



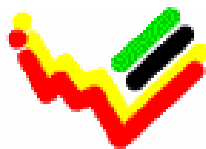
FINAL REPORT

FOREIGN TRADE STATISTICS (FTS)

May 2003

**Technical Assistance for the 'Bridging Support Programme' to Strengthen
the Institutional Capacity of the National Statistics, Mozambique**

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This report contains
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List of abbreviations

CO	Scanstat Coordination Office in Statistics Denmark
Danida	Danish International Development Assistance
DKK	Danish Kroner
DSt	Statistics Denmark
EUR	European Euro
INE	Instituto Nacional de Estatística, Mozambique
INE-P	Instituto Nacional de Estatística, Portugal
MZM	Mozambique Meticaís
NOK	Norwegian Kroner
Scanstat	Consortium between Statistics Denmark, Statistics Norway and Statistics Sweden
SCB	Statistics Sweden
SEK	Swedish Kronor
SSB	Statistics Norway
USD	US Dollars
ZAR	South African Rand

1 EXECUTIVE SUMMARY

1.1 Major reason for the mission

The first mission to the Instituto Nacional de Estatística (INE) in Maputo, Mozambique, took place in November / December 2001, see point 2.2 below. This mission is a follow-up, which target to analyse progress made since the last mission and the recommendations given. A high quality Foreign Trade Statistics (FTS) is a long and expensive task to deal with and it is a need for regular consultations and contact over a longer period of time. Based on a status, the mission goal is to give an update of how to proceed. Lastly, FTS is one major cornerstone in the whole statistical system within economic statistics and should have priority at the same level as the National Accounts.

1.2 Major progress/achievement during the mission

One main finding is that the Customs has introduced new Customs Regimes (Regime + Customs Procedure Codes) in a new legislation valid from January 2003. This has impact on technical adjustments in the definitions of the FTS.

A status of the progress made since the last mission is an important basis for further recommendations. These preliminary recommendations discussed during the working days have so far been agreed to, and were valuable parts of the mission..

1.3 Major recommendations

As point 2.2. describes, very little has happened since the last mission. One reason is the lack of staff and qualified persons. This, however, is not the whole truth. A fact is that good management is also missing. A quality stamp for any statistics is related to how routine processing is organised and works, - **not only** to the reliability of the figures.

The new recommendations here takes this into consideration. It is strongly advised that the activities proposed here are put into action without long hesitations. A main focus will be on training and to develop good manual processing routines. The education must be given top priority (English + fundamental understand of practical checking and correction work). It is proposed to enlarge the contact and cooperation with Customs at a lower level than discussed in the previous mission (= a contact group directly with Customs ports/statisons). *NB! This group is **not a substitute or replacement** of the official Working Group INE – National Bank – Customs Directorate, which is meant to take care of more high-level decisions.*

A monthly FTS is necessary to start with, to be able to bring the data correction work into a steady constant daily routine. Besides, all National Statistical Institutes with a little self respect will always publish a monthly FTS, since the import/export data are among the key economic indicators of a country. So this goal is unavoidable and an absolute demand.

Another main target for the FTS is to produce import/export values for the **National Accounts (quarterly data)** and for the **Balance of Payments (monthly data)**. The National Accounts needs the values in current and constant prices. The cheapest way to produce quarterly price series for deflating, is the unit value method based on representative commodities¹. This method is recommended for the INE?? for use later on.

¹ Which menas a selection of commodities with items showing an acceptable price development. Such selection can be done annually using different kind of variation analysis, based on the previous year's final FTS data.

However, the current data quality does not allow such index calculations now. The Customs declaration information concerning weight (kilogram) and quantity (other measures) must first be systematically corrected in a checking and correction work by a FTS auditor every day. This work has to be set up in a predefined routine and followed each month. Further training of staff has to be supported and feedback from the contact persons at the Customs ports/stations to be agreed upon in a preset manner.

Lastly, be aware that technical installations (e.g. software) **can not replace the skills of the staff**, - but only be used to save time and to improve efficiency of the systems. The trained specialists at low and middle levels are gold for any statistical institution. Good reports and plans do not help if this basic fundament is missing.

2 INTRODUCTION

2.1 The report and writer

This report is written by Mr. Hans Kristian Ostereng, senior adviser in Statistics Norway. He has more than ten years of experience in international consultant work, mainly connected to the Eastern European countries' preparations as acceding and candidate countries to the European Union. The target of this work has been to develop the international harmonisation of FTS in these countries and to secure integration of statistics with the EU Regulations.

The counterpart in the INE has been Mr. Cirilo Tembe – Head of the Department for Services, Informal sector and Business register.

2.2 Background and earlier missions

A short-term mission on FTS took place in November 2001 with support from the Twinning Arrangement (*MOZINE 2001:10*). The objective of this mission was to review the current production routines and suggest improvements.

The main recommendations from the mission were:

- To establish a new FTS production system based on customs data and company data
- To improve the cooperation between INE, the Bank of Mozambique and the Customs
- To install EUROTRACE, the NT version
- To secure a minimum level of qualified staff to work with the FTS
- To improve relevant IT competence and support (ACCESS and EXCEL skills)
- To publish more information from the FTS data
- To establish a cooperation with the neighbouring countries (South-Africa)
- To study the illegal and unregistered trade, and propose new data collection or estimation methods

Unfortunately, it has not been possible for the consultant to follow up most of these recommendations. This is especially due to a shortage of staff working with FTS. Installation of EUROTRACE has not been possible because it simply has not been available as a windows version. There has however been some progress in the production routine due to the fact that the transition of data from the customs to INE now is done electronically.

2.3 The content of the report

The report chapter 3 describes the work done during the mission. In chapter 4 you find the recommendations. 5 includes definitions matters, and chapter 6 gives more details about a possible way to implement the recommendations.

Documents collected in the annexes are:

Appendices:

1. Persons met
2. List of literature, - including data files/CDs
3. Programme proposal. This was not followed since Eurotrace less relevant
4. Terms of Reference - written by INE
5. Minutes from daily work + meetings (in brief, day-by-day log)
6. Agenda for Customs meetings. The main point we asked Customs about
7. COMMENTS on the quality of the statistics by TIMS consultants (Customs), handed over by Richard Paul TIMS central
8. Technical file description of data input in current system (the CD-ROM)
9. Overview over Customs Regime + Procedures (The legislative version)
10. Updated FTS DEFINITION Table (Parallel to Appendix 4 in report 2001:10)
11. 10- Proposal for layout of a work file for error + correction work

The quarterly data on FTS the INE has been publishing until now, can be found on the Internet site: www.INE.gov.mz

(Quadro 15-17)

2.4 Working conditions and recommendations

The consultant would like to give big honour to the leader of Trade Statistics, Mr. Cirilo Tembe who showed a deep interest in the subject and who contributed to organise all the meetings and internal discussions. Thanks to him, there were no difficulties to do my job during the mission.

Also the Norwegian long term consultant Ms Irene Tuveng needs thanks for a close and eager follow-up under the preparations and during the mission days. In total, the working conditions were good. The only point to mention could be that for some of the meetings, especially with the Customs, pre-agreed dates and persons could have been done more efficiently. However, this did not prevent us from arranging all necessary meetings.

This report contains the views of the consultant and does not necessarily correspond to the views of Danida or the INE.

3 MAIN FINDINGS AND CONCLUSIONS

3.1 The staff

A main problem is a too small staff. It is not possible to develop a trade statistics with one person, who still is in a junior officer position. The development of production systems takes a longer period of time, even with good experienced specialists. So this has to be improved before visible results can be expected. The staff needs further education in use of English, and also needs daily training with data quality work.

The persons in charge of the FTS (both daily production and responsibility for development of new routines), need to be more offensive. A good cooperation with the Customs can only come by repeated initiatives from the statisticians in the INE. They have to define what the main problems are and find a way to get assistance from Customs. A working Group will not function before such initiatives come.

An absolute minimum will be two persons, -one with main responsibility for the daily routines and for monthly publishing of data. The other with responsibility for trade definitions and international cooperation, for organizing a Working Group with Customs (and National Bank) and decide on the long-term quality issues.

3.2 The Customs

Customs people were positive to meet us. The TIMS electronic declaration system has improved. The Customs *Regime* has got a new legislation (valid from January 2003). The Pre-declaration procedure has been eliminated, which is a step forward toward simplification. The codes for Customs *regime* and *procedures* have been changed, but not dramatically (see appendix 9). As a consequence, the FTS Definition Table in Appendix 4, page 19, in the MOZINE 2001:10 report, has to be modified. I have made a first draft, which has to be checked by help from Customs (Mr. John Musgrave (external consultant, mob. 082 328421) and Mr. Danilo Mussa Nalá), see appendix 10).

The bad thing is that the data quality is still far from acceptable. The import values have come to a provable level, but still need careful checks. The weight and quantity information is not reliable at all, at least not without a manual correction procedure.

The INE should have complete copy of the Tariff in electronic format, which shows all the changes in the commodity numbers, and the dates for the changes (valid - from, - to). This is a support under the daily data correction work.

For comments from the TIMS consultant about the quality of the declaration data, see appendix 7. This note points to weaknesses, but also indicates what is on the way to be improved.

3.3 EUROTRACE

Be aware that this software does not help to remove the fundamental quality problems, it is only a tool, which can help to ease the production, to identify and correct errors more efficiently and a help for aggregating and publish data. We had one meeting with the IT-people (Wednesday 30 April afternoon). It was handed over 2 CDs with the software, so it is possible for the INE to install it themselves. The software includes a complete User Manual, which explains how the system should be put up and how data will be processed.

3.4 User needs

As a result of staff shortage and capacity to implement recommendations, the offer to main users is still very insufficient. I checked with users in the Ministry of Trade and Industry, where staff use the FTS to prepare for international free trade agreements with partner countries (WTO-supported). For them the timeliness of FTS now is unacceptable, - official information needed is published many months too late. The needed level of details is missing. They are among the users who need data on **commodity (8-digit) by country** distribution. So, in a new monthly routine, this level of publishing will be obligatory.

Another main user is the National Accounts. I checked up their use of the MZ trade data (See appendix 5, Wednesday 7 May afternoon). It shows that the INE's National Accounts are not able to use much of the FTS information connected to price data (which normally could be produced by unit value index calculations). Instead, they have to use extracts from IMF information. This situation could be dramatically improved if the FTS data are daily corrected in a monthly pre-set routine. **The National Bank will need monthly data for a monthly Balance of payments statistics.**

4 RECOMMENDATIONS

An abstract of recommendations is the following:

1. Increase the staff to at least two full time persons:
2. Let one person be responsible for current production. This person NEEDS English training and education as auditor (data investigator). This training can be arranged in Statistics Norway, and should be at least for four weeks
3. Another person to be responsible for development work (e.g. the cooperation between INE – Customs - Nat.Bank), including project on mirror statistics
4. Secure that they work together, and are able to cooperate fully. English has to be obligatory for all persons in the FTS staff. Start intensive course as soon as possible
5. The ETS should be published monthly. Should be planned to start from 1.1. 2004
6. Daily work on FTS data has to be based on pre-defined routines with error detection and correction, aggregating and publishing, - in a monthly cycle (See more details in chapter 6 and appendix 10 and 11 below). Let the auditor use the period September-December 2002 as a training/test period
7. Improve under-coverage by including (aggregated) information from the Customs South Regional Administration by adding data from the DU-simplified, used for shipments below 500 US \$
8. Establish a *Network Group, NSI-Customs* to support error correction work. This should target the daily contacts with the Customs ports/stations. The INE leaders, together with FTS staff, make an agreement with Customs and the most important Customs ports/stations, to appoint contact persons, who are obliged to work together with the INE auditor for daily error corrections. Deadline, December 2002
9. Develop cooperation with Customs to reduce under-coverage and improve quality. A job for the official Working Group, INE-Customs-National Bank
10. To install EUROTRACE when a proper time and capacity allows
11. To participate in EUROTRACE training course when the next opportunity comes (point 4.4 below)
12. Further continuation of support from a FTS expert to secure that the plans are implemented and followed up, in specific the future cooperation with the Customs and the National Bank. A next mission would be useful during 1st quarter 2004, if recommendations above are followed up

4.1 The FTS staff

1. The ETS staff has been below a minimum with only one person. There is a need for at least two persons if any significant progress can be made.
2. One person (production manager) should have the main responsibility for current data quality and the current production system. This person will do most of the error detecting

work, to choose what should be requested outside the INE, to correct data and to aggregate into tables when correction work is finished. The other person (planning manager) should have the main responsibility for improving the systems, to supervise in the definitions and methodology, to improve the cooperation with the Customs at all levels and to work with international contacts and comparison (mirror statistics as well). It is important that the persons learn to work in a team, and make sure they can cooperate, so that they know the main content of each other's job.

3. English knowledge is needed for the staff responsible for FTS. These statistics are based on international harmonized recommendations and systems, and all communication is in English. Mr. Armando Tandzane has been at the ETS since 1998. It would be helpful if he could attend an intensive training course in English, to make him able to communicate with assisting specialists from abroad, and to cooperate with the neighbour countries on practical work. Give it top priority.

4.2 Production systems - short term

4.2.1 Plan for monthly publishing of the FTS

It is enough to plan a press release with the monthly figures (values) and accumulates from January to the current month. (See example in 2001:10 appendix 12, pages 9 and 37). A main reason to introduce monthly cycle is first of all that the FTS is a monthly statistics in all countries around the world. Secondly this will result in more intensive work with the production routine, that the staff will be much better trained to handle data quality problems. Could a target be to start with monthly publishing from January 2004?

4.2.2 Manual correction of monthly data (see 6.2 below)

To develop a routine for manual correction of monthly data, by concentrating on value and quantity. We have to find a way to work. A first trial could be to work in the following sequence:

- Make a 'flat' file with all variables from the Header + Item, then + Definition table
- Use MS EXCEL for further data corrections
- Insert two price columns, one for price per kg, one for price per quantity
- Sort it on descending value (Metacais)
- Start checking + correcting from the top-down, so far time allows.
- Then sort the file by Commodity number and check/correct quantity all places
- End up with a corrected and acceptable monthly file

4.2.3 To establish a new *INE-Customs Network*

At the Customs terminals where clearance takes place, a contact person should be appointed. Customs central administration should agree to allow time for this person to answer questions from the INE, and to assist in investigating errors in the DU data. The production manager (point 2 above) should be responsible for creating a good relation with the persons in this network. The person should be given the possibility to work together with some of the Customs contact persons for a short period of time, to learn about details in the declaration procedures.

4.3 Production systems - long term

4.3.1 Improve coverage

To include data from the Customs Regional Office concerning the DU-simplified. The DU is used when the goods imported are below 500 US\$. This is not so many records, since it is a simplified number of commodities. It has to be introduced a simplified coding for commodity number, which makes it possible to identify that the origin is the DUs. It has to be set up an agreement between the INE and the Customs about a regular data delivery. These data could be monthly aggregates for each border post, by special coded commodity numbers and value. Quantity is not available for the DUs' data. It is uncertain how many records it could be, because of the declaration TYPE 2, where it is possible to declare any commodity numbers (maximum 5 per declaration). TYPE 1 describes this type of goods:

- a. Groceries
- b. soft drinks
- c. beer
- d. other alcoholic beverages
- e. tobacco
- f. clothing/footwear
- g. furniture
- h. parts/spare parts

4.3.2 Unit value index calculations

The quality of the data (value and quantity) now, is not acceptable for any kind of unit value index calculation. However, if it is possible to work successfully with step 2 above, it might be time to start looking at a solution. One advantage with the work under point 2 above is that price information is a basis for finding out what to correct. The person doing this will after a while be trained to investigate prices for different commodities and related to company and transport mean, etc.

4.3.3 Other cooperation with the Customs

The planning manager should work with the Customs Directorate and TIMS CENTRAL, to improve the basic quality matters in the data input and in the electronic declaration system.

- An example is the filling in of box D - net weight and box E - quantity should be of much better quality in the Customs declarations. The Customs are very well aware of this, **see annex WW**. It is important that persons from the INE follow up this all the time, and make contact with Customs officers who work with the same matter. The reason for the bad quality is not only a technical one. It would however, be better if box D - net weight was made obligatory to always fill in with kg. Box E - quantity, should be obligatory ONLY when the measure unit is different from kg. For such commodity numbers, both kg and pieces, liter, m3, etc should be obligatory. The quality of the declaration data will also improve, when Customs can start to receive declaration online from the declarants.
- Another improvement could be to include in the monthly data (the CD-ROM) a new column with the clearance data (i.e. TIMS CENTRAL clearance stage 11) in format YYYYMMDD. Now, the Registration date is in the file.
- There should also be a column, in addition to the Regime (DU box 3) to tell us that it is an import, export or transit (I/E/T). This is not absolute necessary, since the Definition table tells us what it is from the Regime (DU-3) and the CPC (DU-B).
- Under-coverage there is still a big problem and this should be investigated by the planning manager. Some of the under-coverage could be easily eliminated, e.g. to include the

goods imported by the DU-simplificado. Other kind of 'un-registered' border-crossing of goods could be estimated by cooperation with the border point officers.

4.4 Production systems - EUROTRACE

It seems clear that installation of EUROTRACE should be a goal. The use of this software could simplify work and save time. It is, however, advisable to let this wait just a little. First of all, there must be people to follow up after the installation. The software takes time to study and to learn, in order to use it efficiently.. Some preparatory work has to be done as well, with preparing codelists (named dictionaries in EUROTRACE). The main thing is that poor data quality will not be better because of installing EUROTRACE.

The EUROTRACE software is a freeware. I left one copy of the software including the COMEXT browser, so the IT staff in the INE has a possibility to test it if they want.

The situation seems to be like this:

1. The INE may request to have EUROTRACE installed free of charge. This means that EUROSTAT will support the installation with money from the EU Commission. At a meeting in EUROSTAT² 13 May, I discussed this with the following result:
2. *The INE has to contact the SADC Executive Secretary³ and ask what the possibility is for getting assistance. The Secretary is involved in ranking the countries seeking for free installations. The same Secretary has to be contacted if the INE representatives wants to join EUROTRACE seminars. The seminar starting 9th June in Lome in Togo, seems now too late since all places are occupied.*
3. I brought examples of data and code lists back to EUROSTAT (to Mr. Balboni, address, see report Moziene 2001:10) so they are able to look into the data.
4. Because of the dependence of SADC and what result a request about free installation could have, it is not possible to say how long time it might take for a free installation.
5. It is the president and directors in the INE who should clear up the possibilities for support for a free installation and training. However, it is essential that the INE has a staff with extra time to participate in the training and able to learn and use the software by their own. I think there is no hurry. The INE needs a staff first of all, which already are trained to run data checking system on a regular (monthly) basis.
6. As indicated earlier, the installation and training can be arranged any time directly by EUROSTAT, - in case the INE has the money.

5 FTS CLASSIFICATIONS AND DEFINITIONS

5.1 Definition of FTS in the production system

There are two main ways to define FTS. The UN recommends to use the General Trade System (GT). Following this principle, the goods imported into warehouses and free zones should be included in

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³ Dr. Prega Ramsamy, Executive Secretary, SADC House, Private Bag 0095, Gaborone, Botswana, phone +267 3951 863, or contact Mr. Elliott Odirile, Chief Statistician of SADC, Elliott@sadc.int or eodirile@sadc.int

the official trade statistics. In other words, the FTS definition border is identical to the country's physical border.

The second definition is Special Trade System (ST). This is a more narrow definition, excluding warehouses and free zones. The import is recorded first when the goods pass from a warehouse or free zone into free circulation.

The GT system shows better the total physical flow of goods and is better to use when you want to compare mirror statistics. The ST system gives a more precise picture of the goods which end up into consumption in a country, either as input for further processing, as trading goods or as a final end use.

The Customs procedures (the DU box 3, Regime + box B, CPC) are used to decide which of these definitions a particular shipment relates to. In the UN Recommendations and Definitions you will also find which other kind of goods transactions, which should be excluded or included in the FTS under each definition.

In a FTS production system, a Definition Table, using the Customs procedures, has to be established, checked and if necessary updated later on. This table should be used by computer routine, to secure a safe and constant selection of records to be included in the official trade statistics.

A draft of such a definition table was set up during the mission, **see appendix 9 below**. This draft needs to be completed and checked by specialists in the Customs before it is used in regular production.

6 FTS ROUTINES NOW + NEW MONTHLY CYCLE

6.1 The current quarterly routine

The data are now received four times a year on a CD from TIMS Central. All months are extracted again, i.e. starting with January in every CD. However, there are no indications on possibly new versions (corrections or additions, which Customs might have done). The previous months are therefore not repeated again, which is a lack in the quality of the processing system.

Since the routine is only quarterly based, the checking and correction work have been limited to a few days. The instructions proposed in annex 6 in the previous mission report have not been used. **The quarterly processing and checking used now is a very simplified routine:**

1. Each month is processed one by one (the three new ones)
2. The declaration HEADER and ITEMS are merged in ACCESS
3. The monthly data then sorted by Customs Regime * Procedure(CPC)
4. Records are deleted ONLY by REGIME (which are wrong in some cases)
5. The file is then sorted by exchange rate * currency
6. Wrong or missing links between exchange rate * currency = corrected
7. The file is then sorted by a computed US\$ value column
8. Suspicious items are then checked, starting on the top
9. Only 2-5 items are checked (calling Ms Fernanda in TIMS) each month
10. Records for MOZAL, OIL + Electricity added to the file manually
11. Lastly, the columns (variables) not needed are deleted
12. The monthly file stored as final data, e.g. IMPO2JAN, EXP02JAN etc

13. For aggregation/publishing, these files are then concatenated in ACCESS

6.2 Proposal for a new monthly working cycle

A new first proposal based on a monthly cycle has to be done in two steps, firstly to do some preparations (one-time work), the second is to pre-set the working rules and then trigger the daily routines by trial and failure.

The hypothesis is that still the monthly number of items is so small (10-15 000) that it is possible to work manually with the files (but as an every-day work). The working routine, however, has to set up pre-defined, and repeated in the same manner each month.

6.2.1 A. The first step (one-time job) includes this work

1. The definition table, which we started to discuss, has to be completed, see raw table appendix 10. This table has to be checked further together with Customs, to decide which *Regime * CPC* should be included or excluded in the General trade and in the Special trade. When this is ready, only the columns **REG - CPC - I/E - GT - ST** are needed for data processing. It might be possible to have some assistance from Statistics Norway as well in this matter.
2. The definitions have to be checked by comparing for each *Regime * CPC* the recommendations given in the **UN International Trade Statistics Concepts and Definitions, Statistical papers, 1998**.
3. To discuss with Customs if some of the columns/variables (DU boxes) should be excluded, and **not** copied to the CD. In addition, it is necessary that Customs mark in a **new column** the *TIMS clearance date* in format YYYYMM. (Now, **only** the file name indicates which month the data belong to).
4. A monthly CD delivery has to be agreed upon in cooperation with the Customs. It is recommended that, if possible, **only** corrections (new versions of old declarations and additions), are included for **previous months** (=old version **not** to be sent again).
5. A more long-term job has to start in cooperation with the Customs, to improve the quality of the information in filling-in the DU box D - Net weight (often not filled in now!), the DU box E - quantity in a supplementary measure, given in the box R - the unit described in the Pauta Aduaneira - Tariff. **The international Customs rules are normally:**
 - a) The box for weight (kg), D is **obligatory to fill in** (always a number here)
 - b) If Customs Tariff demands a supplementary unit in addition, **then** fill in box E, **else** blank.
6. Now, the DU box E is a crazy mixture of a) and b) above!
7. A new system to receive the aggregated data from the DU-simplified should be established. This has to be agreed upon in cooperation with the **Customs South Regional Administration Office**, Mr. Julio Nunes, director. It has to be given substitute commodity codes for the goods, which are aggregated in the DU-s, to be decided by the INE's FTS staff. This information has to be handed over monthly. How big this under-coverage is, was not stipulated.

6.2.2 B. The second step (repeated monthly) includes this work

Internal corrections (you are able to correct by look at the data):

1. From the CD, select data file for one month, import or export
2. Merge HEADER and ITEM data (key: **Year - Office - Ref**)
3. Merge the definition table (key: **REG - CPC**), to include: **I/E - GT - ST**
4. Select the columns you need in a FTS raw work-sheet⁴
5. Insert (calculate) price columns 1 and 2
6. Sort the sheet (1) (monthly item data) by descending Met value
7. Look what is possible to correct from understandable miss
8. Take a copy in another sheet, and sort by commodity (tariff code)
9. Use this sheet (2) to investigate what could be normal price limits
10. Use this information to correct in sheet (1) above
11. Try, if it is possible to adjust data in columns D and E, see A-4 above
12. Try, to move data between D and E to fit A-4 a) and b) above
13. If not, at least correct all in Box E (let kg remain here)

External correction (you need to ask Customs for help):

When you can't understand what's wrong, mark the Correction column

When you decide to stop (e.g. after the 100 items with highest value):

sort the lines marked with correction and cut them into a separate sheet,

send this to the customs office in charge of clearance and ask for help

Start this test work with January 2003 data and test out to find a routine

Find out how to best include MOZAL, oil, electricity and other like Du's

⁴ A proposal: Year-month-office-ref-Item no-Regime-CPC-I/E-GT-ST-*Correction*-tariff code- Exchange Rate; FOB Value; Value Met; Net Wei; *Price-1*; Units; Quantity; *Price-2*; Country Of Origin---- MAY BE SOME MORE----could be to let all other columns remain back here?

Add 3 new columns into the sheet:

price-1 is MZM per kg, and

price-2 is MZM per other quantity measure, e.g. per piece, litre etc.

Correction - which is used to mark which items you need to ask Customs/others

7 APPENDIX 1. Persons met

The INE staff:

Mr. Azarias Nhanzimo - Director of Directorate for Economic statistics and Business statistics (DESE)

Mr. Cirilo Eduardo Tembe – Head of the Department for Services, Informal sector and Business register (cirilo.tembe@ine.gov.mz, Phone+258-1- 49 81 41)

Mr. Armando Tsanzane - Responsible for FTS production within DESE

Ms. Anastasia, IT-Head

Mr. Cipriano Claudio, National Accounts specialist

The Nordic team:

Mr. Hans Erik Altvall, team leader

Ms Irene Tuveng, long-term consultant

Mr. Mr. Mogens, IT-expert

Customs directorate::

Mr. Richard Paul, Crown Agent's consultant (TIMS Central)

Customs Mr. John Musgrave (external consultant, mob. 082 328421)

Mr. Danilo Mussa Nalá.

Customs South Regional Administration Office:

Mr. Julio Nunes, director (phone 324143, dirmaputo@teledata.mz)

Manaacha border Customs House:

Mr. Egídio Inocêncio, Chefe do Posto de Namaacha

Customs Ship Terminal in Maputo:

Ms. Ana Nuvunga, Chefe do TIMAR

8 APPENDIX 2. List of Literature

Monthly bulletin of FTS (NO version – to be found on the Internet under address:
http://www.ssb.no/english/subjects/09/05/muh_en/

1. UN International Trade Statistics Concepts and Definitions, Statistical papers, 1998

2. Seminar in Vilnius November 1992, 183 pages

3. Seminar in Riga October 1995, 125 pages

4. Baltic Working Group meeting in Bodo, 46 pages.

5. In addition a Collection of documents including:

- Eurostat: European External trade Statistics in the light of International recommendations
- Doc Phare no 9, rev.2+3, Luxembourg 10 Mar 2000 correlation customs-statistical regime
- Example of FTS Definition Table (Estonia)
- Doc Phare no 22, cooperation between Customs and Statistical Institutes
- EOROSTAT: International classifications in economic statistics
- ISO 3166 Maintenance Agency – information/addresses
- Eurostat: Projects on non-financial National Accounts: Hidden economy
- Statistics Norway: Paper on mirror statistics between Norway – Sweden and Estonia
- Statistics Norway: FTS production system, seminar in Vilnius May 2000

(Should have been stored at office of Mr. Altvall)

Data on CDROM left after the mission:

COMEXT/CN 2002 – The EU annual FTS database (CDROM). This CD was handed over to Mr. Armando Tsanzane

EUROTRACE: Last version of the free software, complete with Database, Editor and Browser, + complete installation and Manual (2 CDROM). These CDs were handed over to Ms. Anastasia, Head IT-department

9 APPENDIX 3. Programme for the Mission

Scandinavian Bridging Support Program. AGENDA a proposal by
Hans K. Ostereng/Statistics Norway, 10 April 2003

Short-term mission 28th April – 9th May 2003 on External Trade (ET)

Main group of working topics:

A - work sessions: I will work in the INE, either alone, or it will be possible with ad-hoc discussions any time, when this is wanted.

B - Fact-finding:

1. Investigating details in the existing production system
2. Analyse the level of inter-institutional cooperation and in particular Customs
3. Detailed checking of the ET definition and delimitation functioning
4. Study the INE's own documentation of their own system

C - EUROTACE:

1. Going through all available documentation and find what's most useful
2. Trials to install the software (Depend on we have CD available)
3. Try to investigate DATA-inputs in the very details
4. Try to investigate DATA-control systems, content and functioning
5. Find out what could be additional routines/data checks - in ADDITION
6. Discuss plans for further plans on future installation/training

D - Meetings/excursions:

1. Agree and plan meeting(s) with the Customs Directorate
2. Meetings with the National Bank (Focus on balance of payments)
3. Meetings with Representative of Ministry of Finance (or Economy) (if relevant)
4. Excursion to the main border Customs House on motor road to South Africa (BOTH the MZ and ZA border points if possible), Focus on the checking and handling of the Customs declaration.

E - possible presentations/topics for further discussions (Could be more/others if wanted)

1. How can cooperation between Statistics - Customs be best organized?
2. The use of MIRROR statistics. Principles and problems in using this exercise. How could this method be used in regular production, for imputing missing data from illegal or unregistered trade?
3. Index Calculations solutions for delivery of ET values to the national Accounts in current and constant prices. The use of Unit Value index calculations.
4. The ET quality; What is that? The many aspects of a total quality picture.
5. Publishing of ET statistics. Systems for sales of ET information.

(For presentations, I would highly appreciate access to a projector for laptops).

Draft of agenda, with a working sequence:

Mon 28.4

Welcome. The situation now and Agenda discussion / meetings, interpret etc.

B - Fact-finding work I

A - Work-session

Tue 29.4

B - Fact-finding work II

A - Work-session

Wed 30.4

D - 1-3, meetings with Customs/Bank/Ministry (Could be Tuesday as well)

Fri 2.5

D - 4, IF possible excursion the border point, else

A - Work-session + analyzing ET data for Mozambique

*****New week

(NB: It might be a need for new meeting(s) with the Customs during this week).

Mon 5.5

C - Eurotrace I

A - Work-session

Analysing of the MZ trade data available until now

Tue 6.5

C - Eurotrace II

A - Work-session

E - presentation (the choice is yours)

Wed 7.5

C - Eurotrace - 5, additional possible routines in a new production

C - Eurotrace - 6, discussing situation + future plans

E - presentation (the choice is yours)

Thu 8.5

The ET definition/delimitations matters; status - further improvements?

E - presentations (the choice is yours)

A - Work-session

Fri 9.5

ET - summary and last discussions on future plans

Top briefing: Conclusive meeting - draft report

IF Eurotrace programme, in the worst case, is not available at all, we might agree to an agenda adjustment beforehand (if possible) or when discussing the mission programme, Monday the 28th.

*****end

10 APPENDIX 4. Terms of Reference

TERMS OF REFERENCE

Within the Scandinavian Bridging Support Program

For a short-term mission 28th April – 9th May 2003

on

External Trade

1. Background

Foreign trade statistics (FTS) give information about flows of commodities between Mozambique and other countries. Exports and imports are important economic indicators both in describing structural changes and in monitoring the economic trends. In Mozambique external trade statistics have been published since 1992. Before the INE was established in 1996, the Ministry of Finance published the statistics.

A short-term mission on FTS took place in November 2001 with support from the Twinning Arrangement (*MOZINE 2001:10*). The objective of this mission was to review the current production routines and suggest improvements. The main recommendations from the mission were;

- To establish a new FTS production system based on customs data and company data
- To improve the cooperation between the INE, the Bank of Mozambique and the Customs
- To install EUROTRACE, the NT version
- To secure a minimum level of qualified staff to work with FTS
- To improve relevant IT competence and support (ACCESS and EXCEL skills)
- To publish more information from FTS data
- To establish a cooperation with the neighbouring countries (especially South-Africa)
- To study the illegal and unregistered trade, and propose new data collection or estimation methods

Unfortunately, it has not been possible to follow up many of these recommendations. This is especially due to a lack of staff working with FTS. Installation of EUROTRACE has not been possible because it simply has not been available as a windows version until now. There has thus been some progress in the production routine due to the fact that the transition of data from the customs to the INE now is done electronically.

2. Main reasons for the mission

The main reason for a mission on FTS now, is that the EUROTRACE NT-version will be available shortly. This means that the INE can start evaluating, testing and eventually using this system in the production of FTS.

3. Benefactors of the mission

The mission will benefit the FTS-staff at the INE through improved capacity and competence in the makings of FTS. The users will benefit by getting higher quality statistics.

4. Objectives of the mission

- Evaluate the current FTS-statistics.
- Help evaluate and test EUROTRACE III – the NT-version.
- Develop data checks and data flow controls in addition to checks available in EUROTRACE
- Give suggestions concerning what FTS should contain
- Give suggestions related to dissemination of FTS
- Discussions with the Bank of Mozambique and the Customs

- Discussions with the Customs concerning implications for the data transfer when the INE starts using EUROTRACE III, with the objective to improve cooperation and increase efficiency of data transfers
- Give recommendations on short- and long-term goals for the further development of FTS

5. Expected results

- An evaluation of the current FTS-statistics.
- An evaluation of EUROTRACE III.
- Recommendations on when and how to use EUROTRACE III in the production of the FTS. Including a list of activities to be taken.
- Suggestions on additional production procedures
- Suggestions on content, definitions and dissemination routines for FTS
- More qualified FTS-staff
- A list of short- and long- term goals
- A report from the mission

7. Agenda for the mission.

NEEDS SPECIFICATION

8. Tasks to be done by the INE to facilitate the mission

- Prepare a complete documentation of the current production process
- Prepare other relevant documents and information
- Supply good working conditions for the consultant
- Prepare meetings with the customs

9. Consultant and Counterparts

Consultant: Hans Kristian Østereng, INE/Norway

Counterparts: Azarias Nhanzimo - Director of Directorate for Economic statistics and Business statistics (DESE)

Cirilo Tembe – Head of the Department for Services, Informal sector and Business register

Armando Tsanzane - Responsible for FTS production within DESE

Calado Fijamo - IT-technician within DESE

10. Timing of the mission

The 28th of April to the 9th of May 2003.

Number of working days at the INE will be 9 in total because the 1st of May is a public holiday. Number of working days at home office (SSB) will be 3. Travel days come in addition.

11. Report

The consultant will prepare a draft report to be discussed with the INE before leaving Maputo. He will submit a final draft to the INE for final comments within one week of the end of the mission. Statistics Denmark as Lead Party will print the final version within 3 weeks of the end of the mission.

11 APPENDIX 5. MINUTES over daily work and meetings

Monday 28 April

Morning

1. Meeting in the INE with Ms Irene Tuveng and Mr. Cirilo Tembe on mission background + agenda.
2. Meeting in the INE with Ms Irene Tuveng and Mr. Cirilo Tembe and director Azarias Nhanzimo.

The delays in the final developing of the EUROTRACE software were discussed. The software is ready for use, but Eurostat works on further simplifications of some of the sub-procedures. For the INE it is important to find a way to calculate unit value indices. It is not possible to use all trade data as price observations. Instead, there have to be selected representative commodities, which can prove to give price series with an acceptable price homogeneity. This is then interpreted as an acceptable product homogeneity as well. The work programme for the two weeks mission was discussed as well. We decided to arrange meetings with Customs (and the National Bank) the first week, and to use time partly for EUROTRACE the second week.

Afternoon

Work on data description of the current system in the INE. The data input (a CD ROM) is delivered to the INE every month. The CD is produced quarterly and includes all previous months this year every time. If declarations are corrected, these are not possible to identify. We have made an exact file description, which explains the content of each variables. Nearly all data in the DU (the MZ Customs declaration) are copied to the CD and delivered to the INE. Later on, the unnecessary variables should be removed and not delivered to the INE.

Tuesday 29 April

Morning

It showed difficult to have a meeting with the Customs. Helen and Richard Paul, who are working as Crown Agent's consultants in November 2001 as well (with TIMS system), were busy and it was difficult to find time. We made an agenda proposal for the meeting with the Customs. In the morning the electricity in the INE was cut off and e-mail systems did not function. The proposal for meeting topics was instead handed over to the Customs on a diskette.

Afternoon

We discussed how to proceed with the Customs. The work with drawing descriptions of the production system had to be postponed until the next day, since computers were all down. I worked on a draft mission log to have this initiated.

The relations with Customs seemed to function unsatisfactory at this moment. Perhaps the Crown Agent consultants can arrange such meeting, - and not the Customs officers. We decided to investigate the possibilities further tomorrow. Anyhow, it is a typical situation for Statistics everywhere, to have to strive for keeping extensive contact with Customs. This is the horrible destiny waiting a trade statistics statistician.

Wednesday 30 April

Morning

After a short morning briefing we went to the Customs (TIMS Central). Mr. Paul Richard showed up, but arrived from abroad last evening and had to go on missions to other provinces on Friday morning. But he helped us with references to other contact persons in the Customs.

A copy of the meeting agenda was handed over.

Paul promised to copy as many of the TIMS source dictionaries (Code-Lists) as possible and leave a diskette for Friday morning, we could pick up.

We (Mr. Cirilo Tembe, Mr. Armando Tsanzane and Mr. Ostereng) contacted the Customs Directorate and agreed to come to the Customs South Regional Administration Office. This became a very interesting meeting and the director, Mr. Julio Nunes (phone 324143, dirmaputo@teledata.mz), made a good presentation. His administration covers 75% of the trade and the most important border points. He showed us his Statistics Department, which produced information, which is interesting for analyzing the trade statistics as well. We got copies of the regular tables they produced. We discussed if the imports (below a certain size), which demand the simplified DU (the DUs), should be included in the trade statistics as well. This form includes a rough product classification, mostly on consumer's goods.

We also met a very positive support in arranging excursions to the border points. They agreed to meet at Namaacha border point to Swaziland at 9.00h Friday morning, and to continue with a visit to a Terminal (in Maputo) on Monday.

Afternoon

We agreed to start a first demonstration of EUROTRACE, where the consultant Mr. Mogens, IT-Head Mrs. Anastasia, Irene Tuveng, Cirilo participated. I brought two CDs with me from Eurostat. One contains the COMEXT browser, the other the EUROTRACE software. The hand-over of the programme was very delayed.

Only when I stopped in Luxembourg for three hours, on the way from Norway, I had a brief demonstration. During this time we also installed the software in my computer. So it was no possibility for a deeper study. We had a half-hour look on the three main parts of the programme, and what processing steps these parts could be established. The code-lists (or Dictionaries, which it is named in EUROTRACE) were discussed. There has to be made an input file description as well. All files, including the data itself, can be imported into EUROTRACE as text (ascii) files, e.g. comma-separated. The INE IT-staff got the CDs, to try to install the software.

At 3 p.m. we met at the Customs Directorate to talk about agenda point two, the Customs procedure codes and the definition of the trade statistics. From the INE met Mrs. Irene Tuveng, Mr. Cirilo Tembe, Mr. Armando Tsanzane and Mr. Ostereng, and from Customs Mr. John Musgrave (external consultant, mob. 082 328421) and Mr. Danilo Mussa Nalá. A new legislation for Customs procedures, including warehousing and free zone activities, has recently been ratified by the government and put into force from 1.1.2003. The legislative part named *diploma* contains the new regime rules (to be coded in box no 3 in the DU). In the less important *Service order* the subdivision in customs procedures (box no B in the DU) is filled in. They did not have copy of the legislation and the Annexes, which included the code lists. We agreed that Customs will find a copy and provide us with one as soon as possible (next week).

The **pre-declaration procedure** has been abandoned under the new rules.

Thursday 1 May, Day off

Friday 2 May

Excursion the Manaacha border Customs House

Mr. Cirilo Tembe, Mr. Armando Tsanzane and Mr. Ostereng were executing this visit. The leader of the Customs station, Mr. XX explained the work and the routines at the station. Compared with Garcia, the main passing point to South Africa, the traffic here is modest, around 20 cars a day. The routines are however the same. For transshipments passing a value of 500 US\$, a full DU declaration has to take place. This will be done at one of the Maputo Terminals. The cargo will be sealed and a transshipment document filled in. For goods below this value limit, a simplified declaration is allowed, the DUs. This form specifies a few main groups of consumer goods. In addition it is possible to specify a few other kinds of goods by Customs tariff codes. We had a look at examples of the filling in of the documents and we also got copies of the forms in use.

Monday 5 May

Morning

The meeting with the Customs was cancelled, because the persons in the INE were unable to participate. Instead I arranged a discussion with a junior adviser in the Ministry of Commerce and Industry with trade agreements as responsibility. The trade statistics are late and too few details on value. Also weight and quantity information is missing, but this is also important information as background information about trade agreements.

Afternoon

The afternoon was used for data investigation. The last CD from the Customs contains information for December 2002, and also all previous months this year. I found a few declarations from earlier years as well. We need to check if these are corrections of previous ones, or originals, which have been included this late.

This manual data investigation shows that data are of very suspicious quality. The column with *net weight* (should be in kg) is not properly filled in and the figure here is often missing. It should have been filled in obligatory. The box with *quantity* is nearly always filled in. This box, however, should only be filled in if for this commodity number a supplementary measure (e.g. pieces, liter, m³, is demanded). I made some layouts for manual investigation, which we may study in the INE tomorrow.

Tuesday 6 May

Morning

Mr. Cirilo Tembe, Mr. Armando Tsanzane and Mr. Ostereng met with the Customs Ship Terminal in Maputo. The purpose for the meeting was to see the routines for handling the declarations (the DU). The very first step is a registration of the declaration manually in a protocol to state the initiation of the procedure. That day will be the registration day in the TIMS. After that, the declarations are keyed into the computer by on-line applications to the TIMS system. A few of the DU boxes are obligatory. A big weakness for the statistics is that box D - Net weight, is not properly filled in. Box R - the unit for supplementary measure, is automatically linked to the Tariff (Pauta Aduaneira). Box E - Quantity, however, is not obligatory, and is not checked properly if filled in. In the monthly data from TIMS, there are often a few declarations, which is very old (1-2 years too late). These are remaining declarations, where some government institutions/Ministries have got a long-term credit for paying

duties and taxes. The clearance in TIMS could therefore not be completed earlier. These declarations should in principle be added to old, previous published data.

Afternoon

Meeting with team leader Mr. Hans Erik Altvall to discuss the work done so far.

Mr. Cirilo Tembe, Mr. Armando Tsanzane and Mr. Ostereng had a look into the data for December 2002, to study how it could be possible to do data corrections manually. A short b.day celebration was included in the end of the day.

Wednesday 7 May

Morning

Mr. Cirilo Tembe, Mr. Armando Tsanzane and Mr. Ostereng had a meeting with director Azarias Nhanzimo. He had to leave the INE for the rest of the week, so this was the only time available. The discussions were about the main points in the recommendations given above. The most urgent was the staff situation. The next point is to organize the production and data correction work in a way, which includes daily work with the data. Quality improvement depends on a high degree on the cooperation with the Customs, and the job the Customs do.

Afternoon

Briefing of the data input into the National Accounts (Mr. Ostereng and Mr. Cipriano Claudio). They National Accounts receive data from the FTS, which they do not use at all. The main information is the commodity numbers (Coda pauta) and the value in metecais and US\$. The quantity information is not used at all. The country information is used in connection with making price indices. Data from the IMF publications are used to calculate price developments, to be able to find import/export values in constant prices.

The rest of the day was used to discuss details in the production routines (Mr. Cirilo Tembe, Mr. Armando Tsanzane and Mr. Ostereng).

Thursday 8 May

Morning and afternoon

The whole day was used to investigate data and the current production routine (Mr. Armando Tsanzane and Mr. Ostereng. Mr. Cirilo Tembe was occupied with other things this day). A lot of the time was spent to discuss the content and the use of the *Definition Table*, which is using Customs Regime+Procedures to decide what transactions (declaration items) to use for official statistics (General Trade system).

A first draft of the mission report was printed and distributed to Ms. Irene Tuveng, Mr. Hans Erik Altvall and Mr. Cerillo Tembe.

Late afternoon: meeting with all external consultants.

Friday 9 May

Morning

Last meeting with Ms. Irene Tuveng, team leader Mr. Hans Erik Altvall and Mr. Hans K. Ostereng, discussing the draft report. The work done during the mission days were discussed. The preliminary conclusions could be improved in different ways, which will be integrated in the next version of a draft report.

Afternoon

Another meeting was held with Mrs. Irene Tuveng, Mr. Cirilo Tembe, Mr. Armando Tsanzane and Mr. Ostereng. We discussed what concrete work Mr. Armando could start with to improve the quality of the trade statistics. Mr. Ostereng will make a more detailed plan/programme and explain in details what and how the work could be started. The main conclusion is that daily practical work with data checking and correction, should be given top priority.

*****end

12 APPENDIX 6. Agenda for Customs meeting

For a short-term mission 28th April – 9th May 2003
External Trade

Meeting with the MZ Customs Wednesday 30 April and Tuesday 6 May

Connected to the mission of Mr. Hans K. Ostereng, the INE would appreciate to have consultations with the Customs. Proposals for points to discuss is the following:

1. Data in the monthly CD to INE

We have a few questions about the data variables delivered monthly on the CD to the INE. Please see the attached file descriptions below, where some of the variables are marked with **questions marks**. We would appreciate to know more precise about what is filled in / the content, of these boxes.

After the Customs deliver the CD with ALL declarations cleared during the previous month, are some (many) of them corrected later on?

2. Customs Procedures

A discussion on the status of the Customs procedures. We would like to secure that the *Definition table*, see last page in annexed file, is still complete and valid.

1. Since January 2002, has the system with Customs procedures been changed?
2. Is the filling-in of DU boxes 3 and B now harmonized in one unique code?
3. Have new warehousing rules/procedures been ratified/set in function?
4. Have new free zone operations started?
5. Delimitation between import - export - reexport - transit - processing - warehousing

3. LISTS of valid codes - Copy of Customs source dictionaries?

Since INE probably plan to install EUOTRACE, it would be helpful if Customs could supply INE with copies of main validation data sets. These could be:

1. Valid importers/exports/Agents codes (= VAT or Business Register codes?)
2. Delivery terms (=INCOTerm?)
3. Country codes (ISO alpha 3166?)
4. Currency codes (ISO alpha 3166?)
5. Tariff lines (Including history, valid from to..)
6. Supplementary Unit measures (For Tariff lines where this is used)
7. CPC complete, including valid combinations
8. Payment rules
9. Customs Offices
10. Transport mean codes
11. Tax type codes

4. Excursions to some Customs Houses / border points to see routines of declaration work

Any kind of proposals are welcomed, maybe the Maputo Airport Customs and the Ressano Garcia or Namaacha.

5. Any other matter

13 APPENDIX 7. Statistics

STATISTICS

When carrying out any comparison of statistics between TIMS and any manual records you should consider the following:

1. Statistics are produced by the TIMS CENTRAL database. Records are transferred to this database from the clearance offices.
2. TIMS has a number of “stages” within the program which relate to operations during the clearance process – often recording the work carried out by an individual officer. The records are not transferred to TIMS CENTRAL until they are cleared – stage 11.
3. There are a large number of declarations which have not reached stage 11 and have not been transferred to TIMS CENTRAL – they are probably included in the manual figures however. Consultants at the clearance offices have been assisting the local managers in identifying and resolving this problem but it is a very slow process and often highlights irregularities by staff.
4. Receipt of taxes is carried out before verification of the goods. As such, the receipt figures produced manually may vary from TIMS due to any delay between payment and clearance (this can take some time if there are queries issued). In addition any transactions not reaching stage 11 will not appear in the figures produced by TIMS.
5. We have many stations which are not sending the data of cleared goods regularly (and in some cases – such as Lichinga and Cuamba – are not sending it at all). The Customs Director has been aware of this for some time and despite constant requests to local managers, there has only been a slight improvement.
6. Details of goods cleared under the simplified system are not included in TIMS. Neither are “non declaration related” taxes such as emolumentos.
7. There are problems with poor data entry in some key fields. Whilst certain information such as Country of Origin must be valid, there is nothing to stop the wrong code being entered – hence imports from Albania (which

happens to be at the top of the list). For imports, the CIF values are likely to be accurate as taxes are charged – we have had problems with other regimes where tax has not been charged and seen very large values entered which have resulted in significant overstatement of value. Quantity continues to be entered incorrectly with declarations showing boxes being accepted when the quantity should be kilos.

We are working on resolving these problems but in common with other areas, they are often due to poor management and lack of responsibility. We have done the following in order to improve the situation:

- Managers profiles have been written and circulated to include the transmission of data.
- Profiles include work to ensure all declarations reach stage 11.
- The TIMS release note has been made an mandatory part of the process (although it does not have any legal basis). This **should** mean that declarations always reach stage 11.
- Local managers have received further training relating to their managerial responsibilities.
- The Director has been asked to issue a Service Order making it a disciplinary offence not to send declaration data.
- A new system allowing electronic declarations is being introduced which should reduce the amount of keying by Customs and hence reduce the number of errors.
- TIMS user guides are being updated to include these key points.

14 APPENDIX 8. The CD file content/format

File description of the data from Customs on CD (Monthly deliveries), = 3 tables: Header, Item, Taxes, originating from the SINGLE DOCUMENT (“DU”), the TIMS system, or fixed variable (e.g. declaration date is only in registered in TIMS, not in DU, and is defined by the monthly data extraction from TIMS to INE.

HEADER: CD File description - IMPORTS

hko/29April2003

DU Box No	CD field No	CD variable name	Filling-in instruction: RELEVANT EXPLANATORY NOTES (Some boxes has code lists, see <i>Ref_Tables97</i> in the CD-ROM)
18??	??	??? is this on the CD?	Declarant / Agent
19??	??	??? is this on the CD?	1st Destination
--	1	Year	
02	2	Office	Clearance Office See: <i>Ref_Tables97</i> – Offices
--???	3	Ref ????????????????????	
01	4	Exporter Code	Consignor / Exporter
01	5	Exporter Name	Consignor / Exporter
01	6	ExpAdd1	Consignor / Exporter
01	7	ExpAdd2	Consignor / Exporter
01	8	ExpAdd3	Consignor / Exporter
01	9	ExpAdd4	Consignor / Exporter
09	10	Importer Code	Consignee / Importer
09	11	Importer Name	Consignee / Importer
09	12	ImpTrading Name	Consignee / Importer
09	13	Imp address	Consignee / Importer
09	14	Imp MICTUR	Consignee / Importer
09	15	Imp IVA	Consignee / Importer
04	16	Clearing Office	Border of Entry / Exit
03	17	REGIME	Regime
10	18	No items	Total number of articles
12	19	Exp country	Country of shipment See: <i>Ref_Tables97</i> – Countries
14	20	Dest Port	Port of destination
22	21	Bank Ref	Bank/branch
???	22	Despachande ????????????????	

34	23	First dest	Countries of transit See : Ref_Tables97 – Countries
23	24	Final dest	Country of Final Destination See : Ref_Tables97 – Countries
26	25	Descarga	Place of discharge / loading
27??	26	Entrega????????????????	
05	27	Manifest no	Manifest No
06	28	Date of Arrival	Date of Arrival / Departure
07	29	Transport doc	No of shipping document
08	30	Veh Regno	Flight number / registration No / vessel
11	31	Total volume	Total number of packages
13	32	Paying Acct no	Number of account for payment
15	33	Guarrantee Ref	Reference number of Guarantee
???	34	Guarrantee currency??????	
16	35	Guarrantee Val	Value of Guarantee
17	36	Guarrantee Sec No	Number of the security of the Bank Guarantee <i>To be completed by Customs.</i>
20	37	Declarant Ref	Declarant's reference
21	38	Valuation method	Valuation method. <i>Do not complete.</i>
24	39	Transport type	Transport type
25	40	Transport nationality	Nationality See : Ref_Tables97 – Countries
27	41	Delivery Terms	Delivery terms. : Ref_Tables97 – CondShipment
30	42	Location of goods	Location of goods
32	43	Other info	Other information
33	44	Veh Owner	Owner of vehicle / driver
35	45	Seals	Seals
37	46	Sent for PSI	Pre-shipment inspection (PSI)
38	47	PSI Reference	PSI reference
28	48	Pay Method	Means of payment / source See : Ref_Tables97 – Fund Method and Ref_Tables97 – Pay Method
???	49	Fund Method ??????????????	
29	50	Trans period	Expected period in bonded warehouse / transit
31	51	Warehouse	Number and regime of warehouse
???	52	Transit Co ??????????????	
36	53	KG	Gross weight
39	54	Exempt Ref	N Number of Exemption/date
39	55	Exempt Date	Number of Exemption/date
40	56	Exempt Code	Exemption code
41	57	Legal Base	Legal basis for exemption See : Ref_Tables97 – Legal
42	58	Exch Ref	Exchange cover reference
43	59	Pro Ref	Procurement reference
44	60	Licences	Reference of other licences
???	61	Date created CUSTOMS	

???	62	Pre Dec Ref	CUSTOMS	
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ITEMS: CD File description - IMPORTS

hko/29April2003

M??	???	???	is this on the CD?	CIF value in foreign currency
--	1	Year		
02	2	Office		
--	3	Ref		
A	4	Item no		Marks and numbers
B	5	CPC		Customs Procedure Code. See : Ref_Tables97 – CPC
C	6	Tariff Heading		Tariff Code. See : Ref_Tables97 – Commodity
E	7	Marks no 1		Description of goods
E	8	Marks no 2		Description of goods
E	9	Marks no 3		Description of goods
E	10	Marks no 4		Description of goods
F	11	Currency		Foreign currency
G	12	Exchange Rate		Exchange rate
D	13	Net Weight		Net weight
H	14	FOB Value		FOB value of invoice in foreign currency ('ME')
J	15	Freight Value		Freight value in foreign currency
K	16	Insurance value		Insurance value in foreign currency
L	17	Other Costs		Other costs
N	18	Local Value		CIF value in Meticaïs
O	19	Customs value		Customs value CIF in Meticaïs
P	20	Package Type		Type of packaging
Q	21	No of package		No of packages
R	22	Class		Unit / category. See : Ref_Tables97 – Commodity
S	23	First Qty		1st supplementary quantity. <i>Do not complete.</i>
T	24	Second Qty		2nd supplementary quantity. <i>Do not complete.</i>
U	25	Country of Origin		Country of Origin. See : Ref_Tables97 – Countries
V	26	Agreement Code		Agreement code. <i>Do not complete.</i> See : Ref_Tables97 – Agreement Code
W	27	Previous Dec		Previous document/memorandum
X	28	Licence details		Licence details. Do not complete.
Z	29	Attached Doc		Attached documents
R???	30	Units	?? is this on the CD?	
E???	31	Quantity	? is this on the CD?	

TAXES: CD File description - IMPORTS

hko/29April2003

--	1	Year	
02	2	Office	
--	3	Ref	
A	4	Item no	Marks and numbers
???	5	Tax Code	
???	6	Tax Type	
BB	7	Tax Rate	
CC	8	Tax Value	
DD	9	Tax Tax	

AA			Taxes. See : Ref_Tables97 – Comm-taxes and See : Ref_Tables97 –TaxBands
BB			Rate of Tax
CC			Amount due in Meticaïs
DD			Amount payable in Meticaïs
EE			Dutiable value in Meticaïs
FF			Taxes
GG			Taxes payable.
HH			Total

15 APPENDIX 9. CUSTOMS REGIME - revised version

TERMS OF REFERENCE

Description of customs regime	Starting point of movement	Destination / type of movement	Regime Code	Procedure Code	Declaration document	Tax rules *	Additional rules
Definitive importation	from other country	domestic market duty payment	A1	01	DU		TSA is payable when the rate of duty is zero under the terms of the IPPs.
Definitive importation	from customs regime warehouse without processing	domestic market duty payment	A1	02	DU		TSA is payable when the rate of duty is zero under the terms of the IPPs.
Definitive importation	from customs regime warehouse with processing	domestic market duty payment	A1	03	DU		Duties and taxes are calculated on the value of incorporated raw materials only – see art. 42 of Dip. Min. 12/2002 of 30 January
Definitive importation	from IFZ	domestic market duty payment	A1	04	DU		All deliveries from IFZ to the domestic market have to be approved by the CZFI – see art.15 a) of Dip Min 14/2002 of 30 January If imported materials are incorporated duties and taxes are calculated on the full value of the goods delivered from the IFZ under the terms of art. 9 b) of Dec. 62/99 of 21 of September The Director General of Customs may authorise the presentation of aggregate DUs to cover specified periods under the terms of art. 16 of Dip. Min. 14/2002 of 30 January TSA is payable when the rate of duty is zero under the terms of the IPPs.
Definitive importation	Change of regime of temporarily imported goods	domestic market duty payment	A1	05	DU		Prior approval by DGA / DRA is required for change of regime under the terms of the IPPs The value for duty and taxes is calculated in accordance with the rules set out in No 3 of art. 10 of the IPPs (Dec. 30/99 of 24 of May, amended by Dec 19/2001 of 23 July)
Definitive importation	Change of regime of goods imported with exemption	domestic market duty payment	A1	06	DU		Prior approval by DGA / DRA is required for change of regime under the terms of the IPPs The value for duty and taxes is calculated in accordance with the rules set out in No 6 of art. 34 of the IPPs (Dec. 30/99 of 24 of May, amended by Dec 19/2001 of 23 July)
Definitive importation	from other country	duty payment with titulo – Government bodies	A1	11	DU		TSA is payable when the rate of duty is zero under the terms of the IPPs.
Definitive importation	from customs regime warehouse without processing	duty payment with titulo – Government bodies	A1	12	DU		TSA is payable when the rate of duty is zero under the terms of the IPPs.

Description of customs regime	Starting point of movement	Destination / type of movement	Regime Code	Procedure Code	Declaration document	Tax rules *	Additional rules
Definitive importation	from customs regime warehouse with processing	duty payment with titulo – Government bodies	A1	13	DU		Duties and taxes are calculated on the value of incorporated raw materials only – see art. 42 of Dip. Min. 12/2002 of 30 January
Definitive importation	from IFZ	duty payment with titulo – Government bodies	A1	14	DU		All deliveries from IFZ to the domestic market have to be approved by the CZFI – see art.15 a) of Dip Min 14/2002 of 30 January If imported materials are incorporated duties and taxes are calculated on the full value of the goods delivered from the IFZ under the terms of art. 9 b) of Dec. 62/99 of 21 of September The Director General of Customs may authorise the presentation of aggregate DUs to cover specified periods under the terms of art. 16 of Dip. Min. 14/2002 of 30 January TSA is payable when the rate of duty is zero under the terms of the IPPs.
Definitive importation	Change of regime of temporarily imported goods	duty payment with titulo – Government bodies	A1	15	DU		Prior approval by DGA / DRA is required for change of regime under the terms of the IPPs The value for duty and taxes is calculated in accordance with the rules set out in No 3 of art. 10 of the IPPs (Dec. 30/99 of 24 of May, amended by Dec 19/2001 of 23 July)
Definitive importation	Change of regime of goods imported with exemption	duty payment with titulo – Government bodies	A1	16	DU		Prior approval by DGA / DRA is required for change of regime under the terms of the IPPs The value for duty and taxes is calculated in accordance with the rules set out in No 6 of art. 34 of the IPPs (Dec. 30/99 of 24 of May, amended by Dec 19/2001 of 23 July)
Definitive importation	from other country	Goods subject to exemption (100%)	A1	21	DU	✘	Importer must obtain exemption licence on Modelo I2 from DGA/DRA prior to importation TSA is payable when the duty is exempted.
Definitive importation	from other country	Goods subject to reduction of payment	A1	22	DU		Importer must first obtain authorisation for reduction on Modelo I2 from DGA/DRA prior to importation See page xx for method of declaration of reduction
Definitive importation	from customs regime warehouse without processing	Goods subject to exemption (100%)	A1	23	DU	✘	Importer must obtain exemption licence on Modelo I2 from DGA/DRA prior to importation TSA is payable when the duty is exempted..
Definitive importation	from customs regime warehouse without processing	Goods subject to reduction of payment	A1	24	DU		Importer must first obtain authorisation for reduction on Modelo I2 from DGA/DRA prior to importation See page xx for method of declaration of reduction

Description of customs regime	Starting point of movement	Destination / type of movement	Regime Code	Procedure Code	Declaration document	Tax rules *	Additional rules
Definitive importation	from customs regime warehouse with processing	Goods subject to exemption (100%)	A1	25	DU	×	Importer must obtain exemption licence on Modelo I2 from DGA/DRA prior to importation Duties and taxes are calculated on the value of incorporated raw materials only – see art. 42 of Dip. Min. 12/2002 of 30 January TSA is payable when the duty is exempted.
Definitive importation	from customs regime warehouse with processing	Goods subject to reduction of payment	A1	26	DU		Importer must first obtain authorisation for reduction on Modelo I2 from DGA/DRA prior to importation See page xx for method of declaration of reduction Duties and taxes are calculated on the value of incorporated raw materials only – see art. 42 of Dip. Min. 12/2002 of 30 January
Definitive importation	from IFZ	Goods subject to exemption (100%)	A1	27	DU	×	All deliveries from IFZ to the domestic market have to be approved by the CZFI – see art.15 a) of Dip Min 14/2002 of 30 January Importer must obtain exemption licence on Modelo I2 from DGA/DRA prior to importation If imported materials are incorporated duties and taxes are calculated on the full value of the goods delivered from the IFZ under the terms of art. 9 b) of Dec. 62/99 of 21 of September The Director General of Customs may authorise the presentation of aggregate DUs to cover specified periods under the terms of art. 16 of Dip. Min. 14/2002 of 30 January TSA is payable when the duty is exempted.
Definitive importation	from IFZ	Goods subject to reduction of payment	A1	28	DU		All deliveries from IFZ to the domestic market have to be approved by the CZFI – see art.15 a) of Dip Min 14/2002 of 30 January Importer must first obtain authorisation for reduction on Modelo I2 from DGA/DRA prior to importation See page xx for method of declaration of reduction If imported materials are incorporated duties and taxes are calculated on the full value of the goods delivered from the IFZ under the terms of art. 9 b) of Dec. 62/99 of 21 of September The Director General of Customs may authorise the presentation of aggregate DUs to cover specified periods under the terms of art. 16 of Dip. Min. 14/2002 of 30 January

Description of customs regime	Starting point of movement	Destination / type of movement	Regime Code	Procedure Code	Declaration document	Tax rules *	Additional rules
Definitive importation	Change of regime of temporarily imported goods	Goods subject to exemption (100%)	A1	29	DU	×	Importer must obtain exemption licence on Modelo I2, and authorisation for change of regime from DGA/DRA prior to change of use of goods TSA is payable when the duty is exempted.
Definitive importation	Change of regime of temporarily imported goods	Goods subject to reduction of payment	A1	30	DU		Importer must first obtain authorisation for reduction on Modelo I2, and for change of regime from DGA/DRA prior to change of use of goods See page xx for method of declaration of reduction
Definitive importation	from other country	Goods subject to deferred fiscal benefit or payment – hotel and tourist industry	A1	31	DU	×	Importer must have approval for the project from the Minister of Planning and Finance, and must also obtain authorisation for the benefit from DGA/DRA prior to each importation A guarantee of 15% of the duties and taxes payable will be required under the terms of no 4 of art. 3 of Dec 73/99 of 12 October TSA is payable at the time of presentation of the DU final.
Definitive importation	from customs regime warehouse without processing	Goods subject to deferred fiscal benefit or payment – hotel and tourist industry	A1	32	DU	×	Importer must have approval for the project from the Minister of Planning and Finance, and must also obtain authorisation for the benefit from DGA/DRA prior to each importation. A guarantee of 15% of the duties and taxes payable will be required under the terms of no 4 of art. 3 of Dec 73/99 of 12 October TSA is payable at the time of presentation of the DU final
Definitive importation	from customs regime warehouse with processing	Goods subject to deferred fiscal benefit or payment – hotel and tourist industry	A1	33	DU	×	Importer must have approval for the project from the Minister of Planning and Finance, and must also obtain authorisation for the benefit from DGA/DRA prior to each importation A guarantee of 15% of the duties and taxes payable will be required under the terms of no 4 of art. 3 of Dec 73/99 of 12 October Duties and taxes are calculated on the value of incorporated raw materials only – see art. 42 of Dip. Min. 12/2002 of 30 January TSA is payable at the time of presentation of the DU final

Description of customs regime	Starting point of movement	Destination / type of movement	Regime Code	Procedure Code	Declaration document	Tax rules *	Additional rules
Definitive importation	from IFZ	Goods subject to deferred fiscal benefit or payment – hotel and tourist industry	A1	34	DU	×	<p>Importer must have approval for the project from the Minister of Planning and Finance, and must also obtain authorisation for the benefit from DGA/DRA prior to each importation</p> <p>A guarantee of 15% of the duties and taxes payable will be required under the terms of no 4 of art. 3 of Dec 73/99 of 12 October</p> <p>All deliveries from IFZ to the domestic market have to be approved by the CZFI – see art.15 a) of Dip Min 14/2002 of 30 January</p> <p>If imported materials are incorporated duties and taxes are calculated on the full value of the goods delivered from the IFZ under the terms of art. 9 b) of Dec. 62/99 of 21 of September</p> <p>The Director General of Customs may authorise the presentation of aggregate DUs to cover specified periods under the terms of art. 16 of Dip. Min. 14/2002 of 30 January</p> <p>TSA is payable at the time of presentation of the DU final</p>
Definitive importation	Change of regime of temporarily imported goods	Goods subject to deferred fiscal benefit or payment – hotel and tourist industry	A1	35	DU	×	<p>Importer must have approval for the project from the Minister of Planning and Finance, and must also obtain from DGA/DRA authorisation for the benefit, and for change of regime prior to any change of use of goods</p> <p>A guarantee of 15% of the duties and taxes payable will be required under the terms of no 4 of art. 3 of Dec 73/99 of 12 October</p> <p>TSA is payable at the time of presentation of the DU final</p>
Definitive importation	from other country	Goods subject to deferred fiscal benefit or payment – excluding hotel and tourist industry	A1	41	DU	×	<p>Importer must have approval for the project from the Minister of Planning and Finance, and must also obtain authorisation for the benefit from DGA/DRA prior to each importation</p> <p>A guarantee for the duties and taxes payable may be required under the terms of the legislation in force or specific approval by the Minister of Planning and Finance</p> <p>TSA is payable at the time of presentation of the DU final if no duties are payable</p>

Description of customs regime	Starting point of movement	Destination / type of movement	Regime Code	Procedure Code	Declaration document	Tax rules *	Additional rules
Definitive importation	from customs regime warehouse without processing	Goods subject to deferred fiscal benefit or payment – excluding hotel and tourist industry	A1	42	DU	×	<p>Importer must have approval for the project from the Minister of Planning and Finance, and must also obtain authorisation for the benefit from DGA/DRA prior to each importation.</p> <p>A guarantee for the duties and taxes payable may be required under the terms of the legislation in force or specific approval by the Minister of Planning and Finance</p> <p>TSA is payable at the time of presentation of the DU final if no duties are payable</p>
Definitive importation	from customs regime warehouse with processing	Goods subject to deferred fiscal benefit or payment – excluding hotel and tourist industry	A1	43	DU	×	<p>Importer must have approval for the project from the Minister of Planning and Finance, and must also obtain authorisation for the benefit from DGA/DRA prior to each importation.</p> <p>A guarantee for the duties and taxes payable may be required under the terms of the legislation in force or specific approval by the Minister of Planning and Finance</p> <p>Duties and taxes are calculated on the value of incorporated raw materials only – see art. 42 of Dip. Min. 12/2002 of 30 January</p> <p>TSA is payable at the time of presentation of the DU final if no duties are payable</p>

Description of customs regime	Starting point of movement	Destination / type of movement	Regime Code	Procedure Code	Declaration document	Tax rules *	Additional rules
Definitive importation	from IFZ	Goods subject to deferred fiscal benefit or payment – excluding hotel and tourist industry	A1	44	DU	×	<p>Importer must have approval for the project from the Minister of Planning and Finance, and must also obtain authorisation for the benefit from DGA/DRA prior to each importation.</p> <p>A guarantee for the duties and taxes payable may be required under the terms of the legislation in force or specific approval by the Minister of Planning and Finance</p> <p>All deliveries from IFZ to the domestic market have to be approved by the CZFI – see art.15 a) of Dip Min 14/2002 of 30 January</p> <p>If imported materials are incorporated duties and taxes are calculated on the full value of the goods delivered from the IFZ under the terms of art. 9 b) of Dec. 62/99 of 21 of September.</p> <p>The Director General of Customs may authorise the presentation of aggregate DUs to cover specified periods under the terms of art. 16 of Dip. Min. 14/2002 of 30 January</p> <p>TSA is payable at the time of presentation of the DU final if no duties are payable</p>
Definitive importation	Change of regime of temporarily imported goods	Goods subject to deferred fiscal benefit or payment – excluding hotel and tourist industry	A1	45	DU	×	<p>Importer must have approval for the project from the Minister of Planning and Finance, and must also obtain, from DGA/DRA, authorisation for the benefit, and for change of regime prior to any change of use of goods</p> <p>A guarantee for the duties and taxes payable may be required under the terms of the legislation in force or specific approval by the Minister of Planning and Finance</p> <p>TSA is payable at the time of presentation of the DU final if no duties are payable</p>
Temporary importation	from other country	Goods for reexportation in the same state	A2	01	DU	×	<p>A guarantee for the duties and taxes payable may be required under the terms of the IPPs</p> <p>TSA is payable at the time of temporary importation but not at re-exportation</p>
Temporary importation	from customs regime warehouse without processing	Goods for reexportation in the same state	A2	02	DU	×	<p>A guarantee for the duties and taxes payable may be required under the terms of the IPPs</p> <p>TSA is payable at the time of temporary importation but not at re-exportation</p>

Description of customs regime	Starting point of movement	Destination / type of movement	Regime Code	Procedure Code	Declaration document	Tax rules *	Additional rules
Temporary importation	from customs regime warehouse with processing	Goods for reexportation in the same state	A2	03	DU	×	A guarantee for the duties and taxes payable may be required under the terms of the IPPs Duties and taxes are calculated on the value of incorporated raw materials only – see art. 42 of Dip. Min. 12/2002 of 30 January TSA is payable at the time of temporary importation but not at re-exportation
Temporary importation	from IFZ	Goods for reexportation in the same state	A2	04	DU	×	A guarantee for the duties and taxes payable may be required under the terms of the IPPs TSA is payable at the time of temporary importation but not at re-exportation
Temporary importation	from other country	Goods for reexportation after repair	A2	11	DU	×	A guarantee for the duties and taxes payable may be required under the terms of the IPPs TSA is payable at the time of temporary importation but not at re-exportation
Temporary importation	from IFZ	Goods for reexportation after repair	A2	12	DU	×	A guarantee for the duties and taxes payable may be required under the terms of the IPPs TSA is payable at the time of temporary importation but not at re-exportation
Temporary importation	from other country	Goods for reexportation after processing – other than in approved warehouse or IFZ	A2	21	DU	×	A guarantee for the duties and taxes payable may be required under the terms of the IPPs TSA is payable at the time of temporary importation but not at re-exportation
Temporary importation	from customs regime warehouse without processing	Goods for reexportation after processing – other than in approved warehouse or IFZ	A2	22	DU	×	A guarantee for the duties and taxes payable may be required under the terms of the IPPs TSA is payable at the time of temporary importation but not at re-exportation
Temporary importation	from customs regime warehouse with processing	Goods for reexportation after processing – other than in approved warehouse or IFZ	A2	23	DU	×	A guarantee for the duties and taxes payable may be required under the terms of the IPPs Duties and taxes are calculated on the value of incorporated raw materials only – see art. 42 of Dip. Min. 12/2002 of 30 January TSA is payable at the time of temporary importation but not at re-exportation
Temporary importation	from IFZ	Goods for reexportation after processing – other than in approved warehouse or IFZ	A2	24	DU	×	A guarantee for the duties and taxes payable may be required under the terms of the IPPs TSA is payable at the time of temporary importation but not at re-exportation

Description of customs regime	Starting point of movement	Destination / type of movement	Regime Code	Procedure Code	Declaration document	Tax rules *	Additional rules
Reimportation of goods originating from Mozambique or previously imported goods in free circulation in Mozambique.	from other country	Goods which were definitively exported - reimported in the same state	A3	01	DU	×	TSA is payable at the time of temporary exportation but not at re-importation
Reimportation (as above)	from other country	Goods which were temporarily exported for processing outside the country	A3	02	DU		Duties and taxes to be paid on the invoice value of the processing plus freight and insurance according to the tariff classification of the re-imported article
Reimportation (as above)	from other country	Goods which were temporarily exported for repair outside the country, free of charge	A3	03	DU	×	If requested by customs the importer shall provide proof that repair was undertaken free of charge
Reimportation (as above)	from other country	Goods which were temporarily exported, for repair outside the country, for a charge	A3	04	DU		Duties and taxes to be paid on the invoice value of the repair plus freight and insurance according to the tariff classification of the re-imported article
Reimportation (as above)	from IFZ	Goods which were definitively removed to an IFZ - reimported into the domestic market in the same state	A3	11	DU	×	The Director General of Customs may authorise the presentation of aggregate DUs to cover specified periods under the terms of art. 16 of Dip. Min. 14/2002 of 30 January
Reimportation after processing (as above)	from IFZ	Goods which were temporarily removed to an IFZ for processing	A3	12	DU		All deliveries from IFZ to the domestic market have to be approved by the CZFI – see art.15 a) of Dip Min 14/2002 of 30 January If imported materials are incorporated duties and taxes are payable on the full value of the goods delivered from the IFZ under the terms of art. 9 b) of Dec. 62/99 of 21 of September.
Reimportation after repair (as above)	from IFZ	Goods which were temporarily removed to an IFZ for repair free of charge	A3	13	DU		If requested by customs the importer shall provide proof that repair was undertaken free of charge
Reimportation after repair (as above)	from IFZ	Goods which were temporarily removed to an IFZ for repair, where there is a charge for the repair	A3	14	DU		All deliveries from IFZ to the domestic market have to be approved by the CZFI – see art.15 a) of Dip Min 14/2002 of 30 January If imported materials are used in the repair duties and taxes are to be paid on the invoice value of the repair according to the tariff classification of the re-imported article
Definitive exportation	Goods originating from Mozambique or previously imported goods in free circulation in Mozambique	Outside of the country	E4	01	DU	×	Exported goods are exempt from duties and taxes with the exception of Castanha de Caju under the terms of art. 3 of Dec.86/99 TSA is payable under the terms of the IPPs

Description of customs regime	Starting point of movement	Destination / type of movement	Regime Code	Procedure Code	Declaration document	Tax rules *	Additional rules
Definitive exportation	Castanha de Caju	Outside of the country	E4	02	DU		Chargeable with export tax under the terms of art. 3 of Dec.86/99
Definitive exportation	Goods held in customs regime warehouse without processing (other than imported goods – see “reexportation” below in this table for treatment of reexports)	Outside of the country		03		✘	Exported goods are exempt from duties and taxes with the exception of Castanha de Caju under the terms of art. 3 of Dec.86/99 TSA is payable under the terms of the IPPs
Definitive exportation	products from customs regime warehouse approved for processing operations	Outside of the country	E4	04	DU	✘	Exported goods are exempt from duties and taxes with the exception of Castanha de Caju under the terms of art. 3 of Dec.86/99 TSA is payable under the terms of the IPPs
Definitive exportation	Products from IFZ	Outside of the country	E4	05	DU	✘	Exported goods are exempt from duties and taxes with the exception of Castanha de Caju under the terms of art. 3 of Dec.86/99 TSA is payable under the terms of the IPPs
Definitive exportation	Other goods from IFZ (excluding reexported goods)	Outside of the country	E4	06	DU	✘	TSA is payable under the terms of the IPPs
Definitive exportation	goods originating from Mozambique or previously imported goods in free circulation in Mozambique	Delivered to entitled ships or aircraft for consumption on board	E4	11	DU	✘	TSA is payable under the terms of the IPPs
Definitive exportation	Goods held in customs regime warehouse without processing (other than imported goods – see “reexportation” below in this table for treatment of reexports)	Delivered to entitled ships or aircraft for consumption on board	E4	12	DU	✘	TSA is payable under the terms of the IPPs
Definitive exportation	products from customs regime warehouse approved for processing operations	Delivered to entitled ships or aircraft for consumption on board	E4	13	DU	✘	TSA is payable under the terms of the IPPs
Definitive exportation	Products from IFZ	Delivered to entitled ships or aircraft for consumption on board	E4	14	DU	✘	TSA is payable under the terms of the IPPs
Definitive exportation	Other goods from IFZ (excluding reexported goods)	Delivered to entitled ships or aircraft for consumption on board	E4	15	DU	✘	TSA is payable under the terms of the IPPs
Temporary exportation	Goods originating from Mozambique or previously imported goods in free circulation in Mozambique	Outside of the country / Goods to be returned in the same state	E5	01	DU	✘	TSA is payable at the time of temporary exportation but not at re-importation

Description of customs regime	Starting point of movement	Destination / type of movement	Regime Code	Procedure Code	Declaration document	Tax rules *	Additional rules
Temporary exportation	Goods originating from Mozambique or previously imported goods in free circulation in Mozambique	Outside of the country / Goods to be returned after processing	E5	02	DU	×	TSA is payable at the time of temporary exportation but not at re-importation
Temporary exportation	Goods originating from Mozambique or previously imported goods in free circulation in Mozambique	Outside of the country / Goods for repair free of charge	E5	03	DU	×	TSA is payable at the time of temporary exportation but not at re-importation
Temporary exportation	Goods originating from Mozambique or previously imported goods in free circulation in Mozambique	Outside of the country / Goods for repair where there is a charge for the repair	E5	04	DU	×	TSA is payable at the time of temporary exportation but not at re-importation
Temporary exportation	Goods originating from Mozambique or previously imported goods in free circulation in Mozambique	Outside of the country / for any other reason	E5	05	DU	×	TSA is payable at the time of temporary exportation but not at re
Temporary exportation	Goods originating from Mozambique or previously imported goods in free circulation in Mozambique	definitive removal to an IFZ / Goods to be returned in the same state	E5	11	DU	×	TSA is payable at the time of temporary exportation but not at re
Temporary exportation	Goods originating from Mozambique or previously imported goods in free circulation in Mozambique	definitive removal to an IFZ / Goods to be returned after processing	E5	12	DU	×	TSA is payable at the time of temporary exportation but not at re-importation
Temporary exportation	Goods originating from Mozambique or previously imported goods in free circulation in Mozambique	definitive removal to an IFZ / Goods for repair free of charge	E5	13	DU	×	TSA is payable at the time of temporary exportation but not at re-importation
Temporary exportation	goods originating from Mozambique or previously imported goods in free circulation in Mozambique	definitive removal to an IFZ / Goods for repair where there is a charge for the repair	E5	14	DU	×	TSA is payable at the time of temporary exportation but not at re-importation
Temporary exportation	goods originating from Mozambique or previously imported goods in free circulation in Mozambique	definitive removal to an IFZ / for any other reason	E5	15	DU	×	TSA is payable at the time of temporary exportation but not at re-importation
Reexportation	Goods which were temporarily imported	reexportation in the same state	E6	01	DU	×	TSA is payable at the time of temporary importation but not at re-exportation
Reexportation	Goods which were temporarily imported	reexportation after repair	E6	02	DU	×	TSA is payable at the time of temporary importation but not at re-exportation

Description of customs regime	Starting point of movement	Destination / type of movement	Regime Code	Procedure Code	Declaration document	Tax rules *	Additional rules
Reexportation	Goods which were temporarily imported	reexportation after processing – other than in approved warehouse or IFZ	E6	03	DU	✘	TSA is payable at the time of temporary importation but not at re-exportation
Reexportation	Imported goods held in customs regime warehouse without processing	reexportation (excluding goods held in warehouses designated for International Transit)	E6	11	DU	✘	TSA is payable at the time of temporary importation but not at re-exportation
Reexportation	Imported goods held in customs regime warehouse without processing	Delivered to entitled ships or aircraft for consumption on board	E6	12	DU	✘	TSA is payable at the time of temporary importation but not at re-exportation
Reexportation	Imported goods held in IFZ which have not undergone any processing	Outside the country	E6	21	DU	✘	TSA is payable at the time of temporary importation but not at re-exportation
Customs Regime Warehouses without processing (excluding warehouses designated for international Transit)	Importation from outside the country	Receipts (entradas) in warehouse	W7	01	DU	✘	
Customs Regime Warehouses without processing (excluding warehouses designated for international Transit)	Re-importation of temporarily exported goods from outside the country	Receipts (entradas) in warehouse	W7	02	DU	✘	
Customs Regime Warehouses without processing (excluding warehouses designated for international Transit)	Other customs regime warehouse	Receipts (entradas) in warehouse	W7	03	DU	✘	
Customs Regime Warehouses without processing (excluding warehouses designated for international Transit)	IFZ	Receipts (entradas) in warehouse	W7	04	DU	✘	
Customs Regime Warehouses with processing	Importation from outside the country (materials for processing in warehouse)	Receipts (entradas) in warehouse	W7	11	DU	✘	

Description of customs regime	Starting point of movement	Destination / type of movement	Regime Code	Procedure Code	Declaration document	Tax rules *	Additional rules
Customs Warehouses Regime with processing	Re-importation of temporarily exported goods from outside the country (materials for processing in warehouse)	Receipts (entradas) in warehouse	W7	12	DU	✘	
Customs Warehouses Regime with processing	Other customs regime warehouse (materials for processing in warehouse)	Receipts (entradas) in warehouse	W7	13	DU	✘	
Customs Warehouses Regime with processing	IFZ (materials for processing in warehouse)	Receipts (entradas) in warehouse	W7	14	DU	✘	
Customs Warehouses Regime without processing (excluding warehouses designated for international Transit)	Warehouses without processing	Delivery (saida) to other Customs regime warehouse	W7	21	DU	✘	
Customs Warehouses Regime with processing	Warehouses with processing (imported raw materials held in duty suspension)	Delivery (saida) to other Customs regime warehouse	W7	22	DU	✘	
Customs Warehouses Regime with processing	Warehouses with processing (products which incorporate imported raw materials)	Delivery (saida) to other Customs regime warehouse	W7	23	DU	✘	
Customs Warehouses Regime without processing (excluding warehouses designated for international Transit)	Warehouses without processing	Delivery (saida) to IFZ	W7	31	DU	✘	
Customs Warehouses Regime with processing	Warehouses with processing (imported raw materials held in duty suspension)	Delivery (saida) to IFZ	W7	32	DU	✘	
Customs Warehouses Regime with processing	Warehouses with processing (products which incorporate imported raw materials)	Delivery (saida) to IFZ	W7	33	DU	✘	
IFZ	Outside of the country – goods other than materials for processing	Receipt (Entrada in IFZ)	F8	01	DU	✘	The Director General of Customs may authorise the presentation of aggregate DUs to cover specified periods under the terms of art. 16 of Dip. Min. 14/2002 of 30 January
IFZ	Customs Regime Warehouse – goods other than materials for processing	Receipt (Entrada in IFZ)	F8	02	DU	✘	The Director General of Customs may authorise the presentation of aggregate DUs to cover specified periods

Description of customs regime	Starting point of movement	Destination / type of movement	Regime Code	Procedure Code	Declaration document	Tax rules *	Additional rules
IFZ	Other IFZ - goods other than materials for processing	Receipt (Entrada in IFZ)	F8	03	DU	×	The Director General of Customs may authorise the presentation of aggregate DUs to cover specified periods under the terms of art. 16 of Dip. Min. 14/2002 of 30 January
IFZ	Goods in free circulation in Mozambique, including locally manufactured goods - other than materials for processing	Receipt (Entrada in IFZ)	F8	04	DU	×	The Director General of Customs may authorise the presentation of aggregate DUs to cover specified periods under the terms of art. 16 of Dip. Min. 14/2002 of 30 January
IFZ	Outside of the country – materials for processing	Receipt (Entrada in IFZ)	F8	05	DU	×	The Director General of Customs may authorise the presentation of aggregate DUs to cover specified periods under the terms of art. 16 of Dip. Min. 14/2002 of 30 January
IFZ	Customs Regime Warehouse – materials for processing	Receipt (Entrada in IFZ)	F8	06	DU	×	The Director General of Customs may authorise the presentation of aggregate DUs to cover specified periods under the terms of art. 16 of Dip. Min. 14/2002 of 30 January
IFZ	Other IFZ - materials for processing	Receipt (Entrada in IFZ)	F8	07	DU	×	The Director General of Customs may authorise the presentation of aggregate DUs to cover specified periods under the terms of art. 16 of Dip. Min. 14/2002 of 30 January
IFZ	Goods in free circulation in Mozambique, including locally manufactured goods - other than materials for processing	Receipt (Entrada in IFZ)	F8	08	DU	×	The Director General of Customs may authorise the presentation of aggregate DUs to cover specified periods under the terms of art. 16 of Dip. Min. 14/2002 of 30 January
IFZ	IFZ	Delivery (saida) to Customs regime warehouse	F8	11	DU	×	The Director General of Customs may authorise the presentation of aggregate DUs to cover specified periods under the terms of art. 16 of Dip. Min. 14/2002 of 30 January
IFZ	IFZ	Delivery (saida) to other IFZ	F8	12	DU	×	The Director General of Customs may authorise the presentation of aggregate DUs to cover specified periods under the terms of art. 16 of Dip. Min. 14/2002 of 30 January

Description of customs regime	Starting point of movement	Destination / type of movement	Regime Code	Procedure Code	Declaration document	Tax rules *	Additional rules
Customs Transit	Customs post of entry into the country	Direct international transit to Customs post of exit	T9	01	DT	×	Transit declaration required in accordance with art. 14 of Dip. Min 10/2002 of 30 January Transit guarantee required under the terms of art. 4 of Dip. Min 10/2002 of 30 January Payment of Customs Service charge may be required under art. 3 of Dip. Min 10/2002 of 30 January May includes goods for consumption on board entitled ships or aircraft. Where transshipment takes place inside approved customs terminal guarantee and Customs service charge will not be required.
Customs Transit	Customs post of entry into the country (International transit – interrupted by storage of goods in a Customs regime warehouse designated for international transit)	Movement of goods to designated transit warehouse / entrada into warehouse	T9	02	DT	×	Transit declaration required in accordance with art. 14 of Dip. Min 10/2002 of 30 January Transit guarantee required under the terms of art. 4 of Dip. Min 10/2002 of 30 January Payment of Customs Service charge may be required under art. 3 of Dip. Min 10/2002 of 30 January
Customs Transit	Goods in the course of International Transit, held in designated transit warehouse	Movement of goods to Customs post of exit where transit warehouse is remote from Customs station of export	T9	03	DT	×	Transit declaration required in accordance with art. 14 of Dip. Min 10/2002 of 30 January Transit guarantee required under the terms of art. 4 of Dip. Min 10/2002 of 30 January Payment of Customs Service charge may be required under art. 3 of Dip. Min 10/2002 of 30 January
Customs Transit	All goods in the course of International Transit	Final re-export	T9	04	DU	×	
Customs transit	Customs post of entry into the country	National transit of imported goods - Movement of goods to other customs post in Mozambique, for customs clearance	T9	11	DT	×	Transit declaration required in accordance with art. 14 of Dip. Min 10/2002 of 30 January Transit guarantee required under the terms of art. 4 of Dip. Min 10/2002 of 30 January Payment of Customs Service charge may be required under art. 3 of Dip. Min 10/2002 of 30 January

Description of customs regime	Starting point of movement	Destination / type of movement	Regime Code	Procedure Code	Declaration document	Tax rules *	Additional rules
Customs transit	Customs post in Mozambique	National transit of goods destined for export- Movement of goods to customs post of exit from country	T9	12	DT	×	Transit declaration required in accordance with art. 14 of Dip. Min 10/2002 of 30 January Transit guarantee required under the terms of art. 4 of Dip. Min 10/2002 of 30 January Payment of Customs Service charge may be required under art. 3 of Dip. Min 10/2002 of 30 January
Customs transit	Customs post in Mozambique	National transit of goods to other customs post in Mozambique (internal movement only)	T9	13	DT	×	Transit declaration required in accordance with art. 14 of Dip. Min 10/2002 of 30 January Transit guarantee required under the terms of art. 4 of Dip. Min 10/2002 of 30 January Payment of Customs Service charge may be required under art. 3 of Dip. Min 10/2002 of 30 January

16 APPENDIX 10. DEFINITION TABLE

DEF Columns

NB! Use the version in EXCEL format! This is only for illustration!

R C	E P // G S	G C E T T Description of customs regime	Starting point of movement	Destination / type of movement
A				
1 01	I G S	Definitive importation	from other country	domestic market duty payment
A				
1 02	I S	Definitive importation	from customs regime warehouse without processing	domestic market duty payment
A				
1 03	I S	Definitive importation	from customs regime warehouse with processing	domestic market duty payment
A				
1 04	I S	Definitive importation	from IFZ	domestic market duty payment
		If imported materials are incorporated duties and taxes are calculated on the full value of the goods delivered from the IFZ under the terms of art. 9 b) of Dec. 62/99 of 21 of September		
		The Director General of Customs may authorise the presentation of aggregate DUs to cover specified periods under the terms of art. 16 of Dip. Min. 14/2002 of 30 January		
		TSA is payable when the rate of duty is zero under the terms of the IPPs.		
A				
1 05	I G	Definitive importation	Change of regime of temporarily imported goods	domestic market duty payment
		The value for duty and taxes is calculated in accordance with the rules set out in No 3 of art. 10 of the IPPs (Dec. 30/99 of 24 of May, amended by Dec 19/2001 of 23 July)		
A				
1 06	I 0 0	Definitive importation	Change of regime of goods imported with exemption	domestic market duty payment
		The value for duty and taxes is calculated in accordance with the rules set out in No 6 of art. 34 of the IPPs (Dec. 30/99 of 24 of May, amended by Dec 19/2001 of 23 July)		
A				
1 11	I G S	Definitive importation	from other country	duty payment with titulo - Government bodies
A				
1 12	I S	Definitive importation	from customs regime warehouse without processing	duty payment with titulo - Government bodies
A				
1 13	I S	Definitive importation	from customs regime warehouse with processing	duty payment with titulo - Government bodies
A				
1 14	I S	Definitive importation	from IFZ	duty payment with titulo - Government bodies
		If imported materials are incorporated duties and taxes are calculated on the full value of the goods delivered from the IFZ under the terms of art. 9 b) of Dec. 62/99 of 21 of September		
		The Director General of Customs may authorise the presentation of aggregate DUs to cover specified periods under the terms of art. 16 of Dip. Min. 14/2002 of 30 January		
		TSA is payable when the rate of duty is zero under the terms of the IPPs.		
A				
1 15	I G	Definitive importation	Change of regime of temporarily imported goods	duty payment with titulo - Government bodies
		The value for duty and taxes is calculated in accordance with the rules set out in No 3 of art. 10 of the IPPs (Dec. 30/99 of 24 of May, amended by Dec 19/2001 of 23 July)		
A				
1 16	I 0 0	Definitive importation	Change of regime of goods imported with exemption	duty payment with titulo - Government bodies
		The value for duty and taxes is calculated in accordance with the rules set out in No 6 of art. 34 of the IPPs (Dec. 30/99 of 24 of May, amended by Dec 19/2001 of 23 July)		
A				
1 21	I G	Definitive importation	from other country	Goods subject to exemption (100%)
		TSA is payable when the duty is exempted.		
A				
1 22	I G	Definitive importation	from other country	Goods subject to reduction of payment

		See page xx for method of declaration of reduction	
A	1 23 I	S Definitive importation TSA is payable when the duty is exempted..	from customs regime warehouse without processing Goods subject to exemption (100%)
A	1 24 I	S Definitive importation See page xx for method of declaration of reduction	from customs regime warehouse without processing Goods subject to reduction of payment
A	1 25 I	S Definitive importation Duties and taxes are calculated on the value of incorporated raw materials only - see art. 42 of Dip. Min. 12/2002 of 30 January TSA is payable when the duty is exempted.	from customs regime warehouse with processing Goods subject to exemption (100%)
A	1 26 I	S Definitive importation See page xx for method of declaration of reduction Duties and taxes are calculated on the value of incorporated raw materials only - see art. 42 of Dip. Min. 12/2002 of 30 January	from customs regime warehouse with processing Goods subject to reduction of payment
A	1 27 I	S Definitive importation Importer must obtain exemption licence on Modelo I2 from DGA/DRA prior to importation If imported materials are incorporated duties and taxes are calculated on the full value of the goods delivered from the IFZ under the terms of art. 9 b) of Dec. 62/99 of 21 of September The Director General of Customs may authorise the presentation of aggregate DUs to cover specified periods under the terms of art. 16 of Dip. Min. 14/2002 of 30 January TSA is payable when the duty is exempted.	from IFZ Goods subject to exemption (100%)
A	1 28 I	S Definitive importation Importer must first obtain authorisation for reduction on Modelo I2 from DGA/DRA prior to importation See page xx for method of declaration of reduction If imported materials are incorporated duties and taxes are calculated on the full value of the goods delivered from the IFZ under the terms of art. 9 b) of Dec. 62/99 of 21 of September The Director General of Customs may authorise the presentation of aggregate DUs to cover specified periods under the terms of art. 16 of Dip. Min. 14/2002 of 30 January	from IFZ Goods subject to reduction of payment
A	1 29 I	G Definitive importation TSA is payable when the duty is exempted.	Change of regime of temporarily imported goods Goods subject to exemption (100%)
A	1 30 I	G Definitive importation See page xx for method of declaration of reduction	Change of regime of temporarily imported goods Goods subject to reduction of payment
A	1 31 I	G Definitive importation A guarantee of 15% of the duties and taxes payable will be required under the terms of no 4 of art. 3 of Dec 73/99 of 12 October TSA is payable at the time of presentation of the DU final.	from other country Goods subject to deferred fiscal benefit or payment - hotel and tourist industry
A	1 32 I	S Definitive importation A guarantee of 15% of the duties and taxes payable will be required under the terms of no 4 of art. 3 of Dec 73/99 of 12 October TSA is payable at the time of presentation of the DU final	from customs regime warehouse without processing Goods subject to deferred fiscal benefit or payment - hotel and tourist industry
A	1 33 I	S Definitive importation A guarantee of 15% of the duties and taxes payable will be required under the terms of no 4 of art. 3 of Dec 73/99 of 12 October Duties and taxes are calculated on the value of incorporated raw materials only - see art. 42 of Dip. Min. 12/2002 of 30 January	from customs regime warehouse with processing Goods subject to deferred fiscal benefit or payment - hotel and tourist industry

		TSA is payable at the time of presentation of the DU final	
A			
1	34	I S Definitive importation from IFZ	Goods subject to deferred fiscal benefit or payment - hotel and tourist industry
		A guarantee of 15% of the duties and taxes payable will be required under the terms of no 4 of art. 3 of Dec 73/99 of 12 October	
		All deliveries from IFZ to the domestic market have to be approved by the CZFI - see art.15 a) of Dip Min 14/2002 of 30 January	
		If imported materials are incorporated duties and taxes are calculated on the full value of the goods delivered from the IFZ under the terms of art. 9 b) of Dec. 62/99 of 21 of September	
		The Director General of Customs may authorise the presentation of aggregate DUs to cover specified periods under the terms of art. 16 of Dip. Min. 14/2002 of 30 January	
		TSA is payable at the time of presentation of the DU final	
A			
1	35	I G Definitive importation Change of regime of temporarily imported goods	Goods subject to deferred fiscal benefit or payment - hotel and tourist industry
		A guarantee of 15% of the duties and taxes payable will be required under the terms of no 4 of art. 3 of Dec 73/99 of 12 October	
		TSA is payable at the time of presentation of the DU final	
A			
1	41	I G Definitive importation from other country	Goods subject to deferred fiscal benefit or payment - excluding hotel and tourist industry
		A guarantee for the duties and taxes payable may be required under the terms of the legislation in force or specific approval by the Minister of Planning and Finance	
		TSA is payable at the time of presentation of the DU final if no duties are payable	
A			
1	42	I S Definitive importation from customs regime warehouse without processing	Goods subject to deferred fiscal benefit or payment - excluding hotel and tourist industry
		A guarantee for the duties and taxes payable may be required under the terms of the legislation in force or specific approval by the Minister of Planning and Finance	
		TSA is payable at the time of presentation of the DU final if no duties are payable	
A			
1	43	I S Definitive importation from customs regime warehouse with processing	Goods subject to deferred fiscal benefit or payment - excluding hotel and tourist industry
		A guarantee for the duties and taxes payable may be required under the terms of the legislation in force or specific approval by the Minister of Planning and Finance	
		Duties and taxes are calculated on the value of incorporated raw materials only - see art. 42 of Dip. Min. 12/2002 of 30 January	
		TSA is payable at the time of presentation of the DU final if no duties are payable	
A			
1	44	I S Definitive importation from IFZ	Goods subject to deferred fiscal benefit or payment - excluding hotel and tourist industry
		A guarantee for the duties and taxes payable may be required under the terms of the legislation in force or specific approval by the Minister of Planning and Finance	
		All deliveries from IFZ to the domestic market have to be approved by the CZFI - see art.15 a) of Dip Min 14/2002 of 30 January	
		If imported materials are incorporated duties and taxes are calculated on the full value of the goods delivered from the IFZ under the terms of art. 9 b) of Dec. 62/99 of 21 of September.	
		The Director General of Customs may authorise the presentation of aggregate DUs to cover specified periods under the terms of art. 16 of Dip. Min. 14/2002 of 30 January	
		TSA is payable at the time of presentation of the DU final if no duties are payable	
A			
1	45	I G Definitive importation Change of regime of temporarily imported goods	Goods subject to deferred fiscal benefit or payment - excluding hotel and tourist industry
		A guarantee for the duties and taxes payable may be required under the terms of the legislation in force or specific approval by the Minister of Planning and Finance	
		TSA is payable at the time of presentation of the DU final if no duties are payable	
A			
2	01	I 0 0 Temporary importation from other country	Goods for reexportation in the same state
		TSA is payable at the time of temporary importation but not at re-exportation	
A			
2	02	I 0 0 Temporary importation from customs regime warehouse without processing	Goods for reexportation in the same state
		TSA is payable at the time of temporary importation but not at re-exportation	
A			
2	03	I 0 0 Temporary importation from customs regime warehouse with processing	Goods for reexportation in the same state
		Duties and taxes are calculated on the value of incorporated raw materials only - see art. 42 of Dip. Min. 12/2002 of 30 January	

		TSA is payable at the time of temporary importation but not at re-exportation	
A	2 04 I 0 0	Temporary importation from IFZ	Goods for reexportation in the same state
		TSA is payable at the time of temporary importation but not at re-exportation	
A	2 11 I 0 0	Temporary importation from other country	Goods for reexportation after repair
		TSA is payable at the time of temporary importation but not at re-exportation	
A	2 12 I 0 0	Temporary importation from IFZ	Goods for reexportation after repair
		TSA is payable at the time of temporary importation but not at re-exportation	
A	2 21 I G S	Temporary importation from other country	Goods for reexportation after processing - other than in approved warehouse or IFZ
		TSA is payable at the time of temporary importation but not at re-exportation	
A	2 22 I G	Temporary importation from customs regime warehouse without processing	Goods for reexportation after processing - other than in approved warehouse or IFZ
		TSA is payable at the time of temporary importation but not at re-exportation	
A	2 23 I G	Temporary importation from customs regime warehouse with processing	Goods for reexportation after processing - other than in approved warehouse or IFZ
		Duties and taxes are calculated on the value of incorporated raw materials only - see art. 42 of Dip. Min. 12/2002 of 30 January	
		TSA is payable at the time of temporary importation but not at re-exportation	
A	2 24 I G	Temporary importation from IFZ	Goods for reexportation after processing - other than in approved warehouse or IFZ
		TSA is payable at the time of temporary importation but not at re-exportation	
A	3 01 I 0 0	Reimportation of goods originating from Mozambique or previously imported goods in free circulation in Mozambique. from other country	Goods which were definitively exported - reimported in the same state
A	3 02 I G	Reimportation (as above) from other country	Goods which were temporarily exported for processing outside the country
A	3 03 I 0 0	Reimportation (as above) from other country	Goods which were temporarily exported for repair outside the country, free of charge
A	3 04 I 0 0	Reimportation (as above) from other country	Goods which were temporarily exported, for repair outside the country, for a charge
A	3 11 I	Reimportation (as above) from IFZ	Goods which were definitively removed to an IFZ - reimported into the domestic market in the same state
A	3 12 I	Reimportation after processing (as above) from IFZ	Goods which were temporarily removed to an IFZ for processing
		If imported materials are incorporated duties and taxes are payable on the full value of the goods delivered from the IFZ under the terms of art. 9 b) of Dec. 62/99 of 21 of September.	
A	3 13 I 0 0	Reimportation after repair (as above) from IFZ	Goods which were temporarily removed to an IFZ for repair free of charge
A	3 14 I 0 0	Reimportation after repair (as above) from IFZ	Goods which were temporarily removed to an IFZ for repair, where there is a charge for the repair
		If imported materials are used in the repair duties and taxes are to be paid on the invoice value of the repair according to the tariff classification of the re-imported article	
E	4 01 E G S	Definitive exportation Goods originating from Mozambique or previously imported goods in free circulation in Mozambique	Outside of the country
		TSA is payable under the terms of the IPPs	
E	4 02 E G S	Definitive exportation Castanha de Caju	Outside of the country
E	4 03 E	Definitive exportation Goods held in customs regime warehouse without processing (other than	Outside of the country

		imported goods - see "reexportation" below in this table for treatment of reexports)	
	TSA is payable under the terms of the IPPs		
E			
4 04 E	Definitive exportation	products from customs regime warehouse approved for processing operations	Outside of the country
	TSA is payable under the terms of the IPPs		
E			
4 05 E	Definitive exportation	Products from IFZ	Outside of the country
	TSA is payable under the terms of the IPPs		
E			
4 06 E	Definitive exportation	Other goods from IFZ (excluding reexported goods)	Outside of the country
E		goods originating from Mozambique or previously imported goods in free circulation in Mozambique	Delivered to entitled ships or aircraft for consumption on board
4 11 E	Definitive exportation	Goods held in customs regime warehouse without processing (other than imported goods - see "reexportation" below in this table for treatment of reexports)	Delivered to entitled ships or aircraft for consumption on board
E			Delivered to entitled ships or aircraft for consumption on board
4 12 E	Definitive exportation	products from customs regime warehouse approved for processing operations	Delivered to entitled ships or aircraft for consumption on board
E			Delivered to entitled ships or aircraft for consumption on board
4 13 E	Definitive exportation	Products from IFZ	Delivered to entitled ships or aircraft for consumption on board
E			Delivered to entitled ships or aircraft for consumption on board
4 14 E	Definitive exportation	Other goods from IFZ (excluding reexported goods)	Outside of the country / Goods to be returned in the same state
E		Goods originating from Mozambique or previously imported goods in free circulation in Mozambique	Outside of the country / Goods to be returned after processing
4 15 E	Definitive exportation	Goods originating from Mozambique or previously imported goods in free circulation in Mozambique	Outside of the country / Goods for repair free of charge
E			Outside of the country / Goods for repair where there is a charge for the repair
5 01 E 0 0	Temporary exportation	Goods originating from Mozambique or previously imported goods in free circulation in Mozambique	Outside of the country / for any other reason
E			definitive removal to an IFZ / Goods to be returned in the same state
5 02 E G	Temporary exportation	Goods originating from Mozambique or previously imported goods in free circulation in Mozambique	definitive removal to an IFZ / Goods to be returned after processing
E			definitive removal to an IFZ / Goods for repair free of charge
5 03 E 0 0	Temporary exportation	Goods originating from Mozambique or previously imported goods in free circulation in Mozambique	definitive removal to an IFZ / Goods for repair where there is a charge for the repair
E			definitive removal to an IFZ / for any other reason
5 04 E 0 0	Temporary exportation	Goods originating from Mozambique or previously imported goods in free circulation in Mozambique	definitive removal to an IFZ / Goods to be returned in the same state
E			definitive removal to an IFZ / Goods to be returned after processing
5 05 E G S	Temporary exportation	Goods originating from Mozambique or previously imported goods in free circulation in Mozambique	definitive removal to an IFZ / Goods for repair free of charge
E			definitive removal to an IFZ / Goods for repair where there is a charge for the repair
5 11 E 0 0	Temporary exportation	Goods originating from Mozambique or previously imported goods in free circulation in Mozambique	definitive removal to an IFZ / for any other reason
E			
5 12 E G S	Temporary exportation	Goods originating from Mozambique or previously imported goods in free circulation in Mozambique	
E			
5 13 E 0 0	Temporary exportation	Goods originating from Mozambique or previously imported goods in free circulation in Mozambique	
E			
5 14 E 0 0	Temporary exportation	Goods originating from Mozambique or previously imported goods in free circulation in Mozambique	
E			
5 15 E G S	Temporary exportation	Goods originating from Mozambique or previously imported goods in free circulation in Mozambique	
E			
6 01 E 0 0	Reexportation	Goods which were temporarily imported	reexportation in the same state
E			
6 02 E 0 0	Reexportation	Goods which were temporarily imported	reexportation after repair
E			reexportation after processing - other than in approved warehouse or IFZ
6 03 E G	Reexportation	Goods which were temporarily imported	reexportation (excluding goods held in warehouses designated for International Transit)
E			
6 11 E	Reexportation	Imported goods held in customs regime warehouse without processing	

E					Delivered to entitled ships or aircraft for consumption on board
6 12 E	Reexportation		Imported goods held in customs regime warehouse without processing		
E					
6 21 E	Reexportation		Imported goods held in IFZ which have not undergone any processing		Outside the country
W	Customs Regime Warehouses without processing (excluding warehouses designated for international Transit)		Importation from outside the country		Receipts (entradas) in warehouse
7 01 I G					
W	Customs Regime Warehouses without processing (excluding warehouses designated for international Transit)		Re-importation of temporarily exported goods from outside the country		Receipts (entradas) in warehouse
7 02 I G					
W	Customs Regime Warehouses without processing (excluding warehouses designated for international Transit)		Other customs regime warehouse		Receipts (entradas) in warehouse
7 03 I G					
W	Customs Regime Warehouses without processing (excluding warehouses designated for international Transit)		IFZ		Receipts (entradas) in warehouse
7 04 I G					
W	Customs Regime Warehouses with processing		Importation from outside the country (materials for processing in warehouse)		Receipts (entradas) in warehouse
7 11 I G					
W	Customs Regime Warehouses with processing		Re-importation of temporarily exported goods from outside the country (materials for processing in warehouse)		Receipts (entradas) in warehouse
7 12 I G					
W	Customs Regime Warehouses with processing		Other customs regime warehouse (materials for processing in warehouse)		Receipts (entradas) in warehouse
7 13 I G					
W	Customs Regime Warehouses with processing		IFZ (materials for processing in warehouse)		Receipts (entradas) in warehouse
7 14 I G					
W	Customs Regime Warehouses without processing (excluding warehouses designated for international Transit)		Warehouses without processing		Delivery (saida) to other Customs regime warehouse
7 21 I G					
W	Customs Regime Warehouses with processing		Warehouses with processing (imported raw materials held in duty suspension)		Delivery (saida) to other Customs regime warehouse
7 22 I G					
W	Customs Regime Warehouses with processing		Warehouses with processing (products which incorporate imported raw materials)		Delivery (saida) to other Customs regime warehouse
7 23 I G					
W	Customs Regime Warehouses without processing (excluding warehouses designated for international Transit)		Warehouses without processing		Delivery (saida) to IFZ
7 31 I G					
W	Customs Regime Warehouses with processing		Warehouses with processing (imported raw materials held in duty suspension)		Delivery (saida) to IFZ
7 32 I G					
W	Customs Regime Warehouses with processing		Warehouses with processing (products which incorporate imported raw materials)		Delivery (saida) to IFZ
7 33 I G					
F8 01 ? ? ? IFZ			Outside of the country - goods other than materials for processing		Receipt (Entrada in IFZ)
F8 02 ? ? ? IFZ			Customs Regime Warehouse - goods other than materials for processing		Receipt (Entrada in IFZ)
F8 03 ? ? ? IFZ			Other IFZ - goods other than materials for processing		Receipt (Entrada in IFZ)
F8 04 E S IFZ			Goods in free circulation in Mozambique, including locally manufactured goods - other than materials for processing		Receipt (Entrada in IFZ)
F8 05 ? ? ? IFZ			Outside of the country - materials for processing		Receipt (Entrada in IFZ)
F8 06 ? ? ? IFZ			Customs Regime Warehouse -materials for processing		Receipt (Entrada in IFZ)
F8 07 ? ? ? IFZ			Other IFZ - materials for processing		Receipt (Entrada in IFZ)
F8 08 ? ? ? IFZ			Goods in free circulation in Mozambique, including locally manufactured goods - other than materials for processing		Receipt (Entrada in IFZ)
F8 11 ? ? ? IFZ			IFZ		Delivery (saida) to Customs regime warehouse
F8 12 ? ? ? IFZ			IFZ		Delivery (saida) to other IFZ

T9 01 T	Customs Transit	Customs post of entry into the country	Direct international transit to Customs post of exit
	Transit guarantee required under the terms of art. 4 of Dip. Min 10/2002 of 30 January		
	Payment of Customs Service charge may be required under art. 3 of Dip. Min 10/2002 of 30 January		
	May includes goods for consumption on board entitled ships or aircraft.		
	Where transshipment takes place inside approved customs terminal guarantee and Customs service charge will not be required.		
T9 02 T	Customs Transit	Customs post of entry into the country (International transit - interrupted by storage of goods in a Customs regime warehouse designated for international transit)	Movement of goods to designated transit warehouse / entrada into warehouse
	Transit guarantee required under the terms of art. 4 of Dip. Min 10/2002 of 30 January		
	Payment of Customs Service charge may be required under art. 3 of Dip. Min 10/2002 of 30 January		
T9 03 T	Customs Transit	Goods in the course of International Transit, held in designated transit warehouse	Movement of goods to Customs post of exit where transit warehouse is remote from Customs station of export
	Transit guarantee required under the terms of art. 4 of Dip. Min 10/2002 of 30 January		
	Payment of Customs Service charge may be required under art. 3 of Dip. Min 10/2002 of 30 January		
T9 04 T	Customs Transit	All goods in the course of International Transit	Final re-export
	National transit of imported goods - Movement of goods to other customs post in Mozambique, for customs clearance		
T9 11 T	Customs transit	Customs post of entry into the country	
	Transit guarantee required under the terms of art. 4 of Dip. Min 10/2002 of 30 January		
	Payment of Customs Service charge may be required under art. 3 of Dip. Min 10/2002 of 30 January		
T9 12 T	Customs transit	Customs post in Mozambique	National transit of goods destined for export- Movement of goods to customs post of exit from country
	Transit guarantee required under the terms of art. 4 of Dip. Min 10/2002 of 30 January		
	Payment of Customs Service charge may be required under art. 3 of Dip. Min 10/2002 of 30 January		
T9 13 T	Customs transit	Customs post in Mozambique	National transit of goods to other customs post in Mozambique (internal movement only)
	Transit guarantee required under the terms of art. 4 of Dip. Min 10/2002 of 30 January		
	Payment of Customs Service charge may be required under art. 3 of Dip. Min 10/2002 of 30 January		

17 APPENDIX 11. Proposal for error checking/correction w-sheet

Year	Office	Ref	Item No	CPC Code	Tariff Heading	Currency	Exchange		FOB Value	Value Met	Net Wei	Price	Units Quantity		Price	Country Of Origin
							Rate	2003					December	SUM:		
02	07SE1	118483	101		03061300	USD	23 579	9 065 576	213 761 386 669	0	#DIV/0!	KG	796	268 544 456 MZ		
02	07SE1	118485	101		03061300	USD	23 579	8 994 196	212 078 284 814	12 244	17 320 997	KG	792	267 775 612 MZ		
02	10DA3	813807	101		10019090	USD	23 574	1 980 000	56 468 944 014	0	#DIV/0!	KG	2999990	18 823 US		
02	07SE1	118709	100		03061300	USD	23 574	1 700 496	40 087 339 659	1 212 562	33 060	KG	11809	3 394 643 MZ		
02	07SE1	118395	200		27100091	USD	23 579	777 726	20 116 250 864	3 678 060	5 469	KG	367060	54 804 ZA		
02	10DA3	813803	101		10019090	USD	23 574	449 999	13 495 079 971	0	#DIV/0!	KG	2999990	4 498 US		
02	10TI3	388498	100		20094010	USD	23 574	532 000	12 644 288 366	0	#DIV/0!	KG	900	14 049 209 ZA		
02	07SE1	118239	101		03061300	USD	23 580	533 696	12 584 535 669	66 712	188 640	KG	3707	3 394 803 MZ		
02	10DA3	813930	101		10019090	USD	23 573	423 700	12 165 186 355	0	#DIV/0!	KG	0	#DIV/0!		
02	07SE1	118377	200		27100091	USD	23 579	473 598	11 799 095 997	0	#DIV/0!	KG	218057	54 110 ZA		
02	07SE1	118156	200		27100091	USD	23 572	473 598	11 795 307 990	2 180 570	5 409	KG	218057	54 093 ZA		
02	07SE1	118565	101		30039000	CHF	162 004	61 835	11 040 292 333	0	#DIV/0!	KG	0	#DIV/0!		
02	07SE1	118115	101		27100091	USD	23 572	402 399	10 022 038 549	1 852 750	5 409	KG	1852	5 411 468 ZA		
02	10DA3	812611	101		27100092	USD	23 576	388 490	9 963 272 184	2 244	4 439 348	KG	2244	4 439 96 ZA		
02	10TI2	022338	100		85252090	EUR	23 675	396 201	9 661 358 413	0	#DIV/0!	P/ST	2	##### IT		
02	10DA3	813568	101		27100091	USD	23 580	379 549	9 539 891 358	1 820 160	5 241	KG	1820	5 241 699 QA		
02	07SE1	117181	101		38089000	USD	23 576	398 472	9 524 092 216	0	#DIV/0!	KG	5503	1 730 709 GB		
02	07SE1	118836	101		10063000	USD	23 572	284 000	8 548 911 634	0	#DIV/0!	KG	2000	4 274 456 IN		
02	07SE1	118546	101		25231000	USD	23 579	318 938	8 437 859 773	0	#DIV/0!	KG	15750	535 737 PT		
02	10DA3	813548	201		27100091	USD	23 580	326 489	8 134 229 453	1 503	5 411 132	KG	1503	5 411 996 KW		
02	10DA3	813550	201		27100091	USD	23 580	325 785	8 116 697 273	1 500 000	5 411	KG	1500	5 411 132 KW		
02	10TI3	387318	101		33029000	USD	23 580	341 250	8 116 324 002	0	#DIV/0!	KG	13876	584 918 ZA		
02	10TI3	388310	100		24011000	USD	23 574	244 800	8 041 343 588	0	#DIV/0!	KG	96000	83 764 ZW		
02	10TI3	389106	100		24011000	USD	23 573	244 800	8 040 999 065	0	#DIV/0!	KG	96000	83 760 ZW		
02	07SE1	118403	100		72021100	USD	23 579	327 690	7 726 753 247	10 923	707 384	KG	10923	707 384 MZ		
02	10DA3	813608	101		10019090	USD	23 579	259 673	7 435 009 305	1 236 528	6 013	KG	1236528	6 013 CA		
02	07SE1	118550	101		03061300	USD	23 574	303 991	7 166 251 760	43 392	165 151	KG	43392	165 151 MZ		
02	07SE1	118273	101		52010000	USD	23 580	255 751	6 030 603 973	299 983	20 103	KG	1423	4 237 951 MZ		
02	02SE1	201265	101		44032000	USD	23 574	224 580	5 940 124 610	124 000	47 904	M3	1332	4 459 553 MZ		
02	10TI3	388228	100		10059000	ZAR	2 496	2 060 000	5 769 054 720	0	#DIV/0!	KG	1000	5 769 055 ZA		