Regulation of the Investment Law

Private

Decree No 8/2024

of 7 March

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CHAPTER I – GENERAL PROVISIONS

ARTICLE 1 – (Purpose)

This Regulation establishes the procedures applicable to the process of approval and execution of private investments in the Republic of Mozambique, eligible for the enjoyment of tax and non-tax guarantees and incentives, namely:

a) Instruction and submission of applications for mere registration and investment authorization;

b) definition of the deadlines for taking a decision on such requests;

c) setting the minimum value of foreign direct investment, as well as the rules for its determination;

d) definition of the rules on changes to the terms and conditions of mere registration and investment authorization;

e) definition of the rules of communication and correspondence, as well as the resolution of complaints regarding approved investment projects; e

f) establishment of the other rules necessary for the application of Law No. 8/2023, of 9 June.

ARTICLE 2 – (Scope)

This Regulation applies to all undertakings of an economic nature that are carried out in Mozambican territory, which may benefit from guarantees and incentives of a fiscal or non-fiscal nature, applicable, under the terms of the law, namely:

a) domestic and foreign private investments; e

b) public-private partnership ventures, large-scale projects and business concessions.

ARTICLE 3 – (Definitions)

For the purposes of applying these Regulations, the terms below have the following meaning:

a) Investment certificate: document issued by the competent decision-making entity proving the registration of the investment project under the mere registration regime; e

b) Investment authorization: document issued by the competent decision-making entity proving the approval of the investment project under the authorization regime.

CHAPTER II – FOREIGN DIRECT INVESTMENT

ARTICLE 4 – (Minimum value of foreign direct investment)

1. The minimum amount of foreign direct investment, resulting from the investor's own capital contribution, is set at the equivalent of 6,500,000.00 MT (six million and five hundred thousand meticais), for the specific purposes of transferring profits abroad and of invested and re-exportable capital.

2. For the purposes of the provisions of this Regulation, foreign direct investment corresponds to the sum of the amounts related to the items provided for in article 16 of Law no. 8/2023, of 9 June.

3. The realization of foreign direct investment, using exportable profits, must be preceded by prior confirmation by the Bank of Mozambique of the value of the investment actually made in the project.

4. The change in the minimum value of foreign direct investment is made by ministerial diploma of the Minister who supervises the area of Finance, after hearing the Governor of the Bank of Mozambique.

ARTICLE 5 – (Registration of foreign direct investment)

1. The registration of foreign direct investment must be carried out in accordance with the provisions of the foreign exchange legislation in force.

2. When foreign direct investment takes the form of capital or material goods, the value of the investment shall be considered at CIF price, and the investor promoting the project shall submit documents issued and certified by the customs authorities, for the purpose of registering the respective investment with the Bank of Mozambique.

3. Capital transfers that have not been made through the national banking system are not considered as part of the foreign direct investment authorized under the project;

4. Any payments made by the investor abroad without presenting a document proving the entry into the national territory of goods in an amount corresponding to the same payments are also not considered as part of foreign direct investment.

5. Proof of the effective realization and implementation of the foreign direct investment shall be provided by the investors or by the company implementing the project through the respective supporting documents issued or endorsed in the Republic of Mozambique by the Bank of Mozambique, Customs or other competent authorities, depending on the specific form of such investment.

ARTICLE 6 – (Validity of the foreign investor status)

The status of foreign investor, for the purposes of benefiting from the right to export profits and re-export of the invested capital, is valid as long as the terms and conditions that contributed to the acquisition of this status remain unchanged and there is effective compliance with the general and specific duties of the investor provided for in Law no. 8/2023, of 9 June.

ARTICLE 7 – (Conversion of external debt into investment)

1. The conversion of debt contracted abroad into foreign direct investment shall comply with the provisions of the foreign exchange legislation in force.

2. Applications for the conversion of external debt into financial resources for investment projects in accordance with the provisions of the preceding paragraph shall be submitted to the Bank of Mozambique for analysis and approval.

CHAPTER III - GUARANTEES, RIGHTS AND DUTIES OF THE INVESTOR

Section I – Mere registration regime

ARTICLE 8 – (Application for mere registration)

1. The application for mere registration consists of the submission of the investment proposal, in physical or digital format, for the purposes of registration and attribution of tax incentives and other applicable benefits.

2. The application shall be submitted by the investor or its legal representative and shall be subject to prior verification of its compliance upon receipt by the entity that, in accordance with the law, coordinates the private investment authorisation process.

3. Once the information and documents required for this purpose have been verified, the investment project shall be registered in the name of the respective implementing company.

4. Applications for registration submitted by post or electronic means shall be registered and analysed provided that they contain information and documents strictly necessary for this purpose.

ARTICLE 9 – (Instruction of the application for mere registration)

1. The application for mere registration shall be made by submitting a form of the appropriate model duly completed and signed by the investor or his legal representative, in three copies, accompanied by the following documents:

a) copy of the identification document of the proposing investor;

b) copy of the certificate of the commercial registry or reservation of the corporate name of the company implementing the project;

c) topographic plan or sketch of the site of implementation of the project; e

d) copy of the title of the right to use and exploit the land or the lease contract for the premises where the project is to be implemented.

2. In the case of an investment project to be carried out through the establishment of a Foreign Commercial Representation, in addition to the documents referred to in paragraph 1, a copy of the Commercial Representation License issued in accordance with the applicable legislation on the matter must be attached.

3. The authentication of the documents supporting the investment proposal must comply with the formalities of signature recognition, authentication of copies and consular legalization of foreign documents.

ARTICLE 10 – (Analysis of the request)

1. The application for the purpose of mere registration shall be examined within a maximum period of two days from the date of receipt of the project proposal.

2. If it is found that the application has not been duly instructed, the entity that, in accordance with the law, coordinates the private investment authorization process, shall notify the project proponents for the remediation of missing or incomplete elements, within a maximum period of five days.

3. If the applicant does not provide the necessary information to correct or complete the application, within five days after the notification provided for in the previous paragraph, it shall be returned to the proposing investor, unless the aforementioned period is extended for an equal period at the request of the investor or his legal representative.

4. In the analysis of the request for mere registration, inter-institutional coordination and request for an opinion from the ministries or sectoral bodies in which the project is inserted, as well as from other State institutions, are dispensed with, except in the case of investment projects whose activity has foreseeable economic, environmental, safety or public health implications, as well as investment projects eligible for tax incentives under a special regime.

5. The opinion requested pursuant to paragraph 4 of this article shall be issued within a maximum period of five working days from the date of receipt of the project proposal, and in the absence of a pronouncement by the supervisory sector, after the same period, a favourable opinion shall be deemed to be in favour of the authorisation to register the project.

ARTICLE 11 – (Issuance of the investment certificate)

1. Once the assessment of the conformity of the application for mere registration has been completed, the investment certificate shall be issued in accordance with the provisions of Article 13 of this Regulation, which shall include, among others, the following elements:

(a) the identification of the investors proposing the project;

b) the name and object of the project;

c) the corporate name of the implementing company.

d) the headquarters and place of implementation of the activities;

e) the amount, form and schedule of the investment;

f) the number of national and foreign workers to be employed;

g) the regime of tax incentives and guarantees granted to the project;

h) the deadline and conditions for the start of the implementation of the project; and *i*) other specific conditions whose fixation in the investment certificate is relevant depending on the nature of the enterprise.

2. The investment certificate shall constitute a document proving the registration of the project, and it is the responsibility of the investors to present it for the purpose of benefiting from tax incentives and other investment guarantees, including for the processing of related applications.

ARTICLE 12 – (Rejection of the request for mere registration)

1. An application for mere registration shall be rejected on the basis of the following situations:

a) instruction of the request without complying with the provisions of article 9 of these Regulations;

b) illegal economic activity or the exploitation of which is prohibited to the investor, namely by reason of his nationality;

c) ineligibility of the project for tax incentives under the terms of the Law, and the interested party may proceed with the implementation of the project without such benefits; e

d) inaccuracy and falsehood of the information contained in the project submission form or documents supporting the application.

2. Investors whose application for mere registration has been rejected may, if they wish, reformulate and subsequently submit it, for the purpose of re-examining the rejection decision on their application.

ARTICLE 13 – (Decision-making entities and deadlines)

1. The decision on applications for mere investment registration shall be issued within a maximum period of three days after receipt of the file by the following decision-making entities:

a) Provincial Governor, in respect of projects involving national and/or foreign direct investment of a value not exceeding the equivalent of 3,500,000,000.00 MT (three thousand five hundred million meticais);

b) Director-General of APIEX, IP, for national and/or foreign direct investment projects, including projects eligible for the special economic zone and industrial free zone regime with a value not exceeding the equivalent of 6,500,000,000.00 MT (six thousand five hundred million meticais); e

c) Minister supervising the area of Finance, in relation to national and/or foreign direct investment projects with a value not exceeding the equivalent of 32,000,000,000.00 MT (thirty-two billion meticais);

2. National and/or foreign direct investment projects with a value greater than the equivalent of 32,000,000,000.00 MT (thirty-two billion meticais) are subject to the authorization regime.

Section II – Authorisation Scheme

Subsection I – Submission of the application

ARTICLE 14 – (Application for investment authorization)

1. The application for investment authorization shall be made by submitting the technical and economic and financial feasibility study prepared in accordance with the specific model, in four copies, accompanied by the following documents:

a) copy of the identification document of the proposing investors;

b) copy of the certificate from the commercial registry or the reservation of the corporate name of the company implementing the project;

c) topographic plan or sketch of the place where the project is intended to be implemented;

d) copy of the title of right to use and use the land or lease agreement for facilities; e

e) Document proving the financial capacity of the investors proposing the project.

2. The technical and economic-financial feasibility study must contain information that demonstrates the sustainability of the project, namely the respective investment and financing plans, accompanied by the necessary documentation to prove the planned investments.

3. The formalities referred to in paragraph 3 of article 9 of these Regulations shall apply to the procedure for authenticating documents that instruct the application for investment authorization.

ARTICLE 15 – (Analysis of the application for investment authorization)

In the analysis of the application for authorization, the entity that, under the terms of the law, coordinates the private investment authorization process and other public entities involved in the proposal evaluation process take into account, namely:

a) the correct instruction of the request;

(b) the legality of the economic activity and compliance with the rules relating to investments in activities reserved for the exclusive ownership or exploitation of the State or in sectors or activities with restrictions on the basis of the nationality of the investor;

c) the compliance of the investment proposal with the applicable legal and regulatory regimes; e

d) compliance with the principles and objectives of the investment set out in articles 4 and 5 of Law no. 8/2023, of 9 June.

Subsection II – Assessment of the application

ARTICLE 16 – (Evaluation of the authorization request)

1. The evaluation of the application for authorization of the investment project shall be preceded by an assessment of the conformity of the documents supporting the project proposal.

2. The evaluation of the application for investment authorization consists of the analysis of the technical and economic-financial feasibility, the market and socio-environmental aspects, the framework of the. project in the development policies of the country and the economic sectors, including the determination of the socio-economic benefits arising from its implementation, in accordance with the investment objectives set out in article 5 of Law no. 8/2023, of 9 June.

3. The procedure referred to in paragraphs 1 and 2 of this Article shall take place within a maximum period of ten days from the date of receipt of the application for authorisation.

4. If it is found that the application is not properly investigated, the entity that coordinates the private investment authorization process in accordance with the law shall notify the project proponent for the remediation of missing or incomplete elements within a maximum period of seven days.

5. Upon reasoned request by the investor or his legal representative, the period provided for in paragraph 4 of this article shall be extended only once, for an equal period.

ARTICLE 17 – (Rejection of the request for authorization)

1. An application for an investment permit may be rejected on the following grounds:

a) the lack of technical and economic-financial feasibility elements in the project proposal;

b) the absence in the project proposal of market and socio-environmental aspects, including in terms of social responsibility and local content;

c) lack of framing of the project in the country's development policies;

d) lack of determination of the socio-economic benefits arising from the implementation of the project;

e) inaccuracy and falsehood of the information contained in the feasibility study and other documents that support the investment proposal;

f) failure to comply with the deadline granted for the remediation of missing or incomplete elements found during the evaluation of the project or proposal.

2. An investor whose application for authorisation has been rejected may, if he wishes, reformulate it and subsequently submit it, for the purpose of reviewing the rejection decision on his application.

ARTICLE 18 – (Interinstitutional articulation)

1. In accordance with the provisions of Article 16 of these Regulations, the entity which, in accordance with the law, coordinates the private investment authorisation process, shall request an opinion from the Ministry that supervises the sector in which the project is located and other relevant bodies, and it shall be incumbent upon them to issue the appropriate pronouncement within a maximum period of fifteen days from the date of receipt of the application.

2. Failure by the supervisory sector and other relevant bodies to issue a statement in the analysis of the investment proposal within the period defined in the preceding paragraph shall be equivalent to a favourable opinion on the approval of the investment project.

ARTICLE 19 – (Submission of the request for authorization for decision)

Once the interinstitutional evaluation and harmonisation process has been concluded, in accordance with the provisions of Articles 16 and 18 of this Regulation, the application shall be submitted to the competent authority for decision, together with all the documents and sectoral opinions produced on it.

ARTICLE 20 – (Investment authorization)

The investment authorization is approved by Resolution of the Council of Ministers or Order of the Minister who supervises the area of Finance, as the case may be, whose terms and conditions for approval of the project must include, among others, the following information:

a) identification of the proposing investors of the project;

b) designation and its purpose;

c) name of the company implementing the project;

d) headquarters and place of implementation of the activities;

e) amount, form and schedule of the investment;

f) number of national and foreign workers to be employed;

g) actions and planned investment within the scope of social responsibility;

h) guarantees and tax incentives applicable to the project;

i) Deadline and conditions for the start of the implementation of the project; e

j) other specific conditions whose fixation, in the investment authorization, is relevant due to the nature and specificity of the enterprise.

Subsection III – Time limits

ARTICLE 21 – (Decision-making entities and deadlines)

1. The decision on the application for investment authorisation shall be taken within a maximum period of seven days by the Minister responsible for Finance, in respect of investment projects aimed at the industrial processing of mining and/or petroleum products, as well as investment projects whose activity has foreseeable economic implications, environmental, safety or public health.

2. The decision shall be taken by the Council of Ministers within a maximum period of thirty days after receipt of the file, in order to:

a) investment projects whose value is greater than the equivalent of 32,000,000,000.00 MT (thirty-two billion meticais);

b) public-private partnership ventures and business concessions;

c) investment projects that require an extension of land with an area equal to or greater than 10 thousand hectares; e

d) Investment projects that require a forest concession of an area of more than 100 thousand hectares.

3. Having considered the complexity or nature of the economic, environmental, safety or public health implications, the Minister responsible for Industry and Commerce shall submit the request for authorisation to the Council of Ministers for decision.

4. The approval of the application shall be upon issuance of the relevant investment authorization, in accordance with the provisions of Article 20 of these Regulations.

ARTICLE 22 – (Preliminary hearing and final decision)

Pursuant to article 23 of Law no. 8/2023, of 9 June, all rejection decisions taken by the entities referred to in article 21 of this Regulation are duly reasoned, and investors are notified so that they can comment on them at a prior hearing within a maximum period of ten working days.

ARTICLE 23 – (Notification of the decision)

1. The investor or his legal representative shall be notified of the decision on the application for investment authorisation within a maximum period of forty-eight hours after the date of the decision.

2. The proponent whose investment proposal has been rejected may, if it wishes, reformulate it and subsequently submit it, for the purpose of re-examination and taking a new decision on the respective investment proposal.

CHAPTER IV – ALTERATION OF THE TERMS OF THE AUTHORIZATION AND REVOCATION OF THE PROJECT

ARTICLE 24 – (Amendment of the authorization and investment certificate)

1. When circumstances so require, and upon express and duly substantiated request of the respective investor or his legal representative, the terms and conditions of the investment authorization may be amended by the competent decision-making entity.

2. The provisions of the preceding paragraph shall apply, mutatis mutandis, to investment projects under a mere registration regime in relation to the conditions defined in the investment certificate.

3. For the purposes of paragraph 1 of this Article, the following are weighty circumstances on which the application for amendment of the terms and conditions of the authorisation or registration of the investment is based:

a) expiry of the deadline defined for the start of the implementation of the Project without it having started;

b) paralysis of the implementation or operation of the project for reasons of force majeure;

c) change in the basic assumptions assumed at the time of authorisation or registration of the investment;

(d) delays in obtaining bank loans or other funds to finance project activities; e

e) withdrawal of investors proposing the project that affects its effective implementation.

4. The changes required for increased investment, transfer of the position of investor and other conditions for approval of investment in projects authorized by the Council of Ministers shall be submitted to the decision of the Minister who supervises the area of Finance.

5. In the case of a reinvestment request, the terms and conditions of its authorization must contain, among other aspects, the indication of the amount and schedule of realization.

ARTICLE 25 – (Revocation of the authorization and investment certificate)

The withdrawal of the authorisation and the investment certificate shall take place in any of the following circumstances:

a) at the reasoned request of the investors and promoters of the project or their legal representatives;

b) the deadline established for the start of the implementation of the project has expired without it having started and there is no prior communication from the investors of the reasons for the delay;

c) paralysis of the implementation or operation of the project for a continuous period of more than three months without prior communication to the competent entity that issued the investment certificate or authorization; e

d) verification of a situation of non-compliance with the provisions of Law No. 8/2023, of 9 June, and this Regulation, as well as with the conditions provided for in the respective certificate or investment authorisation as well as other applicable legal instruments.

ARTICLE 26 – (Assignment of the position of investor)

1. The transfer or assignment of shares held by investors in investment projects shall be free, provided that it takes place in national territory and provided that the entity that issued the investment certificate or authorisation is notified, upon presentation of documents proving compliance with the tax obligations inherent to said transaction.

2. Upon application and presentation of proof of discharge issued by the competent entity and evidence that the operation was carried out in accordance with the Law, the registration of the holders of the position of the transferor investor shall be formalized.

3. Without prejudice to the provisions of paragraph 1 of this article, gains resulting from the transfer, direct or indirect, onerous or free, between non-resident entities, of parts representing the share capital or other participating interests and rights, involving assets located in Mozambican territory, shall also be considered to be obtained in Mozambican territory, regardless of the place where the sale takes place, and payment must be made through the national banking system.

CHAPTER V – IMPLEMENTATION AND MONITORING OF PROJECTS

ARTICLE 27 – (Beginning of project implementation)

1. The start of implementation of investment projects governed by the provisions of this Regulation shall take place within a maximum period of one hundred and twenty days, counted from the date of notification to the investor proposing the project of the registration or investment authorization, under the terms provided for in these Regulations.

2. For the purposes of this Regulation, the implementation of the project shall be deemed to be the implementation of actions unequivocally aimed at the effective implementation of the project in accordance with the conditions contained in the authorisation or investment certificate.

ARTICLE 28 – (Monitoring and assistance to projects)

1. The implementation, implementation and management of investment projects, as well as their activities, shall be carried out in accordance with the provisions of national legislation, and, in particular, with the conditions defined in the investment authorization or certificate and legal provisions applicable to the activities included in the object of the project.

2. The entity that coordinates the private investment authorization process under the law is responsible for periodically monitoring, monitoring and assisting investment projects approved under this Regulation, as well as verifying compliance with the terms and conditions of the authorization and registration of the project.

3. The central body of the State apparatus that supervises the economic sector or sectors in which the project is part is also responsible for monitoring and supervising the execution of the project's activities, in matters and areas within its competence, in accordance with the specific attributions under the terms defined by law.

4. Depending on the results of the monitoring and inspection mission carried out and if the occurrence of infringements is verified, sanctions appropriate to the nature of each infringement will be applied, in accordance with the provisions of articles 27 and 28 of Law No. 8/2023, of 9 June.

5. For the purposes of paragraph 3 of this article, the entity that coordinates the private investment authorization process in accordance with the law shall be responsible for sending a copy of the investment certificate or authorization to the sector responsible for the activities provided for in the object of the project, within a maximum period of fifteen days from the authorization or registration of the project

ARTICLE 29 – (Duty of information)

1. It is incumbent upon the Council of Ministers to approve the general and specific regulations of this Law, within 120 days from its publication.

2. Except as otherwise provided for in this Law, until the approval of the respective regulations, the law in force shall remain in force until the date of its entry into force.

CHAPTER VI – INVESTORS' SOCIAL RESPONSIBILITY

ARTICLE 30 – (Socio-economic aspects)

In accordance with the provisions of article 13 of Law no. 8/2023, of 9 June, investment proposals subject to the authorisation regime must contain, among other initiatives, the following actions within the scope of investor social responsibility:

a) Development of resettlement programs for the population to be affected by the project in accordance with the applicable legislation in force;

b) creation or development of infrastructures, in the areas of education, health, transport and communication routes, electricity, water and sanitation, preferably in the geographical area of intervention of the project;

c) collaboration with local educational institutions;

d) hiring of local labor, goods and services; e

e) contribution to the business development of small and medium-sized Mozambican enterprises, through business and technological links between the project and these companies.

ARTICLE 31 – (Articulation with sectoral supervisory entities)

1. In the context of carrying out social responsibility actions, the project's proponent investors must articulate in advance with local entities and sectoral supervisory bodies, in order to ensure the proper harmonization of the intervention proposals with the specific needs of the region where the project is implemented.

2. The construction of infrastructures at the initiative of investors in the areas of education, health, transport and roads, electricity, water and sanitation requires prior approval by the sectoral supervisory body.

CHAPTER VII – FINAL AND TRANSITIONAL PROVISIONS

ARTICLE 32 – (Rules on the calculation of time limits)

The following rules shall apply to the calculation of the time limits provided for in this Regulation:

a) the period begins to run regardless of any formalities;

b) the day on which the event from which the time limit begins to run is not included in the count;

c) the deadline set is suspended on Saturdays, Sundays, holidays and day-off;

d) a period of one or two days is set for 24 or 48 hours, respectively; e

e) The expiry of the period that coincides with the day on which the service for which the act is to be carried out is not open to the public, or does not operate during the normal period, is transferred to the first following working day.

ARTICLE 33 – (Communications)

1. Communications between the investors promoting the project and the entity that, under the terms of the law, coordinates the process of authorisation of private investments, including the sectoral entities involved in the process of evaluation and issuance of an opinion on investment proposals, are only binding if they have been put in writing and the respective documents acquire legal force when signed by the investors' legal representatives.

2. Communications made within the scope of this Regulation may be made:

(a) by registered mail, addressed to the domicile of the investor or his representative; e

b) by electronic correio.

ARTICLE 34 – (Entry into force)

1. Without prejudice to the provisions of article 25 of Law no. 8/2023, of 9 June, complaints regarding investments arising from the application of Law no. 8/2023, of 9 June, and this Regulation, shall be submitted to the entity that, under the terms of the law, coordinates the private investment authorisation process.

2. After analysis, the entity that under the law coordinates the process of authorisation of private investments submits the complaint to the supervisory body or institution concerned, requesting the appropriate pronouncement within a maximum period of ten days from the date of its receipt.

3. If the period mentioned in the previous paragraph has elapsed without a pronouncement by the sector, the entity that coordinates the process of authorisation of

private investments under the law shall submit the complaint to the Minister who supervises the area of Finance.

4. The provisions of this article do not limit the right of appeal that investors have to the dispute resolution procedure provided for in article 26 of Law no. 8/2023, of 9 June.

MOORE

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Moore in the world

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- Business Finance
- Accounting
- Recruitment and Training
- Tax Consulting
- Taxation
- Payroll
- Risk Management, Corporate Governance and Internal Audit

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MOORE MOÇAMBIQUE

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

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Our Services

Expert Consulting Services

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Our services include:

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- 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

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- 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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