



Ministerial Diploma 16/2012 of 1 February
Regulations concerning Customs Clearance of Commodities

FREE TRANSLATION

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MINISTRY OF FINANCE
Ministerial Diploma 16/2012
of 1 February

As it is necessary to regulate Decree 34/2009 of 6 July, which approves the General Rules for Customs Clearance of Commodities, exercising the power conferred upon me by Article 3 of that Decree, I hereby determine:

Article 1. The Regulations concerning Customs Clearance of Commodities, as attached to this Diploma, are herein approved and constitute an integral part thereof.

Art. 2. It is incumbent to the Director General of Customs to issue the necessary instructions for the application of these Regulations.

Art. 3. Ministerial Diploma 262/04 of 22 December as well as all provisions that contradict the stipulations of this Diploma are herein revoked.

Ministry of Finance, in Maputo, 5 December 2011.
The Minister of Finance, *Manuel Chang*.

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Regulations concerning Customs Clearance of Commodities¹

CHAPTER I

General Provisions

Article 1

(Definitions)

For the purpose of these Regulations the following expressions have the corresponding meaning:

- a) Excess cargo - any excess of volume or of commodities, compared to the quantity registered on the manifest or equivalent declaration;
- b) Damage - damage suffered by the commodities and causing a decrease of its value with respect to the value it would have when in good condition;
- c) Inspection Certificate - document confirming that the commodities that enter and leave the country were submitted to pre-shipment or post-disembarkation inspection to which they are subjected by law;
- d) Certificate of Origin - document conferring origin to the commodities, prescribed in international conventions, trade protocols, trade agreements or preferential systems;
- e) C.I.F. - Cost, Insurance and Freight;
- f) Countermark - a sequential number attributed to each means of transport, corresponding to its entry in the customs clearance office, with or without commercial purposes;
- g) Customs Control - a set of measures adopted by customs authorities to ensure compliance with the legislation and regulations, whose enforcement is under its responsibility;
- h) Declarant - natural person or legal entity, which declares the commodities or means of transport in its name or the person in whose name the declaration is legally made;
- i) Customs Declaration - the provision of information through which the declarant indicates the commodities and the customs regime applicable thereto, by

¹ General translator's note: The terms *despacho aduaneiro* and *desembaraço aduaneiro* are frequently used interchangeably in other documents. In this translation *Despacho* is translated as 'clearing' and *desembaraço* as 'clearance' (i.e. the end product of clearing).

In the case of the terms *verificação*, *exame físico*, *examinação física*, *verificação física*, *reverificação*, *reexaminação física*, etc., and the people undertaking each of these things, the translation is standardized as follows: *Verificação* - 'verification' (not 'inspection', to avoid confusion), and *verificador* - 'verifier'. A *reverificador* is therefore a 'reverifier'. *Exames físicos* are translated as 'physical inspections' and the *examinadores* as 'inspectors'. For economy of use *reexaminadores* which would correctly be "officers in charge of physical reinspection" are termed 'reinspectors'. The term 'customs' has been rendered with a lower-case 'c' throughout and all gender references are male but should be taken to refer to female as well.

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means of completion of the Single Document (DU), the Abbreviated Single Document (DUA), the Simplified Single Document (DS), or in other manners provided by law;

- j) Customs clearing - set of formalities through which the exactness of the customs declaration data is verified, with respect to the commodities and their respective means of transport, to the documents presented and to the specific legislation, aimed at customs clearance;
- k) Advanced clearing - set of formalities through which the exactness of the customs declaration data is verified, with respect to the commodities and their respective means of transport, to the documents presented and to the specific legislation, aimed at customs clearance, carried out before the arrival of the commodities and the means of transport to the customs territory;
- l) Customs clearance - fulfilment of customs formalities necessary to allow the import and export of commodities, or their submission to other customs regimes;
- m) Customs clearing - set of formalities through which the exactness of the customs declaration data is verified, with respect to the commodities and their respective means of transport, to the documents presented and to the specific legislation, aimed at customs clearance²;
- n) Customs duties and other charges - customs duties, taxes and other levies that fall upon the value of the commodities to be imported or exported, and collectable by the customs authorities;
- o) Customs debt - the obligation of the taxable person to pay customs duties and further charges applicable to specific commodities subject to import or export, under the legislation in force;
- p) Single Document (DU) - the type of customs declaration for commodities entering or leaving the country, regardless of the customs regime applicable thereto;
- q) Abbreviated Single Document (DUA) - the abbreviated type of customs declaration for import and export of commodities transported in small amounts, intended for commercial purposes and using the same formula of the DU declaration, but with less mandatory boxes; it is the type of declaration applicable at authorised entry and exit borders;
- r) Simplified Single Document - customs declaration form to be used exclusively for the import of commodities and separate baggage carried by travellers, in excess of their allowance, for personal use and without commercial purposes;
- s) Customs office - place with administrative capacity to carry out customs formalities;
- t) Physical inspection of commodities - activity through which the customs authorities physically verify and analyse the commodities, with the purpose of certifying their conformity with the customs declaration;
- u) Export - the exit of commodities from the customs territory;
- v) F.O.B. - Free on Board;
- w) Import - the entry of commodities into the customs territory;

² Translator's note - repetition of Clause j)

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- x) Incoterms (International Commercial Terms) - terms that translate the conditions in which international commercial transactions are carried out;
- y) Electronic Single Window³ (JUE) - information system for customs management and the links between the participants in the customs clearance process;
- z) Cargo Manifest – typical document accompanying the cargo and which shall be sent to the customs authorities;
- aa) Means of transport - any equipment, motorized or not, capable of transporting people, goods or commodities;
- bb) Commodities - all the goods that may be traded internationally, or that are susceptible to be imported or exported;
- cc) Authorised Economic Operator – a legal entity that, within the scope of its professional activity and upon evaluation of compliance with the criteria established by the customs administration, is regarded a reliable and trustworthy operator, and may qualify for additional benefits in the customs clearance procedures, in the scope of its activity as importer and/or exporter;
- dd) Exchange transaction - any act, business or transaction carried out between a resident and a non-resident and which results in or may result in a payment or reception abroad, or which simply is qualified by law as such;
- ee) Customs regime – a set of specific customs procedures applicable to commodities, means of transport and other goods, by the customs authorities;
- ff) Reverification - act through which the quality and exactness of the verification done is checked;
- gg) Customs territory – the entire geographic area where the Republic of Mozambique exercises its sovereignty;
- hh) Anticipated exit - removal of commodities subject or not to the payment of duties and other charges, with authorization of the relevant entity, without total fulfilment of the customs formalities;
- ii) Trade Information Management System (TIMS) - information system for customs clearance;
- jj) Verification – comparison and confrontation of the customs declaration with the specifications given in the accompanying documents;
- kk) Traveller - any person who enters or leaves the national territory;
- ll) Frequent traveller - any person who enters or leaves the national territory, and who travels more than once within a period of thirty days;
- mm) Fiscal visit - inspection done to a place or means of transport for verification of the fulfilment of the customs procedures and other legal formalities;
- nn) Primary Zone – the area under continuous customs inspection and control, where commodities awaiting customs-approved treatment, or that already have a customs-approved treatment are kept under suspensive arrangement. This comprises, namely:
 - i. a the continuous or discontinuous land and water area, occupied by bonded ports;
 - ii. the land area occupied by bonded airports;
 - iii. bonded border posts and borders and respective adjacent areas;

³ Hereafter translated as Single Window

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- iv. all areas authorised by the customs authorities to keep commodities that, having already a customs-approved treatment, are under suspensive arrangement of payment of customs duties and other charges;
 - v. all areas where commodities are kept awaiting customs-approved treatment.
- oo) Secondary Zone – comprises the areas adjacent to the primary areas, including the territorial waters and airspace.

Article 2

(Object)

The present Regulations establish the norms that govern the customs clearance of commodities and the control of people and means of transport.

Article 3

(Scope of application)

These Regulations apply to commodities subject to customs clearance and to the control of means of transport and people within the customs territory.

CHAPTER II

Customs Control

Article 4

(Entry and Exit Control)

The entry or exit of commodities, people and means of transport into or out of the customs territory is subject to customs control and shall take place through ports, airports and customs offices duly qualified for this purpose.

Article 5

(People)

People who enter or leave the customs territory are subject to customs control.

Article 6

(Commodities)

1. The following are subject to customs control:
 - a) Commodities that enter, remain or leave the customs territory, until they are outside the customs jurisdiction, with the possibility of still being object of post-clearance audits;
 - b) Commodities aboard and the baggage of travellers and crew;

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- c) Commodities cleared with tax benefits, as well as those coming from or having as destination Free Trade Zones and Special Economic Zones.
2. The loading, unloading and transshipment of commodities coming from or with destination abroad outside the qualified or duly authorised site is not allowed.
3. Exceptionally, loading, unloading and transshipment operations of commodities coming from or with destination abroad can be done outside the qualified site, when there is a well-grounded fear of loss and damage, whether of the means of transport or of the commodities for reasons of *force majeure*, unforeseeable circumstances or another cause that otherwise could not be foreseen. In any one of these cases the nearest customs authority shall be informed as soon as possible.

Article 7

(Means of transport)

1. The means of transport that enter, remain or leave the customs territory are subject to customs control.
2. The means of transport coming from or with destination abroad are not allowed to:
 - a) park outside the duly authorised site;
 - b) carry out commodities loading and unloading operations, embarkation and disembarkation of passengers, as well as transshipment outside the authorised site;
 - c) travel inside the customs territory without due customs clearance and compliance with the customs procedures;
 - d) deviate from the route stipulated by the customs authorities, without a justified reason.
3. The customs authorities may, at any time, carry out searches of any means of transport to prevent and control the occurrence of tax and customs legislation transgressions, even before the presentation of the customs declaration, with previous verbal or written information to the person responsible for the means of transport.
4. It is forbidden to park the means of transport near each other, when one of them is coming from abroad or going to travel abroad, so as to make the transshipment of people or commodities possible, without proper fiscal control.
5. Exceptionally, the head of the customs office may authorise that the customs control operations for the arrival and exit, loading and unloading of commodities are executed on sites that are different from those stipulated in these Regulations, subject to written information to his immediate superior.

Article 8

(Road transport)

All road transport units that arrive in the country from abroad shall proceed to the customs offices indicated by the routes legally authorised through notification of the Director General of Customs.

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Article 9

(Air transport)

1. All airplanes coming from abroad shall land at international airports or airfields that are previously authorised by the relevant authorities.

2. The customs authorities shall be informed, sufficiently in advance, about the arrival or departure of airplanes at international airports or authorised airfields and the agents or representatives of the air transport companies shall submit the cargo manifest and the list of passengers before the arrival or departure of the airplane.

Article 10

(Sea, lake and river transport)

1. The ships shall enter ports, quays or landing places fit for the loading and unloading of commodities, as well the embarkation and disembarkation of passengers.

2. The agents or representatives of the sea transport companies shall provide previous information to the customs authorities at the ports, quays or landing places about the expected arrival or departure of the ships and submit the cargo manifest and the list of passengers.

3. Cruisers or similar ships for tourism purposes may moor outside the places indicated in the previous paragraph, subject to previous authorisation of the customs authorities.

4. Except for cases of *force majeure* or for duly justified reasons no ship approaching any port may, before anchoring, come to a standstill.

Article 11

(Rail transport)

The entry or exit of trains at customs offices shall be previously communicated to the relevant customs authorities by the authorised railway authorities and they are only allowed to continue their voyage to another customs office, or any other place, by means of a customs authorization, in view of the manifest submitted or under the terms of the shipping note.

Article 12

(Cable and pipe transport)

The entry and exit of commodities through cables and pipes duly prepared for this purpose is subject to customs control, at the production or reception sites.

Article 13

(Inspection visit to the means of transport)

1. The means of transport coming from or with destination abroad are subject to inspection visits, which may be done separately or together with other relevant authorities.

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2. During the visit and after the confirmation of conformity, the customs officers shall issue the relevant authorization and may also accept declarations formalizing the entry or exit of commodities.

Article 14

(Registration of entry and exit of means of transport)

The Customs shall keep entry and exit records of the means of transport involved in international transport, immediately upon arrival and at their departure.

Article 15

(Formalization of entry and exit of commodities and of means of transport)

1. The owner of the means of transport, his legal representative or agent, shall present the documents regarding the commodities and the means of transport to the customs, in advance or until the inspection visit.

2. At the time of entry and exit of the means of transport, the captain or carrier, the agent or the legal representative, shall present the following documents to the customs:

- a) Captain's declarations, where applicable;
- b) List of crew members;
- c) List of passengers;
- d) Cargo manifest;
- e) Authorization of the exit of the last port, airport or station;
- f) List of ports, airports or stations of departure and of destination;
- g) List of commodities sold aboard;
- h) List of live animals;
- i) List of weapons, munitions and explosives;
- j) List of the crew members' personal effects;
- k) List of duty-free goods and goods free of other customs charges that are kept in the bonded deposit and their exact localization in the means of transport, where applicable.

3. The owner, his legal representative or agent, shall be responsible for the indication of all commodities on the cargo manifest.

4. The entry or exit of the means of transport is processed through the issue of the respective authorization by the customs authorities.

5. The loading, unloading or transshipment operations of commodities on the means of transport coming from abroad can only be executed after the formalization of the entry of the respective means of transport at the port, airport, station or any other disembarkation customs office.

6. The head of the customs office, or to whom he delegates his authority, can authorise the start of the loading, unloading or transshipment operations before the formalization of the entry of the commodities, except for commodities listed under number 5, 10, 12, 13 and 14 of Table III of Decree 34/2009 of 6 July.

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Article 16

(Hazardous, flammable or explosive commodities or commodities that are harmful to public health)

The entry into the customs offices of hazardous, flammable or explosive commodities or commodities that are harmful to public health, is done through previous information and the presentation of a special authorization of the relevant authority, and these commodities shall be taken to a previously indicated safe site.

Article 17

(Inspection of means of transport)

1. In the event of a suspicion of the practice of any tax offence, the customs can intercept and inspect, while travelling normally, any means of transport as well as the commodities transported in it.

2. In the absence of conditions to carry out the inspection on the spot, the customs may take the means of transport to a nearby adequate location.

Article 18

(Interruption of the movement of means of transport)

1. The customs authorities may interrupt the movement of a means of transport, in any one of the following cases:

- a) Circumstances that result or may result in damage to, or the embezzlement of commodities;
- b) Circumstances that may endanger public health and safety;
- c) Circumstances that impede or may impede the continuation of the journey;
- d) Embargo or impediment determined by a relevant authority;
- e) Breaking or disconnection of physical or electronic safety devices;
- f) Other circumstances outside the will of the carrier, which justify taking this measure.

2. In the event of circumstances occurring that force the interruption of the journey of the means of transport, the carrier or his legal representative shall inform the customs or another more nearby authority.

Article 19

(Breakdown of the means of transport)

1 When a breakdown or accident of the means of transport occurs during its journey within the customs territory and under customs supervision, the carrier or his legal representative, shall communicate the fact to the customs or another more nearby authority.

2. When a breakdown or accident of the means of transport declared in temporary import regime occurs, its owners can opt:

- a) for its re-exportation;

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- b) for its definitive import, against the payment of the customs charges due, calculated on the basis of the customs value obtained by assessment, under the legislation in force;
- c) for its abandonment in favour of the State.

3. In the case stipulated in clause c) of the previous paragraph, the commodities and the means of transport revert on behalf of the State.

Article 20

(Fiscal precautions)

1. Fiscal precautions are adopted to impede the violation of the packets and containers of commodities and ensure control of the means of transport.

2. The fiscal precautions comprise the application of physical or electronic safety devices and, in exceptional cases, accompaniment by the customs.

3. The safety devices referred to in the previous paragraph can only be broken or removed with customs inspection.

4. The expenses incurred with the application of the fiscal precautions for packets and containers of commodities and means of transport shall be charged to the respective owner or consignee.

CHAPTER III

Special Customs Regimes

Article 21

(Special Customs Regimes)

Special customs regimes are the following:

- a) Temporary import;
- b) Temporary export;
- c) Re-importation;
- d) Re-exportation;
- e) Customs transit;
- f) Transfer;
- g) Bonded warehouses;
- h) Duty free shops;
- i) Free Zones;
- j) Special Economic Zones.

Article 22

(Temporary import)

1. Temporary admission is the entry of commodities into the customs territory, with a different utilization purpose. These commodities remain temporarily in the country and are subsequently re-exported, and are entitled to a suspension of customs duties and

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other levies, provided that the conditions established in specific legislation are complied with.

2. Commodities under temporary import regime are subject to permanent control and inspection by the customs authorities.

3. Temporary admission of commodities is only permitted if they contain brands, batch numbers or other means of identification for verification at the time of re-exportation.

4. The customs value at the date of acceptance of temporary import declaration and the rates in force at the date of settlement and payment of the duties and other charges are applicable for temporary imports that are transformed into final imports.

5. Should the same commodity re-enter the country, after being re-exported, under a new temporary import regime, the payment of levies of a previous process may not be invoked to avoid submission of the guarantee for customs debt.

6. Commodities to which the temporary admission procedure is applicable, through submission of a guarantee, except those set forth in paragraph 4, are listed in Table IV⁴, attached to the General Rules for Customs Clearance, approved by Decree 34/2009, of 6 July.

7. The guarantees referred to in the previous paragraph are determined according to the charges payable, in accordance with the following table:

Levies in Meticals	% of guarantee to be submitted
Less than 125 000.00	100%
Equal to or higher than 125 000.00 but less than 250 000.00	75%
Equal to or higher than 250 000.00 but less than 500 000.00	50%
Equal to or higher than 500 000.00 but less than 1250 000.00	25%
Equal to or higher than 1250 000.00 but less than 250 0000.00	10%
Equal to or higher than 2500 000.00 and up to 25000 000.00	5%
Above 25000 000.00	5% or amount to be determined by the Director General of Customs, upon request by the interested party.

8. The time limits provided for in Table VI, attached to the General Rules for Customs Clearance, approved by Decree 34/2009 of 6 July, may be extended only once, up to the limit of the period granted, upon request by the interested party, and addressed to the competent authority for approval.

9. Exceptions to the provision of the previous paragraph are the materials referred to in paragraph 13 of Table IV⁵, attached to the General Rules for Customs Clearance,

⁴ Translator's note – should read Table VI – error in original text

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approved by Decree 34/2009 of 6 July, the extension of which can only be done upon confirmation by the competent State authority.

10. Failure to comply with the standards prescribed in this Article gives rise to:

- a) Drawing up of a tax suit for committing the crime of tax evasion;
- b) Immediate cancellation of the regime granted, and the rates and tariff regime in force, calculated at the exchange rate of the day, will be applicable to the customs value indicated in the declaration accepted at the entrance.

Article 23

(Temporary export)

1. The temporary export is the exit of commodities from the customs territory, with a purpose other than consumption, and which remain temporarily outside the country, and are subject to subsequent re-importation, benefiting from suspension of customs duties and other charges, provided that the conditions determined by specific legislation are met.

2. Commodities to which the temporary export regime is applicable are those provided in Table VII, attached to the General Rules for Customs Clearance, approved by Decree 34/2009 of 6 July.

3. Commodities under a temporary export regime are subject to customs control and supervision, at the time of exit and at time of re-importation.

4. The temporary export of commodities is only permitted if they contain brands, batch numbers or other means of identification for verification at the time of re-importation.

5. As regards to commodities temporarily exported for repair purposes, evidence that such commodities are within a warranty period must be provided, so they can qualify for duty exemption on the repair value, during re-importation.

6. Temporarily exported commodities shall be re-imported normally within one year, and this period may be extended only by order from the Director General of Customs, for valid reasons.

7. Exceeding the time limit referred to in the previous paragraph is considered a customs offence, punishable under specific legislation.

Article 24

(Re-importation)

1. Re-importation is the entry of national or nationalised commodities, which had been temporarily exported, into the customs territory.

2. Commodities being re-imported are not subject to the payment of customs duties and other charges, provided that they have not undergone any improvement, unless such commodities have been under repair, as provided for in the supplier's warranty terms, at no cost.

3. In case there was any improvement, customs charges are payable in respect of the value of the improvement, excluding the amount paid for freight and insurance premiums, for shipping and return of the commodities in question.

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4. The commodities upon which the regime of re-importation may be applied are indicated in Table III, attached to the General Rules for Customs Clearance, approved by Decree 34/2009 of 6 July.

5. The re-importation regime treatment may also be granted to:

- a) commodities exported definitely and returned, in duly justified cases;
- b) commodities imported to replace those that were returned under the supplier's warranty terms, at no cost.

6. In the cases mentioned in the previous paragraph, the customs authorities require due justification.

Article 25

(Re-exportation)

1. Re-exportation is the customs regime applicable to commodities that have not been nationalized and that have to be sent abroad, when one or more of the following conditions exist:

- a) They are not in a transit regime;
- b) They have been imported temporarily;
- c) They have left the customs warehouses.

2. The re-exportation regime treatment may also be assigned to commodities imported definitely and returned, in duly justified cases.

3. Re-exportation is exempt from customs duties and other levies, unless improvements, parts and components that are liable to export taxation, were incorporated in the commodity to be re-exported. In this case, the charges are payable only in relation to the extras included in the temporarily imported commodity.

Article 26

(Transfer)

1. Transfer is the passage of commodities captive of customs duties and other levies, which takes place between an office of departure and an office of destination, within the customs territory, and subject to the presentation of a guarantee.

2. Commodities, whose arrival at the customs office of destination has not been confirmed, remain subject to the payment of the duties and other charges due, without prejudice to the competent fiscal and customs procedure.

Article 27

(Customs Transit)

1. Transit is a customs regime of movement, within national customs territory, of commodities from abroad and intended for another destination abroad.

2. Commodities in transit are subject to customs control and supervision, as well as to the submission of a guarantee, and free from customs duties and other charges.

3. The commodities referred to in the preceding paragraph are subject to the payment of transit tax.

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4. Commodities, whose arrival at the customs office of departure has not been confirmed, remain liable to the payment of the duties and other charges due, without prejudice to the competent fiscal and customs procedure.

Article 28

(Bonded warehouse)

A bonded warehouse is a duly authorised location in which commodities that are captive of the payment of duties and other charges can be temporarily kept locked up with suspension of their payment.

Article 29

(Duty-Free Shops)

1. Duty-Free Shop is the customs regime applicable to those commercial establishments that are authorized to trade, in convertible currency, commodities intended for passengers or travellers leaving the country or in transit, in areas built or adapted so as to form an area isolated from other areas, under permanent customs supervision.

2. Imported commodities stored in duty-free shops and intended for sale benefit from suspension of customs duties and other charges.

3. The acquisition on the internal market of commodities for sale by duty-free shops is treated as an export.

Article 30

(Free Zones)

1. Free Zone is a special regime applicable to a physical area of free import and export trade, and established with the purpose of creating exclusion within the customs territory.

2. Commodities intended for free zones qualify for suspension of customs duties and other charges.

3. Commodities that are in free zones, which were introduced for domestic consumption, are treated as imports.

Article 31

(Special Economic Zones)

1. Special Economic Zone is a special regime applicable to a geographical area of free import and export trade for certified entities and established with the purpose of creating exclusion within the customs territory.

2. The imported commodities intended for the certified entities to operate in the special economic zones benefit from suspension of customs duties and other charges.

3. The commodities mentioned in paragraph 2, and those produced in the special economic zone when they are given a different destination, namely, introduction into the domestic market for consumption, are treated as imports.

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CHAPTER IV

Customs Clearance of Commodities

Article 32

(Declarant)

1. Any person who has the right to have commodities at his disposal can act in the quality of declarant in the respective customs clearance process.

2. The commodities whose customs clearance takes the form of a Single Document, shall only be declared by customs clearing agents or by authorised entities.

Article 33

(Obligations of the declarant)

1. In the presence of the customs authorities the declarant is responsible for the authenticity of the information contained in the declaration.

2. Until the extinction of the fiscal obligation, the declarant continues having obligations in the presence of customs authorities, even after clearance of the commodities.

3. Whenever requested by the customs authorities for the purpose of verification, the declarant has the obligation to provide any additional information.

4. The declarant shall also:

- a) Keep organised records and accounts, for 5 years from the date of clearance;
- b) Collaborate with the customs authorities in the execution of customs control, inspection and audit of the movements of the commodities that are object of international trade.

Article 34

(Obligation to declare)

1. The presentation of the declaration is an obligation of the declarant.

2. The person, or his legal representative, who has the right to have the commodities or the means of transport at his disposal is responsible for the declaration.

3. The carrier shall always declare the commodities and the means of transport at the indicated customs office, when entering or leaving the customs territory.

4. The declaration is done using specific forms, via an electronic process, verbally or through any other form stipulated by law.

5. The customs declaration shall be duly filled in and shall contain all necessary information in accordance with the customs regime and submitted in electronic form to the customs.

6. The declaration can be presented in advance, with respect to the arrival or exit of the commodities, provided that the respective cargo manifest is available to the customs

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Article 35

(Clearance time limit)

The customs clearance of imported commodities shall be processed within a maximum time limit of 25 calendar days, from the date of the conclusion of unloading at the customs office of destination, after which the commodities are considered delayed and the relevant administrative process will be started for their sale by public auction

Article 36

(Customs declaration)

1. The customs declaration is prepared on the Single Document form, which can also take the abbreviated form, except for commodities for which the simplified import regime is applied or another regime stipulated in specific legislation.

2. The customs declarations via a Single Document shall correspond to a single consignment.

Article 37

(Documents accompanying the customs declaration)

The customs declaration shall be accompanied by the following documents:

- a) Trade invoice;
- b) List of packages;
- c) Ownership title;
- d) Certificates, where applicable;
- e) Licences, where applicable;
- f) Other documents stipulated by law.

Article 38

(Obligation to present the inspection certificate of the commodities)

1. All commodities subject to inspection shall be cleared against the presentation of an inspection certificate, issued by the competent authority.

2. In the case of pre-shipping inspection, failing to present the certificate referred to in the previous paragraph results in a post-disembarkation inspection, under the terms and conditions laid down in the respective Regulations.

Article 39

(Correction and cancelling of the customs declaration)

1. The declarant is allowed to correct and cancel the customs declaration.

2. A correction of the declaration can be done under the following terms:

- a) At the request of the declarant, for a justified reason;
- b) Through customs notification.

3. A correction of the declaration referred to in clauses a) and b) of the previous paragraph is done against a payment of 500.00MT (five hundred Meticaís).

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4. The correction can be contested until 5 days after the notification.
5. When the time limit referred to in the previous paragraph has expired, the declaration is cancelled.
6. The cancelling of the declaration can also be done under the following terms:
 - a) On the initiative of the customs, when there is a legal imperative;
 - b) At the request of the declarant, for a justified reason, against the payment of 500.00MT (five hundred Meticaís);
 - c) For lack of payment of duties and other charges, stipulated in paragraph 3 of Article 53 of these Regulations, against the payment of 2,500.00MT (two thousand five hundred Meticaís).
7. The value laid down in clause c) of the previous paragraph shall be paid within 10 days from the date of the notification.
8. The cancelling of the declaration does not exempt the declarant from his responsibility for possible infractions.

Article 40

(Submission of the declaration)

1. The customs declaration and accompanying documents shall be submitted by the declarant or his legal representative in electronic form.
2. For the purpose of customs clearance, the customs declaration can be submitted from anywhere, while the indication of the customs office where the commodities are kept is sufficient.
3. The customs declarations regarding commodities stored in bonded warehouses shall be submitted and processed at the customs office to which the warehouse is connected.

Article 41

(Acceptance of the customs declaration)

1. The acceptance consists of the assignment, by the customs, of a serial number to the correctly filled in declaration.
2. After the acceptance of the customs declaration the declarant or his representative is notified of the value of the customs duties and other charges due, against the reception of a payment notice.
3. In case the declaration is rejected, the declarant or his representative is notified about the fact, with an indication of the reasons of non-acceptance.

Article 42

(Commodities that cannot be included in the same customs declaration)

Commodities that are in the following situations cannot be included in one and the same customs declaration:

- a) Commodities with different customs regimes;
- b) Commodities with different Customs Procedure Codes;

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- c) Commodities that benefit from exemption or reduction of customs duties and other charges and those that do not;
- d) Commodities that benefit from preferential treatment and those that do not;
- e) Commodities that belong to the same countermark and have to be cleared in different customs offices;
- f) Commodities that have different consignees as destination;
- g) Commodities coming from different suppliers or exporters.

Article 43

(Samples and parcel post without commercial value)

1. Samples and parcel post without commercial value benefit from exemption of customs duties and other charges.
2. Samples without commercial value are considered to be quantities, fragments or parts of any commodities, strictly necessary to verify their nature, kind and quality, provided that they are not repeated or in commercial quantities.
3. Parcel post items are considered to be those whose FOB value does not exceed 300.00 MT (three hundred Meticaís).

Article 44

(Previous inspection)

1. The declarant can request a previous inspection of the commodities.
2. The previous inspection can be done in the warehouses under customs regime, at customs offices, quays and other sites under customs control, with assistance of a duly authorised customs officer.
3. The officer responsible for the physical inspection of the commodities shall prepare the respective report.
4. The declarant is liable to the payment of duties for the services provided, in accordance with the table of fees, travels, expense allowance and transport, in force.
5. The declarant is responsible for creating acceptable work conditions on the site where the inspection will occur so as to ensure the handling of the commodities and to guarantee the physical safety of those involved.
6. After the conclusion of the previous inspection the declarant is responsible for the reposition of the commodities to their state prior to the execution of the inspection.

Article 45

(Exchange Registration)

1. The import, export, re-import or re-export operations of commodities between residents and non-residents, which involve the transfer of ownership rights for movable assets that are object of international trade, are subject to exchange registration.
2. The exchange registration referred to in the previous paragraph is the collection and filing of essential information with respect to an exchange transaction.

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CHAPTER V

Simplified Import and Export Clearance Systems

Article 46

(Abbreviated System for import and export)

1. Imports and exports whose FOB value is equal to or less than 100,000.00MT (one hundred thousand Meticaís) can be cleared through an Abbreviated Single Document.
2. The use of the Abbreviated System is allowed for the import and export of urgent spare parts, for machinery and equipment of productive units, including communication and power and water supply systems and industrial units, without a value limit, at ports and airports.
3. The use of an Abbreviated Single Document is only allowed for Mozambican citizens against the presentation of their NUIT (unique taxpayer number), and for non-resident foreigners against the presentation of their Passport.
4. The use of the Abbreviated System is not allowed in the following cases:
 - a) Consignments that are divided into fractions with the aim to benefit from this system;
 - b) Commodities that are listed in Table III of the General Rules for Customs Clearance, approved by Decree 34/2009 of 6 July;
 - c) Commodities that enjoy fiscal benefit;
 - d) Commodities for State bodies;
 - e) Commodities subject to pre-shipping inspection;
 - f) Commodities whose assessment process is different from method 1, referred to in the Rules for Customs Valuation, approved by Decree 38/2002, of 11 December.

Article 47

(Simplified System)

1. The goods and separate baggage brought by travellers in excess of their allowance, for personal use and without commercial purposes, can be cleared using the Simplified Single Document, provided that they fall within the following cases:
 - a) That the articles, because of their nature, do not raise doubts in trade terms;
 - b) There is not more than one article of the same kind, in the case of home appliances or other durable consumption goods;
 - c) No fiscal benefit or preferential treatment was requested for these goods;
 - d) They are not listed in Table III of the General Rules for Customs Clearance approved by Decree 34/2009 of 6 July.
2. The value of the goods referred to in the previous paragraph shall not exceed 25,000.00MT (twenty-five thousand Meticaís).
3. If the value of the goods and separate baggage exceeds the value stipulated in the previous paragraph, an Abbreviated Single Document shall be prepared.

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Article 48

(Commodities in partial shipments)

At the request of the declarant, the customs can authorise the consolidation of partial shipments of commodities of the same quality and with the same technical and commercial reference, with respect to the same type of transport, in a single customs declaration, except in the case of ships.

CHAPTER VI

Verification and payment

Article 49

(Customs Value)

1. All commodities submitted to customs clearing are subject to customs value control.

2. The control referred to in the previous paragraph consists of the verification of the conformity of the customs value in accordance with the rules laid down in the Agreement about the Customs Valuation Method.

3. The customs value, irrespective of the method used, includes the following elements:

- a) The cost of transport of the commodities to the customs office of entrance;
- b) The expenses related to handling;
- c) The value of the insurance of the commodities.

4. According to the transaction value method, provided that they are separated from the price actually paid or to be paid for the commodities, the customs value does not include the following:

- a) Expenses related to construction, installation, assembly, maintenance or technical assistance with respect to the commodities, executed after their import or export;
- b) The cost of transport and insurance, as well as the transport expenses incurred within the customs territory.

Article 50

(Value of freight and insurance)

1. When the values of freight and insurance are not included in the document that accompany the customs declaration, they shall be inferred by the joint application of article 1 of the Rules for Customs Valuation, approved by Decree 38/2002 of 11 December, and article 8 of the Customs Value Regulations, approved by Ministerial Diploma 21/2003 of 19 February.

2. The declaration of the value of freight and insurance can be accepted when obtained in the following way:

- a) Using of the reference tables;

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b) By the application of 10% of the FOB price of the invoice for the calculation of the freight value and of 2% of the FOB price plus freight, for the calculation of the insurance value, provided that the thus obtained values do not represent amounts that prejudice the collection of State income.

3. The declared freight and insurance values, obtained through the method of the previous paragraph, shall be described by the declarant or his legal representative.

4. The table referred to in clause a) of paragraph 2 is updated quarterly by the Director General of Customs, whenever determined by the circumstances.

Article 51

(Exchange rate)

1. For the purpose of calculating the duties and other charges, the values expressed in foreign currency shall be converted into national currency at the exchange rate in force on the day of submission of the customs declaration.

2. The exchange rate to be used for the conversion of the foreign currency into Meticaís is the daily rate established by the Bank of Mozambique for commercial transactions.

Article 52

(Calculation of charges)

1. The customs duties and other charges levied on commodities are calculated in accordance with the duties indicated in the respective taxation columns of the Customs Tariffs.

2. The duties *ad valorem* are levied according to the customs value expressed in national currency.

3. The specific duties are levied according to the unit indicated in the respective column of the Customs Tariffs.

Article 53

(Payment term)

1. After the issue of the payment notice by the customs, the declarant shall, within a time limit of 10 days, make the payment of the duties and other charges due, at a commercial bank or another indicated location.

2. The time limit stipulated in the previous paragraph does not interrupt the counting of the time elapsed, for the purpose of the administrative procedure stipulated in Article 35 of these Regulations.

3. The lack of payment of the customs duties and other charges due, or of the administrative costs stipulated in clause c) of paragraph 6 of Article 39, within the established time limits, interrupts the acceptance of any customs clearing service for the same declarant.

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Article 54

(Issue of second copy of a customs declaration and other documents)

1. The issue of a second copy of a declaration and accompanying documents is subject to the payment of 500.00MT (five hundred Meticaís) for administrative costs.
2. The issue of a second copy of a declaration and documents, referred to in the previous paragraph, shall be done within a time limit of 10 workdays from the date of the request.

Article 55

(Proof of origin)

1. The certification of origin is done against the presentation of a Certificate of Origin issued by the relevant entity and in conformity with the provisions of the Preferential Protocol or Agreement.
2. In accordance with the specific rules stipulated in the corresponding agreements or protocols, the origin of the commodities, confirmed by the Certificate of Origin issued by the relevant entity, can affect the level of customs duties.
3. For imported commodities and those that are object of a preferential treatment claim based on their origin, the respective certificate of origin shall be presented to the customs in accordance with the Protocol or Treaty legitimising preferential treatment.
4. When from the analysis of the documents presented for the clearance of the commodities object of preferential treatment, doubts arise with respect to their origin, the customs may demand additional proof, including a confirmation or verification in the country of origin.
5. The information contained in the Certificate of Origin and other supporting documents shall be reflected in the declaration of the commodities.

Article 56

(Taxation of tares)

1. The taxation of tares shall comply with the following rules:
 - a) When included in the value of the commodities, they are taxed in the same way and classified in the same tariff heading as the respective commodities;
 - b) When the packing material is invoiced separately, it shall be treated for tariff purposes as a separate article, whether it is for temporary import or for definitive import;
 - c) When the packing material is of a different nature, or has a value that is higher than that normally used for the packing of commodities, it shall be taxed as commodities, in accordance with the respective tariff heading of the packing material.
2. The packing material that is imported specifically to pack commodities, unless it is object of temporary import, is taxed as commodities, in accordance with the respective tariff heading.

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Article 57

(Tax benefit)

The tax benefits stipulated in the law shall be recognised and confirmed by a competent entity, under the applicable legislation, before the entry of the commodities into the customs territory.

CHAPTER VII

Guarantees pertaining to the Customs Debt

Article 58

(Guarantee)

1. When exigible, the guarantee shall cover the entire customs debt unless the law defines different ceilings.
2. The guarantee is provided through:
 - a) Cash;
 - b) Certified cheque;
 - c) Insurance policy;
 - d) Letter of bank guarantee or of a financial institution;
 - e) Treasury bonds or obligations;
 - f) Trust receipt, which creates as real security sufficient property for the amount guaranteed by the applicant, for active natural persons, legal entities or public companies;
 - g) Trust receipt for commodities for State investment projects, issued by a competent entity.
3. The terms and conditions of the guarantee are imposed by the authorization to which it is linked, which is always given by the Director General of Customs or to whom he delegates his authority.
4. The guarantees are converted into income by reason of the non-fulfilment of the aim of their creation, settling the duties and other charges due in the documents that created them.
5. The declarant is notified of the fact, prior to the conversion of the guarantee into income, and is given a time limit of 10 days to meet his liabilities.

Article 59

(Provision of guarantee)

In specific cases and at the request of the interested party, the Director General of Customs or the person to whom he delegates his authority can authorise the provision of a guarantee for the charges to be paid and the anticipated exit of the commodities, in the following cases:

- a) Perishable commodities whose stay at the Customs may cause its deterioration;

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- b) Newspapers and periodicals, whose sales depend on their timely circulation;
- c) Hazardous commodities that require special handling and/or whose storage cannot be done at the customs office;
- d) Temporary imports, including samples for exhibitions and fairs, when the clearance of these commodities is urgent;
- e) Transits;
- f) Transfers;
- g) Other cases stipulated by law.

CHAPTER VIII

Verification and Reverification

Article 60

(Verification of the declaration)

1. The verification of the declaration consists of comparing it with the deed of property, examining the description of the commodities, their tariff classification, the declared values, taking into account their quality and quantity, origin and destination in conformity with the respective supplier invoices or other documents for the calculation of the customs value, the regime to which they are subjected and the operations for the payment and collection of duties and other charges due.

2. The verification of the declaration can be total or partial, or be limited to a simple comparison of the declaration and the quality and nature of the commodities with the documents presented by the declarant.

3. The verification officer shall control the obligatory licences and the declarants shall obtain the necessary permits to allow adequate clearance of the commodities.

Article 61

(Reverification of the declaration)

1. The reverification consists of comparing the quality and exactness of the service provided by the verifier.

2. When reverification takes place, including risk management, it shall be done in such a way that the commodities do not remain at the terminals longer than the day immediately after the day of payment of the duties and other charges or of the guarantee provision.

Article 62

(Physical inspection)

1. Whenever a physical inspection of commodities is carried out, the presence of the consignee or his legal representative is obligatory.

2. The inspection site is the customs office where the declaration is submitted and processed, which in general coincides with the place where the commodities are kept.

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3. If the physical inspection takes place outside of the customs office in charge of their clearance, the consignee or his legal representative shall guarantee the necessary conditions for its effective performance.

4. The expenses resulting from the physical inspection of commodities outside of the customs office in charge of clearance shall be borne by the consignee or his legal representative.

5. When properly justified, the customs may perform the physical inspection of the commodities in the absence of the consignee or his legal representative, provided that these, having been duly notified, do not attend without justification.

6. In exceptional and duly justified cases, the performance of a physical reinspection of the same commodities can be authorised; the reinspector shall inform about his conclusions.

Article 63

(Method of inspection or reinspection)

1. The inspection or reinspection of the commodities is done by sampling.
2. In both cases the inspector shall guarantee that sufficient samples are inspected so as to represent the entire shipment.
3. If the declarant does not agree with the results of the inspection or reinspection, he can request an additional verification at his own cost.

Article 64

(Removal of samples for analysis)

1. When there is any doubt about the tariff classification or another aspect of the declaration, the verifier or reverifier can order another officer to remove samples for an analysis to be carried out by the customs or by experts or institutions with the necessary competence.
2. Whenever the customs consider necessary, the declarant or his representative can be requested to provide catalogues, pamphlets or photographs containing the technical specifications of the commodities.
3. If after examining the information about the quality of the commodities provided by experts there are still doubts about their tariff classification, a technical litigation procedure will be started, aimed at solving the dispute.
4. Three samples shall always be removed:
 - a) The first one for the analysis;
 - b) The second one to be handed over to the importer;
 - c) The third sample shall remain with the customs seal and signature of the officer who took it, until any possible disputes have been solved.
5. After analysis the sample is returned to the declarant or destroyed under the supervision of a customs officer and the respective document will be prepared.
6. Each sample shall bear an identification of the customs clearance declaration from where it was removed, the reference of the respective declaration office, the reason for its removal, the date and a signature of the customs officer.

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7. The collection of samples and their dispatch to the experts, as well as their return to the declarant, shall be properly registered.

8. The results of all physical inspections or reinspections of commodities shall be properly registered.

Article 65

(Occurrence of incidents in the clearing of commodities)

1. Having noticed errors during the verification or reverification, physical inspection or reinspection, the verifier or reverifier shall issue a clearing questionnaire to the declarant, through which he expresses his opinion.

2. The questionnaire shall be answered within a time limit of 48 hours, from the date of issue, while in this period the counting of the time limit for customs clearance will be suspended.

3. The declarant can agree or not with the opinion of the verifier or reverifier:

- a) If he agrees, and if the difference does not exceed a third of the total charges to be paid, the declarant shall correct the declaration and pay the difference of the customs duties and other charges due within a time limit of 5 days, continuing the clearing process as regulated, after the respective annotations have been made, in the case of a reduction in the amount owed;
- b) If he agrees, and if the difference exceeds a third of the total charges to be paid, the head of the relevant customs office shall be informed about the lacking amount for the purpose of verification of eventual fiscal responsibility;
- c) If he does not agree and wishes to dispatch the commodities, he shall guarantee the amount of the difference of the customs duties and other charges due until the solution of the technical dispute, for which a proper report of the facts shall be prepared for the head of the relevant customs office;
- d) In the case of an excess payment of charges, the amount paid in excess shall be communicated to the head of the relevant customs office, for the purpose of organizing its repayment, annotating on the initial clearance that the duty repayment process had started, unless the declarant indicates otherwise.

Article 66

(Repayment)

1. The repayment of customs duties and other charges unduly paid shall be done, if the difference established during the inspection or reinspection of the customs clearing results from the following errors:

- a) an error of calculation ;
- b) an error of the application of duties and other fees;
- c) an error in the declarations relative to the customs value;
- d) an error in the conclusion that the dutypayer, on the date of the causing fact, was holder of a customs charges exemption or reduction title, recognised and confirmed by the customs.

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- e) an error in the modification, cancellation, repeal or annulment of a verdict of guilty.
2. The repayment occurs after offsetting the tax debts under Decree 46/2010 of 2 November, if applicable.

CHAPTER IX

Exit of Commodities

Article 67

(Exit authorisation)

1. The exit authorization is issued after the conclusion of all clearing formalities.
2. Exceptionally, the exit of commodities can be authorised against the submission of a guarantee for the duties and other charges due, which shall be settled within a time limit of 5 workdays, in accordance with article 59 of these Regulations.
3. An anticipated exit of the commodities shall be processed through a customs declaration in a single document.
4. The exit of the commodities can also be authorised with a guarantee of the value corresponding to the largest charges in debt in cases of technical litigation processes.

Article 68

(Delayed commodities)

1. Having expired the time limit for customs clearance of the commodities, these are considered in abandonment and an administrative process of their sale by public auction is started, including the removal of the commodities to the public auction warehouse, having in view the recovery of the customs debt.
2. In the course of the administrative process, the declarant can dispatch the commodities, against the payment of a fine, under the applicable legislation.

Article 69

(Empty containers and other forms of packaging)

1. Empty containers or other forms of packaging of commodities shall be re-exported within a time limit of 90 days after disembarkation.
2. Exceptionally and at the request of the interested party, the time limit indicated in the previous paragraph can be extended, until the limit of the period granted.
3. The shipping agencies shall submit monthly reports to the customs about the existing tares and their situation or location.
4. If the shipping agencies so wish, they can within the time limit fixed by law request the definitive import of the tares.
5. When the time limit fixed in paragraph 1 has elapsed, without the containers having been re-exported, or this time limit having been extended, they are considered abandoned and lost in favour of the State.

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CHAPTER X

Damage, upward and downward differences at unloading

Article 70

(Acknowledgment of the damage)

1. The verification of damage is acknowledged through a physical inspection carried out by the customs and by comparing the manifest with the unloading records.

2. The damage can be acknowledged by two arbiters, one of them a customs officer indicated by the head of the respective customs office and the other one by the importer.

3. If no consensus is reached between the two arbiters, the Director of the Provincial Customs Department can turn to the services of companies, institutions or qualified professionals to acknowledge the damage.

4. In the case of commodities that may constitute a hazard to public health and safety, the customs can request their inspection by a competent entity, at the expense of the owner or consignee, whereupon the adequate opinion of that authority will be followed.

5. If the commodities have been made useless, the competent deed is drawn up, which will remain filed at the customs office and the respective annotations shall be added.

6. Possible damage of commodities occurring after their clearance is not acknowledged by the customs.

Article 71

(Reduction for damaged commodities)

1. A reduction of the value of damaged commodities can be granted, in the act of customs clearance, under the provisions of the Customs Value Regulations, approved by Ministerial Diploma 21/2003 of 19 December, provided that it is confirmed that the damage is not the responsibility of the owner or the consignee.

2. In the case of damage of food, medicines, medical or perishable substances or substances that are a public health hazard, except if its re-use stipulated in Article 46 is applicable, these commodities will be destroyed, under the applicable legislation and the respective deed of uselessness will be drawn up.

1. In the case stipulated in the previous paragraph, no payment of duties and other charges will be required.

Article 72

(Clearance of damaged commodities)

1. The consignee of partially damaged commodities is allowed to separate the undamaged part for the purpose of clearance.

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2. When the abandonment of damaged commodities occurs and these are medicines or perishable medicinal substances or substances that are a public health hazard, they will be destroyed under the applicable legislation.

3. In the case of other damaged commodities that are not those referred to in the previous paragraph, the normal regime established for cases of abandonment will be followed.

Article 73

(Damaged food)

1. Damaged food, unsuitable for human consumption, but usable as animal feed or for any other authorised purpose, can be submitted to customs clearance, without prejudice to the tariff classification applicable to it at the time of the declaration.

2. The customs or other competent authorities can, if deemed appropriate, monitor the transformation of the foodstuffs referred to in the previous paragraph.

3. If the damaged commodities cannot be recycled to make them suitable for animal feed and can also not be used for other authorised purposes, they will be destroyed.

4. The expenses related to the destruction shall be borne by the consignee or his legal representative.

Article 74

(Acknowledgement of upward and downward differences at unloading)

1. Upward or downward differences of cargo when unloading commodities is acknowledged through physical inspection carried out by the customs and by comparing the manifest with the unloading records.

2. The inspection is carried out at the request of the declarant, or by official letter, whenever the customs have knowledge of the fact justifying it, and its result shall be drawn up in the respective inspection and verification deed.

3. Whenever necessary, and for the purpose of safety, fiscal precautions shall be applied to the commodities that are object of inspection.

4. The bailee is responsible to register the occurrence, immediately after observing upward or downward differences of cargo when unloading, in a special deed for this purpose, with a copy for the carrier, in the form and within the time limit stipulated by the customs.

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CHAPTER XI

Final and Transitory Provisions

Article 75

(Use of information of the declaration)

1. The State institutions, in the scope of their activity and power, can request information about the processed declarations, which will be sent in an appropriate format.

2. The declarant or his representative can extract the customs declarations submitted by him from the Single Window System. These are only considered valid when they have been certified by the customs.

Article 76

(Penalties)

Without prejudice to any civil or criminal liability, the non-fulfilment of the rules stipulated in these Regulations is considered tax evasion and punishable under the tax and customs legislation.

Article 77

(Customs clearance during the transitory period)

While the implementation of the Single Window System is ongoing, customs clearance will also occur through the TIMS System.