



DIRECTIVE NO. 2000/6

**ON LEVYING FEES AND CHARGES FOR
GOODS AND SERVICES PROVIDED BY UNTAET**

The Special Representative of the Secretary-General (hereinafter: Transitional Administrator),

Pursuant to the authority given to him under United National Security Council resolution 1272 (1999) of 25 October 1999,

Taking into account United Nations Transitional Administration in East Timor (UNTAET) Regulation 1999/1 of 27 November 1999 on the Authority of the Transitional Administration in East Timor,

Pursuant to UNTAET Regulation 2000/1 on the Establishment of the Central Fiscal Authority of East Timor,

Promulgates the following:

Section 1

Goods and services subject to fees and charges

1.1 Fees and charges may be levied on goods and services provided, and the use of assets administered, by the Transitional Administration according to schedules of fees and charges to be determined, and published by public notification by the Transitional Administrator.

1.2 Each *schedule of fees and charges* shall specify:

- (a) the good, service or use of asset for which a fee or charge shall be levied;
- (b) the *persons* liable for such a fee or charge;
- (c) the date from which the fee or charge shall be levied;
- (d) the amount of such a fee or charge or the method of its calculation; and,
- (e) the arrangements for payment of the fee or charge.

1.3 For purposes of the present Directive, “fees and charges” shall be deemed to be fees and charges for specific goods provided, services rendered or assets used and not dues or taxes, direct or indirect.

Section 2 Setting of fees and charges

The fees or charges levied pursuant to the present Directive shall not exceed either

- (a) the estimated total cost to UNTAET of providing the goods or services to which the fees or charges relate, or
- (b) the economic value of the use of an asset; provided, however,
- (c) nothing in the present Directive shall be deemed to prohibit the Transitional Administration from entering into contracts for the provision of goods or services or the use of assets on terms other than as set forth in a *schedule of fees and charges* as may be determined by the Transitional Administration within the exercise of applicable authorities.

Section 3 Assessment of charges and issuing of bills

Pursuant to a *schedule of fees and charges*, the Head of the Central Fiscal Authority may authorize the component of the Transitional Administration that provides the good, service or use of an asset to:

- (a) assess the liability of *persons* for the good or service provided, or the use of an asset administered, by the Transitional Administration;
- (b) establish payment timetables or issue bills for payment in accordance with such assessments; and,
- (c) establish and collect penalties in accordance with the present Directive.

Section 4 Collection of fees and charges

4.1 A *person* liable for a fee or charge pursuant to the present Directive shall pay that fee or charge according to the payment arrangements specified in the relevant *schedule of fees and charges*.

4.2 All monies collected shall be deposited in an account administered by or on behalf of the Central Fiscal Authority, in accordance with UNTAET Regulation No. 2000/1.

Section 5 Penalties and recovery of payments

5.1 *Persons* failing to pay in full any fee or charge levied pursuant to the present Directive by the due date thereof shall, in addition to such other penalties as may be

prescribed in the *schedule of fees and charges*, be subject to penalties under the present Directive.

5.2 In the absence of prior written agreement on penalties, a *person* subjected to penalties under the present Directive shall be liable to:

(a) have the good, service or use of asset to which the fee or charge relates withheld or further goods, services or uses of assets withheld; and

(b) a late payment penalty equivalent to two (2) per cent of the unpaid amount of the fee or charge for each month or part of a month during which it is unpaid, calculated from the due date for payment, and compounded.

5.3 Any late payment penalty shall be in addition to the unpaid fee or charge in respect of which the penalty is imposed.

5.4 Any unpaid fee, charge or late payment penalty may be recovered by Central Fiscal Authority as a debt in a court of competent jurisdiction.

Section 6

Waiver or exemption of fees or charges

6.1 The Transitional Administrator may, by future Regulation, Directive, *schedule of fees and charges* or other instrument, specify such waivers or exemptions to, or exclusions from the scope of the applicability of, the present Directive as the Transitional Administrator may determine within the exercise of applicable executive, legislative or administrative authorities.

6.2 In addition to the waivers and exemptions permitted pursuant to Section 6.1 of the present Directive, the Head of the Central Fiscal Authority may:

(a) waive, in whole or in part, fees or charges that have otherwise been paid in-kind;

(b) waive or exempt, in whole or in part, selected categories of fees or charges determined by the Head of the Central Fiscal Authority and the head of the component of the Transitional Administration that provides the good, service or use of an asset; or

(c) waive, in whole or in part, a fee, charge or late payment penalty if a written application for waiver has been made by the *person* who incurred the fee, charge or late payment penalty and the Head of the Central Fiscal Authority has determined that the waiver is justified by reason of exceptional circumstances or circumstances otherwise beyond the control of the *person* who incurred the fee, charge or late payment penalty.

6.3 Any waiver or exemption of a fee, charge or late payment penalty pursuant to Section 6.2 of the present Directive shall be evidenced in writing signed by the Head of the Central Fiscal Authority.

Section 7
Refund of overpayments

The Head of the Central Fiscal Authority may authorize the refund of any overpayment of fees, charges or late payment penalties.

Section 8
Auditing and accounting in respect of fees and charges

The Central Fiscal Authority shall, in the exercise of its functions and responsibilities for the Transitional Administration's budget execution, be responsible for accounting and auditing in respect of all fees and charges collected pursuant to the present Directive.

Section 9
Definitions

Wherever used in the present Directive:

(a) "*person*" means:

- (i) a natural person;
- (ii) a company or other juridical entity, wherever incorporated;
- (iii) a partnership, wherever formed;
- (iv) a trust, wherever established; or
- (v) any other incorporated or unincorporated association or body.

(b) "*schedule of fees and charges*" means a schedule of fees and charges for goods and services provided, and the use of assets administered, by the Transitional Administration as permitted in Section 1 of the present Directive.

Section 10
Entry into force

The present Directive shall enter into force on 26 July 2000 and shall validate the entry into force of each Schedule as specified in each Schedule.

Sergio Vieira de Mello
Transitional Administrator