Importing Into Mozambique

A Brief Guide
INTRODUCTION

Importing into Mozambique can be a cumbersome process and a good understanding of the requirements and procedures is crucial. This document sheds some light on this complex process.

With the introduction of the electronic system by Mozambique Customs, many of the requirements for imports changed. The system is linked to all major banks and payments and clearances are done electronically.

Temporary imports or imports with exemptions are more complicated to process and can take 5 to 10 days longer to finalize. These imports must also be separated from permanent imports and be invoiced separately especially when entering Mozambique on the same vessel. It is important to plan these imports in advance and allocate additional time for the clearance process.
What does the Exporter require?

- The exporter must have a export permit
- A valid export invoice and export documents from country of origin such as:
  - Road Manifest (if by road)
  - Bill of Lading (by sea)
  - Airway Bill (by air)
  - Certificates of Origin (if applicable)
What does the importer require?

• Valid import license

• A VAT registration number (NUIT)

• "Contra Marca" number for goods to enter Mozambique

• Import clearance document (DU - Documento Unico)

• A registered and accredited clearing agent in Mozambique to process import.
1. The transporter (If importing by road) needs a cross border permit and must be registered at Mozambique Customs with a tax number (NUIT) as well as with Mcnet as a user.

2. Carriers/transporters must process their own “contra marca” (manifests) when entering Mozambique via the Mcnet system and agents are no longer permitted to do manifests but only focus on the clearance process.

3. Any used vehicles or other used items to be imported will be subjected to an ITS pre-shipment inspection (see next slide re Pre-Shipment inspections) - certain other items such as air conditioners are also subjected to ITS inspections.

4. In the case of investment projects and goods to be exempted from import duty and VAT the following is needed:

   a) Approved investment project

   b) A pre-approved global list of goods to be exempted approved by APIEX (Agency for Promotion of Investments and Exports) and Customs;

   c) A pre-approved exemption authorization stamped by Mozambique Customs;

   d) Authorization from Customs for temporary imports obtained prior to importation;

   e) Bank, cash or insurance guarantee issued in favour of Mozambique Customs for temporary imports;
What is an ITS Pre-Shipment Inspection?

- Intertek Testing Services (www.intertek.com) is contracted by the Mozambique government to conduct pre-shipment inspections on certain goods prior to importation.

- The purpose is to establish a true and realistic value for goods to be imported/exported.

- Inspections are carried out randomly and are normally requested by Mozambique Customs.

- The inspection would be requested during the pre-clearance process and executed by affiliate ITS offices in country of origin of goods.

- The whole process takes between 10-30 days.
Steps to a ITS Pre-Shipment Inspection

1. Pro forma export invoice is presented to Mozambique customs for clearance.
2. Customs refers to ITS Mozambique for inspection.
3. ITS Mozambique issues a Moz. number and refers the case to ITS office in country of export.
4. ITS SA contacts exporter who completes an application form.
5. ITS sends out inspector at arranged time and date to conduct the inspection at location indicated by exporter.
6. Report of inspection is compiled and submitted to ITS SA.
7. ITS SA sends report to ITS Mozambique.
8. ITS Mozambique authorizes release of goods (if report was favourable) and refers decision to Mozambique Customs for release of goods. If not favourable a value indicated by ITS will be put on the goods and clearance costs, duties and VAT payable on the cargo will be amended accordingly.

Goods imported temporarily are not subjected to ITS inspections!
Exemptions

Exemptions on payment of import duties and VAT are granted on certain items if imported as part of an investment project.

Such projects must be registered with the Agency for Promotion of Investments and Exports (APIEX) and a generic list of goods with clear descriptions and values must be submitted to APIEX and Customs for approval prior to import.

The list is known as a "global list". Once approved by APIEX and Customs the list can be used as a basis to obtain exemption authorizations from Customs prior to each import.

The global list does not signify an exemption authorization but forms the basis for the actual authorization which is a separate process. Such an exemption authorization can only be obtained once the pro-forma invoice for goods to be imported has been received.

A form is then completed and the pro-forma invoice and global list is attached to the form to be submitted to Customs for approval. This can take 5 to 15 days.
Certificates of Origin

Any products produced in South Africa or any other SADC country would be exempted from import duties when imported into Mozambique.

Countries with similar trade treaties with Mozambique may also provide such advantages.

A Certificate of Origin is needed as well as a producers declaration declaring the products are manufactured in SA or SADC or the country of origin.

VAT 17% would however still be payable in Mozambique but can be claimed back.
Temporary Imports

Temporary imports are problematic and need to be authorized by the National Director of Mozambique Customs and only if the importer can provide proof that the items imported are not available in Mozambique.

Once approved the importer could be subjected to certain conditions such as the provision of a bank or insurance guarantee or a cash deposit into Customs Bank account which is to be used for the temporary import.

The value and size or format of such a guarantee will be established and prescribed by the National Director of Customs.

The guarantee or deposit will be cancelled or refunded once the goods are re-exported out of Mozambique and proof of the initial import and the current export can be provided to Mozambique Customs.

Temporary imports will not automatically be granted and need to be well motivated and good arguments presented to support the request.
Invoice Requirements

Invoices must contain the full details of both the exporter and importer including:

- Full Name and address
- Contact details
- Import / Export permit or license number
- VAT or Tax number
- Clear generic description of goods (avoid codes such AX1123)
- Weight of Freight
- Mode of Transport
- FOB Price
- Transport Cost
- Insurance Cost
- CIF Price
- Banking Details of exporter or suppliers
Cross Border Road Cargo Process

**Step 1**
Exporter supplies export invoice for submission to Mozambique Customs

**Step 2**
Invoice submitted to Mozambique Customs Electronic system - Contra marca number issued

**Step 3**
Truck enters Mozambique with export docs and drivers hand it to agent at border.

**Step 4**
Goods are cleared and duties/Vat paid. Released obtained

**Step 5**
Agent hands documents to driver and truck is released.

**Step 6**
Goods are delivered to destination and all documents handed to importer.

**Important Notes**
The above pertains to road transport only. Imports by air or ship are similar but include additional steps.

Certified copies of all import documentation pertaining to investment projects need to be submitted to the Bank of Mozambique as proof of investment. Similarly all original documents pertaining to temporary imports need to be kept as it must be presented when re-exporting the goods.

Imports subjected to ITS Inspections or subject to authorizations from National Director will take between 5-10 days longer.
Conclusion

The above outlines the basics with regard to the import process but in reality situations can occur where Mozambique Customs delays an import due to a specific query they may have. Problems do occur.

Power failures, technical problems with Mcnet electronic system is often experienced and causes delays.

A 5-10 day lead time is needed to process import documentation in order for goods to be pre-cleared.

Pre-clearance does not necessarily guarantee a quicker passage through the border or at port of entry. Once goods have entered a final release can only be done once stamped export documents are handed to agent at border or port of entry in Mozambique.

If there are no inspections and provided all payments have been made, the goods will then be released but this process in itself can take hours or days depending on the port of entry, staff availability etc.

Proper planning, communication and sufficient advance notice is critical to ensuring an efficient import process.