



MOORE

NEWSLETTER

AUGUST 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

New OCAM Statute: Main changes

Law No. 16/2026, of July 2, approved the new Statute of the Order of Accountants and Auditors of Mozambique (OCAM), repealing Law No. 8/2012. Among the main changes are:

- Integration of Certified Public Sector Accountants and Auditors as full members and creation of its own College;
- Automatic registration, for five years, of professionals who perform functions in Public Accounting, following the requirement of an entrance exam;
- Strengthening of the powers of the General Assembly and change in the composition of the General Council, which goes from nine to eleven members;
- Increase from six to eight years of the minimum period of experience required for the exercise of the main positions of the OCAM;
- Requirement, as a rule, of a bachelor's degree for access to the professions of certified accountant and auditor;
- Internship lasting 12 months, extendable up to 18 months, with the possibility of exemption for candidates with five years of professional experience;
- Possibility of carrying out the internship in person, online, by business simulation or using artificial intelligence;
- Obligation for professionals to enter into written contracts with clients and to charge fees appropriate to the complexity and responsibility of the work;
- Subjection of members to continuous training and an annual quality control plan;
- Requirement that at least 51% of the capital and voting rights of professional societies of certified accountants and certified auditors belong to certified accountants or auditors;
- Review of disciplinary sanctions and attribution of disciplinary power to the Jurisdictional Council; and
- Obligation of professional indemnity insurance.

The new Statute entered into force on the date of its publication, making it necessary for professionals and companies to adapt to the new requirements.



Cybersecurity in Mozambique: New legal framework

Mozambique has approved a new legal framework for the digital environment through Law No. 13/2026 (Cyber Security Law) and Law No. 14/2026 (Cybercrime Law). While the former establishes rules for the protection of networks, information systems and critical infrastructures, applicable to the public and private sectors, the latter typifies computer crimes and defines the respective criminal sanctions.

The Cybercrime Law introduces a robust sanctioning regime, providing for penalties that vary according to the seriousness of the conduct. The most severe penalties reach up to 10 years in prison, applicable in particular to cyber espionage crimes against government systems, while attacks on critical infrastructure, cyber terrorism and other conduct that compromises essential services can be punished with sentences of up to 8 years in prison .

Bank of Mozambique redefines limits for payments abroad with bank cards

The Bank of Mozambique approved Notice No. 4/GBM/2026, of 27 July, which revokes Notice No. 9/GBM/2025 and establishes an annual limit of MZN3,000,000 for payments abroad through bank cards. The limit is calculated per holder and in aggregate form across the national banking system, regardless of the number of accounts, cards or credit institutions used.

Pursuant to Article 9, use made under the previous Notice will not be counted for the purposes of the new limit. Thus, with the entry into force of the new Notice, there is, in practice, a replacement, or "reset", of the available limit, with all holders being subject to the new annual ceiling of MZN3,000,000.

Once the limit is reached, the cardholder's cards must be blocked for overseas transactions. However, in duly justified cases, the Bank of Mozambique may be requested, through a credit institution, for a different limit .



SPECIAL PAYMENT ON ACCOUNT

By August 31st, companies with organized accounts must pay the 2nd instalment of the CIT Special Payment on Account for the 2025 financial year. Special payments on account are made during the months of June, August and October, except for companies that have adopted a tax period other than the calendar year, whose special payments on account must take place in the 6th, 8th and 10th month of the tax period.

ECONOMIC INDICATORS

Below is the current situation of the economic indicators:

Economic indicators	Average 2025	Aug-2025	Jun-2026	Jul-2026	Aug-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%	39%	39%	39%
Monetary policy interest rate (MIMO)	11.08%	10,25%	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	64,53	64,55	64,54

LEGISLATION PUBLISHED DURING THE MONTH OF JULY

ASSEMBLY OF THE REPUBLIC :

■ Law No. 11/2026:

It establishes the principles, organizational standards, competencies and functioning of the executive bodies of provincial decentralized governance.

■ Law No. 12/2026:

Establishes the legal framework on the organization, composition, functioning and competences of the State Representation in the Province.

■ Law No. 13/2026:

Approves the Cybersecurity Law.

■ Law No. 14/2026:

Approves the Cybercrime Law.

■ Law No. 15/2026:

Approves the Law on the National Payment System.

■ Law No. 16/2026:

Approves the Law revising the Statute of the Order of Accountants and Auditors of Mozambique and repeals Law No. 8/2012, of 8 February.

■ Law No. 18/2026:

Approves the Legislative Authorization Law regarding the Legal Regime for the Exercise of Commercial Activity.

■ Resolution No. 4/2026:

Ratifies the Agreement on Mutual Legal Assistance in Criminal Matters between the Republic of Mozambique and the Republic of Kenya, signed in Maputo, on 10 August 2023.

■ Resolution No. 5/2026:

Ratifies the Agreement on Mutual Legal Assistance in Criminal Matters between the Republic of Mozambique and the Republic of Botswana, signed in Gaborone, on 26 October 2022.

■ Communiqué:

Regarding the termination of the mandate due to the death of Mrs. Marta Bernardo Mata, the vacancy verified is filled by Mr. Jerson Celano Fernandes Candeeiro, Alternate Member of the FRELIMO Parliamentary Bench, elected by the Constituency of Maputo-City, with effect from May 5, 2026.

COUNCIL OF MINISTERS:

■ Decree No. 31/2026:

Approves the Regulation for the Attri-

bution, Execution and Termination of Concessions for the Production, Transport, Distribution, Marketing, Storage, Import and Export of Electricity and repeals Decrees No. 8/2000, of 20 April, and Decree No. 42/2005, of 29 November.

■ Decree No. 32/2026:

Creates the Multisectoral Commission for Mining Management, Supervision and Rehabilitation.

■ Decree No. 33/2026:

Creates the National Company for the Acquisition of Petroleum Products, a Public Company, abbreviated as ENAPP, EP and repeals articles 42, 45, 49, 50, 51 and 52 of the Regulation on Petroleum Products, approved by Decree No. 89/2019, of 18 November.

■ Decree No. 34/2026:

Approves the Regulation of the Legal Regime of Civil Identification and the Identity Card of the National Citizen.

■ Decree No. 35/2026:

Regarding the review and structuring of the Institutional Framework of the Management Service of the Country's Classified Roads Network.

■ Decree No. 36/2026:

Approves the Regulation on the Licensing of Telecommunications and Scarce Resources and repeals Decree No. 26/2017, of 30 June.

■ Decree No. 37/2026:

Extinguishes the National Company of Science and Technology Parks, E.P and revokes Decree No. 21/2012, of 6 July.

■ Decree No. 38/2026:

Creates the Coordination Committee of the Agrarian Sector, abbreviated as CCSA.

■ Decree No. 39/2026:

Extinguishes the Road Fund, Public Fund, created by Decree No. 22/2003, of 20 May and repeals Decree No. 61/2019, of 9 July.

■ Decree No. 40/2026:

Approves the Regulation of Mere Prior Communication for the Exercise of Economic Activities and repeals Decree No. 27/2023, of 23 May.

■ Decree No. 41/2026:

Approves the Regulation of Simplified Licensing for the Exercise of Econo-

mic Activities and repeals Decree No. 39/2017, of 28 July.

■ Decree No. 42/2026:

Approves the Regulation on the Licensing of Private Air Operators and repeals Decree No. 38/2011, of 2 September.

■ Decree No. 43/2026:

Extinguishes the National School of Aeronautics and revokes Decree No. 37/2006, of 27 September.

■ Decree No. 44/2026:

Creates the National Academy of Aeronautical Sciences, abbreviated as ACA.

■ Resolution No. 53/2026:

Approves the Intellectual Property Policy and Strategy (EIPP) 2026-2035.

■ Resolution No. 55/2026:

Authorizes the Minister who supervises the area of Transport and Logistics, to launch the public tender, under a public-private partnership, for the selection of a private partner, aiming at the implementation of an Industrial Unit for the assembly of Motor Vehicles in the country.

■ Resolution No. 56/2026:

Authorizes the Minister who supervises the area of Transport and Logistics to launch the international public tender for the concession of the infrastructures of the Calómuê and Zóbwê One-Stop Borders.

■ Resolution No. 57/2026:

Ratifies the Statutes of the Community of Portuguese Speaking Countries.

■ Resolution No. 58/2026:

Authorizes the Minister who supervises the area of Transport and Logistics to launch the public tender for the contracting of services of the Integrated System for the Management and Monitoring of Road Transport, abbreviated as SIGMTR.

■ Resolution No. 59/2026:

Authorizes the Minister who supervises the area of sport to set up 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, for the requalification of the portion of the

sports area of Parque dos Continuadores, in Maputo City.

■ **Resolution No. 60/2026:**

Authorizes the Minister who supervises the area of Transport and Logistics to launch the international public tender for the concession of the infrastructures of the Dry Port of Moatize, in the Province of Tete.

■ **Resolution No. 61/2026:**

Dismisses Ângelo António Macuácuá from the position of Chairman of the Board of Directors of the Road Fund.

■ **Resolution No. 62/2026:**

Dismisses Cláudio André Lemos de Santana Afonso Borges from the position of Chairman of the Board of Directors of the National Fund for Sustainable Development, FP (FNDS, FP).

■ **Resolution No. 63/2026:**

Appoints Dino Mamudo He was to the position of Chairman of the Board of Directors of the National Fund for Sustainable Development, FP (FNDS, FP).

MINISTRY OF FINANCE:

■ **Order:**

Delegates to the Inspector General of Gaming the competence to authorize the operation of social and entertainment games.

MINISTRY OF THE INTERIOR:

■ **Ministerial Diploma No. 52/2026:**

Grants Mozambican nationality, by reacquisition, to citizen Rikesh Harquisandas, a native of Gaza.

■ **Ministerial Diploma No. 53/2026:**

Grants Mozambican nationality, by reacquisition, to citizen Mitesh Harquisandas, a native of Gaza.

■ **Ministerial Diploma No. 54/2026:**

Grants Mozambican nationality, by naturalization, to citizen Magdalena Penafiel Bravo, born in Uyuni Quijarro Potosí.

■ **Ministerial Diploma No. 56/2026:**

Grants Mozambican nationality, by naturalization, to citizen Mauro Celso de Sousa Nascimento, born in Águia Grande.

MINISTRY OF EDUCATION AND CULTURE:

■ **Ministerial Diploma No. 51/2026:**

Approves the Internal Regulations of the Mozambique-China Cultural Centre, Public Institute.

MINISTRY OF MINERAL RESOURCES AND ENERGY:

■ **Ministerial Diploma No. 56/2026:**

Creates the Management Committee of ENAPP, EP, hereinafter referred to as the Commission.

MINISTRY OF STATE ADMINISTRATION AND CIVIL SERVICE:

■ **Ministerial Diploma No. 57/2026:**

Approves the Classification Plan and the Table of Temporality of Documents of the End Activities of the

Institute of Social Communication (ICS).

MINISTRY OF COMMUNICATIONS AND DIGITAL TRANSFORMATION:

■ **Ministerial Diploma No. 58/2026:**

Amends articles 32 and 58 of the Internal Regulations of the National Institute of Communications of Mozambique (INCM).

NATIONAL PRESS OF MOZAMBIQUE, E.P:

■ **Rectification:**

Regarding Ministerial Diploma No. 46/2026, of 10 June.

INTERMINISTERIAL COMMISSION FOR THE REFORM OF PUBLIC ADMINISTRATION:

■ **Resolution No. 9/2026:**

Approves the Organic Statute of the National Institute of Health and repeals Resolution No. 19/2024, of 30 December.

NATIONAL ELECTION COMMISSION:

■ **Resolution No. 2/CNE/2026:**

Approves the Plan of Activities and Budget of the National Elections Commission for the year 2027.



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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