



**SPECIAL ECONOMIC ZONES AND
INDUSTRIAL FREE ZONES
REGULATIONS FOR THE FISCAL
AND CUSTOMS REGIME**

Technical Data

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Regulations for the Fiscal and Customs Regime

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Ministerial Diploma n° 202/2010

Dated 24th of November

Having identified the need for the creation of procedures for the enjoyment and operationalization of the fiscal and customs regime specific to the Special Economic Zones and Industrial Free Zones, within the competencies vested in me by Article 2 of decree n°56/2009 dated the 7th of October, which approves the Regulations of the Code of Fiscal Benefits, I hereby determine:

Article 1. The Regulations of the Fiscal and Customs Regime of the Special Economic Zones (ZEE's) and Industrial Free Zones (ZFI's), attached, are approved and form part of the present Ministerial Diploma.

Article 2. It is the competency of the Director-General of Tax and Customs to propose amendments to the procedures foreseen in the regulations referred to in the previous article.

Article 3. The Ministerial Diploma n° 14/2002, dated 30th of January that approves the Customs Regime of the Industrial Free Zones is hereby revoked, as well as all other Legislation that is contrary to the present Ministerial Diploma.

Maputo, 27th of September 2010. – The Minister of Finance, *Manuel Chang*.

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**CHAPTER I
(General Provisions)**

**SECTION I
(General principals)**

**Article 1
(Definitions)**

For the purposes of this Ministerial Diploma, the following definitions apply:

- a) ZEE or ZFI Enterprise Certificate, is the document issued by GAZEDA in terms of the Regulations to the Investment Law which entitles the respective holder to undertake, at a ZEE or ZFI, the activities for which it has been licensed, and represents sufficient title for the commencement of operations, expressly mentioning the licenses that have been granted;
- b) ZEE or ZFI Developer Certificate, is the document issued by GAZEDA, in terms of the Regulations to the Investment Law, which entitles the respective holder to develop and operate at a ZEE or ZFI, and represents sufficient title for the commencement of operations, expressly mentioning the licenses that have been granted;
- c) Investment Council, the consultation and policy coordination body of the Council of Ministers in the area of promotion and attraction of investments;
- d) ZEE or ZFI Enterprise, abbreviated to “EZEE” and “EZFI”, the legal entity, duly registered in Mozambique, to whom, according to the terms of the Regulations of the Investment Law, a ZEE or ZFI Certificate has been granted;
- e) ZEE and ZFI Exports, the exit of goods and services from the ZEE or ZFI from the respective customs territory;

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- f) Exports to an ZEE and ZFI, the exit of goods and services from the customs territory of the country to the ZEE or ZFI;
- g) Local supplier, the company with head offices in the customs territory, which provides goods and services to a OZEE or OZFI, as well as to a EZEE or EZFI;
- h) GAZEDA, the Office for Accelerated Economic Development Zones, abbreviated to GAZEDA, a State body that has as its function the coordination of all actions related with the creation, development and management of the ZEE 's and FZI's;
- i) ZEE and ZFI Imports, the entry of goods and services in the customs territory of the country, originated from a ZEE or ZFI;
- j) Imports to an ZEE and ZFI, the entry of goods and services in the ZEE or ZFI, originated from outside the respective customs territory;
- k) Domestic market-comprises the commercial transactions undertaken in the customs territory, excluding the ZEE's and ZFI's;
- l) OZEE or OZFI, the Developer of a ZEE or ZFI, the legal entity, duly registered in Mozambique, to whom, in accordance with the regulations of the Investment Law, a OZEE or OZFI certificate has been granted and which main activity is the creation, development and operation of a ZEE or ZFI;
- m) Customs territory, the geographic area over which the Republic of Mozambique has sovereign powers;
- n) ZEE , the Special Economic Zone, as defined in paragraph z) of article 1 of Law n° 3/93 dated the 24th of June;
- o) ZFI, the Industrial Free Zone, as defined in paragraph x) of article 1 of Law n° 3/93 dated the 24th of June.

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**Article 2
(Scope of application)**

The present regulations are applicable to the developers and enterprises that undertake eligible economic activities and that are duly certified, to the Special Economic Zone (ZEE) or Industrial Free Zone (ZFI) regime, as per the provisions of the Regulations of the Investment Law.

**Article 3
(Tax and Customs Regime)**

1. The developers and enterprises referred to in article 2 of the present Regulations are subject to taxation in terms of the tax and customs legislation.
2. Developers and enterprises duly certified and who meet the requirements outlined in article 4 of the present Regulations, are entitled to fiscal and customs benefits provided for in the Code of Fiscal Benefits (CBF), without prejudice to other requirements provided in the applicable law.

**Article 4
(General premises for the recognition of fiscal and
customs benefits)**

For purposes of recognition of fiscal and customs benefits, the ZEE 's and ZFI 's developers and enterprises shall comply with the following general premises:

- a) Obtain a unique tax identification number (NUIF);
- b) Have its head office in the geographic area of an ZEE or ZFI ;
- c) Maintain an accounting system according with the General Plan of Accounts and the requirements of the Corporate Income Tax Code (CIT) and the Personal Income Tax Code (PIT);
- d) Not having committed customs or tax offences in terms of Law n° 2/2006 dated the 22nd of March.

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**Article 5
(Rendering of services and sale of goods
to the domestic market)**

1. Rendering services for the domestic market by an EZEE or a EZFI are subject to VAT, in terms of the applicable legislation.
2. The sale of goods to the domestic market by ZEE and ZFI developers and enterprises is subject to the payment of customs duties and other associated charges, calculated on the customs value of the same on exit from the ZEE or ZFI, in terms of the applicable legislation.

**SECTION II
(Fiscal procedures)**

**Article 6
(Existing enterprises operating in the
geographic area of the ZEE)**

1. The enterprises that were operating in the geographic area of the ZEE, on the date the Regulations to the Code of Fiscal Benefits come into force must present a declaration of changes to the competent tax collection department, mentioning the change from normal regime to special ZEE regime, within a period of 15 days from receipt of the ZEE enterprise certificate.
2. The enterprise referred to in the previous paragraph shall regularize their tax situation relatively to the regime where they were previously covered, within a period of 30 days, from the date the referred certificate is obtained.
3. The enterprises operating under a ZEE regime and that at the date of obtaining the certificate of a ZEE enterprise are in a VAT credit position, shall apply for the respective refund, in terms of the Regulations on VAT Collection, Payment and Refund.
4. The provisions of the previous article only apply to enterprises that undertake transactions exclusively in the geographic area of the ZEE.

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5. The enterprises that operate in the geographic area of an ZEE or ZFI and that undertake other activities outside of the same shall separate in their accounts and tax returns the transactions that are subject to the normal regime from those that are subject to the special regime.

**Article 7
(Invoicing)**

1. The invoices or equivalent documents issued by ZEE and ZFI developers and enterprises shall be in the official language and local currency.
2. The provisions of the previous number does not prevent the simultaneous use of the national and foreign language and currency in the invoice or equivalent document.

**Article 8
(Exemption from customs duties and VAT)**

1. The ZEE developers and companies, as well as the ZFI developers, are entitled to an exemption of customs duties on the importation of construction material, machinery, equipment, accompanying accessories and spare parts and other goods destined for the pursuit of the activities licensed at the ZEE 's and ZFI's, as per the terms of the Code of Fiscal Benefits.
2. The exemption referred in the previous paragraph is extensive to VAT, including that due on purchases made in the domestic market, as well as within the ZEE, as per the terms of the VAT Code.
3. The transfer of goods and services undertaken within the geographic area of the ZEE and the ZFI, as well as the rendering of services directly connected to such transfers and services while they remain in such areas, are equally exempt from VAT, as per the terms of the VAT Code.
4. For purposes of the VAT exemption, the goods and services purchased in the domestic market and destined for the ZEE and ZFI, shall be proven by means of an affidavit issued by the purchasers or users of the same.

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**Article 9
(Assessment of the fiscal expense)**

1. For purposes of the assessment of the net profit of the financial year, the accounting records of the taxpayers shall be organized in a form that the results from the operations and the patrimonial variations that are subject to the general income tax regime can be clearly distinguished from the results of the transactions undertaken within the scope of the ZEE's and ZFI's.
2. For purposes of assessment of the tax expense by the tax authorities, the ZEE and ZFI developers and enterprises shall annually submit the Annual Income Tax Return and the Return on Tax and Accounting Information within the deadlines established by the regulations to the CIT Code, together with return M/1 – Fiscal Benefits, showing the assessment of the respective tax benefit.

**Article 10
(Proof and inspection)**

1. The General Directorate of Taxes may verify and investigate the facts, acts, activities and any other circumstances that comprise or condition the tax in relation to the activities undertaken by ZEE and ZFI developers and enterprises.
2. In order to obtain elements of proof, the General Directorate of Taxes may undertake all diligences necessary for the assessment of the tax situation of the taxpayers, namely:
 - a) Freely access the premises or locations where there may be elements related with the activities of the ZEE and ZFI developers and enterprises;
 - b) Examine and confirm the accounting books and records and the elements that are susceptible of clarifying the tax situation of the ZEE and ZFI developers and enterprises;
 - c) Access, consult and test the information system, including the documentation on its analysis, programming and execution;

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- d) Use the premises of the ZEE and ZFI developers and enterprises when necessary for the undertaking of its inspection activities.

**SECTION III
(Customs Procedures)**

**Article 11
(Recognition of the Fiscal Benefits on Importation)**

1. For the enjoyment of the fiscal and customs benefits, the duties of which are collected by Customs, the ZEE and ZFI developers and enterprises, in addition to the compliance with the requirements foreseen in article 4 of these Regulations, shall present to Customs the global list, according to Model 1.4 and Annexure 1.4 A, which contain the goods to be imported under the payment suspension regime of customs duties and other charges.
2. The approval of the list referred to in the 1st paragraph of the present article occurs after the approval of the investment project by the competent entity.
3. Customs shall, within 5 business days as from the date of receipt of the list, proceed with its confirmation, registration and control.

**Article 12
(Obligations of the ZEE and ZFI developers and enterprises)**

1. The following are obligations imposed on the ZEE and ZFI developers and enterprises:
 - a) Supply to Customs all information that it requests , on people, means of transport and goods entering and exiting the ZEE and ZFI;
 - b) Cooperate with Customs on matters related with the control of the entry and exit of goods from the ZEE or the ZFI;

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- c) Maintain records and accounts of the movements of goods and stocks, organized in an appropriate manner for the type of activity undertaken, allowing for the effective control of the transportation documents, the identification, receipt and delivery of goods;
- d) Maintain records of all goods transferred to other entities within the ZEE or ZFI, where all details have to be included in the delivery notes;
- e) Register the entry and exit of goods, production levels, including their specifications and production coefficients, trading within and outside the ZEE and ZFI;
- f) Allow Customs to access all commercial or industrial premises within the ZEE or ZFI, as required for purposes of examination and retail of goods or people;
- g) Allow Customs to access the records and information systems connected to the receipt, storage and delivery of goods;
- h) Pay duties and other charges due for missing goods, those that were consigned to them or goods which existence cannot be proven; and
- i) Provide all material and human resources technically necessary, whenever the customs services decide to undertake a verification of goods at entry, storage and exit from the ZEE or ZFI.

**Article 13
(ZEE and ZFI premises inspection certification)**

1. A proposal/map with the specific and detailed characteristics of the security system of the ZFI, shall be submitted by the developer to Customs, for agreement and approval prior to its construction and installation.
2. Once the construction of the security system is completed, the developer/enterprise shall issue a detailed written statement, certifying that all agreed requirements have been complied with, and

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requesting, through GAZEDA, that Customs proceed with the final inspection.

3. After the final inspection, Customs shall, within 15 business days, issue the certificate of the security system, in duplicate, with the original being sent to GAZEDA in the format established in Annex I.
4. In case of non-compliance of the requirements foreseen in paragraph 1 of the present article, the developer /enterprise shall be notified in writing, through GAZEDA, of the reasons why the certificate was not issued.

**Article 14
(Record maintenance and document retention)**

1. ZEE and ZFI developers and enterprises shall maintain in good order the following records and documents for a period of 5 years:
 - a) Copies of the single customs form (DU) and all supporting documentation;
 - b) Copy of the bill of lading, commercial invoice, packing list, phytosanitary certificate and any other certificates required by law;
 - c) Single customs form (DU), commercial invoice, packing list and any other certificates required by law;
 - d) Records of all goods, according to the custom tariff code, which provides detail of the quantities received, consumed, produced and sold within the ZEE or ZFI, in the domestic market or exported and the existing stock;
 - e) Records of goods and means of transport of all goods received and distributed with reference to the DU's and commercial invoice numbers.

**Article 15
(Customs control costs)**

1. When the ZEE or the ZFI is located more than 20km from the

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closest customs office, the developer or enterprise is responsible for providing accommodation and meals for the customs staff on duty.

2. Service by customs outside of normal working hours is considered overtime and implies that the same be remunerated, and a request for such service must be made to Customs in writing with a 24 hour notice.
3. The remuneration due by the developer or enterprise of the ZEE or ZFI for the services performed outside the normal working hours, as defined in the previous paragraph, shall be made in accordance with the table in force at Customs.

**Article 16
(Customs handling and control)**

1. The goods that leave a ZEE or ZFI for the domestic market are considered as imports into the customs territory of the country, and the developer or enterprise shall pay duties and other charges assessed on the customs value of the same on exit of the ZEE or ZFI.
2. The goods moved under customs control from a border point to a ZEE or ZFI or moved between two discontinuous territories of ZEE or ZFI, between an ZEE and ZFI or between these and bonded warehouses, are considered as goods in transit, and Customs Transit Regulations shall apply.

**Article 17
(Inspeção aduaneira das ZEE e das ZFI)**

1. Within the scope of the customs control of the ZEE or ZFI, the Customs authorities have competence to perform the following:
 - a) Enter and inspect any premises located in the ZEE or ZFI;
 - b) Examine, count, weigh, separate, collect samples of any goods destined for, currently inside or delivered from an ZEE or ZFI for purposes of confirmation of quantities, value and amount of the customs duties and other charges;

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- c) Inspect, copy, remove, any document, record or correspondence that is related to stored goods within the premises located in the ZEE or ZFI, or with the movement of entry and exit of goods from the ZEE or ZFI, as well as the information systems and programs and their data, relative to the records that the operator or enterprise are required to maintain under these regulations.
2. The collection of samples referred to in paragraph b) of n° 1 of this article shall be recorded by the customs official, in an appropriate book and in the statement referred to in paragraph c) of article 8 of the present regulations.
3. When the documents to which paragraph c) of n° 1 are copied or removed by the Customs authorities, these shall provide the owner with a receipt detailing the records removed.

**Article 18
(Entry of goods from abroad to the ZEE or ZFI)**

1. Goods entering the ZEE or ZFI from abroad are not subject to the payment of duties and other charges, provided the same remain within the ZEE or ZFI and are exempted from pre-shipment inspection when the requirements established in the applicable legislation are met.
2. The goods transported from one entry border to a ZEE or ZFI are subject to the rules of the Customs Transit Regulations.

**Article 19
(Exit of goods from a ZEE or ZFI to a foreign destination)**

The goods exiting the ZEE or ZFI with a foreign destination are not subject to customs duties and other charges, provided the same are moved directly for exportation in terms of the Customs Transit Regulations.

**Article 20
(Movement from the ZEE or ZFI to the domestic market)**

1. Goods may be moved from the ZEE or ZFI to the domestic market,

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subject to prior authorization from Customs Authorities and the payment of duties and any other charges due.

2. Temporary imports into the customs territory with subsequent re-entry into the ZEE or ZFI are subject to the following conditions:
 - a) Must remain in the possession of the entity established in the ZEE or ZFI; and
 - b) Require a guarantee for the temporary importation as per the General Rules on Customs Clearing.
3. The re-importation of goods that have been temporarily exported is subject to the applicable customs legislation.

Article 21

**(Customs declarations to be presented for the movement
of goods to and from the ZEE or ZFI)**

1. For all movements described in the previous articles, the ZEE or ZFI developer or entity shall present customs with the single customs form (DU), identifying the customs regime and procedures codes.
2. The form to be presented as per the previous paragraph shall be accompanied by all the necessary documentation as required by the applicable legislation.

Article 22

(Transfer of goods between ZEE's and/or ZFI's)

1. Goods may be transferred between the ZEEs or the ZFIs without the payment of customs duties and other customs charges, subject to prior authorization from the Customs Authorities.
2. The transferred goods remain under customs control in terms of the Customs Transit Regulations.

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**Article 23
(Transfer of goods between enterprises located within
the same ZEE or ZFI)**

1. The ZEE and ZFI developers and enterprises shall record all transfers and receipts of goods to and from enterprises located in the ZEE or ZFI.
2. For each domestic transfer, the supplier shall issue a delivery note, in two legible copies, recording the following details:
 - a) Details of the enterprise that receives the goods, including its ZEE or ZFI certificate number;
 - b) Unique Tax Number (NUII);
 - c) The description of the goods;
 - d) The quantities;
 - e) The values;
 - f) Reference to the single customs form (DU) related to the original entry of the goods into the zee or ZFI.
3. The delivery notes shall have sequential numbers with previously printed numbers.
4. The supplier shall issue two copies of the delivery note, the first being kept by the enterprise that remits the goods after verification of the safe receipt of the goods and, the second copy, certified by the enterprise that receives the goods, confirming safe receipt.

**Article 24
(Control of the arrival of the means
of transportation of the goods)**

1. The ZEE or ZFI developers and enterprises are responsible for receiving of the means of transport and presentation at the customs control point.

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2. The receiver of the goods or its duly authorized representative shall present all the documents necessary for the authorization of entry and exit of the goods in the ZEE or ZFI.
3. The documents referred to in the previous paragraph, include cargo manifest, bill of lading, airway bill, notice of arrival or similar and the commercial invoice.
4. The receiver of the goods shall comply with the following procedures upon arrival of the goods:
 - a) After the due authorization and registration has been obtained from the Customs Authorities by the developer or enterprise, the means of transport enter the ZEE or ZFI, from the authorized access point and park at the customs verification location;
 - b) Once the customs formalities are completed, the means of transport may be selected by Customs for verification or may be authorized to enter the ZEE or ZFI without any verification;
 - c) If the verification is ordered by the head of the customs office of the ZEE or ZFI, the same shall take place at the time indicated by him, on the same day or the following day, except if the goods destined for the ZEE or ZFI are easily perishable goods, in which case the ZEE or ZFI developer or enterprise may request an urgent verification;
 - d) Once the verification of the goods is completed or the entry authorized without this formality, the goods will be cleared for customs purposes through the procedures established in the Customs Clearing Regulations, using the regime and code of the appropriate procedures,
 - e) No means of transport can go beyond the receiving point without customs authorization;
 - f) If the customs official responsible for the verification does not show up at the previously scheduled time, the ZEE and ZFI developer may commence with unloading the goods once half an hour has elapsed.

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**Article 25
(Norms to be observed in the customs verification
of the goods upon arrival)**

1. The customs verification of the goods on unloading, as well as their entry in the warehouse of the ZEE or ZFI developer or enterprise in cases where verification has been determined by Customs, shall be made under the control and supervision of Customs in terms of the legislation that regulates the clearing of the goods.
2. Exceptionally, the verification may be effected at locations where there are adequate facilities for a safe and effective verification.
3. The recipient or its authorized representative may be present at the goods verification, if he so requires or if it is requested by Customs.
4. As per Customs instructions the ZEE or ZFI developer or enterprise must weigh or verify the goods contained in the crates.

**Article 26
(Formalities to be observed for exit of goods)**

1. The ZEE or ZFI developer or enterprise shall deliver duly completed DU's to Customs at least 24 hours prior to the loading of the goods.
2. The DU shall be accompanied by the following:
 - a) List of packages of goods;
 - b) Final commercial invoices;
 - c) Document of origin, if applicable;
 - d) Documents that have to accompany the transit, if it is the case, namely the statement of goods in transit and the bill of lading;
 - e) Copy of the DU of the original entry of the goods in the ZEE or ZFI, for the goods that are destined for the domestic market.
3. If the documentation referred to in the previous paragraph is



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correctly completed, Customs shall process the DU's and clear the goods within 24 hours, from presentation of the documentation.

4. In case of exit of goods destined for the domestic market, customs clearing only occurs after the payment of the customs duties due by the importer.
5. If the goods are selected for verification, Customs shall appoint a customs official to assist with the loading process at the location specified by the exporter.
6. Verification shall be carried out during normal working hours and within 24 hours after presentation of the DU, unless authorization to the contrary is obtained from the Head of Customs.
7. After the transport has been loaded, as the case may be, the goods shall be presented at the indicated border point for verification and wait for the formal exit authorization.
8. The customs verification operation can only take place according to the rules in the Regulations on Customs Clearing and Customs Terminals.
9. In the case of goods exiting to another customs post under the customs transit regime, it is the responsibility of the customs post that controls the ZEE or ZFI to comply with the procedures foreseen in the Customs Transit Regulations.
10. No goods can exit the ZEE or ZFI without the prior approval given by the Customs Authorities that control the ZEE or ZFI.

**Article 27
(Exit of goods from the ZEE or ZFI)**

1. The authorization for the exit of goods from the ZEE or ZFI is issued by Customs, in triplicate, and the forms are destined to:
 - a) The original should be kept together with the declaration that remains with Customs;

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- b) The duplicate shall be delivered to the exporter; and
 - c) The triplicate shall be delivered to the developer.
2. The ZEE or ZFI developer or enterprise may only allow the exit of the goods from Customs, by means of presentation of the authorization, issued by the Customs of the ZEE or ZFI.
 3. The ZEE or ZFI developer or enterprise shall record the exit of the goods from the ZEE or ZFI, at the time it occurs and certify the same in the copy of the customs declaration held by the exporter or its representative.

**Article 28
(Industrial waste, destruction or loss of goods)**

1. The industrial waste that is to be treated as waste by the municipalities may exit the ZEE or ZFI without clearing formalities.
2. With relation to the previous paragraph, the ZEE or ZFI developer or enterprise shall record the arrival and departure of the transporting vehicles.
3. The vehicles referred to in paragraph 2 of this article are subject to customs verification.
4. The ZEE or ZFI developer or enterprise shall proceed with the destruction, within the ZEE or ZFI, of goods subject to the customs regime with which this Regulations deal, and shall maintain a full record for all goods destroyed in the ZEE or ZFI.
5. Exceptionally and for health or safety reasons, Customs may authorize that destruction takes place outside of the ZEE or ZFI and may, in this case, decide to witness the destruction, in which case the transport of the customs officials shall be provided by the owner of the goods.
6. Any other industrial waste, including their derivatives, delivered to the domestic market shall be declared in a DU and the customs duties and other costs due shall be paid on exit, according with the value

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and the customs tariff code.

7. Whenever these goods are declared as not having commercial value, the owner shall provide satisfactory proof if so requested by the Customs Authorities.
8. For tax purposes, loss of goods in the ZEE or ZFI as a result of accident or force majeure or for reasons related to their nature are further accepted, provided that sufficient proof is presented by the respective owner or enterprise.

**Article 29
(Statistics)**

1. Customs shall maintain an updated record of the entry and exit of goods, based on the information supplied by the ZEE or ZFI developer and enterprises and other relevant entities for this effect.
2. Customs shall supply the National Statistics Institute, GAZEDA and other public entities with information regarding the entry and exit of goods from and to the ZEE or ZFI in the format to be agreed by the parties.

**CHAPTER II
(Specific Regime of the Special Economic Zones)**

**Article 30
(Conditions and operation)**

1. The ZEE developers shall meet the following operating conditions:
 - a) Have adequate premises and the necessary equipment to be used by Customs;
 - b) Create adequate conditions for the loading and unloading of goods under Customs supervision;

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- c) Have adequate internal and external lighting;
 - d) Have fire safety equipment;
 - e) Have adequate warehouses for the storage and handling of specific goods that are hazardous to the public health or present risks of contamination to other goods, or leakages.
2. The ZEE enterprises shall meet the following operating conditions:
- a) Create adequate conditions for the loading and unloading of goods under Customs supervision;
 - b) Have adequate lighting;
 - c) Have adequate warehouses for the storage and handling of specific goods that are hazardous to the public health or present risks of contamination to other goods, or leakages;
 - d) Have a parking place for the vehicles and transports used in the international transport of goods;
 - e) Have adequate equipment and tools for the movement, weighing and opening of packages.

**Article 31
(Movement of goods from the domestic market to a ZEE)**

The purchase of goods in the domestic market for the ZEE is considered to be an export and is therefore subject to the customs regulations applicable to this type of regime.

CHAPTER III

(Specific rules applicable to the Industrial Free Zones)

Article 32 (Operating conditions)

The ZFI developers and enterprises shall meet the following operating conditions:

- a) Have their premises in fenced off areas with a secure and durable barrier and have entries and exits reserved for transporters;
- b) Have adequate premises for Customs, adjacent to the authorized entrance, including offices, telephone facilities, fax, weighbridge, specific warehouse and installation for computer equipment, according to the needs and specifications of Customs, which shall be determined according to the size of the ZFI and the volume of transactions;
- c) Have adequate space and conditions for loading and offloading of goods under Customs supervision;
- d) Have adequate internal and external lighting;
- e) Have fire safety;
- f) Have adequate warehouses for the storage and handling of specific goods that are hazardous to the public health or present risks of contamination to other goods, or leakages;
- g) Have adequate equipment and tools for the movement, weighing and opening of parcels;
- h) Have a parking place for vehicles or transports used for the international transport of goods.

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**Article 33
(Additional responsibilities of the ZFI developer towards
the Customs Authorities)**

The ZFI developer has the following additional responsibilities towards the Customs Authorities:

- a) Control all authorized entry points,
- b) Issue identity cards for persons who render regular services to the ZFI, containing name, photo, signature, name of employer and address in the ZFI, date of issue, the operator's signature and sequential number;
- c) Issue visitors cards to the ZFI; and
- d) Maintain updated records containing the details referred to in paragraph b) of all individuals authorized to enter the ZFI.

**Article 34
(Supervision and protection of the ZFI access)**

1. The ZFI area is designated as a fiscal area subject to permanent control of the Customs Authorities and access to the same is only allowed by the developer through the points of entry and exit approved by the Customs Authorities.
2. Access to the IFZ area is allowed for:
 - a) Means of transport;
 - b) Goods; and
 - c) People who are accredited by the developer and authorized by the Customs Authorities who display their badge or identity card in a visible manner.
3. The persons referred to in the previous number are:
 - a) Employees of all enterprises authorized to operate in the ZFI;



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- b) Customs officials or officials on duty from other institutions;
 - c) Visitors accredited by the developer or authorized by the Customs Authorities, for the purpose of entry and exit of the ZFI, under customs control.
4. Persons who are not duly accredited in terms of the present article shall be presented to the Customs Authorities, for purposes of accreditation or removal from the ZFI.
5. All persons and means of transport, at entry or exit of the IFZ fiscal area, are subject to search procedures that may be considered necessary by either the Customs Authorities or, if duly justified, on request of the developer.

**Article 35
(Movement of goods from the domestic market to a ZFI)**

1. Goods may be moved to an ZFI under the following circumstances:
- a) When the intention is for the goods to be incorporated in an ZFI infrastructure or equipment or when these are items to be consumed in the ZFI;
 - b) When the same are to be used in the production process; and
 - c) When the same are temporarily in the ZFI for repair, maintenance or use and subsequently re-enter the domestic market.
2. The movement of goods to an ZFI, as described in this article, shall comply with the principles, procedures and conditions foreseen in the General Customs Clearance Rules, as follows:
- a) The movement described in paragraphs a) and b) of the previous number shall comply with the exportation requirements;
 - b) The movement described in paragraphs c) of the previous number shall comply with the temporary exportation requirements.

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REPUBLIC OF MOZAMBIQUE
Ministry of Finance

Mozambique Tax Authority

General Directorate of Customs

CERTIFICATION OF THE SECURITY SYSTEMS OF THE ZEE AND ZFI

1. Name of the Developer/Enterprise	4. Code of the ZEE/ZFI regime
2. Importer registration number	5. Address in the ZEE/ZFI
3. Unique Tax Number (NUIT)	6. Reference of the customs point or Tax Collection point of the ZEE/ZFI

7. Description of the security conditions verified in the ZFI

- 7.1 Premises in a fenced area with a secure and durable barrier.
- 7.2 The fence is built of solid, resistant and durable materials.
- 7.3 There are entry and exit points reserved to the movement of means of transport.
- 7.4 There are adequate premises for the Customs Authorities, adjacent to gates, duly equipped for customs control.

Date: ___/___/___

8. Description of the security conditions found in the ZEE

- 8.1 There are adequate conditions for the loading and unloading of goods under Customs supervision.
- 8.2 There are adequate warehouses for the storage and handling of specific goods that involve danger to public health or risk of contamination to remaining goods, or spilling.
- 8.3 There is a parking place for vehicles and transports used for the international transport of goods, while these wait for their customs destination.
- 8.4 There is adequate equipment and tools for the movement, weighing and opening of parcels.

The present ZEE/ZFI fulfills all the requirements foreseen in Decree n°43/2009, dated 19th of August.

The Director-General of Customs

Date: ___/___/___

