



# NEWSLETTER

MARCH 2026



# MONTHLY TAX OBLIGATIONS

DATE	OBLIGATION	DESCRIPTION	LEGAL BASIS
UNTIL DAY 10	<b>Social Security</b>	Payment of employees Social security contribution from salaries of previous month.	Art. 11 of Decree no. 53/07, of 3 December
UNTIL DAY 20	<b>Stamp Tax</b>	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	<b>PIT</b>	Payment of withheld taxes from Personal Income Tax Code (includes PIT).	Art. 65 CIRPS
UNTIL DAY 20	<b>CIT</b>	Payment of Corporate Tax.	No. 5, Art. 67 CIRPC
UNTIL DAY 20	<b>Specific Tax on Oil Production</b>	Payment of Oil production taxes for the previous month.	Art. 10 of Decree no. 4/2008
UNTIL DAY 20	<b>Mining Production Tax</b>	Payment of mineral extraction taxes for the previous month.	Art. 10 of Decree no. 5/2008
UNTIL DAY 15	<b>VAT</b>	<b>Normal Regime</b>  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		<b>Normal Regime</b>  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.  <b>Isolated acts</b>  Os.Taxable persons who performed independently a single taxable transaction should submit the respective statement (Model E).	Art. 25, point c), no. 1, Art. 32 of CIVA  Art. 33 of CIVA

# TAX ON VEHICLES

Tax on Vehicles, charged in municipalities must be paid until the end of March. The tax is presented in the following tables:

## Cars:

Groups	Fuel use		Powered by electricity	Annual Property Tax (MZN)		
	Petrol (cc)	Other Products (cc)	Total Voltage	Up to 6 years	Over 6 years to 12 years	Over 12 years to 25 years
A	Up to 1 000	Up to 1 500	Up to 100	200	100	50
B	More than 1 000 up to 1 300	More than 1 500 up to 2 000	More than 100	400	200	100
C	More than 1 300 up to 1 750	More than 2 000 up to 3 000	—	600	300	150
D	More than 1 750 up to 2 600	More than 3 000	—	1 600	800	400
E	More than 2 600 up to 3 500	—	—	2 400	1200	600
F	More than 3 500	—	—	4 400	2 200	1 100

## Heavy freight vehicles:

Groups	Load Capacity (kg)	Annual Property Tax (MZN)		
		Up to 6 years	Over 6 years to 12 years	Over 12 years to 25 years
G	Up to 5000	180	120	60
H	More than 5 000 up to 10 000	360	240	120
I	More than 10 000 up to 16 000	1080	720	360
J	More than 16000	2 160	1 440	720

## Passenger transport vehicles:

Groups	Number of passenger Seats	Annual Property Tax (MZN)		
		Up to 6 years	Over 6 years to 12 years	Over 12 years to 25 years
K	From 10 to 25	180	120	60
L	From 26 to 40	360	240	120
M	From 41 to 70	1 080	720	360
N	Up to 70	2 160	1 440	720

## Motorcycles:

Groups	Cubic Centimetres	Annual Property Tax (MZN)		
		Up to 5 years	Over 5 years to 10 years	Over 10 years to 15 years
A	Up to 50	50	—	—
B	More than 50 up to 100	75	37,50	—
C	More than 100 up to 500	150	75	37,50
D	More than 500	500	250	125

## Aircrafts:

Groups	Maximum authorized takeoff weight (Kg)	Annual Property Tax (MZN)
A	Up to 600	800
B	More than 600 até 1000	2 400
C	More than 1000 até 1400	6 400
D	More than 1400 até 1800	11 200
E	More than 1800 até 2500	17 600
F	More than 2500 até 4200	32 000
G	More than 4200 até 5700	64 000
H	More than 5700	160 000

## Leisure boats:

Groups	Annual Tax according to age of the boat					
	Recreational Boats Indicators		Tier 1—Up to 15 years		Tier 2—Over 15 years	
	Gross tonnage (tonnes)	Propulsion power (HP)	For each ton or fraction of gross tonnage	Fraction of the total power of the propulsion	For each fraction of tonnage or gross tonnage	Fraction of the total power of the propulsion
A	Up to 2	Above 25	180,00	100,00	120,00	80,00
B	More than 2 up to 5	Up to 50	230,40	112,00	147,60	93,60
		above 50	255,60	123,00	160,80	93,60
C	More than 5 up to 10	Up to 100	282,60	123,00	172,80	93,60
		above 100	333,00	149,00	187,20	106,40
D	More than 10 up to 20	Up to 100	345,60	149,00	199,20	106,40
		above 100	410,40	174,00	225,60	118,40
E	More than 20 up to 50	Up to 100	421,20	174,00	225,60	118,40
		Above 100	484,20	186,00	252,00	131,20
F	Above 50	Up to 100	498,60	186,00	265,20	131,20
		Above 100	561,60	235,00	292,80	158,40

## LEVY ON ECONOMIC ACTIVITY

Companies are obliged to pay the Economic Activity Fee (TAE) that should be paid when performing any commercial or industrial activity. TAE is paid in three instalments:

- 1st installment - until March 31st;
- 2nd installment - until May 31st;
- 3rd installment - until September 30th.

These fees can be paid in one installment until 31st March.

The determination of the taxable amount is based on the following formula:

$$V_{tae} = V_{base} \times F_a \times F_I \times F_r$$

Where:

- $V_{tae}$  - TAE taxable amount;
- $V_{base}$  - Basis value for TAE calculation:

Corresponds to the highest national minimum wage in the sector of activity performed, which occurs on 31 December of the previous year;

- Fa- Factor of the category of economic activity performed, determined based on the table\* below:

Economic Activity Category	Factor
Industrial	1,3
Commercial	1,5
Provision of services	1,7
Provision of financial services	2,7
Hotel industry	2,0
Construction	1,3
Agricultural and livestock	1,0
Fishing	1,0
Production or distribution of electricity and water	1,5
Transport and communications	2,5
Catering	1,8
Other activities	3,0

\*Applicable to establishments located in the territory of the Municipality of Maputo.

- FI - Location factor of the economic activity performed, determined based on the table\* below:

District	Indicator
Kampfumo Municipal District	1,5
Other Municipal Districts	1,3

\*Applicable to establishments located in the territory of the Municipality of Maputo.

- Fr - Factor of the establishment's area, determined based on the table\* below:

Establishment area (m <sup>2</sup> )	Area Indicator
Up to 100	1,2
101 to 400	1,3
More than 400	1,5

\*Applicable to establishments located in the territory of the Municipality of Maputo.

In cases where the establishment performs activities that fall into more than one category (under a single license), for calculation of the TAE is used the one with the highest basis value.



# ECONOMIC INDICATORS

Below is the current situation of the economic indicators:

Economic indicators	Average 2025	Mar-2025	Jan-2026	Feb-2026	Mar-2026
Mandatory Reserves (RO) in foreign currency	30.29%	29,5%	29,5%	29,5%	29,5%
Mandatory Reserves (RO) in local currency	29.88%	29%	29%	29%	29%
Monetary policy interest rate (MIMO)	11.08%	12,25%	9,5%	9,25%	9,25%
Interest rate of marginal lending facility (FPC)	14.15%	15,25%	12,5%	12,25%	12,25%
Interest rate of deposit facility (FPD)	8.15%	9,25%	6,5%	6,25%	6,25%
Exchange rate MZN/USD (beginning of the month)	64.44%	64,53%	64,54%	64,53%	64,54%

## LEGISLATION PUBLISHED DURING THE MONTH OF FEBRUARY

### ASSEMBLY OF THE REPUBLIC :

#### ▪ Notice:

Convenes the III Ordinary Session of the Assembly of the Republic, for February 25, 2026, starting at 09:00 a.m., in the Plenary Room, located at Av. 24 de Julho, no. 3773, in Maputo City.

### PRESIDENCY OF THE REPUBLIC:

#### ▪ Presidential Order No. 1/2025:

Dismisses Manuel José Gonçalves from the position of Advisor to the President of the Republic for Diplomatic Affairs.

#### ▪ Presidential Order No. 2/2026:

Appoints Manuel José Gonçalves to the position of Ambassador Extraordinary and Plenipotentiary of the Republic of Mozambique to the People's Republic of China.

#### ▪ Presidential Order No. 3/2026:

Appoints Pedro Alberto Chifuco to the position of Advisor to the President of the Republic.

### COUNCIL OF MINISTERS:

#### ▪ Decree No. 1/2026:

Establishes rules for the implementation of the Economic and Social Plan and State Budget (PESOE) for 2026, approved by Law No. 13/2025, of 29 December.

### BANK OF MOZAMBIQU :

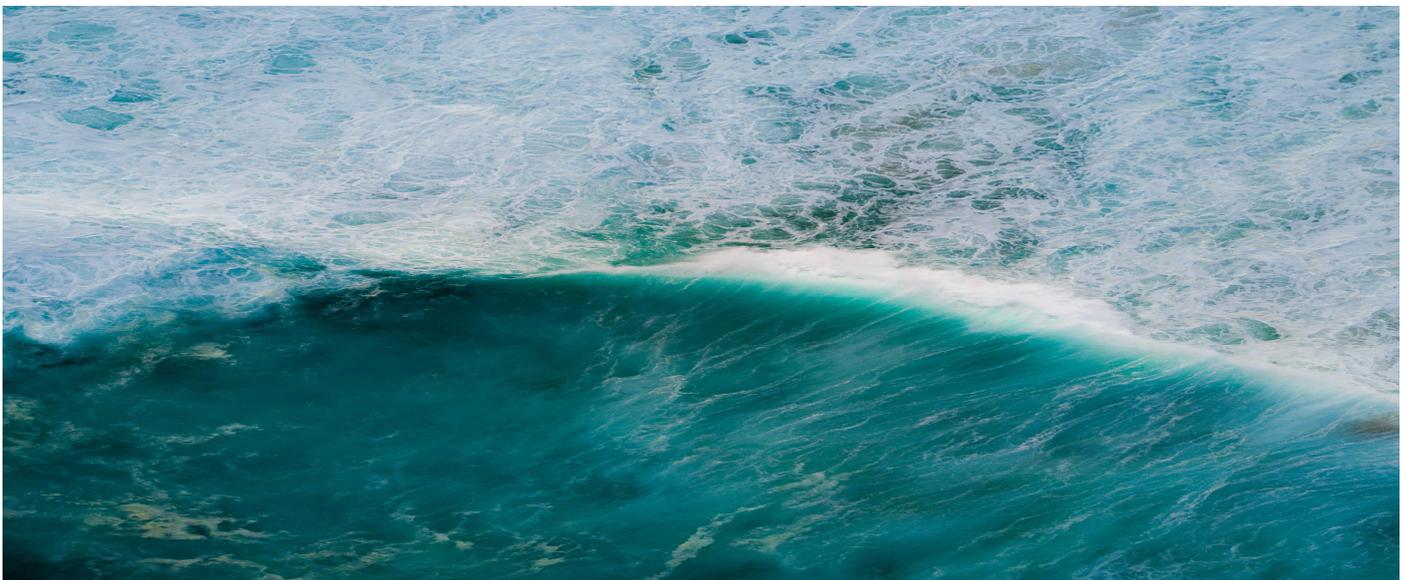
#### ▪ Notice No. 1/GBM/2026:

Establishes the Instant Payment System of Mozambique and approves its respective Regulation.



# DELIBERATIONS OF THE COUNCIL OF MINISTERS - FEBRUARY

- Balance of the Economic and Social Plan and State Budget for 2025;
- Draft Law that establishes the Legal Framework for the Control of Tobacco and its Derivatives;
- Decree that changes the designation of the National Institute for the Development of Fisheries and Aquaculture, IP (IDEPA, IP) to the National Institute of Fisheries and Aquaculture, Public Institute (INAPA, IP) and repeals Decree No. 4/2010, of 8 March;
- Decree changing the designation of the Oceanographic Institute of Mozambique (INOM) to the Institute for Marine and Fisheries Research (IIMP);
- Decree that assigns the concession of the management of the Implementation Unit of the National Program to Industrialize Mozambique (PRONAI) to the Industrial Development Society of Mozambique, S.A. (SODEIMO, SA), and approves the respective Terms and Conditions of the Concession;
- Decree approving the Terms of Concession of the Infrastructures of the Dondo Logistics Terminal, in the Province of Sofala, made by the Government of the Republic of Mozambique, in its capacity as Port Grantor, to the Business Company called Terminal Logístico de Dondo S.A. (TLD) constituted by the Company Portos e Caminhos de Ferro de Moçambique, Union Portlink Capital Lda, Business Council of Sofala and District of Dondo;
- Resolution approving the Public Administration Reform and Development Strategy 2026-2035 (ERDAP 2026-2035)
- Resolution approving the Gender Strategy in Public Administration III 2026-2030 (EGAP III);
- Resolution approving the III Strategy for the Response to HIV and AIDS and Other Chronic Diseases in the Civil Service 2026-2030;
- Resolution that creates the Office for the Implementation of the Projects of the Beira Development Corridor (GIPCDB);
- Resolution authorizing the Ministry of Transport and Logistics to launch the International Public Tender for the Concession of the Integrated Project for the Expansion and Development of the Port of Nacala, in Nampula Province;
- Resolution appointing Miguel Micas Langa Chairman of the Board of Directors of the Water Supply and Sanitation Heritage Investment Fund, Public Fund (FIPAAS, FP);
- Resolution appointing Augusto João Domingos Chipenembe Chairman of the Board of Directors of Águas de Moçambique, Public Institute, (AdM, IP);
- He appreciated the information of the 2025/2026 Rainy and Cyclonic Season, with a focus on the impacts of floods and floods, as well as the forecast of tropical cyclone Gezani that may affect the coastal districts of Sofala, Inhambane and Gaza Provinces;
- Assessed the information on compliance with Legal Obligations by Companies under Ministerial Supervision or Supervision.



# 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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