

**REPUBLIC OF MOZAMBIQUE**

**THE CABINET**

**DECREE no. 30/2002,**

**of 2 December**

In the context of the reforms and modernization in course, it is necessary to consolidate the general rules relative to customs clearance, as well as introducing the use of the abbreviated import system for small commercial remittances and to restrict the use of the Simplified Sole Document only for the clearance of personal use goods with values higher than the one corresponding to the exemption reserved for luggage.

To create objective conditions for the introduction of the customs value concept according with the convention of the World Trade Organization of which Mozambique is part, also urges to grant to the Customs the proper competences to carry out post-clearance audits as an unseverable instrument of the new concept of value.

In the terms and under the provisions of clause e) of paragraph 1 of article 153 of the Constitution of the Republic, the Cabinet orders:

**Article 1.**

The General Rules for Customs Clearance are approved and constitute integrating part of the decree.

**Article 2.**

It is the competence of the Minister of Plan and Finances and of the Minister of Industry and Commerce to regulate, in all the necessary, the application of this decree in the areas of its competence.

**Article 3.**

All the provisions that oppose the established in this decree re revoked.

**Article 4.**

This decree becomes effective on 1 January 2003.

Approved in the Council of Ministers

So be published

The Prime Minister

Pascoal Manuel Mocumbi

## **GENERAL RULES FOR CUSTOMS CLEARANCE**

### **TITLE I - General provisions of the Mozambican Customs system**

#### **Section I - Basic definitions and scope of application**

##### **Article 1 - Definitions**

For the purpose of the application of this decree, are established the following definitions:

Customs control: the set of measures adopted by the customs authorities to ensure the conformity with the laws and regulations, which application is under the responsibility of the Customs;

Anticipated clearance: is the submission of an import declaration before the arrival of the merchandise;

Duties and other impositions: Customs duties, taxes, charges and other taxes applied on the value of the merchandises to imported or exported and which collection is in charge of the Customs;

Exportation: the exit of merchandises from customs territory;

Importation: the entrance of merchandises in the customs territory;

IPP: Tariff Preliminary Instructions;

Country: the Republic of Mozambique;

Customs tariff: price list obeying a proper structure and the nomenclature of the Harmonized System for Designation and Codification of Merchandises, where the merchandises is described, and in which are reported the impositions to be paid in the act of importation or exportation;

Customs territory: all the geographic space where the Republic of Mozambique exercises its sovereignty;

Travelers: For the purpose of the application of the customs legislation, in the concept of luggage, a traveler is any person who enters or leaves the national territory.

Frequent travelers: one that travels more than once a month.

### **Article 2 - Scope of application**

Except if otherwise provided in the conventions, agreements and protocols subscribed by the Country and duly merged to the national legal framework, rules and other principles established in this decree, they all apply in the Country's customs territory.

## **Section II - General provisions relative to customs obligations**

### **Section I – Relatively to the control of the entrance and exit of merchandises, people and vehicles**

#### **Article 3 – Relatively to the control of entrance and exit**

1. The entrance or exit of merchandise, people and vehicles in or from the customs territory is subjects to Customs control and may only be carried out through the ports, airports and customs stations duly qualified for the purpose and in compliance with the norms of this decree, complementary norms and of regulation on the matter.
2. Subject to other provisions the operations of external commerce of importation and exportation do not require previous licensing.
3. The normal operations of external commerce from and to the Country are subject to customs clearance.
4. The models and forms of customs nature and other documents necessary to customs clearance of merchandises, are the ones foreseen in this decree and are object of a specific regulation.

#### **Article 4 - Facilities under customs control**

The patios, warehouses, terminals and other places in the primary or secondary zones are facilities under customs control, of restricted access, destined to the movement, keeping and deposit of merchandises imported or destined to exportation, which must remain under customs control, as well as the areas destined to the verification of luggage arriving or intended to other countries.

### **Article 5 - The customs declaration**

1. Except for cases expressly excepted in law, the presentation of customs declaration is mandatory to consign the entrance or exit of merchandise in or from customs territory and to inform the customs destination intended to such merchandise.
2. The customs declaration shall be submitted to the Customs directly by the importer/ exporter or his legally qualified representative.

### **Article 6 - Normal, abbreviated and simplified clearance systems**

1. The Sole Document (DU) constitutes the formula of customs clearance for all the merchandise entering or leaving the Country, regardless of the applicable customs regime, except for transits.
2. It is created the Abbreviated System for the importation of shipments of merchandise carried in reduced amounts, and intended for commercial purposes and which use the same formula of clearance of the DU, but with less mandatory boxes. This system constitutes the form of clearance applicable in the authorized entrance and exit borders.
3. It is kept the simplified importation regime which uses the Simplified Sole Document (DUS), which constitutes the formula for customs clearance to be used exclusively for the importations of goods and separate luggage brought by travelers, in excess of their exemptions, for personal use.
4. The fractioned commercial remittances with the intention of benefiting from the faculty established in paragraph 2 hereto, constitutes a punishable customs infraction in the terms of the customs legislation.

## **Section II – Relatively to the control of people and vehicles**

### **Article 7 - Inspection and surveys**

1. People, vehicles and any other transportation means entering or leaving in the /or customs territory are subject to an inspection and survey by the Customs.
2. The personal use vehicles and merchandise transport shall be in conformity with the rules of international traffic and transport adopted in the Country.
3. No load and of unload of merchandise or passengers movements may be carried out without the competent customs authorization.

### **Section III - Customs impositions due**

#### **Article 8 - The impositions due in the importation and exportation**

1. The customs obligations result from the impositions due in the importation and exportation of merchandise.
2. The impositions that may be charged over the importation and exportation of goods are the following:
  - a) Customs duties;
  - b) Antidumping Duties;
  - c) Excise Tax (ICE);
  - d) Surtax;
  - e) Value Added Tax (IVA);
  - f) Customs Service Fee (TSA);
  - g) Radio License; and
  - h) Other duly approved taxes.
3. In the importation and exportation clearances shall apply the following definitions:
  - a) Zero Tax: the rate applicable to the merchandise in the customs tariff as 0%;
  - b) Exempt merchandise: the merchandise that benefit from the exemption of the impositions to be granted in the lawfully established form;
  - c) Nonassessable merchandise: it is the merchandise over which a determined imposition is not applied due to lack of incidence.
4. The customs obligations consist and become taxable through the counting and liquidation made by the customs authority.
5. In the importation and exportation clearances shall be counted, when due, the impositions referred in this article, in the terms described in the IPP.

#### **Article 9 - Applicability of duties and other impositions in the case of definitive importation merchandise**

The duties and applicable customs impositions for definitive importation are the ones reported in the Customs Tariff at the date of the acceptance of the customs declaration by the Customs.

**Article 10 - Customs services fee**

1. The customs service fee applies to services rendered or provided by the Customs to the users, and applies to importations exempted from the payment of duties and other impositions.
2. The customs services fee does not apply to importations referred in paragraphs 1, 2, 3, 5, 6, and 7. of the Table V hereto.
3. The TSA is in Meticaís the equivalent to 50 American dollars for each importation operation.
4. This fee may be modified by an order of the Minister do Plan and Finances.

**Article 11 – Relative to the taxpayers and people responsible for the payment of the customs obligations**

1. The taxpayer of the duties and customs impositions is the importer or exporter, when thee become due.
2. The persons responsible for the payment of duties and customs impositions are those who, not being the importer or exporter, assume the liability for the payment of the customs obligations, by a legal provision.
3. The following are joint and severally responsible with the importer/ exporter:
  - a) the Forwarding agents when executing acts that exceed their legal functions and attributions, or when by their ineptitude or recklessness or of their employees cause damages to the public state treasury;
  - b) the Partners, Managers, Directors, Administrators of companies, when the company does not effectuate the payments;
  - c) the people with whom shall be apprehended merchandises that entered illegally in the country or that they have been object of misplacement from the purpose to which were intended;
  - d) The transporters or the depositaries in the conditions foreseen in law; and
  - e) The successors.

**Article 12 – Relative to the release of the customs obligations**

1. The customs obligations may be legally released through the following forms:
  - a) Payment;
  - b) Lapsing;
  - c) Duly authorized re-export;
  - d) Dismissal;
  - e) Compensation for the delivery of titles accepted for the purpose;
  - f) Payment in kind;
  - g) Irremediable destruction of the merchandise, by a act of God or force majeure;
  - h) Death or legal dissolution of the debtor without any successor or liable person who can be sued for payment; and
  - i) Tax liability.
2. The granting of an exemption or the authorization for a special customs regime of precedent nature suspends the liability for customs obligations, without, however extinguishing it.
3. The liability of the suspended obligations is automatically reestablished should the conditions for its granting not be observed.
4. The dismissal from the payment of the legally constituted customs obligations only occurs by express provision in law or judicial sentence for the purpose.

**Article 13 – Relative to customs obligations guarantees**

1. The delivery of the merchandises submitted to clearance shall only be effective by means of the payment of the customs obligations or the presentation of a guarantee ensuring its payment.
2. The merchandises and vehicles are subject to applicable Duties in the importation or exportation.

3. The definitively constituted customs obligations supersede any other non taxable obligations.

#### **Article 14 - Of the refund of improper collections**

1. The improperly charged or excess customs obligations shall be refunded to whom it may concern through an offset certificate or in kind, officiously or by request of the interested to be formalized in the terms of the law.
2. The term for the application for the refund of amounts paid improperly or in excess prescribes in 5 (five) years of the date in which the payment occurred.

### **Section IV - Of the customs clearance formalities**

#### **Article 15 – Pre-shipment Inspection**

1. The merchandise imported to the Country may be subject to pre-shipment inspection in the terms of applicable regulation.
2. The merchandises that shall be subject to pre-shipment inspection and which are not submitted to it in the importation process shall be subject to a fine of 10% over the importation value.
3. If the merchandise imported with or without pre-shipment inspection which does not respect the quality specifications prescribed in the law, shall be subject to destruction.

#### **Article 16 - Importers Registration**

1. The import and export operations shall be carried out respectively by the entities that:
  - a) Possessing an authorization for the exercise of an activity, have been registered as importers/ exporters in the Ministry of Industry and Commerce;
  - b) Being importers registered by the Customs who cross the Mozambican border with commercial remittances of reduced value, to be regulated in applicable law;
  - c) Being travelers, who only carry with them personal luggage.



2. The merchandises imported /exported without the fulfillment of the provisions hereto shall be restrained for the legal storage period until its regularization.

#### **Article 17 - Moment in which the definitive importation initiates**

1. The definitive importations and the importations to bonded warehouses are considered initiated after the presentation of the declaration.
2. The declaration may be submitted before the arrival of the merchandise through the presentation of the anticipated clearance in the terms of the regulation. In such case the declaration shall be accepted at the moment of the arrival of the merchandise.
3. When the pre-shipment inspection takes place the importation process is considered of initiated at the moment the merchandises arrives in the supply or first shipment Country, ready to be embarked to the Country, in order to allow the execution of the pre-shipment inspection.

#### **Article 18 - Post-clearance Audits**

Subject to the effective verifications and re-verification, the Customs shall carry out post-clearance audits in the establishment and any dependences of the importer and may, for the purpose, analyze the deed and all the relevant documents.

#### **Article 19 - Dismissal of formalities**

The goods referred in paragraphs 5 to 7 and 13 of Table V in appendix, except for those subject to register, shall be cleared with dismissal of the normal clearance formalities, when the Customs verify the existence of the conditions demanded for the attribution of the exemption regime.

## **Title II - Specific provisions of the Mozambican customs system**

### **Section I – Relative customs nature tax benefits**

#### **Article 20 - Of the tax benefits**

1. The exemption, reduction and differed payment authorization of duties and impositions due in the importation or exportation, are tax benefits of customs nature.
2. The tax benefits may be of subjective nature, such as those resulting from the subjective condition of the beneficiary and objectives, such as those resulting from

the objective conditions of the merchandise or goods for the concession of the benefit.

3. The right to the concession of tax benefits shall only be acknowledged to the merchandises and/or people expressly authorized in law and in accordance with the formalities foreseen in the applicable regulations.
4. It is the competence of the customs authority acknowledgement of the right to a tax benefit.

#### **Article 21 - Goods imported with tariff benefit**

1. The merchandise and goods reported in Table V in appendix and any others which may be consigned in applicable legal provision may enjoy tariff benefit in the payment of duties and other impositions.
2. The noncompliance with the established rules relative to the destination of the merchandise with tariff benefit shall originate the immediate cancellation of the benefit granted, being due all the customs duties contained in the clearance of the merchandise at the entry in customs territory, calculated based on the exchange rate of the date in which the infraction has been reported.
3. The payment of any taxes due for the noncompliance with the rules established relatively to merchandise imported with tariff benefit is at the responsibility of the person who will be in the ownership of the merchandises subject to the benefit, subject to the fines applicable to the person who violated the rules stipulated in the customs law for the embezzlement.

#### **Article 22 - Alteration of the use in the case of goods imported with tax benefit**

1. The granting of a tax benefit in the importation of goods compels to the use of the same exclusively by the beneficiary or his spouse, and only for the purposes to which the goods are intended.
2. The goods that are subject to tax benefits in the importation cannot be sold, loaned, rented, changed, of donated, pawned, burdened or of any another form alienated in favor of third persons, except in the terms of paragraph 5 hereto.
3. In the act of the application for the tax benefit, the applicant shall sign an appropriate declaration form, in which he undertakes not to give to the goods a use different from the one for which the benefit is requested.

4. The beneficiary is obliged to produce proof of the destination given to the goods imported with tax benefit, whenever requested by the Customs, except after the term foreseen in paragraph 10 hereto.
5. Any destination different from the one for which the benefit was requested has to obey, cumulatively, to the following requirements:
  - a) Prior authorization of the General Director of the Customs; and
  - b) Payment of the duties and other customs impositions due, determined through the customs value of the good has at the time of alienation.
6. For the purposes of the determination of the customs value referred in paragraph 5, clause b), are applicable the following annual rates of depreciation:
  - a) Automobile vehicles, 20%;
  - b) Remaining goods, 25%.
7. The depreciation referred in the previous number shall be calculated:
  - a) For the first year, over the original value of the good at the date of importation; and
  - b) For the following years, over the residual values at the end of each year, after the subtraction of the depreciation.
8. For the purpose of the determination of the customs value referred in paragraph 5, clause b), shall:
  - a) Consider the customs value express in external currency reported in the initial clearance;
  - b) Apply the exchange rate effective at the date of the numeration of the new importation clearance bill;
  - c) To deduct the depreciation established in paragraph 6 and 7.
9. For the purposes of calculation of the impositions due, the rates to apply are the ones that will be in force in at the date in which the declaration of the new clearance bill for the change of regime is accepted by the Customs.
10. The goods imported with tax benefit cease to be under customs control after 5 years, counted from the date of acceptance of the clearance of entry in the customs territory.

11. The payment of duty and other impositions shall not be due if the goods are alienated in favor of entities that enjoy tax benefits in the importation of the same goods, being, however necessary the prior authorization of the General Director of the Customs.
12. The noncompliance with the norms foreseen hereto gives place to:
  - a) Suspension of the fiscal process for embezzlement, in the cases of paragraph 1, 2, 4 and 5;
  - b) Immediate cancellation of the tax benefit granted, being due all the impositions reported in the clearance at the entry in customs territory, calculated to the exchange rate at the date the infraction is reported.

## **Section II - Prohibitions and special procedures**

### **Article 23 - Merchandise subject to import and export prohibition**

1. It is forbidden the importation of the merchandise reported in Table I in appendix and of any others which prohibition is indicated in special law, including the ones contained in the International Conventions ratified by the Country.
2. It is forbidden the exportation of the merchandise reported in Table II in appendix and of any others which prohibition is indicated in special law, including the ones contained in the International Conventions ratified by the Country.
3. The merchandise which import or export is forbidden shall also be of prohibited re-importation, re-exportation, temporary import and export.

### **Article 24 - Alteration of the characteristic of vehicles**

1. The alteration of the characteristic of vehicles, in respect of the ones reported in the importation declaration, that lead to the alteration of the applicable tariff position without the payment of the customs impositions due, is punished in the terms of the customs law.
2. The vehicles in the conditions referred in paragraph 1, which are object to transformation, after their entrance in the consumption, cannot be approved by the competent services, for circulation in the country, without the prior payment of the duties and other additional impositions due, that should be paid if they were imported with the characteristics acquired after the respective transformation.

### **Article 25 - Road security inspection**

1. The definitive importation of vehicles is conditional to the road security inspection, in accordance with the regulation of the Ministry of the Transports and Communications.
2. The Customs shall solicit a technical inspection in the terms of the law in force, to import vehicles with more than one year of use.

### **Article 26 - Merchandises subject to special import and export procedures**

1. The merchandises reported in Table III in appendix and any others which may be mentioned in special law, including the International Conventions ratified by the Country, are subject to a special import Regime.
2. The merchandises reported in Table IV in appendix and any others which may be mentioned in special law, including the International Conventions ratified by the Country, are subject to a special export regime.

## **Section III - Special Provisions**

### **Article 27 - Special customs regimes**

1. The special customs regimes accepted in the Mozambican customs system are those of temporary and suspensive nature bellow specified:
  - a) Temporary importation;
  - b) Temporary exportation;
  - c) Re-importation;
  - d) Re-exportation;
  - e) Customs transit;
  - f) Bonded warehouses;
  - g) Free-trade zones;
  - h) Duty free shops; and
  - i) Other foreseen in the law.
2. The special customs regimes are regulated by appropriate provisions.

**Article 28 - Temporary importation**

1. Temporary importation is the entry in customs territory of foreign merchandises with a purpose other than consumption, which remains temporarily in the country, and that are intended for later re-exportation and benefit from the suspension of the payment of customs duties and other impositions, provided that they satisfy the conditions determined in specific law.
2. To the customs value of temporary importations which have become definitive shall apply the rates and the tariff regime of the date in which the temporary importation declaration was accepted, and that shall be discriminated in the referred declaration.
3. Whenever possible, it will only be allowed the temporary importation of merchandise with makes, serial numbers or other ways of identification that may allow the confrontation in the re-exportation of such merchandise. The makes, registration numbers and/or other ways of identification shall be reported in the temporary importation clearance.
4. The merchandises to which the temporary importation regime may apply are the ones foreseen in Table VI by means of a guarantee, excepting those of paragraph 4.
5. The guarantees referred in the previous number shall be established based on the impositions due, by means of clearance, according with the following price list:

| Impositions in USD                                  | % of the guarantee to render |
|---|------------------------------|
| Lower than 5000                                     | 100%                         |
| Equal or higher than 5000, but lower than 10 000    | 75%                          |
| Equal or higher than 10 000, but lower than 20 000  | 50%                          |
| Equal or higher than 20 000, but lower than 50 000  | 25%                          |
| Equal or higher than 50 000, but lower than 100 000 | 10%                          |
| Equal or higher than 100 000 and up to 1 000 000    | 5%                           |
| Above 1 000 000                                     | 5% or                        |

the sum to be determined by the General Director of the Customs, by request of the interested.

6. Competes to the Minister Plan and Finances to regulate the demand of guarantees in the importation of vehicles, equipment for projects of the State and other merchandise with significant interest for the country.
7. The terms foreseen in Table VI may be extended only once for an equal period, by means of an application of the interested and under the authorization of the General Director of the Customs. Except for the material foreseen in number 13 of Table VI, which extension may only be made by means of confirmation of the competent entity of the State.

#### **Article 29 - Temporary exportation**

1. Temporary exportation is the exit from the customs territory of merchandises with a purpose other than consumption, which remains temporarily in the country, and is intended to later re-importation, and benefits from the suspension of the payment of customs duties and other impositions, provided that they satisfy the conditions determined in specific law.
2. The merchandises to which may be applied the temporary exportation regime are the ones foreseen in Table VII.
3. The merchandises exported temporarily shall be re-imported, within one year, which shall only be extended by the General Director of the Customs, for justified reasons.
4. The excess of the term up to thirty of days shall be considered as customs violation, and, punishable in accordance with special legislation in the terms of the law.

#### **Article 30 - Re-importation**

1. Re-importation is the entrance of national or nationalized merchandise in the customs territory of the country, which has been subject to temporary exportation.
2. The merchandises object of re-importation are not subject to the payment of customs duties and other impositions provided that they have not been object of any active improvement, except if they have been object of repairs foreseen in the terms of the guarantee given by the supplier, without costs.
3. In the event there has been any active improvement, the customs impositions due in the importation shall be charged over the value of the improvement.
4. The merchandises to which the re-importation regime can apply are the ones foreseen in Table VIII.
5. The treatment of the re-importation regime of may still be granted:

- a) To the merchandises definitively exported and returned, in duly justified cases;
  - b) To the Merchandises imported in substitution of the ones that have been returned in the terms of the supplier's guarantee, without costs;
6. In the cases referred in the previous number, shall be necessary the proper justification before the customs authority.

#### **Article 31 - Re-exportation**

1. Re-exportation is the customs regime under which temporarily imported merchandise is removed from the Country.
2. The re-exportation benefits from the exemption of duties and other impositions, except if spares and components subject to taxation have been added to the good to be re-exported. In such case the impositions shall only be due over the additions made to the temporarily imported merchandise.
3. The treatment of the re-exportation regime may also be granted to the definitively imported and returned merchandises, in the duly justified cases.

#### **Article 32 - Customs transit**

1. Customs transit is the special regime that allows the transport of merchandises coming from /or destined to other countries, from a point to another within the customs territory, under customs control and benefiting from the suspension of the payment of duties and other impositions.
2. International customs transit is the operation of transit that takes place when the departure and destination stations are borders of the customs territory of the Country.
3. National customs transit is the operation of transit that takes place in all the remaining situations not classified as international transit, between a departure and destination station.

#### **Article 33 – Bonded warehouses**

Bonded warehouse is the special regime that allows the storage of merchandises in safe places, with suspension of the payment of duties and other impositions due, regulated in applicable legislation.



### **Article 34 – Duty Free Shops**

1. Duty free shops is the regime that allows the installation, by means of proper customs procedures, of commercial establishments in the bonded facilities within ports or airports, for the sale of national or imported merchandises to the passengers of international trips, against the payment in convertible currency.
2. The importations for duty free shops benefit from the suspension of duties other impositions and the sales of the domestic market of goods intended to the duty free shop are equalized to exportation.

### **Article 35 – Free-Trade zones**

A Free-trade zone is a physical area, of free import and export commerce, established with the purpose of creating an exclusion within the customs territory.

## **Section IV - Other special provisions relative to merchandise in general**

### **Article 36 – Damage to merchandise**

1. For customs purposes, it is considered a breakdown the damage suffered by the merchandises which results in the reduction of its value compared with the one if in good condition.
2. It shall be granted a reduction of duties and other impositions due in the importation of damaged merchandises, in the terms of specific legislation, provided that it is proven that the damages do not result from a act of the owner or consignee of the merchandises.

### **Article 37 – Missing merchandise at the unload process and divergences**

1. The merchandise found to be missing at the unloading process is of the responsibility of the transporter, as well as the payment of the Duties and impositions due.
2. The differences for more or less in relation to the declaration, not duly justified or out of the internationally accepted standards, shall be object of proper fiscal proceeding.

### **Article 38 - Origin**

1. Country of origin is the one where the merchandise was produced or manufactured, or where it has suffered the last relevant transformation.
2. The situations in which the country has ratified treaties or international agreements establishing different rules are an exception of the foreseen in the previous number.
3. The operations and the processes bellow indicated are insufficient to confer origin to the product:
  - a) Wrapping, packing, capacity, choice, as well as other preparation processes for transportation and sale of merchandises;
  - b) Dilution or mixture;
  - c) Simple assembly or combination of operations;
  - d) Other small operations, including ornamental operations or accessory to the production of textiles, dismantling or assembly, repairs and alterations, washing, sterilization, labeling of products or packing.
4. Subject to the appropriate provisions reported in Treaties, Conventions or Trade Agreements, the disputes related with the processes of production and authentication of the certificates of origin by the Customs of Mozambique shall have to be directed to the Resource Technical Council.

### **Article 39 - Proof of origin**

1. The verification of the origin shall be made by any document considered to be trustful.
2. Notwithstanding the presentation of such document, the customs authorities may, in case of serious doubts, demand any complementary justification or to proceed to the inquiries, aimed at assuring that the indication of the origin corresponds totally to the rules foreseen in the legislation on the matter.
3. The application of the rules of origin adopted in the Country and/or resulting from international agreements or protocols shall be regulated through ministerial diploma.

## **Section V - Control of travelers, crew and respective luggage**

## **Section I - Control of travelers**

### **Article 40 - Resident**

For the purposes of the customs law:

- a) The traveler is considered nonresident in the Country, if he does not have habitual residence in national territory or enters in it to remain temporarily;
- b) The traveler is considered resident in the national territory, if to remain in it one more than hundred and eighty days in each period of twelve months or, if possess a permanent residence in it, despite having another residence in a foreign country;
- c) The traveler is also considered resident in the national territory, if he returns definitively to the Country, after having resided temporarily abroad.

## **Section II – Relative to the goods of the travelers and crew**

### **Article 41 - Customs control of luggage**

1. The luggage or any objects carried by the travelers and crew members are subject to customs control.
2. The revision of the luggage can be by sampling, complete or personal.

### **Article 42 - Luggage**

1. For customs purpose is considered to be luggage the personal goods cleared or those that the traveler carries in his international trips.
2. The luggage of the travelers in the following situations is exempt from duties and other impositions:
  - a) If they leave the Country temporarily in a tourism or business trip, for the goods referred in clause a) of the following paragraph;
  - b) They come to fix domicile in the Country, relatively to the goods referred in clauses a) and b) of the following paragraph;

- c) The civil or military officers and students who, in public or study mission, have remained outside of the Country, for more than one year, relatively to the goods described in the clauses a) and b) of the following paragraph;
  - d) The State officers who have left of the Country, in work mission initially foreseen to take more than one year, but return before the end of such period, for State work reasons; relatively to the goods described in clauses a) and the b) of the following paragraph;
  - e) The travelers who leave the country to fix residence abroad, in respect of the goods described in clauses a) and b)I of the following paragraph; and
  - f) The frequent travelers, defined as the ones that have crossed least one entry border in the last thirty of days, in respect of the goods described in clause a) of the following paragraph.
3. For the purpose of the previous paragraph is considered to be luggage, provided that in reasonable amounts and qualities no intended for commercial purposes:
- a) The objects of personal use consisting in used articles, which the traveler may need for own use during travels, except for any goods that denote commercial purposes. Are included in such scope:
    - I. Clothes, objects of personal use, books and tools, professional instruments and utensils of the traveler.
    - II. Portable devices such as portable computers, cameras, binoculars, television, radio and sound writing or reproduction devices;
    - III. Coils of film, films or floppies.
  - b) Furniture, clothes and other objects of domestic use.
4. For the travelers referred in clauses a), e) and f), of paragraph 2 hereto, the granting of the exemption is made in the act of presentation of the luggage being excused any other formalities.
5. The false declarations, relatively to the provisions hereto, constitute infraction of the customs law and the goods to which they are related shall immediately be apprehended and sent to the appropriate fiscal procedure.

### **Article 43 - Luggage separates**

1. The objects, artifacts and equipment, pertaining to the passenger, which accompany him or have been cleared, but do not fit in the concept of luggage in the terms of the article 41, are considered to be luggage separate.
2. The importation of luggage separates shall follow the simplified importation regime of merchandises executing a simplified clearance in the entry border, provided that the value of the importation does not exceed the one established in the law for this system.
3. Above the limits referred in paragraph 2, the importation follows the general importation regime processing a Sole Document - DU, with dismissal of the pre-shipment inspection.

### **Article 44 – Crew luggage**

It is mandatory the submission to the Customs of the crew member's luggage.

### **Article 45 - Term for the importation of unaccompanied luggage**

1. The term for the entry of unaccompanied luggage exempt from duties and other impositions, is of one hundred and eighty days counted from the date the traveler arrived to the Country.
2. In exceptional cases, duly justified and by request of the interested party, may be authorized the clearance of the luggage, before the arrival of the traveler, under authorization of the head of the Customs of the respective jurisdiction.

## **Section III - Of the exemptions**

### **Article 46 – Travelers exemption**

1. Individual fiscal exemptions are monthly granted to good contained in the personal luggage of travelers coming from abroad, provided that such are importations with no commercial nature, i.e., which present occasional nature and respect exclusively to the good destined to personal or familiar use of the traveler, in the event one good exceeds the exemption to which the traveler is entitled, it shall be taxed for the difference of the value of the exemption to which he is entitled.
2. The limits of the exemption referred in the previous paragraph, for each traveler, are the following:
  - a) Tobacco Products - 200 cigarettes, or 100 cigarillo, or 50 cigars, or 250 grams of tobacco to smoke;

- b) Alcoholic beverages - 1 liter of spirits and 2,25 liters of wine;
  - c) Perfumes - 50 ml of perfume or 250 ml of eau de toilette;
  - d) Pharmaceutical specialties - amounts considered reasonable for proper consumption; and
  - e) Other articles until the 50 value of USD or equivalent.
3. Travelers younger than 18 years do not benefit from any exemptions to the merchandise referred in clauses a) and b) of the previous paragraph.

**Article 47 - Handicraft and souvenirs carried for the travelers**

It is authorized the exit or entrance in customs territory, without any formalities, of handicraft and souvenirs, carried by travelers, in the quantities foreseen in the law.

**Section IV - Exclusions to the concept of luggage**

**Article 48 - Goods not considered luggage**

1. Vehicles and weapons and the ammunition are not considered to be luggage for the purpose of article 41.
2. To the citizen who comes to reside in the Country is authorized the importation of a hunting weapon and a maximum of one hundred cartridges, exempt of duties and other impositions, provided that that it belongs to him for more than one year and is duly authorized by the Home Office.
3. To the national citizens, older than 18 years, who have remained abroad for more than one year is allowed the importation of a vehicle, included in the concept of luggage, benefiting from the exemption of duties and other impositions, observing the following conditions:
  - a) For the benefit of total exemption referred in the previous paragraph, the vehicle must be property of the citizen for more than 180 of days, in the country of origin; If it is a vehicle with less than 180 days in its property in the country of origin, instead of exemption may be granted a 80% reduction in the duties and other impositions, regardless of being new or used.
  - b) If the national citizen returns to the Country with more than one vehicle acquired in the Country of origin, in the conditions of this article, the

- exemption or reduction, as the case may be, shall only apply to one vehicle, and the remaining shall pay the totality of the impositions due;
- c) The beneficiaries of this regime, shall not benefit from a new exemption or reduction in the importation of a vehicle before the term of five (5) years, counted from the date of the numeration of the importation clearance object of the tax benefit referred hereto.
  - d) The benefit hereto, may be substituted by the importation or acquisition in the domestic market of a vehicle, new or used, exceptionally having the treatment of luggage separate, being granted a 50% reduction on the impositions due for its importation.
  - e) The term, in which the request for the tax benefits foreseen in this article shall be submitted, is of 60 days after the arrival of the petitioner to the Country, or 30 days after the granting of the residence permit, for foreign citizens;
  - f) The term referred in the previous clause may be extended, in exceptional conditions, by the General Director of the Customs until a maximum of 30 days;
  - g) The Minister of Plan and Finances shall, in exceptional conditions, authorize the treatment of vehicles as luggage separate, when the petitioners have not completed the period of 1 year abroad, for duly justified reasons.
4. The importations referred in the previous paragraph which benefit from exemption or reduction, are rigorously subject to the provisions of article 21.
  5. To the foreign citizens who come for the first time to Mozambique, is allowed the importation a light automobile vehicle, exempt of duties and other impositions, provided that the same belonged to him for more than one year in the Country of origin. The above described benefit may be substituted by the importation of a new light automobile vehicle, directly to Mozambique, being in such circumstances granted a benefit reduction of 50% of the impositions due for the importation of the vehicle.
  6. The procedures to benefit from the exemptions foreseen in paragraphs 1 to 3 hereto are foreseen in the applicable regulation.

### **Title III - Final and transitory provisions**

#### **Article 49 - Extension of the abbreviated clearance system**

The extension of the Abbreviated Importation System foreseen in article 6 paragraph 2 of this Decree, to the exportations of small commercial remittances may be authorized by a diploma of the Minister of Plan and Finances

**Article 50 - Functioning ports, airports and customs stations**

1. The currently authorized and functioning ports, airports and customs stations continue qualified for the entrance and exit of merchandises, vehicles and people.
2. The qualification of ports, airports and customs stations for the entrance and exit of merchandises, vehicles and people is of the joint competence of the Minister of Plan and Finances and of the Minister of Internal Affairs, heard the Ministries of tutelage of the involved areas, by proposal of the General Director of the Customs.

**TABLE I - FORBIDDEN MERCHANDISES - IMPORTATION**

|  |
|--|
| 01. Merchandises with false production, commerce or provenience marks, for example: books, artistic workmanships, cassettes, magnetic supports (COMPACT DISC), and other counterfeit merchandises; |
|  |
| 02. Objects, photographs, records, sound and/or image recordings and cinematographic films of pornographic material or other materials deemed as offensive to the public and moral dignity;        |
|  |
| 03. Imitations of postal exemption formulas used in the Country;   |
|  |
| 04. Alimentary, and medicines products harmful to the public health;   |
|  |
| 05. Alimentary products harmful to the public health, that cannot be re-processed for other purposes;  |
|  |
| 06. Liquors containing essences or chemical products recognized as harmful, such as: wormwood, benzoic aldehyde, anise-tree, silicate ethers, hyssop and tuinana;                                  |
|  |
| 07. Drugs and narcotics, except when imported for hospital uses.   |
|  |
| 08. Other merchandises which prohibition of importation is established by special law.   |

**TABLE II - FORBIDDEN MERCHANDISES - EXPORTATION**

|   |
|---|
| 01. Alimentary products which do not satisfy the conditions established in the applicable |
|---|



|   |
|---|
| law or which are presented in bad conservation;   |
| 02. Merchandises with false production, commerce or provenience marks, in contravention of the treaties and laws in force;        |
| 03. Ivory and ivory workmanships save if the exportation is expressly authorized by special provision;                            |
| 04. Notes and coins ion use in the Country, beyond the limits defined by the Bank of Mozambique;                                  |
| 05. Collections and art that constitutes national artistic or cultural heritage, exception for the foreseen in article 46 hereto; |
| 06. Other merchandises which exportation is forbidden by special law.   |

**TABLE III - SPECIAL REGIME MERCHANDISES - IMPORTATION**

|   |
|---|
| 01 Animals, animal remains and products which cannot be imported without authorization of the Veterinary Services;  |
| 02 Plants, roots, tubercles, bulbs, props, branches, buds, eyes, buttons, fruits and seeds, honey and other agricultural products, as well as the respective packing, which are subject to phytosanitary inspection before its clearance; |
| 03 Playing cards, which shall be sealed in the terms of the law in force;   |
| 04 Medicines, by means of authorization of the Health or Veterinary Services as the case may be, except those carried as luggage for own use;   |
| 05 Weapons, explosives and pyrotechnical products, physical or chemical powder by means of authorization from the Police of the Republic of Mozambique;   |
| 06 Merchandises which importation is conditioned by this or another law;  |
| 07 Merchandises which exemption or special taxation is conditioned to its use and which may have other applications, in the terms of the law in force;  |
| 08 Merchandises imported from countries with which there are trade agreements or treaties that foresee special taxation;  |
| 09. Fiscal or postal stamps and values, in use in the Country, which may only be imported by the State;   |

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|  |
| 10. Poisonous or toxic substances and narcotic drugs, or its chemical preparations, which may only be imported by means of an authorization of the Health Services;  |
|  |
| 11. Used clothing, by means of prior fumigation, save when accompanied by a fumigation certificate;  |
|  |
| 12. Gold, silver and platinum, in coins, bar or ingot, which shall only be imported by the Bank of Mozambique, in the terms of the law in force;   |
|  |
| 13. Foreign notes and coins when imported by duly authorized banking institutions;   |
|  |
| 14. National notes and coins in use in the Country which may only be imported by the Bank of Mozambique;   |
|  |
| 15. Merchandises intended to be re-exported which may receive in the Country any improvement or repair;  |
|  |
| 16. Used tires intended for recapping and other recapped tires or used in the tariff positions 40 12 10, 40 12 11 00, 40 12 12 00, 40 12 20, 40 12 13 00, 40 12 19 00, 40 12 20 10, 40 12 20 90, 40 12 90 10 and 40 12 90 90, subject to the authorization of the Ministry of Transports and Communications. |

**TABLE IV - MERCHANDISES WITH SPECIAL REGIME - EXPORTATION**

|  |
|--|
| 01 Animals, animal remains and products, that may only be exported with prior authorization of the veterinary services;  |
|  |
| 02 Manuscripts, stamps, coins, weapons and other objects of historical or archaeological value, by means of an authorization from the Minister of Culture;   |
|  |
| 03 Gold and silver, in powder or bar, which may only be exported by the Bank of Mozambique;  |
|  |
| 04 Poisonous or toxic substances and narcotic drugs or its chemical preparations, which may only be exported with the authorization of the Ministry of Health;   |
|  |
| 05 Precious wood, natural or manufactured precious and semiprecious rocks, which may only be exported with prior authorization of the competent entities, except for the handicraft foreseen in article 46 hereto; |
|  |
| 06 Merchandises subject to a surtax, in the terms of the law in force;   |
|  |
| 07 Minerals, in the terms of the agreements signed by the Government and the law in  |

|   |
|---|
| force;  |
|   |
| 08 Other merchandises which special export regime is determined by special law. |

**TABLE V – MERCHANDISE WHICH MAY BENEFIT FROM DUTY EXEMPTION OR REDUCTION**

|  |
|--|
| 01 Goods intended to official use by diplomatic missions, consular posts, international organisms and its agencies accredited in Mozambique, in the terms of specific law on the matter; |
|  |
| 02 The objects intended for career consular or diplomatic agents of and international employees, in the terms of the specific law on the matter;   |
|  |
| 03 Samples, isolated or in collections, properly labeled, which may present peculiar characteristics, without commercial value;  |
|  |
| 04 Prizes won in public or sport competitions;   |
|  |
| 05 Luggage, in the terms defined hereto;   |
|  |
| 06 Estate articles which may be imported under the luggage regime, as well as coffins, and accompanying crowns and funerary emblems;   |
|  |
| 07 Objects intended for public utility museums showcases;  |
|  |
| 08 Objects considered to be art or with historical value by the Ministry of Culture;   |
|  |
| 09 Donations intended for war prisoners in the terms of article 3 of the Convention of Geneva, signed in 22 July 1929, relative to the treatment of war prisoners;                       |
|  |
| 10 Scientific or didactic films, intended for the interested Ministries;   |
|  |
| 11 War and cantonment material, uniforms intended for official use by the Defense and Security Forces;   |
| 12 Merchandise which exemptions are foreseen in Agreements and Treaties signed or recognized by the Government of the Republic of Mozambique;  |
|  |
| 13 Products brought in small quantities from the neighboring countries by the border population, for personal or familiar consumption;   |
|  |
| 14 Scientific and didactic or laboratory material and equipment intended for the schools, universities and technical scientific research, duly confirmed by the sector of tutelage;      |
|  |

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|---|
| 15 Notes and foreign coins when imported by duly authorized banking institutions, for the purpose;  |
| 16 Notes and coins with in use in the Country when imported by the Bank of Mozambique;  |
| 17 Traffic documents imported by aerial, maritime and railroad companies, such bill of lading, shipment documents, air tickets, luggage tags, |
| 18 Work documents of, reports, tender bids, plans and drawings;   |
| 19 Catalogs in paper or magnetic support; and   |
| 20 Goods intended to a specifically approved industrial use, regulated in proper law.   |
| Competent entities to grant the regime foreseen in hereto:  |
| Minister of Plan and Finances: for 8, 9, 11, 14, 15, 16 and 20.   |
| General Director of the Customs: for 1, 2, 4, 7 and 12.   |
| Directors or Heads of the customs stations: the remaining numbers   |

**TABLE VI - MERCHANDISES ELIGIBLE TO THE TEMPORARY IMPORTATION REGIME**

|  |
|--|
| 01 Reproductive animals - 3 months;  |
| 02 Merchandises, substances or animals intended for public competitions, expositions, fairs or shows, including advertising material - 3 months;   |
| 03 Showcase merchandise without commercial value, or if with commercial value duly made void in the terms of the customs law, which enter the Country for demonstration - 1 month;       |
| 04. Automobile vehicles, with or without trailers, tractors and other vehicles, caravans, recreation boats, auto-caravans, motorbikes and motorcycles, in the terms defined in Table IX. |
| 05 Airplanes and light aircrafts, in tourism or business trip - 1 month;   |
| 06 Merchandises temporarily imported to receive any improvement or repair, being later re-exported - 3 months;   |

|  |
|--|
| 07 Records and other media, intended for radio or television broadcasting, of the authorized information agencies - 3 months;  |
| 08 Tares conditioning merchandise or not - 3 months;   |
| 09 Instruments, films and materials, intended for temporary use in the Country, for scientific or study purposes - 3 months;   |
| 10 Devices, utensils, tools and machines for temporary use in agricultural, industrial and construction activities - 1 year;   |
| 11 Equipment and material necessary to the attainment of documentary films or photos - 3 months;   |
| 12 Portable material for the transmission of news articles, property of foreign information agencies - 3 months;   |
| 13 Devices, machines, instruments, utensils, vehicles, camping material and any other artifacts intended for the execution of works belonging to the State, by means of deposit of a copy of the referred contract at Customs - 1 year, or the referred in Table IX; |
| 14 Cinematographic films for exhibition in public places - 6 months;   |
| 15 Hunting weapons with the authorization of the Home Office – 1 month; and  |
| 16 Other merchandise foreseen in special law - 1 year.   |
| Competent entities to grant the regime foreseen hereto:  |
| General Director of the Customs no.s 1, 5, 6 and 10.   |
| Director or Heads of the Customs Stations: remaining numbers   |

**TABLE VII - MERCHANDISES ALLOWED IN THE TEMPORARY EXPORTATION REGIME**

|   |
|---|
| 01 Tourism aircraft;  |
| 02 Reproductive animals;  |
| 03 Equipment necessary to the production of photographic or cinematographic documentary or accomplishment, including those assembled to vehicles; |
| 04 Camping material encampment intended to excursions of scientific or hunting nature;  |
| 05 Automobiles and other vehicles belonging to people leaving the Country temporarily,  |

|  |
|--|
| in the terms of the regulation;  |
| 06 Records and other media intended for radio broadcastings belonging to information agencies;   |
| 07 Developed cinematographic Films, whether with sound or not;   |
| 08 Equipment and materials which follow duly authorized entities traveling in official mission;  |
| 09 Scenic material and pertaining to artistic work, public shows companies or managers;  |
| 10 Showcase merchandises;  |
| 11 Merchandises and animals intended for public competitions, expositions, fairs or shows; and   |
| 12 Merchandises which will receive improvements, repairs or a complement to its production;  |
| 13 Tarpaulins and other covers to protect the cargo carried in vehicles of any type;   |
| 14 Small quantity goods intended for border fairs or public markets;   |
| 15 Collections and art which constitute national artistic or cultural heritage, by means of a favorable opinion from the Ministry of Culture;  |
| 16 Tares conditioning merchandises;  |
| 17 Other merchandises which temporary exportation is allowed by special law;   |
| Competent entities to grant the regime foreseen hereto:<br>General Director of the Customs: no. s 3, 6, 7, 10, and 12.<br>Director or Heads of the customs stations: the remaining numbers |

**TABLE VIII - MERCHANDISES ALLOWED IN THE RE-IMPORTATION  
REGIME OF**

|  |
|--|
| 01 Temporarily exported merchandises;                            |
| 02 Duly registered works and publications printed in Mozambique; |

|   |
|---|
|   |
| 03 Merchandises with Mozambican origin certificate which returns to the Country for justified reasons;  |
|   |
| 04 Merchandise without Mozambican origin certificate, but for which may be produced proof that it has been exported from the customs territory of Mozambique, which returns to the Country for justified reasons; |
|   |
| 05 Tares that have served in the exportation of merchandises provided that it is possible to proceed to its identification;   |
|   |
| 06 Other merchandises which re-importation is allowed by special law.   |
|   |
| Competent entities to grant the regime foreseen hereto:   |
| General Director of the Customs: for 3 and 4  |
| Directors or Heads of the customs stations: the remaining numbers   |

### **TABLE IX - TERMS FOR THE TEMPORARY IMPORTATION OF VEHICLES**

|   |
|---|
| 01 Light automobiles vehicles in tourism or business trip, belonging or driven by people who do not reside in Mozambique.   |
|   |
|   |
| 30 days extendable for other 30   |
|   |
| 02 Ambulances and hearses, when in international transport service;   |
|   |
| 30 days extendable for other 30   |
|   |
| 03 Commercial automobile Vehicles transporting merchandises and passengers, in international trip, owned by natural or legal persons who are not domiciled in Mozambique, provided that duly authorized by the Ministry of Transports and Communications; |
|   |
| 30 days extendable for other 30   |
|   |
| 04 Automobile vehicles and tractors intended for works belonging to the State   |
|   |
| During the validity of the contract   |
|   |
| 05 Automobile vehicles and tractors intended for projects approved by the Government  |
|   |
| During the contract, until the maximum of 2 years.  |

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|--|
| 06 Automobiles vehicles with or without special device and its belongings, owned by natural or legal persons who are not domiciled in the Country and have a work contract for Mozambique, exception for the provisions of the applicable law. |
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|  |
|--|
| During the contract, until the maximum of 2 years. |
|--|

|   |
|---|
| Competent entities to grant the regime foreseen hereto: |
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| For the vehicles referred in no. s 1, 2 and 3: |
|--|

|   |
|---|
| At the entry in the Country - Head of the Customs Station; extension - Regional Director. |
|---|

|  |
|--|
| For the vehicles referred in no. s 4, 5 and 6: |
|--|

|   |
|---|
| At the entry in the Country - Head of the Customs Station; Extension - General Director of the Customs. |
|---|