MOORE

NEWSLETTER
OCTOBER 2025

MONTHLY TAX OBLIGATIONS

DATE	OBLIGATION	DESCRIPTION	LEGAL BASIS
UNTIL DAY 10	Social Security	Payment of employees Social security contribution from salaries of previous month.	Art. 11 of Decree no. 53/07, of 3 December
UNTIL DAY 20	Stamp Tax	Payment of taxes related to bills of exchange and promissory notes resulting from the use of credit in financial transactions and insurance polices which fiscal obligations were incurred in the previous month. Art. 16, no. 1 of Decree no. 6/2004	Art. 16, no. 1 of Decree no. 6/2004
UNTIL DAY 20	PIT	Payment of withheld taxes from Personal Income Tax Code (includes PIT).	Art. 65 CIRPS
UNTIL DAY 20	CIT	Payment of Corporate Tax.	No. 5, Art. 67 CIRPC
UNTIL DAY 20	Specific Tax on Oil Production	Payment of Oil production taxes for the previous month.	Art. 10 of Decree no. 4/2008
UNTIL DAY 20	Mining Production Tax	Payment of mineral extraction taxes for the previous month.	Art. 10 of Decree no. 5/2008
UNTIL DAY 15	VAT	**Normal Regime** Submission to relevant Tax Authority the periodic statement of the previous month when there are credits.	Art.25, point c), no.1, Art. 32 of CIVA
UNTIL THE LAST DAY OF THE MONTH		**Normal Regime** Submission to relevant Tax Authority the periodic statement of the previous month with respective payment. Taxpayers who did not perform any taxable transaction are also required to submit periodic statement.	Art. 25, point c), no. 1, Art. 32 of CIVA
		Isolated acts Os.Taxable persons who performed independently a single taxable transaction should submit the respective statement (Model E).	Art. 33 of CIVA

NEW MINIMUM WAGES

Were published the minimum wages for each sector of activity, with effect from July 1, 2025.

Minimum Wage by Activity Sectors			
Sector	**Old Value MZN**	**Current Value MZN**	**Nominal Growth**
Agriculture, livestock, hunting and forestry	6,338.00	6,688.00	6%
Industrial and Semi-Industrial Marine Fishing	6,531.79	6,726.88	3%
Kapenta fishing	4,941.68	4,991.09	1%
Quarries and sand pits	7,700.00	8,008.00	4%
Salines	6,335.70	6,538.44	3%
Mineral extraction industry - large companies	14,183.80	15,176.66	7%
Manufacturing industry	9,497.50	10,147.50	7%
Manufacturing Industry - Bakery	6,800.00	7,200.00	6%
Manufacturing Industry - Cashew	6,278.21	6,653.21	6%
Production and distribution of electricity, gas and water - large companies	11,625.00	12,275.00	6%
Production and distribution of electricity, gas and water - small and medium companies	9,433.30	9,960.62	6%
Construction	8,000.00	8,400.00	5%
Non-financial Services	9,560.00	10,310.00	8%
Hotel Industry	8,900.00	9.700,00	9%
Private Security	8,190.00	8,465.00	3%
Fuel retailers	9,204.00	9,739.00	6%
Financial Services—Banks and Insurance Companies	17,881.32	19,043.61	7%
Financial Services—Micro-finance, micro-insurance and other financial intermediation activities	15,741.29	16,764.47	6%

Based on data from the National Institute of Statistics, inflation between the approval of the previous minimum wages and the implementation of the current ones amounted to 3.88%.

New Regulation on Alcoholic Beverages Enters into Force in Mozambique

The Regulation on the Control of Production, Commercialization and Consumption of Alcoholic Beverages was approved through Decree No. 31/2025, of 11 September. This legislation replaces the previous one (Decree No. 54/2013) and will enter into force 30 days after its official publication .

Key highlights of the new Regulation include:

- Only ethyl alcohol of agricultural origin may be used in the production of alcoholic beverages; the use of synthetic alcohol is prohibited;
- All beverages must undergo periodic laboratory testing to ensure compliance with sanitary and quality standards
- Clear labeling in Portuguese is mandatory, including health warnings on the risks of early and harmful consumption of alcohol;
- It is prohibited to provide, sell and/or make alcoholic beverages available to persons under 18 years of age, as well as to anyone who is visibly intoxicated or showing signs of mental disturbance;
- The sale and display of alcoholic beverages is only permitted in containers with minimum capacities defined by product type;
- The sale and consumption of alcoholic beverages is prohibited in:
  - Schools and their surroundings (up to 500 meters),
  - hospitals and health units,
  - Canteens, cafeterias and social centers;
  - fuel stations and Public Administration workplaces ,
  - public roads, and events intended for minors.
- Sale and consumption are banned between 8:00 p.m. and 9:00 a.m., except in restaurants, bars and nightclubs ;
- Non-compliance with the prohibitions on the sale and availability of alcoholic beverages entails the immediate suspension of the establishment for a period of three months. ;
- Offenses may result in fines of up to 60 times the minimum public service salary, suspension of activities, seizure and public destruction of products;
- Whistleblowers of irregularities may receive 10% of the fine applied.
- In the case of foreign citizens who violate the provisions of the Regulation, in addition to the sanctions provided for, the cancellation of the residence visa shall be applied.
- Repeated violations may lead to closure of the establishment and withdrawal of its license .

This new legal framework aims to strengthen the protection of public health, reduce early and harmful alcohol consumption, and promote greater responsibility among producers, traders and consumers.

It is recommended that all companies in the sector review their production, labeling and commercialization processes to ensure compliance with the new rules.

CORPORATE SPECIAL ADVANCE PAYMENT

Companies with organized accounts should make the payment of the third instalment of the Corporate Special Advance Payment (PEC).

Companies with a tax period different from December 31, shall make the Special Payment on Account in the 6th, 8th and 10th month of the tax period.

PEC is a tax advance payment, to be made held during the year of the income which are due by taxpayers whose main activity are trade, industrial or agricultural and non-residents with a permanent establishment in the territory, being made from the 2nd year of activity in the following cumulative conditions:

- Taxpayers with organized accounts or that are part of simplified accounting system, and
- From the calculation of PEC result the tax to be paid, that is, achieving a result of >0.

Special payment on account is calculated based on 0.5% of sales and/or services provided during the previous year, with the minimum limit of MZN 30,000 and maximum limit of MZN 100,000, deducted from the amount of payment on account made in the previous year, which may be divided in three equal instalments, rounded up.

PEC is due when, in the previous year, payments on account were made to low amounts, or when the results have been successively negative.

ECONOMIC INDICATORS

Below is the current situation of the economic indicators:

Economic indicators	Average 2024	Oct-2024	Aug-2025	Sep-2025	Oct-2025
Mandatory Reserves (RO) in foreign currency	39,5%	39,5%	29,5%	29,5%	29,5%
Mandatory Reserves (RO) in local currency	39%	39%	29%	29%	29%
Monetary policy interest rate (MIMO)	15,06%	13,50%	10,25%	10,25%	9,75%
Interest rate of marginal lending facility (FPC)	18,06%	16,50%	14%	13,25%	12,75%
Interest rate of deposit facility (FPD)	12,06%	10,50%	8%	7,25%	6,75%
Exchange rate MZN/USD (beginning of the month)	64,53	64,54	64,53	64,54	64,54

LEGISLATION PUBLISHED DURING THE MONTH OF SEPTEMBER

ASSEMBLY OF THE REPUBLIC :

- **Communiqué :**

Concerning the resumption of the mandate of Mrs. Deputy Elisa Zacarias, from the FRELIMO Parliamentary Group, elected by the Tete Constituency, the termination of the mandate held under a temporary substitution regime by Mrs. Deputy Joana Anecleto Vasco is hereby declared, with effect from 3 September 2025.

- **Presidential Order No. 193/2025:**

Appoints Augusto António dos Santos Mangove as a member of the Superior Council of Administrative Judicial Magistracy.

PRESIDENCY OF THE REPUBLIC :

- **Presidential Order No. 192/2025:**

Approves the Rules of Procedure Appoints Paulo Daniel Comoane as a member of the Superior Council of Administrative Judicial Magistracy

- **Presidential Order No. 193/2025:**

Appoints Augusto António dos Santos Mangove as a member of the Superior Council of Administrative Judicial Magistracy.

COUNCIL OF MINISTERS

- **Decree No. 27/2025 :**

Establishes the Local Organizing Committee (LOC) of the XII African Union Sports Council Region 5 (AUSC R5) Youth Games, Maputo 2026, hereinafter referred to as LOC – AUSC R5 Maputo 2026.

- **Decree No. 28/2025:**

Approves the Organic Statute of the Civil Aviation Institute of Mozambique and repeals Decree No. 70/2016 of 30 December.

- **Decree No. 31/2025 :**

Approves the Regulation on the Control of Production, Marketing, and Consumption of Alcoholic Beverages.

- **Resolution No. 28/2025:**

Relating to the assumption by the State of the payment of the annual installments of LAM, S.A.'s debt, guaranteed by the State with Commercial Banks, and authorizes the entity that manages and coordinates the State business sector to establish a special purpose vehicle for the management and settlement of the debt.

- **Resolution No. 29/2025:**

Authorizes the incorporation of a Special Purpose Company, owned by the companies HCB, S.A., CFM, E.P., and EMOSE, S.A., shareholders of LAM, S.A.

- **Resolution No. 30/2025 :**

Authorizes the National Hydrocarbons Company, E.P., to acquire all the shares representing 70% (seventy percent) of the share capital of ENH KOGAS, S.A., held by Kogas Mozambique, Limitada.

- **Resolution No. 31/2025 :**

Authorizes the Ministers responsible for the areas of Logistics and Finance to establish a technical team to negotiate, by direct award, with Sociedade Comercial Gestão de Terminais, Sociedade Anónima, the terms of the concession to be entered into between the Government of the Republic of Mozambique and the Concessionaire Company, in the form of a public-private partnership.

MINISTRIES OF FINANCE; LABOUR, GENDER AND SOCIAL ACTION; AND AGRICULTURE, ENVIRONMENT AND FISHERIES:

- **Ministerial Diploma No. 87/2025 :**

Concerning the adjustment of minimum wages for workers engaged in activities under Sector 1.

- **Ministerial Diploma No. 88/2025:**

Concerning the adjustment of minimum wages for workers engaged in activities under Sector 2.

MINISTRIES OF FINANCE; LABOUR, GENDER AND SOCIAL ACTION; AND MINERAL RESOURCES AND ENERGY:

- **Ministerial Diploma No. 89/2025:**

Concerning the adjustment of minimum wages for workers engaged in activities under Sector 3

MINISTRIES OF ECONOMY; FINANCE; AND LABOUR, GENDER AND SOCIAL ACTION

- **Ministerial Diploma No. 90/2025:**

Concerning the adjustment of minimum wages for workers engaged in activities under Sector 4.

MINISTRIES OF FINANCE; LABOUR, GENDER AND SOCIAL ACTION; MINERAL RESOURCES AND ENERGY; AND PUBLIC WORKS, HOUSING AND WATER RESOURCES:

- **Ministerial Diploma No. 91/2025 :**

Concerning the adjustment of minimum wages for workers engaged in activities under Sector 5.

MINISTRIES OF FINANCE; LABOUR, GENDER AND SOCIAL ACTION; AND PUBLIC WORKS, HOUSING AND WATER RESOURCES:

- **Ministerial Diploma No. 92/2025 :**

Concerning the adjustment of minimum wages for workers engaged in activities under Sector 6 .

MINISTRIES OF ECONOMY; FINANCE; LABOUR, GENDER AND SOCIAL ACTION; EDUCATION AND CULTURE; TRANSPORT AND LOGISTICS; AND COMMUNICATIONS AND DIGITAL TRANSFORMATION:

- **Ministerial Diploma No. 93/2025 :**

Concerning the adjustment of minimum wages for workers engaged in activities under Sector 7.

MINISTRIES OF FINANCE; AND LABOUR, GENDER AND SOCIAL ACTION:

- **Ministerial Diploma No. 94/2025 :**

Concerning the adjustment of minimum wages for workers engaged in activities under Sector 8.

MINISTRY OF THE INTERIOR :

- **Ministerial Diploma No. 77/2025:**

Grants Mozambican nationality, by naturalization, to the citizen Rui Sacar, born in Massinga – Inhambane – Mozambique, on 2 November 1978.

- **Ministerial Diploma No. 78/2025:**

Grants Mozambican nationality, by naturalization, to the citizen Maria Salazar González, born in Valencia – Spain, on 4 September 1972.

- **Ministerial Diploma No. 79/2025:**

Grants Mozambican nationality, by naturalization, to the citizen Anilcumar Govane, born in Ressano Garcia – Mozambique, on 5 March 1949.

- **Ministerial Diploma No. 82/2025:**

Grants Mozambican nationality, by reacquisition, to the citizen Bharat Maturandás, born in Homoíne – Inhambane – Mozambique, on 9 July 1968.

- **Ministerial Diploma No. 83/2025:**

Grants Mozambican nationality, by naturalization, to the citizen Mohamad Chahine, born in Cheiah – Lebanon, on 23 February 1972.

- **Ministerial Diploma No. 85/2025:**

Grants Mozambican nationality, by naturalization, to the citizen Clarence Ellica Ong, born in Pikit Cotabato – Philippines, on 17 October 1974.

MINISTRY OF STATE ADMINISTRATION AND PUBLIC SERVICE:

- **Ministerial Diploma No. 86/2025 :**

Approves the Classified Information Classifier of the Ministry of the Interior.

- **Order:**

Establishes the Document Evaluation Commission of the National Institute of Tourism, I.P.

MINISTRY OF EDUCATION AND CULTURE:

- **Order**

Approves the Organic Statute of the José Ibraimo Abudo Higher Institute, hereinafter referred to as ISUJIA .

MINISTRY OF LABOUR, GENDER AND SOCIAL ACTION :

- **Ministerial Diploma No. 80/2025:**

Approves the Internal Regulations of the Ministry of Labour, Gender and Social Action, hereinafter referred to as MTGAS, and repeals Ministerial Diplomas No. 30/2023 of 8 February and No. 117/2015 of 31 December.

MINISTRY OF PLANNING AND DEVELOPMENT:

- **Ministerial Diploma No. 84/2025:**

Approves the Internal Regulati-
Approves the Internal Regulations of the Ministry of Planning and Development.

INTERMINISTERIAL COMMISSION FOR PUBLIC ADMINISTRATION REFORM

- **Resolution No. 21/2025:**

Approves the Staff Framework of the Quissico Polytechnic Higher Institute.

WHY MOORE?

Moore Global

Founded in London in 1907, Moore is a leading international accounting and consulting group with a network of 558 firms. Our aim is not only to service our clients' needs in the most effective and cost-efficient way, but also to assist and facilitate their development and future success. We strive to establish the necessary trust and confidence in our relationships with our clients to ensure we are their first point-of-contact in relation to their business requirements.

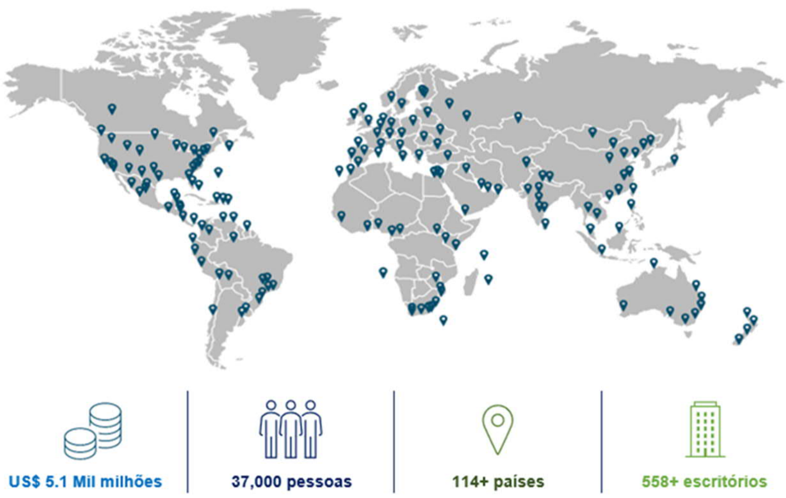
Being one of the top 10 international accounting firms, Moore is rapidly growing with a modern and dynamic approach. The firm prioritizes client needs over mere expansion, fostering a unique culture through organic growth. This client-oriented philosophy is built on strong relationships and highly personalized service.

Amongst our overriding strategic aims is to be a competitive, quality group of professionals with a strong international client base and with strength, profitability and focus on each region. Clients have access to a range of core services, including:

- .Audit and Assurance
- Company Secretarial
- Corporate Finance
- Business Outsourcing
- Recruitment and Training
- Taxation Advisory
- Taxation
- Payroll services
- Risk Management, Corporate Governance and Internal Audit

Member firms offer a wide range of professional services and specialized skills to support clients' cross-border objectives while maintaining high local service standards. They adhere to common membership terms, goals, and auditing standards, with service quality regularly reviewed to uphold Moore's tradition of excellence.

As a global network, we're at the heart of communities across the world. We help you understand your country, sector, and local community better. To plan for today, and prepare for what's to come, tomorrow.



Moore Mozambique

Moore Moore Mozambique, aligned with the global network, is an audit and consulting firm distinguished by innovation, quality, and a commitment to the future. Present in Mozambique since 1999, the firm was initially associated with the BDO network.

.We have a team of approximately 100 highly qualified professionals dedicated to providing solutions tailored to our clients' needs.

We believe in a personalized service, where each client is supported by a "Client Service Partner", ensuring proximity, efficiency, and excellence in service delivery. By combining technical expertise, experience, and innovation, we create value for our clients. In recent years, Moore Mozambique has experienced significant growth, strengthening its market position and continuously investing in the development of solutions that anticipate future challenges.

Our Services

SPECIALIST ADVISORY SERVICES

Moore Mozambique Advisory has qualified advisors to support solutions that generate added value for companies and other entities increasingly look for our services. The large experience of

Moore Mozambique allows companies to benefit from functional and practical solutions designed by our team of advisors with the use of advanced technological tools and always taking into account the particularities of each business.

In this context, we provide the following services:

- Evaluation of companies;
- Feasibility studies;
- Investment and Financing;
- Restructuring of companies and organizations;
- Strategic plans and business plans;
- Information systems advisory, with particular emphasis to the implementation of integrated systems and developments;
- Advice on Human Resources;
- Specific training.

AUDIT

In addition to validating financial information of companies and institutions, we analyze not only the correct application of standards and legislation, but also the internal control system and continuity of operations.

Our professional intervention in this area includes, in particular:

- Complete audit the financial statements;
- Review internal control;
- Limited review of financial statements;
- Examination of prospective financial information;
- Specific audits (incentives, due diligence, accounting, research, statistics
- .Internal audit, management, information technology,
- Taxation and others.
- Transition and implementation of IFRS;
- Accounting Service;
- Accounting Outsourcing;
- Payroll Services;
- Consolidation of accounts;Training.

TAX

Moore Mozambique Tax monitors the compliance with the obligations of the companies, institutions and individuals, and shall review tax strategies with the aim of optimizing tax solutions and minimize tax risk.

Our services include:

- Monitoring of compliance with tax obligations and charges;
- Mergers and Acquisitions;
- Process of insolvency;
- Full tax situations diagnosis;
- Tax planning and prevention;
- Studies of fiscal framework;
- Collection of tax incentives;
- Support in expatriates' taxation;
- Preparation of Transfer Pricing Dossier;
- Support transfer of capital.

ACCOUNTIG SERVICES

Moore Mozambique is the largest provider of accounting services in the country, with more than 30 technicians and dozens of devoted customers.

We present the ideal solution for the businessmen or institution wishing to focus on their core business leaving highly risky specialized administrative tasks to professionals and experts.

The main services we provide are the following:

- .Transition and implementation of IFRS;
- Accounting Service;
- Accounting Outsourcing;
- Payroll Services;
- Consolidation of accounts;
- Training.
- Audit and Assurance
- Company Secretarial
- Corporate Finance
- Business Outsourcing
- Recruitment and Training
- Taxation Advisory
- Taxation
- Payroll services
- Risk Management, Corporate Governance and Internal Audit

MOORE

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