
- Will you work with any intermediaries and partners when entering the target market?

Regulatory and Logistical Issues

- Intellectual property protection
- Other regulatory issues
- Modes of transportation and cargo insurance
- Trade documentation
- Use of trade service providers

Risk Factors

- Are there any credit and currency risks?
- What are the political risks in the target market?
- What are the market risks in the target market?

Financial Plan

- Revenues or sources of funding
- Operating budget
- Cost of sales
- Marketing and promotion costs
- Other expenses or expenditure

START THE EXPORT PROCESS

Businesses need to prepare the documents and meet key requirements to export. The following export process can be followed by any business, however, some products may need to meet additional requirements to be exported from Timor-Leste and to enter specific countries. More information on additional requirements can be found on [page 22](#) and [page 24](#). The following is a step-by-step guide on how to export.

Step-by-Step Guide to Export

1. Register your business and obtain a commercial license from the Commercial Registration and Verification Service (SERVE)

- Fill the Application Form for Business Registration and Licensing ([Serve F1-3](#))
- See [Annex A](#) for the different requirements for different types of businesses.
- **Required Documents:** Certificate for Commercial Authorization, Company's Statute, Tax Identification Number (TIN), Certificate of Risks
- **Note:** if you do not have a TIN Number, Tax Authority will issue it (See Step 2 to obtain a TIN number)
- Submit the hardcopies of the documents to SERVE

2. Obtain a TIN and Debt Certificate from the Tax Authority

- For the TIN, fill the TIN Application Form. Different types of businesses need to fill different forms, see [Annex B](#)
- For the debt certificate, fill the [Dividas form](#) for the debt certificate
- **Required documents for debt certificate:** Association article, commercial license, location map, ID card of Director and Owner of the business, the total value of imports and exports.
- Scan the forms and documents and submit via email to info@attl.gov.tl

3. Obtain an Export License Permit from the National Directorate of Quarantine and Biosecurity

- Go to the National Directorate of Quarantine and Biosecurity office (See [page 47](#) for Contacts and Resources) to pick up the application forms for export license
- **Required documents:** business registration, commercial license, TIN, debt certificate

4. Obtain a Certificate of Origin from the Ministry of Tourism, Commerce and Industry (MTCI)

- **Required documents:** Bill of Booking Container (from shipping agency), invoice of products (quantity and costs), commercial license, packing list, customs declaration, debt certificate, TIN, letter of application to MTCI (include list of goods to be exported), ID Card of Director of the business
- Submit the hardcopies to the National Directorate of External Trade, MTCI
- The process normally takes 2 - 3 days
- After obtaining the Certificate of Origin, businesses need to bring it to Customs to sign it

IMPORTANT

- ✓ Before moving on to the next step, see [page 22](#) to check whether your product requires an additional permit (e.g., phytosanitary certificate) to export.
- ✓ Exporters should check with their target markets if they require additional permit for certain products (See [page 24 - 30](#) for Timor-Leste's top 10 exporting markets requirements).
- ✓ If exporters require additional permit, contact the [National Directorate of Quarantine and Biosecurity](#) (See [page 47](#) for Contacts and Resources)
 - ✓ After obtaining the additional permit, exporters can go to [step 5](#)

5. Submit a Customs Declaration to the Customs Authority**Step 1: Preparation**

- Prepare the necessary documents
 - **Required documents:** Packing List and commercial invoice (See [Annex C](#) for example), required permits and licenses (export license or certificate of origin)

Step 2: Declaration

- Make a Customs Declaration (Declaracao Aduaneira Unica (DAU)) and submit to the [ASYCUDA World](#) system. (See [here](#) for example of DAU)
 - **Note:** Export declarations must be submitted at least 1-working day before the arrival of the exporting vessel
 - **Fee:** USD \$1

Step 3: Selectivity

- DAU will be assessed and routed within ASYCUDA World. Goods may be routed to orange, yellow or green lane depending on their risk.
 - **Orange lane:** Goods will be x-rayed using the cargo scanners and DAU will be reviewed for any inconsistencies/error.
 - **Yellow lane:** DAU and supporting documents will be reviewed for any inconsistencies/errors. Goods may be routed to orange lane for X-ray by Cargo Scanner and physical examination.
 - **Green lane:** Goods will not need to complete any checks at point of Export. On rare occasions, goods may still need to be inspected.

Step 3a: Amendments

- Exporters make the necessary amendments, if any. Then, customs will amend the declaration.

Step 4: Assessment Notice

- Once checks are satisfactorily completed, Customs will update the declaration within ASYCUDA World and issue the exporters/customs broker with an Assessment Notice.

Step 5: Payment Made

- Exporters must make the necessary payments within 10-working days of the Assessment Notice being issued otherwise a surcharge will be applied. You can make payment in the following ways:
 - **Banks:** exporters can pay in cash at the [Banco Nacional Ultramarino](#) (BNU), or the [Banco Nacional de Comercio Timor Leste](#) (BNCTL)
 - **E-pay:** In some locations, exporters can pay using a debit or credit card. Please check with the exporters' bank to see what additional processing charges may be applied.
- Once payment has been made, exporters' or their customs broker should take a copy of the payment receipt to the customs cashier. Customs will then acquit the payment within the ASYCUDA World system.

Consider contacting a licensed Customs Broker to prepare for the Customs Declaration.

Step 6: Validation

- Following acquittal of the payment, the Export Release notice is generated for Customs within ASYCUDA World system when the Payment Receipt is issued.
- Customs will then check the seal number(s) on the exporters' container(s) and add them to the Export Release page.
- Customs will validate the release within ASYCUDA World, and the goods will then be cleared for loading onto any export vessel.

Note: The container must be sealed upon arrival at the Port, otherwise the Container will not be able to enter for processing and loading on to the vessel until seals are applied.

See [Importing & Exporting Goods](#) for the full export process.

Summary of Processes for Key Export Sectors

In Timor-Leste, **food stuffs and live animals** may require a special permit and some level of control by the National Directorate of Quarantine and Biosecurity of Timor-Leste. Regulatory requirements sometimes change at short notice, so businesses should always confirm potential permit requirements directly with the National Directorate of Quarantine and Biosecurity prior to exporting. Below is a list of goods that may be subject to special requirements. They are identified via the Harmonized System (HS) chapter number.

HS	Description
HS Chapter 01	Live animals
HS Chapter 02	Meat and edible meat offal.
HS Chapter 03	Fish and crustaceans, mollusks and other aquatic Invertebrates.
HS Chapter 04	Dairy produce; birds' eggs, natural honey; edible products of animal origin, not elsewhere specified or included.
HS Chapter 05	Products of animal origin not elsewhere specified or included.
HS Chapter 06	Live trees and other plants; bulbs, roots, and the like; cut flowers and ornamental foliage.
HS Chapter 07	Edible vegetables and certain roots and tubers.
HS Chapter 09	Coffee, tea, mate and spices excluding when processed and Packaged for retail sale.
HS Chapter 10	Cereals
HS Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten.
HS Chapter 12	also included under HS Heading 0802.
HS Chapter 15	Animal or vegetable fats and oils and their cleavage products prepared edible fats; animal or vegetable waxes.
HS Chapter 21	Miscellaneous edible preparations under HS number 2102 2010.
HS Chapter 23	Residues and waste from the food industries prepared animal fodder - excluding HS number: 2309 10 (dog and cat food for retail sale).
HS Chapter 44	Wood and articles of wood; wood charcoal.

What is a Harmonized System?

Harmonized System is a six-digit code system used to identify what products are being traded. See [the Harmonized Commodity Description and Coding System](#) to learn more about HS.

See [Timor-Leste Import and Export Regulations Administered by Government Agencies](#) (page 48 to 75) for the full list of HS Product Description.

See [General regulations on Quarantine Government Decree no. 01/2006](#) for more information on exporting requirements.

Veterinary inspection

Any animal to be exported must be inspected by a veterinarian doctor at least once during the pre-export quarantine period. The last inspection shall take place 24 hours before the animal leaves the pre-export quarantine facility for the port of export. Day-birds have to be immediately inspected before they are exported.

Target markets may require specific products to provide laboratory tests. Timor-Leste currently does not have its own laboratory. Businesses may choose to send their products to Malaysia, Australia, Indonesia, or the Netherlands for a lab test.

Laboratory	Address	Phone Number
<u>DXN Holdings Bhd, Laboratory Division</u> (Malaysia)	Lot 1109, Mukim Malau, Daerah Kubang Pasu, 06000 Jitra, Kedah Darul Aman	+60 491 612 88
ACO Certification (Australia)	Level 21, 12 Creek Street, Brisbane Queensland 4000 Australia	+61 073 350 570 6
Control Union Certifications (Netherlands)	Meeuwenlaan 4-6 8011 BZ Zwolle Netherlands	+31 384 260 100
<u>PT Safarindo</u> (Indonesia)	Jl Kemang Timur Raya No. 16 Jakarta 12730 Indonesia	+62 217 199 156

PREPARE TO ENTER THE MARKET

Understand the Target Market's Export Requirements

Your business may need certain documents and face certain requirements that you need to meet to export to specific countries. For example, tariff rates, technical regulations, certification and testing of products, sanitary and phytosanitary measures, import and export restrictions, internal taxes, and customs valuation.

Each market has its own import procedures and requirements. This section provides information on the documents that your business may need to prepare to enter the target market and gives resources that explain the requirements that you need to meet in order to export to Timor-Leste's top exporting markets: **Australia, Canada, European Union (EU), Indonesia, Japan, Malaysia, People's Republic of China (PRC), Republic of Korea, Singapore, Thailand, United States of America (US)**. This section also provides the agricultural products that are commonly exported to each market between 2019 and 2021.¹⁸



¹⁸ Export products data is retrieved from National Statistics (2021), Timor-Leste Import Export Data 2019- 2021, Government of Timor-Leste.

Australia

Top export products: Coffee, Dried Sea Cucumber, Vanilla Beans

Required Documents

- ✓ Customs Entry or Informal Clearance Document (ICD), an air waybill (AWB) or bill of lading (BLAD), as well as invoices and other documents relating to the importation.
- ✓ These documents should contain the following information: invoice terms (e.g. FOB, CIF) name and address of the seller of the goods (Consignor) monetary unit referred to on invoice (e.g. AU\$, US\$), and country of origin

Resources

[Australian Border Force - Import Procedure.](#)

Canada

Top export product: Coffee

Business Registration

- ✓ You must obtain a Business Number (BN) issued by the Canada Revenue Agency (CRA) for an import/export account.

Required Documents

- ✓ [Canada Customs Invoice](#), or a commercial invoice, bill of lading, manifest or cargo control document, shipper's export declaration.

Licenses/Certification

- ✓ The CBSA's Other Government Departments and Agencies: Reference List for Importers provides a list of some of the most commonly imported commodities that may require permits and/or certificates. More comprehensive information can be found in Memoranda Series D19, Acts and Regulations of Other Government Departments.

Resources

[Canada Borders Services Agency](#)



European Union

Top export product: Coffee

Business Registration

- ✓ Businesses importing into the EU normally need to be established in the EU as a company or permanent business establishment. This includes being registered for VAT purposes.
- ✓ If you are a non-EU resident, you need to have a work permit to carry out an independent commercial activity; furthermore, you need to find a person established in the EU who is willing to act on your behalf as exporter (e.g. a logistics service provider or customs agent)

Required Documents

- ✓ Provide a customs declaration to your national customs authority.
- ✓ Present an Entry Summary Declaration (ENS) before the arrival of the goods at the first point of entry into the EU. The EU has a common import declaration form for all EU countries, which is called the Single Administrative Document ([SAD](#)).
- ✓ Depending on the type of goods, additional documents to be presented to customs authorities may include: commercial invoice, transport documents, certificates of origin, import licenses, test results and other certificates, inspection certificates (such as health, veterinary or plant-health certificates).

Licenses/Certification

- ✓ Some goods may require health, veterinary or plant-health certificates

Resources

[European Union - Overview of Import Procedures](#)

Indonesia

Top export products: Coffee, Candlenut, Kopra, Konjac, Seaweed

Business Registration

- ✓ You must obtain a Business Identification Number (NIB) to begin the import or export activities. Obtaining a NIB can be done through the [Online Single Submission](#) (OSS) system.

Required Documents

- ✓ Commercial invoice, signed by the manufacturer or supplier as true and correct; Bill of lading, in three endorsed originals and four non-negotiable copies; Certificate of insurance; Packing list; NIB/import permit; and Customs import declaration.

Licenses/Certification

- ✓ Some goods may require additional license from the Ministry of Trade. E.g. An importer registration license; An import approval license for producer importers (companies that import materials used in the manufacture of their own products); or A general import approval license.
- ✓ Additional certificates may be required by technical agencies for imported product such as food, pharmaceutical, seeds, or chemicals.

Resources

[Import and Export Procedures in Indonesia](#)

Japan

Top export product: Coffee

Required Documents

- ✓ Commercial invoice, packing list, as well as an original, signed bill of lading or an air waybill if shipped by air.
- ✓ You must declare the goods to the Director-General of Customs and obtain an import permit for your business.

Licenses/Certification

- ✓ Goods that may require import license. These include hazardous materials, animals, plants, perishables, and in some cases articles of high value.

Resources

[Import Procedures](#)

[Japan Customs](#)

[Customs FAQ](#)

Malaysia

Top export products: Coffee

Business Registration

- ✓ You must register your business with the [Companies Commission of Malaysia](#).

Required Documents

- ✓ Customs export or import declaration; commercial invoice; bill of lading; packing List; and certificate of origin.

Licenses/Certification

- ✓ Goods that require license: agricultural products; animals (living or dead); foodstuff; iron and related products; heavy equipment; vehicles (including motorcycles); and plants.

Resources

[Malaysia's Import and Export Procedures](#)



People's Republic of China

Top export products: Coffee, Konjac, Rotan, Seaweed, Teak Wood

Required Documents

- ✓ The bill of lading, the invoice, the packing list, the customs declaration, the insurance policy, the sale contract and the inspection certificate of the AQSIQ (General administration of the PRC for quality supervision, inspection, and quarantine) or other licenses of safety and quality.

Licenses/Certification

- ✓ You must apply for an import license for your business to [MOFCOM \(the Ministry of Commerce\)](#).
- ✓ Some products may require additional licensing, e.g. poultry, vegetable oils, wine, electrical and mechanical products.
- ✓ China has a list of restricted goods, e.g. Electronic or mechanical products that have been used, substances that squander the ozone layer, Food, fibre, and animal feed products that have some health risk.
- ✓ Prohibited products: Arms, ammunition and explosives, counterfeit currencies, lethal poisons, animals, food or plants coming from disease-stricken areas.

Resources

[General Administration of Customs People's Republic of China](#)
[Import Requirements and Documentation](#)

Republic of Korea

Top export products: Coffee

Required Documents

- ✓ Import declaration form; commercial invoice; certificate of origin; packing lists (two copies are required); bill of lading; a certificate of inspection; maritime insurance.
- ✓ Importers can make an import declaration online using the Korea Customs Service's Electronic Data Interchange (EDI) system. See Import Procedure [here](#).

Licenses/Certification

- ✓ There are requirements and procedures for the import of certain products, including registration, standards and safety and efficacy testing.
- ✓ Health or safety related products, such as pharmaceuticals and medicines, require further testing or certification by the relevant organisations before they are cleared through customs.
- ✓ Imports of agricultural products generally must receive clearance from several agencies: the Korean Customs Service (KCS), MFDS, National Quarantine Office and the Animal and Plant Quarantine Agency.
- ✓ Korea allows temporary importation of commercial samples by nonresident individuals (more information is available [here](#)). The country accepts the [ATA carnet](#).

Resources

[Korean Customs Service](#)

Singapore

Top export products: Coffee, Candlenut

Business Registration

- ✓ You must activate a [Customs Account](#) to receive an import or export permit for your business.
- ✓ If you are applying for the permit under your own name, then you will need to register as a declaring agent and apply for an inter-bank GIRO with Singapore Customs for any duty/GST payments.

Required Documents

- ✓ Customs permits, invoices or airway bills to the customs officers for verification.
- ✓ Any goods entering Singapore by sea will not require printed copies of supporting documents to be shown to checkpoint officers.

Resources

[Singapore Customs](#)

[Commercial Food Imports](#)

[Licensing and Registration of Traders](#)

Thailand

Top export product: Konjac

Business Registration

- ✓ You must register your business with Thai Customs at one of the following: the Registration and Customs Privileges Sub-Division; Customs Procedures and Valuation Standard Bureau; or the General Administration Division at each Customs office.

Required Documents

- ✓ Submission of a customs' export entry form or import entry form.
- ✓ Two checks are required before goods are imported: first, products that require an import permit (if any) must be identified. A range of goods requires import permits issued by different agencies before the date of arrival. Second, it must be ascertained if products are considered 'red line' goods (as opposed to green line). It is necessary to provide the following supporting documents for red line goods: bill of lading or air waybill; invoice; packing list; import license (if required); certificate of origin; other relevant documents (e.g. list of ingredients, technical standards certificates, etc).

Licenses/Certification

- ✓ Some products may require an import/export license and/or authorization from relevant agencies. These include food products (processed or unprocessed), pharmaceuticals, medical devices, healthcare products, cosmetics, hazardous substances, animals, and some agricultural products

Resources

[Import Requirements and Procedures](#)

United States of America

Top export product: Coffee, Candlenut

Required Documents

- √ Entry manifest or application and special permit for immediate delivery or other form of merchandise release required by the port director, evidence of right to make entry, commercial invoice or a pro forma invoice when the commercial invoice cannot be produced, packing lists, other documents necessary to determine merchandise admissibility.
- √ For ocean vessel shipments, exporters must fill out the Importer Security Filing (ISF/"10+2 and must electronically submit it to U.S. Customs and Border Protection (CBP).
 - **Note:** even when using a broker, the exporter of record, is ultimately responsible for the correctness of the entry documentation presented to CBP and all applicable duties, taxes and fees.

See [CBP website](#) for more information on the Importer Security Filing

Licenses/Certification

- √ The US does not require an importer to have a license or permit to import goods from a foreign country, any item crossing the border into the US is subject to customs clearance and customs duties unless specifically exempted.

Resources

[Tips for New Importers](#)
[U.S. Customs and Border Protection](#)
[Food and Drug Administration](#)
[Customs Procedures](#)

Trade Schemes

While Timor-Leste is not part of any free trade agreements, there are still some trade schemes that your business may benefit from. A trade scheme is an arrangement between countries that will remove trade barriers such as tariffs and make trade cheaper.

Generalised System of Preferences (GSP) for Least Developing Countries (LDC)

Your business can benefit from the GSP. GSP helps you by making it easier for you to export your products to some of the major export markets. Your business will benefit from reduced tariffs for your goods when entering the markets. For example, with the GSP, an exporter that wants to export coffee to Australia will not need to pay additional fees such as taxes or import duties. This makes it cheaper for businesses to export their goods to Australia.

How Can You Benefit From GSP of Countries?

Step-by-Step Guide

1. Determine if Timor-Leste is eligible under the target market's GSP scheme.
2. **Establish the correct tariff classification** by identifying the tariff item number based on the Harmonized-System (HS) of the product intended for export to the target market (e.g. Australia).
3. **Find out whether your product is eligible** for preference under the target market's GSP scheme. To do this, you should examine the product lists of the GSP in relation to the precise tariff classification and product description.
4. If your product is eligible for preferential treatment, **assess the preferential margin** to determine the price you can offer your buyer/importer.
5. **Ensure that your product complies with the rules of origin criteria** set by the target market. Each scheme has its own origin criteria.
6. Make sure to meet the consignment conditions.
7. The GSP requires the combined Declaration and Certificate of Origin Form A as documentary evidence. If necessary, additional certificates are also required.



Rules of Origin

Rules of origin determine whether the traded goods qualify for duty-free status. Australia, Canada, Japan, the EU and the US have a GSP and each has its own rules of origin.

Note: The certificate of origin forms for export to the countries under the above agreements can be obtained from MTCL.

Australia

1. Goods must be 'wholly produced or obtained' in the Territory of a Party.

Goods are considered to originate in a preference country if they are wholly obtained in that country. Goods are wholly obtained goods if they are unmanufactured raw products.

2. Goods must be 'sufficiently worked' in the Territory of a Party.

For preference claim goods that have not been wholly produced goods to be eligible for preferences, the goods must comply with two rules-of-origin requirements:

- ✓ The last process in the manufacture of the goods must have been performed in the country claiming preference
- ✓ At least 50 per cent of the total factory or works costs of the goods must consist of the value of labour and/or materials of one or more developing countries within the least developed country, developing country or developing country status scheme, or Australia.

For least developed country preferences, at least 25 per cent of the total factory or works cost of the goods must be from one or more least developed countries, with at least 25 per cent from other countries in the qualifying area.

Resources

[GSP Australia](#)

Canada

1. Goods must be 'wholly produced or obtained' in the Territory of a Party.

These products are basically raw products of a preference country. Please find the criteria for origin of goods [here](#).

2. Goods must be 'sufficiently worked' in the Territory of a Party.

Products manufactured in a beneficiary country are deemed to be originating if the value of the import content is not more than 40 per cent for GPT and not more than 80 per cent for LDCs.

Resources

[GSP Canada](#)

European Union

1. Goods must be 'wholly produced or obtained' in the Territory of a Party

Goods which were wholly obtained in the exporting country are goods that are exclusively produced/processed in the EU and/or a partner country without incorporating materials of any other country. Products are included in this category by virtue of their nature and absence of imported inputs in the final composition of these products (i.e. plants, vegetables, minerals, fish and the like).

2. Goods must be 'sufficiently worked' in the Territory of a Party.

When imported inputs are used to manufacture a finished product, the rules of origin require that these non-originating materials be sufficiently worked or processed to be considered as originating in the beneficiary country.

Resources

[GSP EU](#)

Japan

1. Goods must be 'wholly produced or obtained' in the Territory of a Party.

Goods are considered as originating in a preference-receiving country if they are wholly obtained in that country.

2. Goods must be 'sufficiently worked' in the Territory of a Party.

Goods which have been partially or completely produced from materials or parts imported from other countries, or of unknown origin, are considered as originating in a preference-receiving country if those materials or parts used have undergone sufficient working or processing in that country. As a general rule, working or processing operations will be considered sufficient when the resulting goods are classified under an HS tariff heading (4 digits), other than that covering each of the non-originating materials or parts used in the production.

Resources

[GSP Japan](#)



United States

1. Goods must be shipped directly from the beneficiary developing country to the USA

If shipped through the territory of another country, the merchandise must not have entered the commerce of that country en route to the United States. In all cases, the invoices must show the United States as the final destination.

2. Goods must be 'sufficiently worked' in the Territory of a Party.

The rules further provide that the sum of the cost or value of materials produced in the beneficiary developing country plus the direct costs of processing in the country must equal at least 35 per cent of the appraised value of the article at the time of entry into the United States. Imported materials can be counted towards the 35 per cent value added requirement only if they are “substantially transformed” into new and different constituent materials of which the eligible article is composed

Resources

[GSP USA](#)

EU-TL Trade “Everything But Arms (EBA)”

The EBA scheme removes tariffs and quotas for all imports of goods (except arms and ammunition), coming into the EU from LDCs. For further details regarding this agreement, see [here](#) for more information. The rules of origin are the same as the GSP EU.



INCENTIVES AND ASSISTANCE

Excise Tax Exemption

Your business may benefit from an excise tax exemption if they meet the following requirements:

- √ **Goods are exported from Timor-Leste within 28 days after their production.** This is contingent on:
 - i) taxpayer liable to excise tax submits documentary proof of the export of said goods to the Banking and Payments Authority within 28 days from the date of their production or import;
 - ii) proof of export is certified by the Customs Service.
- √ **The Tax Administration may extend the 28-day period** upon written request by the exporter, when the Tax Administration is satisfied that:
 - i) circumstances beyond the control of the exporter have prevented the export of the goods 28 days from the date of their production or import;
 - ii) the nature of the goods does not make it possible to export within 28 days from the date of their production or import.

See [Taxes and Duties Act Decree Law No.8/2008](#) for more information on excise tax exemption.

EXPORT LOGISTICS SERVICES

Mode of Transport

Exporting your products from Timor-Leste to your customer's destination often requires using multiple modes of transportation, including sea, air or land transport. Dili is the main access point to the country, with a large seaport and regular flights to/from Kupang, Darwin, Bali, and Singapore. You may also ship your goods via land to Kupang then to Surabaya. While choosing a mode of transport, you should consider how long it takes to ship the goods, whether the goods need to arrive within a certain period of time, the cost of transport, capacity, the safety of cargo, whether there are any restrictions of goods, and accessibility.

Before you export, remember:

- ✓ Target markets may have different labelling regulations. It is important to verify the required labels before you ship your goods in order to clear customs.
- ✓ Provide a packing list that identifies and itemizes the contents of each container. Each container must also contain a packing list itemizing its contents.

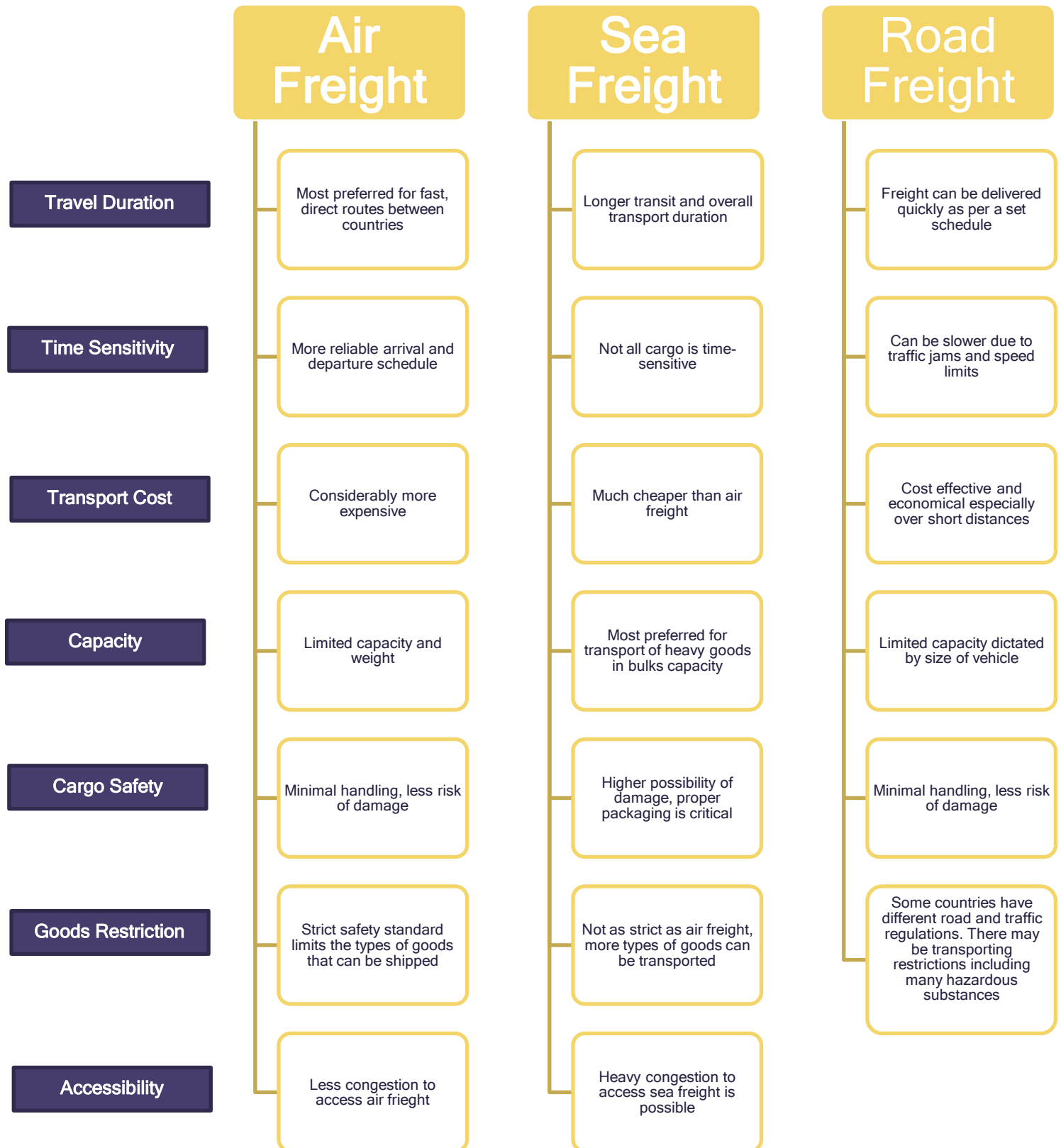
You can work with a shipping agency to deliver your products to the target market. Most shipping agencies provide various types of transportation modes for all types of goods to various countries. Shipping agents can help you with the logistics and documentation for export. The price varies based on the volume of goods and the distance of the destination countries. The following is a list of some shipping agencies that you may contact for more information:

Agency Name	Address	Phone Number/Email	Destinations and Price Quote
ANL Timor	Aldeia Moris - Foun Suco - Comoro Administrative Post of Dom Aleixo Dili	+670 331 018 3 / +670 331 088 6 sales@anltl.tl	See Port Schedules for more information. Note: Call/Email to get a price quote.
Bolloré Logistics Timor	Avenida 30 de Agosto no.68 Bairro dos Grilos, Gricenfor, Nain Feto, Dili	+670 332 281 8	<ul style="list-style-type: none"> • Europe • Asia-Pacific • Middle-East-South & Indian subcontinent • American continent • Africa Get a Price Quote

Agency Name	Address	Phone Number/Email	Destinations and Price Quote
Crossland Shipping Services, Lda & FedEx Express	2/F Building A, Palm Business & Trade Centre Surik Mas, Fatumeta, Bairo Pite, Dom Aleixo Dili, Timor Leste	+670 772 555 80/ +670 331 026 1 operations.crossland@psedili.com operations.fedexdili@psedili.com	<ul style="list-style-type: none"> • Indonesia (Surabaya) • Singapore • Malaysia (Port Klang & Pasir Gudang) • Vietnam • Hong Kong • China (Shanghai, Ningbo) • Thailand (Bangkok & Laem Chabang) • Jebel Ali (Dubai, United Arab Emirates) <p><u>Note:</u> Call/Email to get a price quote.</p>
DHL Express Lda	Rua Colmera, Dili	+670 331 156 7 / +670 772 957 13	<ul style="list-style-type: none"> • Europe • Asia Pacific <p>See Port Schedule for more information.</p> <p>Get a Price Quote</p>

Note: Exporters should contact the shipping agency directly to get more information on price quotes, products that can be exported, and destinations available.

Which Mode of Transport Better Suits Your Needs?



EXPORT FINANCING

Where to Get Financial Help?

Exporting may come with risks and can be expensive. Commercial banks may provide trade services and finance help. They can provide help with export financing, issuing letters of credit, export credit insurance and reference checks, documentary letters, documentary shipments, and bank guarantee. The following is a list of some banks that you may contact for more information:

Commercial Banks	Trade Services and Finance	Address	Phone Number
ANZ	<ul style="list-style-type: none"> • Documentary Collections • Documentary Letters of Credits • Bonds and Guarantees 	ANZ Timor Plaza 3 rd floor Rua Presidente Nicolau Lobato Comoro - Dili Timor Leste	+670 330 610 0
BNU Timor	<ul style="list-style-type: none"> • Documentary Shipment • Documentary Credits • Bank Guarantees in Foreign Order 	Rua 25 de Abril, no, 6 Dili	+670 330 000 0
BRI Timor Leste	<ul style="list-style-type: none"> • Trade finance 	BRI Colmera Branch Grand Diocese Colmera Complex, Rua Nicolau Doc Reis Lobato Colmera Dili, Timor Leste	+670 331 137 2 / +670 331 019 8
Mandiri Dili	<ul style="list-style-type: none"> • Letter of Credit • Bank Guarantee • Bank Reference • Bank Confirmation • Forfaiting • UPAS Export and Import • Pre-Export Financing 	Main Branch at Colmera Rua 25 de Abril No. 10, Vera Cruz, Colmera, Dili.	+670 331 777 7

IMPORT PROCEDURES

How to Import to Timor-Leste?

Preparation Steps

Correct Documents

- Make sure that you prepare all of the correct import documents that are required to pass the customs formalities, and fulfil all compliance and regulations. Valid documents help increase the efficiency of the Customs Clearance process.
- **Required documents:** Zoo or phytosanitary certificate; Certificate of origin issued by the local health service, certifying that the referred item originates in an area known to be free from quarantine pests or diseases; Commercial import authorization, pursuant to applicable legislation.

Business Certificate

- Obtain a business certificate from SERVE. This is a license to carry out economic activity in Timor-Leste.
- To import goods on a commercial basis, you must obtain authorization from the SERVE.
- Fill the Application Form for Business Registration and Licensing (Serve F1-3)
- See Annex A for the different requirements for different types of businesses.

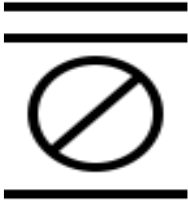
TIN

- Request the TIN for business from the Tax Authority. This is to ensure that illegal and dangerous goods don't enter the country and that revenue is collected properly by the Customs Authority to further facilitate trade and boost economic growth.'
- For the TIN, fill the TIN Application Form. Different types of businesses need to fill different forms, see Annex B

To obtain the commercial license, prepare the following data:

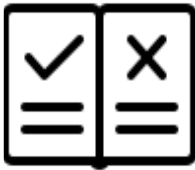
- a) For individuals: name, age, nationality, place of birth and domicile
- b) For commercial companies: trade name and head office
- c) Commercial activity being requested
- d) Evidence of commercial registration by the pertinent entity and respective by-laws
- e) Location of the premises or the address of the requesting party in the case of street vending or merchant

Good to Know



Timor-Leste prohibits the following products from being imported:

- (i) Any proteins for animal feeding containing any meat powder, bone powder, blood powder, or fat from mammal tissues;
- (ii) Poultry powder for ruminant feeding;
- (iii) Any products from cows, sheep, or goats showing clinical signs of Spongiform 4 Encephalopathy;
- (iv) Any animals or any products of any animals showing clinical symptoms of certain diseases including, for example, foot-and-mouth disease and bird flu; and
- (v) Non-transformed fat.



There are Specific Import Requirements for Animals, Plants, and Vegetables. Import licenses issued by the National Directorate of Quarantine and Biosecurity are required for all:

- (i) Live animals; (ii) Live plants; (iii) Animal or vegetal products; and (iv) Any other goods, or merchandise, animal, or vegetal organism as specified by law.



The rate of import duty is 2.5 per cent of the customs value of the goods. Some goods are exempt from import duty.

- (a) Imports of the type:
 - (i) Exempted under the Vienna Conventions on Diplomatic Relations of 1961 and Consular Relations of 1963;
 - (ii) Exempted under the Convention on the Privileges and Immunities of the United Nations;
 - (iii) Exempted under the Convention on the Privileges and Immunities of the Specialized Agencies.
- (b) Goods re-imported in the same condition in which they were exported.
- (c) Goods, other than alcohol or tobacco imported by registered charitable organizations.
- (d) Goods are to be used for humanitarian assistance and relief, education or health care.
- (d) Goods for temporary admission.

Import License

To obtain an import license, you are required to submit the completed application form and attach a certificate of origin to the National Directorate Quarantine and Biosecurity. There are separate applications forms for different goods.



Required Documents

Plant propagation <ul style="list-style-type: none"> ✓ Quarantine certificate issued by the competent authorities of the exporting State. ✓ Submission to post-import quarantine. 	Fresh fruit and vegetables <ul style="list-style-type: none"> ✓ Phytosanitary certificate issued by the country or district of origin to be submitted to National Directorate of Quarantine and Biosecurity service for inspection. 	Wood <ul style="list-style-type: none"> ✓ Fumigation certificate issued by the exporting country. ✓ Inspection upon arrival in the national territory or in the import health district. ✓ Import authorization in the case of importation into the national territory.
--	---	--

See [Quarantine Requirements in Timor-Leste](#) for further details.

Additional license for certain goods are also needed:



Imports of Drugs and Medicines: The National Drugs and Medicines Policy requires all parties involved in the procurement, import and distribution of medicines to follow the WHO Certification scheme, and the WHO based guidelines on good distribution and storage practices and good pharmacy practice procedures. All drug importers are required to be licensed by the National Drug Administration.



Imports of Fuel and Gasoline: A trading license permitting the import of fuel may only be issued to companies meeting the Minimum Requirements by the Ministry of Petroleum and Mineral Resources and National Petroleum Authority.



Imports of Vehicles: Importers of vehicles for sale, including leasing require written approval before the goods are dispatched, from both the National Directorate of External Trade, MTCL, and the Land Transport Department, Ministry of Transport and Communications. Importer must obtain a permit from the National Director of Ground Transportation. See [Importing cars and motor vehicles](#) for further details.



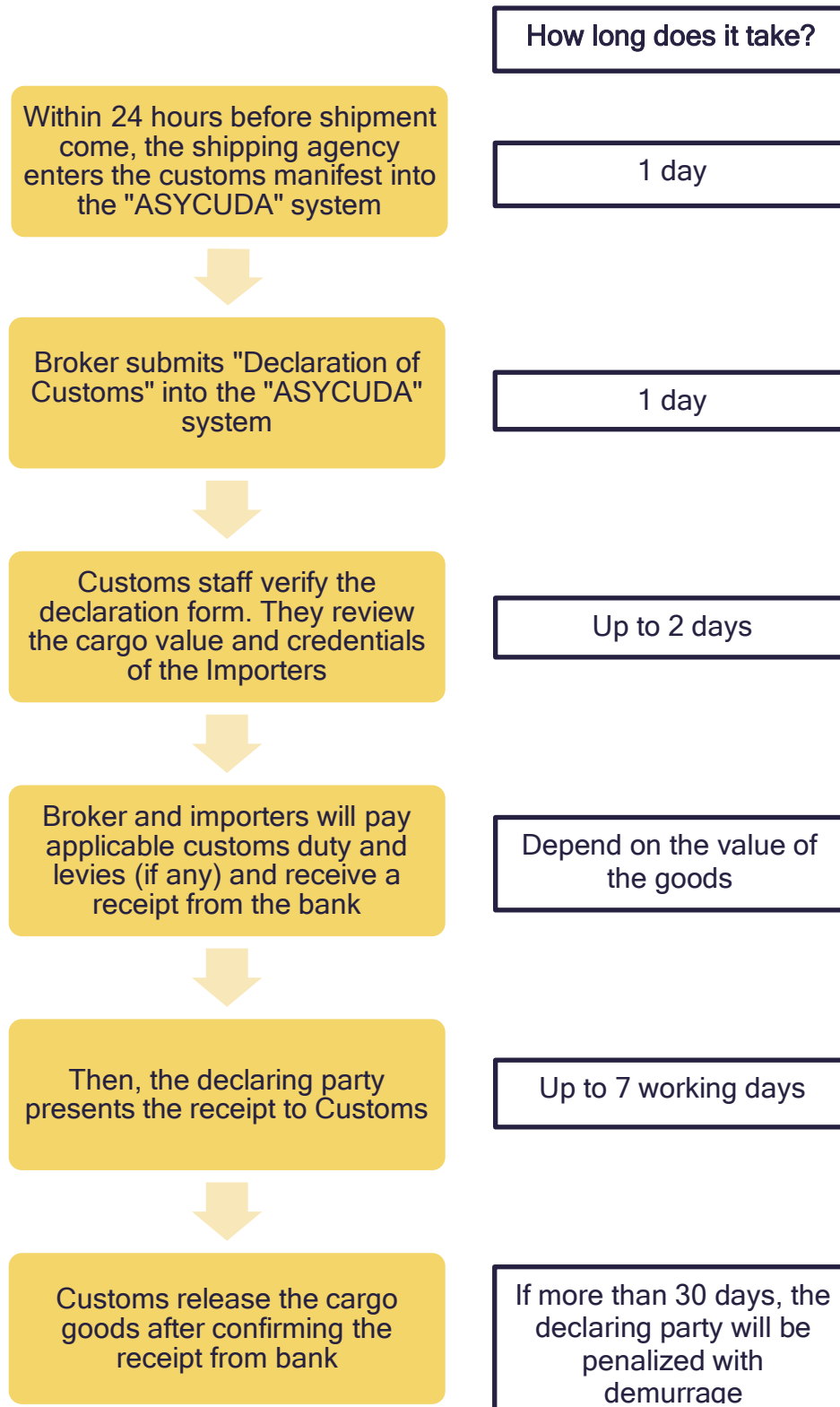
Imports of Explosives: Explosives for military use and construction (mining) require an import permit from the Ministry of Defense and National Security.



Imports of Equipment Containing Hydrochlorofluorocarbons (HCFC): Import equipment containing HCFC are required to register with the National Ozone Unit located in the MTCL.

Import Procedures

Once the documentation and legal requirements have been fulfilled, you should use the ASYCUDA system to ensure smooth customs process during the arrival of goods.



Important

- ✓ When imported goods arrive, they are initially considered to be in “temporary storage.”
- ✓ Timor-Leste legally requires the goods to be placed under a “customs treatment” within a specified time frame.
- ✓ Goods must be declared to customs as an import, re-export, or placed in an approved bonded warehouse facility.
- ✓ Your business must submit the Customs declaration within a strict timeframe. Failure to do so will result in a financial penalty.
 - Arrival by sea: 30 business days
 - Arrival by air or land: 20 business days

CONTACTS AND RESOURCES

Ministries and Line Agencies

Agency	Questions	Address	Phone Number
<u>Customs Authority</u>	<ul style="list-style-type: none"> Customs Clearance 	Avenida Cidade de Lisboa Palácio do Governo, Caicoli, Dili	+670 333 1312 Customs Hotline: 12200
Directorate of External Trade (Ministry of Tourism, Commerce, and Industry)	<ul style="list-style-type: none"> Rules of Origin Export license Import license 	Rua Dom Boaventura Fomento, Mandarin, Dili	+670 333 124 0
<u>Ministry of Agriculture and Fisheries</u>	<ul style="list-style-type: none"> Operational license for agriculture and fisheries activities 	Av. Nicolao Lobato Comoro, Dili	+670 333 125 0
National Directorate of Quarantine and Biosecurity	<ul style="list-style-type: none"> Quarantine services Sanitary and phytosanitary certification (letter) 	Aeroporto Internacional Nicolau Lobato - Comoro, Dili	+670 770 881 63
National Quality Institute of Timor-Leste	<ul style="list-style-type: none"> Product quality testing Standards for export and import 	Dom Boaventura, Fomento, Mandarin, Dili	+670 771 533 23
<u>SERVE</u>	<ul style="list-style-type: none"> Business registration and verification 	Obrigado Barrack, Caicoli Dili	+670 331 031 6
<u>Tax Authority</u>	<ul style="list-style-type: none"> Tax identification number Debt certificate Taxation 	Level 8, Ministério Finanças, Aitarak-laran, Dili	+670 740 022 91
<u>Investment and Export Promotion Agency (TradeInvest Timor-Leste)</u>	<ul style="list-style-type: none"> Investment promotion and facilitation Export promotion and facilitation 	Rua 25 de Abril, No. 8, Vera Cruz, Colmera, Dili	+670 331 110 5

Timor-Leste Embassies and Delegations

The following are contact details of Embassies of the top exporting countries that businesses export to:

Country	Address	Phone Number	Email
Australia	7 Beale Crescent Deakin, ACT 2600 Australia	+61 2 626 048 33	timor.embassy@bigpond.com
European Union	Palm Business and Trade Centre, Block D, 4th Floor Rua de Fatumeta, Surik Mas Dili Timor-Leste	+670 331 158 0	delegation-timor-leste@eeas.europa.eu
Indonesia	Sultan Residence Tower 2, 30th Floor Jl. Gatot Subroto Jakarta 10002 Indonesia	+62 215 706 463	embtl.jkt02@gmail.com
Japan	8-9, Fujimi 1-chome, Chiyoda-ku Tokyo 102-0085 Japan	+81 332 380 210	diplomat01@embtltokyo.jp
Malaysia	Jalan Ampang Hilir, No. 62 55000 Kuala Lumpur Malaysia	+60 342 562 046	tlembassykl@gmail.com
Portugal	Largo dos Jerónimos, nº 3 -1º Santa Maria de Belém 1400-209 Lisbon Portugal	+351 213 933 730	embaixada.rdtl@mail.telepac.pt rdtl@mail.telepac.pt

Country	Address	Phone Number	Email
Republic of Korea	Suite 2401, 101D Lotte Catle President 109 Mapo-daero Mapo-gu 04146 Seoul Korea (Republic)	+82 279 761 51	tlemboseoul2@gmail.com timorleste.embseoul@gmail.com
Singapore	140 Robinson Road #09-04/05 Crown at Robinson Singapore 068907 Singapore	+65 623 563 18	timorleste.singapore2010@gmail.com
Thailand	Thanapoom Tower, 7th floor 1550 New Petchburi Road, Makasan Ratchathewi Bangkok 10110 Thailand	+66 265 475 012	embdrtl.bkk@gmail.com
<u>United Kingdom</u>	83 Victoria Street, 6 th Floor London SW1H 0HW United Kingdom	+44 203 585 406 263	info@tlembassy.co.uk
<u>United States</u>	4201 Connecticut Avenue, NW, Suite 504 Washington, D.C. 20008 United States	+1 202 966 320 2	info@timorlesteembassy.org

Embassies and Consulates in Timor-Leste

The following are contact details of Timor-Leste Embassies and Consulates located in the top exporting countries that businesses export to:

Country	Address	Phone Number	Email
<u>Australia</u>	Rua Martires da Patria Dili Timor-Leste	+670 332 211 1	austemb_dili@dfat.gov.au
<u>China</u>	Rua Governador Serpa Rosa, Farol P.O. Box 131 Dili Timor-Leste	+670 332 516 3 / +670 772 756 74	chinaemb_tp@mfa.gov.cn
<u>Indonesia</u>	Rua Karketu Mota-Ain No. 02, Suco Motael, Sub Distrik Vera Cruz, Dili, Timor-Leste	+670 331 710 7 / +670 331 110 9 / +670 737 550 00	dili.kbri@kemlu.go.id
<u>Japan</u>	Avenida de Portugal, Pantai Kelapa, Dili, Timor-Leste (P.O. Box 175)	+670 332 313 1 / +670 332 313 2	japan.embassy.in.timor-lete@di.mofa.go.jp
<u>Malaysia</u>	Embassy of Malaysia Avenida de Portugal Praia dos Coqueiros (Jln. Pantai Kelapa) Dili	+670 332 180 4 / +670 331 114 1	mwdili@kln.gov.my
<u>Portugal</u>	Embassy of Portugal Rua Palácio do Governo Dili	+670 331 005 0	dili@mne.pt
<u>Republic of Korea</u>	Avenida de Portugal Motael P.O. Box 230 Dili Timor-Leste	+670 332 163 5	koreadili@mofa.go.kr

Country	Address	Phone Number	Email
<u>Thailand</u>	Avenida de Portugal, Motael Dili Timor-Leste	+670 331 060 9	thaiembassy.dli@mfa.m ail.go.th
<u>United States</u>	Avenida de Portugal Pantai Kelapa Dili Timor-Leste	+670 332 468 4 / 008	N/A

Resources

Decree Laws and Government Regulations	
Document	Link
Customs Code	English Tetum
General Requirements on Quarantine - Decree Law 35/2012	Tetum
General Regulations on Quarantine Government Decree no. 01/2006 (Export and Import requirements)	Tetum
Importing Cars and Motor Vehicles	English
Streamlined Standard Operating Procedure (SOP) for: Streamlined Import Clearance Process for Dili Seaport and other Dili Areas 2021	English
Taxes and Duties Act Decree Law No.: 8/2008	English
Timor-Leste Import and Export Regulations Administered by Government Agencies	English
Quarantine and Sanitary Control on Goods Imported and Exported - Decree-Law No. 21/2003	English
Quarantine Requirements for Timor-Leste	English
Exporting and Importing Guides and Resources	
Document	Link
A Brief Guide on Commercial Invoices, Incoterms and the Harmonized System	English
Customs Brokers List	English
DAU Example	English
Harmonized Commodity Description and Coding System	English

International Conventions	
Document	Link
Convention on the Privileges and Immunities of the United Nations	English
UN Convention on the Privileges and Immunities of the Specialized Agencies	English
Vienna Conventions on Diplomatic Relations of 1961	English
Vienna Convention on Consular Relations 1963	English

FREQUENTLY ASKED QUESTIONS (FAQ)

General Information and Legal Requirements

1. What are the most exported products (non-oil) from Timor-Leste?

The top exports of Timor-Leste are coffee, locust beans, seaweed, sugar beet, cane, scrap metal.¹⁹ Other products that are commonly exported are Candlenut, Candlenut Oil, Coconuts, Coconut Oil, Virgin Coconut Oil, Dried Coconut, Sandalwood (*can only be exported once every 3 or 4 years*), Vanilla, Maek, Konjac and Tais Cloth.

2. Which target markets do businesses commonly want to export to?

Australia, Canada, China, Hong Kong, Indonesia, Japan, Morocco, New Zealand, Singapore, South Africa, Switzerland, European Union (the Netherlands, Portugal, Spain, Germany), United Kingdom and United States.

3. What are the general steps that should be taken before exporting?

- Conduct market research and understand your (potential) customers.
- Make contact, negotiate with your client and send some samples if necessary.
- Prepare the relevant documents: business registration, commercial license, export permit license, phytosanitary certificate, debt certificate, TIN, Certificate of Origin, customs declaration.
- Hire a broker (optional) for customs-related activities.
- Check shipping schedule, book the container, prepare packing list and invoice.

4. Which Ministries/line agencies are involved in the exporting process and what are their roles?

- SERVE issues the business registration and commercial license for businesses.
- Tax Authority issues the TIN and debt certificate for businesses.
- The National Directorate of Quarantine and Biosecurity, MAF, issues the Export Permit and Phytosanitary Certificate.
- MTCL issues the Certificate of Origin.
- Customs Authority provides the DAU (Deklarasaun Aduaneira Unika - Single Custom Declaration) form that should be filled by businesses and conducts the inspection.

¹⁹ The Observatory of Economic Complexity (2019). Timor-Leste. Retrieved from <https://oec.world/en/profile/country/tls>

5. What do businesses need to do to fulfil the requirements?

- Businesses must submit Certificate for Commercial Authorization; Company's Statute; TIN (Single Fiscal Number for the company); and Certificate of Risks to SERVE to obtain the business registration and commercial license.
 - Fill the Application Form for Business Registration and Licensing ([Serve F1-3](#)). See [Annex A](#) for the different requirements for different types of businesses.
 - Documents to be submitted in hardcopies to the SERVE office.
- Fill in the TIN Application Form to obtain the TIN.
 - Different types of businesses need to fill different forms, see [Annex B](#).
 - Documents to be submitted via email to the Tax Authority (info@attl.gov.tl).
- Fill in the [Dividas form](#) to obtain the debt certificate.
 - Businesses need to submit the following documents: association article, commercial license, location map, ID card of Director and owner of the business.
 - Documents to be submitted via email to the Tax Authority (info@attl.gov.tl).
- Businesses must fill in the export permit and quarantine-related forms from MAF and submit business registration, commercial license, TIN, debt certificate to obtain the export permit.
 - Forms related to quarantine process could be obtained directly from the [MAF office](#).
 - Documents to be submitted in hardcopies to the National Directorate of Quarantine and Biosecurity (MAF) office.
- Businesses must submit the following documents to obtain the Certificate of Origin: Bill of Booking Container (from shipping agency), invoice of products (quantity and costs), commercial license, packing list, customs declaration, debt certificate, TIN, letter of application to MTCTI (including the goods to be exported), ID Card of Director of the business.
 - Forms related to Certificate of Origin can be obtained directly from the [MTCTI office](#).
 - Documents to be submitted in hardcopies to the Directorate of External Trade (MTCTI) office.
- Businesses must fill in the Single Custom Declaration (DAU) from the Customs Authority.
 - All information and forms related to customs are available on the Custom Commission's website www.custom.gov.tl. There are 200 documents together with SOPs available for public - in Tetum, English and Portuguese.
 - DAU to be submitted in hardcopy to the Customs Commission (soft copy submission facility for Tibar Port is on progress).

6. What should be noted when submitting the documents?

- Make sure that the required documents (both for export and import) and forms are filled and completed.
- Make sure to submit all documents ahead of time.

7. Which department/s in the Ministries/line agencies can answer export-related questions?

- **Customs Authority:** National Directorate of Operations for exportation and National Directorate of Conformity for complaints or investigation of suspicions, etc.
- **Tax Authority:** Information Unit
- **SERVE:** Registration Department
- **MAF:** The National Directorate of Quarantine and Biosecurity
- **MTCI:** The National Directorate of External Trade
- The questions can be submitted in person (directly visiting the related offices), by phone, or letter.

8. Do different products require different requirements or documents? E.g. agriculture (fresh produce vs. processed products)

- For general cargo, businesses need to provide packing list, commercial invoice, TIN, Debt Certificate, and business licence.
- There are different requirements for the registration step at SERVE, see Annex A.
- There are different requirements for quarantine documents at MAF. However, for Business Registration, Debt Certificate and TIN, the requirements are the same.
- There are different requirements for the Certificate of Origin at MTCI. Please check with the MTCI office.
- Food stuffs and live animals may require a special permit and some level of control by the National Directorate of Quarantine and Biosecurity of Timor-Leste. Businesses should always confirm potential permit requirements directly with the National Directorate of Quarantine and Biosecurity prior to exporting. See page 10 for the list of goods that may be subject to special requirements.

9. What requirements do businesses need to fulfil, specifically for agricultural products?

For agricultural products, it is important to have packing list, commercial invoice, and lab report of the products.

10. As there is no laboratory in Timor-Leste to test agricultural products, what do businesses need to do if they need to test their products for export? Where do they need to go to?

Currently, businesses can the samples of their agricultural products overseas for laboratory testing (corporate lab). See page 11 for the list of laboratories.

11. Are there any tax, customs, or other incentives that businesses may benefit from?

There is no tax for exportation. Businesses only need to pay for documents fees to accelerate the process. For more information on incentives, please visit the Customs Commission's website.

Shipping and Cargo

12. What is the role of custom broker in the exportation process? What type of service that they provide? Could they assist businesses in business licensing?

Custom Brokers are not allowed to assist businesses to apply for the business registration application, including on tax exemption and import/export document approval from line ministries. Businesses need to obtain the documents individually. Custom brokers assist with cargo. The Custom Operational Manager usually advises clients (businesses) if they need to provide certain documentations' approval from relevant authorities/line ministries for any specific cargo.

13. What is the role of shipping agency in the exportation process?

Shipping agencies facilitate the delivery of cargo to the destination requested by exporter. Additionally, shipping agencies can prepare an export plan, prepare containers, prepare booking form, contact potential businesses that want to export, negotiate deals with the businesses, handle the logistics and documentation, and much more.

14. What products can be shipped overseas?

Diplomatic Cargo, Business Document, General Cargo (personal goods, agricultural samples, etc), Dry Konjac Chips, Scrap Metal, Scrap Aluminium, Coffee Arabica Parchment, Aluminium Can, Teak Wood, Coffee Beans, Empty Cylinders, Used Steel Bars, Dry Food, Cacao, Personal Effects, Used Reinforcing Steel Bar, etc. Businesses need to verify whether the target market allows these products to be imported.

15. What should be noted by businesses before shipping their products?

- Make sure that the supporting documents are complete.
- Make sure to submit the documents ahead of time.
- Pay more attention to commodities which require quarantine certificate.
- Make sure that you have fulfilled all the requirements in the destination country.

16. Which mode of transportation is generally chosen by businesses?

Samples usually sent by air freight, while exported goods are usually sent by sea freight. This, however, depends on the needs of the businesses and the types of goods, e.g. perishable goods are best to be sent by air. Contact the shipping agencies listed on [page 37](#) to get more information on the modes of transportation.

ANNEX A: BUSINESS REGISTRATION FORMS

Types of registration	Requirements
Public Shareholder registration	<u>Requirements for Public Shareholder registration</u>
Company with Joint Stock registration	<u>Requirements for Company with Joint Stock registration</u>
Company with Joint Shareholder with Limited Liability registration	<u>Requirements for Joint Shareholder with Limited Liability registration</u>
Company with Single Shareholder registration	<u>Requirements for Single Shareholder registration</u>

ANNEX B: DEBT CERTIFICATE FORMS

Forms	Requirements
Package A - Unipessoal LDA (Do not use this form for LDA, SA, ENIN Sole-Trader, Branch of Foreign Company, Association, Foundation or State-Owned Enterprise)	English Portuguese Indonesian Tetum
Package B - ENIN Sole-Trader-(Do not use this form for Unipessoal, LDA, SA, Branch of Foreign Company, For Profit Foundation or State-Owned Enterprise)	English Portuguese Indonesian Tetum
Package C - Companies with Timorese owners	English Portuguese Indonesian Tetum
Package D - Business (Do not use this form for ENIN Sole-Trader or Unipessoal LDA)	English Portuguese Indonesian Tetum
Package E - - Non-Profit/ Not-For-Profit Organization (Do not use this form for any For-Profit business or organization)	English Portuguese Indonesian Tetum
Package F - Companies with owners who are non-Resident of Timor-Leste (<u>Note:</u> Individuals are non-residents if they are not citizens of Timor-Leste. Companies are non-residents if they were not incorporated in Timor-Leste. Only companies that are not operating in Timor-Leste should use this form.)	English Portuguese Indonesian Tetum
Package G - Companies that registered for a TIN at SERVE after 1 November 2013	English Portuguese Indonesian Tetum

ANNEX C: PACKING LIST AND COMMERCIAL INVOICE

Packing List

- Packing list provides the business, the international freight forwarder, and the ultimate consignee with information about the shipment.
- Packing list with quantities; net and gross weights for each item (certain goods also have specific 'units of measurement' that must be included, for example alcohol is declared in liters, new clothing is declared in pieces, footwear is declared in pairs, floor tiles are declared by square metre etc.);
- It includes details about how the shipment is packed and the marks and numbers that are noted on the outside of the boxes.

Commercial Invoice

- A commercial invoice is a legal document between the supplier (consignor) and the customer (consignee). This document should include payment details, instructions, and terms.
- The commercial invoice must include a few specific pieces of information:
 - The parties involved in the shipping transaction.
 - The goods being transported.
 - The country of manufacture.
 - The Harmonized System codes for those goods. (See here for information on [Harmonized Commodity Description and Coding System](#)).
 - Include a statement certifying that the invoice is true and signature by the company.
- Note: Important for the transaction and shipment information listed on the commercial invoice corresponds to that on the packing list.
- Further detail on Commercial Invoice and Packing List can be found [here](#).

Commercial Invoice Sample

01
Company Name: Sample Company Name
Company Address: Sample Address 1234

02
Bill / Consignee: Sample Receiving company details

03
Invoice N°:

04
PO Number
CI Number
Date:
Terms:

Ship to: same as above

05
Forward Agent: International Cargo Express
789 Kingsford Smith Drive, Eagle Farm
QLD 4209
07 3638 1300

07
08

HS Code	Descriptions	QTY PCS/SET	Unit Price USD\$/PC	Total USD\$/PC
	06			
	Grand Total			

09
We hereby certify that this invoice is authentic and that the origin of these goods is xxx

signature: _____ 10