



LEGAL NEWSLETTER - May 2022

INTRODUCTORY NOTE

This Legal Newsletter aims to alert you to relevant aspects of Mozambican legislation, whether periodic or not, as well as legislation that must be implemented after a certain date.

For the month of May, we highlight the main changes to the Commercial Code in force in the country.

However, it should be noted that this publication is not exhaustive, nor does it exempt you from consulting the applicable legislation and is exclusively intended to be distributed to Mazars customers and partners.

Good reading!

(*Joel Almeida*)

MAIN AMENDMENTS TO THE COMMERCIAL CODE APPROVED BY DECREE-LAW 1/2022 OF 25 MAY

Making it necessary to review the Commercial Code approved by Decree-Law 2/2005, of 27 December, with changes introduced by Decree 2/2009, of 24 April and Decree-Law 1/2018, of 4 May, the new Commercial Code was approved through Decree-Law 1/2022, of 25 May. It was developed taking into account the efforts of the private sector and the socio-economic dynamism that has been occurring in recent years. In view of the above, the need to adapt the Commercial Code to accommodate modern trends in international trade was imposed, as well as the need to respond to the demands dictated by integration in the regional and continental market.

In this way, it forced the separation of the contents existing in the previous commercial code, which now consists of three separate books, namely: Commercial Code through Decree-Law 1/2022, of 25 May; Legal Regime for Credit Securities through Decree-Law 2/2022, of 25 May and the Legal Regime for Commercial Contracts through Decree-Law 3/2022, of 25 May.

Therefore, find below the main commercial code changes .

CLASSIFICATION OF COMPANIES: General Rule

Pursuant to article 5 of the same Decree, companies are classified according to the number of workers and turnover under the following conditions:

- Micro Enterprise – employing up to ten workers with a turnover not exceeding 3,000,000.00 meticaís.
- Small Company – employing between ten to thirty workers and with a turnover of more than 3,000,000.00 to 30,000,000.00 meticaís;
- Medium Enterprise – employing thirty-one to one hundred workers and with a turnover of more than 30,000,000.00 to 160,000,000.00 meticaís;
- Large Company – employing more than one hundred workers and with a turnover of more than 160,000,000.00 meticaís.

In addition to the above classification, articles 6, 7 and 8 contain the classification taking into account the contracting of works, public works, supply of goods and provision of services to the State, industrial activity and for the purpose of contracting foreign workers, respectively. .

TYPES OF COMPANIES

Another particularity of this code was the introduction and/or specification of types of companies, namely:

- Sole Entrepreneur;
- Limited Liability Collective Partnership;
- Partnership by Shares;
- liability company; and,

- Simplified Joint Stock Company.

One of the novelties of this code are the simplified corporations. One of the characteristics of this type of company is the fact that its registration and publication will be electronically. Yet another is the possibility that the corporate object may be undetermined, that is, the company may carry out any type of activity by simply requesting the authorization of the respective activity from the competent institution.

Recently Published Legislation

Legislation	Description
Ministerial Diploma No. 48/2022 of 3 May	Creates CEDSIF, IP Offices in the Provinces of Cabo Delgado, Niassa, Nampula, Zambézia, Tete, Manica, Sofala, Inhambane, Gaza, Maputo and in Maputo City and revokes Ministerial Diploma No. January _
Ministerial Diploma No. 49/2022 of 3 May	Approves the Staff of the Fund for Peace and National Reconciliation.
Resolution No. 1/2022 of May 4	Approves the Report of the Parliamentary Office for the Prevention and Combat of HIV and AIDS, presented to the V Ordinary Session of the Assembly of the Republic, in its IX Legislature.
Resolution No. 2/2022 of May 4th	Approves the Information from the Committee on Petitions, Complaints and Complaints to the V Ordinary Session of the Assembly of the Republic, of the IX Legislature.
Decree No. 5/2022 of May 5	It restructures national airports, in the light of the International Civil Aviation Convention, in order to respond to the demand for national air traffic, as well as to adequately structure the management of national airspace, under the provisions of paragraph f) of no. 1 of article 203 of the Constitution of the Republic and repeals Decree No. 82/2018, of 26 December
Resolution No. 22/2022 of May 5	Ratifies the Donation Agreement between the Government of the Republic of Mozambique and the Government of the United States of America, signed on March 31, 2022, in Maputo, in the amount of USD 1,497,000,000 (one billion, four hundred and ninety-seven million American Dollars), destined for a Healthy, Prosperous and Resilient Mozambique
Decree No. 18/2022 of May 6	Repeals Decree No. 21/2016, of 18 July, which approves the Direct Agreement between the Government of the Republic of Mozambique, in its capacity as Granting Authority, to the Railway and Port Concessionaires of Northern Mozambique, namely the Development Corridor of the Norte, SA (CDN), Integrated Logistics Corridor of Nacala, SA (CLN) and the financing agents.
Decree No. 19/2022 of May 6	Approves the Amateur Radio Services Regulation
Decree No. 20/2022 of May 6	20/2017, of 22 May, which redefines the nature, attributions and powers of the National Center for Documentation and Information of Mozambique, in order to adapt it to the legal regime applicable to the organization, operation and management of public institutes and revokes Decree No. 20/2017, of 22 May.
Ministerial Diploma No. 50/2022 of May 10	Approves the Internal Regulation of the Administration of Water and Sanitation Infrastructures, Public Institute, abbreviated as AIAS, IP and revokes Ministerial Diploma No. 256/2011, of 14 November.

Order 17 February 2021 from the Ministry of Finance of 11 May	Approves currency devaluation coefficients.
Ministerial Diploma No. 51/2022 of May 12	Approves the Rules of Procedure of the AQUA Provincial Delegations.
Decree No. 21/2022 of May 13	Approves the Regulation on Fisheries in Inland Waters, abbreviated as REPAL and revokes Decree No. 57/2008, of 10 December.
Ministerial Diploma No. 52/2022 of May 16	Approves the Standard Staff List for the Provincial Delegations of the General Inspectorate of Public Administration.
Ministerial Diploma No. 53/2022 of May 17	Mozambique , IP, and revokes Ministerial Diploma no .
Resolution No. 6/2022 of May 17	Revises the content of articles 12, 17 to 28, of Resolution No. 30/2020, of 23 July (Approved the Organic Statute of the National Institute for Fish Inspection, IP)
Resolution No. 11/2022 of May 17	It elects a member of the National Elections Commission, the citizen Mário Ernesto Augusto.
Resolution No. 246/2022 of May 17	Authorizes the President of the Republic to carry out a State Visit to the Republic of Ghana, from 23 to 25 May 2022
Ministerial Diploma No. 54/2022 of May 18	Approves the Staff of the Delegation of the National Institute of Employment, IP of the Province of Nampula.
Resolution No. 4/P/CSMMP/2022 of May 18	Alters model 2 for the collection of information on the professional merit of bailiffs and assistant bailiffs, by the Public Prosecutor's Inspectorate.
Resolution No. 3/CNE/2022 of 18 May	Regarding the appointment of members of the Provincial Election Commissions for the 6th Municipal Elections of 2023.
Resolution No. 4/CNE/2022 of 18 May	It designates vice-presidents of the Provincial Elections Commission, by province, the personalities nominated by the two most voted political parties with a Parliamentary seat, for the 6th Municipal Elections of 2023.
Ministerial Diploma No. 55/2022 of 19 May	Approves the Biodiversity Offsets Directive.
Ministerial Diploma No. 56/2022 of May 23	Approves the Staff of the Provincial Delegation of Maputo Province, of the Alberto Cassimo Institute for Vocational Training and Labor Studies.
Ministerial Diploma No. 57/2022 of 23 May	Approves the Staff Table of the Delegation of the National Institute of Employment, IP of the City of Maputo.
Ministerial Diploma No. 58/2022 of May 23	Approves the Staff of the Delegation of the National Institute of Employment, IP of the Province of Maputo
Resolution No. 247/2022 of May 23	Authorizes the President of the Republic to carry out a State Visit to the Republic of Equatorial Guinea, from 1 to 3 June 2022.
Decree No. 22/2022 of May 24	Assigns Special Regime to the National Sustainable Development Fund.
Decree-Law No. 1/2022 of May 25	Approves the Commercial Code.
Decree-Law No. 2/2022 of May 25	Approves the Legal Regime for Credit Securities.
Decree-Law No. 3/2022 of May 25	Approves the Legal Regime for Commercial Contracts.
Ministerial Diploma No. 59/2022 of May 26	Approves the Staff of the Provincial Delegation of Zambézia, of the Institute of Professional Training and Labor Studies Alberto Cassimo
Decree No. 23/2022 of May 27	Approves the System of Accumulation and Transfer of Credits for Vocational Education, abbreviated as SATCEP
Resolution No. 6/CNE/2022 of 30 May	Concerning the appointment of the Presidents of the Provincial Election Commissions and the City of Maputo
Notice No. 2/GBM/2022 of May 31	It establishes the information elements that the recovery plans must contain, as well as the procedures related to their presentation, maintenance and review.
Ministerial Diploma No. 60/2022 of 31 May	Approves planning and budgeting procedures, in order to ensure that public investment projects formulated by State

	bodies and institutions, public companies and decentralized entities guarantee environmental sustainability and resilience to environmental shocks
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