



DIRECTIVE NO. 2002/4

**On the Temporary Tax Exemption of Certain Goods Imported
for the Purposes of the Election of the First President of an Independent and
Democratic East Timor**

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, as reaffirmed in United Nations Security Council resolution 1338 (2001) of 31 January 2001,

Taking into account United Nations Transitional Administration in East Timor (UNTAET) Regulation No. 2002/1 of 16 January 2002 on the Election of the First President of an Independent and Democratic East Timor,

With reference to UNTAET Regulation No. 2000/18 of 30 June 2000 on a Revenue System for East Timor, as amended (the Regulation),

Pursuant to Section 102 of the Regulation which provides that the Transitional Administrator may by means of Directives establish rules and procedures for the Customs Service to enforce the provisions of the Regulation, including rules on the valuation of imported goods,

With a view to facilitating the electoral campaign of the candidates in the election of the first President of an independent and democratic East Timor

Promulgates the following:

Section 1
Customs value

As a temporary and exceptional measure, it shall be the rule on the valuation of the following imported goods that the *customs value* shall be deemed to be zero:

election material and paraphernalia including T-shirts which bear the image, symbol, slogan or name of a candidate;

on condition that such goods strictly pertain to an election campaign conducted under UNTAET Regulation No. 2002/1 and are imported only in such reasonable numbers as to serve the election campaign of a candidate for election under that Regulation.

Section 2
Entry into force

The present Directive shall enter into force upon signature and shall expire on 14 April 2002.

Sergio Vieira de Mello
Transitional Administrator