



# TAX NEWSLETTER

## **INTRODUTORY NOTE**

The purpose of this Tax Newsletter is to draw attention to the relevant aspects of tax /parafiscal obligations of a periodic nature, as well as to highlight those in spite of not being of this nature should be complied during or from this month.

In particular, this month we highlight the approval of the table of taxes owed for Procedures Conducted towards the Competition Regulatory Authority

However, it should be noted that this publication is not exhaustive and does not waive the consultation of the applicable legislation and is intended exclusively to be distributed to Mazars customers and partners.

Good reading!

(Joel Almeida)

SEPTEMBER TAX CALENDAR

Deadline	Obligation
Until 10 <sup>th</sup>	Delivery, in the Directorate of Tax Areas, of the revenues collected by the Public Services in the previous month.
	Payment of contributions to the National Institute of Social Security (INSS) of the previous month-paragraph. 3, art. 13 of Decree no. 53/2007 of 3 <sup>rd</sup> December.
Until 15 <sup>th</sup>	Delivery of VAT returns (normal regime) with Recoverable Tax - line a), paragraph 1, art. 32 of CIVA-Law no. 13/2016, of 30 <sup>th</sup> December.
Until 20 <sup>th</sup>	Payment of PIT (IRPS) and CIT (IRPC) withheld at source in the previous month- paragraph 3 of article 29 of PIT Code Regulation, approved by Decree no. 8/2008, of 16 <sup>th</sup> April and paragraph 5 of article 67 Of the CIT code, approved by Law no. 34/2007, of 31 <sup>st</sup> December.
	Payment of tax stamp liquidated relative of previous month. Article 17 of Decree no. 6/2004 of April 1.
	Payment of the Petroleum Production Tax for the previous month, paragraph 2 of article 11 of the Regulation Specific Regime of Petroleum Taxation, approved by decree 32/2015 of December 31.
	Payment of Mining Tax for the previous month, paragraph 2 of article 9 of the Regulation of the Specific Regime of Mining Activity, approved by Decree 28/2015 of 28 December.
Until the last day of the month	Payment of VAT in respect of the previous month by the taxable persons of the normal regime - line b), paragraph. 1, article 32 of the VAT Code, approved by Law no. 13/2016, of 30 <sup>th</sup> December.
	Payment of the 3rd installment of the payment on behalf of the IRPC; line a) of Article of the CIRPC Regulation, approved by Decree No. 9/2008, of 16 <sup>th</sup> April.

**Approval of the table of taxes owed for Procedures Conducted towards the Competition Regulatory Authority**

Ministerial Order 77/2021 of 16 August approves the table of taxes owed for Procedures Conducted towards the Competition Regulatory Authority and in turn revokes Ministerial Order 79/2015 of 5 June.

**Taxes**

The distribution of the taxes charged under the Ministerial Diploma in question are:

- (a) 60% to the State Budget; and
- b) 40% to the Competition Regulatory Authority, in order to ensure its sustainability.

**Payment**

The income from taxes shall be paid in the Single Treasury Account by the 20th day of the month following the month in which it was collected, through the respective Tax Department, using the appropriate form.

**Table of taxes**

Procedure		Tax
1	Exemption Request Submission	200.000,00 MZN
2	Annuity for the Exemption	150.000,00 MZN
3	Opinion of the ARC	40.000,00 MZN
4	Notification of Concentrations	0.11% of the turnover of the previous year of the application for appreciation of the operation, not exceeding 2,250,000.00 MZN, under the terms of paragraph 3 of Article 12 of Decree No. 97/2014, of 3 December.
5	Copies of Certificates (per page), even if in electronic format	40,00 MZN

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