



NEWSLETTER

JULY 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.	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

CHANGE IN RETIREMENT AGE

A one-off amendment to the General Statute of State Employees and Agents (EGFAE) was published through Law No. 10/2026. Contrary to what some initial interpretations suggested, the revision does not change the voluntary retirement regime, focusing exclusively on mandatory retirement by age limit.

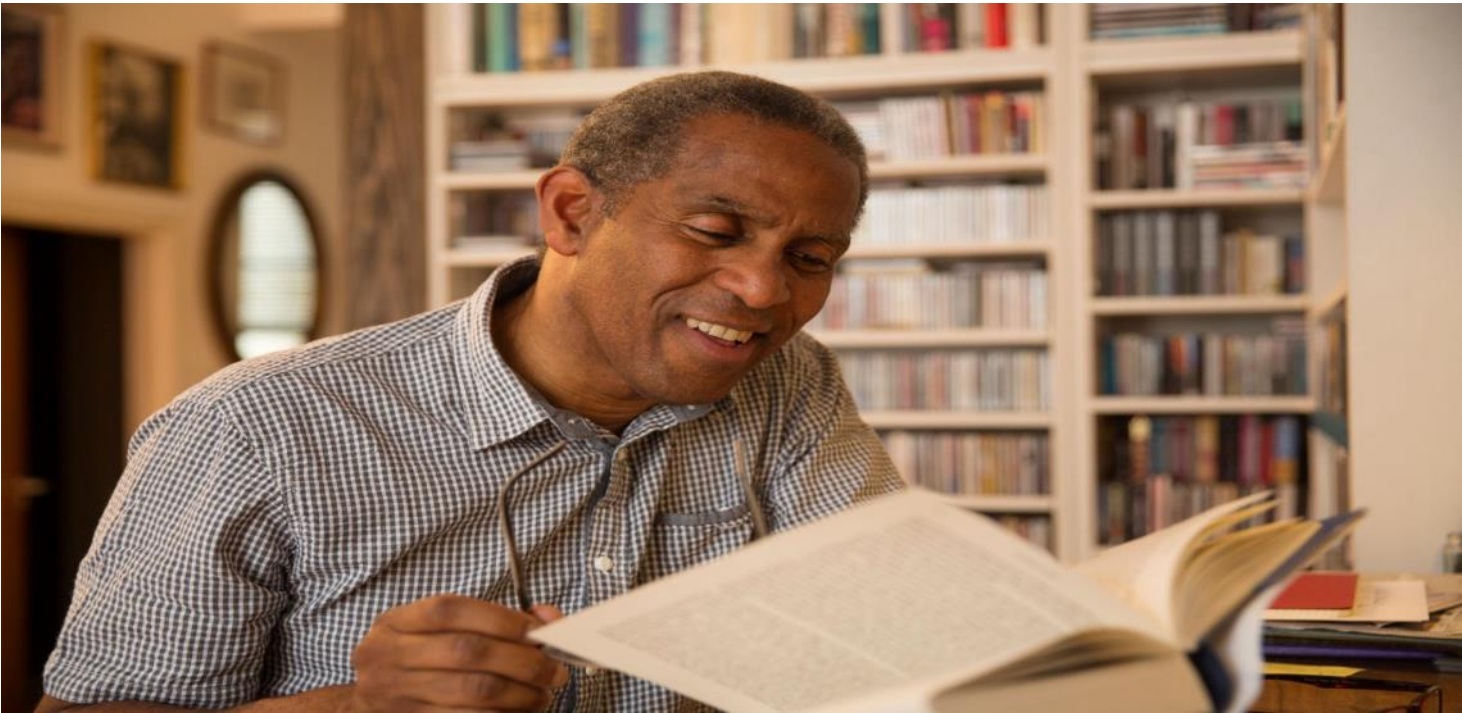
The main change consists of raising the age limit for mandatory retirement, which goes from 60 to 65 years, applicable to state employees and agents of both sexes. In addition, the law now allows, in situations expressly provided for by law, the extension of the exercise of functions up to a maximum limit of 70 years. These changes do not affect the voluntary retirement regime, which remains unchanged.

The table below seeks to establish the main differences between retirement schemes in the Civil Service and in the private sector, highlighting the legal requirements, the effects of fulfilling the retirement conditions and the possibilities of continuing the professional activity .

Appearance	Public Sector	Private Sector
Mandatory retirement	65 years for men and women. The employment relationship may be extended annually until the age of 70, only for certain special careers and subject to certain conditions..	55 years (women) or 60 years (men)* If the company is interested, the retired worker can be hired again for a maximum period of 10 years.
Voluntary retirement	An official may apply for retirement when: a) complete 35 years of service (420 contributions), regardless of age and gender; or (b) cumulatively gathers: • 55 years of age; e • 15 years of service, corresponding to 180 monthly contributions.	The beneficiary is entitled to the pension when: a) 35 years of service corresponding to 420 months of contributions, regardless of age; or (b) cumulatively gathers: 55 years (women) or 60 years (men) and 20 years of service corresponding to 240 months of contributions .

*Taking on 240 months of social security contributions

The formula for calculating the pension is substantially identical in both schemes, with the pension being proportional to the length of service/contributions (up to a limit of 35 years or 420 months) and calculated on the basis of the average remuneration of the last 60 months.



PAYMENT ON ACCOUNT

Until July 31st, companies with organized accounting must pay the second instalment of the Advance Corporate Income Tax for financial year of 2025 (article 27 and following of CIT Code). The advance payments are made during May, July and September, except for companies that have adopted a tax period different than the civil year, in which case payments are made on the 5th, 7th and 9th month of the financial year and correspond to 80% of the tax paid in the prior period, divided into three equal parts and rounded up.

Advance Corporate Income Tax is a form of prepayment. These payments are intended to reduce the tax burden of the company at the time of payment of income.



ECONOMIC INDICATORS

Below is the current situation of the economic indicators:

Economic indicators	Average 2025	Jul-2025	May-2026	Jun-2026	Jul-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%	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%	12,25%	12,25%	12,25%
Interest rate of deposit facility (FPD)	8.15%	8%	6,25%	6,25%	6,25%
Exchange rate MZN/USD (beginning of the month)	64.44	63,53	64,54	64,53	64,55

LEGISLATION PUBLISHED DURING THE MONTH OF JUNE

ASSEMBLY OF THE REPUBLIC :

■ Law No. 6/2026:

Amends article 2 of Law no. 3/2018, of 19 June, Law that Establishes the Principles and Rules Applicable to the State Business Sector.

■ Law No. 7/2026:

Approves the Mining Law and repeals Law No. 20/2014, of 18 August.

■ Law No. 8/2026:

Approves the Petroleum Law and repeals Law No. 21/2014, of 18 August and Law No. 16/2022, of 19 December.

■ Law No. 9/2026:

Approves the Local Content Law.

■ Law No. 10/2026:

Amends article 176 of the General Statute of State Employees and Agents, approved by Law no. 4/2022, of 11 February.

■ Law No. 17/2026:

Creates the Development Bank of Mozambique, abbreviated as BDM.

■ Law No. 19/2026:

Establishes the legal regime for the exercise of the activity of the Media and repeals Law No. 18/91, of 10 August.

■ Law No. 20/2026:

Establishes the legal regime for the access and exercise of the activity of Radio broadcasting in the national territory and repeals Decree No. 9/93, of 22 June.

■ Resolution No. 2/2026:

Approves the Report of the Parliamentary Office for the Prevention and Fight against HIV and AIDS, presented to the III Ordinary Session of the Assembly of the Republic, of the Tenth Legislature.

■ Resolution No. 3/2026:

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

■ Resolution No. 6/2026:

Elects Mr Carlos Tembe, Second Vice-President of the Assembly of the Republic.

■ Resolution No. 7/2026:

Elects Mr Mangaze Felizardo Manuel, Alternate Member of the Standing Committee of the Assembly of the Republic.

■ Communiqué of 7 May 2026:

Regarding the election of Mr. Carlos Tembe to the position of 2nd Vice-President of the Assembly of the Republic, the vacancy in the Standing Committee is filled by Mrs. Rute Venâncio Manjate, with effect from May 7, 2026.

PRESIDENCY OF THE REPUBLIC:

■ Presidential Decree No. 4/2026:

Assigns the Order Samora Moisés Machel, of the 1st Degree, to the Association Geração 8 de Março.

■ Presidential Decree No. 5/2026:

Assigns the Order of June 25, of the 2nd Degree, to Orlando Pedro Candua.

■ Presidential Decree No. 6/2026:

Awarded the "Bagamoyo Medal" to some Teachers and State Institutions.

■ Presidential Decree No. 7/2026:

Awarded the Veteran Medal of the Liberation Struggle of Mozambique to some Combatants.

■ Presidential Decree No. 8/2026:

Awarded the Police Medal of Merit to some members of the Police of the Republic of Mozambique.

■ Presidential Decree No. 9/2026:

Awarded the Medal of Merit Arts and Letters to some Artists.

■ Presidential Decree No. 10/2026:

Awarded the Medal of Merit for Work to some Workers.

■ Presidential order No. 32/2026:

Dismisses Fernando Chomar from the position of Chief of Protocol of the State.

■ Presidential order No. 33/2026:

Appoints João António Xirinda to the position of Head of State Protocol.

■ Presidential order No. 35/2026:

Dismisses Fernando Bemane de Sousa from the position of Secretary of State in Cabo Delgado Province .

■ Presidential order No. 36/2026:

Dismisses Plácido Nerino Pereira from the position of Secretary of State in the Province of Nampula.

■ Presidential order No. 37/2026:

Dismisses Bendita Donaciano Lopes from the position of Secretary of State in the Province of Inhambane.

■ Presidential order No. 38/2026:

Appoints Plácido Nerino Pereira to the position of Secretary of State in Cabo Delgado Province.

■ Presidential order No. 39/2026:

Appoints Fernando Bemane de Sousa to the position of Secretary of State in the Province of Nampula.

■ Presidential order No. 40/2026:

Appoints Arsénia Felicidade Félix Massingue to the position of Secretary of State in the Province of Inhambane.

■ Presidential order No. 41/2026:

Dismisses Manuel Crispo Bucuto from the position of Rector of the Academy of Advanced Strategic Studies (AAEE).

■ Presidential order No. 41/2026:

Delegates powers to the Secretaries of State in the Provinces and in the Capital City of the Republic of Mozambique, for the imposition or delivery of the insignia of Honorary Titles and Decorations to national citizens, on June 25, 2026.

■ Presidential order No. 42/2026:

Dismisses António Caetano Lourenço from the position of Vice-Rector of the Academy of Advanced Strategic Studies (AAEE).

■ Presidential order No. 43/2026:

Appoints António Njanje Taimo Supêia to the position of Rector of the Academy of Advanced Strategic Studies (AAEE).

■ Presidential order No. 44/2026:

Appoints Nelson Valente Rego to the position of Vice-Rector of the Academy of Advanced Strategic Studies (AAEE).

COUNCIL OF MINISTERS:

■ Decree No. 20/2026:

Approves the Regulation of the Law on the Protection and Respect of the

Fundamental Rights and Freedoms of Persons with Disabilities.

■ **Decree No. 21/2026:**

Approves the Regulation on the Universal Access to Energy Tax.

■ **Decree No. 22/2026:**

Creates the State Procurement Center, Public Institute, abbreviated as CAE, IP.

■ **Decree No. 23/2026:**

Approves the Project for the Requalification of the State Heritage and Tourism of Mozambique, abbreviated as PREPT-MZ.

■ **Decree No. 24/2026:**

Regarding the adequacy of the attributions, competences and sectoral tutelage of the National Fund for Sustainable Development, Public Fund, abbreviated as FNDS, FP, to the current institutional context of the areas of Land, Environment and Forests.

■ **Decree No. 25/2026:**

Sets the minimum purchase prices for seed cotton and oilseeds from the producer and defines the rate for ginning seed cotton, to be in force for the 2025/2026 Agrarian Campaign.

■ **Resolution No. 46/2026:**

Regarding the accession of the Republic of Mozambique to the Geneva Act of the Hague Agreement on the International Registration of Industrial Designs, adopted on 2 July 1999.

■ **Resolution No. 47/2026:**

Authorizes the Minister who supervises the area of Transport and Logistics to set up a Technical Team, to negotiate the terms of the contract, in the form of Direct Award, with the Companies Portos e Caminhos de Ferro de Moçambique, EP (CFM, EP) and Petróleos de Moçambique SA (PETROMOC, SA), for the concession of the infrastructures of the Fuel Terminal Project, Storage and Pipeline of the Savane Corridor.

■ **Resolution No. 48/2026:**

Authorizes the Minister who supervises the area of Transport and Logistics to set up a Technical Team, to negotiate the terms of the contract, in the form of Direct Award, with the consortium Corredor de Desenvolvimento de Mapinhane a Pafuri - CO-DEMAPA SA.

■ **Resolution No. 49/2026:**

Authorizes the Ministers who supervise the areas of Logistics and the Interior, to set up a Technical Team to negotiate, in Direct Award, with the Commercial Company NITRO SA, the terms of the concession to be established by the Government of the Republic of Mozambique and the concessionaire company.

■ **Resolution No. 50/2026:**

Authorizes the Minister who supervises the area of Transport and Logistics to set up a Multisectoral Technical Team with the aim of negotiating, in the form of Direct Award, with the consortium to be formed between the company Portos e Caminhos de Ferro de Moçambique, Fundo de Desenvolvimento dos Transportes e Comunicações and its partners, the terms and conditions of the concession contract for the infrastructures of the Port of Quelimane.

■ **Resolution No. 51/2026:**

Ratifies the Cooperation Agreement between the Republic of Mozambique and the Portuguese Republic in the Field of Tourism, signed on December 9, 2025, in Porto, Portuguese Republic.

■ **Resolution No. 52/2026:**

Approves the Civil Aviation Master Plan, abbreviated as PDAC, for the period 2026 – 2045.

MINISTRY OF AGRICULTURE, ENVIRONMENT AND FISHERIES:

■ **Ministerial Diploma No. 45/2026:**

Approves the slaughter quotas for the 2026 hunting season and establishes the 2026 hunting season, in force from 1 April to 30 November 2026.

MINISTRIES OF STATE ADMINISTRATION AND CIVIL SERVICE AND FINANCE:

■ **Order:**

Ratifies the staff of the Municipal Council of the Town of Massingir.

MINISTRY OF SCIENCE, TECHNOLOGY AND HIGHER EDUCATION:

■ **Ministerial Diploma No. 44/2026:**

Approves the Organic Statute of the Higher Institute of Sciences and Management, abbreviated as INSCIG and repeals Decree No. 28/2009, of

29 June.

MINISTRY OF EDUCATION AND CULTURE:

■ **Ministerial Diploma No. 48/2026:**

Approves the Regulation of the National Literature Contest.

■ **Ministerial Diploma No. 50/2026:**

Approves the Regulation of the System of Evaluation and Certification of Vocational Education Trainees.

MINISTRY OF PLANNING AND DEVELOPMENT:

■ **Ministerial Diploma No. 49/2026:**

Approves the Internal Regulation of the Technical Unit for the Implementation of the Economic Development Strategy of the Nacala Corridor, abbreviated as UTI-PEDEC-Nacala.

SUPREME COURT:

■ **Resolution No. 1/TS/CJ/2026:**

Approves the Regulation on Rules and Procedures Applicable to Internships in the Courts of Law for final-year students and recent graduates in Law.

■ **Order:**

Regarding the entry into operation of the Labour Court of the Province of Nampula.

BANK OF MOZAMBIQUE:

■ **Notice No. 2/GBM/2026:**

Establishes the rules for connection to the single payment network, hereinafter referred to as the "National Single Network" and repeals Notice No. 2/GBM/2015, of 22 April.

■ **Notice No. 3/GBM/2026:**

Establishes the rules regarding the qualification of investors in the securities market. Communications Regulatory Authority.

■ **Resolution No. 2– BR/CA/ INCM/2026:**

Approves the regime applicable to the sending of A2P (Application-to-Person) SMS, including PROMO (promotional/commercial), TRANS/SERV (transactional, service/support and informational) messages.

INTERMINISTERIAL COMMISSION FOR THE REFORM OF PUBLIC ADMINISTRATION:

■ **Resolution No. 8/2026:**

Approves the Organic Statute of the Maputo Metropolitan Transport Agency, Public Institute, abbreviated as AMT, I.P.

NATIONAL ELECTION COMMISSION:

■ **Resolution No. 1/CNE/2026:**

Approves the Plan of Activities and Budget of the Natio-

nal Elections Commission for the year 2026.

CIVIL AVIATION REGULATORY AUTHORITY OF MOZAMBIQUE:

■ **Resolution No. 3/CA/IACM/2026:**

Regarding the provocation of the Aeronautical Cartography services.



DELIBERATIONS OF THE COUNCIL OF MINISTERS - JUNE

- Considered and approved a Draft Law authorising the Government to revise the Highway Code, approved by Decree-Law No. 1/2011, of 23 March, to repeal the legislation in force and to adapt the complementary legislation, to be submitted to the Assembly of the Republic;
- The Decree approving the Regulation on the Licensing of Industrial Activity and repealing Decree No. 22/2014, of 16 May;
- The Decree that extinguishes the National Company of Science and Ecology Parks, Public Company, and revokes Decree No. 21/2012, of July 6th;
- The Decree approving the Telecommunications and Scarce Resources Licensing Regulation and repealing Decree No. 26/2017, of 30 June;
- Considered and approved the Resolution ratifying the Agreement for the Revision of the Statutes of the Community of Portuguese Speaking Countries, revised and approved in Luanda, on March 27, 2023;
- Considered and approved a Resolution authorizing the Minister who supervises the area of Sport to constitute a technical team to negotiate, in direct agreement, with the Black Bulls Association and The Sport Club, Lda., the Terms of the Concession to be established by the Government of the Republic of Mozambique and the Concessionaires for the requalification of the Continuadores Park, in Maputo City;
- Appreciated the information on the measurement of Costs of Provision of Telecommunications Services;
- Considered and approved the Draft Resolution of the Assembly of the Republic, ratifying Convention No. 97, of the International Labour Organisation, relating to Migrant Workers, of 1 July 1949;
- Considered and approved the Draft Resolution of the Assembly of the Republic, ratifying Convention No. 143, of the International Labour Organization, on Migration in Abusive Conditions and on the Promotion of Equal Opportunities and Treatment of Migrant Workers, of 24 July 1975;
- Considered and approved the Draft Resolution of the Assembly of the Republic, ratifying Convention No. 181, of the International Labour Organization, on Private Employment Agencies, of 19 June 1997;
- The Decree approving the Domestic Work Regulation and repealing Decree No. 40/2008, of 26 November;
- The Decree that creates the National Academy of Aeronautical Sciences, abbreviated as ACA, and approves the respective Statute;
- Decree that extinguishes the National School of Aeronautics and repeals Decree No. 37/2006, of 27 September;
- appreciated, the Information on Xenophobia in South Africa and the related Response Plan.

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



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

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