

UNITED NATIONS



NATIONS UNIES

United Nations Transitional Administration  
in East Timor

Administration Transitoire des Nations Unies  
au Timor Oriental

UNTAET

UNTAET/REG/2001/16  
21 July 2001

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**REGULATION NO. 2001/16**

**TO AMEND REGULATION NO. 2000/18**

**ON A REVENUE SYSTEM FOR EAST TIMOR**

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, 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. 1999/1 of 27 November 1999 on the Authority of the Transitional Administration in East Timor,

Upon the recommendation of the National Council,

For the purpose of amending UNTAET Regulation No. 2000/18 of 30 June 2000 on a Taxation System for East Timor, as amended by UNTAET Regulation No. 2000/32 of 29 September 2000, and UNTAET Regulation No. 2000/35 of 20 December 2000,

Promulgates the following:

Section 1

Modification of taxation laws to which Regulation No. 1999/1 applies

Section 45 of Regulation No. 2000/18 is amended by adding the following Section:

“45.8 Any law, that under Regulation No. 1999/1 would incorporate into *East Timor* law an international agreement on the prevention of double taxation of income, is of no effect in *East Timor* from 1 July 2001.”

Section 2  
Entry into force

The present Regulation shall enter into force upon signature.

Sergio Vieira de Mello  
Transitional Administrator