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MOZAMBIQUE | CUSTOMS CLEARANCE OF GOODS REGULATION

Ministerial Order no. 51/2019, of 24 May, approving the Customs Clearance of Goods Regulation (“**Regulation**”) and replacing Ministerial Order no. 16/2012 of 1 February, has been published.

The Regulation was published following the need to further regulate Decree no. 9/2017 of 6 April, approving the new General Rules on Customs Clearance of Goods.

In general, the Regulation establishes rules governing the customs clearance of goods, merchandise, values and means of transport. It also regulates special customs regimes, simplified import and export dispatch systems, customs debt guarantees and other specific procedures.

Amongst the various rules foreseen in the Regulation, we would like to highlight the following:

FINAL COMMERCIAL INVOICE CONTENTS

Specific rules are introduced regarding the contents of commercial invoices.

The mandatory requirements include the identification of the supplier or exporter of goods, specifications of said goods or merchandise, transport costs, insurance and other expenses related to the goods, delivery conditions of said goods, among other required information. For invoices issued abroad in a language other than Portuguese language, a translation of the invoice into the national language must be presented.

Furthermore, the Regulation expressly stipulates that the submission of the customs declaration alongside with an invoice that does not comply with the requirements set forth by law will lead to the rejection of said customs declaration and the issuance of a questionnaire for the declarant to file the original invoice and to ascertain tax liability.

PRIOR SUBMISSION OF CUSTOMS DECLARATION

The Regulation expressly establishes the possibility of filing the customs declaration prior to the arrival of the goods for documentary verification purposes and verification of the applicable customs legislation.

CUSTOMS VALUE

In line with the rules laid down in Decree no. 9/2017, it is clarified that the customs value that should be considered each year, or during the import period, corresponds to the value of the annual depreciation, in what concerns temporary imports, and the value of the installment, regarding imports under financial leasing contracts.

ABBREVIATED SYSTEM AND SIMPLIFIED IMPORT SYSTEM

The values below which goods can be imported / exported under the abbreviated or simplified system are updated as follows:

- Abbreviated System: Update from 100,000.00MT to 250,000.00MT;
- Simplified System: Update from 25,000.00MT to 50,000.00MT.

RATES UPDATE

The rates applicable for correcting the customs declaration and issuing duplicate declarations are also updated.