

DECREE-LAW No. 24/2014

of 3 September 2014

**CREATES THE LEGAL REGIME THAT ESTABLISHES THE BASIS OF A
TOURISM POLICY IN TIMOR-LESTE**

in this sector, through the granting of support and benefits, not forgetting promotion, education and professional training.

Thus, the Government decrees, under subparagraph o), paragraph 1, Article 115 and subparagraph d), Article 116 of the Constitution of the Republic, to have the following as law:

**CHAPTER I
OBJECT, CONCEPTS AND GENERAL PRINCIPLES**

Article 1

Object

2. The declaration of interest in tourism is the responsibility of the member of the Government responsible for tourism, on the proposal of the Director-General for Tourism.
3. The declaration of tourist interest is relevant, in particular, for the purposes of determining the eligibility of applications to the incentive schemes for private investment in tourism and the enjoyment of tax benefits.

Article 14
Tourist utility ventures

1. Tourist resorts that meet the principles and requirements to be established in their own legislation are declared to be of tourist utility.
2. Tourist utility is assessed taking into account, inter alia, the following assumptions:
 - a) location and type of enterprise and its facilities and services;
 - b) attractiveness of the development in terms of the tourist infrastructure of the region;
 - c) contribution to regional development;
 - d) financial capacity of the sponsoring undertaking;
 - e) suitability of the enterprise to the tourism policy defined by the competent state bodies.
3. The declaration of tourist utility is attributed by order of the member of the Government responsible for the area of tourism, except for projects or activities of an economic nature whose predictable amount of investment exceeds one million American dollars, in which case the Council of Ministers shall issue the declaration, upon proposal of the member of the Government responsible for the area of tourism.
4. The declaration of tourist utility is likely to generate tax benefits, in terms to be defined by law.

CHAPTER III
EDUCATION AND VOCATIONAL TRAINING IN
PROMOTING TOURISM DEVELOPMENT

SECTION I
EDUCATION AND VOCATIONAL TRAINING

Article 15
Education and vocational training

1. Tourism training at various levels of education is the subject of coordination measures between the Ministry responsible for tourism and other public administration services, as well as private institutions, such as professional associations, universities and other educational establishments, with a view to drawing up and developing training plans and programs.
2. The definition of the objectives, and the way in which these objectives are achieved, of the training and qualification policy for human resources in the tourism sector, is carried out by the Ministry responsible for the tourism sector in conjunction with the State body responsible for vocational training.

SECTION II
PROMOTION AND DEVELOPMENT

Article 16
Tourism promotion and development

1. Tourism promotion and development has as main objectives the growth of tourism revenues, the promotion of the country as a tourist destination, as well as defining actions with a view to establishing agreements with other countries and international bodies, within the scope of the development of tourism cooperation programs and projects.

2. Tourism promotion should be developed, taking into account:
 - a) Timor-Leste's positioning based on solid distinctive factors that sustain an effective and adequate communication to the preferential segments of demand;
 - b) Reinforcement and development of the country's name as a tourism destination;
 - c) Progressive participation of the private sector in the promotion effort, namely in the respective decision and financing processes;
 - d) Incr

Article 20

Rights of suppliers of tourism products and services

These are rights of suppliers of tourism products and services:

- a) to obtain objective, accurate and complete information on each and every one of the conditions, prices and facilities offered by suppliers of tourism products and services;
- b) to benefit from tourist products and services under agreed conditions and prices;
- c)

Article 29
Complaint and appeal

Punitive decisions may be appealed against under the general terms of the law.

CHAPTER VIII
FINANCING

Article 30
Financing

Financial support for tourism is based on the following sources of funding:

- a) State Budget, by the transfer of funds intended for the tourism sector;
- b) Revenue from the special tax on gambling, in an amount to be determined by joint ministerial order of the members of the Government responsible for the areas of finance and tourism;
- c) Collection of taxes;
- d) Financial resources made available by public and private entities;
- e) Financial resources from other public and private, national and international entities.

Article 31
Taxation

Within the framework of national tourism policy, the adaptation of fiscal policy measures should be promoted to:

- a) contribute to the further development of economic activities in the tourism sector;
- b) stimulate domestic and foreign private development in the sector;
- c) stimulate domestic tourism consumption,
- d) promote the competitiveness of national enterprises vis-à-vis enterprises from competing destinations;
- e) encourage the adoption of environmentally friendly practices which contribute to the sustainable tourism.

The Minister of Tourism

Francisco Kalbuadi Lay

Enacted on 08/28/2014

Be it published.

The President of the Republic,

Taur Matan Ruak