



**Law no. 15/2022
of 21 December
State Budget for 2023**

(...)

Article 3.º

Taxes, Charges and Contributions

1. During the year 2023, the Government and the services and entities of the Central Administration are authorized to collect the taxes and fees set forth in the legislation in force.
2. During the year 2023, the National Institute of Social Security shall be authorized to collect the contributions due to Social Security set forth in the legislation in force, as well as to withhold at source and deliver to the Tax Administration the taxes due regarding the benefits paid to the beneficiaries.
3. During the year 2023, the Authority of the Special Administrative Region of Oecusse Ambeno is hereby authorized to collect the taxes and fees contained in the legislation in force.
4. The following shall be exempt from the payment of taxes, fees, customs duties and other levies, as well as from withholding taxes:
 - a) The acquisition, by the State or other public legal persons, of arms and ammunition for the National Police of Timor-Leste (PNTL), the Scientific Police for Criminal Investigation (PCIC) and the FALINTIL - Defense Forces of Timor-Leste;
 - b) The payments to be made on account of expenses related to medical assistance abroad;
 - c) The introduction, in the national territory, of goods that are donated, or used in the production or construction of goods that are donated, to the State by foreign States, by public collective persons of foreign States or by international organizations;
 - d) The income of cooperation agents of foreign States, of public collective persons of foreign States or of international organizations that carry out their activities under agreements entered into with the State.

5. During the year 2023, the excise tax rate applicable:
 - a) To sugars and confectionery products, tariff headings 1701, 1702, 1703 and 1704, shall be \$1.00 per kilogram;
 - b) To waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, except fruit or vegetable juices of heading 20.09, tariff item 2202, is US \$3.00 per liter;
 - c) Malt beer with an alcohol content of less than 4.5%, tariff heading 2203.00.10, is US \$2.70 per liter;
 - d) Malt beer with other alcohol content, tariff item 2203.00.20, is US \$4.50 per liter;
 - e) To wine, vermouth and other fermented beverages, tariff headings 2204, 2205 and 2206, is US \$4.50 per liter;
 - f) On tobacco, tariff lines 2401, 2402 and 2403, it is \$100.00 per kilogram;
 - g) To passenger cars, tariff heading 8703, is 10% of the value exceeding \$10,000, 20% of the value exceeding \$25,000 and 30% of the value exceeding \$50,000;
 - h) The captive bolt guns for slaughtering animals, tariff heading 9303.90.00, is 10% of the value.
6. During the year 2023, the rate of import customs duty is 5% of the customs value of the goods.
7. During the year 2023, the social security contribution rate is 10%, distributed as follows:
 - a) 6 % is the responsibility of the employer;
 - b) 4% is the employee's responsibility.
8. Notwithstanding the provisions of the previous number, employers in the private sector may benefit, in accordance with the law, from reductions and exemptions in the portion of the contribution rate to be borne by them, for transitional periods, with a view to supporting and encouraging adherence to the Contributory Social Security Scheme.

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