



MOORE

# NEWSLETTER

DECEMBER 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 policies 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	Art.25, point c), no.1, Art. 32 of CIVA
		Submission to relevant Tax Authority the periodic statement of the previous month when there are credits.	
UNTIL THE LAST DAY OF THE MONTH		Normal Regime	Art. 25, point c), no. 1, Art. 32 of CIVA
		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.	
		Isolated acts	
		Os.Taxable persons who performed independently a single taxable transaction should submit the respective statement (Model E).	Art. 33 of CIVA

# BANK OF MOZAMBIQUE INTRODUCES SELF-ASSESSMENT QUESTIONNAIRE FOR CYBER RISK MANAGEMENT AND RESILIENCE

The Bank of Mozambique has issued Circular No. 03/EF/2025, which makes the cyber-risk self-assessment mandatory for all credit institutions and financial companies. This measure, aligned with Notice No. 02/GBM/2024, reinforces the need for each institution to structurally analyse its cyber-risk management and resilience processes.

The Circular requires institutions to submit two essential documents to the Bank of Mozambique:

- (i) the duly completed self-assessment report, and
- (ii) a remediation plan outlining corrective measures, timelines, and responsible parties.

All submissions must be made through the BSA Portal, ensuring standardisation and greater supervisory efficiency. In exceptional situations, reporting through alternative electronic means is permitted.



In a context where cyberattacks are becoming increasingly frequent and sophisticated, these requirements represent an important step toward strengthening stability and confidence in the financial system. Ongoing self-assessment and the implementation of corrective measures help institutions identify vulnerabilities, prevent incidents, and ensure operational continuity.

Moore has experience and technical capability to assist in complying with these new obligations — from completing the questionnaire to preparing remediation plans and implementing improvements — also helping to reduce exposure to cyber risks and protect the company's operational continuity.



# BANK OF MOZAMBIQUE SETS NEW LIMITS FOR OVER-SEAS PAYMENTS USING BANK CARDS.

On December 2, 2025, the Bank of Mozambique published Notice No. 9/GBM/2025, which establishes new rules and limits for payments made abroad through bank cards issued in the country .

The measure arises within the scope of the need to strengthen exchange management and ensure greater control over international financial flows.

The Notice sets an annual limit of 6,000,000.00 MT per holder, covering all transactions made with bank cards, including payments and withdrawals abroad.

This limit applies in aggregate to the entire banking system, regardless of the number of cards or accounts that the holder holds.

Credit institutions are now required to automatically block cards that reach the limit and to notify cardholders when they reach half or all of the amount allowed.



The Bank of Mozambique may also authorize additional limits, upon reasoned request and presentation of documentation proving the need.

The Notice also reinforces the obligation to comply with the Bank Card Regulation and provides that complementary instructions may be issued by means of a circular.

It is important to note that the violation of the provisions contained in the Notice constitutes a foreign exchange misdemeanor punishable, under the terms of the applicable legislation.

With this update, the Bank of Mozambique seeks to ensure greater exchange rate discipline and transparency in external operations carried out with bank cards, in a context of increasing digitization and internationalization of means of payment.



## ECONOMIC INDICATORS

Below is the current situation of the economic indicators:

Economic indicators	Average 2024	Dec-2024	Oct-2025	Nov-2025	Dec-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%	12,75%	9,75%	9,75%	9,5%
Interest rate of marginal lending facility (FPC)	18,06%	15,75%	12,75%	12,75%	12,5%
Interest rate of deposit facility (FPD)	12,06%	9,75%	6,75%	6,75%	6,5%
Exchange rate MZN/USD (beginning of the month)	64,53	64,54	64,54	64,54	64,54

# LEGISLATION PUBLISHED DURING THE MONTH OF NOVEMBER

## COUNCIL OF MINISTERS:

### ■ Decree No. 37/2025 :

Approves the terms of the concession contract for the management services of the Ressano Garcia International Freight Bus Terminal.

### ■ Decree No. 38/2025 :

Repeals article 10 of the Public Manager Statute, approved by Decree no. 28/2005, of 23 August.

### ■ Decree No. 39/2025:

Approves the Regulation of the Personnel Planning Subsystem, abbreviated as SPP.

### ■ Decree No. 40/2025:

Amends and republishes Decree No. 31/2024, of 16 May, which creates the Millennium Challenge Account – Mozambique and repeals No. 27/2020, of 8 May, and Decree No. 67/2020 of 10 August.

### ■ Decree No. 41/2025:

Approves the Regulation of the Professional Development Subsystem in Public Administration, abbreviated as SDPAP, and repeals Decree No. 61/2020, of 5 August.

### ■ Decree No. 42/2025:

Approves the Regulation of the Personnel Administration Subsystem, abbreviated as SAP, and repeals articles 43, 44, 45, 46, 47, 48, 49, 50, 51 and 52 of Decree No. 11/2023, of April 3, which approves the Regulation of the National System for the Management of State Human Resources, abbreviated as SNGRHE.

### ■ Resolution No. 37/2025:

Approves the National Climate Finance Strategy for the period 2025 – 2034.

### ■ Resolution No. 38/2025:

Approves the investment policy of the Sovereign Fund of

Mozambique.

### ■ Resolution No. 39/2025:

Ratifies the Agreement between the Republic of Mozambique and the Republic of Colombia, on the visa waiver for holders of diplomatic passports and service officers, signed on October 28th, 2024, in Cali, Republic of Colombia.

### ■ Resolution No. 40/2025:

Ratifies the Agreement between the Government of the Republic of Mozambique and the Ismaili Imamat, signed on June 23rd, 2025.

### ■ Resolution No. 41/2025:

Ratifies the African Road Safety Charter adopted by the Twenty-sixth Ordinary Session of the African Union Conference in Addis Ababa, Ethiopia, on 31 January 2016.

### ■ Resolution No. 42/2025:

Determines the performance of an independent audit, contracted by the Government, of the costs incurred by the Gol Finho/Atum Liquefied Natural Gas Project, in Area 1 Offshore of the Rovuma Basin, during the period of Force Majeure.

### ■ Resolution No. 43/2025:

Approves the Economic Recovery and Growth Plan for the period 2025 – 2029, abbreviated as PRECE.

## MINISTRY OF THE INTERIOR :

### ■ Ministerial Diploma No. 116/2025:

Grants Mozambican nationality, by naturalization, to citizen Michele Santoro.

### ■ Ministerial Diploma No. 112/2025:

Grants Mozambican nationality, by reacquisition, to citizen Nelson Vaz de Melo.

### ■ Ministerial Diploma No. 113/2025:

Grants Mozambican nationality, by reacquisition, to citizen Sandra Isabel da Silva e Mo

### ■ Ministerial Diploma No. 114/2025:

Grants Mozambican nationality, by reacquisition, to citizen Luís Miguel da Silva Rego.

## MINISTRY OF HEALTH :

### ■ Ministerial Diploma No. 117/2025 :

Approves the merger of the Maputo Institute of Health Sciences with the Infulene Institute of Health Sciences.

### ■ Order:

Delegates part of the powers provided for in articles 7, 10, 12, 16, 19, 24, 26, 31, 33, 34, 48 of Law No. 12/2017, of 8 September, to the Chairman of the Board of Directors of the National Authority for the Regulation of Medicines - ANARME. IP.

## MINISTRY OF TRANSPORT AND LOGISTICS

### ■ Order:

It sub-delegates to the Civil Aviation Authority, through its Board of Directors, the competence to adapt the normative instruments, and may review and publish them whenever international standards are amended on the recommendation of the International Civil Aviation Organization.

## MINISTRY OF EDUCATION AND CULTURE

### ■ Ministerial Diploma No. 108/2025

Approves the Internal Regulations of the Ministry of Education and Culture.

### ■ Order:

Approves the Operating Regulations of the Collegiate Bodies of the Ministry of Education and

Culture, namely: The Advisory Board and the Technical Council.

## **MINISTRY OF JUSTICE, CONSTITUTIONAL AND RELIGIOUS AFFAIRS**

### **■ Ministerial Diploma No. 115/2025**

Creates the 1st Class Registry and Notary Office of Marrere and the 3rd Class Civil Registry and Notary Office of Nampula-Anchilo.

### **CONSTITUTIONAL COUNCIL :**

#### **■ Judgment No. 4/CC/2025**

It does not declare the illegality of the rules contained in articles 4 and 6 of the Regulation on the Operation and Licensing of Higher Education Institutions, approved by Decree No. 43/2023, of 2 August; nor does it declare the unconstitutionality of paragraphs 3 and 4 of article 8, paragraph 1 of article 10 and article 72, all of the same Regulation.

#### **■ Judgment No. 5/CC/2025**

Decides not to hear the request, due to the supervening futility of the litigation.

#### **■ Judgment No. 6/CC/2025**

It does not pronounce on the alleged incompatibility, with reference to articles 145 and 148, both of the Constitution, establishing its meaning most in line

with the harmony of the systematic political option of the Constituent Legislator, as to the articulation of the aspects of concentration of functions in the President of the Republic, in the spirit of the system of government evident in the Constitution.

## **NATIONAL MEDICINES REGULATORY AUTHORITY, PI:**

### **■ Ministerial Diploma No. 111/2025**

Approves the Regulation that establishes the procedures for the sealing of medicines and health products, hereinafter referred to as Pharmaceutical Products, in circulation in the national market.

#### **■ Resolution No. 24/2024:**

Approves the Regulation that establishes the regime for the advertising of medicines, vaccines and other biological products for human use.

#### **■ Resolution No. 25/2024:**

Approves the licensing and certification regulation in good manufacturing practices for the pharmaceutical industry.

#### **■ Resolution No. 19/2025:**

Approves the Regulation establishing the Conditions for Market

Authorization in Exceptional Situations and repealing any other rules that conflict with this Resolution.

#### **■ Resolution No. 21/2025:**

Approves the Regulation establishing the requirements for the licensing of companies engaged in the importation, distribution, storage, and transportation of pharmaceutical products for human use.

#### **■ Resolution No. 22/2025:**

Approves the Resolution that establishes the rules for the prescription and dispensation of drug agonists from the GLP-1 receptor (glucagon-like peptide-1).

#### **■ Resolution No. 25/2025:**

Approves the Regulation that establishes the rules, mechanisms for articulation, operation and form of representation in the provinces of the Regional Delegations.

#### **■ Resolution No. 25/2023:**

Approves the list of non-prescription medicines.

#### **■ Resolution No. 26/2025:**

Approves the Regulation that establishes the procedures for the special import of medicines,





# DELIBERATIONS OF THE COUNCIL OF MINISTERS - NOVEMBER

- State Visit of His Excellency Emmerson Mnangagwa, President of the Republic of Zimbabwe, to the Republic of Mozambique, from 19 to 20 November 2025;
- Official Visit of His Excellency Luís Inácio Lula da Silva, President of the Republic of Brazil, to the Republic of Mozambique, from 23 to 24 November 2025;
- Participation of His Excellency Daniel Francisco Chapo, President of the Republic, in the 7th Summit between the African Union and the European Union, Luanda, Angola, from 24 to 25 November 2025;
- Proposal for a Law amending articles 21, 22 and 27 of the Preliminary Instructions of the Customs Tariff, approved by Law no. 17/2022, of 29 December;
- Draft Law amending articles 2, 3, 4, 8, 9, 10, 11 and 12 of Law No. 5/2009, of 12 January, which creates the Simplified Tax for Small Taxpayers (ISPC);
- Draft Law that extends the validity of the Rates of the Excise Tax (ICE), contained in the Table annexed to the Code of Excise Duty (CICE), approved by Law No. 19/2022, of 29 December, and amends articles 14, 23, 30 and 36 of the said Code;
- Proposal for a Law amending the Value Added Tax (VAT) Code, approved by Law No. 32/2007, of 31 December, amended and republished by Law No. 13/2016, of 30 December, and by Law No. 22/2022, of 28 December;
- The draft Law amending the Personal Income Tax Code (IRPS), approved by Law No. 33/2007, of 31 December, amended and republished by Law No. 20/2013, of 23 September, and amended and republished by Law No. 19/2017, of 28 December;
- Proposal for a Law amending the Corporate Income Tax Code (IRPC), approved by Law No. 34/2007, of 31 December, amended by Law No. 20/2009, of 10 September, by Law No. 4/2012, of 23 January, by Law No. 19/2013, of 23 September and by Law No. 22/2022, of 30 December;
- Decree amending Decree No. 78/2017, of 28 December, amended by Decree No. 30/2022, of 23 June, approving the Regulation for the Refund of Value Added Tax (VAT);
- Resolution ratifying the Bilateral Agreement between the Government of the Republic of Mozambique and the Government of the Republic of Tanzania, on the Establishment and Implementation of a One-Stop Border Post in Negomano/Mtambaswala, signed on 08 May 2025, in Dar-Es-Salaam, Republic of Tanzania;
- Resolution ratifying the Bilateral Agreement between the Government of the Republic of Mozambique and the Government of the Republic of Zambia, on the Establishment and Deployment of a One-Stop Border Post in Cassacatiza/Chanida, signed on 23 October 2025, in Lusaka, Republic of Zambia;
- Resolution that exonerates Élio Manuel Jonasse from the position of Chairman of the Board of Directors of Televisão de Moçambique, a Public Company;
- Resolution appointing Victor Filipe Sinai Nhatitima to the position of Chairman of the Board of Directors of Televisão de Moçambique, a Public Company;
- Assessment of Post-Cyclone Impacts and Needs and Manifestations (2019-2025).



# 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.

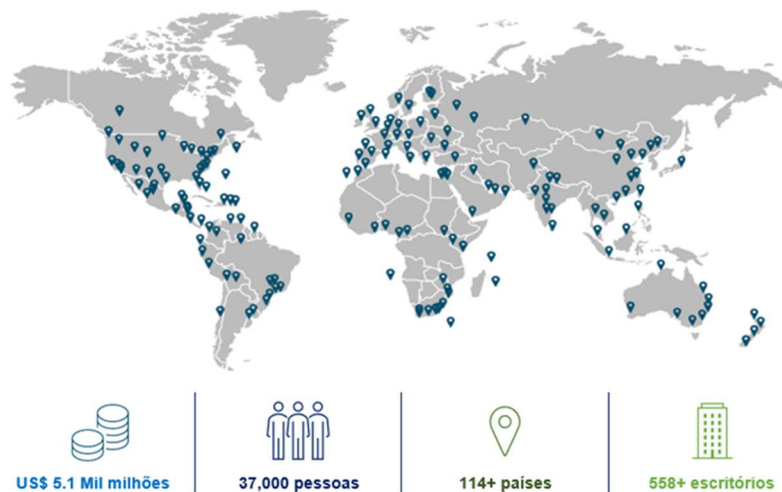
Being one of the top 10 international accounting firms, Moore is rapidly growing with a modern and dynamic approach. The firm prioritizes client needs over mere expansion, fostering a unique culture through organic growth. This client-oriented philosophy is built on strong relationships and highly personalized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

## 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.

## 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.

## ACCOUNTING 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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