



DIRECTIVE NO. 2001/1
ON CERTAIN INCOME TAXATION PROVISIONS

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

Pursuant to the authority given to him under United Nations 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,

For the purpose of implementing certain provisions of UNTAET Regulation 2000/35, concerning the applicability of income taxation to employees of the East Timor Transitional Administration,

After consultation in the National Council,

Promulgates the following:

Section 1
Reference Date for Application of Provisions

1.1 For purposes of Section 1(c) of UNTAET Regulation 2000/35, in its reference to “a date to be determined by a Directive”, the date shall be 1 January 2001.

1.2 For purposes of Part B(d) of Section 5 of Schedule 1 of UNTAET Regulation 2000/35, in its reference to “a date to be determined by a Directive”, the date shall be 1 January 2001.

Section 2
Effect of Reference Date

2.1 From and after 1 January 2001, for purposes of Chapter VII of UNTAET Regulation 2000/18, as amended by UNTAET Regulation 2000/32, and as further amended by UNTAET Regulation 2000/35, the definition of *persons* also includes the East Timor Transitional Administration (ETTA) or its successor as may be provided in UNTAET regulations.

2.2 From and after 1 January 2001, in respect of Part B(d) of Section 5 of Schedule 1 to UNTAET Regulation 2000/18, as amended by UNTAET Regulation 2000/32, and as further amended by UNTAET Regulation 2000/35, the exemption shall not be construed to include wages of an employee of the East Timor Transitional Administration (ETTA) or its successor as may be defined by UNTAET regulations.

Section 6
Entry into force

The present Directive shall enter into force upon signature.

Sergio Vieira de Mello
Transitional Administrator