

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

ARTICLE 33

(Transfer)

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.

ARTICLE 34

(Bonded Warehouse)

Bonded Warehouse is the system that allows commodities to be deposited in safe locations, with suspension of customs duties and other payable taxes.

ARTICLE 35

(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. Duty free shops established in the bonded premises of ports, airports and land borders, benefit from suspension of customs duties and other charges, and the commodities imported by Duty Free Shops are intended for sale thereto.
3. The acquisition in the internal market of commodities for sale by duty free shops is treated as an export.

ARTICLE 36

(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 the free zones qualify for suspension of customs duties and other charges.

3. Commodities that are in the Free Zones, which were introduced for domestic consumption, are treated as imports.

CHAPTER VII

Special Provisions for Commodities in General

ARTICLE 37

(Damaged Commodities)

1. For customs purposes, it is considered as damage the destruction of commodities which result in decreased value compared to what the value would have been if the commodities were in good conditions.
2. Relief of customs duties and taxes payable on imports is granted to damaged commodities, under the provisions of special legislation, as long as it is proved that the owner or consignee of the commodities is not liable for the damage.
3. Damages resulting from fraud or negligence by the importer / exporter or his representative, are not considered as damage, and no relief of customs duties and other charges payable upon import, as indicated in the preceding paragraph, will be granted. In this case, the costs of damaged commodities shall be borne by the importer or consignee.

ARTICLE 38

(Shortages during Unloading and Divergences)

1. The carrier is liable for shortages during unloading of manifested commodities, and for the settlement of customs duties and taxes that are due.
2. The upward or downward differences in respect of the declaration, that are not properly justified or are beyond the internationally accepted standards, are subject to a specific tax procedure.

ARTICLE 39

(Origin of Commodities)

1. The country of origin is that where the commodities were produced or manufactured, or where they have undergone the last relevant transformation, in accordance with the provisions laid down in a protocol or treaty, which give right to a preferential treatment, ratified and accepted in national legislation.
2. Exceptions to the provisions set forth in the preceding paragraph are the situations where the country has ratified international treaties or agreements establishing different rules.

3. Notwithstanding the provisions laid down in treaties, conventions or trade agreements, disputes related to the processes of production and authentication of certificates of origin, by Mozambican Customs, should be forwarded to the General Director of Customs.

ARTICLE 40
(Proof of Origin)

1. The proof of origin of commodities is carried out by means of submission of a Certificate of Origin.
2. Should there be any doubt as to the authenticity of the Certificate of Origin and the origin of the commodities; customs authorities may request additional evidence or the execution of an investigation to ascertain the real origin of commodities.

CHAPTER VIII

Control of Travellers, Crew and their Baggage

ARTICLE 41

(Traveller)

For the purposes of customs legislation:

- a) The traveller is considered as non-resident in the country if in general he/she does not reside therein, or if he/she resides only temporarily in the country;
- b) The traveller is considered as resident in the country if he/she resides there for longer than one hundred and eighty days within any period of twelve months, or if he/she has permanent residence in the country, although he/she has residence in another foreign country, and
- c) The traveller is considered as a resident in the country if he/she returns ultimately to the country, after temporarily residing abroad.

ARTICLE 42

(Customs Control of Baggage)

1. Baggage, or any items carried by travellers and crew members, is subject to customs control.
2. The verification of baggage can be random or in full.

ARTICLE 43

(Baggage)

1. Baggage, for customs purposes, is considered personal property shipped or carried by the traveller in his/her international trips.
2. The baggage of travellers is exempt from customs duties and other charges, if under the situations described below:
 - a) moving to the country temporarily, for tourism or business purposes, in relation to baggage referred to in subparagraph a) of the following paragraph;
 - b) settling in the country, in relation to baggage described in subparagraph a) and b) the following paragraph;

- c) civilian or military officials and students who remained outside the country for over a year, for the purpose of public service mission or studies, in relation to baggage described in subparagraphs a) and b) the following paragraph;
 - d) state officials who have left the country on a service mission, originally scheduled to last for longer than a year, but have returned before the expiry of that period, for reasons of state service, in relation to baggage described in subparagraphs a) and b) the following paragraph;
 - e) travellers leaving the country to settle residence abroad, in respect of baggage described in subparagraphs a) and b) the following paragraph, and
 - f) frequent travellers, defined as those who undertook at least one border crossing to enter the country in the last thirty days, in respect of baggage described in subparagraph a) the following paragraph.
3. Baggage, for purposes of the preceding paragraph, provided that in reasonable quantities and qualities, and with no commercial purpose, is considered the following:
- a) personal effects, consisting of used items, which the traveller may need to use during the trip, excluding any items with commercial purposes. This scope includes the following:
 - i. clothing, personal effects, books and tools, instruments and equipment pertaining to the traveller's occupation;
 - ii. used portable devices, such as laptops, cameras, video cameras, binoculars, and television, broadcasting and recording or reproducing apparatus;
 - iii. rolls of film, floppies, flash drives, compact disks, magnetic tapes and other media.
 - b) furniture, linen and other domestic objects.
4. For travellers referred to in subparagraphs a), e) and f) of paragraph 2 of this Article, the granting of exemption is made at time of submission of baggage, and it does not require any other formalities.

ARTICLE 44

(Separate Baggage)

1. Objects, artefacts and equipment owned by the traveller, unaccompanied or that have been shipped, but are not within the concept of baggage, in accordance with the provisions of Article 43, are considered as separate baggage.
2. The import of separate baggage can follow the simplified or abbreviated import system for commodities, and clearance may take place at the entry border, provided that the value of the imported goods does not exceed that established by law for these systems.
3. If the value of import is above the limits referred to in paragraph 2, the import follows the general import system, and the DU is processed with waiver of pre-shipment inspection.

Article 45

(Crew Baggage)

Crew baggage is subject to customs control.

ARTICLE 46

(Deadline for Import of Expedite Baggage)

1. The deadlines for entry of expedite baggage, exempt of customs duties and other charges, is one hundred and eighty days counting from the date of arrival in the country.
2. In exceptional cases, duly justified and upon request by the applicant, clearance of the baggage may be authorised prior to arrival of the traveller, by the head of the border office in the respective jurisdiction.

ARTICLE 47

(Crafts and souvenirs carried by travellers)

Crafts and souvenirs are permitted to enter or leave the customs territory without any formalities, if carried by travellers in such quantities as provided for in specific legislation governing the standards for distribution and marketing of arts and crafts.

ARTICLE 48

(Commodities not considered as Baggage)

1. Vehicles, weapons and ammunition are not considered baggage, for the purposes of Article 43.

2. Citizens who will establish residence in the country are allowed to import one hunting gun and a maximum of one hundred cartridges, free from customs duties and other charges, provided that they have owned it for a period longer than a year and that it is duly authorized by the Ministry of Interior.
3. Mozambican nationals, aged 18 years who have remained abroad for a period longer than a year, are permitted to import one vehicle, included in the concept of baggage, and are entitled to exemption from customs duties and other charges, under the following conditions:
 - a) In order to qualify for the full exemption referred to above, the citizen must own the vehicle for more than 180 days in the country of origin; in the case of a vehicle owned for a period shorter than 180 days, in the country of origin, instead of exemption, a 80% reduction in customs duties and other charges may be granted, whether the vehicle is new or used;
 - b) If the Mozambican national returns to the country with more than one vehicle purchased in the country of origin, under the conditions set forth in this Article, the exemption or reduction, as appropriate, applies solely to one vehicle, and full duties are payable in respect of the remaining vehicles;
 - c) Beneficiaries of this system are not entitled to new exemption or reduction in the import of a vehicle before lapsing five (5) years as of the date of the import clearance covered by the duty benefit referred to in this Article;
 - d) The benefit set forth in this Article may be replaced by import or acquisition of a vehicle in the local market, new or used, in which case, exceptionally, it may benefit from the separate baggage treatment, and granted a reduction of 50% of import duties;
 - e) The period to apply for customs benefits, under the provisions of this Article, is 60 days upon the arrival of the applicant to the country, or 30 days upon the granting of the residence for foreign nationals;
 - f) The period referred to in the preceding paragraph may be exceptionally extended by the General Director of Customs, up to a maximum of 30 days;
 - g) Under exceptional circumstances, the Finance Minister may authorize the treatment of vehicles as separate baggage, when applicants have not completed the period of one year abroad, for duly justified reasons.
4. The imports mentioned in the previous paragraph, which qualify for exemption or reduction, are strictly subject to the provision set forth in Article 21.

Article 49

(Operating Ports, Airports and Customs Offices)

1. Ports, airports and customs offices, authorized for such purpose, are cleared for entry and exit of commodities, vehicles and people.
2. Enabling ports, airports and customs offices for the entry and exit of commodities, vehicles and persons, is the joint responsibility of Ministers who supervise the areas of Finance, Interior and Transports, upon advice from the Chairman of the Tax Authority.

ANNEXURES

Schedule I - Prohibited Commodities - Imports

1. Commodities with forged batch numbers, trademarks, or provenance, such as, for example, books, works of art, tapes, compact disks (CD), and other commodities when they are of counterfeit editions;
2. Objects, photographs, records, sound and / or image recordings and motion pictures with pornographic content or other materials that are deemed offensive to public morals and dignity;
3. Imitation of postage used in the country;
4. Medicines and food products harmful to public health;
5. Food products harmful to health, which may not be reprocessed for other uses;
6. Distilled alcohol drinks that contain essence or chemical products recognized as harmful such as: <i>Aldeido Benzoico, Badia, Eteres silicitos, Hissopo and Tuinana</i>
7. Narcotic drugs and psychotropic substances, except when imported for clinical use;
8. Other commodities whose import ban has been established by specific legislation.

Schedule II - Prohibited Commodities - Exports

1. Food products not meeting the conditions set out in the legislation in force, or in a poor state of conservation;
2. Commodities with fake batch numbers, trademarks, or provenance, in contravention of the laws and treaties in force;
3. Ivory and ivory works, except when the export is specifically authorized by special arrangement;
4. Bills and coins in use in the country, beyond the limits set by Bank of Mozambique;
5. Collections and works of art which are national artistic or cultural heritage, except as provided for in Article 47 of this Decree;
6. Other commodities whose export is prohibited by specific legislation.