

NEWSLETTER

SEPTEMBER 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

PAYMENT ON ACCOUNT

Companies with organized accounting will have to pay the third instalment of the Advancement of Company Income Tax. Companies with different tax period of civil year, must pay the Advancement of Company Income Tax on the 5th, 7th and 9th month of the tax calendar.

Note that the Advanced Payment is 80% of collection paid in the previous year divided into three equal instalments rounded up (number 2 of article 28 of the Regulation of the CIT Code).

In the case of last instalment should be noted that if the advance payment already made is equal to or greater than the tax that is due based on taxable income for the year, can no longer make new payment, but must remit to the tax authority a declaration of limitation payment due until fifteen days before the expiry of the deadline for payment.

IMPORTANT NOTE: the Tax Authority does not accept that the excess payment is transferred as credit toward the following year, forcing taxpayers to request a refund. Please note that this process has had serious problems and therefore we advise rigorous analysis of the estimated tax.



ECONOMIC INDICATORS

Below is the current situation of the economic indicators:

Economic indicators	Average 2025	Sep-2025	Jul-2026	Aug-2026	Sep-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%	13,25%	12,25%	12,25%	12,25%
Interest rate of deposit facility (FPD)	8.15%	7,25%	6,25%	6,25%	6,25%
Exchange rate MZN/USD (beginning of the month)	64.44	63,54	64,55	64,54	64,54

LEGISLATION PUBLISHED DURING THE MONTH OF AUGUST

ASSEMBLY OF THE REPUBLIC:

■ Resolution No. 8/2026:

Approves the Report of the Parliamentary Commission of Inquiry to Investigate the Use of Hazardous Chemical Substances in Mining Activity in Manica Province.

PRESIDENCY OF THE REPUBLIC:

■ Order:

Delegates to the Director of Administration and Finance the power to authorize some payments.

COUNCIL OF MINISTERS:

■ Decree No. 45/2026:

Approves the Organic Statute of the General Inspection of Food and Economic Security, abbreviated as IGSAE.

■ Decree No. 46/2026:

Amends the Regulation on the Contracting of Public Works Contracts, Supply of Goods and Provision of Services to the State, approved by Decree No. 79/2022, of 30 December.

■ Decree No. 47/2026:

Approves the Organic Statute of the General Inspection of the State, abbreviated as IGE.

■ Decree No. 48/2026:

Amends article 4, paragraph 6 of article 11 and article 13 of Decree no. 40/2023, of 7 July.

■ Decree No. 50/2026:

Regarding the structuring of national airports, as well as the adequacy to the management of national airspace in the light of the Convention on International Civil Aviation.

■ Decree No. 51/2026:

Approves the Regulation of the Road Fund, Public Fund.

■ Resolution No. 65/2026:

Approves the mechanism of ease of payment to Creditors Abroad, through the Company PETROMOC, SA.

■ Resolution No. 66/2026:

Ratifies the accession of the Republic of Mozambique to the Agreement under the United Nations Convention on the Law of the Sea, adopted in New York on June 19, 2023.

■ Resolution No. 67/2026:

Authorizes the Ministers who supervi-

se the areas of Finance and Communications to set up a Technical Team to negotiate the terms and conditions for the partial sale of the State's shares in the company Moçambique Telecom, S.A. (Tmcel, SA).

■ Resolution No. 68/2026:

Approves the Medium-Term Fiscal Scenario for the period 2027-2029, abbreviated as CFMP 2027-2029.

MINISTRY OF THE INTERIOR:

■ Ministerial Diploma No. 60/2026:

Grants Mozambican nationality, by naturalization, to citizen Rabiya Bibi Yakub Jada.

■ Ministerial Diploma No. 61/2026:

Grants Mozambican nationality, by naturalization, to citizen Muhammad Shahzad Abid.

■ Ministerial Diploma No. 62/2026:

Grants Mozambican nationality, by naturalization, to citizen Abderrahim Benainouss.

■ Ministerial Diploma No. 63/2026:

Grants Mozambican nationality, by naturalization, to citizen Naima Kar-chi.

■ Ministerial Diploma No. 64/2026:

Mozambican nationality, by naturalization, to citizen Paola Rolletta.

■ Ministerial Diploma No. 65/2026:

Grants Mozambican nationality, by naturalization, to citizen Alexandre Luís Pinto de Almeida Farinha Rodrigues.

MINISTRY OF JUSTICE, CONSTITUTIONAL AND RELIGIOUS AFFAIRS:

■ Ministerial Diploma No. 66/2026:

Regarding the extension of the registry and notary network.

MINISTRY OF STATE ADMINISTRATION AND CIVIL SERVICE:

■ Ministerial Diploma No. 59/2026:

Approves the Classified Information Classifier of the National Institute of Communications of Mozambique - INCM.

■ Ministerial Diploma No. 67/2026:

Approves the Classification Plan and the Table of Temporality of Documents of Activities - end of the Energy Fund (FUNAE, FP).

MINISTRY OF STATE ADMINISTRATION AND CIVIL SERVICE AND FINANCE:

■ Order:

Ratifies the Staff of the Municipal Council of the City of Cuamba.

MINISTRY OF PUBLIC WORKS, HOUSING AND WATER RESOURCES:

■ Ministerial Diploma No. 68/2026:

Approves the Internal Regulation of the National Administration of Public Works, Public Institute, abbreviated, referred to as ANOP, IP.

MINISTRY OF AGRICULTURE, ENVIRONMENT AND FISHERIES:

■ Ministerial Diploma No. 69/2026:

Creates the Monte Mabu Community Conservation Area, located in the District of Lugela, in the Province of Zambézia.

MINISTRY OF EDUCATION AND CULTURE:

■ Order:

Approves the Organic Statute of the Alberto Chipande University, abbreviated as UniAC.

SUPREME COURT:

■ Order:

Regarding the creation of the Sections in the Provinces of Niassa and Nampula.

CONSTITUTIONAL COUNCIL:

■ Judgment no. 1/CC/2026:

Decides not to hear the request for specific inspection.

■ Judgment no. 2/CC/2026:

It declares that there is no conflict of jurisdiction between the Maputo City Police Court (with regard to the special transgression procedure - coercive collection of the fine arbitrated by ANEA) and the Administrative Court of Maputo City (with regard to the contentious administrative appeal), as configured by the Applicant.

■ Judgment no. 3/CC/2026:

Decides not to declare the alleged unconstitutionality of the rule contained in Article 678(1) of the Code of Civil Procedure.

■ Judgment no. 4/CC/2026:

Resolves not to declare the alleged unconstitutionality of the rule contain-

ned in article 60 of the SENAMI Ethics and Discipline Regulation, approved by Decree No. 107/2014, of 31 December.

■ **Judgment no. 5/CC/2026:**

Resolves to declare null and void Resolution No. 6/2026, of 3 June, which elected Mr Carlos Tembe to the position of 2nd Vice-President, to determine the reinstatement of Mr Fernando Tomé Jone to the position of 2nd Vice-President and to safeguard, for reasons of legal certainty and institutional continuity, the acts carried out by Mr Carlos Tembe in the exercise of the functions of 2nd

Vice-President of the Assembly of the Republic.

INTERMINISTERIAL COMMISSION FOR THE REFORM OF PUBLIC ADMINISTRATION:

■ **Resolution No. 10/2026:**

Approves the Organic Statute of Águas de Moçambique, Public Institute, abbreviated as AdeM, IP and repeals Resolution No. 38/2011, of 31 December.

■ **Resolution No. 11/2026:**

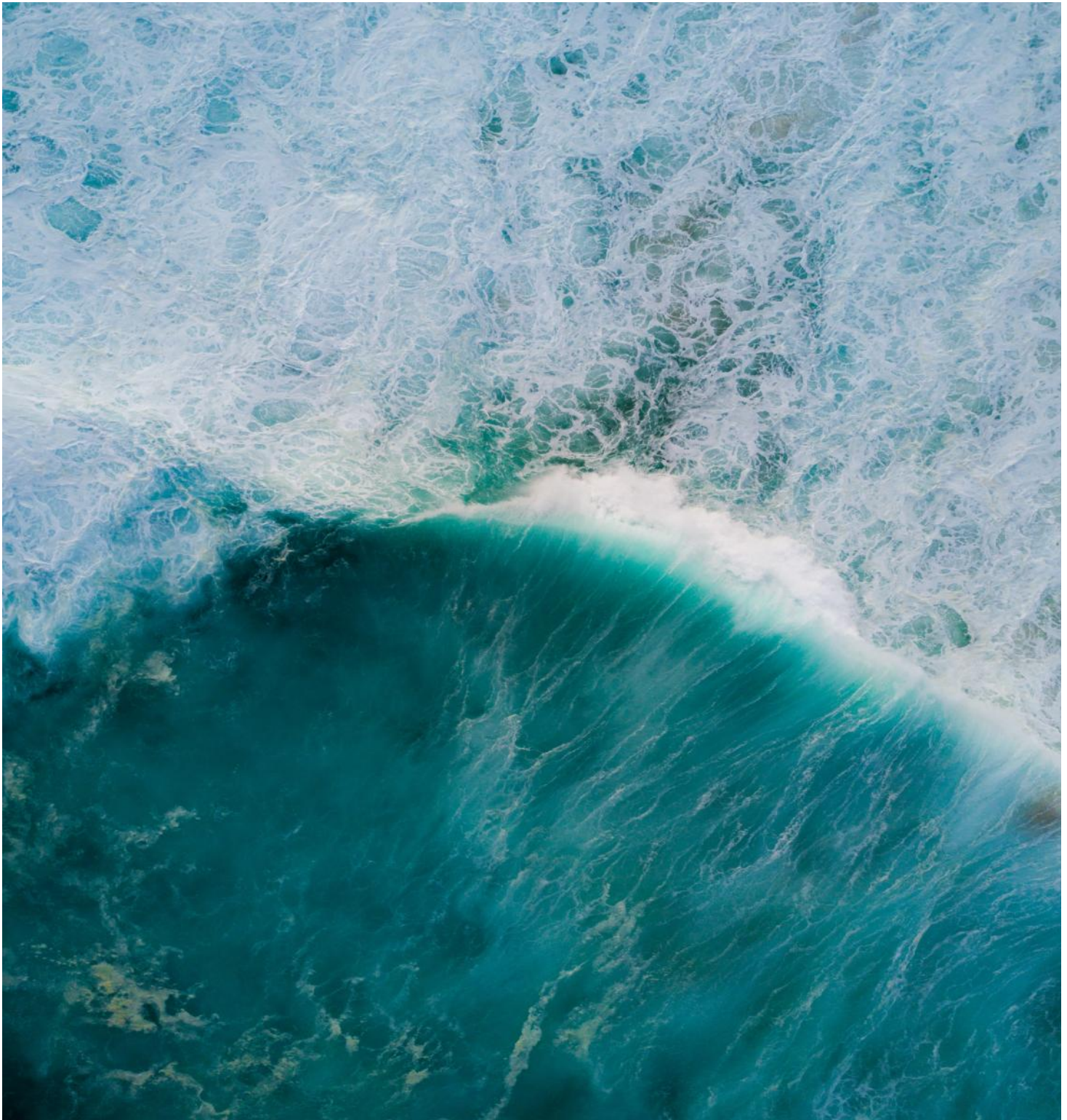
Approves the Organic Statute of the Water Supply and Sanitation Herita-

ge Investment Fund, Public Fund, abbreviated as FIPAAS, FP, and repeals Decree No. 48/2012, of 28 December.

WATER REGULATORY AUTHORITY, PUBLIC INSTITUTE, (AURA,IP):

■ **Resolution No. 1/2026:**

Regarding the maintenance of the tariffs currently in force, approved by Resolutions No. 1/2025, 2/2025, 3/2025, 4/2025, 5/2025 and 6/2025, of 16 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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