



NEWSLETTER

JANUARY 2026



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	<p>Normal Regime</p> <p>Submission to relevant Tax Authority the periodic statement of the previous month when there are credits.</p>	Art.25, point c), no.1, Art. 32 of CIVA
UNTIL THE LAST DAY OF THE MONTH		<p>Normal Regime</p> <p>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.</p>	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

TAX REFORM—2026

A Tax Reform in Mozambique was recently approved and published, effective from January 2026, which amends the following laws:

- Simplified Tax for Small Taxpayers (ISPC),
- Personal Income Tax (IRPS),
- Corporate Income Tax (IRPC),
- Value added tax (VAT),
- Excise Duty (ECI) and
- Customs Tariff.

The main changes are:

- Change in ISPC rates;
- Obligation to submit Model 10 (income statement) for all taxpayers;
- Autonomous taxation of capital gains in IRPS and IRPC;
- Elimination of the automatic reduction of 30% in the rates of withholding of rents paid to individuals (with the withholding to 20% instead of 14%);
- Isolated VAT assessment transactions for non-resident services;
- Taxation, at the rate of 10%, on direct or indirect transfers involving assets located in the country, as well as on income and gains.



Simplified Tax for Small Taxpayers (ISPC)

Simplified Tax for Small Taxpayers (ISPC) Taxpayers who :

- hold shares in other commercial companies;
- hold shareholdings in public limited companies or companies without clear identification of the shareholders;
- carry on the activity through several establishments;
- provide services to the same entity for more than 183 days in a year;
- Are engaged in activities outside the agricultural, livestock, forestry, fisheries, poultry, beekeeping, industrial or commercial sectors.

The maximum annual turnover limit for ISPC eligibility increases from MZN 2,500,000.00 to MZN 4,000,000.00.

The figure of the occasional taxable person now exists, allowing natural persons who carry out one-off operations, especially of an agricultural or similar nature, to be taxed under the ISPC.

The annual flat rate of MZN 75,000 and the option of taxation at the rate of 3% on turnover are eliminated. In its place, rates will be applied in brackets, without progressivity:

- 3% for turnover up to MZN 1,000,000.00;
- 4% for volume greater than MZN 1,000,000.00 and up to MZN 2,500,000.00;
- 5% for volume greater than MZN 2,500,000.00 and up to MZN 4,000,000.00.

issue an invoice on behalf of the supplier:

- 12% for the provision of manual and technical services (e.g. plumbing, carpentry, electricity, mechanics, gardening);
- 15% for liberal professions (e.g. lawyers, engineers, accountants, economists);
- 20% on the part of turnover exceeding the maximum permitted limit.

ISPC taxpayers are now required to issue an invoice or equivalent document for each operation, proceeding with the respective registration. Invoices must be issued in a national language and currency, contain a date, sequential numbering, NUIT of the parties, description of the goods or services and price.

When acquiring goods or services from individuals not registered for tax purposes, up to the annual limit of MZN 2,500,000.00, ISPC taxpayers are obliged to:

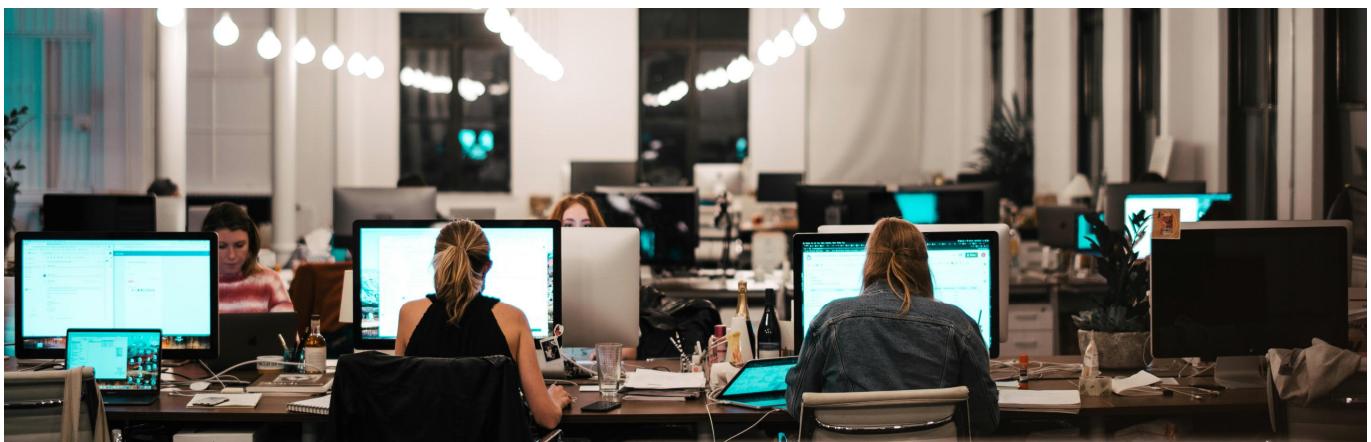
- issue an invoice on behalf of the supplier;
- to withhold tax at the rate of 5%;
- Deliver the withheld tax quarterly to the Tax Administration. These acquisitions must be directly related to the activity carried on.

ISPC taxpayers must submit to the Tax Administration the data of the invoices issued, under the terms to be defined by the applicable legislation.

The liberal professions now have a maximum limit of 5 years of permanence in the ISPC regime.

The exemption based on 36 higher minimum wages is eliminated. In its place, an exemption corresponding to a minimum quarterly taxable amount of MZN 500 is established, which is equivalent, in the general regime, to significantly lower annual exemptions. As it is a fixed amount, this exemption tends to lose relevance over time due to the effect of inflation.

[See more details](#) in the "Tax Alert- Tax Reform December 2025"



Personal Income Tax (IRPS)

Regarding the IRPS, the following changes were brought:

The concept of tax residency now covers:

- hold shares in other commercial companies;
- persons with their main residence in Mozambique, taxed on all income, including income obtained abroad;
- persons who carry out a professional activity in Mozambique, whether paid or not, unless it is proven that the activity is secondary;
- persons whose centre of economic interests is located in Mozambique;
- Nationals on a mission or working abroad who are not subject to global income tax in the host country.

The criterion of 180 days of stay is no longer considered

Income from the transmission of digital goods and the provision of digital services carried out or used in Mozambique is now expressly included, with a legal definition of these concepts.

The automatic presumption of a 30% deduction for maintenance and conservation expenses no longer exists. Expenses are now deductible only upon documentary evidence, up to a maximum limit of 30% of income, at the time of aggregation .

It is now mandatory, for all taxpayers, to submit the annual income statement (Model 10), including those with income exclusively from dependent work.

An autonomous regime for the taxation of capital gains is created, with the application of the following rates depending on taxable income:

Taxable income in meticais (A)	Fees (B)
Up to 42.000	10%
From 42.001 a 168.000	15%
From 168.001 a 504.000	20%
From 504.001 a 1.512.000	25%
Beyond 1.512.000	32%

Undocumented or illicit charges are now taxed autonomously at the rate of 35%.

The following are subject to taxation at the rate of 10%:

- commissions earned by electronic money agents;
- income from the transfer of goods or the provision of digital services carried out by non-residents or when the debtor is not a taxable person;
- Income from the transfer of goods or provision of digital services made to IRPS taxpayers.

The simplified bookkeeping and income determination regimes are repealed. Taxable persons in the second category are now obliged to adopt organized accounts. The transitional provisions determine the migration of taxpayers currently under the simplified regimes to the organized accounting regime.

See more details in the "Tax Alert- Tax Reform December 2025"



Corporate Income Tax (IRPC)

The law that approves the IRPC brings the following changes:

The deadline for qualifying a shipyard as a permanent establishment is reduced from six to three months. Consultancy services and other intangible services are now covered, even if without a physical presence in Mozambique, when provided for a period of more than 90 days, counted in aggregate in 12 months, excluding digital services.

Income obtained in Mozambican territory is now considered to be income from the transmission of digital goods and the provision of digital services used in Mozambique, regardless of the location of the supplier. Taxation at a 10% rate of discharge is provided for on direct or indirect transmissions involving assets located in Mozambique. Legal definitions of digital goods and services, including software, cryptocurrencies, digital content and cloud computing services, are introduced.

A specific category of income is created related to commissions obtained by electronic money intermediation agents, subject to taxation at the 10% flat rate.

An autonomous rate of 32% is introduced for income from capital gains.

The reinvestment regime that allowed the deferral or elimination of the taxation of capital gains when the value was reinvested in fixed assets is repealed.

The current accounting regime is partially repealed.

The simplified bookkeeping regime is eliminated, through the repeal of articles 47, 75, paragraph 2, and 76. The adoption of organized accounting becomes mandatory.

See more details in the "Tax Alert- Tax Reform December 2025"



Value Added Tax (VAT)

The right to deduct VAT only exists when the tax is mentioned on invoices or equivalent documents issued by taxable persons registered for VAT in Mozambique.

The rule according to which, in the absence of a tax representative of the non-resident taxable person, the tax obligations fall on the purchaser is maintained. Compliance with these obligations must be carried out through the declaration of isolated transactions, which requires the registration of the NUIT of the seller or supplier.

The declaration of isolated transactions currently requires the indication of the NUIT of the vendor/supplier. It has been the practice of the Tax Administration to allow the buyer to fill in the data on behalf of the seller. The question arises as to whether it is possible to deduct tax assessed on behalf of non-resident persons.

If the deduction is admitted in a similar way to the self-assessment currently practiced, additional procedures and tax assessments will be required, including situations in which the taxpayer has VAT to recover.

The deadline for the Tax Authority to make the refund is extended from 30 to 150 days. The right to claim reimbursement is time-barred within 10 years from the date of the right to deduct. The period of suspension of credits declared by the Tax Administration is extended from 30 to 60 days, when it is not possible to verify the legitimacy of the credit due to a fact attributable to the taxpayer.

The submission of invoices to the Tax Administration is now required, under the terms to be regulated. The deadlines for submitting the periodic return will be:

- until the 15th day of the following month, in the case of declarations with credits or without operations;
- until the 10th day of the following month, for operations carried out in the national territory by non-resident taxpayers without a permanent establishment in Mozambique.

Entities with more than one establishment must indicate, in the periodic declaration, the sales and other transactions carried out by each establishment, under the terms to be regulated.

The special exemption and simplified taxation regimes are repealed. Taxable persons previously included in these regimes will now comply with the material and formal obligations provided for in the VAT Code.



The exemption that was in force until 31 December 2025 no longer applies to sugar transfers, supplies linked to the national sugar industry, transfers of cooking oils and soaps, goods produced by these industries and raw materials for the oil and soap industry provided for in the Customs Tariff.

See more details in the "Tax Alert- Tax Reform December 2025"

Excise Duty (ICE)

Regarding the ECI, the following changes were brought:

The application of the Excise Tax rates is extended until the year 2027.

The system of gradual reductions of 30%, 20% and 10%, provided for the first three years of operation of the new manufacturing units dedicated to the production of alcoholic and non-alcoholic beverages with added sugar or other sweeteners, is no longer applicable.

The ICE rate applicable to passenger cars and other vehicles primarily designed for the transport of persons, including station wagons, racing cars and other vehicles equipped solely with an electric motor for propulsion, is reduced from 30% to 5%.

New tariff codes have been introduced, but the annex has not been made available.

See more details in the "Tax Alert- Tax Reform December 2025".



Customs Tariff

Regarding customs, the following changes were brought:

The regime applicable to travellers' allowances is amended. The principle of taxation is maintained only on the amount that exceeds the franchise granted. Taxation is now levied on the difference in value in relation to the applicable customs duty, and the single rate of 10% previously provided for will no longer apply, as well as the exemption from the use of the Harmonized Commodity Description and Coding System.

The list of goods that can benefit from exemption or reduction of customs duties is expanded, now to include motor vehicles of tariff codes 8702 and 8704, when destined to State Institutions or covered by agreements and treaties entered into by the Government for the implementation of State projects, in cases where the duties and other customs charges are borne by the Mozambican State.

The Tariff Disarmament Timetable for the African Continental Free Trade Area (AfCFTA) is added. See more details in the text published on Moore's Page

New splits of Harmonized System Tariff Codes are also introduced under tariff headings 35.06, 38.10, 39.20, 70.07, 74.08, 76.04, 76.12, 84.51, 84.61, 84.79, 84.86, 85.36, 85.41, 87.02, 87.03, 87.04, 87.16, 90.31 and 95.07.

They were removed from class K of heading 87.04, which covers capital goods for investment, and no longer benefit from exemption on imports.

See more details in the "Tax Alert- Tax Reform December 2025".

TEMPORARY QUANTITATIVE RESTRICTIONS ON IMPORTS

The Government approved and entered into force Decree No. 51/2025 of 29 December, which establishes temporary quantitative restrictions on the import of certain products, with the aim of safeguarding the country's external position and ensuring the priority allocation of foreign exchange to essential goods and services.

The restrictions apply exclusively to the products listed in the table below. See more details in the text published on Moore's website, which are produced in the national territory in quantities considered sufficient to meet domestic demand. The measures consist of setting annual and/or quarterly quantitative import limits, with the products covered being subject to the non-automatic import procedure.

The restrictions are temporary, in force for an initial period of 12 months, and are subject to periodic review by the Government, which may reduce, extend or revoke them according to the evolution of the balance of payments.

The import of the products covered depends on the issuance of licenses or the allocation of quotas, and an Import Advisory Committee is created for this purpose.

Code	Goods Description	Notes
2.07	Meat and edible meat offal, fresh, chilled or frozen, of poultry	PND-IMP
10.06	Rice	PND-IMP
17.01	Cane or beet sugar and chemically pure sucrose in solid form	PND-IMP
1511.90.00	Refined edible palm oil, not put up for retail sale	PND-IMP
2202.10.00	Bottled water (Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or seawater)	PND-IMP
19.02	Pasta, not cooked, stuffed or otherwise prepared: Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking agents or agents ensuring good fluidity; seawater:	PND-IMP
25.01	Portland Cement	PIN-CPI
6904	Terrazzo	IN-PNCI
1102.20.00	Maize flour	PND-IMP
22.03	Alcoholic beverages (beer)	PND-IMP
94.03	Furniture of wood and metal	IIL
48	Paper and cardboard products (except paper for essential purposes such as education)	PND-IE
20.09	Non-alcoholic beverages and soft drinks	PNS
10.01	Wheat grain	SLI
10.05	Corn	SLI

Legend:

PND-IMP - National production available; import only to complete the supply; **PIN-CPI** - Produced in national industrial units with the capacity to meet domestic demand; **PNS** - Sufficient national production; **IN-PNCI** - Nascent industry. National production available; import only to complete the offer; **IIL** - Incentive to local industry; **SLI** - Subject to import license. **PND-IE** - National production available for import only for specialized items.

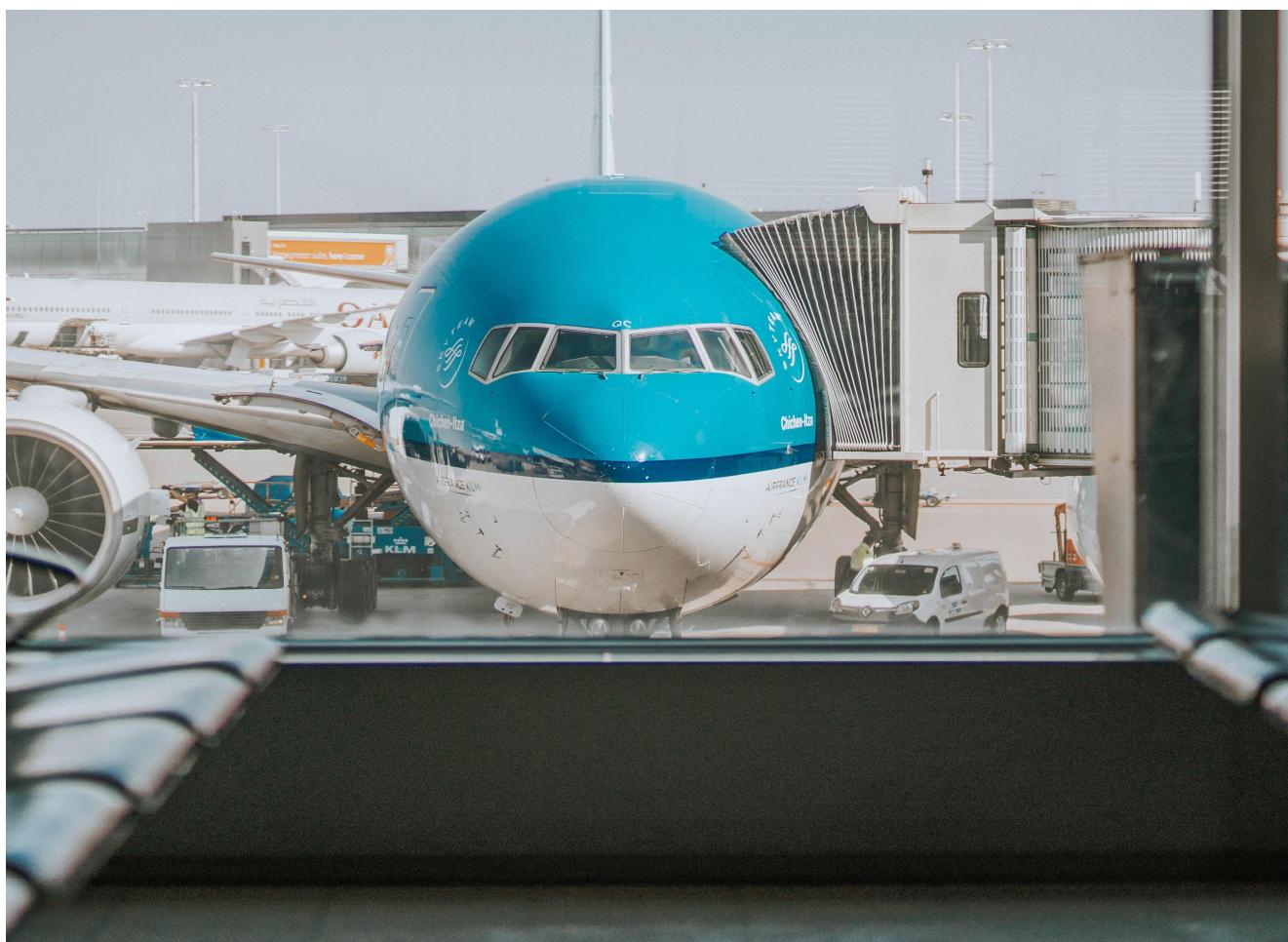
See more details in the "Tax Alert – Temporary Restrictions on the Importation of Certain Products – 2025".

VAT REFUND REGULATION

The VAT refund regulation was approved and will enter into force 30 days after its publication, that is, on January 28, 2026, bringing the following main changes:

The refund request must be accompanied by the following documents:

- Photocopies of the periodic statements that influence the credit requested;
- Justification note for the refund;
- statement identifying all customers to whom, during the carry-over period, supplies of goods and services on which VAT has been paid, which must be indicated for each customer;
- statement identifying all the customers to whom, during the carry-over period, the transfers of goods and services in respect of which no tax has been paid, distinguishing between those which confer and those which do not confer the right to deduct;
- extract identifying the adjustments made in the periodic returns, relating to the period to which the total credit corresponds, the type of operation carried out and the identification of the taxable person and also the value of the VAT adjustment and the respective basis of incidence;
- copies of the monthly trial balances for the entire credit period, including the analytical trial balance for the month in which the refund is requested;
- a copy of the final single document issued by the competent customs office, including the corresponding extracts, and
- copies of contracts for the provision of services, duly notarized;
- Exporters may request reimbursement when the amount of their credit exceeds MZN 20,000, and for this purpose, they must attach a guarantee, a document proving the export, a term of commitment from the banking institution of the intermediation of the export process, or, alternatively, make a statement that the export revenues will be repatriated to the country, under the terms of the Foreign Exchange Law;
- The supporting documents referred to must be signed, stamped and submitted manually and by electronic data transmission.



The rejection of the refund request may occur when the taxpayer has a tax debt or irregularities found during the analysis of the request, of an amount equal to or greater than the amount of the refund requested.

The deadline for submitting the refund request is increased from one year to three months from the date of the invoice or equivalent document; An obligation is imposed on diplomatic missions, consular missions and international organizations to keep records relating to their acquisitions which have been returned for a period of two years.

Regarding the Special VAT Refund Scheme, the Regularization Notes were abolished;

Conditions for the application of the regime were created, applying to entities operating in the mining and oil sectors, including holders of exploration and prospecting licenses, mining concessionaires, oil concessionaires, Special Purpose Entities of the Liquefied Natural Gas Project in Areas 1 and 4 of the Rovuma Basin, designated operators and other entities with at least 60% of the turnover coming from these categories.

Eligibility depends on specific criteria, such as a minimum amount of investment in the research and development phases (USD 25 million) and, in the production phase, allocation of more than 60% of sales to export.

Access to the regime requires prior registration with the Directorate-General of Taxes and annual renewal. Entities with serious tax infractions in the previous three years are not eligible.

The refund request can be suspended, and tacit approval occurs if there is no express decision within defined deadlines, initially 90 days, reduced to 60 days from 2028 or after migration to digital processes. Improper refunds must be refunded.

The Directorate-General of Taxes may require a security deposit up to the limit of the amount of the refund claimed in cases of a history of tax irregularities, with exemptions for regular entities or with a constant creditor position.

Entities linked to joint projects may be exempted from the guarantee if at least one participant meets the requirements.

Entities whose turnover comes at least 60% from the entities referred to in the previous paragraphs are always subject to the obligation to provide a guarantee, regardless of their tax history or the frequency with which they submit refund requests.

The regime provides for mechanisms for administrative complaint and hierarchical appeal, with tacit approval in case of absence of a decision within the legal deadlines. Undue or excess refunds are discounted in future orders or must be refunded, and doubts or omissions in the regulation are resolved based on the VAT Code.



ECONOMIC INDICATORS

Below is the current situation of the economic indicators:

Economic indicators	Average 2025	Jan-2025	Nov-2025	Dez-2025	Jan-2026
Mandatory Reserves (RO) in foreign currency	30.29%	39,5%	29,5%	29,5%	29,5%
Mandatory Reserves (RO) in local currency	29.88%	39%	29%	29%	29%
Monetary policy interest rate (MIMO)	11.08%	12,75%	9,75%	9,5%	9,5%
Interest rate of marginal lending facility (FPC)	14.15%	15,75%	12,75%	12,5%	12,5%
Interest rate of deposit facility (FPD)	8.15%	9,75%	6,75%	6,5%	6,5%
Exchange rate MZN/USD (beginning of the month)	64.44	64,54	64,54	64,54	64,54

LEGISLATION PUBLISHED DURING THE MONTH OF DECEMBER

ASSEMBLY OF THE REPUBLIC :

■ Law No. 7/2025:

Amends the Excise Tax Code, abbreviated as ICE.

■ Law No. 8/2025:

Amends the Customs Tariff and the Respective Preliminary Instructions.

■ Law No. 9/2025:

Amends the Simplified Tax for Small Taxpayers, abbreviated as ISPC.

■ Law No. 10/2025:

Amends the Value Added Tax Code, abbreviated as VAT.

■ Law No. 11/2025:

Amends the Personal Income Tax Code, abbreviated as IRPS.

■ Law No. 12/2025:

Amends the Corporate Income Tax Code, abbreviated as IRPC.

■ Resolution No. 80/2025 :

Approves the General State Account for the 2024 financial year.

■ Resolution No. 81/2025 :

Approves the Programme of Activities of the Assembly of the Republic for the year 2026.

■ Resolution No. 82/2025:

Approves the Budget of the

Assembly of the Republic for the year 2026, in the total amount of 3,192,036,018.73MT (three billion, one hundred and ninety-two million, thirty-six thousand, eighteen Metacais and seventy-three cents).

■ Resolution No. 83/2025 :

Approves the Information of the Parliamentary Office for the Prevention and Fight against HIV and AIDS.

■ Resolution No. 84/2025 :

Approves the Information of the Committee on Petitions, Complaints and Complaints to the II Ordinary Session, of the Tenth Legislature of the Assembly of the Republic.

■ Communiqué :

Regarding the suspension of the mandate for a period of 60 (sixty) days, of Mrs. Verónica Nataniel Macamo Dlhovo, the vacancy verified is filled by Mrs. Ricardina Suia Albano Mazine, Alternate Member of the FRELIMO Parliamentary Bench, elected by the Gaza Constituency.

■ Communiqué :

Regarding the suspension of the mandate of Mrs. Esperança Laurinda Francisco Nhuane Bias, for a period of 60 days, the vacancy verified is filled by Mrs. Ana Armando Chapo, Alternate Member of the FRELIMO Parliamentary Bench, elected by the Constituency of Manica.

LIMO Parliamentary Bench, elected by the Constituency of Manica.

■ Communiqué :

Regarding the suspension of the mandate for a period of 90 (ninety) days, of Mr. Gilberto Francisco, the vacancy verified is filled by Mr. Osvaldo João Gonçalo, Alternate Member of the FRELIMO Parliamentary Bench, elected by the Nampula Constituency.

■ Communiqué :

Regarding the death of Mrs. Ester Epifânio Plaze Masseco, the vacancy verified is filled by Mrs. Ana Armando Chapo, Alternate Member of the FRELIMO Parliamentary Bench, elected by the Constituency of Manica.

PRESIDENCY OF THE REPUBLIC :

■ Presidential Decree No. 228/2025:

Appoints José Inácio Ramos Santos to the position of Deputy Attorney General.

COUNCIL OF MINISTERS:

■ Decree No. 43/2025 :

Regarding the National Institute of Health, abbreviated as INS, it is the entity for the management and regulation, at national level, of activities related to the generation of scientific evidence in Health to pro-

mitote health and well-being, improve the national capacity to prepare and respond to health emergencies, improve specialized health care and ensure greater rigor in the application of the principles and standards of Research in Human Health, endowed with legal personality, with administrative, patrimonial, financial and technical-scientific autonomy and repeals Decree No. 66/2024, of 27 August.

■ Decree No. 44/2025 :

Amends article 2, paragraph 1 of article 18, articles 51, 54 and 64, as well as the title of Chapter II and repeals numbers 7 and 8 of article 18, number 6 of article 22 and article 53 of Decree no. 59/2023, of 27 October.

■ Decree No. 45/2025:

Establishes the legal framework applicable to the issuance, placement, subscription, registration, settlement, custody, trading and redemption of Treasury Bonds issued by the State, as medium and long-term public financing instruments and repeals Decree No. 5/2013, of 22 March.

■ Decree No. 46/2025:

Integrates the access roads to the port of Beira into the roads concessioned to Rede Viária de Moçambique, SA, through Decree No. 93/2019, of 17 December and authorizes the Minister of Transport and Logistics to conclude, on behalf of the Government, the Addendum to the Concession Contract, signed under Decree No. 93/2019, of 17 December, with Sociedade Rede Viária de Moçambique, SA.

■ Decree No. 51/2025:

Approves the Rules on Products Subject to Temporary Quantitative Restrictions on Imports.

■ Decree No. 52/2025:

Amends articles 4, 5, 7, 8, 10, 13, and 16, Chapter III and its articles 18, 19, 20, 21, 22, 23, as well

as articles 25 and 26 of the Regulation on the Refund of Value Added Tax, approved by Decree No. 78/2017, of 28 December, and amended by Decree No. 30/2022, of 23 June.

■ Resolution No. 44/2025:

Repeals Resolution No. 16/2024, of 19 April, which authorized the auction of Rights of Use of the Radio Frequency Spectrum, for the provision of telecommunications services for public use, in the 700 MHz, 2.6 GHz, 3.5 GHz and 26 GHz bands.

■ Resolution No. 47/2025:

Authorizes the Ministers who supervise the areas of Finance and Communications and Digital Transformation to set up a Technical Team to negotiate, in Direct Award, with Sociedade Escopil Internacional, Lda and SGS – Société Générale de Surveillance, Sociedade Anónima SA, the Terms of the Concession to be established by the Government of the Republic of Mozambique and the Concessionaire Company, in the form of a Public-Private Partnership.

■ Resolution No. 48/2025:

Authorizes the Minister who supervises the Logistics area to set up a technical team to negotiate, in direct agreement, with Empresa Portos e Caminhos de Ferro de Moçambique – CFM, EP, the Terms of the Concession to be established by the Government of the Republic of Mozambique and the concessionaire company, in the form of a Public-Private Partnership.

■ Resolution No. 49/2025:

Amends article 2 of Resolution no. 44/2016, of 30 December.

■ Resolution No. 50/2025:

Approves the proposals for the attribution of geographical names of access roads, public infrastructures and territorial sub-units, aiming to ensure the updating of the country's toponymy and the improvement of the administration of the ter-

ritory and the addressing of cities and towns.

■ Resolution No. 51/2025:

Regarding the holding of the state funeral of citizen Feliciano Salomão Gundana – Hero of the Republic of Mozambique, and the observance of National Mourning for seven days .

■ Resolution No. 53/2025:

Incorporates in the Civic Service of Mozambique, until November 30, 2026, 1,000 (thousand) providers.

MINISTRY OF THE INTERIOR :

■ Ministerial Diploma No. 121/2025:

Grants Mozambican nationality, by naturalization, to citizen Marie Josée Nyirantwali, born in Butare – Rwanda, born on September 1, 1968.

■ Ministerial Diploma No. 122/2025:

Grants Mozambican nationality, by reacquisition, to citizen Victor Manuel Simões Caldeira, born in Beira – Mozambique, on February 1, 1964.

■ Ministerial Diploma No. 123/2025:

Grants Mozambican nationality, by naturalization, to citizen Mónica Paula dos Santos Marques, born in the Parish of Treixedo – Portugal, born on December 8, 1977.

■ Ministerial Diploma No. 124/2025:

Grants Mozambican nationality, by naturalization, to citizen Banza Ntombe Claude, born in Kinshasa – Democratic Republic of Congo, born on March 29, 1962.

■ Ministerial Diploma No. 125/2025:

Grants Mozambican nationality, by naturalization, to citizen Tiago Alexandre Teodoro da Silveira, born in Nelspruit – South Africa, born on August 11, 1993.

■ Ministerial Diploma No.

126/2025:

Grants Mozambican nationality, by naturalization, to citizen Lloyd Tawonezvi Kanguni, a native of Wedza-Zimbabwe.

**MINISTRY OF JUSTICE,
CONSTITUTIONAL AND RELI-
GIOUS AFFAIRS:****■ Ministerial Diploma No.
127/2025:**

Approves the Strategic Plan of the Ministry of Justice, Constitutional and Religious Affairs 2025-2034.

**MINISTRY OF AGRICULTURE,
ENVIRONMENT AND FISHE-
RIES****■ Ministerial Diploma No.
119/2025:**

Approves the Internal Regulations of the Ministry of Agriculture, Environment and

Fisheries.

**MINISTRY OF YOUTH AND
SPORTS****■ Ministerial Diploma No.
128/2025:**

Approves the Regulation of the Young Creative Award.

**MINISTRY OF STATE ADMI-
NISTRATION AND CIVIL SER-
VICE****■ Ministerial Diploma No.
129/2025:**

Approves the Staff of the National Institute of Distance Education.

**ENERGY REGULATORY AU-
THORITY:****■ Normative Resolution No.
9/ARENE-CA/2023:**

Approves the Complaints Handling Regulations.

**■ Normative Resolution No.
9/ARENE-CA/2023:**

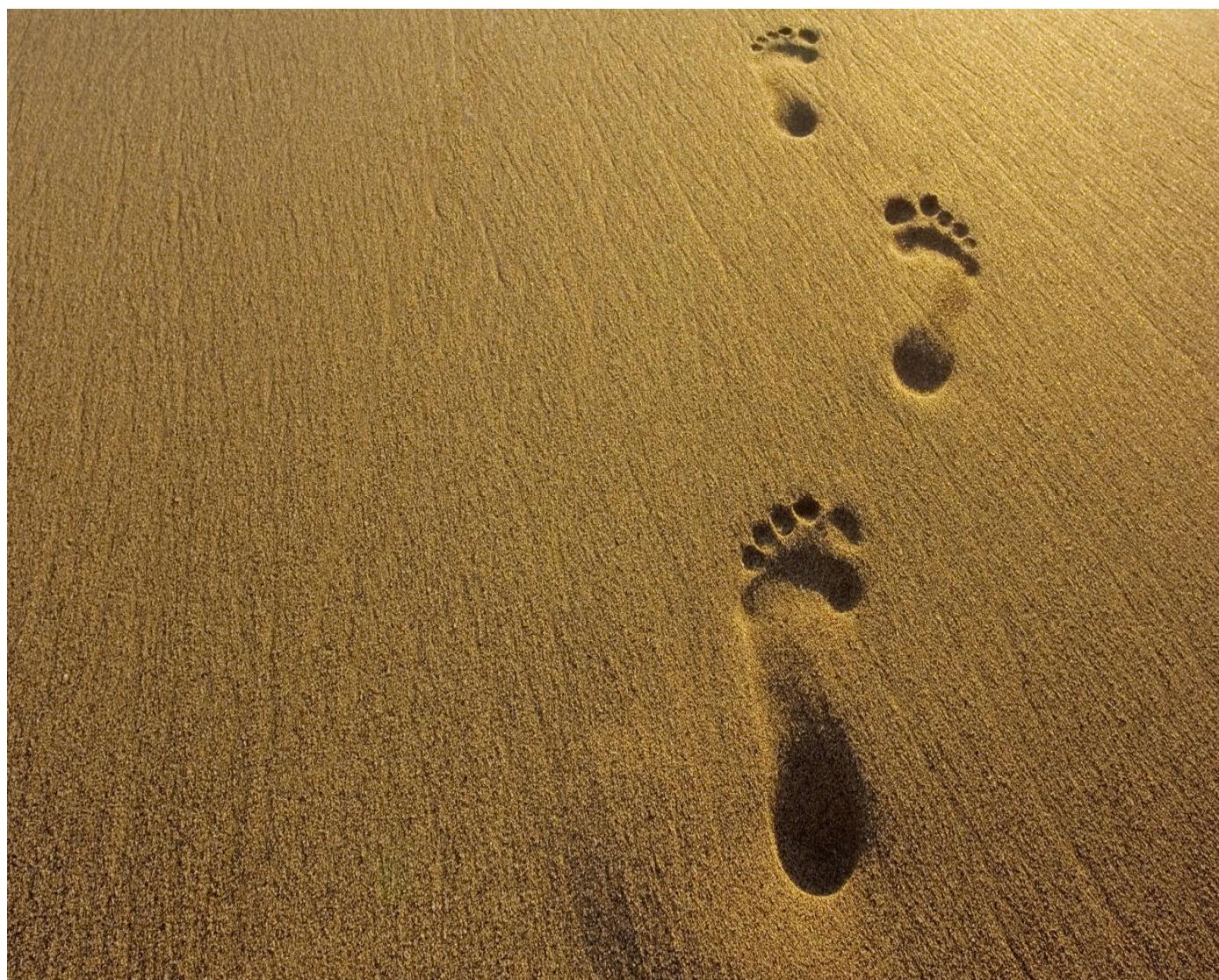
Approves the Code of Conduct for Energy Sector Operators.

**NATIONAL MEDICINES RE-
GULATORY AUTHORITY, IP****■ Resolution No. 26/2025:**

Approves the Code of Conduct for ANARME's Pharmaceutical Inspectors. IP.

**NATIONAL ELECTION
COMMISSION****■ Resolution No. 1/
CNE/2025:**

Approves the Rules of Procedure of the National Elections Commission and repeals the Rules of Procedure of the National Elections Commission, approved by Resolution No. 2/ CNE/2023, of 5 March .



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.

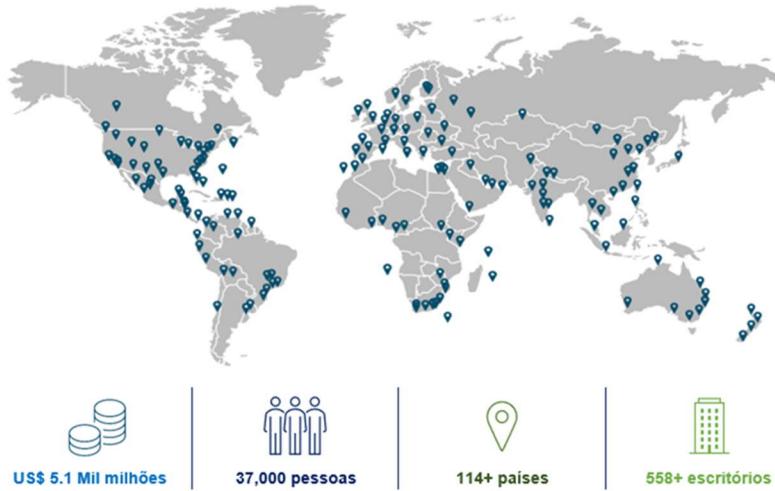
Being one of the top 10 international accounting firms, Moore is rapidly growing with a modern and dynamic approach. The firm prioritizes client needs over mere expansion, fostering a unique culture through organic growth. This client-oriented philosophy is built on strong relationships and highly personalized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



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