

REPUBLIC OF MOZAMBIQUE

MINISTRY OF PLAN AND FINANCE

THE MINISTER'S OFFICE

Ministerial Diploma no. 15 / 2002

of 30 January

The Decree no. 19/2001, of 23 July, approved the revision of the customs regime for the temporary importation of vehicles and attributed competences to the Minister of Plan and Finance for its regulation.

Being a regime through which vehicles have received the benefit of duty payment and other impositions suspension, it is necessary to establish the rules and procedures, both for customs control and to importers/users benefiting from the regime.

In these terms and using the competences conferred to us by no. 4 of the article 26 of the IPP, with new text awarded by Decree no. 19/2001, of 23 July, I determine:

Article 1

It is approved the Regulation for the Temporary Importation of Vehicles in appendix, which constitutes part of this Diploma.

Article 2

The General Director of the Customs is hereby authorized to issue the necessary instructions for the implementation of the referred regulation.

Article 3

All the dispositions which contravene its regulations are revoked.

Article 4

This Diploma shall be effective from the date of publication.

Maputo, December 2001.

Luísa Dias Diogo

Minister of Plan and Finance

REGULATION FOR THE TEMPORARY IMPORTATION OF VEHICLES

Article 1 - Definitions

For the purposes of this Regulation:

DGA – National Customs Directorate (Direcção Geral das Alfândegas).

DRA - Customs Regime Department in DGA (Departamento de Regimes Aduaneiros da DGA).

IPP – Preliminary Instructions for the Customs Tariff (Instruções Preliminares da Pauta Aduaneira).

License for the temporary importation of vehicles - Document issued by the Customs Authorities authorizing the entry in national territory and its circulation within a determined term.

Qualification period- Minimum period of 185 days, included in the last twelve months, of residence or domicile abroad, of natural and legal persons respectively, counting from the arrival of the vehicle to the country.

Hired person - Person with a work contract, whom at the moment of arrival to the country is a foreign resident Mozambican citizens contracted and resident abroad are included in this definition.

Article 2 - Scope

The regime for the temporary importation of vehicles is applied to the ones mentioned in article 26 of the IPP, with a new text awarded by Decree no. 19/2001, of 23 July, which states:

«1. The regime for the temporary importation applies to vehicles entering the Country in the following conditions:

a) Light vehicles in tourism or business trip, owned or driven by a person who does not reside in Mozambique, including:

- i. Trailers;
- ii. Caravans;
- iii. Recreational boats;
- iv. Auto-caravans;
- v. Motorcycles and motorbikes.

b) Ambulances and hearses when in international transportation service;

c) Commercial passenger or goods transportation vehicles, in international trip, owned by natural or legal persons who are not domiciled in Mozambique, provided that they bear an authorization of the respective business by the Ministry of Transport and Communications;

d) Vehicles and tractors intended for works belonging to the State or to projects approved by the Government, described and classified in the Customs Tariff as:

i) Tractors - position 87.01;

ii) Trailers and semi-trailers - position 87.16;

iii) Dumpers e vehicles for goods transportation with a load capacity of more than 5 tons - position 87.04

iv) Vehicles conceived for special uses - position 87.05;

v) Vehicles without elevation devices - position 87.09.

e) Vehicles with or without special devices and its belongings, owned by natural or legal persons who are not domiciled in the Country and have been hired to work in Mozambique, except from those referred in no. 1(c) of this article and provided that it is not leisure equipment;

f) Vehicles mentioned in clause d) and e) can only be driven by duly authorized persons by the company and integrated in the Project.

2. The Minister of Plan and Finance may authorize the temporary importation of other kinds of vehicles responding to the specific needs of the projects referred in clause d) above.

3. The temporary importation of vehicles and their re-exporting, established in this article, as well as the terms and their prorogations, may be authorized by the customs authorities in the terms established in Table X of the Preliminary Instructions of the Customs Tariff.

4. The procedures to solicit the regime of temporary importation of vehicles must be subject to specific regulation to be published by the Minister of Plan and Finance.

5. The regime of temporary importation is awarded in the terms of this article by means of the issuance of a proper license form, and the payment of the Customs Service Charge (TSA).

Article 3 – Criteria for the determination of residence/domicile

1. For the purposes of this regulations the national or foreign citizens, of age or emancipated, and the legal persons who satisfy the qualification period are respectively deemed as not residing or not domiciled in Mozambique.
2. The General Director of the Customs may consider as “not domiciled in Mozambique” the legal persons who although do not fulfill the requirements of the qualification period, their activity represents a significant economic benefit to the Country.

Article 4 – Temporary Importation License Form

1. The temporary importation is authorized by means of a declaration of the interested party and the issuance by the Customs Authority of an approved license form. There are two temporary importation forms:
 - a. Form 10c (M10c) – according to annex I;
 - b. Form 23c (M23c) - according to annex II.
2. A Road Circulation Permit shall be issued for the vehicles which are not eligible for the temporary importation regime, intended for presentation in the applicable Customs at the entry border station.
3. A Customs Services Charge (TSA) shall be applied for each temporary importation license and each proration at the processing of the respective document.

Article 5 – Issuance of temporary importation of vehicles license for light vehicles, ambulances, hearse and commercial transportation vehicles

1. A temporary importation license for 10c shall be issued for the vehicles referred in no. 1 (a), (b) and (c) of the Article 26 of the IPP.
2. For the purposes of the issuance of a temporary importation license, the driver of the vehicle shall fill the form of the license 10c, in duplicate, sign and present it with the vehicle's book or equivalent document and other relevant documents, together with the vehicle to the authorities of the entry border station.
 - a. The license shall always contain the indications of the trailed or carried transportation means, if any, and their proper identification with the registration plates, makes, models, serial numbers, engine number and other signs for future confrontations, as well as probable values;
 - b. At the exit, the temporary importation license shall be returned to the Customs Authorities in the entry border post, and the officer controlling it shall confirm if the declared goods at the entry confer with the ones described in the respective license, conferring the makes, models, serial numbers and other confrontations;
 - c. The exit of temporarily imported goods, after the awarded term, shall be considered a fiscal transgression in the terms of the customs law;
 - d. When the vehicles at the entrance transport objects subject to duties and other impositions which cannot be cleared at the entry border post, a Goods Road Circulation Permit shall be issued, in which shall be reported the volumes containing the impositions captive objects and goods, intended to the Customs for their clearance.
3. The officer of the entry border post, responsible for the issuance of the temporary importation license shall ensure that the same is issued in the terms of the legislation in force, signing it affixing the stamp in use in the Customs.
4. when the officer of the entry border post consider based on properly proven evidence, that there is fraud, he shall immediately report the facts to the head of the border post for the purposes of the competent fiscal or criminal respective procedure.
5. Competes to the General Director of the Customs, in the case of bilateral agreements, to chance the format of the documents and the concession procedures for the temporary importation of vehicles.

Article 6 – Issuance of temporary importation of goods license, intended for works belonging to the State, projects or hired persons

1. a temporary importation license shall be issued at the entry border post by a 10c form, valid for 30 days, to initiate the temporary importation procedures for the vehicles mentioned in clauses 1 (d) and (e), of the Article 26 of the IPP, in which shall be affixed a stamp stating: “For a period greater than 30 days solicit to DGA the issuance of M23c”.

2. Such license M10c shall only be issued if the owner or the driver of the vehicle proves at the entry border post that the vehicle is included in no.1 above.
3. In the event the vehicle is not eligible to the temporary import regime foreseen in this article, a Road Circulation permit shall be issued for the presentation of the vehicle at the customs clearance facility.
4. In any of the cases referred in no. 1 and 2 above, the vehicles documents or equivalent and other relevant documents shall be presented, together with the vehicle to the authorities of the entry border post.
5. The process of temporary importation of the vehicles described in no. 1 above shall be concluded with the issuance of 23c Form (M23c), reported in Annex II to this regulation, which shall be authorized by the General Director of the Customs subject to the following formalities:
 - a. Application intended to the General Director of the Customs ;
 - b. Presentation of a photocopy of M10c if that's the case;
 - c. Presentation of M23c properly filled in 4 copies;
 - d. Presentation of a properly certified copy of the contract or copy of project authorization;
 - e. Presentation of proof that the vehicle is intended for works belonging to the State, issued by a competent entity;
 - f. Presentation of properly certified copies of the vehicles documents and respective ownership title;
 - g. Payment of the respective guarantee for vehicles to temporarily imported; and
 - h. Any other document deemed as relevant.
6. In the terms of no. 4 of Article 25 of the IPP, with text introduced by Decree no. 19/2001, of 23 June, the guarantee to be paid is of 20% of the duties and other impositions due.
7. Should it be concluded that the requisites for the temporary importation are fulfilled, the Head of the DRA shall authorize the temporary importation according with the rules established in Table X of the IPP, with new text awarded by Decree no. 19/2001, of 23 July. Such authorization shall be given by the authentication of the M23c against the delivery of the M10c.
8. When properly authorized by the General Director of the Customs, the guarantee referred in this article shall be paid by means of a responsibility Term with real guarantee, signed by the beneficiary and y the General Director, Project Manager or properly authorized person for the purpose from the institution supervising the project.
9. In case of vehicles owned buy persons or entities with a work contract for Mozambique, the necessary guarantee shall be presented by a Liability Term, written by a company with sufficient property in Mozambique to cover the duties and due impositions.
10. The original M23c shall be returned to the applicant, the duplicate shall be forwarded to the Regional Customs Directorate of the jurisdiction of the entry border post, the third copy to the DGA's Department of Information and the fourth copy filed at the issuance place.
11. The M10c shall be returned to the entry border post, with the annotation that the respective M23c has been issued.
12. The general Director of the Customs may delegate competences for the issuance of the temporary importation license M23c to the Regional Directors or the Head of the Provincial Customs.

Article 7 – International commercial transportation

For the purposes of this regulation, the rules established in articles 5 and 6 shall also apply to vehicles of international commercial transportation for which the presentation of the respective license, issued by the competent authority is also mandatory.

Article 8 – Cancellation of the guarantee and re-exportation of the vehicle

1. The vehicle shall be re-exported within the term approved in the temporary importation license.
2. The beneficiary shall return the original of the temporary importation license – M23c – at the exit border post, together with a legible photocopy. The Customs Authorities shall register the movement, inspection of the vehicle and the certification of final re-exportation in the temporary importation license and respective photocopy.
3. The original license shall be forwarded by the exit border post to the respective Regional Customs Directorate, for the cancellation of the guarantee.
4. In the event the guarantee has been paid by means of a bond, the Regional Directorate shall make the reimbursement in the currency in which it was paid.

Article 9 – General conditions and obligations of the vehicle's owner, driver and transporters

1. Vehicles subject to temporary importation shall not be sold, borrowed, rented, traded, donated, pledged, encumbered or in other ways disposed on behalf of third parties.
2. The owners or drivers of vehicles in the temporary importation regime shall, at all times, bear the proof documents:
 - a. Of the temporary importation, by means of the presentation of M10c or M23c, as the case may be;
 - b. Of the authorization to drive the vehicle by means of the respective declaration, issued by the competent authority.

Article 10 – Customs Control

The customs control for temporary importation of vehicles includes:

- a. The selective and random inspection based on the evaluation of the risk, of the vehicles and respective documents, at the entry or exit border post, and during its movements in the Country;
- b. The cooperation with the Police of the Republic of Mozambique, other government institutions and international agencies, in the exchange of information with the purpose of preventing and fight customs fraud and other crimes involving vehicles.

Article 11 – Violations and litigious procedures

Subject to other applicable provisions, the following actions shall be considered as a violation of the customs legislation and should result in the filing of the competent fiscal or customs legal procedures:

- a. The noncompliance with the Customs orientations regarding the presentation of any vehicle at a border post for the respective control and clearance;
- b. The rendering of false information or the presentation of fake documents with the intention of obtaining the temporary importation of a vehicle;
- c. The intentional damage, or disposal of a vehicle in the temporary importation regime, without authorization of the Customs; and
- d. The noncompliance of any other provision established in this regulation.

Appendix

Annex 1 [Temporary importation of vehicles license M/10c](#)

Annex 2 [Temporary importation of vehicles license M/23c](#)