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**Ministério das Finanças**

**Diploma Ministerial  
No. 116/2013  
8 de Agosto**

**Aprova o Regulamento  
de Trânsito Aduaneiro**

**Ministry of Finance**

**Ministerial Diploma  
No. 116/2013  
8th of August**

**Approval of Customs  
Transit Regulation**

Translation  
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**MAKING THE MAPUTO CORRIDOR FIRST CHOICE FOR THE REGION'S STAKEHOLDERS**

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# GOVERNMENT GAZETTE

A PUBLICATION OF THE REPUBLIC OF MOZAMBIQUE

# SUPPLEMENT

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### SUMMARY

Ministry of Finance

**Ministerial Diploma No. 116/2013**

Approval of Customs Transit Regulation

## MINISTRY OF FINANCE

**Ministerial Diploma No. 116/2013**

**8<sup>th</sup> of August**

As it was necessary to amend the procedures applicable to Decree No. 34/2009, of the 6<sup>th</sup> of July, which approves the General Regulations of Clearance of Goods through Customs, within the power conferred by article 3 of the said Decree, it is thus determined:

Article 1. The Customs Transit Regulation with its respective attachments is hereby approved and attached to this Ministerial Diploma as an integral part thereof.

Article 2. The Customs Director General shall issue the applicable operational instructions of this Regulation.

Article 3. Ministerial Diploma No. 307/2012, of the 15<sup>th</sup> of November is hereby repealed, together with any other terms contradicting what is established by the current Diploma.

Article 4. This Ministerial Diploma is effective as of the date of its publication.

Ministry of Finance in Maputo, 31<sup>st</sup> of July, 2013.

- The Minister of Finance, *Manuel Chang*.

## Regulation of Customs Transit

### CHAPTER I

#### General Terms

#### ARTICLE 1

#### Definitions

For the purpose of this Regulation, the following terms shall be deemed to mean:

- a) Customs Transit Warehouse: a place exclusively used to store goods in transit, for a specific period of time, under a fiscal duty waiver regime, having a continued onward transit operation until destination;
- b) Transshipment: transfer of goods from one vessel to another, of incoming goods from abroad destined to a third country;
- c) Fiscal Guarantee: effecting precautionary or deliberate diligence, as the case justifiably requires, for the prevention of violation to loads or cargo containers, guaranteeing the control of goods and mode of transport;
- d) Consignor: an individual or legal entity that consigns or delivers the merchandise or goods;
- e) Consignee: an individual or legal entity to whom the merchandise or goods are consigned or delivered;
- f) Declarant: an individual or legal entity who declares the goods or means of transport in their name or the person in whose name the declaration is legally done;
- g) Guarantee release: the act of removing the onus or obligation of the guarantee at the end of the transit operation.
- h) Partial shipment: part of the merchandise pertaining to a customs declaration is shipped in several portions at different times.
- i) Customs Port of Entry: location where a customs transit operation begins;
- j) Customs Port of Exit: location where a customs transit operation ends;
- k) Customs Office: location entitled to carry out the administrative duties of customs formalities;
- l) Guarantee: rendering of an amount lodged by the declarant with the Customs Authority, in order to assure the payment of duties and other charges, in the event of failing to comply with all obligations relevant to the customs operation of goods in transit;

- m) Cargo Manifest: a list describing the cargo and the order of its movement to the ports or places of destination, conferring the mode of transport to be used;
- n) Encumbrance: act of imposing the burden of responsibility or obligation toward the guarantee during the transit operation in order to assure the value of the duties and other charges of revenue at risk;
- o) Customs Transit Warehouse Operator: the proprietor of a licensed business who's establishment is authorized to temporarily hold detained cargo until payment of duties is fulfilled;
- p) Revenue at risk: the total amount of duties and other charges that must be paid if the goods in transit are introduced for internal consumption;
- q) Restitution: the gracious administrative process that returns the guarantee that was lodged;
- r) Transshipment: transfer goods, coming from abroad, from one vessel to another, destined to a third country;
- s) Forwarding Agent: an entity licensed by the Ministry of Transport and Communications, registered with the Director General of Customs entitled and authorized to process customs transit operations, under Customs control;
- t) Customs Transit: a circulation customs regime, for goods transiting through the national customs territory, originating from abroad, destined to another location abroad, free from payment of duties and other charges, on presentation of guarantee being lodged under Customs control;
- u) Transporter: individual or legal entity, entitled by the Ministry of Transport and Communications to operate the international transport of the goods in transit;
- v) Unit of Transport: the container, vehicle, including towed and semi-towed carriages or railroad wagons, ships, boats, barges and other vessels, aircraft, pipes and cables.

#### ARTICLE 2

##### **Object**

This Regulation establishes the general and specific procedures governing the customs transit regime of goods.

#### ARTICLE 3

##### **Scope of Application**

1. This Regulation is applicable to customs operations of transit goods.
2. The terms of this Regulation do not apply to goods of no commercial value accompanying a traveller or goods constituting the traveller's luggage.

#### ARTICLE 4

##### **Beneficiaries of the Regime**

The beneficiaries of the customs transit regime are:

- a) The Forwarding Agent
- b) The Transporter
- c) The Customs Transit Warehouse Operator.

#### ARTICLE 5

##### **Licensing Forwarding Agents and Transporters**

Any person intending to undertake transit operations of customs goods, as a beneficiary of the regime, will need to obtain a license issued by the Ministry of Transport and Communications.

#### ARTICLE 6

##### **Forwarding Agent Registration**

1. Without prejudice to business licensing by the Ministry of Transport and Communications, the forwarding agents are to register with the Director General of Customs.
2. The registration process referred to above must be done through enrolment within an appropriate profile.

#### CHAPTER II

##### **Customs Control, Duties and Guarantee**

#### ARTICLE 7

##### **Customs Control**

1. Goods in transit within the customs territory are subject to customs control from the port of entry to port of exit.
2. The entry and exit of goods in transit must be declared at Customs, by the forwarding agent, represented by his customs clearing agent presenting the relevant transit declaration and the documents relating to the cargo and mode of transport.
3. It is forbidden to load, unload or transfer goods in transit outside of the designated area duly authorized for this.
4. Under exceptional circumstances, operations of loading, unloading or transferring of goods in transit outside of the designated area, may be allowed if substantiated by the risk of loss or damage of goods or mode of transport, for reasons beyond control, and in such instances, the nearest customs office must be urgently advised, so that the operation can be controlled and monitored.
5. Customs may place upon the modes of transport, fiscal guarantees for the monitoring of transit operations.

#### ARTICLE 8

##### **Fiscal Guarantees**

1. Fiscal guarantees are adopted to prevent the violation of loads or to units of cargo, in order to allow controls to the mode of transport.
2. Fiscal guarantees are made up of:
  - a. Security devices, whether physical or electronic, including wax sealing with specific markings, strapping and branding, inter alia;
  - b. Under exceptional cases, fiscal escorting.
3. The securities devices mentioned above may only be broken or cancelled by customs' officials.

#### ARTICLE 9

##### **Applying Fiscal Guarantees**

1. Depending on the type of risk the goods pose, the type of fiscal guarantees, to be applied to the modes of transport, is automatically activated.

2. For goods not containerized, it is compulsory to use a closed covering battened down by a single cable, the securities device being applied to both ends thereof, sealing the covering.
3. The security devices and other details of control and inspection must be mentioned in the customs declaration and on the physical examination report.
4. Costs incurred with fiscal escorting are imputed to the respective beneficiary of the customs transit regime.

## ARTICLE 10

**Waiver of Fiscal Guarantees**

1. Fiscal guarantees may be waived when:
  - a. Cargo is of abnormal dimension or features, which do not permit for it to be added to a container, nonetheless it must be easily identifiable by means of a series number or other characteristics easily recognizable;
  - b. The documents accompanying the goods make it possible to correctly identify the cargo;
  - c. The goods are considered to be of low risk to revenue.
2. In the case where the goods in transit are vehicles, these must be transported in specialized modes of transport.
3. In the case of vehicles which cannot be transported in the specialized mode of transport, the Director General of Customs, or whomever he delegates to do so, under exceptional circumstances may authorize for the goods to circulate according to specified conditions.

## ARTICLE 11

**The Responsibilities of the Declarant**

1. The declarant is liable before the customs authority for the authenticity of the information content on the declaration.
2. Until the very end of the fiscal responsibility, the declarant continues to be responsible before the customs authority even after clearance of the goods.
3. Every time the customs authority requests, for the purpose of verification, the declarant is liable to supply any further information as may be required.
4. Furthermore, the declarant must:
  - a. Maintain records and organized accounts for 5 years from the date of clearance;
  - b. Cooperate with the customs authority in the exercise of customs control, inspection and auditing of operations of goods intended for international business.

## ARTICLE 12

**The Responsibilities of the Transporter**

1. The transporter, transiting within the customs territory, must present the goods, mode of transport and the relevant set of documentation at the ports of entry and exit, as designated and as was declared.
2. Without prejudice to the requirements foreseen in customs legislation, the transporter is liable to make the goods available to Customs for the purpose of control, every time thus requested.

3. The transporter undertakes to present the goods at the port of exit on punctually, using the prescribed routes.

## ARTICLE 13

**Transit Duties**

Goods in customs transit are made subject to the payment of a fee of fifty meticaïs per shipment on each transit Single Document or transshipment of goods.

## ARTICLE 14

**Payment**

Payment of transit duty is done at the time of customs clearance by means of able declaration of the Single Document.

## ARTICLE 15

**Revenue Assignment**

The resulting transit revenue has the following destination:

- a. 60% toward the State Budget
- b. 40% toward operating control and inspection of customs transit.

## ARTICLE 16

**Guarantee**

1. Goods in customs transit are subject to customs control and inspection, as well as lodging of the guarantee, and remain free of payment of customs duties and other charges.
2. The guarantee must be lodged by the declarant or transporter or by the warehouse operator.
3. Goods described in Attachment I of this Regulation are exempt from lodging a guarantee.

## ARTICLE 17

**Types of Guarantee**

The guarantee may be:

- a. Global, when it covers various transit operations undertaken over a minimum period of 3 months to one year, renewable;
- b. Isolated, when it covers only one transit operation.

## ARTICLE 18

**Forms of Presenting the Guarantee**

1. The guarantee is lodged by means of:
  - a. Cash deposit;
  - b. Certified cheque;
  - c. Insurance policy;
  - d. Bank Guarantee letter from a bank or financial institution
  - e. Securities or Treasury Bonds
  - f. Statement of Responsibility backed by collateral/assets which are sufficient to cover the guaranteed amount for individuals, legal entities or public companies.
2. For the purpose of item f of number 1 above, the actual guarantee must be duly registered in compliance with applicable legislation.

## ARTICLE 19

**Isolated Guarantee**

1. The value of the isolated guarantee must constitute 100% of the total value of customs duties and other charges the goods would be subject to if introduced to local market.
2. The encumbrance of the isolated guarantee must cover the corresponding 100% of the total customs duties and other charges to which the goods in transit would be subject if introduced for local consumption.

## ARTICLE 20

**Global Guarantee**

1. The value of the global guarantee must constitute a corresponding 35% of the total value of customs duties and other charges, to which the goods in transit would have been made subject in the financial year immediately prior to the request of the registered guarantee, were the goods to be introduced for internal consumption.
2. In the case of a new beneficiary of the transit regime, the value of the guarantee is established, at the time of registration, based on the calculation of duties and other charges that would be imposed on the goods intended for transit operations to be undertaken for the period to which the request refers, to which the percentage referred to in item 1 above shall be applied.
3. The encumbrance of the global guaranty must comply with the following criteria:
  - a. 35% of customs duties and other charges;
  - b. 20% of customs duties and other charges where a fiscal security is applied.
4. Revenue administration may notify the beneficiary to reinforce the global guarantee in case the customs duties and other charges eventually due for the goods in transit of a specific operator exceed the global value of that guarantee.
5. The cancelling of the encumbrance pertaining to a global guarantee of a specific operation is done upon conclusion of all transit as confirmed factually by the customs exit port.

## ARTICLE 21

**Registration and Management of Guarantee**

1. The terms and conditions of the guarantee are determined by the authorization to which it is linked, as issued by the Director General of Customs or whomever he so delegates this to.
2. The authorization of the guarantee must indicate, inter alia, the following terms:
  - a. Value;
  - b. Manner of presentation;
  - c. Validity.
3. The guarantee referred to in the previous number complies with the following principles:
  - a. If the goods leave a building under customs control and the transport is done by a beneficiary of the transit regime, the guarantee of that establishment may cover the transit operation;
  - b. If the goods leave a warehouse which has a valid guarantee, on a mode of transport that belongs to a

beneficiary of the transit regime, the transporter must prove that he is acting in the name and interest of the holder of the guarantee

- c. As a beneficiary of the transit regime, the transporter may, without prejudice to the intervention of the forwarding agent, constitute and register his own guarantee or security at Customs.
4. The guarantee is converted into cash if the purpose is unfulfilled within the terms and conditions of its composition, settling all the duties and other charges due, as per the documents giving rise to the guarantee, or other relevant documents, should there be a regime alteration.
5. The declarant is notified of the fact, prior to the conversion of the guarantee into revenue, and is given the period of 10 days in which to solve his responsibility.

## ARTICLE 22

**Renewal and Refund of Guarantee**

1. The guarantee is automatically cancelled with confirmation of the transit operation having been concluded.
2. The guarantee may be renewed or refunded on application of the interested party to the authorizing authority.

## ARTICLE 23

**Period for the Refund of Guarantee**

The refund of the guarantee must be done within 10 working days after confirmation of the transit operation having been concluded.

## CHAPTER III

**Declaration and Operation of Transit**

## ARTICLE 24

**Transit Customs Declaration**

1. Goods in customs transit are subject to a declaration of customs transit.
2. The customs transit declaration and its respective documentation must be submitted to Customs until the moment of entry of the mode of transport arrives with its load.
3. The number of partial shipments on the declaration must be less or equal to forty and must comply with the following conditions:
  - a. The goods must be of the same kind, having the same technical and commercial reference;
  - b. Must use the same type of transport.
4. Reference of the guarantee on the declaration of goods in transit is compulsory.

## ARTICLE 25

**Presentation at the Customs Port of Entry**

1. The declarant must present at the customs port of entry:
  - a. The mode of transport to be utilized in the transit operation;
  - b. The goods;
  - c. The cargo manifest;
  - d. The customs transit declaration;
  - e. Other documentation relevant to the goods.

2. The customs port of entry must indicate on the declaration what route will be followed, what fiscal securities will be used, as well as, other relevant details, including date and time of departure from port.

#### ARTICLE 26

##### **Transshipment during the transit operation**

1. If whilst in transit transshipment is necessary, the declarant or transporter must advise the closest customs post and obtain permission prior to ensuing transshipment.
2. If for reasons of security, the transporter is unable to wait for the authorization from Customs to effect transshipment, he may undertake the necessary and essential measures and shall notify Customs thereof as soon as possible.
3. In any of the situations foreseen above in items 1 and 2 of this article, the declarant or transporter must issue a notification describing the reasons for transshipment, the place, date and hour where this occurred, the details of the vehicle to which the goods were transhipped and the destination of the vehicle to which they were transferred.

#### ARTICLE 27

##### **Transshipment**

1. Goods in transit may only be transhipped within territorial waters, customs premises or other locations where customs clearance is undertaken.
2. Transshipment of goods in transit must be undertaken under customs inspection.
3. Transshipment of goods in transit at the national port of entry is not subject to guarantee, customs clearance needing to take place at the port of exit in national territory.

#### ARTICLE 28

##### **Presentation at the exit customs port**

1. Once the mode of transport arrives at the customs port of exit, the declarant, his representative and transporter must present the mode of transport, the goods and documents relevant to the transit.
2. Once the formalities mentioned in the previous item are complied with, the exit port must:
  - a. Proceed to confirm the fiscal security;
  - b. Verify that all the conditions of transit were met;
  - c. Immediately certify the conclusion of the transit.
3. At the exit customs port, the date and time of arrival of the mode of transport, together with any other relevant information, must be written on the transit declaration.

#### ARTICLE 29

##### **Period of stay of goods in transit**

1. The maximum period of stay allowed for goods in transit, at the customs ports, is of sixty days.
2. The period of time referred to in the previous item may under exceptional circumstances be extended for a further 30 days, by the Director General of Customs, so long as the regime remains that of goods in transit.
3. The maximum authorized period of stay of goods in transit at a customs warehouse is restricted to 180 days.

4. Under exceptional circumstances, the period referred to in the previous item may be extended by a further equal period as granted by the Regional Director.
5. Goods at warehouses under the customs transit regime may have partial exits and with different destinations.
6. Once the period of time established by items 1, 2, 3 and 4, the goods shall be deemed delayed and the appropriate administrative process will be implemented.

#### ARTICLE 30

##### **Breakdown or accident with the mode of transport**

1. When there is a breakdown or accident with the mode of transport under fiscal action, the transporter or his legal representative must communicate the fact to Customs or its closest entity.
2. If the transported goods are destroyed or irreparably lost as a result of the accident or for uncontrollable reasons or by reason of the nature of the goods itself there is default, then the declarant shall put forth to Customs his request for acknowledgment of injury.

#### ARTICLE 31

##### **Priority in the transit operations**

Customs must prioritize operations relating to customs transit of:

- a. Live animals;
- b. Newspapers and magazines;
- c. Medicine;
- d. Hazardous materials as specified in Attachment II of this Regulation;
- e. Perishable goods or goods which deteriorate quickly, thus requiring rapid transport.

#### ARTICLE 32

##### **Authorized routes**

1. The transit routes are authorized by the decision of the President of the Revenue Authority or whomever he appoints to do so.
2. The transit operation may only take place on the authorized route. However, under exceptional circumstances and by justified request put forth to the Provincial Director of Customs Services, a different route may be authorized for a single trip and such permission must be communicated to the affected customs ports for purposes of control.

#### ARTICLE 33

##### **Time frame for the routes**

1. All transit operations must have the most direct route possible between the customs entry and exit ports, through the authorized routes and not exceeding the expected time frame, taking into account the conditions of the route, the nature of goods and mode of transport and any other relevant factors.
2. The customs exit port must confirm the arrival and departure time.

## ARTICLE 34

**End of customs transit**

1. Once the transit is finished the release or cancelling of the guarantee is issued.
2. The customs port of exit must prove the regular conclusion of the transit as confirmed by the information supplied by the customs port of entry.
3. The release or cancellation of the guarantee is automatically acknowledged by the customs port where it was registered.

## ARTICLE 35

**Railroad transit**

1. The railroad entity must communicate with the relevant custom authority, prior to the entry or exit of trains from a customs port and may only proceed with onward journey on authorization from Customs, as per the manifest and waybill.
2. Goods transported by rail may only enter customs territory through customs ports entitled to do clearance.
3. The goods must be transported directly to a customs port that is equipped with adequate facilities to undertake operations of loading, unloading and storage.

## ARTICLE 36

**Transit by air**

1. The operation of transit by air may only take place at the airways international terminals.
2. The control and operation of customs transit are the responsibility of the airways company operator or their agent designated as transporter.
3. The airways transit operator must communicate with the customs authority, with sufficient notice, with regards to non-regular or extra flights.

## ARTICLE 37

**Maritime and river transit**

Moving goods by sea or rivers under the transit regime may only be transported in vessels duly licensed for the activity and such operations are to start at a port with an international terminal.

## ARTICLE 38

**Transport by means of cables and piping**

The entry and exit of goods done by cable or piping is to be duly prepared for such purpose, subject to customs control, at the points of reception and dispatch.

## CHAPTER IV

**Final and transitional provisions**

## ARTICLE 39

**Transitional provisions**

1. Until concluding the implementation of the transit regime of Single Electronic Window, customs clearance must be undertaken simultaneously with the Trade Information Management System.
2. The maximum period for the refund of the guarantee where the Trade Information Management System is still operational, is 15 working days, as of the date of confirmation that the transit has been concluded.
3. The Director General of Customs is responsible to inform the date in which the implementation of the Single Electronic Window is completed, at which time the total deactivation of the Trade Information Management System shall occur.

## ARTICLE 40

**Penalties**

Without prejudice to any civil or criminal responsibility, failure of the declarant or transporter to comply with the procedures of this Regulation shall be deemed a tax infringement punishable in terms of the fiscal and customs legislation.

**Attachment I****List of Goods Exempt from Lodging a Guarantee**

Order No.	Description of Goods	Tariff Heading	
1	Tea, even aromatized	09.02	
2	Wheat and mixture of wheat with rye	10.01	
3	Maize	10.05	
4	Cane or beet sugars and chemically pure sucrose in a solid state	17.01	
5	Other sugars, including lactose, maltose, glucose and fructose (laevulose) chemically pure in a solid state; syrups of sugars, without flavouring or colouring additives, derivatives of honey, even mixed with natural honey; sugars and molasses	17.02	
6	Molasses resulting from extraction or refining of sugar	17.03	
7	Non manufactured tobacco; tobacco shavings	24.01	
8	Salt (including table salt and unnatural salt) and pure sodium chloride, even in watery solution or additives of anti-caking agents or agents ensuring good fluidity; sea water	25.01	

Order No.	Description of Goods	Tariff Heading
9	Non-roasted iron pyrites	25.02
10	Sulphur of any kind, except sulphur which is sublimated, precipitated or colloidal	25.03
11	Natural graphite	25.04
12	Natural sands of any kind, even coloured, except the metal-bearing sands of Chapter 26	25.06
13	Quartz (except natural sands); quartzite, whether trimmed or cut simply by saw or other means, into blocks or slabs of a square or rectangular form	25.06
14	Kaolin (China clay) and other kaolin clays, even cauterized clays...	25.07
15	Other clays (not including expanded clays of heading 6806) Andalusite, kainite and sillimanite, even cauterized; mullite; baked clay powder (soil from Chamotte) and Dinas soil	25.08
16	Limestone, white chalk	25.09
17	Natural calcium phosphates, natural aluminium calcium phosphates and phosphate chalk	25.10
18	Natural barium sulphate (barites); carbonaceous natural barium (Witherite) even cauterized, except barium oxide of heading 2816	25.11
19	Siliceous fossil powders (for example: kieselguhr, tripolite, diatomite) and other siliceous soils of comparable apparent density not greater than 1, even cauterized	25.12
20	Pumice stone, emery, natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	25.13
21	Slate, even roughly trimmed or cut simply by saw or by other means, into blocs or slabs of a square or rectangular form	25.14
22	Marbles, travertine, Belgian granite and other calcareous stones for stonework or construction, with an apparent density equal to or superior to 2.5, and alabaster, whether trimmed or cut simply by saw or by other means, into blocks or slabs of a marble and travertine form; in bulk or roughly trimmed, Belgian granites and other stones calcareous stones for stonework or construction; alabaster	25.15
23	Granite, porphyry, basalt, sandstone and other stones for stonework and construction, even roughly trimmed or cut simply with a saw or other means into blocks or slabs of a square or rectangular form	25.16
24	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete or road metalling of railways or other ballasts, rolled shingles and flint, whether or not heat-treated, macadam of slag from blast furnaces and other dross	25.17
25	Dolomite, whether or not cauterized or sintered, including dolomite roughly trimmed or cut simply by saw or other means into blocks or slabs of a square or rectangular form; clusters of dolomite	25.18
26	Natural magnesium carbonate (magnetite); fused magnesia, magnesia-burned (sintered) even containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure	25.19
27	Gypsum, anhydrite, plaster stone, whether coloured or with added small quantities of accelerators or retarders	25.20
28	Limestone flux, limestone used in the manufacture of lime or cement	25.21
29	Quicklime, slaked lime and hydraulic lime with exception of oxide and calcium hydroxide from heading 2825	25.22
30	Hydraulic cements (not including cement clinkers) whether or coloured or not	25.23
31	Asbestos, Crocidolite	25.24
32	Mica, including cleaved mica in irregular flakes (splittings); mica waste	25.25
33	Natural steatite, even roughly trimmed or cut simply by saw or other means into blocks or slabs of a square or rectangular form; talc	25.26
34	Natural borates and concentrates thereof (cauterized or not) except borates extracted from natural brine; natural boric acid containing not more than 85% of H3 BO3 in dry product	25.28
35	Feldspar, leucite, nepheline and nepheline syenite, fluorspar	25.29



Order No.	Description of Goods	Tariff Heading
36	Mineral materials not specified or included in other headings (vermiculite, perlite and chlorites, not expanded, kieserite, epsomite (natural magnesium sulphates)	25.30
37	Iron ores and concentrates, including roasted iron pyrites (pyrites ashes) not agglomerated clusters, Agglomerated clusters; roasted iron pyrites (pyrites ashes)	26.01
38	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more by weight on the dry product	26.02
39	Copper ores and concentrates	26.03
40	Nickel ores and concentrates	26.04
41	Cobalt ores and concentrates	26.05
42	Aluminium ores and concentrates	26.06
43	Lead ores and concentrates	26.07
44	Zinc ores and concentrates	26.08
45	Tin ores and concentrates	26.09
46	Chromium ores and concentrates	26.10
47	Tungsten ores and concentrates	26.11
48	Uranium or thorium ores and concentrates	26.12
49	Molybdenum ores and concentrates	26.13
50	Titanium ores and concentrates	26.14
51	Niobium, tantalum, vanadium or zirconium ores and concentrates	26.15
52	Precious metal ores and concentrates	26.16
53	Other ores and concentrates	26.17
54	Granulated slag from blast furnaces (slag sand) from manufacturing cast iron, iron or steel	26.18
55	Slag (except granulated slag from blast furnaces) and other waste from manufacturing cast iron, iron or steel	26.19
56	Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds	26.20
57	Coal, briquettes, pellet balls and similar solid fuels derived from coal	27.01
58	Lignite, whether or not agglomerated, except bituminous coal	27.02
59	Peat (including peat for litter box) whether or not agglomerated	27.03
60	Coke and semi-cokes of coal, of lignite or of peat, even agglomerates, charcoal retort	27.04
61	Coal gas, water gas, poor gas (air gas) and similar gases, other than petroleum gases and other hydrocarbon gases	27.05
62	Tars from coal, lignite or peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	27.06
63	Oils and other product derivatives from distillation of coal tars at high temperature; similar products in which the aromatic constituents are predominant in weight, particularly in non-aromatic constituents	27.07
64	Pitch and pitch coke, obtained from coal tar or from other mineral tars	27.08
65	Crude petroleum oils obtained from bituminous minerals	27.09
66	Petroleum oils or bituminous mineral oils, other than crude oils; preparations not specified nor included under other headings. Gasoline for motorcycle, aviation gasoline, jet fuel. Heavy oils: Diesel, oils residues from basic constituents, 70% or more by weight from petroleum oils obtained from bituminous minerals, res	27.10
67	Gas from petroleum and other hydrocarbon gases	27.11
68	Petroleum jelly, paraffin wax, microcrystalline petroleum wax, slack wax, ozocerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	27.12

Order No.	Description of Goods	Tariff Heading
69	Petroleum coke, petroleum bitumen and other residues of petroleum oils or oils obtained from bituminous minerals	27.13
70	Bituminous mixtures based on natural asphalt or bitumen, petroleum bitumen, of mineral tar or mineral tar pitch (for example, bituminous mastic, cut-backs)	27.15
71	Electric power (optional heading)	27.16
72	Fluorine, chlorine, bromine and iodine	28.01
73	Sulphur, sublimed or precipitated, colloidal sulphur	28.02
74	Carbon (carbon blacks and other forms of carbon not specified or included elsewhere under other headings)	28.03
75	Hydrogen, rare gases and other non-metallic elements	28.04
76	Alkali or alkaline earth metals, rare earth metals, yttrium and scandium, mixed or interlinked; mercury	28.05
77	Hydrogen chloride (hydrochloric acid) chlorinated sulphuric acid	28.06
78	Sulphuric acid, sulphuric acid (oleum)	28.07
79	Nitric acid; sulpha-nitric acids	28.08
80	Diphosphorus pentoxide, phosphoric acid, polyphosphoric acids of defined chemical composition or not	28.09
81	Boron oxides, boric acids	28.10
82	Other inorganic acids and other inorganic oxygen compounds of non-metals elements	28.11
83	Halides and halide oxides of non-metallic elements	28.12
84	Sulphides of non-metals, commercial phosphorus trisulphide	28.13
85	Anhydrous ammonia or in aqueous solution (ammonia)	28.14
86	Sodium hydroxide (caustic soda) Potassium hydroxide (caustic potash) peroxides of sodium or potassium	28.15
87	Hydroxide and peroxide of magnesium, oxides, hydroxides and peroxides of strontium or barium	28.16
88	Zinc oxide, zinc peroxide	28.17
89	Artificial corundum chemically defined or not, aluminium oxide, aluminium hydroxide	28.18
90	Oxides and hydroxides of chromium (chrome)	28.19
91	Oxides of manganese	28.20
92	Iron oxides and hydroxides; colouring sands that weigh 70% or more of combined iron expressed as Fe <sub>2</sub> O <sub>3</sub>	28.21
93	Cobalt oxides and hydroxides, commercial cobalt oxides	28.22
94	Oxides of titanium	28.23
95	Oxides of lead, minimum (red lead) and mineorange	28.24
96	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other oxides, hydroxides and peroxides of metals	28.25
97	Fluorides, fluorosilicates, fluoroaluminates and other complex fluorine salts	28.26
98	Chlorides, oxides and hydroxides, bromides and bromide oxides, iodides and oxiodides	28.27
99	Hypochlorite, commercial calcium hypochlorite, chlorites, hypobromites	28.28
100	Chlorates and perchlorates, bromates and perbromates, iodates and periodates	28.29
101	Sulphides, polysulphides chemically defined or not	28.30
102	Dithionites and sulfoxylates	28.31
103	Sulphites, thiosulphates	28.32
104	Sulphates, alums, peroxosulphates (persulphate)	28.33
105	Nitrites, nitrates	28.34
106	Phosphinates (hypophosphite) phosphonates (phosphides) and phosphates; polyphosphates of	28.35

Order No.	Description of Goods	Tariff Heading	
	chemically defined composition or not		
107	Carbonates, peroxocarbonates (percarbonate) commercial ammonium carbonate containing ammonium carbamate	28.36	
108	Cyanide, cyanide oxides and complex cyanides	28.37	
109	Silicates, commercial alkali metal silicates	28.39	
110	Borates, peroxoborates (perborate)	28.40	
111	Salts of oxometallic or peroxometallic acids	28.41	
112	Other salts of inorganic acids or peroxyacids (including	28.42	
113	Radioactive chemical elements and radioactive isotopes (including chemical elements and isotopes scissile (fissile) or fertile) and their compounds, mixtures and residues containing these products	28.44	
114	Isotopes not included in heading 2844, its compounds, inorganic or organic, chemically defined or not	28.45	
115	Compounds, inorganic or organic of rare earth metals, of yttrium or scandium or of mixtures of these metals	28.46	
116	Hydrogen peroxide whether or not solidified with urea	28.47	
117	Phosphor of defined chemical composition or not, except iron phosphor	28.48	
118	Carbides of defined chemical composition or not	28.49	
119	Hydrides, nitrides, asides, silicide and borides, of chemically defined composition or not except compounds composed also of carbides from heading 2849	28.50	
120	Compounds, inorganic or organic, of mercury except amalgams	28.52	
121	Other inorganic compounds (including distilled waters or conductivity waters of similar purity) liquid air (including the liquid air from which rare gases have been removed) compressed air, amalgams, except precious metals	28.53	
122	Fertilizers of animal or plant origin, whether or not mixed together or chemically treated; fertilizers resulting from the mixture or chemical treatment of products of animal or plant origin	31.01	
123	Mineral or chemical fertilizers, nitrogenized	31.02	
124	Mineral or chemical fertilizers, phosphatised	31.03	
125	Mineral or chemical fertilizers, potassium	31.04	
126	Mineral or chemical fertilizers containing two or three of the following fertilising elements: nitrogen, phosphorus and potassium, other fertilizer products of this Chapter presented in tablets or "s" forms	31.05	
127	Cotton not carded or combed	52.01	
128	Cotton waste (including yarn waste and lint)	52.02	
129	Cotton, carded or combed	52.03	
130	Bars of iron or non-alloy steel, simply forged, hot rolled, drawn or extruded, including those that have undergone torsion after rolling	72.14	
131	Other bars and rods of iron or non-alloy steel	72.15	
132	Copper mattes; cement copper (precipitated copper)	74.01	
133	Unrefined copper, copper anodes for electrolytic refining	74.02	
134	Refined copper and copper alloys, unwrought	74.03	
135	Waste and residue of copper	74.04	
136	Copper alloy derivatives	74.05	
137	Copper powders and flakes	74.06	
138	Tractors (excluding vehicle tractor, those under heading 8709)	87.01	

139	Automotive vehicles for the transport of ten or more persons, including the driver. Note: Capacity is determined by the manufacturer's specifications and catalogue for model, any alteration to the vehicle not being considered for the purpose	87.02	NEW
140	Passenger vehicles and other vehicles mainly designed for the transport of persons (other than heading 8702) including mixed-use vehicles (station wagons) and racing cars	87.03	
141	Motorized vehicles for the transportation of goods	87.04	
142	Motorized vehicles of special uses (e.g. ambulance, truck cranes, fire fighting vehicles, concrete mixers, sweeping vehicles, disseminating vehicles, machine shop vehicles)	87.05	
143	Vehicles without an elevation device, as used in factories, warehouses, dock areas or airports for transporting goods over short distances; car tractors as used on railway stations, their parts	87.09	
144	Tanks and other armoured combat vehicles, armed or not, and their parts	87.10	

## ATTACHMENT II

### Item d) of article 31 of the Regulation for Transit of Hazardous Materials

Hazardous materials are classified by different classes and subclasses, in order to describe the characteristics and properties of the substances, materials and goods. Their classification is done by the expeditor/consignor or appropriate authority.

#### Class 1. Explosive

Class 1.1 – goods and substances at risk of exploding en masse;

Class 1.2 – goods and substances at risk of projectile motion but not at risk of exploding en masse;

Class 1.3 – goods and substances with incendiary risk but with a lesser risk of explosion, of being projected or both, but without risk of en masse explosion;

Class 1.4 – goods and substances which do not present a significant risk;

Class 1.5 – highly instable materials which present en masse risk;

Class 1.6 – extremely instable substances not presenting risk of en masse explosion.

#### Class 2. Gases

Class 2.1 – inflammable gases;

Class 2.2 – non-inflammable gases; non-toxic gases;

Class 2.3 – toxic gases.

#### Class 3. Inflammable Liquids

#### Class 4. Inflammable solids; passive substances liable to spontaneously combust; Substances that, on contact with water emit inflammable gases

Class 4.1 – inflammable solids, auto-reactive substances and insensitive explosives;

Class 4.2 – passive substances of spontaneous flammability;

Class 4.3 – substances which, in contact with water, emit inflammable gases;

#### Class 5. Oxidising Substances and Organic Peroxides

Class 5.1 – oxidising substances;

Class 5.2 – organic peroxides

#### Class 6. Toxins and Infectious Substances

Class 6.1 – toxic substances;

Class 6.2 – infectious substances.

#### Class 7. Radioactive Material

#### Class 8. Corrosive Substances

#### Class 9. Various Hazardous Goods and Substances.

Price – 15,15 MT

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