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## MOZAMBIQUE | NEW CUSTOMS TARIFF SCHEDULE

Law no. 11/2016, of December 30<sup>th</sup>, enacting the new Mozambican Customs Tariff Schedule and its additional notes, has been released.

The new statute creates a temporary import use rate, levied by reference to the depreciation of goods, and specific rules for the importation of goods in connection with financial lease contracts.

A number of new commodities in the transport, health care and farming and livestock sectors have been contemplated for customs exemptions or reductions.

The new Customs Tariff Schedule entered into force on January 1<sup>st</sup>, 2017.

Please do not hesitate to contact us should you wish further information.