



MOORE

NEWSLETTER

JUNE 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	<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> <p>Isolated acts</p> <p>Os.Taxable persons who performed independently a single taxable transaction should submit the respective statement (Model E).</p>	Art. 25, point c), no.1, Art. 32 of CIVA Art. 33 of CIVA

New minimum wages

The new minimum wages for each sector of activity have been published, with effect from 1 April 2026.

Minimum Wage by Sectors of Activity			
Sector	Previous Value MZN	Current Value MZN	Nominal Growth
Agriculture, livestock, hunting and forestry	6.688,00	7072,00	6%
Industrial and Semi-Industrial Marine Fishing	6.726,88	7063,22	5%
Kapenta fishing	4.991,09	4.991,09	0%
Quarries and sand pits - Medium enterprises	8.008,00	8488,48	6%
Salinas - microenterprises	6.538,44	6.824,17	4%
Mineral extraction industry - large companies	15.176,66	16.239,06	7%
Manufacturing industry	10.147,50	10.622,50	5%
Manufacturing - Bakery	7.200,00	7.500,00	4%
Manufacturing - Cashew	6.653,21	7.000,00	5%
Production and distribution of electricity, gas and water -large companies	12.275,00	12.775,00	4%
Production and distribution of electricity, gas and water- (PMEs)	9.960,62	10.3660,00	4%
Construction	8.400,00	8.652,00	3%
Non-financial services	10.310,00	10.845,00	5%
Hospitality, tourism and similar industries	9.700,00	10.600,00	9%
Private Security	8.465,00	8.690,00	3%
Fuel retailers	9.739,00	10.079,00	3%
Financial Services - Banks & Insurance Companies	19.043,61	20.361,43	7%
Financial Services - Microfinance, Microinsurance	16.764,47	17.924,57	7%



Tour Operators Must Regularize Registration in e-SIGTUR

The Ministry of Economy informed, through a Notice published in the Jornal Notícias on May 12, 2026, that all operators of Tourist Resorts, Food and Beverage Establishments, Dance Rooms and Travel and Tourism Agencies that are not yet registered in the Integrated Electronic Tourism Management System (e-SIGTUR) must register by June 11, 2026.

The deadline is non-extendable and aims to ensure the integration of tour operators into the official management and monitoring platform of the sector.

Covered entities that have not yet registered must take the necessary measures to ensure compliance with this obligation within the established deadline.

Tax Authority Decides on Changes to the Tax Period and Authorisation of Invoice Books

Orders from the Ministry of Finance were published that delegate to the President of the Mozambican Tax Authority the competence to decide on certain requests that, until then, depended on ministerial authorization. In particular, it is now incumbent on the President of the Tax Authority to authorise requests submitted by printers for the issuance of invoice books, as well as to decide on requests to change the tax period.

SPECIAL TAX PAYMENT

According to article 71 of CIT-IRPC Code, entities primarily engaged in commercial, industrial or agricultural activities and non-residents with permanent establishment in Mozambique are subject to a Special Tax Payment and the first instalment is due until the last day of June.

Companies that have adopted the tax period different than December 31, must pay the Special Tax Payment on the 6th, 8th and 10th month of the tax period.

IRPC—ACCOUNTING INFORMATION FOR TAX AUTHORITIES

Presentation of the Statement of Accounting Information and Fiscal Model (20) is due until the last day of June.



ECONOMIC INDICATORS

Below is the current situation of the economic indicators:

Economic indicators	Average 2025	Jun-2025	Apr-2026	May-2026	Jun-2026
Mandatory Reserves (RO) in foreign currency	30.29%	29%	29,5%	29,5%	29,5%
Mandatory Reserves (RO) in local currency	29.88%	29,5%	29%	29%	39%
Monetary policy interest rate (MIMO)	11.08%	11%	9,25%	9,25%	9,25%
Interest rate of marginal lending facility (FPC)	14.15%	14,75%	12,25%	12,25%	12,25%
Interest rate of deposit facility (FPD)	8.15%	8,75%	6,25%	6,25%	6,25%
Exchange rate MZN/USD (beginning of the month)	64.44	63,27	64,54	64,54	64,53

LEGISLATION PUBLISHED DURING THE MONTH OF MAY

PRESIDENCY OF THE REPUBLIC:

■ Presidential decree No. 3/2026:

Attributes the Honorific Title of Hero of the Republic of Mozambique, posthumously, to Joaquim João Munhepe Muhlanga, Veteran of the National Liberation Struggle and Lieutenant General in the Reserve.

■ Presidential order No. 26/2026:

Appoints José João Passe to the position of Vice-Rector of the University of Púngué.

■ Presidential order No. 27/2026:

Appoints Carmelita Rita Namashulua to the position of Inspector General of the State.

■ Presidential order No. 28/2026:

Appoints Emanuel Augusto Mabumo to the position of Deputy Inspector-General of the State.

■ Presidential order No. 29/2026:

Appoints Laura Helena Nhancale to the position of Deputy Inspector-General of the State.

COUNCIL OF MINISTERS:

■ Decree No. 16/2026:

Creates the District Judicial Court in Ponta D'Ouro, in the District of Matutine, in Maputo Province.

■ Decree No. 17/2026:

Creates the Multisectoral Commission for the transition of resources from the IGF, IGAP and INAE, responsible for defining the mechanisms and criteria for the transition of human, financial and patrimonial resources assigned to the extinct General Inspectorate of Finance, General Inspectorate of Public Administration and National Inspection of Economic Activities, including their respective delegations, to the new structures of the General Inspectorate of the State (IGE) and the General Inspectorate of Food and Economic Security (IGSAE).

■ Decree No. 18/2026:

Creates the School of Governance, abbreviated as EGov and repeals Decree No. 94/2020, of 28 October.

■ Decree No. 19/2026:

Creates the National Agency for Tourism Development and Investment, abbreviated as ANDITUR, Public Fund, FP and repeals Decree No. 56/2020, of 15 July and Decree No. 36/2008, of 17 September.

■ Resolution No. 30/2026:

Concerning the accession of the Republic of Mozambique to the Convention on the Facilitation of International Maritime Traffic of 9 April 1965, including the Amendments, the English texts of which and their translation into Portuguese are an integral part of this Resolution.

■ Resolution No. 32/2026:

Concerning the Accession of the Republic of Mozambique to the Convention of the International Organization of Aids to Maritime Navigation.

■ Resolution No. 33/2026:

Regarding the termination of functions of the position of Chairman of the Board of Directors of Empresa Nacional de Hidrocarbonetos, Empresa Pública (ENH, EP) by Mrs. Ludovina Bernardo.

■ Resolution No. 34/2026:

Regarding the termination of functions of the position of Chairman of the Board of Directors of the Housing Development Fund, Public Fund (FFH, FP) by Mr. Armindo José Mungambe.

■ Resolution No. 35/2026:

Regarding the termination of functions of the position of Chairman of the Board of Directors of the Institute for the Management of State Holdings (IGEPE) by Mrs. Ana Isabel Senda Coanai.

■ Resolution No. 36/2026:

Appoints Rudêncio Morais to the position of Chairman of the Board of Directors of Empresa Nacional de Hidrocarbonetos, Empresa Pública (ENH, EP).

■ Resolution No. 37/2026:

Appoints Amorim Remígio Manuel Pery to the position of Chairman of the Board of Directors of the Housing Development Fund, Public Fund (FFH, EP).

■ Resolution No. 38/2026:

Appoints Danilo Mussá Nanla to the position of Chairman of the Board of Directors of the Institute for the Management of State Holdings (IGEPE).

■ Resolution No. 39/2026:

Approves the Gender Strategy in Public Administration 2026-2030 and repeals Resolution No. 39/2020, of 8 July.

■ Resolution No. 40/2026:

Reappoints Tânia Vuyeya Sitoie to the position of Chairman of the Board of Directors of the National Medicines Regulatory Authority, Public Institute (ANARME, IP).

■ Resolution No. 41/2026:

Proposes the attribution of the Honorific Title of Hero of the Republic of Mozambique to citizen Joaquim João Munhepe Muhlanga and determines the holding of the State Funeral and the observance of national mourning for two days.

■ Resolution No. 42/2026:

Approves the Response Strategy to HIV/AIDS and other chronic diseases, in the Public Administration, 2026-2030 and repeals Resolution No. 28/2020, of 29 April.

■ Resolution No. 44/2026:

Regarding the accession of the Republic of Mozambique to the Locarno Agreement, which establishes the International Classification of Industrial Designs. Adopted at Locarno on 8 October 1968, with amendments introduced on 28 September 1979.

■ Resolution No. 45/2026:

Regarding the accession of the Republic of Mozambique to the Riyadh Treaty on the Industrial Designs Law, adopted on 22 November 2024.

MINISTRIES OF FINANCE, LABOUR, GENDER AND SOCIAL ACTION AND AGRICULTURE, ENVIRONMENT AND FISHERIES:

■ Ministerial Diploma No. 34/2026:

Regarding the readjustment of the minimum wage for workers who carry out activities integrated in Sector 1. - Agriculture, Livestock, Hunting and Forestry.

■ Ministerial Diploma No. 35/2026:

Regarding the readjustment of minimum wages for workers who carry out activities integrated in Sector 2. - Fisheries.

MINISTRIES OF FINANCE, LABOUR, GENDER AND SOCIAL ACTION AND MINERAL RESOURCES AND ENERGY:

■ Ministerial Diploma No. 36/2026:

Regarding the readjustment of minimum wages for workers who carry

out activities integrated in Sector 3.- Mineral Extraction Industry.

MINISTRIES OF FINANCE, LABOUR, GENDER AND SOCIAL ACTION AND ECONOMY:

■ Ministerial Diploma No. 37/2026:

Regarding the readjustment of minimum wages for workers who carry out activities integrated in Sector 4.- Manufacturing Industry, with the exception of the Bakery and Cashew Industry.

MINISTRIES OF FINANCE, LABOUR, GENDER AND SOCIAL ACTION, MINERAL RESOURCES AND ENERGY AND PUBLIC WORKS, HOUSING AND WATER RESOURCES:

■ Ministerial Diploma No. 38/2026:

Regarding the readjustment of minimum wages for workers who carry out activities integrated in Sector 5.- Production and Distribution of Electricity, Gas and Water.

MINISTRIES OF FINANCE, LABOUR, GENDER AND SOCIAL ACTION AND PUBLIC WORKS, HOUSING AND WATER RESOURCES:

■ Ministerial Diploma No. 39/2026:

Regarding the readjustment of minimum wages for workers who carry out activities integrated in Sector 6. - Construction.

MINISTRIES OF FINANCE, LABOUR, GENDER AND SOCIAL ACTION, ECONOMY, EDUCATION AND CULTURE, TRANSPORT AND LOGISTICS, AND COMMUNICATIONS AND DIGITAL TRANSFORMATION:

■ Ministerial Diploma No. 40/2026:

Regarding the readjustment of minimum wages for workers carrying out activities integrated in Sector 7.- Non-Financial Services Activity, with the exception of the hotel, private security and fuel retail subsectors.

MINISTRIES OF FINANCE AND LABOUR, GENDER AND SOCIAL ACTION:

■ Ministerial Diploma No. 41/2026:

Regarding the readjustment of minimum wages for workers who carry out activities integrated in Sector 8.- Financial Services Activities.

MINISTRY OF OF FINANCE:

■ Order:

Delegates to the President of the Tax Authority of Mozambique the power to authorize printers to issue invoice books upon express request provided for in paragraph 5 of article 21 of the Regulation of the Value Added Tax (VAT) Code approved by Decree No. 7/2008, of 16 April.

■ Order:

Delegates to the President of the Mozambican Tax Authority the power to decide on requests for changes in the tax period provided for in paragraph 2 of article 7 of the Corporate Income Tax Code (IRPC) approved by Law No. 34/2007 of 31 December .

MINISTRY OF MINERAL RESOURCES AND ENERGY :

■ Ministerial Diploma No. 42/2026:

Approves the procedures for the notification and updating of Contacts within the scope of Mining Licensing.

■ Ministerial Diploma No. 43/2026:

Approves the Internal Regulations of the Kimberley Process Management Unit, Precious Metals and Gems.

MINISTRY OF THE INTERIOR:

■ Ministerial Diploma No. 32/2026:

Grants Mozambican nationality, by naturalization, to citizen Alessandro Con-ficoni, born in Ravenna - Italy.

MINISTRY OF AGRICULTURE, ENVIRONMENT AND FISHERIES:

■ Ministerial Diploma No. 33/2026:

Approves the National Action Plan

for the Conservation and Management of Sharks and Rays 2025-2029.

SUPREME COURT:

■ Order:

Creates the Criminal Investigation Sections, in the Judicial Court of the District of Bilene – Macia and in the Judicial Court of the District of Chongoene, Gaza Province.

ADMINISTRATIVE COURT:

■ Order:

Delegates to the Secretary-General of the Administrative Court the competence to process and resolve the current issues of the Administrative Court.

■ Order:

Approves the Internal Regulations on the organization and functioning of the Advisory Board.

INTERMINISTERIAL COMMISSION FOR THE REFORM OF PUBLIC ADMINISTRATION:

■ Resolution No. 6/2026:

Approves the Organic Statute of the Information Office, abbreviated as GABINFO and revokes Resolution No. 15/2021, of 17 March.

■ Resolution No. 7/2026:

Approves the Organic Statute of the Documentation Center and photographic training, abbreviated as CDFF.

NATIONAL PRINTING OFFICE OF MOZAMBIQUE, PUBLIC ENTERPRISE:

■ Rectification:

Regarding the Official Gazette No. 5/2025, of 9 January.

■ Rectification:

Regarding Decree No. 13/2026, of 14 April.

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 institutions 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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