



MOORE

## TAX

### SIMPLIFIED FOR SMALL TAXPAYERS

LAW NO. 5/2009, OF 12 JANUARY

AMENDED BY LAW NO. 9/2025 OF 29 DECEMBER



## TABLE OF CONTENTS

<b>PREAMBLE .....</b>	<b>1</b>
Article 1 – (Simplified Tax for Small Taxpayers).....	2
Article 2 – (Nature and scope).....	2
ARTICLE 3 – (Subjective incidence).....	2
ARTICLE 4 – (Actual incidence).....	3
ARTICLE 5 – (Exclusion from the application of VAT, IRPS and IRPC).....	3
ARTICLE 6 – (Tax Period).....	3
ARTICLE 7 – (Exemption).....	3
ARTICLE 8 – (Tax Rate).....	3
ARTICLE 9 – (Taxable Basis).....	4
ARTICLE 9-A – (Period of permanence at the ISPC).....	4
ARTICLE 10 – (Competence for liquidation).....	4
ARTICLE 10 – (Payment).....	5
ARTICLE 11 – (Reporting obligations).....	5
ARTICLE 12 – (Obligation to prove and record the operations carried out).....	5
ARTICLE 13 – (Transitional provision).....	6
ARTICLE 14 – (Regulation).....	6
<b>WHY MOORE? .....</b>	<b>7</b>
MOORE NO MUNDO.....	7
<b>MOORE MOÇAMBIQUE .....</b>	<b>9</b>
OUR SERVICES.....	9
Expert Consulting Services.....	9
Auditing .....	9
Accounting Services .....	10
Taxation .....	10

## PREAMBLE

In the event of a need to revise the Simplified Tax for Small Taxpayers, created by Law No. 5/2009, of 12 January, under the provisions of paragraph 2 of article 127, in conjunction with paragraph 1 and paragraph o) of paragraph 2 of article 178, both of the Constitution of the Republic, the Assembly of the Republic determines:

Article 1: Articles 2, 3, 4, 5, 6, 8, 9, 10, 11 and 12 of Law No. 5/2009, of 12 January, which creates the Simplified Tax for Small Taxpayers, abbreviated as ISPC, are amended.

Article 2: Articles 9-A and 10-A are added to this Law.

Article 3: Article 7 and paragraphs 3 and 4 of article 10 of Law no. 5/2009, of 12 January, which creates the Simplified Tax for Small Taxpayers, are hereby repealed.

Article 4: The period of permanence at the ISPC provided for in article 9 of this Law for taxpayers who provide services performed by self-employed professionals is counted from the date of entry into force of this Law.

Article 5: It is incumbent upon the Council of Ministers to regulate this Law and to establish the necessary procedures for the collection of this tax, within 180 days from the date of its publication.

Article 6: This Law enters into force on 1 January 2026 and applies to income obtained from that year onwards.

Approved by the Assembly of the Republic, on December 12, 2025.— The President of the Assembly of the Republic, Margarida Adamugi Talapa.

Promulgated on December 29, 2025.

Public.

The President of the Republic, Daniel Francisco Chapo.

#### Article 1 – (Simplified Tax for Small Taxpayers)

1. The Simplified Tax for Small Taxpayers, hereinafter referred to as ISPC, is hereby created, as an integral part of the national tax system.

#### Article 2 – (Nature and scope)

1. The Simplified Tax for Small Taxpayers applies to natural or legal persons who carry out, in the national territory, small-scale forestry, fishing, livestock, agricultural, poultry and beekeeping, industrial and commercial activities, including handicrafts and provision of services.

2. For the purposes of ISPC taxation, the activities defined in paragraph 1 of this article whose annual turnover is equal to or less than 4,000,000.00 MT shall be considered.

3. The taxation of taxpayers in the Simplified Tax for Small Taxpayers is optional.

#### ARTICLE 3 – (Subjective incidence)

1. ISPC is payable by natural or legal persons who carry out forestry, fishing, livestock, agricultural, poultry and beekeeping, industrial and commercial activities, such as: agricultural marketing, street trading, general, retail and mixed trade, including stalls, kiosks, canteens, handicrafts, shops, tents and the provision of services.

2. The provisions of paragraph 1 of this article shall not apply to natural or legal persons who:

- a) have shareholdings in other commercial companies under the ISPC;
- b) have shareholdings in public limited companies and other companies for which it is not possible to identify the partners;
- (c) carry out activities other than those referred to in paragraph 1 of this Article;
- d) distribute their activity in several establishments.
- e) provide the services referred to in paragraph c) of paragraph 1 of article 8 of this Law, to the same entity, for a period of more than 183 days, during the year; and
- f) provide other services not provided for in this Code.

3. Individuals who, not carrying out an activity, carry out any taxable transaction, are also taxable persons of the ISPC, provided that it meets the conditions for the real incidence of Personal Income Tax (IRPS).

4. The provisions of paragraph 3 of this Article shall apply to operations arising from forestry, fishing, livestock, agricultural activities, including poultry and beekeeping.

#### ARTICLE 4 – (Actual incidence)

1. The ISPC shall be levied on the turnover achieved during the tax year by the taxable persons referred to in the previous article, provided that:

- a) in relation to the previous year, the referred turnover is equal to or less than 4,000,000.00 MT;
- b) are not required, for the purposes of Income Taxes, to have organized accounts.

2. In the case of taxable persons who commence their activity, the turnover to be taken into account shall be established in accordance with the forecast made by the taxable person in the declaration of commencement of activity and confirmed by the tax authorities.

#### ARTICLE 5 – (Exclusion from the application of VAT, IRPS and IRPC)

1. Taxpayers who, under the terms of the previous articles, opt for ISPC taxation, on the transfers of goods and services they carry out are not subject to Value Added Tax and, on the income, obtained there is no Personal Income Tax or Corporate Income Tax, all provided for in Law No. 15/2002, of 26 June.

2. ISPC taxpayers who earn income other than income classified as second category under IRPS shall be taxed in ISPC only in relation to income in this category, and the remaining income shall be declared for IRPS taxation purposes.

3. ISPC taxpayers who opt for the application of VAT, IRPS and IRPC are obliged to remain in the aforementioned taxes for a period of three years.

#### ARTICLE 6 – (Tax Period)

The ISPC is due and paid in each quarter of the year, under the terms to be regulated.

#### ARTICLE 7 – (Exemption)

(Repealed).

#### ARTICLE 8 – (Tax Rate)

1. The following shall be taxed:

- a) With the following progressive rates, natural or legal persons, who carry out forestry, fishing, livestock, agricultural including poultry and beekeeping, industrial, commercial activities, such as agricultural marketing, street trading, general, retail

and mixed trade, including in stalls, stalls, kiosks, canteens, handicrafts, shops and tents:

- i. 3%, for annual turnover equal to or less than 1,000,000.00 MT;
  - ii. 4% for annual turnover greater than 1,000,000.00 MT and equal to or less than 2,500,000.00 MT;
  - iii. 5% for annual turnover greater than 2,500,000.00MT and equal to or less than 4,000,000.00MT.
- b) at the rate of 12%, natural or legal persons, who carry out service provision activities, such as plumbing, carpentry, bricklayer, electrician, barbershop, gardening, mechanics;
- c) at the rate of 15%, natural or legal persons, who carry out activities of providing services to liberal professions, such as lawyers, economists, geologists, engineers, accountants; and
- (d) the rate of 20% in respect of the part in excess of the turnover ceiling achieved during the period.

2. In the case of cumulation of activities, the rate corresponding to the activity taxed at the highest rate shall apply.

3. For the purposes of this Law, liberal professions shall be considered to be activities carried out on the basis of specialised technical or scientific training, whether or not regulated by a professional association, including consultants.

#### ARTICLE 9 – (Taxable Basis)

1. For the purposes of applying the rates set out in Article 8 of this Law, the taxable amount of the ISPC shall be the turnover achieved in each quarter of the calendar year.

2. The turnover referred to in the preceding paragraph shall be calculated by the taxable person

#### ARTICLE 9-A – (Period of permanence at the ISPC)

The maximum period of permanence at the ISPC for the service providers referred to in paragraph c) of paragraph 1 of article 8 is 5 years, regardless of the annual turnover determined pursuant to paragraph a) of paragraph 1 of article 4 of this Law.

#### ARTICLE 10 – (Competence for liquidation)

1. The ISPC shall be paid by the taxable person himself in the official model declaration.

2. In the absence of an assessment referred to in paragraph 1 of this article, it shall be carried out by the tax authorities on the basis of all the information available to it.

#### ARTICLE 10 A – (Payment)

1. The ISPC shall be paid quarterly at the Collection Units of the Tax Administration or through other means or payment devices in use by the Tax Administration.

2. There is no place for the payment of the quarterly instalment of the ISPC, when the application of the taxes on the sales or services rendered, results in a tax payable in the amount of less than 500.00 MT, without prejudice to the fulfilment of the reporting obligations.

#### ARTICLE 11 – (Reporting obligations)

Taxpayers who have opted for ISPC taxation are obliged to:

- a) To declare the commencement, alteration and cessation of its activity; and
- b) to submit on a quarterly basis the periodic declaration relating to the operations carried out in the exercise of its activity.

#### ARTICLE 12 – (Obligation to prove and record the operations carried out)

1. ISPC taxpayers are required to issue an invoice or equivalent document for each transfer of goods or provision of services carried out, as well as to register them.

2. The supporting documents referred to in paragraph 1 of this Article shall be issued in a national language and currency, dated, numbered sequentially and shall contain the following:

- a) name and Unique Tax Identification Number (NUIT) of the intervening parties; and
- b) the quantity and usual denomination of the goods transmitted or of the services rendered and the respective price.

3. Taxable persons who, in the exercise of their activities, acquire goods from natural persons referred to in paragraphs 3 and 4 of article 3 of this Law, who are not registered, for taxation purposes, up to the annual global limit of MT 2,500,000.00, must issue an invoice on behalf of the supplier, containing the elements provided for in the VAT Code, withholding the Tax at the withholding rate of 5% and channel it to the Tax Administration on a quarterly basis, in its own model.

4. The acquisitions referred to in paragraph 3 of this article must be related to the activity carried out by the taxable person.

5. ISPC taxpayers must submit to the Tax Administration the data relating to the invoices issued for each transaction of transfer of goods and provision of services.

6. The invoice or equivalent document issued by ISPC taxpayers must not include Value Added Tax (VAT).

#### ARTICLE 13 – (Transitional provision)

The period of permanence at the ISPC provided for in article 9 of this Law for taxpayers who provide services performed by liberal professionals counts from the date of entry into force of this Law.

#### ARTICLE 14 – (Regulation)

It is incumbent upon the Council of Ministers to regulate this Law and establish the necessary procedures for the collection of this tax, within 180 days from the date of its publication.



## WHY MOORE?

### Moore no mundo

**Founded in London in 1907, Moore is a leading international accounting and consulting group, with a network of 558 firms. Our goal is not only to meet customers' needs in the most effective and cost-effective way, but also to help them develop and achieve future success. We seek to establish the necessary trust in our customer relationships, ensuring that we are their first choice for their business needs.**

As one of the top 10 international accounting firms, Moore is growing rapidly, taking a modern and dynamic approach. The company prioritizes customer needs over mere expansion, fostering a unique culture through organic growth. This customer-centric philosophy is based on strong relationships and highly personalized service.

Among our main strategic objectives is the construction of a competitive and quality group, with a strong international customer base, focused on profitability and the strengthening of each region. Customers have access to a wide range of essential services, including:

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- |                        |                            |  |
|------------------------|----------------------------|--|
| • Auditing             | • Recruitment and Training | • Risk Management, Corporate Governance and Internal Audit |
| • Business Secretarial | • Tax Consulting           |  |
| • Business Finance     | • Taxation                 |  |
| • Accounting           | • Payroll                  |  |
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Member firms offer a wide range of professional services and specialist skills to support clients' cross-border objectives while maintaining high standards of service at the local level. They adhere to common terms of membership, objectives and auditing standards, with the quality of services being regularly evaluated to maintain Moore's tradition of excellence.

As a global network, we are at the heart of communities around the world. We help you better understand your country, industry and local community – to plan for the present and prepare for the future.



# MOORE

LAW NO. 9/2025 OF 29 DECEMBER



US\$ 5.1 Billions



37,000 people



114+ countries



558+ offices

## MOORE MOÇAMBIQUE

Moore Mozambique, aligned with the global network, is an auditing and consulting firm recognized for innovation, quality and commitment to the future. Present in Mozambique since 1999, it was initially associated with the BDO network.

We have a team of approximately 100 highly qualified professionals, dedicated to offering solutions adapted to the needs of our customers.

We believe in a personalized service, in which each client is accompanied by a "Client Service Partner", ensuring proximity, efficiency and excellence in the provision of services. By combining technical expertise, experience and innovation, we create value for our customers.

In recent years, Moore Mozambique has recorded significant growth, consolidating its position in the market and continuously investing in the development of solutions that anticipate the challenges of the future

### Our Services

#### Expert Consulting Services

Moore Mozambique has qualified consultants to develop solutions that add value to companies and other entities that seek our services. Our extensive experience allows us to offer functional and practical solutions, designed by our team with the use of advanced technological tools and always considering the particularities of each business.

Our services include:

- Company valuation
- Feasibility studies
- Investments and financing
- Restructuring of companies and organizations
- Strategic and business plans
- Information systems consulting, focusing on the implementation and development of integrated systems
- Human Resources Consulting
- Specific training

#### Auditing

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

Our professional performance in this area includes, in particular:

- Full audit of financial statements
- Review of internal control
- Limited review of financial statements
- Examination of forward-looking financial information
- Specific audits (incentives, due diligence, accounting, research, statistics)
- Internal audit, management, information technology, taxation and others

#### Accounting Services

Moore Mozambique is the largest accounting service provider in the country, with more than 30 technicians and several client companies.

We offer the ideal solution for entrepreneurs and institutions that want to focus on their core business, delegating specialized administrative tasks to experienced and qualified professionals.

Our main services include:

- IFRS transition and implementation
- Accounting Services
- Accounting outsourcing
- Payroll services
- Account consolidation
- Education

#### Taxation

Moore Mozambique monitors the compliance with tax obligations of companies, institutions and individuals, reviewing strategies to optimize tax solutions and minimize tax risks.

Our services include:

- Monitoring compliance with tax obligations and charges
- Mergers and acquisitions
- Insolvency proceedings
- Complete diagnosis of the fiscal situation
- Tax Planning and Prevention
- Studies on the tax framework
- Capture of tax incentives
- Support in the taxation of expatriates
- Preparation of the Transfer Pricing Dossier

- Advice on capital transfer



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