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COUNCIL OF MINISTERS

2. The Commercial Free Zone will be conveniently isolated from the rest of the customs territory, with fixed access and exit.
3. The exterior zone contiguous to the delimited area must be conceived so as to permit custom oversight. All types of construction are prohibited within 20 meters, counting from the fence.
4. Building, transformation or amplification of buildings in the Commercial Free Zone, within less than ten meters from the fence, are subject to prior approval from the General Director of Customs, having heard the Commandant of the Fiscal Guard.
5. The General Director of Customs will give the approval referred to in the preceding number whenever doing so does not hinder the application of the customs regulations.

Artigo 3º  
Customs oversight

1. The boundaries and the access and exit points of the Commercial Free Zone are subject to customs control.
2. Access to the Commercial Free Zone may be prohibited to persons that do not offer the necessary guarantee of compliance with the customs legislation.

CHAPTER II  
Operation

Article 4º  
Accounting

Any person who stores, buys or sells goods in the Commercial Free Zone must have an accounting system for the existences approved by the General Director of Customs.

Article 5º  
Duties of the operator

Article 6  
Approval of the accounting

The approval of the accounting system for the existences shall be granted in writing, dated, signed and communicated to the requestor.

Article 7  
Alteration or revocation of the accounting system

1. The approval of the accounting system for the existences shall be altered or revoked by the General Director of Customs when the operator ceases to offer the necessary guarantees for the correct application of the provisions foresee in this law.
2. The approval shall be revoked by the General Director of Customs when repeated, unsatisfactorily justified disappearances of goods take place.
3. The activities of the operator whose accounting system for existences is in question cease to be exercised in the Commercial Free Zone, when the approval is revoked.

Article 8  
Operating hours

1. O Concessionaire shall inform the customs authorities of his operating hours with an advance notice of two work days.
2. Out of the Commercial Franc Zone's normal operating hours, the access and exit gate shall be closed. External oversight is done by the Fiscal Guard.

Article 9  
Customs post

1. A Customs Post will operate inside the Commercial Franc Zone No interior da Zona Franca Comercial. The cost of this operation shall be borne by the concessionaire.
2. A fiscal post will also operate inside the Commercial Franc Zone, with all the

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- i) Adjustment, reconditioning and regulation;
  - j) Packaging, repackaging, unpackaging, decantation or simple transfer to a container;
  - k) Apposition and modification of the marks, stamps, etikettes for price or of other similar distinctive signs;
  - l) Tests, adjustments and preparation for operation of machinery, equipment and vehicles, as long as these are simple operations;
  - m) Anticorrosion treatment;
  - n) Reconstitution of merchandise after transportation;
  - o) Other usual handlings with prior knowledge to the customs authorities.
3. The handling that may alter the identification or the quantity of the merchandise deposited in the Commercia Free Zone should be previously authorized by the customs authorities, who will attend the referred operations, whenever deemed necessary.

Article 20  
Reexportation

1. Goods exported from the Commercial Free Zone are not required to be presented in customs nor to the delivery of a customs declaration.
2. For the purpose of control, on exit, a copy of the transportation document with all the information necessary to identify the goods must be delivered to the customs authorities.
3. Any time the goods have to cross the customs territory during reexportation, the provisions of article 15 shall be applied to them.

Article 21  
(Provisionment of aircraft and ships)

For the purpose of provisionment, the goods deposited in the Commercial Free Zone may be reexported to aircraft and ships on international trips.

Artigo 22  
Abandonment, breakdowns, unserviceability

1. Aside from the destinations foreseen in No. 1 of article 14, the goods deposited in the Commercial Free Zone may also be rendered unserviceable or abandoned to the Public Patrimony, when this possibility is foreseen in the national legislation.
2. The customs post in the Commercial Free Zone must be previously notified of the reexportation or the destruction of goods, for the purpose of oversight.
3. The abandonment is carried out in accordance with the national legislation.
4. The concessionaire or the public coffers should bear any of the cost of rendering goods unserviceable or abandoned.
5. One of the customs destinations foreseen in the applicable legislation must be attributed to the waste or residue eventually resulting from rendering goods unserviceable.
6. For fiscal purposes, loss of goods by accident or by reason of forces beyond human control, or yet for reasons pertaining to the nature of the goods, as long as sufficiently proven by the operator.

Article 23  
Internal movement

Exit of goods from the locations utilized for the exercise of the activity must be immediately entered in the accounting of existences.

Article 24  
Ceding of goods

1. Goods may be ceded by one operator to another, within the Commercial Free Zone.
3. The ceding foreseen in the preceding number implies immediate entry into the respective accounting of existences.

Article 25  
Temporary exit of equipment

1. Machinery, equipment, tools and utensils are permitted to exit the Commercial Free Zone, temporarily, for repair.
2. The exit will be authorized by the customs post in the Commercial Free Zone and is





- b) Machinery, utensils, mobile instruments, as well as the respective accessories and individual parts;
- c) Cargo material and transportation of goods for the exclusive use of the concessionaire or the operator, that is necessary for the development of his activities.

Article 28  
Customs exemptions

1. Foreign goods imported to be consumed within the Commercial Free Zone in common handling, are entitled to customs exemption.
2. Whenever nationalized merchandise is used for the same purpose, the operator may benefit from the restitution of the duties, general emoluments and consumption tax, as long as it is requested within 120 days, counting from the purchase date.

CHAPTER VI  
Diverse

Article 29  
Customs infractions

The deviation or disappearance of goods in national transit to or from the Commercial Free Zone constitutes deviation of duties, under the terms of the law.

Article 30  
Subsidiary responsibility

The operator incurs civil and subsidiary responsibility for the payment of 5.4(t)8.4(i)-(t)8.2( )-5.6  
Article 28

The President of the Republic, ANTONIO MANUEL MASCARENHAS GOMES  
MONTEIRO

Referenced on 19 July 1999

Carlos Veiga.