



REPÚBLICA DE MOÇAMBIQUE
Ministério das Finanças
AUTORIDADE TRIBUTÁRIA DE MOÇAMBIQUE
DIRECÇÃO REGIONAL CENTRO

CIRCULAR N° 09/GD/DRC/2013

In need for transparency the process of application of fiscal caution disposed on article 8, Legal Act. DM n.º 307/12, of 15th November, in special that referred alinea b) of the number 2, article 8, the fiscal monitoring, in exceptional regime, obeying the following criteria's:

1. The Fiscal Monitoring happens only and uniquely in the case of customs transit of high risk merchandise due to revenue collection, and it is the matter of the Province Director of Customs Affairs and its delegate, the responsibility to homologate the referred monitoring regarding the proposal of the Chief of Customs Office.
2. It is the responsibility of each Province Customs Affairs, through mobile teams and intermediary fixed posts of fiscalization, to monitor the vehicle under fiscal monitoring in their jurisdictional area.
3. It is prohibited to collect any values and deductions for pocket money during the travel, when this monitoring is determined by customs authority.

4. The customs officials are not allowed to transport themselves, inside the vehicles of the customs transit operators, during the fiscal monitoring, following professional rigor.

For omitted cases in this circular, they must be submitted to Regional Director, for posterior deliberation.

The present Circular has immediate effects.

Beira, 1st July 2013

Centre Regional Director

[Illegible]

Daniel Toveia
(Customs General Commissioner)