MOORE

REGULATION OF THE SINGLE TAX IDENTIFICATION NUMBER

DECREE NO. 28/2012, OF 26 JULY

TABLE OF CONTENTS

PREAMBLE

If there is a need to introduce amendments to the Regulation of the Single Tax Identification Number, approved by Decree No. 52/2003, of 24 December, the Council of Ministers, under the provisions of Article 204(1)(f) of the Constitution of the Republic, decrees:

Article 1. The Regulation of the Single Tax Identification Number, attached to this Decree, is hereby approved, and is an integral part thereof.

Article 2. It is incumbent upon the Minister who supervises the area of Finance to approve the procedures, models and forms that are necessary for the fulfillment of the obligations and duties arising from this Decree.

Article 3. Decree No. 52/2003, of 24 December, and all legislation that contradicts this Decree is hereby repealed.

Approved by the Council of Ministers, on June 19, 2012

Public.

The Prime Minister, Aires Bonifácio Baptista Ali.

ARTICLE 1 – (Purpose)

This Regulation establishes the procedures for the attribution of the Single Tax Identification Number, abbreviated as NUIT, to natural and legal persons and similar entities.

ARTICLE 2 – (Scope)

The provisions of this Regulation apply to all natural and legal persons and similar entities that register with the tax administration to obtain the NUIT.

ARTICLE 3 – (Attribution and use of NUIT)

It is the responsibility of the tax administration to assign the NUIT to natural and legal persons and similar entities, and it must be used in all national taxes, including customs, and in municipal taxes.

ARTICLE 4 – (Composition of the NUIT)

The NUIT is a number composed of 9 digits, divided into 3 parts, the first being the digit indicating the type of entity, the second of 7 digits in a sequential number, and the last, the digit to control the accuracy of the number.

ARTICLE 5 – (Form and place of registration)

1. For the purposes of the NUIT, natural persons, legal persons and similar entities are required to register with any Large Taxpayers Unit, Tax Area Directorate, Collection Station, Taxpayer Support Service, Customs Office, Single Service Desk and other authorized entities, by submitting a duly completed declaration in duplicate, according to the approved model.

2. The registration referred to in the previous paragraph may also be made electronically and by means of a verbal declaration.

3. Registration by electronic means shall be carried out in accordance with the procedures to be approved by Order of the Minister supervising the area of Finance.

4. Registration by means of a verbal declaration is only permitted when the competent services of the tax administration have adequate computer resources for this purpose.

5. For the purposes of granting the NUIT, the elements declared orally must be entered into the computer system and confirmed by the declarant after being printed in a document typed and authenticated with the signature of the receiving official and the respective declarant.

6. The document referred to in the preceding paragraph replaces, for all purposes, the declaration referred to in paragraph 1 of this article.

7. Natural, legal and similar entities holding mining and oil rights must have a specific NUIT for each mining title and oil concession contract.

8. In the case of the appointment of a representative of non-resident persons or similar entities, this shall be indicated in the declaration referred to in paragraph 1 of this Article.

9. When filling in the declarations referred to in the preceding paragraphs, resident natural, legal or similar persons and their legal or voluntary representatives and

representatives of non-resident natural, legal or similar persons must indicate their respective tax domiciles.

ARTICLE 6 – (Individuals in declarations and petitions)

Individuals who are mentioned in petitions or declarations submitted by taxable persons to the tax administration, in compliance with tax obligations, are required to register for the purpose of obtaining the NUIT, which must be indicated in the aforementioned documents.

ARTICLE 7 – (Tax domicile)

1. Tax domicile means:

a) For natural persons, that of their habitual residence in Mozambican territory;

b) For legal persons, that of their registered office in Mozambican territory or of the effective address in which the accounting is centralised if it is different from the head office;

c) For permanent establishments of non-residents located in Mozambican territory, the place of centralization of administrative management and business direction.

2. For the purposes of paragraph a) of the preceding paragraph, a natural person who has several residences and it is not possible to identify one as a habitual residence, is considered to be domiciled in the place where he or she habitually resides or in the place where he or she has his or her centre of vital interests.

3. For natural persons, legal persons and similar entities that are taxable persons considered to be large taxpayers by the tax administration, or in other specific cases, a tax domicile other than that provided for in paragraph 1 of this article may be established.

4. Non-resident natural and legal persons and similar entities that earn income subject to taxation in national territory and do not have a permanent establishment are considered domiciled in the residence of their representative, in accordance with the provisions of the tax legislation.

ARTICLE 8 – (Special tax domicile)

After their registration, with the indication of the tax domicile, in accordance with the provisions of the previous article, natural and legal persons and similar entities who are taxable persons, in particular circumstances, namely for the exercise of a professional activity, may be authorized by the tax administration to establish a special tax residence.

ARTICLE 9 – (Receipt of declarations)

1. At the time of submission of the declaration of registration or provision of an oral declaration for the purpose of granting the NUIT, natural persons must submit one of the following documents to the Tax Administration, in order to compare the content of the declaration:

a) Identity Card;

b) Passport;

c) Personal card or Birth Certificate;

d) Voter card;

e) Driving licence;

f) Identification Documentation for Foreign Residents – DIRE.

2. Legal persons and similar entities must submit the document of their incorporation, issued by a competent authority.

ARTICLE 10 – (Tax identification card)

1. Once the NUIT has been assigned, the Tax Identification Card must be delivered to the respective holder, according to the approved model.

2. Until the card provided for in the previous paragraph is issued, the applicant shall be provided by the tax administration with proof of the NUIT, through a declaration of an appropriate form.

ARTICLE 11 – (Right to know the registered data)

Individuals, legal persons and similar entities have the right to be aware of the content of the electronic record relating to their NUIT, and may immediately demand the rectification of inaccurate data and its updating.

ARTICLE 12 – (Change of Registration Data)

Whenever there is any change in the elements contained in the declaration or any inaccuracy detected under the terms of the previous article, natural persons, legal persons and similar entities must, within 15 days, fill in a new declaration indicating that these are changes to the registration and submit it to any Large Taxpayers Unit, Tax Area Directorate, Collection Station, Taxpayer Support Service, Customs Office and Single Service Desk, providing proof of the declared changes.

ARTICLE 13 – (Mention of NUIT)

1. The mention of the NUIT is mandatory, whether in the case of natural persons or legal persons and similar entities, in the following cases:

a) Licensing of economic activities;

b) Operations carried out in credit institutions, insurance companies and other financial entities;

c) Importation of goods;

d) Invoices, receipts and other equivalent documents issued by taxable persons;

e) In all applications, petitions, statements, complaints, challenges, appeals, declarations, receipts for the delivery of income to the State coffers, contracts, and any other documents that are presented to the tax administration services;

f) In other situations defined as mandatory, its requirement.

2. Income subject to tax may not be paid or made available to the respective holders by the entities that are liable to do so, without them providing proof of the respective NUIT.

3. In the case of verbal declarations made to the tax administration services and which must be reduced to term, the submission of the NUIT by the declarants is mandatory, and the same number must be noted in the said term.

ARTICLE 14 – (Confidentiality of data)

All employees who, by virtue of the exercise of their duties, become aware of the elements declared for the purpose of obtaining the NUIT, are obliged to keep them secret, and the breach of confidentiality is considered incorrect treatment or use of the information collected and punished disciplinarily and/or criminally, as the case may be.

ARTICLE 15 – (Refusal to receive documents)

1. Without prejudice to the penalties established in the tax legislation for failure to submit them, all documents which, contrary to what is provided for in this Regulation and other applicable legislation, do not mention the NUIT when such obligation exists, shall be refused or considered not to be submitted to the tax administration services.

2. In cases of transgression relating to any type of tax offence, the Large Taxpayers Unit, Tax Area Directorate, Collection Station, Taxpayer Support Service or competent Customs Office shall promote the registration of the taxable person and other persons required by law to hold NUIT and who are party to the proceedings, for the purpose of granting the respective NUIT, whenever there is a lack of registration under the terms of this Regulation.

ARTICLE 16 – (Penalties)

Failure to comply with the provisions of this Regulation and its complementary provisions, as well as the lack or inaccuracy of the data in the registration declarations is considered a tax offence punishable under the terms of the General Regime of Tax Offences.

ARTICLE 17 – (Transitional provision)

Until the implementation of the Taxpayer Portal that allows the electronic registration of natural, legal or similar persons, this must take place at the places provided for in paragraph 1 of article 5 of this Regulation.

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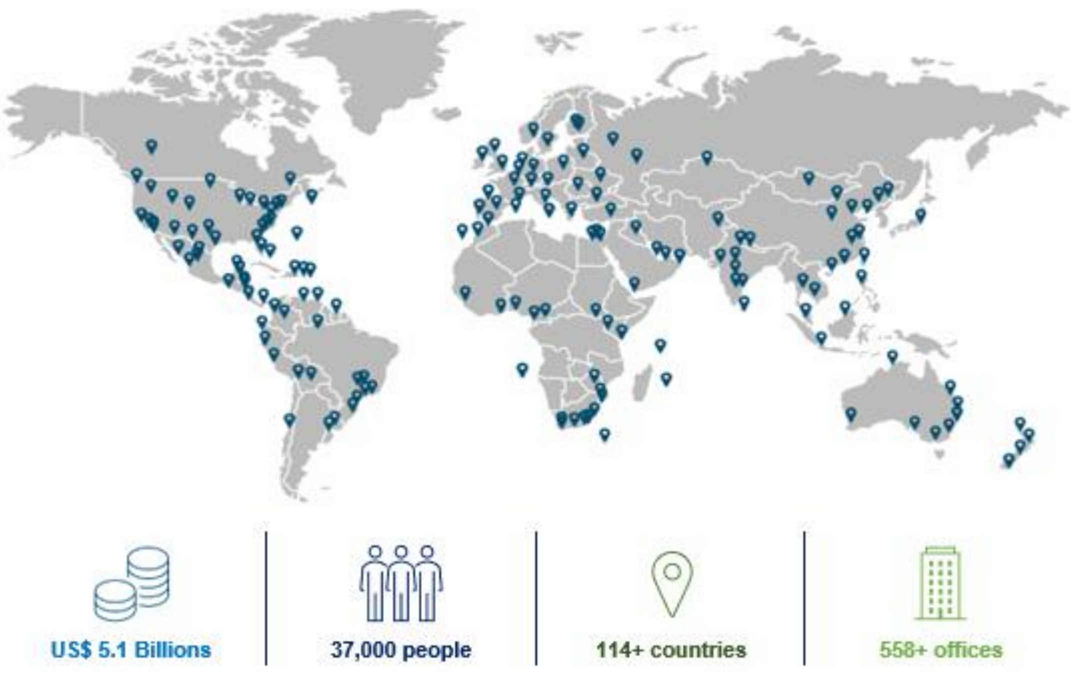

MOORE MOÇAMBIQUE

Moore Mozambique, aligned with the global network, is an auditing and consulting firm recognized for innovation, quality and commitment to the future. Present in Mozambique since 1999, it was initially associated with the BDO network.

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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- Review of internal control
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- Account consolidation
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Our services include:

- Monitoring compliance with tax obligations and charges
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- 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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