

Ministry of Finance
MOZAMBIQUE TAX AUTHORITY
General Customs' Directorate

Circular Letter No. 020/GD/GDA/2009

Subject: Exemptions to Travellers

With a view to the disclosure and correct application of the exemption to be granted to the travelers who cross the national borders, we call on the attention of all officers of these Services, Clearing Agents, Intertek, business people and the general public, to the value of the exemptions currently in force, approved by Law no. 6/2009, published in the Republic Gazette no. 9, 1st Series, both of 10 March, from which we transcribe the relevant article:

**"Article 13
(Exemptions to Travellers)**

1. Individual fiscal exemptions are granted monthly to the goods contained in the luggage of travelers arriving from abroad, as long as the same are imports of not a commercial nature, meaning, that are of an occasional character and respect exclusively to the personal or family utilization of the travellers.
2. In case goods exceed the exemption to which the traveler is entitled, they shall be charged for the amount of the difference relative to the right in question.
3. The limits of the exemption mentioned in the previous numbers, per person, are as follows:
 - a) – Tobacco products: 200 cigarettes or 100 cigarillos, or 50 cigars or 250 grams of smoking tobacco;
 - b) – Alcoholic drinks: 1 liter of spirits drinks and 2.25 liters of wine;
 - c) – Perfumes: 50 ml perfume or 250 ml cologne water;
 - d) – Pharmaceutical products: Quantities deemed reasonable for personal consumption; and
 - e) – Other goods whose total value does not exceed 5,000 MTN.
4. Travelers below the age of 18 years do not enjoy any exemption in relation to the goods described in paragraphs a) & b) of the previous number".

To be executed.

Maputo, 12 September 2009

The General Director

Domingos Vasco Tivane

REPUBLIC GAZETTE

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Law No. 6/2009

Approves the Customs Tariff and the respective instructions.

Article 13

(Please refer to Article 13 in previous page. It contains the integral text).

Article 14

(Goods that may benefit of exemption or a reduction in tariffs)

The goods described in the table below are entitled to exemption or reduction in tariffs:

1.	Goods destined to the official use of diplomatic missions, consular posts, NGOs and their agencies accredited in Mozambique, in the terms of the legislation specific to the matter;
2.	Objects destined to career diplomatic or consular agents and international officials, in the terms of the legislation specific to the matter;
3.	Samples, singly or in sets, duly labeled, that in any manner show off their peculiar characteristics, without commercial value;
4.	Prizes won in public or sports competitions;
5.	Luggage, in the terms defined by law;
6.	Property of a deceased person which may be imported under a regime of luggage, as well as coffins, wreaths and other funerary emblems accompanying them;
7.	Objects destined to be showcased in museums of public utility;
8.	Objects deemed by the Ministry of Culture & Education to be works of art or with an historical value.
9.	Gifts destined to prisoners of war in the terms of Article 3 of the Geneva Convention, signed on 22 July 1929, relative to the treatment of PoWs;
10.	Didactic or scientific films, destined to the Ministries interested;
11.	Barracks' or war materials, uniforms, destined to official usage by the Armed Forces;
12.	Merchandise whose exemption is provided in Agreements and Treaties, signed or recognized by the Government of the Republic of Mozambique;
13.	Goods imported in small quantities from the neighboring countries, by population living in the border areas, for personal or family consumption;
14.	Scientific, didactic or lab equipment and materials destined to education, higher learning or scientific-technical investigation, duly confirmed by the authority of tutelage.