



**REPUBLIC OF MOZAMBIQUE
MINISTRY OF FINANCE**

**MOZAMBIQUE REVENUE AUTHORITY
CUSTOMS GENERAL DIRECTORATE**

TIME RELEASE STUDY REPORT
(Translation from the Portuguese version)

**MAPUTO
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Acronyms

CTA	Confederation of Trade Associations
DGA	General Directorate of Customs
DII	Investigation and Intelligence Directorate
DRC	Centre Region Directorate
DRN	North Region Directorate
DPVA	Department of Tariff and Valuation
DRS	South Region Directorate
DU	Unique Document
DUA	Abbreviated Unique Document
DUC	Certified Unique Document
ICE	Specific Consumption Tax
IVA	VAT
GATT	General Agreement on Tariffs and Trade
N	Imported Entries analyzed
Std Deviation	Standard Deviation
OMA	World Customs Organization
PIB	Gross Domestic Product
SPSS	Statistical Package for the Social Sciences
TIAR	Air Terminal
TIAUTO 1	Vehicle Terminal 1
TIATO 2	Vehicle Terminal 2
TIAUTO 3	Vehicle Terminal 3
TIMAR	Sea Terminal
TIMS	Trade Information Management System
TIRO	Road Terminal
TSA	Customs Services Fee

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EXECUTIVE SUMMARY

In the current stage of trade globalization, one of the major demands imposed to the participating countries in order to benefit from international trade is the removing of trade and administrative barriers, including the reduction of the costs involved in the customs clearance of goods. The governments of several countries of the world have recognized this demand and this has motivated them to modernize their trade operations improving therefore more facilitation to the private sector.

Customs are an important component in the effectiveness of international trade as they have the responsibility to inspect and ensure that all goods coming into or going out of the country are in accordance with legislation and procedures set for both internally and internationally.

In recognizing such role, most of modern customs organizations have gone through a process of streamlining and modernization of their procedures with the aim to improving the effectiveness of the services delivered through reduction of their clearing times, thus benefiting the traders and the economy at large.

It was with this in mind that the Customs of Mozambique, in cooperation with the private sector and with assistance of the WCO and the USAID Southern Africa Global Competitiveness Hub decided to carry out a study aimed at measuring the effectiveness of the procedures adopted in the customs clearance of goods. The study - Time Release Study - covered three regions of the country, six terminals and three border posts with the objective to: (i) Identify the constrains affecting the clearing process of goods; (ii) suggest recommendations for the improvement of time spent in the customs clearance of goods.

Findings

Although the IT system and procedures adopted by customs allow the clearance of goods within 24 hours, the time actually spent in the process is still excessive. In fact, the average time spent from the arrival of goods up to the issuing of the release note by customs is 04 days, 01 hour and 40 minutes in Nacala, 04 days and 57 minutes in the Centre Region and 06 days, 15 hours and 50 minutes in the South Region.

Reduction of these times to those acceptable and compatible with international standards must be a challenge not only to the customs administration itself, but also to all other participating entities in the process. In fact, the results of the study reveal that half of the clearing time is accountable to other entities and not to the Customs administration, as an example, let us mention the time spent from arrival of goods to

the lodgment of declaration, between the issuance of the payment advice and the actual payment and that spent between the issuance of the release note and the time that goods are handed to the importer by terminal operators.

For instance, at TIMAR in Maputo, the average time spent from the arrival of goods to the issuance of the release note is 4 days and 23 hours, of which 3 days and 15 hours are spent between the arrival of goods and lodgment of the declaration. On the other hand and still at TIMAR in Maputo and Nacala, in average, the time spent from the issuance of the release note and the actual release of the goods is 3 days and 9 hours and 4 days, 3 hours and 10 minutes respectively.

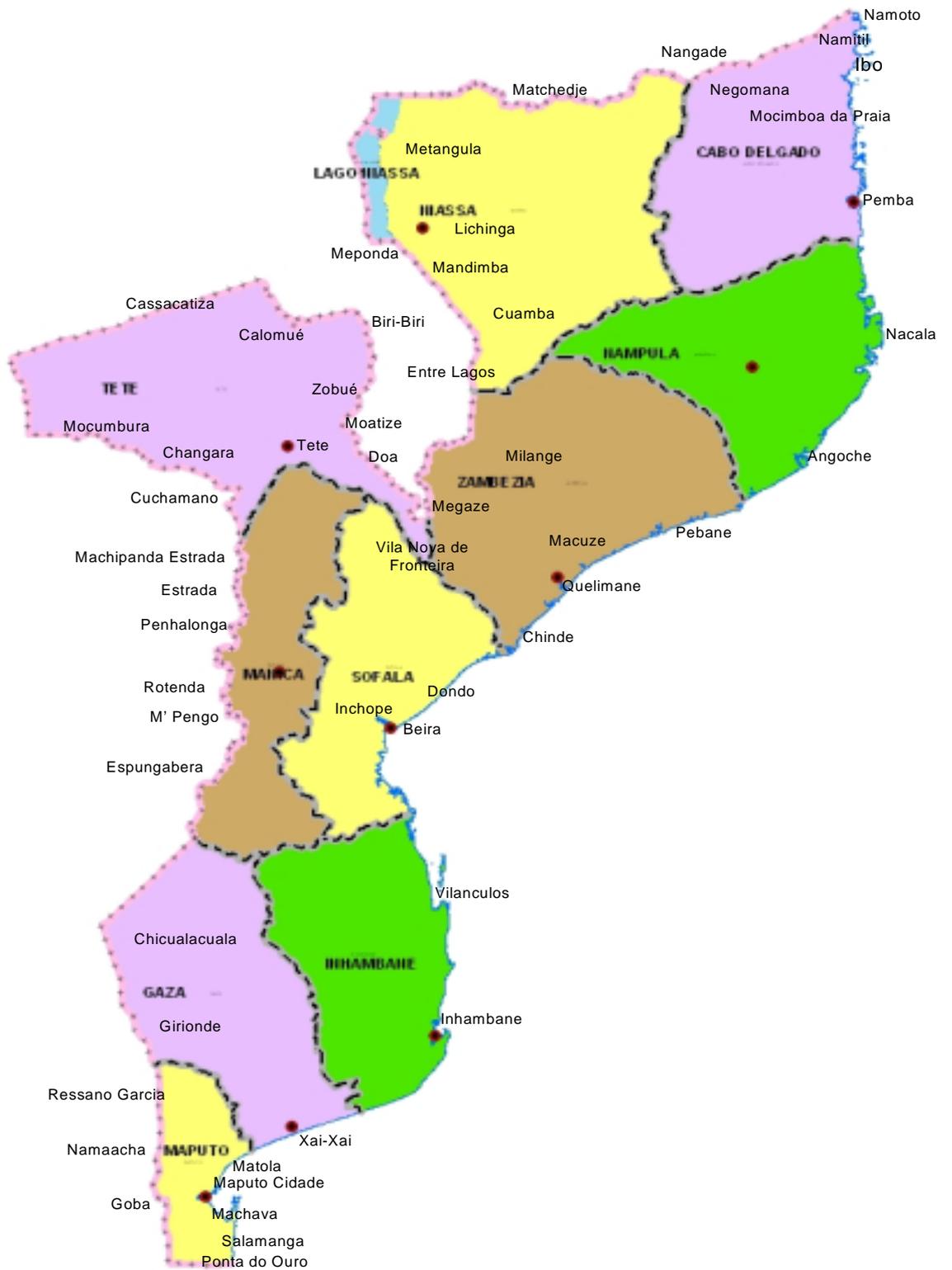
Among other factors that hinder the the speedier customs clearance of goods are the lack of understanding of the legislation that governs international trade, including the customs procedures, time spent in keying in data in the system by a Customs data entry officer, which can easily be done by direct electronic submission of DU by the brokers and importers, the use of an outdated payment of duty system at the customs cashier and , the poor cargo handling capacity at the terminals
The tendency by some importers to under declare their goods and the practice of misdeclaring the imported goods builds an untrustworthy environment and propels to a lot human intervention in the clearing process, involving other departments such as Investigation and Intelligence, Valuation and other relevant units.

Main Recommendations

In order to minimize the bottlenecks affecting the clearing process, some of the recommendations were suggested as follows:

- Awareness of legislation and procedures to the traders either by organizing seminars involving the private sector or through publishing these tools in the customs gazette / website;
- Immediate adoption of electronic completion and submission of DU;
- Modernization of the payment systems at the customs treasury;
- Empowering of the valuation unit so that it can better responds to the needs brought by the adoption of the Valuation Agreement - GATT.
- Accountability of the Shipping Agents for the delays in handing cargo manifests and Bills of Lading to Customs Authorities and to the consignees.
- Improvement of the cargo handling capacity by the terminal operators, including the revamping of the facilities for the verification of goods.

Map Showing Customs Border and Inland Stations



1. BACKGROUND

1.1 Introduction

The Customs of Mozambique, as set for by the Presidential Decree n° 29/2006 dated 30 August, is an entity under Mozambique Revenue Authority, responsible for the implementation of national customs policies and legislation as well as all other control and fiscal actions aimed at the fulfilment of their objectives.

It is Customs competence, according to Article 11 of Decree 29/2006 of the Council of Ministers to:

- a) Ensure, according to customs policies, the collection of state revenue due;
- b) Ensure, according to the law, that customs duties and others taxes due are collected
- c) Exercise the customs controls and inspections on persons, goods, valuables and means of transport coming in or going out of the country
- d) Promote actions aiming at preventing, combating, repression and prosecution of both customs and fiscal frauds and offences, monetary fraud, unauthorised foreign trade, illicit drug and psychotropic substances, weapons, works of art and antiques and other goods that are prohibited or protected by law.
- e) Protect Author's rights and those of the cultural heritage, fauna and flora, public moral and health, environment and national industry, according to the foreign trade applicable law;
- f) Carry out the control and follow up the implementation of customs laws and contribute for the promotion or defense of national valid interests;
- g) Issue technical opinions on international agreements over customs matters and ensure their implementation
- h) Colaborate in the elaboration of proposals for changes in policy and legislation within the scope of their activities

1.2 Customs Performance

Customs performance has been gradually growing as a result of the reforms process carried out within the organization. Therefore, in 2005, they collected 8.892.2 millions of thousands, corresponding to 46.62% of the fiscal revenue planned for that year and 5.85% of the GDP.

The revenue collected in 2005 represents 20.9% growth compared to 2004, and for 2006, a growth of 23.3 % is expected compared to 2005. The following table shows the growth in the revenue collected by customs in period 2000 to 2005.

Table 1: Fiscal Revenue growth 2000 – 2005 (in millions of thousands)

YEAR	2000	2001	2002	2003	2004	2005
Planned	3,495.00	3,882.00	5,691.80	6,633.80	7,901.80	8,892.89
Achieved	3,616.37	4,354.42	5,415.81	6,444.26	7,397.87	8,945.67
Rate of achievement	103.47%	112.17%	95.15%	97.14%	93.62%	100.59%
Rate of growth	37.37%	20.41%	24.38%	18.99%	14.80%	20.92%
GDP	58,354.5	76,544.8	96,883.4	113,902.5	133,510.4	153,040.5
	8	5	8	2	2	7
% on the GDP	6.20%	5.69%	5.59%	5.66%	5.54%	5.85%

Source: Department of Economic Analysis – DGA

The revenues collected by customs include the following taxes and fees-

- ✓ Import Duties;
- ✓ Customs Services Fee (TSA)
- ✓ Consumption Taxes;
- ✓ Value Added Tax;
- ✓ Surcharges; and
- ✓ Tax levied on valuation.

1.3 Overview on the Customs Clearance Process

Goods imported into Mozambique can be cleared under three regimes: the normal one, the abbreviated and the simplified one. The abbreviated and simplified ones are applied in the borders, whilst the first one is used to clear those goods that, although not for commercial purposes, they do not align with the principles governing the threshold, the later is reserved for those goods that, though aimed at commercial purposes, their customs value does not exceed 37.000,00MTn.

Under abbreviated regimes and regardless to their customs value, spare parts for urgent repair of machinery and equipment for production units including airports, communication systems, water supply systems, electricity and others.

The remaining goods are cleared at the terminals under the normal regime.

Import declarations are made on a Simplified Unique Document for the simplified regime, Abbreviated Unique Document (DUA) for the abbreviated regime and on a Certified Unique Document (DUC) for the normal regime.

For the goods coming via road, the clearing process starts at the entry border. The transporter or his representative produces the goods at the customs point at the border and a memorandum is issued to him covering the transportation of goods, under internal transit regime, up to the clearing terminal.

Upon arrival of goods at the terminal (and this procedure is common to all goods either coming via road or via sea, air or rail), the clearing agent, on behalf of the importer, lodges to the customs, the import declaration in a form of Unique Document (DU) or Certified Unique Document (DUC) for those goods subject to pre-shipment inspections. According to the legislation currently in force, declarations can be submitted with 48 hours of expected time of arrival of goods, but full clearance is not effected.

The declaration is checked as to find out whether it meets the minimum requirements to be accepted, if it has been correctly completed and if it contains the supporting documents. If customs are satisfied, the declaration is ACCEPTED and lodged into the computer system and assigned a number and follows to the subsequent phases of the clearing process. It is important to highlight that the clearing process in Mozambique, although IT supported, it is also backed by manual records.

Then a payment advice is issued via computer system through which the clearing agent does the payment at the treasury, also, after the acceptance of the declaration it is sent to the subsequent stage where reconciliation against memorandum or cargo manifest will take place. If it is a pre clearance declaration, it will then be retained, awaiting for the arrival of the cargo.

After the reconciliation, the declaration is sent to the verification section and if it conforms to the requisites, it is cleared in the system which will then issue a Release Note. From this stage, the importer can approach the terminal operator to collect his goods.

Annex 1 is the flowchart of the customs clearing process.

2. METHODOLOGY

2.1 Introduction

TRS is not solely limited to the time between the lodgement of the DU to customs and the time the clearing process ends and customs authorizes the release of goods; TRS also reflects the time that is actually spent by other participating from the time the goods arrive in Mozambique up to when they are released.

The import/export process always takes into account, apart from the involvement of an internal operator, the legal requirements and regulations imposed by issuing banks and the intervention of private banks, it also take into account both national and international regulations governing the licencing of specific goods, rules of origins norms, the quality of information required at various levels, logistics and transport issues, involvement or not of specialised companies for supervision and superintendance of of goods. etc.

All the above mentioned circumstances should be taken into account so that the import/export circuits runs within acceptable and envisaged time limits in a simplified and transparent bureaucratic process. This will enable national companies to be competitive.

2.2 Objectives of the Study

The objectives of the present reports are: (i) Identify the constrains affecting the clearing process of goods; (ii) suggest recommendations for the improvement of efficiency and effectiveness of the customs clearing process; and (iii) be a measuring instrument of the impact of the restructuring reforms process carried out in the Customs service.

Specifically, the study aims at:

- Measuring the clearing time between the moment goods arrive up to when they are released by customs;
- Calculate the average time taken by each region to clear goods;

- Calculate the average time taken to clear goods at each customs point, namely at a terminal, land border or province office;
- Determine the average time required to clear goods without intervention of other agencies such as health authorities, vet or Pre-shipment companies (ITS);
- Determine the average time required to clear goods whenever other agencies than customs intervene in the clearing process;
- Calculate the average time taken from the clearing process up to actual release of the goods;
- Determine the average time taken by brokers to do the payment at customs treasury after the latter have issued the payment advice.
- Determine the average time taken from the arrival of goods at the terminal up to the lodgement of the DU at the customs;
- Produce recommendations for the improvement of the customs effectiveness in the clearing process as well as its implementation plan.

2.3 Scope of the study

2.3.1 Customs Regimes Covered

Although the study had been designed to cover exports and transit, it was only limited to the importation (normal and abbreviated regimes) due to the difficulties encountered in collecting samples for the other regimes.

2.3.2 Geographical Scope

For sampling purposes the following were taken into account: (i) the study had to cover the three regions of the country; (ii) it had to cover the landborders and different terminals; and (iii) the largest volume of entries. Based on the above elements, the following customs points were selected for the study:

- **North Region:**
 - Alfândega de Nacala;
- **Centre Region:**
 - Alfândega da Beira;
 - Manica Customs Office;

- Tete Customs Office
- **South Region**
- TIMAR;
- TIRO;
- TIAR,
- TIAUTO I, II e III;
- Ressano Garcia;
- Namaacha; and
- Goba.

2.4 Duration and Timing of the Study

Taking into account the fact that the objective of the study is to determine the time normally taken in the clearing process, the timing was made to coincide with the period of normal traffic as it is known that the volume of traffic fluctuates during some seasons. So it was decided that the study should take place within the time between 3th April and 23rd June 2006. In the South Region, the time frame for the study had to be extended from 5 to 21 July 2006.

2.5 Sampling process

Although the clearing process in the Customs of Mozambique is automated (using the TIMS system), it was not possible to extract the required information from the computer system. Therefore, data collection for this study was based on manual customs procedures.

On the other hand, the WCO guidelines state that the study has to cover all entries processed in all customs points and regions for at least 7 consecutive days. The Mozambique TRS Working Group however decided that the sampling should be done for 15 consecutive days in all covered points.

2.6 Research Instrument

Based on WCO guidelines, a questionnaire was developed (annex 3) to be used for the purpose of collecting relevant data in the chronological stages of the clearing

process of goods from their arrival into the country up to their release at the terminal.

Additionally, a legal instrument was internally produced and sent to all participants in the customs clearance process. Its aim was to urge them to conveniently fill in all the boxes of the questionnaire everytime an entry was referred to their section to proceed accordingly.

Meetings were also held with the managers from the points to be covered by the study and they were widely informed about the objectives of the study as well as their role in it.

2.7 Data Analysis

It had been decided that data analysis would be processed through a software made available by WCO to the Customs of Mozambique. However, and due to the problems encountered in trying to use this, the software was replaced by the *Statistical Package for Social Sciences (SPSS)*.

2.8 Sampling

Although the objective was to capture the entries related to all transactions occurred during the period covered by the study, for some reasons, some of transactions have escaped.

Additionally, there are many transactions that although captured, they ended up being excluded from the study due to the poor quality of information contained therein, being Goba the worse case where all data collected (162 samples) was excluded as among other reasons, they did not show the time goods were being released.

2.9 Members of the core Group

Customs of Mozambique have set up a team in order to steer and supervise the implementation and follow up the study. Due to the complexity of the work to be carried out, members were selected according to their expertise (see annex 4.

2.10 Implementation Matrix

After the team deliberated on the terms of reference for the study, a strategy for conducting the study was put in place and the implementation plan stated that it had to be between 7th April and 23rd June. However, unforeseen circumstances occurred

during the data collection and insertion phases forced its extension to 31st July 2006. At the stage of sample analysis, problems with the software were experienced and again, the study had to be reformulated and the software replaced.

3 FINDINGS OF THE STUDY

3.1 Customs clearing times on Normal Regime

Tables 2 and 3, show in summary, the clearing times in three regions of the country, on normal regime.

In analyzing a sample of 2.505 import processes, it is found that, in average, the time spent from the arrival of goods up to the issuance of the Release Note is 04 days, 15 hours and 29 minutes. The minimum time found between arrival of goods into the country and the issuance of the Release Note is 06 minutes, while the maximum release time is 30 days, 5 hours and 6 minutes.

Also, the study reveals that the mean time spent from arrival of goods into the country and the lodgement of declaration to the customs is 14 hours and 28 minutes, and the maximum time is 30 days and 3 minutes.

It was also found that half of the clearing time is spent in two phases of the process, namely between the issuance of the payment advice and the actual payment (1 day, 01 hours and 45 minutes), between verification and issuance of Release Note the process spends 02 days, 2 hours and 23 minutes..

3.2 Customs clearing times on Abbreviated Regime

The time release study for the abbreviated regime took place only in the South Region, involving the three major border posts of the region: Ressano Garcia, Namaacha and Goba. Due to its poor quality, the samples from Goba were rejected; therefore, the study consisted on the samples collected from the two borders: Ressano Garcia and Namaacha.

Tables 4, 5, 6 and 7 show, in summary, the clearing times on the abbreviated regime.

In analyzing a sample of 351 import processes, it is found that, in average, the time spent from the arrival of goods and their removal from the border after the completion of the clearing procedures is 1 hour and 25 minutes, whilst the minimum time is 05 minutes, the maximum is 08 hours and 15 minutes.

The findings also show major approximation of the times in the two borders, the mean time in Namaacha is 1 hour and 24 minutes and 01 hour and 31 minutes for Ressano Garcia; whilst the maximum time for Namaacha is 03 hours and 27 minutes, Ressano Garcia spends 08 hours and 15 minutes, as shown on the tables.

3.3 Customs Clearing Times on Normal Regime per Region.

After a general analysis of the clearing times, the following is the analysis of the clearing times per region and per terminal, starting from the North Region.

3.3.1 North Region

The North Region (DRN) is located in Nacala city, 200 km from the northern province of Nampula. Its jurisdiction covers the provinces of Niassa, Cabo Delegado and Nampula.

From this region, the study was carried out in the Alfândega de Nacala, as this office accounts for 90% of the regions revenue, which corresponds to 7.99% of the global customs revenue in 2006. the study ran from 8 to 19 May 2006 and covered 174 import processes.

Tables 08 and 09 summarise the clearing times at Alfândega de Nacala.

According to the study, the mean time from the arrival of the goods in the port of Nacala and the issuance of the Release Note by customs is 4 days, 1 hour and 40 minutes; the minimum time is 20 minutes, while the maximum time is 20 days, 22 hours and 20 minutes.

It was also found that in the three stages of the clearing process there is an additional one day, between the issuance of the payment advice and the actual payment (1 day, 10 hours and 41 minutes), between the payment and the Conciliation stage (1 day, 22 hours and 21 minutes) and between verification and issuance of Release Note (1 day, 8 hours and 26 minutes).

3.3.2 Centre Region

The Centre Region (DRC) is located in the city of Beira, the capital city of Sofala province. Its jurisdiction covers the provinces of Sofala, Manica, Tete and Zambezia. In 2006 they were given the responsibility of collecting 15% of the total customs revenue.

From this region, the study was carried out in the Alfândegas da Beira, Delegação Aduaneira de Manica and in the Alfândega de Tete, which are the major contributors for the regional revenue and 678 import processes were taken into account.

Tables 10 and 11 summarise the clearing times at the Centre Region.

In 672 import processes analysed, it was found that the clearing mean time spent from the arrival of goods and the issuance of Release Note is 4 days and 57 minutes, whereas the maximum time is 30 days, 5 hours and 6 minutes and the minimum time is 6 minutes.

In analysing 678 import processes, it was found that between verification and the release notice stages, they take 2 days, 7 hours and 36 minutes. While the maximum release time is 11 days, 21 hours and 50 minutes, the minimum is 8 minutes.

Also, in analysing 354 processes, it was found that, in average, processes take 1 day, 12 hours and 40 minutes between reconciliation and verification phase and 1 day, 11 hours and 28 minutes between issuance of payment advice and the actual payment.

In analysing the clearing times per Customs Office in the South Region, we find the following:

3.3.2.1 Alfândega da Beira

Alfândega da Beira is the headquarters of the Centre Region and is located in the central city of Beira. It clears goods coming to Mozambique via sea through the port of Beira as well as those in transit through the same port. It accounts for 12.39 % of the total customs revenue.

Here, the study was conducted from 8th to 19th May and 435 import entries were considered.

Tables 12 and 13 summarise the clearing times at Alfândega da Beira

According to the study, the time taken between the arrival of the goods and the issuance of the Release Note is 4 days, 16 hours and 19 minutes, being 29 days 3 hours and 30 minutes the maximum time and 4 hours the minimum.

It was also found that declarations are lodged up to one hour after arrival of goods, while in the stage between verification and clearance in the system the processes take, in average, 2 days, 12 hours and 36 minutes; and 1 day, 11 hours and 28 minutes between the issuance of payment advice and the actual payment; and finally 1 day, 12 hours and 40 minutes between reconciliation and verification stages.

3.3.2.2 Customs Office Manica

Servicos provinciais de Manica is located in Vila de Manica in the central province of Manica. It clears goods coming to Mozambique via road through Machipanda border post and it accounts for 0.76 % of the total customs revenue.

The study took place between 15 and 26 May 2006 and 171 import processes were considered.

Tables 14 and 15 summarise the clearing times for the Serviços Provinciais de Manica.

According to the study, the average clearing time from arrival of goods to the issuance of the Release Note is 3 days, 9 minutes, being 30 days, 5 hours and 6 minutes the maximum time and 6 minutes the minimum.

On the other hand, it was found that, in average, for the declarations submitted immediately after arrival of goods, the payment advice is issued in 19 hours and 34 minutes after the acceptance of declaration and between verification and the issuance of Release Note the process takes 1 day, 10 hours and 3 minutes.

3.3.2.3 Customs Office Tete

Alfândega de Tete is located in central province of Tete and it clears goods coming into the country via road through the borders of Zómbue and Cuchamano and those in transit to Zimbabwe, Malawi and Zâmbia. It accounts for 1.18 % of the total customs revenue.

The study took place from 15 to 26 May 2006 and 93 import processes were considered.

Tables 16 and 17 summarise the clearing times in Tete.

According to the study, the mean time between arrival of goods and the issuance of the Release Note is 4days, 4 hours and 58 minutes, being 7 days, 4 hours and 40 minutes the maximum time and 5 hours the minimum.

It was found that between verification and the release note, in average, the process takes 3 days 9 hours and 39 minutes, which corresponds 75% of the mean time taken to clear goods in this office.

3.3.3 South Region

The South Region (DRS) covers the provinces of Maputo, Gaza, Inhambane and Maputo city. The study took place only in the city of Maputo, which collects 90% of the total regional revenue.

It took place between 3 and 19 May 2006 and between 5 and 21 July 2006. 1905 import processes were considered.

Tables 17 and 18 summarise the clearing times, under normal regime, in the South Region.

The study reveals that the mean time between arrival of goods and the release note is 6 days, 15 hours and 50 minutes, being 24 days, 1 hour and 18 minutes the maximum time and 1 hours and 45 minutes the minimum.

According to the study, in average, the declarations are submitted 2 days, 12 hours and 19 minutes after goods have arrived.

It was also found that there are 5 stages in which the process takes at least one day, namely between acceptance of the declaration and the issuance of the release note (1 day and 5 minutes), between issuance of the payment advice and the actual payment(1 day, 7 hours and 5 minutes), between conciliation and and release note (1 day, 2 hours and 58 minutes) and entre release in the system and the removal of goods from the terminal (01 day, 06 hours and 17 minutes).

In analysing the clearing times per customs office in the South Region it is found that:

3.3.3.1 Internationla Air Terminal - TIAR

This terminal is located at the Maputo International Airport and clears goods coming to Mozambique by air through the International Airport of Maputo. It accounts for 5.09% of the total customs revenue.

Here, the study was conducted from 3 to 19 May and 345 import processes were collected.

Tables 19 and 20 summarise the clearing times at this terminal.

The study reveals that from arrival of goods at the terminal up to the issuance of the release not the process takes 5 days, 10 hours and 52 minutes, being the maximum time 19 days, 9 hours and 30 minutes and the minimum of 2 hours.

The study also reveals that, the declarations are submitted to customs in 3 days, 4 hours and 59 minutes after the arrival of goods. It was also found that between the reception of the declaration and the issuance of the payment advice, and from this stage up to the actual payment, the process takes 1 day and 20 minutes and 1 day, 11 hours and 31 minutes respectively. On the other hand, and according to the same study, goods are delivered to the consignees, in average, 17 hours and 4 minutes after having been cleared in the system.

3.3.3.2 Tiauto I- Vehicle Terminal I

This is a terminal located in the Maputo satellite town of Matola, 15 Km away from the capital and it clears vehicles imported via road coming to Mozambique through the landborders of Ressano Garcia, Namaacha and Goba. It also clears vehicles imported via sea through the port of Maputo. It accounts for 0.72% of the total customs revenue.

Here, the study was conducted from 3 to 20 May and 168 import processes were considered.

Tables 21 and 22 summarise the clearing times at this terminal.

According to the study, the average time taken from the arrival of goods at the terminal up to the issuance of the Release Note is 10 days, 13 hours and 53 minutes, while the average time from the arrival of goods and the lodgement of declaration to customs is 2 days, 8 hours and 57 minutes.

The study reveals that from arrival of goods at the terminal up to the issuance of the Release Note the minimum time taken by the process is 1 day, 23 hours and 31 minutes, being 24 days, 1 hour and 18 minutes the maximum time. The minimum taken from the arrival of good up to the lodgement of the declaration to customs is 23 hours and 32 minutes, being 12 days 1 hour and 45 minutes the maximum.

It was also found that in average, and in each stage of the process, the entry takes at least 1 day: between acceptance of the declaration and the issuance of the payment advice the process takes 1 day and 2 hours; between issuance of the payment advice and the actual payment it takes 1 day, 8 hours and 38 minutes; between reconciliation with the memorandum and verification stage it takes 1 day, 14 hours and 30 minutes, between verification and issuance of the Release Note it takes 1 day 14 hours and 55 minutes and between this stage and the actual release of goods the process takes 21 hours and 28 minutes.

3.3.3.3 Terminal Internacional Automóvel 2- TIAUTO 2

This is a terminal located within the city of Maputo and it clears vehicles imported via road coming to Mozambique through the landborders of Ressano Garcia, Namaacha and Goba. It also clears vehicles imported via sea through the port of Maputo. It accounts for 5.63% of the total customs revenue.

Here, the study was conducted from 3 to 20 May and 135 import processes were considered.

Tables 23 and 24 summarise the clearing times at this terminal.

According to the study, the average time taken from the arrival of goods at the terminal up to the issuance of the Release Note is 11 days, 9 hours and 30 minutes, being 23 days, 8 hours and 38 minutes the maximum time and 3 days, 20 hours and 45 minutes the minimum.

It was also found that between arrival of goods and the lodgement of declaration to customs the process, in average, takes 3 days, 15 hours and 32 minutes. While the maximum time is 9 days, 23 hours, the minimum is 2 hours and 53 minutes.

The study reveals that, in average, and with exception to the issuance of Release Note, in each stage of the process, the entry takes at least 1 day: between acceptance of the declaration and the issuance of the payment advice the process takes 3 days, 5 hours and 47 minutes, between issuance of the payment advice and the actual payment it takes 1 day, 16 hours and 34 minutes; between verification and issuance of the Release Note it takes 1 day and 11 hours and between this stage and the actual release of goods the process takes 11hours and 9 minutes.

3.3.3.4 Tiauto III - Vehicle Terminal III

This is a terminal located in the Maputo satellite town of Matola, 15 Km away from the capital and it clears vehicles imported via road coming to Mozambique through the landborders of Ressano Garcia, Namaacha and Goba. It also clears vehicles imported via sea through the port of Maputo. It accounts for 1.57% of the total customs revenue.

Here, the study was conducted from 3 to 20 May and 36 import processes were considered.

Tables 25 and 26 summarise the clearing times at this terminal.

According to the study, the average time taken from the arrival of goods at the terminal up to the issuance of the Release Note is 5 days, 23 hours and 58 minutes,

being 8 days and 19 minutes the maximum time and 4 days, 23 hours and 31 minutes the minimum.

It was also found that between arrival of goods and the lodgement of declaration to customs the process, in average, takes 3 days, 15 hours and 31 minutes. While the maximum time is 4 days, 20 hours and 20 minutes, the minimum is 23 hours and 24 minutes.

It was also found that in average, the issuance of the payment advice occurs 12 hours and 15 minutes after the acceptance of the declaration, and the payment is effected after 1 day, 6 hours and 15 minutes after the payment advice has been issued; and the Release Note is issued 1 day, 10 hours and 42 minutes after the declaration has been received at the verification section and goods leave the terminal 10 hours and 42 minutes after having been released by the system.

3.3.3.5 Timar – Sea Terminal

This is a terminal located inside the port of Maputo and clears goods coming to Mozambique by sea through the port of Maputo and those in transit through this port. It accounts for 18.6% of the total customs revenue.

Here, the study was conducted from 3 to 20 May and between 5 and 21 July 2006. 402 import processes were considered.

Tables 27 and 28 summarise the clearing times at this terminal.

According to the study, the average time taken from the arrival of goods at the terminal up to the release from the system is 4 days 22 hours and 53 minutes, being 20 days, 18 hours and 28 minutes the maximum time and 1 hour and 45 minutes the minimum.

The study reveals that in average, the declarations are submitted 3 days, 3 hours and 52 minutes after the arrival of goods, the payment advice is issued 1 day, 21 hours and 17 minutes after the declaration has been accepted, the payment is effected 2 days, 5 hours and 6 minutes after the issuance of the payment advice, the clearance in the system occurs 1 day, 17 hours and 30 minutes after the declaration has been received from the verification section and finally, the goods are removed from the terminal 3 days, 9 hours and 54 minutes after the Release Note has been issued.

3.3.3.6 Internacional Road Terminal - TIRO

This terminal is located in the satellite town of Matola, 15 km away from Maputo and clears goods coming into the country via road and from the borders of Ressano Garcia, Namaacha and Goba and accounts for 21.98% of the total customs revenue.

Here the study took place from 15 to 26 May 2006 and between 05 and 21 July 2006, where 579 import processes were considered.

Tables 29 and 30 summarise the clearing times at this terminal.

According to the study, the mean time between arrival of goods and the issuance of the release note is 3 days, 11 hours and 39 minutes, being the maximum time 10 days and 15 minutes, while the minimum is 3 hours and 41 minutes.

The study also reveals that in average, the declarations are submitted 1 day, 14 hours and 6 minutes after arrival of goods, the payment advice is issued 13 hours and 22 minutes after after the declaration has been accepted, the payment is effected 13 hours and 45 minutes after the payment advice has been issued, the release note is issued 16 hours and 33 minutes after the declaration has been submitted for verification and goods are removed from the terminal 1 hour and 5 minutes after the release note has been issued

3.1 CLEARING TIMES UNDER NORMAL REGIME

Table 2: Clearing time from arrival of goods to the Release Note stage

Stage	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of goods –Release Note	2505	0 00:06:00	30 05:06:00	14200 05:57	4 15:29:22	3 19:18:00

Table 3: Clearing time in different stages

Stages	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of goods – Submission of the DU	2217	0 00:03:00	30 00:35:00	3796 06:00	0 14:48:32	1 01:57:25
Acceptance of the DU – Payment Advice	2202	0 00:01:00	13 00:54:00	1803 22:28	0 13:54:34	0 08:48:52
Payment advice – Payment	1800	0 00:02:00	14 01:35:00	1936 18:09	1 01:44:44	0 13:13:40
Payment – Conciliation	1236	0 00:01:00	9 23:50:00	543 05:00:00	0 05:07:15	0 08:25:52
Verification – Release Note	2360	0 00:18:00	38 25:74:00	2417 22:27	2 22:23:39	0 24:49:57
Release Note – Removal of goods from the border	2283	0 00:00:50	14 10:06:00	1638 14:54	0 13:04:05	0 14:58:20

3.2- CLEARING TIMES UNDER ABBREVIATED REGIME

3.2.1 Ressano Garcia

Table 4: Clearing time from arrival of goods to their release at the border

Stage	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of goods –Removal from the border	306	0 00:05:00	0 08:15:00	15 23:14:00	0 01:24:15	0 01:01:28

3.2.2 Namaacha

Tabela 5: Clearing time from arrival of goods to their release at the border

Stages	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of goods –Removal from the border	45	0 00:10:00	0 03:27:00	2 01:54:00	0 01:31:36	0 00:54:45

3.2 RELEASE TIME UNDER ABBREVIATED REGIME

Tabela 6: Clearing time from arrival of goods to their release at the border

Stage	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of goods –Removal from the border	351	0 00:05:00	0 08:15:00	18 00:07:59	0 01:25:11	0 01:00:29

Tabela 7: Clearing time in at different stages

Stages	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of goods – Start unloading	303	0 00:01:00	0 23:43:00	18 13:04:00	0 01:33:18	0 03:08:02
Start unloading – End unloading	303	0 00:03:00	0 00:39:00	3 06:49:00	0 00:18:18	0 00:07:49
En Unloading – Reception of the DU	285	0 00:01:00	3 00:08:00	9 18:01:00	0 00:56:51	0 07:23:20
Reception of the DU – Payment of duties	303	0 00:02:00	3 00:28:00	9 08:30:59	0 00:47:49	0 07:12:13
Payment of duties – Release Note	300	0 00:02:00	0 22:34:00	15 19:59:59	0 01:23:59	0 02:38:03
Release Note – Removal from the border	294	0 00:01:00	0 22:49:00	15 02:13:59	0 01:14:50	0 02:41:33

3.3.1 ALFÂNDEGA DE NACALA

Table 8: Clearing time from arrival of goods up to the Release Note

Stage	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of goods – Release Note	174	0 00:20:00	20 22:20:00	1230 00:52:00	4 01:40:12	1 23:11:35

Table 9: Clearing time at different stages

Stages	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of goods – Submission of DU	177	0 01:03:00	30 00:25:00	90 07:34:59	0.12:19:57	3 21:43:48
Acceptance of DU – Payment Advice issued	177	0 01:10:00	1 01:55:00	15 09:46:00	0 08:56:42	1 11:02:05
Payment Advice issued – Payment	33	0 00:10:00	2 01:45:00	15.09:31:00	1 10:41:00	0 16:31:43
Payment of duties – Conciliation	33	0 00:05:00	2 02:00:00	12.21:57:00	1 22:21:32	0 00:33:15
Conciliation – Verification	33	0 01:10:00	2 00:23:00	0 14:51:00	0 20:59:10	0 12:10:48
Verification – Release Note	177	0 00:18:00	3 23:10:00	9 17:44:00	1 08:26:10	1 03:46:56
Release Note – Removal of goods	177	0 00:00:50	4 02:10:00	7 19:46:00	0 03:10:56	0 12:44:46

3.3.2 CENTRE REGION

Table 10: Clearing time from arrival of goods up to the Release Note

Stage	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of goods – Release Note	672	0 00:06:00	30 05:06:00	3582 07:46:00	4 00:57:47	3 14:24:02

Table 11: Clearing time at different Stages

Stages	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of Goods – Submission of the DU	703	0 00:02:00	0 05:55:00	17 11:11:00	0 00:45:44	0 00:50:22
Aceitpance of the DU – Payment Advice	705	0 00:01:00	3 23:05:00	15 03:50:00	0 08:41:49	0 16:06:18
Payment Advice - Payment of duties	354	0 00:45:00	5 02:27:00	9 09:55:00	1 11:28:25	1 05:28:49
Payment of duties – Concilliation	327	0 00:01:00	0 03:05:00	10 01:10:00	0 00:08:53	0 00:19:19
Concilliation – Verification	354	0 00:10:00	7 02:25:00	11 07:28:00	1 12:40:24	1 09:04:29
Verification – Release Note issue	678	0 00:08:00	11 21:50:00	12 15:19:59	2 07:36:27	2 02:07:45
Release Note issued – Removal of the goods	666	0 00:01:00	6 00:10:00	11 23:41:59	0 05:43:42	0 14:43:35

3.3.2.1 ALFÂNDEGA DA BEIRA

Table 12: Clearing time from arrival of goods up to the Release Note

Stage	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of goods – Release Note	435	0 04:01:00	29 03:30:00	2034 15:09:00	4 16:19:30	4 04:08:48

Table 13: Clearing time at different Stages

Stages	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of Goods – Submission of the DU	435	0 00:05:00	0 03:45:00	15 22:41:00	0 00:59:02	0 00:45:19
Acceptance of DU – Payment Advice issued	435	0 00:10:00	3 23:05:00	24 11:21:00	0 04:03:02	0 10:25:32
Payment Advice issued – Payment of duties	354	0 00:45:00	5 02:27:00	27 09:55:00	1 11:28:25	1 05:28:49
Payment of duties – Conciliation	327	0 00:01:00	0 03:05:00	2 01:10:00	0 00:08:53	0 00:19:19
Conciliation – Verification	354	0 00:10:00	7 02:25:00	80 07:28:00	1 12:40:24	1 09:04:29
Verification – Release Note	432	0 00:25:00	11 21:50:00	363 15:13:00	2 12:36:20	2 01:31:27
Release Note – Removal of Goods	435	0 00:11:00	6 00:10:00	63 19:15:59	0 03:36:31	0 12:16:56

3.3.2.2 CUSTOMS PROVINCIAL BRANCH OF MANICA

Table 14: Clearing time from arrival of goods up to the Release Note

Stage	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of goods – Release Note	171	0 00:06:00	30 05:06:00	1269 03:21:00	3 10:09:51	2 10:44:22

Table 15: Clearing Time at dofferent Stages estágios

Stages	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of Goods – Submission of DU	177	0 00:03:00	0 00:45:00	1 13:59:00	0 00:14:13	0 00:09:27
Aceptance of DU – Payment Advice issued	180	0 00:01:00	3 22:01:00	4 22:33:00	0 19:34:33	0 21:53:53
Payment Advice issued – Payment of duties	-	-	-	-	-	-
Payment of duties – Concilliation	-	-	-	-	-	-
Concilliation – Verification	-	-	-	-	-	-
Verification – Release Note	180	0 00:08:00	7 01:29:00	5 03:39:59	1 10:03:39	1 16:37:28
Release Note – Removal of Goods	165	0 00:02:00	3 00:30:00	2 02:49:00	0 13:34:42	0 19:56:08

3.3.2.3 CUSTOMS PROVINCIAL BRANCH OF TETE

Table 16: Clearing time from arrival of goods up to the Release Note

Stage	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of goods –Release Note	66	0 05:00:00	7 04:40:00	276 13:15:00	4 04:57:57	2 16:21:56

Table 17: Clearing Time at different Stages estágios

Stages	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of Goods – Submission of DU	93	0 00:02:00	0 05:55:00	0 22:30:59	0 00:43:34	0 01:23:22
Acceptance of DU – Payment Advice issued	90	0 00:05:00	3 00:40:00	33 17:56:00	0 09:23:52	0 14:58:33
Payment Advice issued – Payment of duties	-	-	-	-	-	-
Payment of duties – Conciliation	-	-	-	-	-	-
Conciliation – Verification	-	-	-	-	-	-
Verification – Release Note	66	0 03:25:00	6 22:48:00	74 20:27:00	3 09:39:24	2 10:07:05
Release Note – Removal of Goods	66	0 00:01:00	0 00:14:00	0 06:36:59	0 00:04:24	0 00:03:21

3.3.3 SOUTH REGION –NORMAL REGIME

Table 18: Clearing time from arrival of goods up to the Release Note

Stage	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of Goods – Release Notes	1659	0 01:45:00	24 01:18:00	9387 21:19:00	6 15:50:09	4 16:18:24

Table 19: Clearing Times at Diffent Stages

Stages	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of Goods – Submission of DU	906	0 00:40:00	12 01:45:00	2277 01:11:00	2 12:19:18	2 05:26:12
Aceptance of DU – Payment Advice issued	885	0 00:02:00	6 01:17:00	1127 09:42:00	1 00:05:13	63 17:29:19
Payment Advice issued – Payment of duties	1026	0 00:02:00	14 01:35:00	1326 21:26:00	1 07:04:48	2 10:35:30
Payment of duties – Concilliation	876	0 00:05:00	9 23:50:00	540 17:53:00	0 14:51:20	1 11:07:16
Concilliation – Verification	120	0 01:00:00	9 00:40:00	192 04:18:00	1 14:30:27	2 09:28:32
Verification – Release Note	1029	0 01:10:00	29 15:28:00	1155 11:40:00	1 02:58:22	2 07:52:53
Release Note – Removal of Goods	1026	0 00:20:00	14 10:06:00	1293 16:39:00	1 06:17:39	2 09:21:00

3.3.3.1 INTERNATIONAL AIR TERMINAL - TIAR

Table 20: Clearing time from arrival of goods up to the Release Note

Stage	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of Goods – Release Notes	339	0 02:00:00	19 09:30:00	1848 03:20:00	5 10:51:40	3 15:04:18

Table 21: Clearing Times at Diffent Stages

Stages	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of Goods – Submission of the DU	345	0 00:50:00	22 12:35:00	1104 21:00:00	3 04:58:57	3 21:24:38
Acceptance of DU – Payment Advice issued	372	0 00:20:00	13 00:54:00	375 18:22:59	1 00:20:30	1 17:44:55
Payment Advice issued – Payment of duties	327	0 00:15:00	12 19:06:00	483 07:36:00	1 11:31:09	2 07:35:06
Payment of duties – Concilliation	-	-	-	-	-	-
Concilliation – Verification	-	-	-	-	-	-
Verification – Release Note	387	0 00:00:00	5 22:30:00	177 03:20:59	0 11:00:09	0 20:28:28
Release Note – Removal of Goods	342	0 00:00:00	9 23:42:00	243 02:15:00	0 17:04:20	1 16:57:32

3.3.3.2 INTERNATIONAL VEHICLE TERMINAL 1 – TIAUTO 1

Tabela 22: Clearing time from arrival of goods up to the Release Note

Stage	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of goods – Release Note	168	1 23:31:00	24 01:18:00	1776 09:16:00	10 13:52:47	6 05:22:14

Table 23: Clearing time at different stages

Stages	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of Goods – Submission of the DU	138	0 23:32:00	12 01:45:00	241 03:56:59	2 08:57:19	2 09:31:07
Acceptance of DU – Payment Advice issued	144	0 00:15:00	5 02:27:00	156 16:37:00	1 02:20:46	1 10:00:12
Payment Advice issued – Payment of duties	141	0 00:02:00	14 00:07:00	189 22:08:59	1 08:38:29	2 23:29:15
Payment of duties – Conciliation	-	-	-	-	-	-
Conciliation – Verification	120	0 01:00:00	9 00:40:00	192 04:18:00	1 14:30:27	2 09:28:32
Verification – Release Note	168	0 01:42:00	9 02:25:00	270 19:28:59	1 14:55:09	2 04:33:11
Release Note – Removal of Goods	138	0 00:40:00	5 17:44:00	123 03:33:00	0 21:28:06	1 15:48:23

3.3.3.3 INTERNATIONAL VEHICLE TERMINAL 2 – TIAUTO 2

Table 24: Clearing time from arrival of goods up to the Release Note

Stage	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of Goods – Release Note	135	3 20:45:00	23 08:38:00	1536 19:21:00	11 09:29:48	5 15:11:13

Table 25: Clearing Time at Different Stages

Stages	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of Goods – Submission of the DU	57	0 02:53:00	9 23:00:00	207 07:09:59	3 15:32:06	2 11:24:43
Acceptance of DU – Payment Advice issued	51	0 00:25:00	11 21:25:00	165 02:24:00	3 05:47:17	3 15:17:49
Payment Advice issued – Payment of duties	42	0 01:40:00	7 01:27:00	69 16:06:59	1 16:34:47	2 09:56:32
Payment of duties – Conciliation	-	-	-	-	-	-
Conciliation – Verification	-	-	-	-	-	-
Verification – Release Note	96	0 01:00:00	10 02:55:00	138 15:39:00	1 10:59:20	2 11:47:26
Release Note – Removal of Goods	51	0 01:35:00	2 03:06:00	21 21:38:00	0 11:09:17	0 13:15:46

3.3.3.4 INTERNATIONAL VEHICLE TERMINAL 3 – TIATUTO 3

Table 26: Clearing time from arrival of goods up to the Release Note

Stage	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of Goods – Release Note	36	4 23:31:00	8 00:19:00	312 23:37:00	5 23:58:05	1 00:41:07

Table 27: Clearing Times at Diffent Stages

Stages	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of Goods – Submission of the DU	24	0 23:24:00	4 02:20:00	87 04:07:00	3 15:30:52	0 12:13:42
Aceptance of DU – Payment Advice issued	12	0 01:24:00	0 23:06:00	6 02:23:00	0 12:35:45	0 12:01:19
Payment Advice issued – Payment of duties	18	0 00:18:00	4 15:33:00	21 13:34:00	1 06:15:40	1 19:39:43
Payment of duties – Concilliation	-	-	-	-	-	-
Concilliation – Verification	-	-	-	-	-	-
Verification – Release Note	393	0 03:30:00	4 22:50:00	54 13:14:00	1 10:14:55	1 10:04:55
Release Note – Removal of Goods	21	0 00:15:00	2 23:35:00	9 02:57:00	0 10:42:25	1 02:50:40

3.3.3.5 INTERNATIONAL SEA TERMINAL - TIMAR

Table 28: Clearing time from arrival of goods up to the Release Note

Stage	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of Goods – Release Note	402	0 01:45:00	20 18:28:00	1989 18:59:00	4 22:53:16	4 04:57:39

Tabela 29: Clearing Times at Different Stages

Stages	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of Goods – Submission of the DU	201	0 05:18:00	9 08:50:00	633 19:17:59	3 03:52:12	2 06:41:56
Acceptance of DU – Payment Advice issued	228	0 01:00:00	6 01:17:00	690 09:15:00	1 21:16:46	1 13:24:08
Payment Advice issued – Payment of duties	384	0 00:11:00	14 01:35:00	849 04:39:00	2 05:05:55	3 01:03:08
Payment of duties – Conciliation	363	0 00:13:00	9 23:50:00	279 15:06:00	0 18:34:15	1 18:57:37
Conciliation – Verification	-	-	-	-	-	-
Verification – Release Note	279	0 01:10:00	29 15:28:00	480 19:58:59	1 17:30:18	3 18:47:53
Release Note – Removal of Goods	336	0 00:30:00	14 10:06:00	1146 04:56:00	3 09:54:04	3 00:30:51

3.3.3.6 INTERNATIONAL ROAD TERMINAL – TIRO

Table 30: Clearing time from arrival of goods up to the Release Note

Stage	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of Goods – Release Note	579	0 03:41:00	10 17:15:00	2016 18:46:00	3 11:39:43	2 03:59:19

Table 31: Clearing Times at Different Stages

Stages	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Arrival of Goods – Submission of the DU	567	0 00:40:00	7 13:00:00	900 01:55:59	1 14:06:19	1 07:32:14
Acceptance of DU – Payment Advice issued	513	0 00:02:00	5 20:30:00	285 07:50:59	0 13:22:45	0 23:52:15
Payment Advice issued – Payment of duties	501	0 00:07:00	8 01:17:00	285 18:39:00	0 13:45:51	1 05:36:47
Payment of duties – Conciliation	513	0 00:05:00	8 01:50:00	261 02:47:00	0 12:13:36	1 04:08:27
Conciliation – Verification	-	-	-	-	-	-
Verification – Release Note	582	0 01:50:00	4 23:35:00	399 20:11:59	0 16:33:27	0 23:45:22
Release Note – Removal of Goods	552	0 00:20:00	2 23:58:00	58 08:08:59	0 01:05:15	0 06:30:33

4. FACTORS NEGATIVELY INFLUENCING THE CUSTOMS CLEARING PROCESS

During the study, meetings were held with traders and clearing agents as well as interviews with customs officials. The objectives of the meetings were to assess the causes negatively influencing the customs clearing process. The following were seen as the main causes:

1) Between arrival of goods and acceptance of DU

- Lack of understanding of the rules governing international trade, including customs procedures and regulations by the traders.
- Delays in issuing the Certified DU by INTERTEK whenever the imported goods are subject to preshipment inspections.
- Inefficiency of the Clearing Agents
- Non implementation of electronic DU, thus causing delays in keying in DU into the computer system. In some cases, at certain terminals, DUs remain more than 24 hours awaiting their turn to be keyed into the IT system.

2) Between issuance of Payment Advice and the Actual payment

- Payment mechanisms at cashier not adjusted to the current reality.
- The time allowed for pending entries (10 days) is too excessive and needs to be reduced
- The fact that upon cancellation of pending entries due to the expiry of the acceptable period (10 days) no fee or penalty is imposed to the offending Clearing Agents

3) Between Actual payment and Verification

- Delays in handing the manifests and bills of lading to customs by the ships agents and in some cases, the manifests handed are of poor quality.

4) Between Verification and issuance of Release Note by Customs

- Poor technical quality of the DUs presented to Customs by brokers, which leads to systematic queries;
- Mistakes in the memoranda issued at the borders aggravated by the fact that the heads of terminals are not always available to correct them when so requested by Clearing Agents

- Delays in referring the memoranda to the customs clearing offices.
- Apparent resistance in applying IT tools, which would reduce to the minimum the human intervention in the clearing process. This is due to lack of technical training of the staff, excessive centralization of interpretation and decision making over detected problems in the system as well as fear in committing mistakes, thus, shifting the decision taking to others.
- Poor knowledge of customs legislation, including service orders, circulars, etc by customs officials. This is due to the poor dissemination process in place within customs.
- Delays when goods are requested for physical examination
- Tendency of under invoicing by some traders, which leads to a mutual mistrust between them and the customs administration over the actual customs value declared at importation. This will also lead to more human intervention by Intelligence and Valuation central Unities, as well as by Intertek and by the tribunals.
- More specifically, at TIAUTO 1 and 2, Customs and Road Department working hours are not streamlined (the Road Department section deployed there operates under a different timetable)
- At TIAUTO 1, there is no Road Department to assign number plates to vehicles

5) Between Issuance of Release Note and actual Release of Goods

- More specifically at Alfandega de Nacala, lack of adequate facilities (a hub similar to the one at the Maputo harbour) for physical inspections
- Poor cargo handling capacity by the terminal operators, especially in the sea terminals. Therefore, after goods having been cleared by the customs IT system, the terminals cranes are not available to handle the cargo. If we specifically look into Maputo port, traders need to book the cranes in advance and this may take as long as 48 hours for the cranes to be made available.

5. TIME RELEASE STUDY RECOMMENDATIONS

In order to improve the current clearing times, the following recommendations are being made:

i. Short Term Recommendations

- ❑ More dissemination of the regulations and norms governing international trade, including customs legislation and regulations and procedures trade to be commonly organised either through seminars with the private sector or by publishing them in the customs magazines, where all applicable legislation (technical & administrative) should be compiled. This should include laws, decrees, Ministerial Diplomas, Service Orders and others norms related to the customs clearance process.
- ❑ Immediate introduction and use of Electronic DU by the clearing agents as well as the promotion of pre clearance with view to decongest workload for those responsible for keying in data.
- ❑ Adoption of penalties to the clearing agents who systematically produce poor quality declarations;
- ❑ Adoption of procedures aimed at penalizing the shipping lines and not the importers for late delivery of cargo manifests and of those with poor quality (overwritten, incomplete pages, etc).
- ❑ Prohibit the issuance of Service Orders and Notices related to customs clearance of goods by entities other than General Directorate of Customs and by Regional Directorates
- ❑ Use of RENA (Customs National Network) for distribution of service orders should be adopted as complementray to the system currently in place.
- ❑ Permanent Updating of the Customs website
- ❑ Adoption, along with the neighbouring countries, of the common documentation for imports, exports and transit and the electronic transmission of all data.
- ❑ Review the Risk Management System and Post Clearance Audit

ii. Mid Term Recommendations

- ❑ Adoption of new, modern and safe payment methods by customs. Such mechanisms should include direct deposit into customs bank accounts, use of *POS* or direct deposit into National Treasury accounts
- ❑ Improvement of the system used to send memoranda as to reduce the frequent errors committed in issuing them. Training and deployment of a permanent team in this sector should also be considered.
- ❑ Review and reduce the period allowed to pay duty after an assessment from ten to three days
- ❑ Establish a fee payable over cancellation of entries after allowed payment periods have expired;
- ❑ Improvement of communication system between customs administration and the clearing agents by establishment of a kind of *clearing agent's counter* at the terminals, where he could get any type of information related to DU submitted for customs clearance.
- ❑ Resume the publishing of customs magazines where all applicable legislation (technical & administrative) should be compiled. This should include laws, decrees, Ministerial Diplomas, Service Orders and others norms related to the customs clearance process.
- ❑ Especially at the port of Nacala, a shelter similar to the one in the port of Maputo should be built for the physical verification and inspection of goods.
- ❑ Improvement of the cargo handling capacity by the sea terminal operators so as to lessen the time spent from the issuance of the Release Note and the delivery of goods to the importers by the terminal operators.

iii. Long Term Recommendations

- ❑ Empowering DPVA, either in terms of human resources or material as to enable them to fearly respond, within reasonable time, to the new challenges posed by valuation issues taking into account the implementation of GATT.
- ❑ Ensure that goods are handed to the importers in the same day that they are released by customs authorities.
- ❑ Work towards accession to the Kyoto Revised Convention and its full implementation

- Review and phase – out preshipment inspections following full implementation of Kyoto Revised Convention

6. TIME RELEASE STUDY ACTION PLAN

The table hereunder shows an action plan for implementation of the recommendation. It is at the descretion of the Director-General to decide on the timeframe as well as the source of funding

MOZAMBIQUE TIME RELEASE STUDY RECOMMENDATIONS AND ACTION PLAN

Finding/Constraint	Recommended Strategy	By When	Support and Likely Source
Clearance Delays	<ul style="list-style-type: none"> ➤ Full implementation of Post Clearance Audit in line with Revised Kyoto Convention ➤ Full implementation of Risk Management System ➤ Review / phase out Pre-Shipment Inspection ➤ Reduce the time allowed for pending entries in the system from the current 10 days to 3 days, including adoption of a fee payable upon their cancellation ➤ Tighten control on outstanding entries and penalize those who deliberately submit multiple entries ➤ Introduce penalties for Despachantes who repeatedly submit poor quality declarations ➤ Adoption of procedures for penalizing the shipping lines and not the importers for late delivery of manifests, bills of lading cargo and poor quality manifests ➤ Establishment of Valuation Data Base ➤ Abolish manual registers in the Customs clearance process ➤ Decentralize decision making in the Customs clearance process 		
Legislative / Procedural Deficiencies	<ul style="list-style-type: none"> ➤ Full implementation of Revised Kyoto Convention Provisions ➤ Develop WCO Single Window / One-Stop Submission Concept ➤ Adoption of regional transit regime through SAD 500 and regional Customs transit 		

	<ul style="list-style-type: none"> ➤ bond guarantee ➤ Amend legislation to accommodate recommended procedures ➤ Streamline release procedure by removing the service orders component related to Customs clearance of goods by entities other than Customs ➤ Accession to the WCO Revised Kyoto Convention 		
Automation of Customs Procedures	<ul style="list-style-type: none"> ➤ Up-grade or replace TIMS to achieve- <ul style="list-style-type: none"> ○ Electronic transmission of DU by traders (Direct Trader Input) ○ Automated payment of duty, fees and charges ○ Electronic Data Interchange 		
Lack of Expertise	<ul style="list-style-type: none"> ➤ Specialized training and capacity building in technical subjects for Customs officials ➤ Seminars and training of clearing agents to improve on quality of declarations ➤ Seminars aimed at disseminating the procedures to the traders in coordination with CTA 		

CONCLUSION

The Study has revealed that the Customs Administration of Mozambique functions fairly within international customs practices. It has also noted that within limited resources, efforts are being made to train customs officers in technical fields of Valuation, Rules of Origin and Classification.

It further noted that the upgrading of TIMS and implementation of remote direct trader inputs will further assist customs to reduce the overall average time taken to release goods from Customs control.

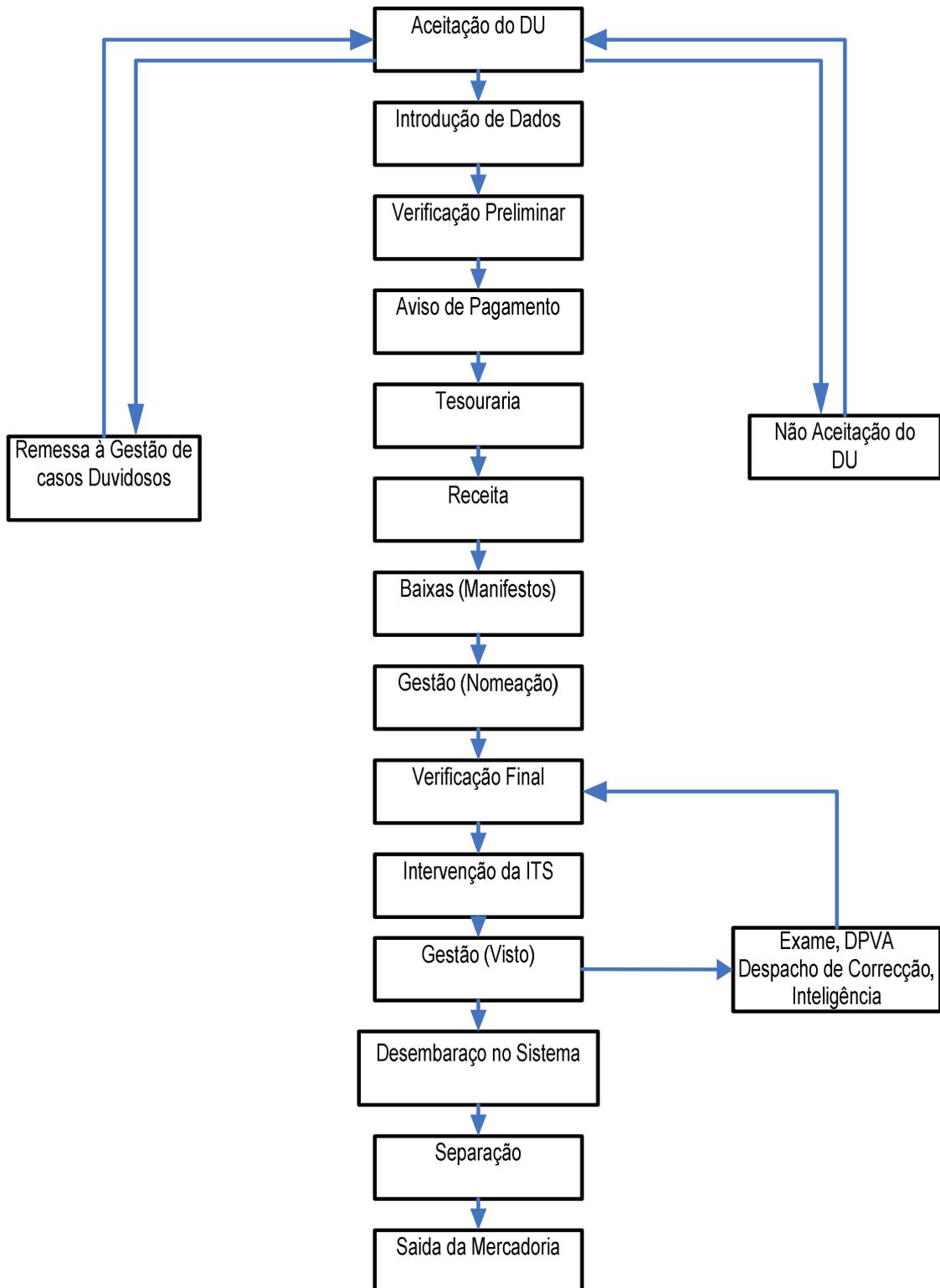
Nonetheless some of the processes and procedures at the port of entry under study need to be improved and consideration must be made to phase out the redundant processes and procedures as recommended by this Study.

Phasing out of these processes can promote international trade facilitation and help reduce costs. Lower costs will help Mozambique to attract more investment.

The result of this study will therefore serve as benchmark for subsequent studies and it is hoped that management will spear head the implementation of the recommendations through appropriate action plans.

ANNEX 1

Customs clearance flowchart at the terminal



ANNEX 2

Form used for collection of samples

	
Alfândegas de Moçambique Medição do Tempo de Desembaraço Formulário de Recolha de Dados	
Data: _____	Número de Ordem/Receita _____
Seção A	
1 Nome do Importador _____	2 Estância _____
3 Meio de Transporte Aéreo <input type="checkbox"/> Marítimo <input type="checkbox"/> Rodoviário <input type="checkbox"/> Ferroviário <input type="checkbox"/>	4 Identificação do Meio de Transporte Tipo _____ Matrícula _____
5 Documento de Transporte Airyway bill <input type="checkbox"/> N° de BL _____ Nota de Entrega <input type="checkbox"/> Manifesto <input type="checkbox"/> Nota de Consignação <input type="checkbox"/>	6 Contra marca / Memorando 7 Despachante <input type="checkbox"/> Próprio <input type="checkbox"/>
8 Código do Importador _____ NUIT _____	9 Tipo de declaração Normal <input type="checkbox"/> Certificado <input type="checkbox"/> Abreviado <input type="checkbox"/> Simplificado <input type="checkbox"/> Outros <input type="checkbox"/>
10 Declaração Electrónica <input type="checkbox"/> Manual <input type="checkbox"/>	11 Regime de Mercadorias Suj. A Direitos <input type="checkbox"/> Isentas <input type="checkbox"/> Isentas/Reduzidas <input type="checkbox"/> Transitio <input type="checkbox"/> Preferencial <input type="checkbox"/> Export <input type="checkbox"/> Z. Francas <input type="checkbox"/> Outras <input type="checkbox"/> _____ Armazém <input type="checkbox"/> (Indicar) Import. Temp <input type="checkbox"/> ARAP,ACT <input type="checkbox"/>
12 Classificação Pautal Código Pautal _____ Número de Itens _____ PSI <input type="checkbox"/> Insp/Destino <input type="checkbox"/> Isento <input type="checkbox"/> País de Origem _____ Contentorizado <input type="checkbox"/> LCL <input type="checkbox"/> Outras <input type="checkbox"/>	

Secção B Chegada de Mercadoria na Fronteira									
13	Chegada de Mercadoria				14	Apresentação de Documentos nas Alfândegas			
		Data	Horas			Data	Horas		
		□ □ □	□ □ □			□ □ □	□ □ □		
15	Entrega dos Documentos				16	Recolha dos Documentos pelo Motorista			
		Data	Horas			Data	Horas		
		□ □ □	□ □ □			□ □ □	□ □ □		
17	Emissão do Memorando				18	Intervenção da FAST			
		Início	Data	Horas			Início	Data	Horas
			□ □ □	□ □ □				□ □ □	□ □ □
19	Intervenção da FAST				20	Chegada ao Terminal			
			Data	Horas			Data	Horas	
		Fim	□ □ □	□ □ □			□ □ □	□ □ □	
Secção C Chegada do Meio de Transporte ao Terminal									
21	Meio de Transporte				22	Início da Descarga			
		Data	Horas			Data	Horas		
		□ □ □	□ □ □			□ □ □	□ □ □		
23	Fim da Descarga								
		Data	Horas						
		□ □ □	□ □ □						
Secção D Manifesto									
24	Manifesto Recebido				25	Aceitação do Manifesto			
		Data	Horas			Data	Horas		
		□ □ □	□ □ □			□ □ □	□ □ □		
26	Manifesto Rejeitado				27	Manifesto Reenviado á Alfândegas			
		Data	Horas			Data	Horas		
		□ □ □	□ □ □			□ □ □	□ □ □		
28	Razões da Rejeição				29	Reenvio do Manifesto à baixa			
		Folhas Incompletas	<input type="checkbox"/>				Data	Horas	
		Dados Ilegíveis	<input type="checkbox"/>				□ □ □	□ □ □	
30	Manifesto Recebido no Sector de Baixa								
		Data	Horas						
		□ □ □	□ □ □						
Secção E Submissão do DU									
31	Recepção do DU				32	Rejeição do DU			
		Data	Horas			Data	Horas		
		□ □ □	□ □ □			□ □ □	□ □ □		
33	Resubmissão do DU				34	Aceitação do DU			
		Data	Horas			Data	Horas		
		□ □ □	□ □ □			□ □ □	□ □ □		

35	Emissão do Aviso de Pagamento	Data	Horas	36	Entrega do AP ao Despachante	Data	Horas
		<input type="text"/>	<input type="text"/>			<input type="text"/>	<input type="text"/>
37	Pagamento de Direitos	Data	Horas	38	Métodos de Pagamento		
		<input type="text"/>	<input type="text"/>		Numerário	<input type="checkbox"/>	Guia de Depósito <input type="checkbox"/>
39	Entrega do Recibo ao Despachante	Data	Horas		Cheque	<input type="checkbox"/>	Outros <input type="checkbox"/>
		<input type="text"/>	<input type="text"/>		Notas de Contabilização	<input type="checkbox"/>	
Secção F Recolta							
40	Entrada do DU	Data	Horas	41	Saída do DU	Data	Horas
		<input type="text"/>	<input type="text"/>			<input type="text"/>	<input type="text"/>
Secção G Secção de Bases							
42	Entrada do DU	Data	Horas	43	Emissão e Entrega do Questionário	Data	Horas
		<input type="text"/>	<input type="text"/>			<input type="text"/>	<input type="text"/>
44	Resposta	Data	Horas	45	Baixa	Data	Horas
		<input type="text"/>	<input type="text"/>			<input type="text"/>	<input type="text"/>
Secção H Intervenção de Outras Instituições							
46	Veterinária	Envio	Data	Horas	47	Veterinária	Recepção
			<input type="text"/>	<input type="text"/>			Data
			<input type="text"/>	<input type="text"/>			<input type="text"/>
			<input type="text"/>	<input type="text"/>			<input type="text"/>
48	Agricultura	Envio	Data	Horas	49	Agricultura	Recepção
			<input type="text"/>	<input type="text"/>			Data
			<input type="text"/>	<input type="text"/>			<input type="text"/>
			<input type="text"/>	<input type="text"/>			<input type="text"/>
50	Saúde	Envio	Data	Horas	51	Saúde	Recepção
			<input type="text"/>	<input type="text"/>			Data
			<input type="text"/>	<input type="text"/>			<input type="text"/>
			<input type="text"/>	<input type="text"/>			<input type="text"/>
52	Outras	Envio	Data	Horas	53	Outras	Recepção
			<input type="text"/>	<input type="text"/>			Data
			<input type="text"/>	<input type="text"/>			<input type="text"/>
			<input type="text"/>	<input type="text"/>			<input type="text"/>
Secção I Secção de Verificação							
54	Recepção do DU	Data	Horas	55	Emissão do Questionário	Data	Horas
		<input type="text"/>	<input type="text"/>			<input type="text"/>	<input type="text"/>

ANNEX 3



ALFÂNDEGAS DE MOÇAMBIQUE

CIRCULAR N° /DGA/06

SUBJECT: Time Release Study

The Customs of Mozambique are embarking on a process of modernization comprising various activities aiming at enhancing its efficiency and effectiveness with view to facilitate trade.

With the aim to assess the impact of the measures taken, a time release study is on course ,from the arrival of goods into the country up to their delivery to the consignees. The objective of the study is to review the procedures in place, identify the constrains and recommend appropriate measures for reduction of the time release.

Officers are requested to **CORRECTLY** complete this questionnaire in a normal work sequence. Whenever this questionnaire reaches a particular department, officers at that department who may deal with it are requested to check if previous boxes have been completed.

The heads of the border posts must ensure that all memoranda and DUs issued during the course of the study be accompanied by a duely completed copy of the questionnaire. After the prescribed period of the study, all questionnaires must be referred to the Regional Directorate – Maputo where the processing will take place.

The collection of the samples will follow the schedule hereunder, by region:

South Region: from 26 April to 17 May 2006

Centre Region: from 4 to 19 May 2006

North Region: from 08 to 19 May 2006

Guidelines on Completion of the Questionnaire

The following guidelines are intended to assist you in its completion.

1. SECTION A: Importers Details

The broker, on behalf of the importer shall complete this box.

2. SECTION B: Arrival of the goods at the border

Box 13 to be completed by officers issuing gate pass.

Boxes 14, 15 and 16 shall be completed by the border post management.

Boxes 18 and 19 will only be filled in cases where trucks are intercepted by FAST teams.

The FAST team leaders are responsible for correct completion of such boxes whenever they decide to stop a vehicle.

3. SECTION C: Arrival of the means of transport at the terminal

Box 20 should be filled by the officer in charge of the memorandum section who must collect the data from the maps supplied by the terminal operator.

4. SECTION D: Manifest

This section should be completed by the officer in charge of the manifest section.

5. SECTION E: Submission of the DU

Boxes 31 and 34 should be completed by the front office officials responsible for the lodgement of the DU.

Boxes 35 and 36 shall be completed by the officers responsible to perform initial scrutiny.

Important: It is important that initial scrutiny's officers ensure that all boxes related to previous stages are correctly completed.

Boxes 37 and 39 shall be completed by the treasurer.

6. SECTION F: Revenue

Boxes 40 and 41 are to be completed by officers from revenue section. It is important that the information recorded reflects the actual date and time when the entry is received from the treasury as well as the time the entry is despatched to subsequent stages.

7.SECTION G: Conciliation

This section is to be completed by the officers deployed at conciliation section. It is important that the information recorded reflects the actual date and time when the entry enters the section as well as the time it is dispatched to subsequent stage. In cases where queries are raised, relevant boxes should be completed.

8.SECTION H: Intervention by Other Entities

Although this sections reflects the intervention of other entities in the clearing process, customs verifiers are responsible for its correct completion.

9.SECTION I: Verification

All boxes from this section shall be completed by customs officers at the verification section, except box 59, which has to be completed by the terminal operator.

10.SECTION J: PSI - Management Review

To be completed by Management

11.SECTION K: Additional Payment

Box 70 of this section shall be completed by the verifier who requests additional payment whilst box 71 shall be completed by the treasury.

12.SECTION L: Goods Release

Management shall complete box 72 and 73 shall be completed by customs official at the gate who will then collect this questionnaire and deliver it to the management.

Maputo, 24 April 2006

Director-General – Customs

António V. Barros dos Santos
/Conselheiro Aduaneiro/

ANNEX 4

MEMBERS OF THE CORE GROUP THAT PERFORMED THE STUDY

Customs of Mozambique have set up a team in order to steer and supervise the implementation and follow up the study. Due to the complexity of the work to be carried out, members were selected according to their expertise the team comprised customs officials, members of the trade association and clearing agents including IT and support staff.

The team included:

- | | |
|---------------------------------|--------------------------|
| 1. Miguel Armando Nhane | Chairperson |
| 2. Antonio Sambo | Translator |
| 3. Berta Macamo | Senior Manager , Customs |
| 4. Abdulrehmane Haruna | Middle Manager, Customs |
| 5. Carlos Fausto da Gama Afonso | Clearing Agent |
| 6. Manuel Comiche Alage | Clearing Agent |
| 7. Kekobad Patel | CTA – Trade Association |
| 8. José Manuel de Carvalho | CTA – Trade Association |
| 9. Rui Manuel Fernandes | CTA – Trade Association |
| 10. Mercido Homo | IT, Customs |
| 11. Jamo Jaime | IT, Customs |
| 12. Hélder Vuca | Cutoms Officcer |
| 13. Hortêncio Víctor | Cutoms Officcer |
| 14. Anselmo Matavel | Cutoms Officcer |
| 15. Sérgio Chifeche | Customs Officer |

CONSULTANTS

- | | |
|--------------------------|---|
| Ranga Munyaradzi` | Senior Customs Advisor, Southern Africa Trade Hub
Gaborone, Botswana |
| Robert Struthers | Technical Officer, World Customs Organization,
Brussels, Belgium |

ANNEX 5

TIMING OF THE STUDY

PERÍOD	ACTIVITIES
27 February	Preparation and deliberation on TOR for the study with WCO consultants
03 de March	
04 de March	Forms designing and printing, guidelines issued and divulged to all border posts to be covered by the study.
a 30 de April	
03 - 19 May	Sample collection in South Regions
08 - 19 May	Sample collection in the North and Centre Regions
15 a-26 May	Sample collection in Manica and Tete
01 - 18 June	Data analysis
18 - 23 June	Draft Report
24 -27 June	Discussion of the draft reports and handing to the Director General