



MOORE

NEWSLETTER

APRIL 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 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 Submission to relevant Tax Authority the periodic statement of the previous month when there are credits. | Art.25, point c), no.1, Art. 32 of CIVA |
| UNTIL THE LAST DAY OF THE MONTH | | Normal Regime Submission to relevant Tax Authority the periodic statement of the previous month with respective payment. Taxpayers who did not perform any taxable transaction are also required to submit periodic statement. Isolated acts 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 |

EMPLOYEES LIST

We hereby alert that the deadline for submitting the Employees List to the Ministry of Labor and Social Security is 31 May of the current year.

The filling out of the Employees List must be done based on the data referring to the month of March of the current year, as established in number 3 of Article 6 of Ministerial Diploma No. 87/2018 of 27 September, and its online submission through an application called the *Sistema de Gestão de Folha de Relação Nominal* available on the website of the Ministry of Labour, Employment and Social Security.

It should be noted that the Employees List must be updated within 30 days whenever a supervening fact in the employees employment legal situation occurs.

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 MARCH

ASSEMBLY OF THE REPUBLIC :

■ Communiqué :

Regarding the suspension of the mandate of Mrs Esperança Laurinda Francisco Nhiuane Bias, the vacancy verified is filled by Mrs Vânia Celeste Barroso, Alternate Member of the FRELIMO Parliamentary Bench, elected by the Constituency of Manica.

■ Communiqué :

Regarding the suspension of the mandate of Mrs. Verónica Nataniel Macamo Dlhovo, for a period of 90 (ninety) days, the vacancy verified is filled by Mrs. Ricardina Suia Albano Mazive, Alternate Member of the FRELIMO Parliamentary Bench, elected by the Gaza Constitu-

ency, with effect from February 25, 2026 .

PRESIDENCY OF THE REPUBLIC:

■ Presidential Decree No. 1/2025:

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

■ Presidential Decree No. 2/2026:

Approves the Organic Statute of the Central Office for Reforms and Strategic Projects, hereinafter referred to as GCRPE, and repeals Presidential Decree No. 13/2025, of 17 March, except Article 1, and Presidential Decree No. 34/2025, of 12 August .

■ Presidential Order No. 10/2026:

Appoints Carlos Manuel Carlos Rodrigues da Costa to the position of Advisor to the President of the Republic for Diplomatic Affairs.

■ Presidential Order No. 11/2026:

Dismisses Eugénio Dias da Silva Muataca from the position of Commander of the Navy Branch.

■ Presidential Order No. 12/2026:

Promotes Commodore Bernardo Estevão Nchokomala to the rank of Rear Admiral and appoints him to the position of Commander of the Branch of the Navy.

■ **Presidential Order No. 13/2026:**

Promotes Colonel Álvaro José Omar to the rank of Brigadier.

■ **Presidential Order No. 14/2026:**

Promotes Colonel Ernesto Arginal Conforme to the rank of Brigadier.

■ **Presidential Order No. 15/2026:**

Promotes Colonel Jacinto José Machava to the rank of Brigadier.

■ **Presidential Order No. 16/2026:**

Promotes Captain Carlos Miguel de Castanheira E Cossa to the rank of Commodore.

■ **Presidential Order No. 17/2026:**

Promotes Captain Óscar Agostinho Lucas to the rank of Commodore.

■ **Presidential Order No. 25/2026:**

Appoints Jerónimo Jeremias Nhamunze to the position of Curator of the Museum of the Presidency of the Republic.

COUNCIL OF MINISTERS:

■ **Decree No. 2/2026:**

Regarding the lifting of the suspension of mining activity in Manica Province to the holders of mining rights that are in accordance with legal, environmental, labor and operational obligations.

■ **Decree No. 3/2026:**

Approves the Concession Terms of the Infrastructures of the Dondo Logistics Terminal, in the Province of Sofala.

■ **Decree No. 4/2026:**

Creates the Agency for Digital Transformation and Innovation, Public Institute, abbreviated as ATDI, IP and repeals Decree No. 61/2017, of 6 November.

■ **Resolution No. 4/2026:**

Appoints Augusto João Domingos Chipenembe to the position of Chairman of the Board of Directors of Águas de Moçambique, Instituto Público, (AdeM, IP).

■ **Resolution No. 5/2026:**

Appoints Miguel Micas Langa to the position of Chairman of the Board of Directors of the Water Supply and Sanitation Heritage Investment Fund, Public Fund (FIPAAS, FP).

■ **Resolution No. 6/2026:**

Ratifies the Credit Agreement signed between the Government of the Republic of Mozambique and the Islamic Development Bank in Africa (IDB), on July 10, 2025, in the amount of USD 19,500,000.00 (nineteen million and five hundred thousand US dollars), which is intended to finance the Health System Strengthening Project, Mozambique.

■ **Resolution No. 7/2026:**

Ratifies the Cooperation Agreement between the Government of the Republic of Mozambique and the Government of the People's Democratic Republic of Algeria in the Field of Public Security, signed on September 6th, 2025, in Algiers, People's Democratic Republic of Algeria.

■ **Resolution No. 9/2026:**

Creates the Office for the Implementation of the Projects of the Beira Development Corridor, abbreviated as GIPCDB.

■ **Resolution No. 10/2026:**

Appoints the National Human Rights Commission to exercise the national and independent mechanism for the promotion, protection and monitoring of the implementation of the Convention and the application of the legal framework relating to the Protection and Respect of the Fundamental

Rights and Freedoms of Persons with Disabilities.

■ **Resolution No. 11/2026:**

Creates the Constitutive Committee of the Development Bank of Mozambique, abbreviated as CCBDM.

■ **Resolution No. 12/2026:**

Dismisses Abdul Naguibo Abdula from the position of Chairman of the Board of Directors of Rádio Moçambique, Empresa Pública (RM, EP).

■ **Resolution No. 13/2026:**

Appoints Mário Luís Albino to the position of Chairman of the Board of Directors of Rádio Moçambique, Empresa Pública (RM, EP).

■ **Resolution No. 15/2026:**

Approves the logging quota for the year 2026 .

■ **Resolution No. 17/2026:**

Creates the Multisectoral Technical Commission for the Coordination of the Implementation of Digital Transformation, abbreviated as CTD.

■ **Resolution No. 19/2026:**

Appoints Adilson dos Santos Cousin Gomes to the position of Chairman of the Board of Directors of the Digital Transformation and Innovation Agency, Instituto Público (ATDI, IP).

■ **Resolution No. 20/2026:**

Ratifies the Credit Agreement signed between the Government of the Republic of Mozambique and the Government of Italy through Cassa Depositi SPA (CDP), on August 28, 2025, in the amount of EUR 20,000,000.00, equivalent to USD 21,600,000.00 (twenty-one million and six hundred thousand US Dollars), which is intended to finance the National Program for Youth Entrepreneurship and Innovative Business Ideas – IN4JOB.

MINISTRY OF ECONOMY:

■ Ministerial Diploma No. 10/2026:

Creates the Import Advisory Commission (CCI) and approves the Internal Regulations.

■ Ministerial Diploma No. 11/2026:

Approves the Internal Regulations of the Ministry of Economy.

MINISTRY OF THE INTERIOR:

■ Ministerial Diploma No. 9/2026:

Grants Mozambican nationality, by reacquisition, to citizen Hugo Tavares Costa, born in Beira-Mozambique, on October 9, 1977.

SUPREME COURT:

■ Order:

Creates the 8th, 9th and 10th

sections, in the High Court of Appeal of Maputo and specialises the 8th section, in civil matters, the 9th section, in labour matters and the 10th section, in criminal matters.

NATIONAL PRINTING OFFICE OF MOZAMBIQUE, E.P:

■ Rectification:

Regarding the Official Gazette No. 29/2026, of 13 February.



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



MOORE

CONTACTS:

25 de Setembro Avenue, nº. 1230,
3rd Floor, Block 5, PO Box 4200

Maputo

República de Moçambique

Tel.: +258 21 300720

Email: tax@mooremz.co.mz

Moore Global is an association of independent firms which the Moore – Sociedade de Contabilistas e Auditores Certificados, Lda is part as an independent company with legal authorization to work in Audit and Certification of Accounts by order of 27/10/99 from Vice- Minister of Planning and Finance.

Copyright © Moore – Sociedade de Contabilistas e Auditores Certificados, Lda. All rights reserved.

 Please think about the environment before printing this document.