

### CHAPTER III

#### Customs Clearance Formalities

##### Article 17

##### Pre-shipment Inspection

1. Commodities imported into the country may be subject to pre-shipment inspection under specific regulations.
2. The commodities requiring pre-shipment inspection that were not subject to it during the import process, have to undergo post-shipment inspection, and a fine of 10% on the import value is payable in that regard.
3. The imported commodities that have not undergone pre-shipment inspection and that do not meet the technical specifications and other requirements as provided by law, are subject to return or destruction, as appropriate, and the importer shall bear all costs pertaining to the transaction, as determined.
4. The imported commodities submitted to pre-shipment inspection that do not meet the technical specifications and other requirements as provided by law, are subject to return or destruction, as appropriate, and the entity responsible for the inspection shall bear all expenses related to the transaction, as determined.

##### ARTICLE 18

##### (Requirements to Execute the Import and Export activities)

1. The import and export activities may only be performed by individuals or entities who possess one of the following requirements:
  - a) Authorization to carry out the activity and registration as an importer or exporter, at the Ministry of Industry and Commerce;
  - b) Individual registration as an importer or exporter at the Tax Authority, of users who cross the Mozambican border, with commercial shipments of small value;
2. Commodities imported or exported by those who do not fulfil the requirements established in the preceding paragraph, are retained until their settlement within the period stipulated by law.

**ARTICLE 19**

**(Beginning of Import and Export)**

1. The import and export are considered to be initiated upon the submission of customs declaration.
2. The customs declaration may be submitted prior to the arrival of the commodities.

**ARTICLE 20**

**(Post-clearance Audits)**

Without prejudice to the effective checks and rechecks, Customs authorities can conduct post-clearance audits on establishments and any other premises, thus analysing the books and all relevant documents.

**CHAPTER IV**

**Customs Tax reliefs**

**ARTICLE 21**

**(Commodities Imported under Tariff Relief)**

1. The commodities listed in Schedule V attached hereto, are qualified for tariff relief with regard to the payment of duties and other charges, as set forth in Article 14 of Law No. 6 / 2009, dated 10<sup>th</sup> March.
2. The entitlement to tariff relief referred to in the preceding paragraph shall be granted upon prior submission of application to the competent authority.

**ARTICLE 22**

**(Change of Use in Case of Commodities Imported under Tax Relief)**

1. The granting of tax relief on importing of commodities requires its exclusive use by the beneficiary or his/her spouse, and only for the purpose for which the commodities are intended to.
2. Assets which are subject to tax relief on imports may not be sold, loaned, rented, exchanged, donated, pledged, encumbered or otherwise disposed of to third parties except in accordance with paragraph 5 of this article.
3. When requesting tax relief, the applicant must complete a declaration in a specific model, where he/she undertakes not to provide a different use to the commodities other than that for which the benefit is requested.
4. The beneficiary is required to produce proof of the purpose given to the commodities imported under tax relief, whenever requested to do so by Customs, unless the period specified in paragraph 10 of this article has elapsed.
5. Any purpose other than that for which the benefit was granted, has to meet cumulatively the following requirements, under penalty of incurring in the crime of tax embezzlement.
  - a) Prior authorization from the General Director of Customs ; and
  - b) Settlement of customs duties and other payable customs charges, and the customs value for determining such charges is the value of the commodity at the time of sale;

6. For purposes of determining the customs value referred to in paragraph b) of No. 5, the following annual depreciation rates are applicable:
  - a) Cars: 20%;
  - b) Other commodities: 25%.
7. The depreciation mentioned in the preceding paragraph is calculated:
  - a) For the first year, in relation to the original value of the commodity at the time of importing, and
  - b) For the following years, in relation to the residual values at the end of each year, after the deduction of depreciation.
8. For purposes of determining the customs value referred to in paragraph b) of No. 5:
  - a) the customs value expressed in foreign currency shall be taken into account, as indicated in the opening statement;
  - b) the exchange rate prevailing on the date of numbering the new import declaration shall be used;
  - c) to reduce the depreciation established in paragraphs No. 6 and 7;
9. For purposes of calculating the payable levies, the taxes to be applied are those in effect on the day that the new customs declaration for regime change is accepted by Customs.
10. Commodities imported under tax reliefs cease to be under customs control after a lapse of five years counting from the date of acceptance of the entry clearance in the customs territory.
11. The payment of customs duties and other levies is not due if the commodities are sold for the benefit of entities qualified for tax reliefs on imports of these commodities. Nevertheless prior approval of the General Director of Customs is required, in that regard.
12. Failure to comply with the standards prescribed in this article gives rise to the following:
  - a) Removal of the tax process for the crime of tax embezzlement, in the cases specified in paragraphs No. 1, 2, 4 and 5;
  - b) Immediate cancellation of the tax relief, and all levies indicated in the entry clearance of the commodity into customs territory become payable, calculated at the exchange rate on the day of notification of the offense.

**ARTICLE 23**  
**(Road Safety Inspection)**

1. Final importation of vehicles and trailers is subject to road safety inspection, in accordance with the applicable law.
2. Customs should request the technical inspection, in accordance with the legislation in force, for vehicles and trailers imported with over a year of use.

**CHAPTER V**

**Prohibitions and Special Procedures**

**ARTICLE 24**

**(Prohibited Commodities for Import and Export)**

1. The import of commodities listed in Schedule I, attached, and any others whose prohibition is stated in special legislation, including those contained in International Conventions ratified by the country is prohibited.
2. The export of commodities listed in Schedule II, attached, and any others whose prohibition is stated in special legislation, including those contained in International Conventions ratified by the country is prohibited.
3. The commodities whose import or export is prohibited may not be re-imported, re-exported, or temporarily imported and exported.

**ARTICLE 25**

**(Alteration of the characteristics of vehicles)**

1. The alteration in vehicle characteristics compared to those in the import declaration, leading to a change of the tariff heading applicable thereto, without settlement of respective customs charges, is punishable under the tax legislation.
2. Vehicles under the conditions referred to in paragraph 1, which are transformed after use may not be approved once more by the competent services for circulation in the country without prior payment of customs duties and further charges, it would have to pay if the vehicles had been imported with the characteristics acquired after their respective transformation.

**ARTICLE 26**

**(Commodities under Special Treatment)**

The commodities listed in Schedules III and IV, attached, and any others that may be referred to special legislation, including the International Conventions ratified by the country, benefit from special treatment on import and export, respectively.

**CHAPTER VI**  
**Special Customs Regimes**  
**ARTICLE 27**  
**(Special Customs Regimes)**

Special customs regimes are as follows:

- 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) Other prescribed by legislation.

**ARTICLE 28**  
**(Temporary Importation)**

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 other levies, provided that the conditions established in specific legislation are complied with.
2. Commodities placed under temporary admission are subject to ongoing control and supervision by Customs.
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-exporting.

---


**Sandra Pragana**  
Tradutora Oficial / Sworn Translator  
WID 09711551



4. The customs value at the date of acceptance of temporary importation declaration, and the rates in force, 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 depreciation 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 provided in Schedule VI, attached.
7. The guarantees referred to in the preceding paragraph shall be determined according to the charges payable by customs clearance, in accordance with the following Schedule:

Levies in Meticais	% of guarantee to be submitted
Less than 125 000.00	100 %
Equal or higher than 125 000.00 but lower than 250 000.00	75 %
Equal or higher than 250 000.00 but lower than 500 000.00	50 %
Equal or higher than 500 000.00 but lower than 1 250 000.00	25 %
Equal or higher than 1 250 000.00 but lower than 2 500 000.00	10 %
Equal or higher than 2 500 000.00 and up to 25 000 000.00	5 %
Above 25 000 000.00	5 % or amount to be ascertained by the General Director of Customs, upon request by the interested party.

8. The time limits provided for in Schedule VI may be extended only once, up to the period granted upon request by the interested party, and addressed to the competent authority for approval.
9. Exceptions to the provision of the preceding paragraph are the materials referred to in paragraph 13 of Schedule VI, which extension can only be made upon confirmation of the competent state authority.

**Sandra Pragana**  
 Tradutora Oficial / Sworn Translator  
 WTD 99/11551  




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

- a) Removal of the tax process for the crime of tax infringement; and
- b) Immediate cancellation of the regime granted, and the rates and the tariff regime in force calculated at the exchange rate on the day, will be applicable on the customs value indicated in the declaration accepted at the entrance.

ARTICLE 29  
(Temporary Exports)

1. The temporary export is the exit of commodities from the customs territory, with a purpose other than utilization, 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 Schedule VII, attached.
3. Commodities under the temporary export regime are subject to Customs control and supervision, at the time of exit, and at time of re-importation.
4. 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 should be re-imported normally within one year, and this period may be extended only by order from the General Director of Customs, for valid reasons.
7. Exceeding the period up to thirty days is considered a customs transgression, and exceeding this period over thirty days, is punishable under special legislation, according to the law.

Article 30  
(Re-importation)

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

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 the relevant commodities.
4. The commodities upon which the system of re-importation may be applied are indicated in Schedule VIII, attached.
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 above paragraph, customs authorities require due justification.

**ARTICLE 31**  
**(Re-exportation)**

1. Re-exportation is the customs procedure where a commodity which has been temporarily imported is removed from the country.
2. Re-exportation is exempt from customs duties and other levies, unless improvements, parts and components that subject 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 commodity temporarily imported.
3. The re-exportation regime treatment may also be assigned to commodities imported definitely and returned, in duly justified cases.

**Article 32**  
**(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.