This decree-law regulates the payment of subsistence allowances for official travel abroad, pursuant to articles 68 and 69 of Law no. 8/2004 of 16 June, and articles 10(1) and 10(4)(e) of Law no. 7/2007 of 25 July.

The Tax Administration has been particularly attentive with regard to the payment by the State of allowances to civil servants, for this has tax implications.

Such allowances are designed exclusively to provide civil servants and members of sovereign organs with an amount to compensate them for the expenses incurred with accommodation, food, transportation, communications, laundry and other expenses related to their stay abroad on official business. They should therefore be perceived as a supplement to their pay.

Thus, pursuant to article 116(d) of the Constitution, the Government enacts the following that shall have the force of law:

**Article 1**

**Object**

1. This decree-law regulates the payment of subsistence allowances for official travel abroad to the holders and members of sovereign organs, civil servants, administrative agents, persons under contract whose status is considered equivalent, when on official duty.

2. This decree-law does not cover travel abroad for the purpose of taking part in training programmes, studying and any travel period in excess of 30 consecutive days.

**Article 2**

**Tables of per diems**

1. The general table that provides the amount of *per diems* expressed in US dollars and broken down by countries and cities is published in Annexes I and II to the present decree-law, of which they are an integral part.

2. In case of exceptional variations in the exchange rates of foreign currencies against the US dollar, the Ministry of Finance may issue a Ministerial Order establishing a technical correction factor to such amounts expressed as a percent value. Such correction factor shall be based upon information to be provided by the Banking and Payments Authority (BPA) and shall be indexed to the reference exchange rates in major international money markets.
1. Without prejudice to the provisions in the articles above, and unless otherwise provided in the law, air travel shall always mean travel in economy class.

2. The following entities are entitled to travel in business class:
   a) Deputy Presidents and Members of the National Parliament;
   b) Deputy Prime Minister and other members of the Government;
   c) Presidents of Higher Courts of Justice;
   d) Prosecutor-General;
   e) Chief of the General Staff of the Armed Forces of Timor-Leste, or whoever represents him/her;
   f) Ombudsman for Human Rights and Justice;
   g) Commander-General of the National Police of Timor-Leste;
   h) Judges of the Supreme Court of Justice or of the Court of Appeal, while this court exercises the powers of the highest court in the country;
   i) Director-General of the State Intelligence Service
   j) Members of the National Electoral Commission

3. Whenever the route chosen so permits, the holders of sovereign organs shall be entitled to travel first class pursuant to article 1(2) of Law no. 7/2007 of 25 July.

4. Whenever they are part of the official delegation travelling abroad, the spouses of the holders of sovereign organs referred to in article 3(3) above are entitled to a ticket in the same class as the respective holders of sovereign bodies, as provided for in article 18(f) of Law no. 7/2007.

Article 4

Staff deployed in embassies and consulates abroad

The special conditions applicable to staff serving in embassies and consulates abroad shall be regulated by a specific legal instrument.

Article 5

Procedure for approval of expenditures

1. The form included in Annex III is the official form that shall be used in the administrative procedure to request approval, by the competent body, of any travel abroad on official duty or mission.

2. Upon approval of the request, the forms shall be submitted to the Ministry of Finance at least five days before the date when official travel is due to begin.
3. If by any circumstances the duration of official travel is shorter than had originally been expected, it shall be incumbent upon the entity or Ministry that approved the expenditure to return the balance to the State’s coffers by means of a reimbursement form.

**Article 6**

**Entry into force**

This decree-law will come into force on the day after its publication in the Official gazette.

Approved by the Council of Ministers on 23 May 2008.

The Prime Minister

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(Kay Rala Xanana Gusmão)

The Minister of Finance

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(Emília Pires)

The Minister of State Administration and Territorial Management

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(Arcângelo Leite)

Promulgated on 3 July 2008.

To be published.

The President of the Republic

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(José Ramos Horta)
Annex III

DEMOCRATIC REPUBLIC OF TIMOR-LESTE
Form for the approval of expenses related to travel abroad

Participants:
Name:             Level:
Name:             Level:
Name:             Level:
Destination:
Expected outcome:
Departure from Dili:    Return to Dili:    Absent for …. Days

Funded by Donor (if applicable) USD

Funded from the State Budget

<table>
<thead>
<tr>
<th>Participants</th>
<th>Air travel</th>
<th>Per diem</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Organisers will pay for (attach supporting documents)
- Plane ticket
- Accommodation and Food (full board)
- Others

Please attach the route so that per diems can be calculated and tickets issued

What are the main benefits of the proposed trip to the Government of Timor-Leste:
1.
2.
3.

I approve the proposed travel for the abovementioned objectives

Name:             Signature             Date