

**REPUBLIC OF MOZAMBIQUE**  
**MINISTRY OF PLAN AND FINANCE**  
**THE MINISTER'S OFFICE**

**Ministerial Diploma no.14 /2002**

**of 30 January**

The Decree no. 62/99, of 21 September, approved the Industrial Free-Trade Zone Regulation, establishing the competence of the Minister of Plan and Finance to regulate the applicable customs procedures.

It is a regime in which the merchandise found or circulating within it, exclusively intended to the production of exportation goods, as well as the resulting exportation goods themselves, are exempt from all customs, fiscal, para-fiscal impositions, it is therefore necessary to establish a specific customs regime containing the customs control norms which the operations of the Industrial Free-Trade Zone Operators/Companies shall obey.

In this context, under the competences to me warded by article 37 of the Decree no. 62/99, of 21 September, I determinate:

**Article 1**

It is approved the Regulation for the Industrial Free-Trade Zone Regime in appendix, which is integrating part of this Diploma.

**Article 2**

It is revoked the Ministerial Diploma no. 93/2000, of 2 August and all the ministerial provisions and other norms which contravene the provisions of this Diploma.

**Article 3**

This Diploma is effective from the date of publication.

**Maputo, November, 2001.**

**Luísa Dias Diogo**

**Minister of Plan and Finance**

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**INDUSTRIAL FREE-TRADE ZONE CUSTOMS REGIME REGULATION**

**SECTION I**

**GENERAL PROVISIONS**

**Article 1 - Definitions**

For the purposes of this regulation the expressions defined in the regulation approved by the Decree no. 62/99, of 21 September are herein included, together with the following:

1. "**CZFI**", Industrial Free-Trade Zone Council.
2. "**Declarant**", the person making the declaration on his behalf or through his legal representative.
3. "**Periodic Declaration**", summary statement of all movements in a specific period containing all the information in the DU.
4. "**DGA**", General Customs Directorate (Direcção Geral das Alfândegas).
5. "**DU**", Sole Document used for goods customs clearance.
6. "**OECZFI**", CZFI Executive Body.
7. "**Customs Territory**", the entire geographical space in which the Republic of Mozambique exercises its sovereignty.
8. "**Customs Transit**", the regime in which not nationalized goods are transported under the customs control from a border post to another.
9. "**ZFI**", Industrial Free-Trade Zone.

#### **Article 2 –Characteristics of the ZFI**

For the purposes of the provisions of article 4 of the Industrial Free-Trade Zone Regulation, approved by the Decree no. 62/99 of 21 September, the ZFI shall fulfill at least the following conditions:

- a) Be located in fenced facilities with a safe and durable barrier and have entrances and exits reserved to the circulation of means of transportation;
- b) Have proper facilities for the Customs Authorities, adjacent to the authorized gates, including accommodation offices, telephone, fax, and weighbridge amenities, specific warehouse and IT facilities, according with the needs and specifications of the Customs which shall be determined based on the ZFI size and the volume of business;
- c) Accommodate and have proper conditions for the loading and unloading of goods, under the Customs Supervision;
- d) Have proper internal and external lighting;
- e) Have fire safety equipment;
- f) Have proper warehouses for keeping and handling specific goods which involve danger for public health or contamination risk of the remaining goods, or spillage;
- g) Have proper equipment and instruments for moving, weighing and opening volumes; and
- h) Have parking facilities for vehicles or wagons used in international transportation, while they await customs destination.

#### **Article 3 – Obligations of the ZFI operator and/or company**

1. The following constitute obligations of the operator and/or company:
  - a) Comply and ensure the compliance with the general law, regulations and particularly with customs instructions;
  - b) To respond civil or fiscally for any fiscal and customs violations incurred by him, and jointly and severally for the violations by his employees, representatives or assignees;
  - c) To provide to the Customs all information solicited by it, on the transportation means, the goods and people that entered or left the ZFI;

- d) Cooperate with the Customs in the control of the entry and exit of goods from the ZFI;
- e) Keep record and accountancy of the movements and stock of goods, organized in a proper way for the kind of business carried out, allowing the effective control of the transportation documentation, the identification, reception and delivery of goods;
- f) Keep a record of all goods transferred to other entities within the ZFI, where shall be included all the details of the Delivery Notes, described in article 18 herein; and always that requested by the Customs or by the CZFI to provide statistics and other information relative to such transfers;
- g) Provide to the Customs the access to all ZFI areas, as needed for the purposes of an exam or inspection to goods or people;
- h) Provide access to the Customs to the record and IT systems relative to the reception, storage and delivery of goods;
- i) Pay duties and other impositions due for the outstanding goods, which have been consigned to him, or goods which existence cannot be proven; and
- j) Provide all technically required material and human means, always that the customs services decide to effectuate the conference of goods entering, levied, leaving the ZFI, according with the place agreed for such conference.

2. The operator shall also be responsible before the Customs for:

- a) Controlling all authorized gates;
- b) Issue identification cards for all people rendering regular service in the ZFI. The card shall contain a photograph, name, signature, name of the employer and the address of the ZFI, date of issuance, signature of the operator, and sequence number;
- c) Issue cards for people visiting the ZFI; and
- d) Keep an updated register containing the details referred in clause b) of all individuals authorized to enter the ZFI.

#### **Article 4 – Documents and record to be kept by the ZFI operator and/or company**

The Operator/Company shall keep for a minimum period of five years, the following record and documents:

- a) Copies of the statements (DU) and all relevant documents;
- b) Transportation manifests, delivery notes, unloading reports or sheets, divergence copies and copies of the delivery notes for all goods received in the ZFI;
- c) Transportation manifest, cargo schedules and delivery notes for all goods leaving the ZFI;
- d) Record of all goods, according with the tariff code, presenting details on the received, consumed, produced, and sold quantities within the ZFI in the national market or exported and the existing stock; and
- e) Records of merchandise and transportation units of all receptions and distributions through the reference to the DUs, manifests and number of commercial invoices.

#### **Article 5 – Customs Control Costs**

- 1. When the ZFI is located at a distance greater than 20 km from the nearest customs facility, the operator shall be responsible for the provision of accommodation for the customs technicians in duty.
- 2. The service after the normal working hours is an extraordinary service provision, in the terms of number 3 of the article 7 below, and shall imply its payment. The payment due by the ZFI operator or company for work carried out after the normal working period shall be made accordingly with the tariff in place at the Customs.

## **SECTION II**

### **INDUSTRIAL FREE-TRADE ZONE CUSTOMS CONTROL**

#### **Article 6 – Customs treatment**

1. For the purposes of the incidence of duties and other impositions, all merchandise intended for ZFI's business are treated as if they were outside of the Mozambican customs territory.
2. The merchandise leaving a ZFI for the Mozambican domestic market is considered as being imported to the country's custom territory, applying the payment of duties and other impositions.
3. Merchandise imported to a ZFI, coming from the domestic market, is considered as being exported to Mozambique.
4. The merchandise handled under a border post's customs control to a ZFI, or sent from a ZFI to a border post, or handled among ZFIs, or among these and customs regime warehouses, are considered to be in transit, being applicable the norms foreseen in the customs transit regulation.

#### **Article 7 – Customs Control**

1. The Customs are responsible for customs control and gathering statistic data on merchandise entering or leaving the relative ZFIs.
2. The customs control exercised by the Customs is constituted by the set of measures and procedures established in this diploma, among other, intended to ensure the compliance with the laws and regulations at the entry and/or exit of goods in/from the Country's customs territory. The main objective of the customs control in a ZFI is to guarantee that all the transportation means and merchandise entering or leaving it are properly declared, and that the customs impositions are paid when due, according with the provisions of the customs legislation. Such control may comprise:
  - a) The vigilance and verification of the security systems, carried out by the operator within the boundaries of the ZFI, as well as the authorized gates;
  - b) Patrolling the access roads to the ZFIs;
  - c) Search people and the verification of goods and transportation means entering or leaving the ZFI;
  - d) The customs verification of the quantities, descriptions and amounts of merchandise entering or leaving the ZFI; and
  - e) The audit to the documents, records and accounting of the merchandise kept by operators and companies.
2. The ZFI's business hours shall be affixed in the authorization, and may be adjusted by the initiative of the Customs General Directors or by request of the ZFI operator, based on the needs of service. If the service is necessary outside of the established it shall be requested in writing to the Customs with 24 hour antecedence.

#### **Article 8 – ZFI's Customs Inspection**

The Customs in the exercise of the ZFI's Customs Inspection shall have the competence to:

- a) Enter and inspect the ZFI at any moment;
- b) Examine, count, weigh, divide, collect samples of any merchandise intended to, existing in, or delivered from the ZFI for quantity, value and amount of duties and taxes confirmation purposes. The collection of samples shall be registered by the customs officer in the appropriate record and in the declaration referred to in article 16 below; and
- c) Inspect, copy, remove, any documents, record, or correspondence relative with the merchandise stored within the ZFI, or the movement of merchandise from the entrance and exit from the same ZFI. Such access competence is extendable to the IT systems and programs and data contained in it, relative to the records which in the terms of this regulation are mandatory to be kept by the operator or the company. When the documents have been copied or removed by the Customs it shall provide to the owner a receipt detailing the records surveyed.

#### **Article 9 – Inspection and protection of the access to the ZFI**

1. The facility shall be designated as a fiscal area subject to the permanent control of the Customs. The access to the ZFI shall be only granted by the operator through the entrances and exits approved by the Customs.
2. The access shall be granted to:

- a) Transportation means;
  - b) Merchandise; and
  - c) People credited by the operator or authorized by the Customs which present a visible identification badge or card.
3. The people referred in the previous number are the following:
- a) Employees of all companies authorized to operate in the ZFI;
  - b) Customs officers or from other official institutions exercising their duties; and
  - c) Visitors credited by the operator or authorized by the Customs with the purpose of entering or leaving the ZFI under customs control.
4. People who are not properly authorized in the terms of this article shall be detained and presented to the Customs by the operator.
5. All people and transportation means, entering or leaving the ZFI's fiscal area, shall be subject to search by properly justified initiative of the Customs, or by solicitation from the operator.

#### **Article 10 – ZFI's Facility Inspection certification**

1. A proposal/plan with the specific and detailed characteristics of the ZFI security systems shall be submitted by the ZFI operator to the Customs, for prior agreement and approval of its construction and installation.
2. Once concluded the construction of the security systems, the operator shall make a detailed written statement, certifying that all the agreed requirements have been fulfilled, soliciting to the Customs, through the OECZFI. The respective final inspection
3. The General Customs Directorate shall provide for the effectuation of the facility inspection.
4. After the reception of the inspection report, the General Directorate shall, within 15 business days after the reception of the statement, referred in number 2 above, by the Customs:
  - a) Issue a certificate for the Security Systems of the referred Industrial Free-Trade Zone, in duplicate, which original shall be sent to the CZFI. The format of the certification shall be established in Annex I; or
  - b) Provided that the requirements foreseen in number 1 above are not fulfilled, notify the operator in writing, through the OECZFI of the reasons of the eventual issuance of the certificate of the security systems at that moment.

#### **Article 11 – Statistic Data**

1. The Customs shall keep an updated record of the entrance and exits of merchandise, based on the information supplied by the operators and the companies of the ZFI.
2. The Customs shall provide to the National Statistics Institute (Instituto Nacional de Estadística) and to CZFI, the information on merchandise entering or leaving the ZFI, in the format to be agreed among them.

### **SECTION III**

#### **NORMS TO BE OBSERVED AT THE ENTRY OR EXIT OF MERCHANDISE TO/FROM THE ZFI AND THE MOVEMENTS OF MERCHANDISE WITHIN IT**

#### **Article 12 – Entrance of foreign merchandise to the ZFI**

1. The merchandise intended to the ZFI, coming from abroad is not subject to the payment of duties and other impositions, provided that they remain in the ZFI and as such shall be exempt from Pre-shipment Inspection.
2. The merchandise transported from an entry border post to a ZFI is subject to the rules established in the Customs Transit Regulation.

**Article 13 – Exit of merchandise from a ZFI to a foreign destination**

The merchandise leaving a ZFI to a destination outside of the Country shall not be subject to duties and other impositions, provided that directly moved for exportation in the terms and norms of customs transit, if applicable.

**Article 14 – Movement of merchandise from the domestic market to a ZFI**

1. The merchandise shall be moved to a ZFI in the following circumstance:
  - a) When the intention is that the merchandise is part of an infrastructure or equipment of the ZFI, or when the items are consumable in the ZFI;
  - b) When intended for production use; and
  - c) When temporarily sent to the ZFI for repair, improvement, or use and subsequently reintroduced in the domestic market.
2. The movements of the merchandise from a ZFI as well as the described in this article shall comply with the principles, procedures and conditions foreseen in the Preliminary Instructions of the Customs Tariff, as follows:
  - a) The movements described in clause 1 (a) and (b) above shall fulfill the exportation requirements; and
  - b) The movements described in 1 (c) above shall fulfill the requirements of temporary exportation.

**Article 15 – Movement from the ZFI to the domestic market**

Goods shall be moved from the ZFI to the domestic market, being subject to the following norms:

- a) Imports subject to the payment of duties and other impositions and to the prior written authorization issued by the CZFI, in the terms and conditions of Article 9 of Decree no. 62/99, of 21 September;
- b) Temporary imports for the national customs territory with the subsequent re-introduction in the ZFI subject to the following conditions:
  - i) The goods shall remain in the property of the person established in the ZFI; and
  - ii) A temporary importation guarantee shall be paid in the terms foreseen in the Preliminary Instructions of the Customs Tariff.
- c) Re-importations of goods temporarily exported to the ZFI.

**Article 16 – Customs Statements to be presented for the movements of merchandise from and to the ZFI, after the authorization of the ZFI Regime**

1. For all merchandise movements described in articles 12 to 15 above, the respective operator or company of the ZFI shall present to the Customs a declaration (DU), identifying the customs regime and the codes of procedure in the terms of the regulation for the customs declarations.
2. For all movements, the declaration to be made by the operators or companies of the ZFI must be followed of all necessary support documents, in the terms of the legislation in force.
3. The General Director of the Customs may authorize the grouping of cleared merchandise by one DU, periodically processed for entries to the ZFI.
4. The term for the presentation of the DU of grouped merchandise is the one defined by the General Director in the respective authorization, and cannot exceed fifteen days, counted from the first shipment.

**Article 17 – Transfer of merchandise from a ZFI to another**

Merchandise may be transferred from a ZFI to another without the payment of the duties and other customs impositions. The merchandise transferred shall be under the control of the Customs, in the terms of the customs transit regulation.

**Article 18 – Transfer of merchandise between two companies in the same ZFI**

1. The operators and companies of the ZFI shall, in the terms of article 8 of Decree no. 62/99 of 21 September, record all the transfers and receptions to or from the companies within the ZFI.
2. For each internal transfer, the supplier shall issue a delivery note in two legible copies registering the following details:
  - a) Data of the company receiving the goods, including its ZFI certificate number;
  - b) Taxpayer Identification Number (NUIF);
  - c) The description of the merchandise;
  - d) The quantities;
  - e) The amounts;
  - f) The reference to the declaration document (DU) relative to the original entrance of the merchandise in the ZFI; and
  - g) The delivery notes shall be sequentially numbered with previously printed numbers. The supplier shall issue two copies of the delivery note. One copy shall be archived by the company sending the merchandise, after the verification of the safe reception, and the other copy shall be certified by the company receiving the goods, reporting the safe reception and returned to the supplier, who shall file it.

**Article 19 – Control of the arrival of the merchandise transportation units**

1. The operator of the ZFI shall, as the responsible for its managements, activate the ways of receiving the merchandise from the transportation units and proceed to the presentation for customs control.
2. It is the addressee of the merchandise's or its duly authorized representative's duty to present all the necessary documents for the authorization of the entrance/exit of merchandise in the ZFI. These documents shall include the cargo manifest, bill of lading, airway bill, reception receipt, or similar and a commercial invoice.
3. The addressee of the merchandise shall observe the following procedures:
  - a) After the proper authorization and register by the operator the transportation means enter the ZFI through the authorized entrance, parking in the customs screening site;
  - b) After the completion of the proper customs formalities, the transportation means shall be selected by the Customs for verification or authorized to enter without any verification. No transportation means shall pass beyond the screening site without customs authorization;
  - c) if the verification is ordered by the head of the competent customs authority for the ZFI, it shall take place at the time determined by him, in the same day or in the following business day, except if the merchandise intended for the ZFI are easily deteriorating consumables, in which case the ZFI operator or company shall request a urgent verification;
  - d) if the customs officer in charge of the verification is not present at the fixed time, half an hour later the ZFI operator or company shall begin the unload of the goods; and
  - f) Once effectuated the verification of the goods or authorized its unloading without such formality, the clearance of the merchandise shall be processed through the procedures established in the regulation for the clearance of goods using the regime and code of the appropriate procedure.

**Article 20 - Norms to be observed in the customs verification of the goods at the entry**

1. The customs verification of the goods at the unloading, as well as its entry in the ZFI warehouses, in the cases in which such verification has been determined by the Customs, it shall be made under the control and superintendence of the Customs, in the terms of the law which regulates the clearance of goods.

2. Exceptionally, the verification may be made at the customs screening site where there are proper facilities for a safe and effective verification.
3. The addressee or its duly authorized representative shall be present at the verification of the merchandise, if solicited by him or if demanded by the Customs.
4. According with the instructions of the Customs, the operator or company or its respective representative shall weigh or verify the merchandise contained in the volumes.
5. The operator or company receiving the goods shall fill an unloading note, according with the procedures foreseen in the customs terminals regulation, adapting them as necessary. The commercial documentation may be used for this purpose. When the Customs make the verification of the merchandise, the officer shall agree with it to certify the unloading note.
6. In the event some anomalies, evidences or sins of tampering are detected during the verification, the operator or company shall observe the record procedures and anomaly report to the Customs, also foreseen in the customs terminals regulations, issuing the competent divergence note.

#### **Article 21 – Formalities for the exit of merchandise**

1. The ZFI operator or company shall deliver to the properly filled DU to the Customs, at least with 24 hour antecedence of the loading of the merchandise. The following documentation shall follow the DU:
  - a) Merchandise packing plan or schedule;
  - b) Final commercial invoice;
  - c) Origin document, if applicable;
  - d) The documents which shall follow the transit movement, if any, namely the transit goods declaration and the cargo manifest; and
  - e) A copy of the DU for the original entry at the ZFI, for merchandise destined to the domestic market, in the terms of article 15, when applicable.
2. If the documentation referred in the previous number is duly filled, the Customs shall process the DUs and clear the merchandise within 24 hours, after the presentation of the documents.
3. In the event the exit of merchandise is intended to the domestic market, the customs clearance shall only take place after the payment of the duties due by the importer.
4. If the merchandise is selected for inspection, the Customs shall appoint a customs officer to oversee the loading procedure at the place specified by the exporter. Unless otherwise authorized by the Head of the Customs, the inspection shall be made during the normal business hours described in this regulation, and it shall take place within 24 hours after the presentation of the DU.
5. However, if the customs officer does not show up within the subsequent half hour to the agreed time with the owner of the merchandise, he may proceed to the loading of the same.
6. After the loading of the road or railway conveying means, as the case may be, the merchandise shall be presented at the customs authorities indicated at the exit inspection, place in which it shall await the formal authorization for the exit of the merchandise.
7. The operation of customs verification shall only take place according with the norms foreseen in the goods clearance and customs terminals regulations.
8. In the case of merchandise leaving in a movement for another customs authority under the customs transit regime, it is the duty of the customs authority controlling the ZFI to comply with the procedures foreseen in the customs transit Regulation.
9. No merchandise may leave the ZFI without the prior exit authorization awarded by the Customs controlling the ZFI.

#### **Article 22 – Merchandise leaving the ZFI**

1. The authorization for the exit of merchandise from the ZFI shall be issued by the Customs in three copies, and their destination shall be the following: (1) the original shall remain in appendix to the declaration held by the Customs; (2) the duplicate shall be delivered to the exported; and (3) the third copy is given to the operator.
2. The operator shall only allow the exit of cleared merchandise, by means of the presentation of the authorization for the purpose, issued by the ZFI's Customs.
3. The operator shall record the exit of the merchandise from the ZFI, at the moment it takes place, and certify it in the copy of the customs declaration in the hands of the exporter or his representative.



**Article 23 – Industrial waste, destruction or loss of merchandise**

1. Industrial scrap intended to be treated as waste by the municipal authorities, shall leave the ZFI without clearance formalities. The operator shall register the entrance and the exit of the vehicles transporting it.
2. Such vehicles shall, however, be subject to customs verification.
3. The ZFI companies shall proceed to the destruction within the ZFI of merchandise subject to the customs regime object of this regulation. A complete record shall be kept for all merchandise destructed within the ZFI.
4. Exceptionally, for health or security reasons, the Customs may authorize that the destruction takes place outside of the ZFI. In which case, the Customs may decide to witness the destruction, by sending customs officer(s) which trip shall be borne by the owner of the merchandise.
5. Any other industrial scrap, including its derivates, delivered to the domestic market shall be declared in a DU and the duties due shall be paid, according with the value and the tariff classification at their exit. Always that such products are declared as not having commercial values, the owner shall produce satisfactory evidence if requested by the Customs.
6. Loss of merchandise in the ZFI are also admitted for fiscal purposes, by virtue of an accident or a force majeure, or also for reasons relative to its nature, provided that it is presented sufficient proof by the respective owner or company.

**SECTION IV**

**APPLICABLE PENALTIES**

**Article 24 – Penalties applicable for the noncompliance with the provisions of this regulation**

1. Subject to the provisions of number 2 below, in the event of recurrence of the noncompliance of the contents of this regulation, the Customs shall write a report to the CZFI, containing the recommendation for the revocation of the license.
2. The violations of the customs law shall be punished with the penalties foreseen in the applicable law.

**SECTION V**  
**TRANSITORY AND FINAL PROVISIONS**

**Article 25 – Transitory Provisions**

All the authorizations previously awarded to the ZFI shall be subject to this regulation, unless a different treatment results from the concession regime.

**Article 26 – Alteration to the procedures**

Once heard the ZFI Operator/Company, the General Director of the Customs shall authorize alterations in the procedures on the entrance/exit and the declarations, according with the business needs.

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**Appendixes**

Annex 1 [Certification of the security systems in the industrial free-trade zone](#)