

# *Tax Alert*

## *Amendment to the General Rules on the Customs Clearance of Goods.*

July, 2017

## ***Amendment to the General Rules on the Customs Clearance of Goods - Decree n. 9/2017, of 6 April.***

### **In brief**

**On 6 April 2017, Decree no. 9/2017, entered into force, repealing Decree no. 34/2009, of 6 April - which established the General Rules for the Customs Clearance of Goods, and introduces amendments to be observed by economic agents in the customs clearance of goods and merchandise in the national territory.**

**It should be noted that the rules provided for in the new Decree arise in the context of the recently introduced changes to the Customs Tariff (CT) and the respective Preliminary Instructions of the Tariff (PIT's), with a special focus on:**

### Customs Declaration (article 6.3 and 6.4)

According to the new wording, customs clearance must take place at the customs office of entry of goods, merchandise, monetary amounts and means of transport or at the nearest customs office and, on the other hand, the customs declaration, which takes the form of the DU or DUS, must be submitted electronically through the JUE.

### Simplified System (article 9)

The simplified system was introduced which should be used for the importation of goods, merchandise and separate luggage brought in by travellers for personal use, for non-commercial purposes and exceeding their permitted thresholds, provided they find themselves in one of the following situations:

- The items do not raise any doubt as to their purpose;
- There is no more than one item of the same type in the case of household appliances or other durable consumer goods;

- No tax benefit or preferential treatment on the goods has been requested;
- Not listed in Table III of the new Rules for the Customs Clearance of Goods.

### Audit, Control and Inspection (article 10.1)

With regard to the audit, control and inspection, in comparison to the previous provisions, according to the new Decree, persons entering and leaving the customs territory are subject to control by Customs, including physical and body searches.

### Customs Services Fees (article 13)

According to the new wording, new Customs Services Fees have been introduced, which vary according to the customs regimes and import/export modalities, as illustrated in the table below:

Customs Regimes/ Goods		Amount (Mts)	
General Regime	Importation DU	Exemption	1,500.00
		Normal	750.00
	Importation DUA		500.00
	Importations DUS		250.00
	Exportation DU		750.00
	Exportation DUA		250.00
	Exportation DUS		100.00
Special Regime	Temporary Importation		750.00
	Temporary Exportation		750.00
	Re-importation		500.00
	Re-exportation		500.00
	Customs transit		250.00
	Transfer		250.00
	Customs Regime Warehouse		1,500.00
	Duty-free Stores		1,500.00
	Free Economic Zones		1,500.00
	Cabotage		250.00
	Special Economic Zone		1,500.00

### Usage Fee for Temporary Importations (article 14)

In line with the amendment introduced to the CT and its PIT's, the new wording provides that merchandise imported under the temporary importation regime is subject to the payment of a usage fee due in light of customs duties and other charges, calculated as follows:

1. The usage fee is levied on the value of the depreciation that the imported merchandise temporarily suffers in the national territory, obeying the legally applicable Amortization Regime;
2. The usage fee is determined on the basis of the rules for the counting of import duties provided for in article 15 of the PIT's;
3. The collateral relating to customs duties and other charges due on the temporary importation shall be obtained by deducting the actual amount paid as a usage fee;
4. The amount due as a usage fee for determining the collateral referred to in the previous paragraph does not cover the amount or fraction of the tax for which the tax benefit applies, in relation to:
  - a) Goods provided for in Table V of article 22 of the PIT's of the CT;
  - b) Goods destined for the implementation of investment projects, in light of the legislation on investments and tax benefits;
  - c) Goods destined for mining and petroleum operations akin to class "K" goods of the CT; and goods which pursuant to specific legislation have benefited from an exemption on their importation;
5. In competition with other legal forms of tax guarantees applicable to merchandise whose temporary importation is permitted, the importer of the goods referred to in the previous paragraph undertakes not to give such goods a different destination to that for which they were imported.

### Useful Life of the Asset (article 15)

For purposes of calculating the amortizations referred to in n.º 2 of the previous article, the new wording establishes that at the time of entry of the temporarily imported goods, such goods will be subject to physical examination to determine their useful life, excluding the respective residual value of the good.

### Moment of Payment of the Usage Fee for Temporary Importation (article 16)

The payment of the Usage Fee for temporary importations is made at the moment of submission of the customs declaration at the Dispatch Office where the guarantee is registered.

### Importation under a Financial Lease Agreement (article 17)

In the importation of equipment and means of transport for purposes of financial leasing, the customs duties and other charges are divided by the number of years on the contract and must be paid each year.

Those interested in this type of importation must request it through an application addressed to the Director General of Customs.

### Pre-shipment Inspection (article 23)

With regard to customs formalities, the goods, merchandise, monetary amounts and means of transport, subject to pre-shipment inspection, which are not subjected to same, are subject to post-shipment inspection, however, in comparison with the previous Decree which set the payment at 10%, the new wording establishes that this Decree will be graduated under specific legislation.

### Pre-shipment Inspection (article 23, 39 and 44)

With regard to special customs regimes, the new wording introduces two new regimes, namely:

- (i) Cabotage; and
- (ii) Free economic zones

### Re-exportation (article 37)

With regard to the re-exportation of temporarily imported goods, merchandise, monetary amounts and means of transport, the new

wording establishes that when the re-exportation is destined for a third party beneficiary, other than the original supplier, the presentation of the bank transfer's term of commitment is mandatory.

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If in doubt, please contact your manager or some of the contacts that follow.

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