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**Technical Report:  
Impact Evaluation on  
Implementation of the WTO Valuation Agreement for  
Mozambique**

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Submitted by:  
**Chemonics International, Inc.**

Submitted to:  
**Regional Center for Southern Africa,  
U.S. Agency for International Development  
Gaborone, Botswana**

**June, 2004**

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USAID Contract No. 690-I-00-00-00149-00

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# Impact Evaluation on Implementation of the WTO Valuation Agreement for Mozambique

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## *Acknowledgements*

*The evaluation team would like to appreciate the reception accorded to it by the USAID Mission in Mozambique, Mr. Tim Born the Team Leader, Private Sector Enabling Environment and arrangements made to brief and debrief the Confederation of Business Associations of Mozambique (CTA) technical Adviser, Jim le Fleur on our mission. The team would also like to thank the Mozambique Customs (Alfandegas) for efficiently coordinating the scheduled meetings and travel in Maputo and Beira. Specific thanks go to Dr. Antonio Barros Dos Santos, Director-General of Mozambique Customs for meeting with the team and highlighting the challenges and success that the department is facing.*

*The Hub team would like to thank most sincerely the Director of DPVA, Dr. Ally Malla, Director of Valuation Directorate without whose support, this evaluation would not have been possible. Thanks also goes to Ms Anchura Urcy, the Head of the Valuation Unit without whose insight, we would have missed the key issues affecting DPVA.*

*The team is indebted to Mr. Antonio Sambo, the Official Customs Translator for providing translation services during the interviews and the stakeholder feedback meeting.*

*It is our hope that this evaluation will assist Mozambique to consolidate its gains in this transition period.*

## *List of Abbreviations*

ALFANDEGAS	Mozambique Customs
ASYCUDA++	Automated System for Customs Data
COMESA	Common Markets for East and Southern Africa
CTA	Chief Technical Adviser
DESPACHANTES	Clearing and Forwarding Agents
DPVA	Da Pauta, Valor e Regimes Aduaneiros
GATT	General Agreement on Tariffs and Trade
MOU	Memorandum of Understanding
MIPS	Maputo International Port Services
IMF	International Monetary Fund
ITS	Intertek Testing Services
SA	South Africa
SARS	South Africa Revenue Authority
SADC	Southern Africa Development Community
TIMS	Customs Computers developed by Crown Agents
USAID	United States Agency for International Development
VAT	Value Added Tax
WTO	World Trade Organization

## **1.0 Introduction**

In November 2002 the *Southern Africa Global Competitiveness Hub* (the Hub) gave technical assistance to the Mozambique Customs Administration by drafting the new valuation legislation based on the WTO Agreement on Customs Valuation, which was implemented at the beginning of 2003. The Hub also trained forty Customs trainers and managers, who would supervise the transition and implementation of the new system. A one-day awareness workshop in March 2003 followed this training and more than 200 stakeholders attended from both the Government and private sector organizations.

In March 2004, the Hub conducted an impact evaluation of this technical assistance given to Mozambique with the following analysis:

- Use of skills learnt during training on WTO Customs Valuation
- Impact of the new valuation system on trade facilitation
- Mozambique's compliance with WTO Valuation requirements.

## **2.0 Approaches and Methodology**

The Hub Team, prior to visiting Mozambique, distributed the questionnaire attached in Annex 2 to a sample of the customs officers trained on the WTO Valuation system, the key government ministry that interface with Mozambique Customs (**Alfandegas**) and private sector organizations who are associated with import and export of goods (Importers, Clearing and Forwarding Agents Associations, Chambers of Commerce, transporters etc.). The questionnaire was translated into Portuguese through our coordinating partners Alfandegas. (See annex 3 for the Portuguese version of the questionnaire (Questionario). The 50 questionnaires were distributed to targeted participants through Alfandegas at least two weeks before the evaluators visited Mozambique. Some questionnaires were collected by the evaluators during the interviews and others were forwarded through the Department of Customs. A total of 21 questionnaires (46%) were completed and returned to the evaluators.

During the visit to Mozambique, the Hub Team met and carried out interviews in Maputo, Beira and the border posts of Namaahasha/Namahasha (Mozambique/Swaziland) and Ressano Garcia / Lebombo (Mozambique / South Africa) in order to assess the impact of WTO Valuation on Mozambique. The officials interviewed included Customs officials, Ministry of Trade officials, importers/exporters, Clearing and Forwarding Agents and Associations, transporters and other people associated with import and export of goods. The list of those interviewed is attached as Annex 1. The evaluation acknowledges that its assessment was limited to ports in the South. The situation in the Northern ports e.g. Nacala, Inhambane could be worse as communication with Maputo is more difficult.

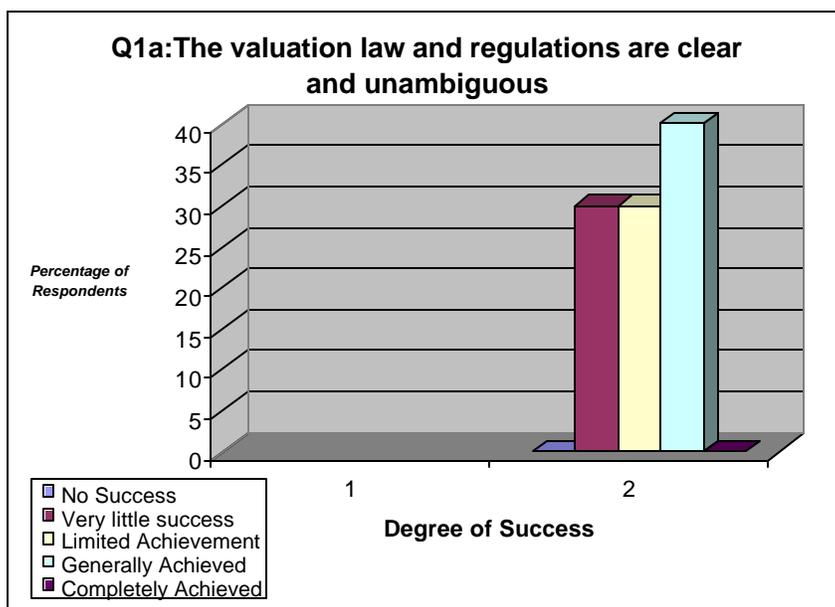
The evaluation team has been back to Maputo to discuss the evaluation findings and agree on a set on future actions by the key stakeholders. The stakeholder feedback meeting largely concurred with the findings of the evaluators and agreed on a set of action points highlighted in section 4 of this report. At the stakeholder feedback

meeting, the traders appreciated the achievements made by Alfandegas to date. However, the call is for an improvement to meet with the international world standards. There is a clear realization and acceptance by all stakeholders for the need to make Mozambique competitive globally through efficient trade facilitation among other factors.

### 3.0 Evaluation Findings

#### 3.1 Organization Structuring and Capacity

In line with the recommendations of the Hub Consultants, Mozambique Customs have set up a centralized Valuation Unit at Head Office in Maputo called the Da Pauta, Valor e Regimes Aduaneiros (DPVA) (the Directorate of Customs Valuation and Tariff), whose function is to deal with all valuation appeals and problems from regional Customs offices and entry border points. This has resulted in the uniform application of the new valuation system in all ports. All officers in this section have

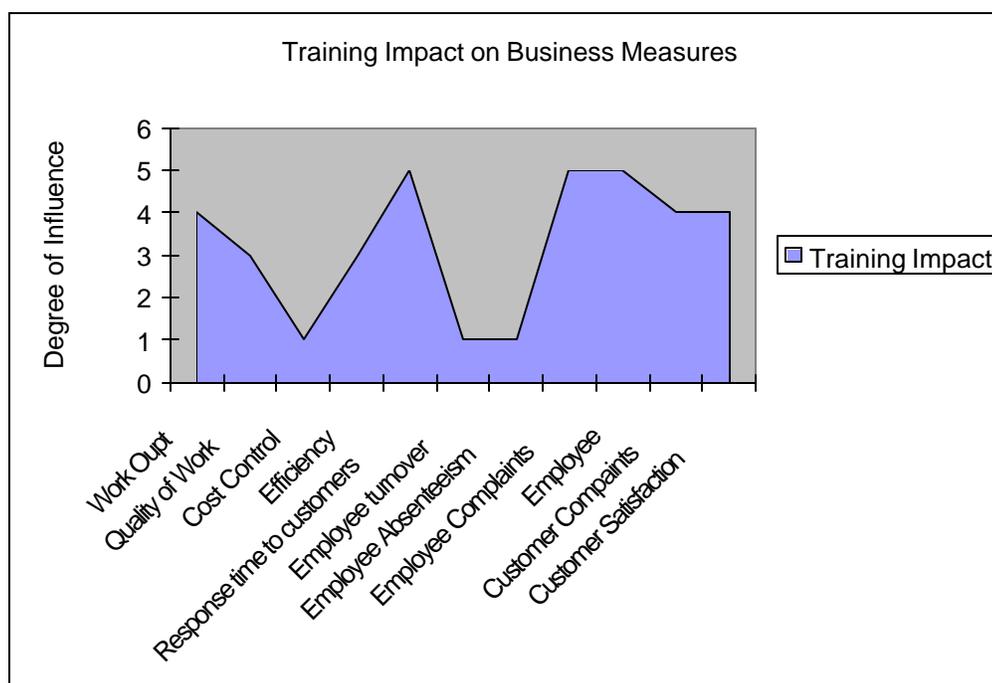


been well trained and are conversant with the new WTO Valuation procedures. As advised by the Hub, the staff that had been trained and required for continuity have remained in their positions, as it was not desirable to rotate such staff. The evaluation noted that most of the staff that had

been trained had remained in their posts thereby retaining the capacity required to implement the WTO Valuation system. However, in a few instances, transferred staff without previous training were not properly inducted. In general, the evaluation noted that, the valuation law and regulations were seen as clear and unambiguous.

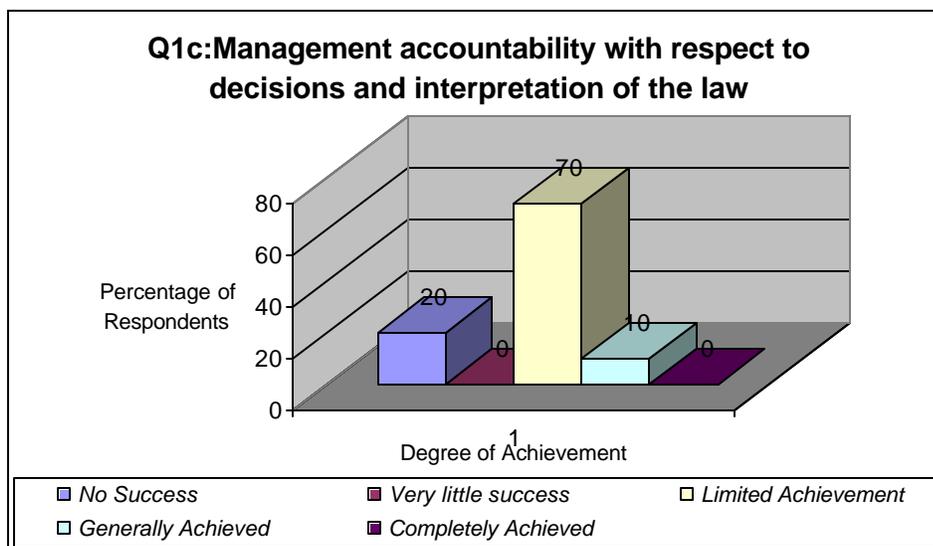
Valuation staff at regional offices and border posts have all been trained and have delegated powers to finalize valuation problems of a certain threshold on the spot, without referring to DPVA in Maputo. The Department therefore has sufficient capacity to implement the WTO Valuation system. However, while the staff has been trained, lack of resources remains a major constraint to service delivery.

The Hub had facilitated a series of training programs for 400 customs officials and 100 stakeholders on the WTO Valuation System. The graph below illustrates the impact that the WTO Training provided by the Hub has had on the specific business measures. The evaluation assessed the level of application of the knowledge, skills and behaviors learned from the training program. The idea was to determine the degree of influence the training has had on specific business measures. The findings suggest that the training has had no influence on those business measures that require management control and leadership ie. cost control or those business aspects that require organizational motivation strategy i.e. staff absenteeism and turnover. However, the training has had moderate influence on work output and quality with significant impact on efficiency and response time to customers. One can conclude that, because of increased efficiency, there was noted significant influence on employee satisfaction. The findings also suggest that the training significantly impacted on customer satisfaction as indicated in the graph below.



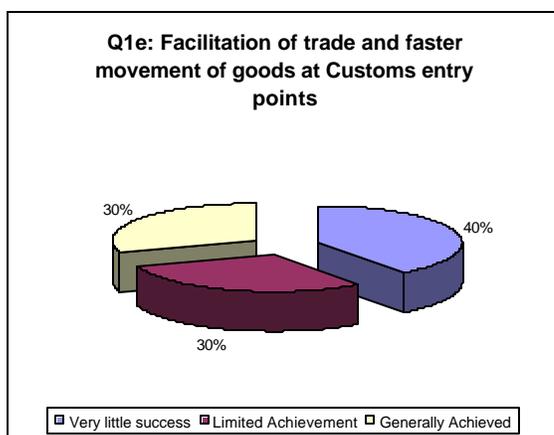
The recommended centralized DPVA structure makes it difficult to service clients well and causes delays. It also results in rework efforts as some of the valuation can easily be done at the ports of entry. There is need therefore to decentralize some of the DPVA functions to the ports of entry so that the Department can provide an integrated service to its clientele. Currently about 60% of cases are referred from the ports to DPVA. This percentage however seems to be dependent of the capacity of the manager at the port of entry. Some ports reported as little as 10% of cases being referred to DPVA. For example, at Fregu, there had been *one* referral made to DPVA in the past two weeks when the team visited. This signifies that, with a decentralized structure, and empowered (capacitated) managers, the percentage of cases referred to DPVA could be significantly reduced.

Responses from the questionnaire as shown in the graph below indicate that management achieved limited success with regards to decisions and interpretation of the law. Importers indicated that there is variance of the application of procedures at the different ports. At one port, an issue is referred to the Director, while the same issue at another port is dealt with by the port manager. This issue highlighted the poor internal communication of procedures and systems. There is need for regular exchange of information through meetings, internal memorandums and procedure manuals. This issue also points to the lack of management capacity as well as the need to clarify the roles and responsibilities of managers at the ports. There is a case for the need to strengthen the capacity of supervisors and managers within the Customs Department



While some successes are beginning to be scored with the new system, with evidence in some sectors of reduced clearance times by two to three days to a standard of 12-24 hours, more still needs to be done. In cases where anticipated clearances are lodged and cheque payments made, goods will be processed and released within 24 hours. The importers agreed that there has been a noticeable improvement within Alfandegas but were quick to point out that more needs to be done. Of significance

to note is the fact that resources put in to support the changes in legislation have not been sufficient. Lack of communication and transport means to facilitate research and analysis of the customs value e.g. vehicles and fax machines is a major obstacle to meeting and maintaining the new clearance standard.



The results of the evaluation have been mixed with 40 % of respondents to the questionnaire indicating that they have seen a general improvement in the

movement of goods at the ports of entry with 30% saying there has been very little improvement while another 30% have seen limited achievement. These results confirm that indeed, while the new WTO system is beginning to produce results, a lot more still needs to be done before the full economic benefits of the system can be felt at a wider scale. The following observations highlight some of the challenges that DPVA is facing:

- In 90% of the cases referred from the Seaport to DPVA, DPVA had no grounds to contest the value and had therefore to agree. In most cases they accept the declared value and file for further analysis.
- Dispatch is sometimes held pending a bank transfer on goods bought under a 90-day credit facility. While an importer is only able to prove payment after 90 days, DPVA is required by law to have proof of bank transfer within 10 days.
- In cases where DPVA refers cases for correction of value, it is difficult for DPVA to get money or credit the importer.
- The issue of who pays for storage costs while goods are being referred to DPVA needs clarification. Importers believe that they should be protected as goods are held up pending DPVA verification when they have provided all the information to Alfandegas and still have to pay storage.
- In some cases, there is a difference in the criteria used for valuation by Customs and ITS (Intertek Testing Services), a pre-shipment inspection company. For example, Customs may agree with the importers declared value while ITS refutes the same value, slowing down the clearing process. ITS interventions appear to contravene the WTO Valuation system principles.
- Poor internal communication on the risk profile is creating problems, as often the officers at the ports do not know the basis of the risk profile. There is need to decentralize some of the decision making on risk management to managers at the port to save time as verification is easier at the terminal rather than through DPVA. Alternatively, one could place risk managers at the main ports and empower Port management to take certain decisions. The department may want to select one port for pilot testing and then gradually, with training, decentralize risk management.
- Some terminals are computerized while others are processing documents manually.

### **3.1.1 Post Clearance Audit**

One of the Hub recommendations at the time the WTO training was provided was for the Customs Department to set up a Post Clearance Audit Unit, whereby Customs will release goods without delay, and then carry out a valuation audit at a later stage, using information obtained at the time the goods are imported.

Mozambique Customs are still to set up this Audit Unit, and they cited inadequate personnel and training of relevant staff. Assistance is being sought from the Hub to help Alfandegas with staff training and establishment of a Post Clearance Audit Unit. The evaluation observed that the Department of Customs also has a Verification Unit, which is a centralized structure. An analysis of the functions of the Verification Unit needs to be done to establish possible areas of duplication of functions between the Post Clearance Audit Unit and the Verification Unit. A cursory review suggests that

duplication of functions would be inevitable should the Post-Clearance Audit Unit be set up. It is necessary that the Post Clearance Audit Unit, be a centralized structure, which combines the verification unit functions. Over time, the Post Clearance Audit Unit can be decentralized to all the main ports as resources become available. South African Revenue Service (SARS) has offered to train the Post Clearance Audit Unit. The Hub can facilitate a study tour/attachment to SARS of a core group of staff identified to lead the Post Clearance Audit.

### **3.2 Information Management**

Alfandegas is using a computerized customs valuation system called TIMS, which was developed and installed by Crown Agents. This computer program has limited functions and is therefore not able to perform all the required functions such as Manifests, Warehousing, Statistics and Transit Modules. The Department also needs a computerized system that links all the ports so that information is easily accessible between the ports and DPVA for fast decision-making and clearance processing.

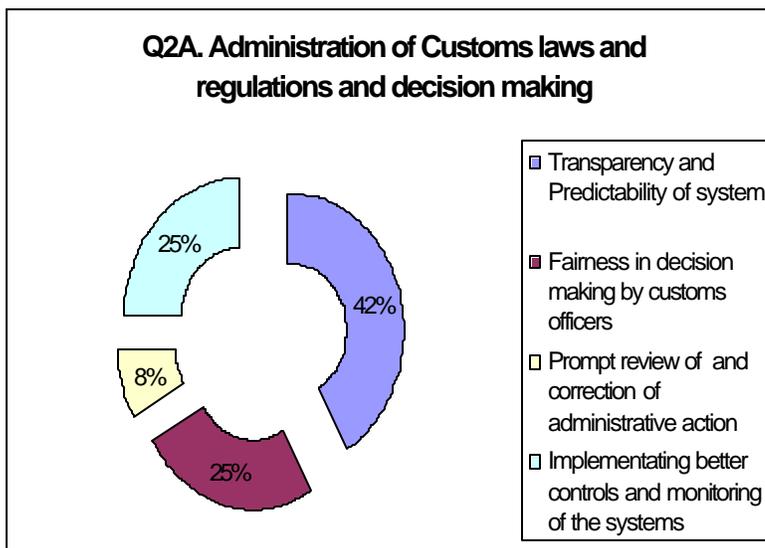
The Director-General of Mozambique Customs, Dr. Barros Dos Santos has specifically asked the Hub for technical assistance to carry out an independent technical study of the system with a view to coming up with an appropriate system such as the ASYCUDA ++, which is used by most SADC and COMESA Customs Administrations.

The referral for valuation to DPVA is a problematic as the DPVA has no reliable information to use as a reference point. In most cases, DPVA has to agree to the value declared by the importer. While the valuation database that works based on the information (*receipts*) collected at the border post from credible importers has now been installed, there is need to install a reliable valuation database as a tool for DPVA. Due to the Rand/Euro/Dollar fluctuations, importers prefer to import from Asia and without a reliable database, the DPVA is seriously handicapped as it is difficult to get the real prices of goods from that part of the world. A valuation database should be installed to avoid discrepancies in the valuation. The Director-General is in the process of seeking donor assistance in establishing a reliable database. The Department also needs to investigate the possibility of linking into the SA VAT database as part of the valuation information source as a significant percentage of imports to Mozambique come from South Africa.

The team established that the DPVA did not have a clear record keeping system for filling its work. This makes it difficult to retrieve and locate documents when dealing with complains or when compiling statistics. Importers also reported the problem of missing/lost documents within Alfandegas due to a lack of a proper filing system. The working space is very constrained to accommodate any elaborate filing system. This issue requires urgent attention.

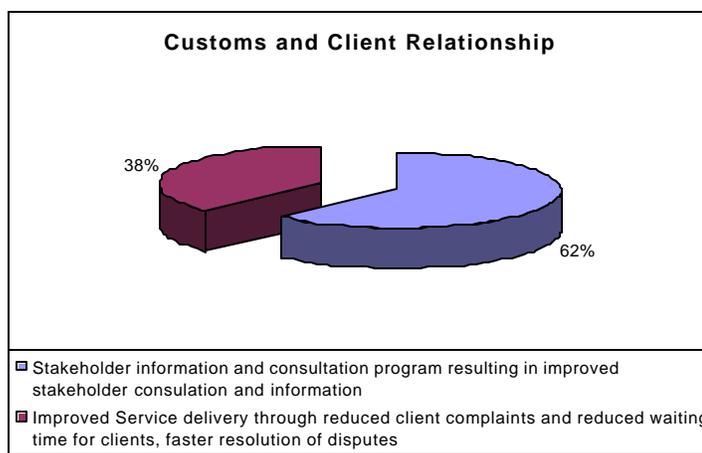
### 3.3 Stakeholder Consultation

The team noted a significant improvement in the process of consultation with stakeholders as evidenced by reports from importers on a comparative basis i.e. before and after the introduction of the new WTO Valuation system.



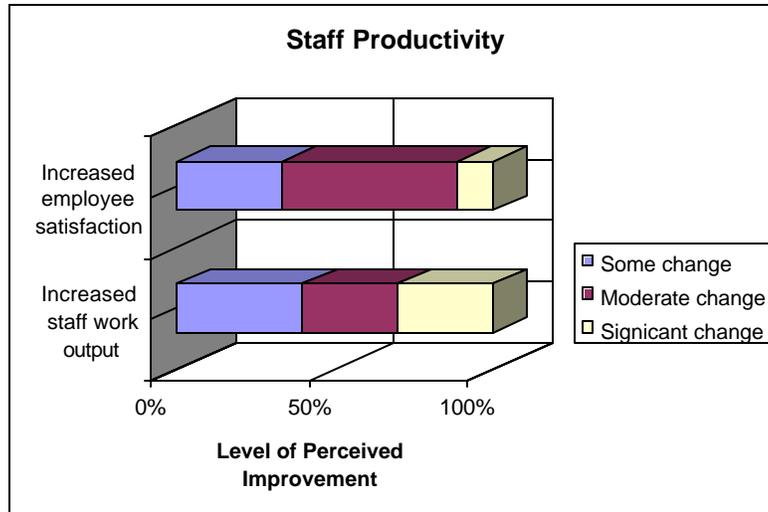
Stakeholder consultation and information was perceived to have significantly increased by at least 62% of the respondents to the questionnaire. While customs officials indicated that the number of

complaints had actually increased since the introduction of the new WTO valuation system, this was viewed as reflecting the increased interface between **Alfandegas** and its clients. **Alfandegas** has opened itself up for dialogue with importers as opposed to the practice before where Customs officials simply dictated a value. However, the consultation process requires resources to support faster decision-making. For example, the fax machine, which is the main source of communication between the border post at Nemaasha and DPVA unit, was not working when we visited. This potentially delays the communication process and decisions by a day before goods can be released. The consultation process was observed to be less complex where the importer was dealing directly with the Customs officials. Where the clearing agent is used, the third party introduces a layer in the communication procedure often resulting in delays. Our evaluation suggests the need for increased professionalism of clearing agents and improved communication between the Customs and Clearing agents. The evaluation notes that, while there is increased fairness and implementation of better controls and monitoring systems, the Department of Customs needs to ensure prompt review of and correction of administrative action taken. Overall, the credibility of Alfandegas is certainly on the increase with perceptions of less bureaucracy and honesty from its stakeholders.



### 3.4 Staff Productivity

The perception by most people interviewed is that the productivity of staff in the department has increased through training and the introduction of an efficient clearance system.



The responses from the questionnaires show that there has been some changes in staff work output with moderate to significant changes in employee satisfaction. While moderate outputs are confirmed by the reduced clearance times, lack of critical resources has been a major obstacle to significant work outputs.

Therefore, no significant increase in work output is anticipated without an increase in the current resources needed to deliver. These resources include fax machines at the borders, working space, online computerized systems linking all the ports, and a database of customs values. The DPVA work is significantly delayed due to lack of a reliable database on previously accepted Customs values. Moves are afoot to establish such a database. This should be an area for review when the technical study for the computerized system is carried out.

While the level of complains from the clients have significantly increased, which is an indication of increased consultation, as mentioned earlier, low staff capacity and performance have been called into question as highlighted in the following two statements by customs officials:

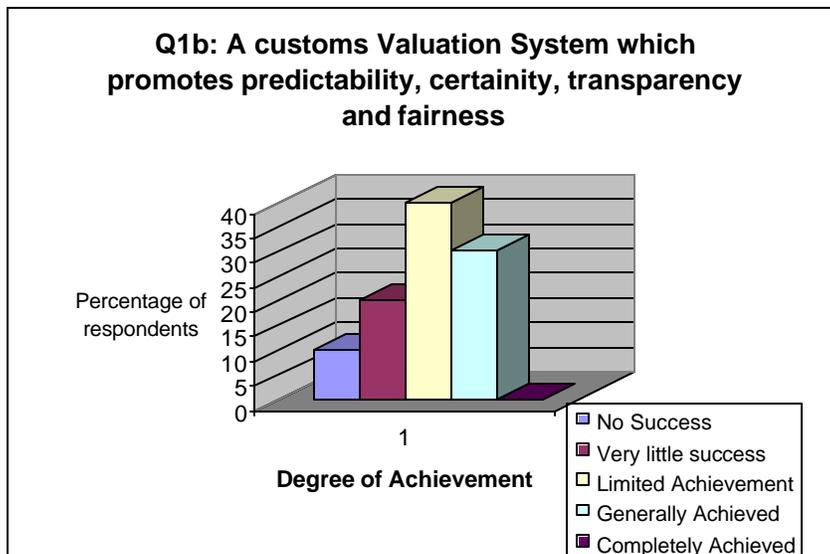
*‘There is usually a discrepancy in the determination of customs value and the department lack of competent staff to analyze cases under dispute’*

*‘We are still experiencing delays in the clearance of goods and cases of poor performance from customs officers are still evident’*

While the staff are technically competent to process clearance, they appear to lack the interpersonal interaction skills they require to deal with importers. The new WTO valuation system is essentially requiring the Customs officials to change the way they used to do things. Change in organizational culture requires a change in mindset and always meet with some resistance. There is need for Alfanegas to change the organizational culture of control to trade facilitation.

### 3.5 Transparency and Integrity

Most stakeholders confirmed that the new valuation system promotes predictability, certainty, transparency and fairness, and that it creates a partnership between the Customs Department and its stakeholders. Based on the team’s observations of the clearance procedures at the various ports, the team concluded that the new WTO Valuation system made it difficult for customs officials to solicit bribes. With GATT, importers tended to declare lower values, however, the new valuation system forces the importers to declare the actual value as the banking laws of Mozambique (ref: Article One) requires that all payments made outside the country be through the banking system hence increased transparent and fairness. These banking rules however, present challenges as importers are not always able to channel their monies through the formal banking system.



The Department operates a computer-based risk profile system built into the system such that while processing goods for clearance they are randomly targeted for inspection by the computer based on the risk profile. The risk profile system

appears faulty as it is based on products lines. So, if you are an importer importing the same kind of product every time, your goods hit the risk profile and your goods have to go for inspection. This tends to frustrate certain importers as their goods are always delayed for clearance as they are targeted for inspection.

The evaluation observed that the major delays with clearance are mainly through the *Despachantes* (Forwarding and Clearance agents). The team observed that invariably, where an importer used a *despachante*, the time for clearing goods increased by 3 to 5 days. Where the importers were doing their own clearance, the clearance took anywhere between 12 to 48 hours. The team noted that, if using a *despachante* is not adding value to the clearance process, then something was not right. Discussions with Clearing Agents revealed the need for improved communication between the Clearing and Forwarding Agents and Customs Officials as well as increased communication between the *despachantes* and their clients in terms of the customs requirements. The communication system between the Customs Officials and *despachantes* being practiced at **Frego** is a good example of an

effective communication tool. The team recommends that all ports adopt such a system as it minimizes the chances of customs officials soliciting bribes.

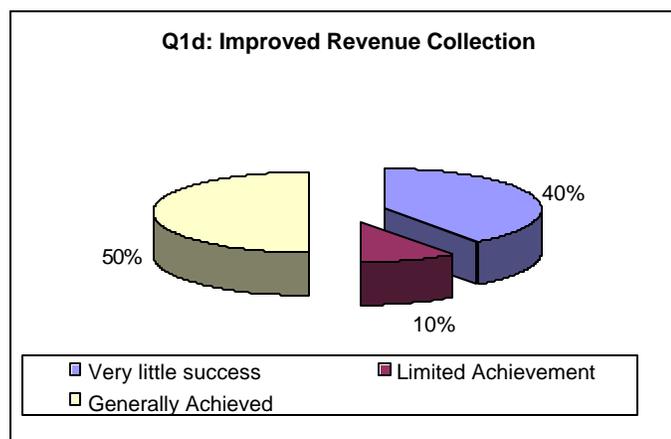
There also appears to be transparency issues between the *despachantes* and their clients (traders). Some traders alleged that the *despachantes* divert monies given to them for customs clearance for other purposes thereby holding up their clearance. Some importers indicated their frustrations with clearing agents and were of the opinion that it is a legal requirement to use Clearing and Forwarding Agents. However, other importers interviewed such as the giant Telecommunications Company, whose import bill is huge, do their own clearance and do not use Clearing and Forwarding Agents. They do not face any delays. The Hub Team put these conflicting views to the Customs Management, who said their law is clear and does not force anyone to use a Clearing Agent. They agreed to provide information and awareness programs for all major importers.

There is a perception by the *despachantes* that they are being targeted for poor treatment by **Alfandegas** and there is lack of respect for them and what they do. Others even alleged that because they do not pay 'a quickening fee' like the traders who do their own clearance, they experienced delays with their clearance. The Alfandegas's perception is that in some cases, the *despachantes* ask the importer for a 'quickenning fee' and then use Alfandegas as a scapegoat. This is an area that requires clear support to avoid loopholes that may result in corrupt practices. Such support could be through training and setting of professional standards and work ethics for *despachantes*. The formation of the Association of Clearing and Forwarding Agents, which is under way, would go a long way to provide a convenient platform for Customs to interface with clearing agents.

### 3.6 Revenue Collection

The evaluation team observed the following issues as key outputs from the Department attributable to increased revenue collection:

- There have been significant changes to the clearance process that have resulted in significant timesaving. The processing time has been reduced to 24 hours except in specific cases, which are 5% of the cases.
- The importers are now given an opportunity to support their declared value and there is increased



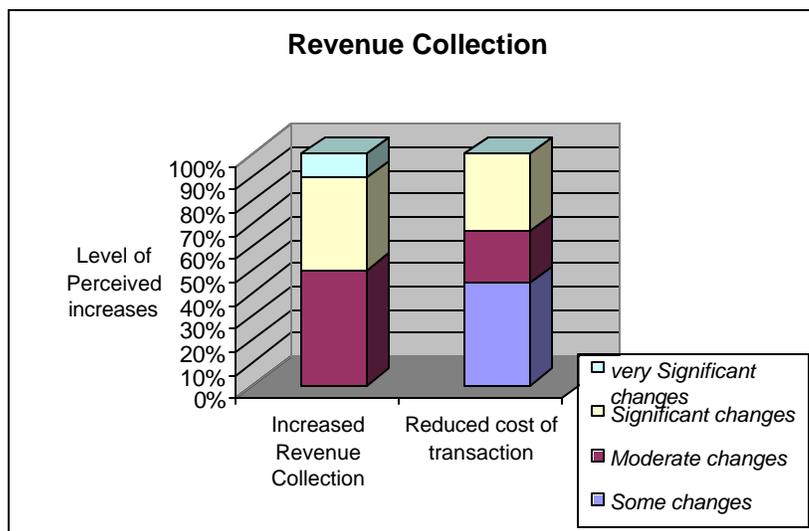
consultation before taking a decision. Customs are now required to explain their decisions to traders on changes to the declared customs value. While

some difficulties still exist, communication between Alfandegas and the traders is generally improving.

- There is consistency between ports of entry thereby increasing the predictability of service delivery from the Customs Department. This has resulted in increased satisfaction by importers.
- Training of staff through seminars and workshops plays an important role in trade facilitation and is producing results. This is contributing to increased staff morale and productivity. Most staff interviewed clearly indicated that they have been trained to do their jobs and know the expectations of the job i.e. performance and service delivery standards.

From the sample of questionnaires, at least 50% of the responses indicate that the new WTO system has generally resulted in improved revenue collection. However a significant 40 % thought that there has been very little success with 10% indicating that there has been limited achievement in revenue collection. From the interview discussions, this finding is largely due to the fact that the WTO valuation system is still at the initial phase of implementation and that we are only beginning to see the positive results. It could be safely concluded that revenue collection will continue to increase as the WTO system becomes fully operational. The Department has to date at least realized 97% of their revenue target.

The increased revenue collection has been accompanied by a perceived reduction of transaction costs. The mere fact that a transaction that took 6 days now takes



24 hours will in itself bring about efficiencies for both the Customs Department and the traders. While it was difficult to establish in real terms the exact savings from the reduced transaction time, traders admitted that they indeed have made significant savings.

- There has been an increase in declared imports resulting in increased revenue collection. Although difficult to quantify, there are reports that the under-declaration rates have dropped significantly coupled with a reported reduction in tax evasion.
- One trader reported transaction cost savings of up to USD100 000.
- Estimates based on the monthly statistics at one port showed a reduction of cost of USD 2million and a customs officer at Vehicle terminal estimated cost reduction of USD35million. While the evaluation was unable to independently verify these

cost reduction figures, it signals that indeed, the new WTO Valuation system is bringing about cost efficiencies to the valuation process.

### **3.7 Privatization of Ports (Sea Port and Road Port)**

The management of two ports in Maputo has been privatized i.e. the Sea Port with **Maputo International Port Services (MIPS)** and the road port with **Frego**. While the privatization has brought about overall efficiency in the management of the port systems, lack of coordination and poor communication between the Port management authorities and Alfandegas sometimes leads to unnecessary delays of releasing goods. For example, **Frego** used to close 30 minutes before the Customs (Alfandegas) resulting in goods cleared by customs unable to leave the port since the port would have closed. The financial implications of this seemingly minor detail are phenomenal, as importers have to pay for overnight charges on their goods. The Hub Team exchanged ideas on these delays with the Customs Management, which promised to look into the harmonization of the Customs working hours with those of private sector operators. This anomaly has been eliminated since the evaluation team's visit to Mozambique.

There is need to harmonize port management systems and Alfandegas at all privatized ports. In addition, stakeholders at the border posts need to harmonize systems i.e. Immigration, Phytosanitary (Plant Protection); Veterinary etc.

The road port is the port used to clear commercial trucks coming through from Swaziland and South Africa. However, the port closes at 3:00pm. This defeats the purpose of having the opening hours at the two border posts extended to 8:00pm and 24 hours respectively. The road terminal only allows an hour after the arrival of a truck before they start charging for storage. This arrangement is financially prejudicing importers, as they have to pay for storage from within an hour of arrival even when the port has already closed. At the Sea Port for example, the Port Authority had introduced an entrance fee to the Port of USD30 without reference to Alfandegas.

The sentiments for the establishment of a road terminal at the Ressano Garcia border post were echoed from several quarters as a means of introducing efficiency as well as competition. The monopoly by the Road port can easily bring about inefficiencies with importers being taken advantage of.

### **3.8 Working relationships with neighboring countries**

The Mozambique Customs have signed Memorandum of Understanding (MOU) with Malawi, Zimbabwe, Tanzania and South Africa, which are their neighbors. These MOU's specify administrative mutual assistance on all Customs issues and are already evident at the Mozambique/South African and Mozambique/Swaziland border post, where Mozambique Customs officials meet on a regular basis and exchange information on various issues. South Africa and Mozambique are currently working on the implementation of a One-Stop Border Post Concept /

Joint Control, which will speed up movement of traded goods between the two countries and those in transit.

### **3.9        *Infrastructure***

All ports visited have reasonable infrastructure to handle the volume of traffic and goods. However, the ports facilities are in some areas inadequate and make it difficult to install computers where proper structures do not exist. Office space provided for the Customs officials at all ports observed is seriously constrained. Most are crammed in small working spaces with no room to hold and maintain a proper filing system.

The infrastructure at the Sea Ports facilities (Nacala, Maputo and Beira) needs upgrading, as there is potential for these ports in the future to increase the volume of transshipment through to Zimbabwe, Malawi and Zambia. For example, most pre-shipment inspection requirements at the ports will require container scanners for increased security and efficiency of handling. The Director-General indicated that the Customs department needs approximately USD25 million to upgrade their ports facilities with up to date technology e.g. container scanners. At the current budget levels, it will take them 25 years to upgrade all facilities. Alternative sources of funding to upgrade the ports infrastructure are needed. There is need to facilitate a study on the modernization of Ports.

### **3.10       *English Language***

Language remains a major challenge for Mozambique. English language training has been requested as well as assistance with translation of SADC rules of origin into Portuguese. This request was passed on to the USAID Mission in Mozambique for their consideration.

## **4.0        *Recommendations for follow-up***

The Hub Team established that Mozambique has gone a long way in the implementation of the WTO Valuation System and is complying with WTO set standards. There is a well-trained Customs staff and private sector stakeholders who understand not only Customs valuation but also the relationship of Customs valuation to other trade laws. All stakeholders are generally happy with the system although there remain areas that need improvement. The key success factors for Mozambique have been due to the following:

- There was sufficient technical training of Customs staff on the procedures for the implementation of the WTO Valuation agreement.
- Awareness workshops on the new system were conducted and a Special Valuation Guide, which explains in detail the Customs requirements, was published. Most stakeholders have a copy of this publication.
- There are regular consultations between Customs and its stakeholders whenever there is a problem.

- The clearance times of goods has been drastically reduced, from up to one week to an average of 48 hours for a correct entry. This facilitation by Customs has significantly reduced the costs of importing or exporting goods, as there is only minimum demurrage to be paid. However, the private sector importers are demanding that the maximum clearance time be one day.
- Any aggrieved stakeholder can lodge an appeal to a Customs Tribunal against any Customs decision.

The Hub team is putting forward the following recommendations identified during the evaluation and confirmed during the team's discussion of the report at the stakeholder feedback meeting.

#### **4.1 Institutional Organization and Coordination**

There is need to improve the institutional organization and coordination within Alfandegas. The current organization structure should be reviewed to enable Alfandegas to provide an integrated service:

- Decentralize risk managers to the ports. This may be piloted with one port then gradually include other ports as resources become available. There is need to continuously review the risk profiling and risk management system and keep the line management at the ports informed of the risk profiling criteria so they can properly handle cases that hit the risk profile.
- Decentralize DPVA to the port terminals given the slow communication process between DPVA and the ports.
- Create the Post-Clearance Audit Unit. It is recommended that Post-Clearance Audit Unit be set up and be implemented initially on a pilot basis with a carefully selected sample of serious/major importers. Once the benefits of post clearance have been demonstrated through the pilot, post clearance should be introduced for all major importers. The Customs Department needs to implement the following to support the Post-Clearance Audit Unit:
  - A valuation database
  - A database of all their major importers and their commodity profiles
  - Training of staff in Post clearance Audit
  - Increasing staff and resources to do the follow-up

#### **4.2 Deployment of Resources:**

While the clearance process has improved compared to the 3-5 years ago, there is need to deploy more resources to Alfandegas and improve the internal management of resources. The following action points are recommended:

- Invest in Infrastructure and equipment. Funding through IMF/World Bank for the upgrading of infrastructure should be sought and private-public partnerships supported.
- Computerize all terminals. A technical study of the current computer package TIMS being used by Alfandegas should be conducted with a view to upgrading and harmonizing it with systems beings used by other countries in the region, such as the ASYCUDA ++. Improvements in the risk assessment

profile should be made to achieve more transparency and fairness in the inspections of goods

- Provide more working space and improve the general working conditions of staff.
- Increase staff productivity and efficiency through continuous training. Staff movement between terminals should be complimented with sufficient training and induction.
- Review the clearance procedures to identify areas needing improvement.

### **4.3 Line Management Capacity**

The capacity of line management at the ports is key to effective management of the clearance process. There is need to sufficiently develop the capacity of line management at the Ports through:

- Increasing line management threshold of decision-making at the ports with clear roles and responsibilities. Managers should be equipped to handle most of the issues at the port.
- Introducing regular meetings of line managers and senior managers at the ports to exchange ideas and share application of procedures and systems to harmonize decisions made by managers at different terminals.
- Providing the ports management with valuation data (referencing prices). A valuation database should be established to reduce the time needed to verify the value of goods.

The training of customs officials carried out so far seems to be producing positive results. Alfandegas should therefore have a capacity building program on an ongoing basis that continues to respond to client demands. Training needs were also indicated for clearing agents and company staff that deal with imports. These should also be included within the capacity building program by Alfandegas. The Customs management through its Director underlined the importance of training, capacity building and improvement of the activities of Customs. He noted that the training of DPVA/ Alfandegas staff by the Hub on the WTO valuation (400 participants, and 100 stakeholders) had been valuable.

The following areas were specifically identified for training:

- a. Information Seminars for Importers*
- b. Language training for Customs Officials*
- c. Post Clearance Audit Training*
- d. Risk Management Training for Port Managers*
- e. Management and leadership development for Port Managers*

### **4.4 Improved Communication**

The internal communication within Alfandegas is very weak, as managers often do not meet to share ideas and exchange information. It is important that internal communication within Alfandegas as well as between Alfandegas and its stakeholders be improved through among other strategies:

- Introduction of an internal communication system including regular meetings between terminal managers.

- Development, publication and dissemination of specific procedures for each terminal for increased transparency.
- Decentralized database for managers to make decisions at the ports.
- Improved means of communication between DPVA and terminals and a reliable database for DPVA.
- Introduction of an Alfandegas website as an effective means of disseminating information to importers.

#### ***4.5 Harmonize Port Management and Alfandegas Systems***

There is need to harmonize systems between Alfandegas and the Ports Authority of privatized ports. Regular meetings between Alfandegas and the Ports Authority to share issues affecting the port efficiency are encouraged. The port management system should be linked electronically and harmonized with the **Alfandegas** system to facilitate fast clearance of goods. There is a need to conduct a review of the performance of port management authorities to ensure that they are not an additional bureaucracy but are adding value to the process. The Road Port hours must be extended if importers are to derive benefits from the extended opening hours of the border posts. Alfandegas needs to consider establishing a road Terminal at Ressano Garcia to introduce competition and increased efficiency.

#### ***4.6 Increased Despachante Accountability***

Despachantes need to be organized to weed out elements of unprofessionalism that is associated with late clearance of goods. The Hub recommends that CTA provide support to the efforts by the Despachantes to form an Association. Importers need legal clarification of the Customs law with reference to the use of Clearing and Forwarding Agents. Efforts should be made to increase despachante accountability through:

- Improved communication between importer/trader and despachantes.
- Increased communication between despachantes and Alfandegas. There is need for an efficient communication procedure between customs and clearing agents at some ports. The Road port is using an effective system that can be replicated at other ports.
- Increased support for Despachantes through training and institutional strengthening of the newly formed Association of Freight Forwarders.

#### ***4.7 Framework for Stakeholder Dialogue***

There is an absence of a formal or informal framework for Alfandegas and its stakeholders to meet and discuss issues of mutual concern. We recommend that a forum for stakeholder dialogue and collaboration be created. There is need for stakeholders to dialogue and avoid the game of continuously blaming each other. This forum would meet regularly to find solutions to problems and review areas needing improvement. We suggest that Alfandegas take the lead in the creation of such an institutional framework.

## **Annex 1: List of Stakeholders Interviewed**

### **A. Mozambique Customs Officials**

1. Dr. Antonio Barros Dos Santos, Director-General of Mozambique Customs
2. Dr. Aly Malla, Director of Valuation Directorate
3. Guilherme Mambo, Director of Computerization
4. Anchura Urcy, Head of Valuation Unit
5. Maria Machicoa, Team Leader of Valuation Unit
6. Isido Castodio, Valuation Technician
7. Carlos Mhamahango, Valuation Technician
8. Atanasio Buque, Sea Port Terminal Supervisor
9. Ludovina Uach, Customs Sub-Commissioner, Investigation & Intelligence
10. Goncalves Mandava, Regional Director, Central (Beira)
11. Edna Matusse, Customs Supervisor, Intelligence
12. Suzanna Raimundo, Customs Supervisor, Foreign Relations
13. Antonio Sambo, Official Customs Translator
14. Customs officials at border posts, Road Terminal and at Sea Ports (Maputo and Beira)

### **B. Ministry of Trade and Industry, Maputo**

1. Arnaldo Chemane, Chief of Section Markets
2. Dr. Vicente Paulo Chikubi Chihale, Technical Director
3. Cardoso Almirante Manuel Comboio, Lawyer, International Relations

### **C. South African Revenue Service, Lebombo Border Post**

1. Calvin Mulaudzi, Customs Regional Manager – Mpumalanga

### **D. Swaziland Regional Director of Customs, Nemaacha Border Post**

### **E. Private Sector Organizations**

1. Morais B. Jasse, Technical Director, Delta Trading, Maputo
2. Alimpio Baloi, Delta Trading, Maputo
3. Auselum Joaquim Mondlanbe, Delta Trading, Maputo
4. Sergio Girachane, Telecommunications Company, Maputo
5. Flora Macuvele, Caixeira-Despanchante, Telecommunications Company, Maputo
6. Helena yok Chan, Head of Commercial Department, Enacomo, Maputo
7. Stilian H. Simeonov, Deputy General Manager, Profuro Ltd International, Maputo,
8. Lorenzo Chambela, Profuro Ltd International, Maputo
9. Anidia Pedro, Medifarma, Maputo
10. Ami, Beira
11. Mocargo, Beira
12. Companhia De Senha, Beira
13. Wink Koon, Beira
14. Industria Manica, Beira
15. BP Mozambique, Beira
16. Conser Lda, Beira

**F. Clearing and Forwarding Agents, Maputo/Beira**

1. Teresa Natos Caixeira Despanchante, Mocargo-SARL
2. Maria Helena, Caixeira Despanchante, Manica Freight
3. Abdul Carimo S Chirindza, Adjudante Despanchante, Hussein Nalagy
4. Hendriqouta Matilda Noveia, Adjudante Despanchante, Zacarias Temoteo
5. Joas Aldazine, Despanchante Official
6. Manuale Alage, Despanchante Official

**G. USAID Mission in Mozambique**

1. Timothy Born, Team Leader, Private Sector Enabling Environment
2. Jim LaFleur, Senior Economic Adviser, Research and Economic Analysis Unit, CTA

**Annex 2: List of participants to the Stakeholders Feedback Meeting**

Hotel Avenida, Maputo

01/06/04

10.00-1600HRS

<b>No.</b>	<b>Name</b>	<b>Organisation</b>
1	Maria Helena	Manica Freight
2	Teresa Matos	Mocargo
3	Mariamó	CMC
4	Flora Macuvele	TDM
5	Dir Grachane	TDM
6	Anidia Pedro	Medifarma
7	Kekobad Patel	Enacomo
8	Die Stilian	Profuro
9	Maria Machicoa	DPVA
10	Osorio Canhaua	DPVA
11	Isidro Custodio	DPVA
12	Carlos Nhamahango	DPVA
13	Fernando Jambo	DPVA
14	Eurico Mueio	DPVA
15	Crisologo Cintura	D.R.S-TIAUTO
16	Idelfonso M.	D.R.S-TIAR
17	Atanasio Buque	D.R.S-Terminais
18	Rosa Abreu	D.R.S.-TIRO
19	Fernando Francisco Malamba	D.R.S.-Ressano Garcia
20	Esprito Santo	D.R.S.-Frigó
21	Antonio Raposo	Namacha Border Post
22	Antonio Sambo	DPVA Translator



## Impact Evaluation Questionnaire WTO Valuation Program for Mozambique

### *Instructions*

1. *Please complete this questionnaire as promptly as possible and return it to the address shown below. To provide responses, you will need to reflect on the WTO Valuation Program and think about specific ways in which you have applied what you learned. It may be helpful to review the Training program attached for ease of reference.*
2. *Please take your time as you provide responses. Accurate and complete responses are very important. You should be able to provide thorough responses in about 30minutes*
3. *Please be objective in providing responses. In no way will your name be linked to your input. A person outside your organization will review your responses to this questionnaire. Specific responses or comments related to any individual will not be communicated to your employer.*
4. *Your responses will help determine the impact of the WTO Valuation Program. The results of this Evaluation Exercise will be tabled at a workshop to be conducted in Maputo in May 2004, at which you will be invited.*
5. *The completed Questionnaire should be returned to :*

Mr. Aly Malla  
Director of Valuation  
Mozambique Customs Administration  
Rua de Timor Leste 95  
Maputo  
Telephone : (1) 307 432 : Telefax (1) 307 439









M. Customer complaints

N. Other (please specify)

*Please cite specific examples or provide more details for those areas where significant changes have occurred*

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7. What additional benefits have been derived from the WTO Valuation System?

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8. What major problems/constraints, if any, have you encountered in the implementation of the WTO Valuation System?

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9. What have been the major factors that have enabled/supported the implementation of the WTO Valuation System?

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10. What additional support could be provided that would influence the effective implementation of the WTO Valuation System? What additional solutions do you recommend that would help to achieve increased business results that the WTO Valuation System is intended to achieve?

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*Thank you for your cooperation*

*Please type your name and contact details below should you wish to receive feedback.*

**Name:** \_\_\_\_\_

**Organization:** \_\_\_\_\_

**Job Title:** \_\_\_\_\_

**Annex 4: Impact Evaluation Questionnaire (Portuguese Version)**

**QUESTIONÁRIO DE AVALIAÇÃO DO IMPACTO DA IMPLEMENTAÇÃO  
DO ACORDO SOBRE AVALIAÇÃO EM MOÇAMBIQUE**

1. Complete o presente questionário o mais brevemente possível e devolva-o ao endereço abaixo. Para responder às questões, terá de reflectir sobre o programa de implementação do Acordo sobre Avaliação da OMC e terá de pensar também na forma como aplicou as lições sobre avaliação que teve a oportunidade de aprender.
2. Leve o tempo necessário para responder pois são necessárias respostas correctas e completas. 30 minutos talvez sejam suficientes para completar as respostas.
3. Seja objectivo nas suas respostas. Não será, de forma nenhuma, mencionado o seu nome. As respostas que for a dar a este questionário serão analisadas por alguém de fora da sua instituição. Se for a fazer observações ou dar respostas específicas fazendo menção a determinado(os) indivíduo(os), estas serão tratadas com maior sigilo.
4. As suas respostas irão ajudar na determinação do impacto da introdução do Acordo da OMC sobre Avaliação. Durante a sua participação nesta avaliação, ser-lhe-á atribuída uma cópia do relatório resumindo o impacto do programa. Caso queira receber de nós o retorno, faça o favor de fornecer os seus dados.
5. Caso necessite de mais informações e/ou esclarecimentos, queira contactar o endereço abaixo indicado.
6. O questionário respondido deverá ser enviado para:

**Senhor Director Aly Malla  
Director da Pauta, Valor e Regimes Aduaneiros  
Alfândegas de Moçambique  
Rua do Timor Leste, Prédio Fonte Azul  
Tel: 01 – 30 74 32  
Fax: 01: 30 74 39**

## QUESTIONÁRIO DE AVALIAÇÃO DO IMPACTO DA IMPLEMENTAÇÃO DO ACORDO DA OMC SOBRE AVALIAÇÃO

1. A seguir estão indicados os objectivos da implementação do Acordo da OMC sobre Avaliação: Indique, segundo a sua percepção, até que ponto Moçambique atingiu os respectivos objectivos.

a) Maior justiça e exactidão na avaliação das mercadorias importadas para efeitos de determinação de direitos e dos impostos:

Sem sucesso \_\_\_\_\_ Muito pouco sucesso \_\_\_\_\_ Sucesso limitado \_\_\_\_\_

Bem sucedido no geral \_\_\_\_\_ Totalmente bem sucedido \_\_\_\_\_

b) Maior transparência e integridade na determinação do valor das mercadorias importadas:

Sem sucesso \_\_\_\_\_ Muito pouco sucesso \_\_\_\_\_ Sucesso limitado \_\_\_\_\_

Bem sucedido no geral \_\_\_\_\_ Totalmente bem sucedido \_\_\_\_\_

c) Aumento da produtividade por parte do pessoal:

Sem sucesso \_\_\_\_\_ Muito pouco sucesso \_\_\_\_\_ Sucesso limitado \_\_\_\_\_

Bem sucedido no geral \_\_\_\_\_ Totalmente bem sucedido \_\_\_\_\_

d) aumento dos níveis de colecta de receitas:

Sem sucesso \_\_\_\_\_ Muito pouco sucesso \_\_\_\_\_ Sucesso limitado \_\_\_\_\_

Bem sucedido no geral \_\_\_\_\_ Totalmente bem sucedido \_\_\_\_\_

e) Melhoria nos serviços prestados ao cliente/satisfação do cliente:

Sem sucesso \_\_\_\_\_ Muito pouco sucesso \_\_\_\_\_ Sucesso limitado \_\_\_\_\_

Bem sucedido no geral \_\_\_\_\_ Totalmente bem sucedido \_\_\_\_\_

Indique as razões da sua escolha

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1. Das áreas que se seguem, indique o nível de melhorias alcançado graças a sua participação nos programas de formação sobre a aplicação do Acordo da OMC sobre avaliação.

**ÁREAS EM ANÁLISE:**

**a) Aplicação das leis e regulamentos aduaneiros e tomada de decisões.**

1. Transparência e previsibilidade do sistema:

Sem oportunidade de aplicação\_\_\_\_\_ nenhuma alteração verificada\_\_\_\_\_ Houve  
algumas alterações\_\_\_\_\_ alterações moderadas\_\_\_\_\_ alterações  
significativas\_\_\_\_\_ alterações bastante significativas\_\_\_\_\_

2. Justeza na tomada de decisões pelos funcionários aduaneiros:

Sem oportunidade de aplicação\_\_\_\_\_ nenhuma alteração verificada\_\_\_\_\_ Houve  
algumas alterações\_\_\_\_\_ alterações moderadas\_\_\_\_\_ alterações  
significativas\_\_\_\_\_ alterações bastante significativas\_\_\_\_\_

3. Análise imediata e correção das medidas administrativas:

Sem oportunidade de aplicação\_\_\_\_\_ nenhuma alteração verificada\_\_\_\_\_ Houve  
algumas alterações\_\_\_\_\_ alterações moderadas\_\_\_\_\_ alterações  
significativas\_\_\_\_\_ alterações bastante significativas\_\_\_\_\_

4. Implementação de melhores medidas de controle e monitoria do sistema:

Sem oportunidade de aplicação\_\_\_\_\_ nenhuma alteração verificada\_\_\_\_\_ Houve  
algumas alterações\_\_\_\_\_ alterações moderadas\_\_\_\_\_ alterações  
significativas\_\_\_\_\_ alterações bastante significativas\_\_\_\_\_

**b) Relacionamento entre as Alfândegas e os utentes:**

1. Recolha de informações resultante da melhoria do processo de consultas entre os contribuintes (intervenientes principais do processo) e as Alfândegas:

Sem oportunidade de aplicação\_\_\_\_\_ nenhuma alteração verificada\_\_\_\_\_ Houve  
algumas alterações\_\_\_\_\_ alterações moderadas\_\_\_\_\_ alterações  
significativas\_\_\_\_\_ alterações bastante significativas\_\_\_\_\_

2. Melhoria na prestação de serviços, reduzindo assim as reclamações dos utentes, do tempo de espera destes e da rapidez na resolução de disputas:

Sem oportunidade de aplicação\_\_\_\_\_ nenhuma alteração verificada\_\_\_\_\_ Houve  
algumas alterações\_\_\_\_\_ alterações moderadas\_\_\_\_\_ alterações  
significativas\_\_\_\_\_ alterações bastante significativas\_\_\_\_\_

### **c) Produtividade do pessoal:**

1. Melhorias na qualidade e quantidade dos resultados:

Sem oportunidade de aplicação\_\_\_\_\_ nenhuma alteração verificada\_\_\_\_\_ Houve  
algumas alterações\_\_\_\_\_ alterações moderadas\_\_\_\_\_ alterações  
significativas\_\_\_\_\_ alterações bastante significativas\_\_\_\_\_

2. Aumento da satisfação do pessoal (reduzindo os níveis de absentismo e "rotatividade"):

Sem oportunidade de aplicação\_\_\_\_\_ nenhuma alteração verificada\_\_\_\_\_ Houve  
algumas alterações\_\_\_\_\_ alterações moderadas\_\_\_\_\_ alterações  
significativas\_\_\_\_\_ alterações bastante significativas\_\_\_\_\_

### **d) Colecta de receitas:**

1. Aumento da receita colectada.

Sem oportunidade de aplicação\_\_\_\_\_ nenhuma alteração verificada\_\_\_\_\_ Houve  
algumas alterações\_\_\_\_\_ alterações moderadas\_\_\_\_\_ alterações  
significativas\_\_\_\_\_ alterações bastante significativas\_\_\_\_\_

2. Redução dos custos da transacção de documentos.

Sem oportunidade de aplicação\_\_\_\_\_ nenhuma alteração verificada\_\_\_\_\_ Houve  
algumas alterações\_\_\_\_\_ alterações moderadas\_\_\_\_\_ alterações  
significativas\_\_\_\_\_ alterações bastante significativas\_\_\_\_\_

3. Que alterações se verificaram no seu local de trabalho como resultado da implementação do Acordo da OMC sobre Avaliação pelo Governo de Moçambique? (especifique as alterações tais como a redução da demora no desembaraço aduaneiro, melhorias na comunicação com os utentes, a previsibilidade no processo de tomada de decisões e na rápida resolução de disputas sobre avaliação).

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4. De que forma é que a sua instituição se beneficiou da introdução do Acordo da OMC sobre Avaliação? Especifique algumas realizações ou melhorias que acha estarem ligadas à implementação do Acordo sobre Avaliação da OMC. (pense na forma como as melhorias de facto influenciaram nos resultados, nomeadamente no aumento da receita, no aumento de embarques em geral, melhoria dos níveis de satisfação do cliente, melhoria dos níveis de satisfação do pessoal, diminuição de custos, economia do tempo,etc.)

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5. Faça uma reflexão sobre as realizações, em termos de negócios, a que se referiu atrás e pense nas formas pelas quais poderá converter tais realizações em valores monetários e juntamente com o valor monetário, indique a base de cálculo em que se apoiou nos seus cálculos.

Estimativa do valor monetário a obter apartir do aumento das vendas, redução dos custos, redução do tempo, etc. USD \_\_\_\_\_.

Indique se o valor acima mencionado é obtido mensalmente, trimestralmente ou anualmente.

Semanalmente \_\_\_\_\_ mensalmente \_\_\_\_\_ trimestralmente \_\_\_\_\_ anualmente \_\_\_\_\_

Quais as bases da sua estimativa? (explique o que é que terá influenciado nos benefícios/poupanças e como é que calculou o valor acima indicado).

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6. Indique em que medida é que, na sua opinião, a aplicação dos conhecimentos e capacidades adquiridas aquando da formação em matérias relacionadas com o GATT, terá influenciado positivamente nas áreas de trabalho da sua instituição abaixo descritas:

**Áreas a considerar:**

a) resultados (nº de unidades processadas).

não aplicável \_\_\_\_\_ aplicável mas sem influência \_\_\_\_\_

alguma influência \_\_\_\_\_ influência moderada \_\_\_\_\_

influência significativa \_\_\_\_\_ influência muito significativa \_\_\_\_\_

b) Qualidade do trabalho (nº de erros cometidos nas avaliações efectuadas).

não aplicável \_\_\_\_\_ aplicável mas sem influência \_\_\_\_\_

alguma influência \_\_\_\_\_ influência moderada \_\_\_\_\_

influência significativa \_\_\_\_\_ influência muito significativa \_\_\_\_\_

c) Controle dos custos.

não aplicável \_\_\_\_\_ aplicável mas sem influência \_\_\_\_\_

alguma influência \_\_\_\_\_ influência moderada \_\_\_\_\_

influência significativa \_\_\_\_\_ influência muito significativa \_\_\_\_\_

d) Eficiência.

não aplicável \_\_\_\_\_ aplicável mas sem influência \_\_\_\_\_

alguma influência \_\_\_\_\_ influência moderada \_\_\_\_\_

influência significativa \_\_\_\_\_ influência muito significativa \_\_\_\_\_

e) Tempo de resposta ao cliente.

não aplicável \_\_\_\_\_ aplicável mas sem influência \_\_\_\_\_

alguma influência \_\_\_\_\_ influência moderada \_\_\_\_\_

influência significativa \_\_\_\_\_ influência muito significativa \_\_\_\_\_

f) Rotatividade do pessoal.

não aplicável \_\_\_\_\_ aplicável mas sem influência \_\_\_\_\_

alguma influência \_\_\_\_\_ influência moderada \_\_\_\_\_

influência significativa \_\_\_\_\_ influência muito significativa \_\_\_\_\_

g) Grau de absentismo do pessoal.

não aplicável \_\_\_\_\_ aplicável mas sem influência \_\_\_\_\_

alguma influência \_\_\_\_\_ influência moderada \_\_\_\_\_

influência significativa \_\_\_\_\_ influência muito significativa \_\_\_\_\_

h) Satisfação do pessoal.

não aplicável \_\_\_\_\_ aplicável mas sem influência \_\_\_\_\_

alguma influência \_\_\_\_\_ influência moderada \_\_\_\_\_

influência significativa \_\_\_\_\_ influência muito significativa \_\_\_\_\_

i) Reclamações do pessoal.

não aplicável \_\_\_\_\_ aplicável mas sem influência \_\_\_\_\_

alguma influência \_\_\_\_\_ influência moderada \_\_\_\_\_

influência significativa \_\_\_\_\_ influência muito significativa \_\_\_\_\_

j) Satisfação do cliente.

não aplicável \_\_\_\_\_ aplicável mas sem influência \_\_\_\_\_  
alguma influência \_\_\_\_\_ influência moderada \_\_\_\_\_  
influência significativa \_\_\_\_\_ influência muito significativa \_\_\_\_\_

k) Reclamações do cliente.

não aplicável \_\_\_\_\_ aplicável mas sem influência \_\_\_\_\_  
alguma influência \_\_\_\_\_ influência moderada \_\_\_\_\_  
influência significativa \_\_\_\_\_ influência muito significativa \_\_\_\_\_

l) Outras (especifique-as).

não aplicável \_\_\_\_\_ aplicável mas sem influência \_\_\_\_\_  
alguma influência \_\_\_\_\_ influência moderada \_\_\_\_\_  
influência significativa \_\_\_\_\_ influência muito significativa \_\_\_\_\_

Mencione exemplos específicos ou forneça mais detalhes das áreas em que se verificaram mudanças significativas

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7. Que benefícios adicionais foram alcançados da aplicação do Acordo da OMC sobre Avaliação?

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8. Quais os maiores problemas/ contrangimentos (caso haja) terá enfrentado na implementação do Acordo da OMC sobre Avaliação?

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9. Quais terão sido os factores que permitiram /ajudaram na implementação do Acordo da OMC sobre avaliação?

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10. Que assistência adicional devia ser prestada por forma a contribuir na implementação eficaz do Acordo da OMC sobre avaliação? Que soluções adicionais recomendaria para se atingir um crescimento em termos de resultados comerciais preconizados pelo Acordo da OMC sobre de avaliação?

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**Obrigado pela colaboração**

Caso queira receber retorno, favor indicar o seu nome e forma de contacto.

**Nome:** \_\_\_\_\_

**Instituição:** \_\_\_\_\_

**Cargo:** \_\_\_\_\_

**Telefone:** \_\_\_\_\_ **Fax:** \_\_\_\_\_ **E-mail:** \_\_\_\_\_

**Annex 5: Presentation Slides(Stakeholder Feedback Meeting-1<sup>st</sup> June, 2004)  
Maputo, Mozambique**

# Impact Evaluation on Implementation of the WTO Valuation Agreement for Mozambique

**Maggie Makanza**, Training and Capacity Building Specialist  
**Ranga Munyaradzi**, Customs Transit Specialist

SOUTHERN AFRICA GLOBAL  
COMPETITIVENESS HUB



# ***Introduction***

- Use of skills learnt during training on WTO Customs Valuation
- Impact of the new valuation system on trade facilitation
- Mozambique's compliance with WTO Valuation requirements.

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# ***Approaches and Methodology***

## Methods

- Questionnaire(50)
  - 21 returned
- Interviews(44)
- Observations

## Coverage

- Maputo:
  1. DPVA,
  2. MIPS,
  3. FREGO,
  4. Traders,
  5. Despanchantes
- Beira
- Border posts
  1. Namaahasha/Namahasha (Mozambique/Swaziland) and
  2. Ressano Garcia / Lebombo (Mozambique / South Africa)



# *Evaluation Findings*

- **Organization Structuring and Capacity**
- **Post Clearance Audit**
- **Information Management**
- **Stakeholder Consultation**
- **Staff Productivity**
- **Transparency and Integrity**
- **Revenue Collection**
- **Privatization of Ports**
- **Working Relationships with neighboring Countries**
- **Infrastructure**
- **English language Training**

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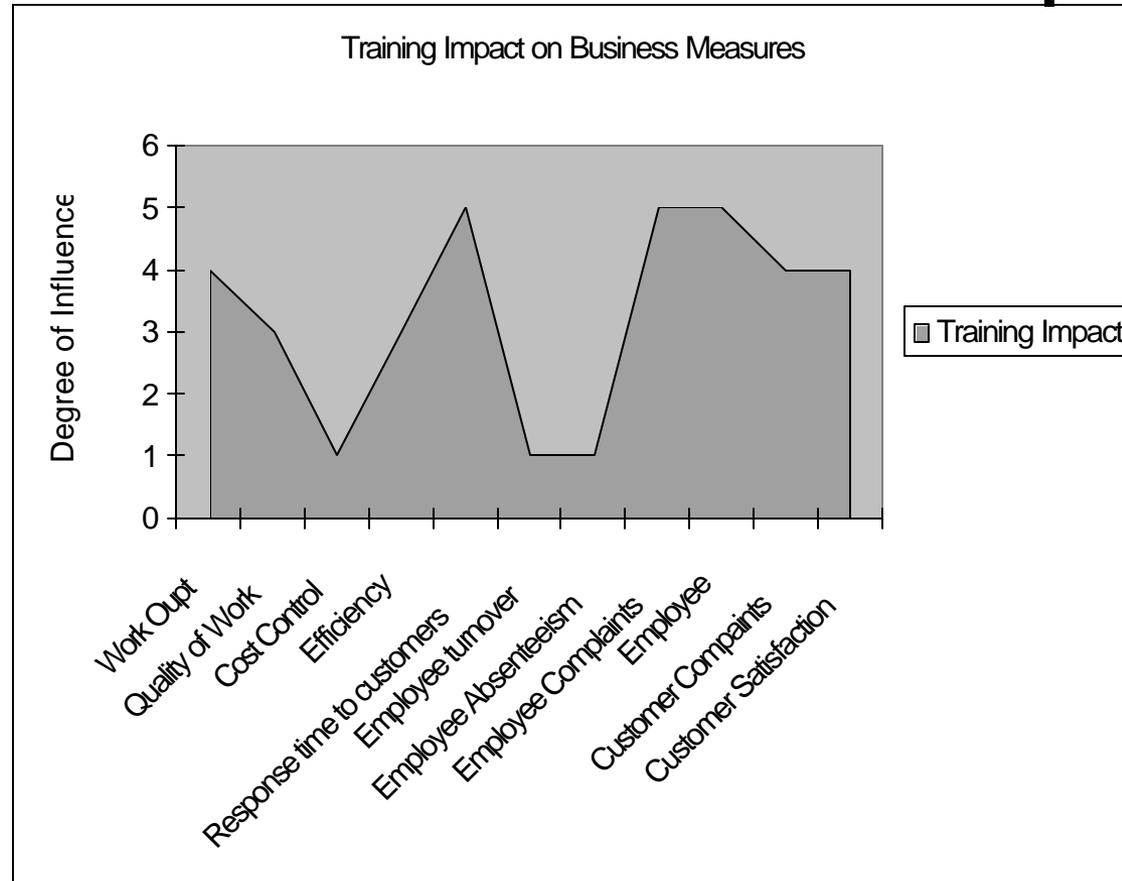
# Organization Structuring and Capacity

- Training: 400 customs officials and 100 stakeholders on the WTO Valuation System. Training cascaded to all levels e.g. at the border posts.
- Staff trained have been retained in their posts hence institutional capacity maintained.
- The valuation law and regulations are clear and unambiguous.

# Training Impact on Business Measures

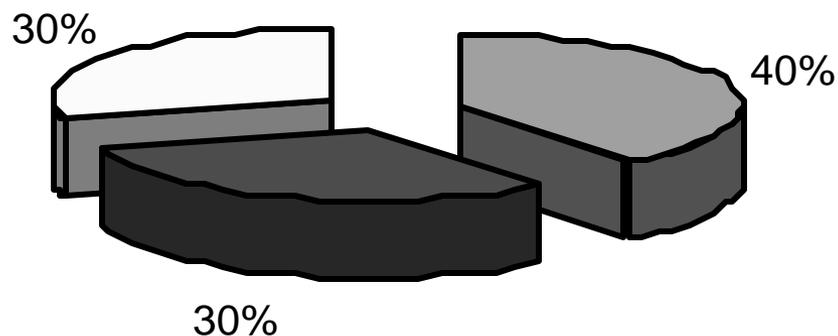
WTO Valuation Training had

- **No influence on those business measures that require management control and leadership i.e. cost control or those business aspects that require organizational motivation strategy i.e. staff absenteeism and turnover.**
- **Moderate influence on work output and quality**
- **Significant impact on efficiency and response time to customers**



# Organization Structuring and Capacity

## Q1E: Facilitation of trade and faster movement of goods at Customs entry points



■ Very little success ■ Limited Achievement □ Generally Achieved

# Organizational Structuring

- **DPVA structure centralized and not providing an integrated service: Currently about 60% of cases are referred from the ports to DPVA.**
- **Integrated services.**
- **Decentralized DPVA with Empowered line management (increased threshold for clearance without referral to DPVA).**
- **Capacitated line management e.g. observations at the Road Port.**

# Post Clearance Audit

- Recommended Post Clearance Unit not in place.
- Verification Unit is doing some of the functions to those of proposed Post Clearance Unit.  
Possibility of duplication.
- The structure should be a centralized Post Clearance Audit Unit, which combine the verification unit functions, which is decentralized over time.
- South African Revenue Service (SARS) has offered to train the Post Clearance Audit Unit.

# Information Management

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- Computerized customs valuation system called TIMS.
- Program has limited functions and is therefore not able to perform all the required functions such as Manifests, Warehousing, Statistics and Transit Modules.
- DPVA has no reliable valuation database.
- DPVA did not have a clear record-keeping system.

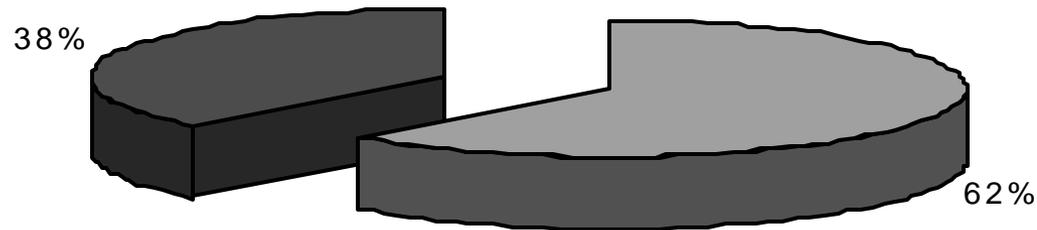
# Information Management

## Recommendations

- An independent technical study of the TIMS system needed to come up with an appropriate system such as the ASYCUDA ++, which is used by most SADC and COMESA Customs Administrations.
- Investigate the possibility of linking into the SA VAT database as part of the valuation information source.
- Develop a record-keeping system for DPVA.

# Stakeholder Consultation

## Customs and Client Relationship

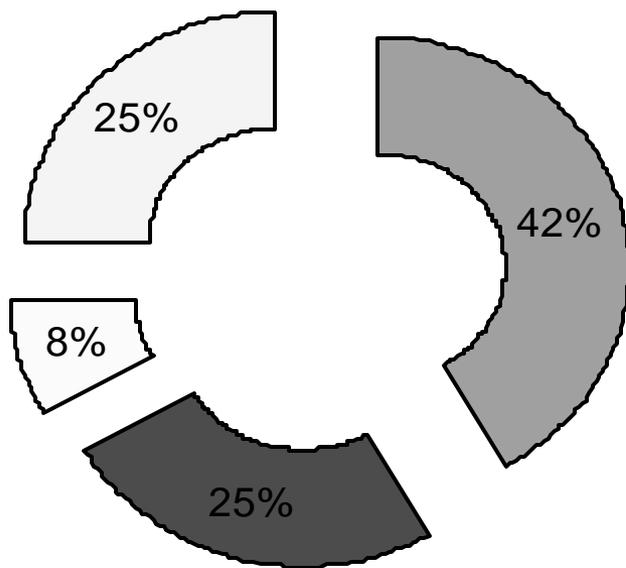


- Stakeholder information and consultation program resulting in improved stakeholder consultation and information
- Improved Service delivery through reduced client complaints and reduced waiting time for clients, faster resolution of disputes

- **Significant improvement in the process of consultation with importers**
- **Customer complaints have actually increased.**

# Stakeholder Consultation

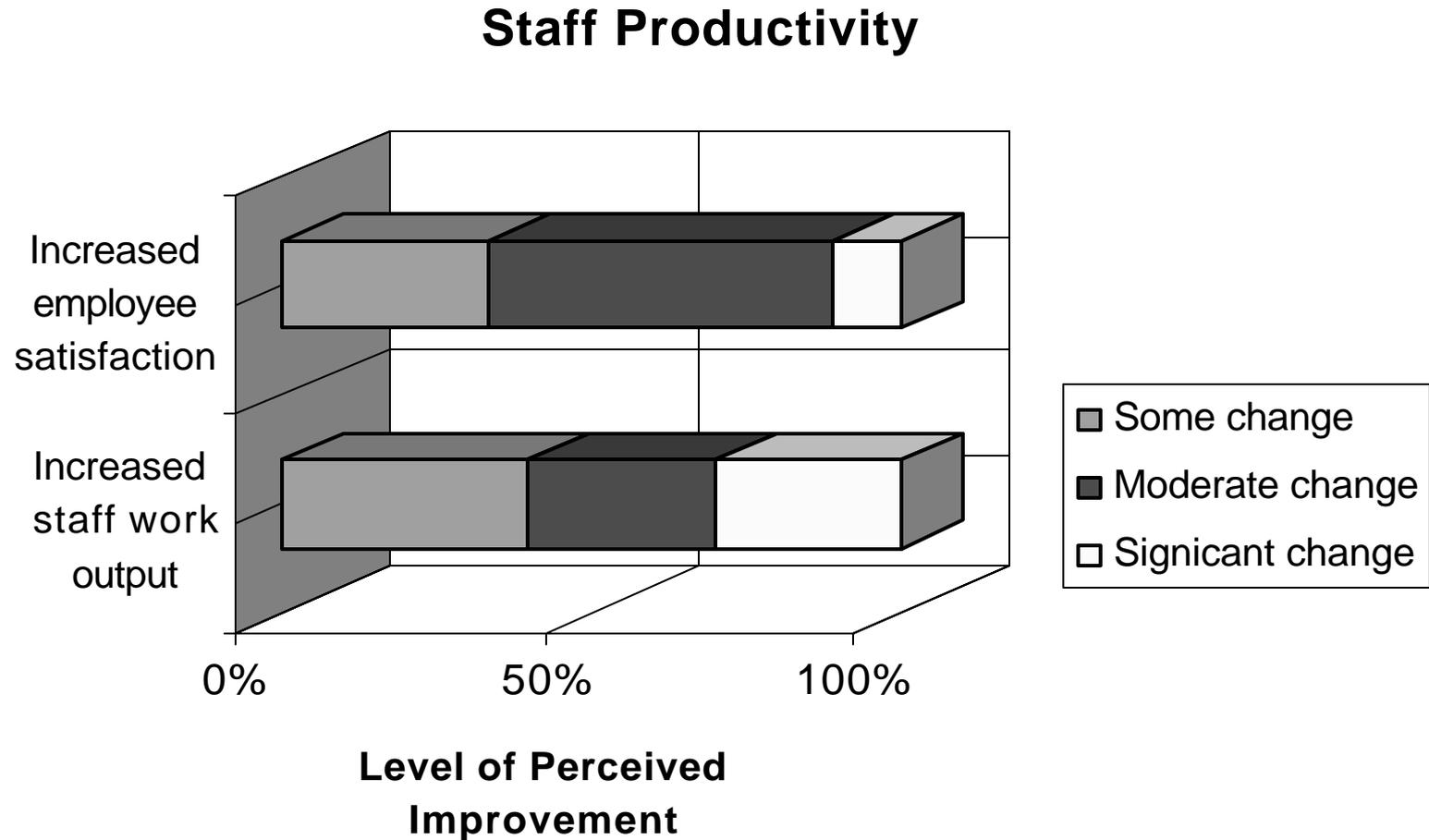
## Q2A. Administration of Customs laws and regulations and decision making



- Transparency and Predictability of system
- Fairness in decision making by customs officers
- Prompt review of and correction of administrative action
- Implementing better controls and monitoring of the systems

**The consultation process requires resources to support faster decision-making**

# Staff Productivity



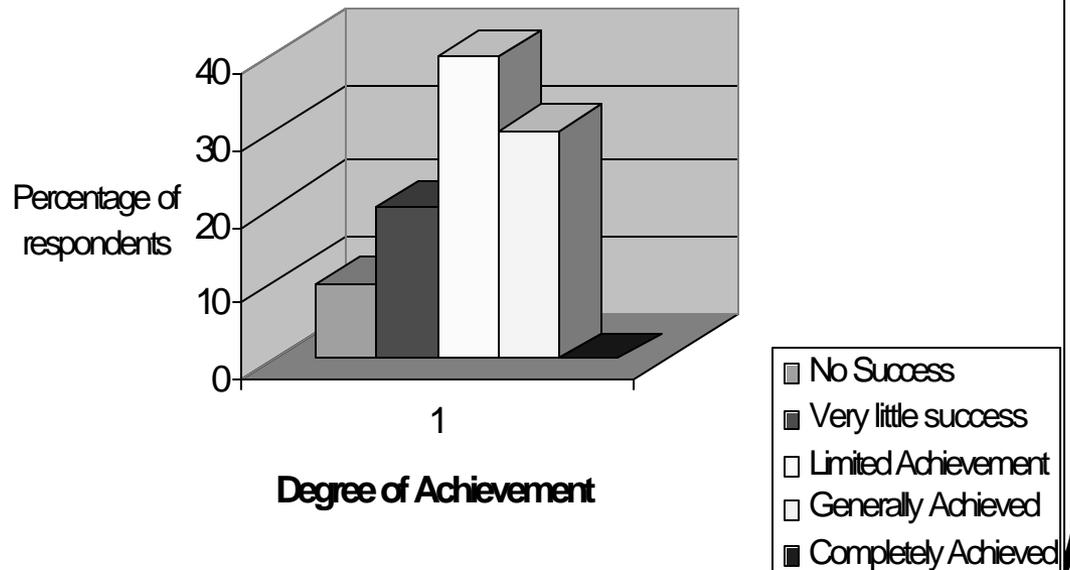
# Staff Productivity

- Moderate outputs are confirmed by the reduced clearance times(12-24 hours).
- Lack of critical resources has been a major obstacle to significant work outputs.
- No significant increase in work output is anticipated without an increase in the current resources needed to deliver.
- These resources include fax machines at the borders, working space, online computerized systems linking all the ports, database of customs values.

# Transparency and Integrity

- New valuation system promotes predictability, certainty, transparency and fairness, and it creates a partnership between the Customs Department and its stakeholders.

**Q1a: A customs Valuation System which promotes predictability, certainty, transparency and fairness**



# Transparency and Integrity

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- New WTO Valuation system made it difficult for customs officials to solicit bribes.
- The risk profile system inbuilt into the system to randomly target goods for inspection appears faulty.

# *Despanchantes* (Forwarding and Clearance agents)

- An importer doing his own clearance took 12-48 hours except for 5% of cases.
- For an importer using a *despanchante*, the time for clearing goods increased by 3 to 5 days.
- Some importers thought that it is a legal requirement to use Clearing and Forwarding Agents.

# Improved Communication

## **Need for improved communication between**

- Clearing and Forwarding Agents and Customs Officials.
- *Despanchantes* and their clients in terms of the customs requirements.

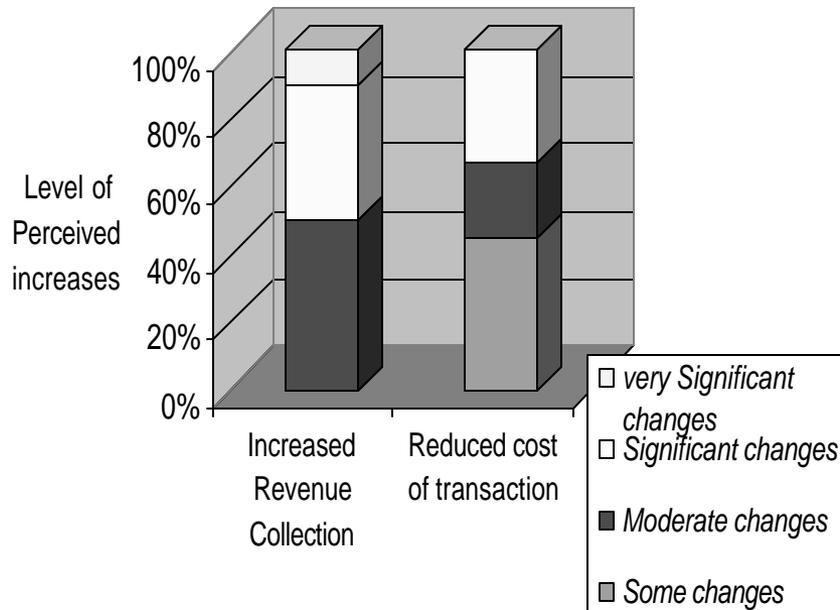
*The communication system between the Customs Officials and despanchantes at **Frigo** is recommended a good example of an effective communication tool.*

# Increased Capacity

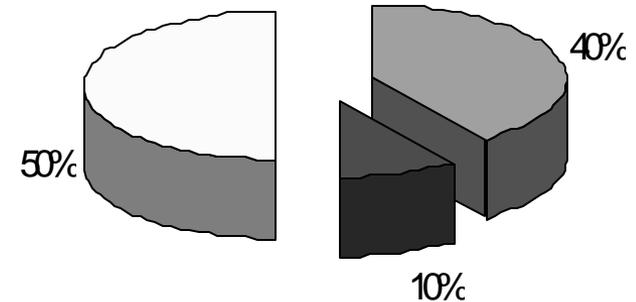
- Avoid loopholes that may result in corrupt practices. 'quickenning fee'.
- Provide training and the setting of professional standards and work ethics for *despanchantes through the newly formed Association of Clearing and Forwarding Agents* and company staff responsible for clearing goods.

# Revenue Collection

Revenue Collection



Q1D: Improved Revenue Collection



- Very little success
- Limited Achievement
- Generally Achieved

The mere fact that a transaction that took 6 days now takes 24 hours will in itself bring about efficiencies for both the Customs Department and the traders.

# Privatization of Ports (Sea Port and Road Port)

- Overall efficiency in the management of the port systems
- Lack of coordination and poor communication between the Port management authorities and Alfandegas sometimes leads to unnecessary delays of releasing goods
- Need to harmonize systems for predictability of service

# Summary

- Mozambique has gone a long way in the implementation of the WTO Valuation System and is complying with WTO set standards.

- There is a well-trained Customs staff and private sector stakeholders who understand not only Customs valuation but also the relationship of Customs valuation to other trade laws Mozambique

- Customs conducted awareness workshops on the new system and published a Special Valuation Guide, which explains in detail the Customs requirements. Most stakeholders have a copy of this publication.

- There are regular consultations between Customs and its stakeholders whenever there is a problem.

# Summary

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- The clearance times of goods has been drastically reduced, from up to one week to an average of 48 hours for a correct entry.
- This facilitation by Customs has significantly reduced the costs of importing or exporting goods, as there is only minimum demurrage to be paid.
- Private sector importers are demanding that the maximum clearance time be one day.
- Lack of resources a major obstacle to service delivery.

# Recommendations

- **Computerization:**
  - A technical study of the current computer package TIMS being used by Alfandegas should be conducted with a view to upgrading and harmonizing it with systems beings used by other countries in the region.
  - Procure a Valuation Database
- The port management system should be linked electronically and harmonized with the Alfandegas system to facilitate fast clearance of goods.
- Support the training of Despanchantes through the Association of Clearing and Forwarding Agents.

- **Develop Capacity** in the following areas
  1. Information Seminars for Importers
  2. Language training for Customs Officials
  3. Post Clearance Audit Training
- **Implement Post Clearance Audit**
  1. A valuation database
  2. Analysis of the Verification Unit functions
  3. A database of all their major importers and their commodity profiles
  4. Train staff in Post clearance Audit
  5. Increase staff and resources to do the follow-up