

Schedule III - Commodities under Special Regime - Import

1. Animals, animal remains and products that may not be imported without authorization from the Veterinary Services;
2. Plants, roots, tubers, bulbs, cuttings, branches, buds, eyes, buttons, fruits and seeds, honey and other agricultural products, as well as their respective packaging, which are subject to phytosanitary inspection prior to customs clearance;
3. Game cards, which must be sealed in accordance with legislation in force;
4. Medicines, by authorization of Health or Veterinary Services, as appropriate, except those carried as baggage for personal use;
5. Weapons, explosives and pyrotechnic devices, physical or chemical gunpowder, upon authorisation from the Ministry of the Interior;
6. Commodities whose importing is conditioned by this legislation or another;
7. Commodities whose exemption or special tax is conditioned upon their use and that may have other applications, according to the legislation in force;
8. Commodities imported from countries with which there is trade agreements or treaties that provide for special taxation;
9. Seals and revenue or postal stamps, in use in the country, which can only be imported by the State;
10. Poisonous or toxic substances and narcotic drugs, or their preparations, which may only be imported by authorization from Health or Veterinary Services;
11. Used clothes, accompanied by a fumigation certificate;
12. Gold, Silver and Platinum, in coins, bars or ingots, which may only be imported by Bank of Mozambique, in accordance with the legislation in force;
13. Foreign bills and coins, when imported by bank institutions, properly authorized;
14. Bills and coins in use in the country, that can only be imported by Bank of Mozambique;
15. Commodities that will get any improvement, upgrading or repair in the country, and intended for re-exportation;
16. Used tires, tire carcass for retreading and other retreaded or used pneumatic tires, in tariff headings 40 12 10, 40 12 11 00, 40 12 12 00, 40 12 20, 40 12 13 00, 40 12 19 00, 40 12 20 10,

40 12 20 90, 40 12 90 10 and 40 12 90 90, subject to authorization by the Ministry of Transport and Communications.

Schedule IV - Commodities under Special Regime - Export

1. Animals, animal remains and products, through prior authorization from Veterinary Services;
2. Manuscripts, stamps, coins, weapons and other objects of historic or archaeological value, upon authorization from the Minister who oversees the area of Culture;
3. Gold and Silver, in powder or bar, Platinum, by Bank of Mozambique or through authorization thereof, upon fulfilment of all tax obligations;
4. Poisonous or toxic substances or drugs and their preparations, which may only be exported with permission from the Minister that oversees the Health area;
5. Precious timbers, precious and semiprecious stones, even worked ones, that may only be exported with prior authorization from the competent authorities, except crafts provided for in Article 47 of this Decree;
6. Commodities subject to surcharge in accordance with the legislation;
7. Ores, according to the agreements signed by the Government and legislation in force;
8. Other commodities whose special export regime is determined by special legislation.

Schedule V - Commodities Benefiting from Exemption or Reduction of Customs Duties

1. Commodities for the official use by diplomatic missions, consulates, international organizations and their agencies accredited in Mozambique, under the specific legislation on the subject;
2. Articles intended for diplomatic or consular officials and international officials, in terms of specific legislation on the subject;
3. Samples, individually or in collections, properly labelled, that have the characteristics peculiar thereto, without commercial value;
4. Awards won in tenders or sport competitions;
5. Baggage, as defined in this Decree;
6. Articles of estates that may be imported under the baggage regime, as well as coffins,

funeral wreaths and emblems that accompany them;
7. Items for public museum showcases;
8. Objects considered as works of art or with historical value by the Ministry which oversees the area of Culture;
9. Gifts to war prisoners, under Article 3 of the Geneva Convention, signed on 22 July 1929, concerning the treatment of war prisoners;
10. Educational or scientific movies, intended to Ministries and recognized institutions;
11. War and quartering material, uniforms, for the official use of the Defence and Security Forces;
12. Commodities for which exemptions are provided for in treaties and agreements signed or accepted by the Government of the Republic of Mozambique;
13. Products brought in small quantities from neighbouring countries by border population, for personal or family use;
14. Scientific and educational material or laboratory material for education, higher education and scientific-technical research, as confirmed by the relevant sector;
15. Foreign bills and coins, when imported by banking institutions duly authorized for that purpose;
16. Bills and coins in use in the country, when imported by Bank of Mozambique;
17. Traffic documents imported by airlines, railways, shipping lines, such as the waybill, shipping documents, tickets, baggage tags;
18. Working papers, reports, bids, plans and designs;
19. Catalogues on paper or on magnetic media; and
20. Foreign bills and coins when imported by banking institutions duly authorized for that purpose.
Competent authorities to grant the regime provided for in this Schedule:
- Minister who oversees the area of Finance, for numbers: 8, 9, 11, 14, 15 and 16

- Chairman of the Tax Authority, for numbers 2, 4, 12, 14 and 20
- General Director of Customs, for numbers: 1 and 7
- Regional Directors, for the numbers: 3 and 10
- Heads of Customs offices for numbers: 5, 5, 13, 17, 18 and 19

Schedule VI - Commodities Eligible for Temporary Importation Regime

1. Breeding animals - 180 days;
2. Commodities, materials or animals intended for competitions, exhibitions or public entertainment, including advertising material - 90 days;
3. Commodities that are part of displays with no commercial value, or, if with commercial value, duly unusable under the terms set forth in the customs legislation, that enter the country for exhibition purposes - 30 days;
4. Motor vehicles, with or without trailers, tractors and other vehicles, caravans, pleasure boats, camper vans, motorcycles and motorbikes, in accordance with deadlines specified in Schedule IX.
5. Aircrafts and light aircrafts, on tourism or business trips - 30 days;
6. Commodities imported temporarily to undergo any improvement, upgrading or repair, and then re-exported - 90 days;
7. Discs and other sound or image equipment, for radio or television broadcasting by authorised media - 90 days;
8. Containers including or not commodities - 90 days;
9. Instruments, films and materials for scientific and educational purposes - 180 days;
10. Apparatus, tools, instruments and machines for temporary use in agriculture, industry and construction - 360 days;
11. Equipment and material required for producing and directing documentary films and photographic documentaries - 90 days;

12. Portable equipment for transmission of reports, owned by foreign media - 90 days;
13. Appliances, machinery, tools, utensils, vehicles, camping gear and other articles intended for the execution of works belonging to the State, by filing a copy of the relevant contract at Customs - 360 days, or as stated in Schedule IX;
14. Motion pictures for display in public places - 180 days;
15. Firearms with permission from the Ministry of Interior - 30 days;
16. Other commodities provided for in special legislation - 360 days.
Competent authorities to grant the regime provided for in this Schedule:
- Chairman of the Tax Authority, for numbers 5 and 13
- General Director of Customs, for numbers: 1, 6 and 10
- Regional Directors, for numbers 2, 3, 9, 11, 14 and 16
- Heads of customs offices for numbers: 4, 7, 8, 12 and 15

Schedule VII - Commodities Permitted under the Temporary Export Regime

1. Tourism aircraft;
2. Breeding animals;
3. Equipment required for producing and directing documentary films and photographic documentaries although mounted on vehicles;
4. Camping gear intended for scientific or game excursions;
5. Cars and other vehicles belonging to persons leaving the country temporarily, in accordance with regulations;
6. Discs and other sound or image equipment, for radio broadcasting, that are owned by the media;
7. Motion picture films revealed, with or without sound;

8. Equipment and materials accompanying entities on official trips, properly accredited;
9. Material for performing arts, belonging to artists, companies or entrepreneurs, in respect of public entertainment;
10. Commodities that are part of displays;
11. Commodities and animals intended for competitions, exhibitions or public entertainment;
12. Commodities that will undergo improvement, upgrading or repair, or addition to their manufacture;
13. Tarpaulins and other covers to protect the cargo carried on vehicles of any kind;
14. Commodities in small amounts, intended for fairs or border public markets;
15. Collections and works of art which are national artistic or cultural heritage, through favourable opinion from the Ministry that oversees the area of Culture;
16. Containers including commodities;
17. Other commodities whose temporary export is allowed, by means of a specific legislation.
Competent authorities to grant the regime provided for in this Schedule:
- Chairman of the Tax Authority, for numbers 1 and 15
- General Director of Customs, for numbers: 2, 3, 6, 7, 10 and 12
- Regional Directors, for numbers 4, 9, 11 and 17
- Heads of customs offices for numbers: 5, 8, 13, 14 and 16

Schedule VIII - Commodities Permitted under the Re-importation Regime

1. Commodities temporarily exported;
2. Literary works and publications printed in Mozambique, duly registered;
3. Commodities with a Mozambican certificate of origin, which return to the country, for justified reasons;
4. Commodities without a Mozambican certificate of origin, but in relation to which evidence may be provided that such commodities were exported from the Mozambican customs territory and that, due to a justified reason, have to return to the country;
5. Containers that have been used in the export of commodities, provided that they are identifiable;
6. Other commodities whose re-importation is allowed by means of special legislation.
Competent authorities to grant the regime provided for in this Schedule:
- General Director of Customs, for numbers: 3 and 4
- Regional Directors, for numbers 1 and 6
- Heads of customs offices for numbers: 2 and 5

Schedule IX - Deadlines for Temporary Importation of Vehicles

1. Light motor vehicles, travelling on tourism or business purposes, owned or operated by people who are not resident in Mozambique - 30 days, extendable to further 30 days;
2. Ambulances and hearses, while on international transport service - 30 days, extendable to further 30 days;

3. Commercial motor vehicles to transport commodities and passengers, on international travel, property of natural or legal persons who are not domiciled in Mozambique, provided that they have been authorised to carry out their activity by the Ministry which oversees the area of Transports - 30 days , extendable to 30 days;

4. Motor vehicles and tractors for the works belonging to the State - During the term of the contract;

5. Motor vehicles and tractors intended for projects approved by the Government - during the term of the contract, up to a maximum of two years.

6. Motor vehicles with or without special equipment and respective accessories, property of natural or legal persons who are not domiciled in Mozambique, and have contracts to work in Mozambique, except as provided for in separate legislation - during the term of the contract, to the maximum of 2 years.

Competent authorities to grant the regime provided for in this Schedule:

- Vehicles referred to in paragraphs 1, 2 and 3:

Upon entering the Country - Head of the Customs office; for extension - Regional Director.

- Vehicles referred to in paragraphs 4, 5 and 6:

Upon entering the Country - Head of the Customs office; for extension - General Director of Customs.