Country Guide (IAM)

Timor-Leste

This guide is compiled from the IAM Country Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

Updated 2026-09-05

Documents

Documents required for importing used household goods, personal effects, and related shipments.

Required Documents

- Copy of passport
- Original Bill of Lading or Airway Bill
- Detailed packing list/inventory in English
- Customs declaration (Declaração Aduaneira Única / DAU) — filed by the destination agent
- Employer's letter to Customs requesting duty-free import (for qualifying expatriates — format provided by destination agent)
- For diplomats: letter from the embassy, mission, or organization to Customs requesting duty-free import

Specific Information

Customs declaration deadlines: Goods arriving by sea must be declared within 30 business days of arrival. Goods arriving by air or by land must be declared within 20 business days. Failure to declare within these timeframes results in automatic financial penalties.

Qualifying expatriates whose employer is registered in Timor-Leste and whose embassy, mission, or organization is registered in Timor-Leste may import household goods and personal effects duty-free, subject to a maximum of one sea shipment and one air shipment. The employer must send a letter to Customs requesting the duty-free exemption; the destination agent can provide the required format.

All other foreigners and returning Timorese nationals who do not meet the qualifying criteria may import household goods and personal effects, but they will be subject to duty. The first USD 10 of assessed value is duty-free; duty applies thereafter. Duty rates are subject to negotiation with the Customs department — a reputable local destination agent is essential to minimize liability.

The shipper does not need to be physically present in Timor-Leste during customs clearance, but a copy of the passport must be presented to the Customs Authority at the time of clearance.

ISPM 15 compliance is recommended for all wood packaging materials.

Duties & Taxes

Duty structure for commercial/non-qualifying imports: Import duty is 5% of CIF value; Sales Tax is 2.5% of (CIF value + import duty + any excise duty); Excise duty rates vary by category.

Prohibited & Restricted Items

Prohibited Items

- Narcotics and illegal drugs
- Firearms and weapons (without specific authorization) PERMIT REQUIRED
- Pornographic materials
- Goods infringing intellectual property rights
- Wildlife and wildlife products covered by CITES CITES
- Animals and plants from areas affected by disease or pests

Restricted / Dutiable Items

- All goods (including household goods) are subject to 5% import duty plus 2.5% sales tax unless a qualifying duty-free exemption applies
- Alcohol and tobacco: subject to excise duty in addition to import duty and sales tax; rates vary by product type
- New items: subject to full duties regardless of exemption status
- Charitable organization goods (excluding alcohol and tobacco) may qualify for duty exemption if the organization is registered in Timor-Leste and the goods are for charitable, humanitarian, educational, or healthcare purposes

Consignment Instructions

Contact the destination agent to ensure all requirements have been met prior to import, especially for differences between air, sea, and land shipments.

The employer's duty-free request letter must be submitted to the Customs Authority before or at the time of clearance. A copy of the shipper's passport must be presented at clearance even if the shipper is not physically present.

Customs declaration (DAU) must be filed within 30 business days of sea arrival or 20 business days of air/land arrival. Penalties apply automatically for late declarations — do not delay.

The duty negotiation process for non-exempt shipments requires an experienced local destination agent. Duty amounts are not always fixed and can vary based on the Customs officer's assessment and negotiation.

ISPM 15 compliance is recommended for all wood packaging materials.