

NEWSLETTER

OCTOBER 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

PROPOSAL FOR A CODE OF TAX PROCEDURE

The Proposal for the Code of Tax Procedure introduces a significant set of changes aimed at modernizing, systematizing and providing greater coherence to the litigation and tax process regime. Among the main innovations, the following stand out:

- **Repeal of Legislative Diploma No. 783, of 18 April 1942**, removing an old tax procedural regime and replacing it with a more current, adequate and systematized regime;
- **Creation of a Code of Tax Procedure**, which now brings together, in an organized manner, the rules relating to procedural principles, procedural subjects, procedural acts, judicial challenge, appeals, tax enforcement, precautionary measures and other matters related to the tax process;
- **Formal structuring of the tax jurisdiction**, establishing that the cases are to be heard, in the first instance, by the competent tax courts, in accordance with the rules of jurisdiction provided for in the applicable legislation;
- **Integration of the tax process into the current structure of the administrative and tax jurisdiction**, articulating the intervention of the Administrative Court and the tax courts and defining specific rules regarding the competence of each court;
- **Express enshrinement of the right to challenge**, allowing interested parties to challenge acts of the Tax Administration that are likely to harm their legally protected rights or interests;
- **Extension and systematization of acts that may be challenged**, including, among others, acts of assessment of taxes, the fixing of patrimonial values, the valuation of the taxable amount, the settlement of interest, the imposition of fines and penalties, the provision or requirement of guarantees and other tax acts provided for by law;
- **Introduction of subpoenas for the provision of information, consultation of documents and issuance of certificates**, reinforcing taxpayers' access to information and relevant elements before the Tax Administration;
- **Regulation of precautionary measures**, including seizure and registration, as instruments intended to ensure the effectiveness of the process and the final decision;
- **Introduction of the use of electronic means in the course of proceedings**, in line with the modernisation of administrative and judicial procedures;
- **Establishment of specific rules for tax criminal proceedings**, creating a specific framework for the processing of criminal matters related to tax offences;
- **Establishment of specific rules on the deadlines for the challenge**, maintaining, in various situations, the period of 60 days, but defining different moments for the beginning of its counting, depending on the nature of the act, the respective notification, the rejection of claims or the filing of hierarchical appeals, among other situations;
- **Regulation of the effects of the challenge on the collection of the tax**, maintaining, as a rule, the absence of automatic suspensive effect, without prejudice to the possibility of suspension of the collection through the provision of a guarantee and the formulation of the respective request, under the terms established by law;
- **Regulation of representation by a legal representative**, determining the situations in which the appointment of a legal representative is mandatory and disciplining the powers conferred by the power of attorney, as well as the replacement and resignation of the mandate and technical assistance;
- **Strengthening the discipline of evidence in tax proceedings**, placing the evidentiary activity in a broader procedural framework and establishing rules concerning investigation, procedural cooperation and the duty of the parties and the administration to present the elements necessary for the assessment of the case;
- **Express enshrinement of fundamental principles of tax procedure**, namely the principle of effective judicial protection, the right to challenge, the speed of tax justice, the principle of investigation and the duty of procedural cooperation;
- **Definition of the powers of the Public Prosecutor's Office in tax matters**, including the review of legality and intervention in tax proceedings, under the terms provided for in the proposal and in the applicable legislation;
- **Reinforcement of the procedural intervention of the National Treasury**, which now acts before the courts as a procedural party, ensuring the representation and defense of the interests of the Tax Administration;
- **Systematisation of judicial acts and procedures**, through the regulation of matters such as judicial deadlines, just impediment, judicial vacations, procedural acts, writs, summons and notifications, letters precatory and rogatory, procedural nullities and the functioning of court secretariats;

BLOCKING BANK ACCOUNTS AND CAPTIVE BALANCES

The Bank of Mozambique informs the general public that, in light of Law No. 27/2022, of 29 December, which approves the Legal Framework of Bank Accounts and Law No. 3/2024, of 22 March, on Preventing and Combating Money Laundering and Terrorist Financing, credit institutions may freeze bank accounts and hold balances, as a preventive decision, in cases of suspected bank fraud or acts of money laundering, terrorist financing and the proliferation of weapons of mass destruction.

In addition to these circumstances, in light of the legal regime of bank accounts, credit institutions are authorized to freeze amounts or accounts following court decisions, orders from the Public Prosecutor's Office as a criminal precautionary measure subject to judicial confirmation, determinations of the Bank of Mozambique itself, requests from the customer, death of the same, extinction of the legal person or by imposition and legal faculty.



APPROVAL OF THE NEW DOMESTIC WORK REGULATION

The Council of Ministers approved Decree No. 52/2026, of 3 September, which establishes an updated framework for labour relations between employers and domestic workers.

Among the main changes introduced by the new regime, the following stand out:

- Reinforcement of the requirement to conclude the employment contract in writing, without prejudice to the exceptions provided for by law, namely for contracts with a duration of 90 days or less.
- Strengthening the employer's obligations regarding the registration of domestic workers in the social security system and the fulfilment of their contribution obligations, promoting greater coverage and social protection for these workers.
- Establishment of a specific framework for the remuneration of domestic work, providing for the application of a specific minimum wage for this professional category, under the terms to be defined by the competent authorities.
- Clearer rules are laid down on the duration and organisation of working time, rest periods, weekly rest and holidays, making the employment relationship more predictable and strengthening working conditions.
- The new regime now expressly provides for rights associated with maternity and paternity, including the respective leaves and mechanisms for the protection of workers during pregnancy and after childbirth.
- The protection of the dignity of domestic workers is reinforced, and the Regulation now expressly contemplates protection against situations of harassment in the context of the employment relationship.
- Relevant changes are made to the rules applicable to the termination of the employment contract, including the treatment of compensation due in certain situations, establishing greater clarity as to the rights and obligations of the parties at the end of the employment relationship.

SPECIAL PAYMENT ON ACCOUNT

Companies with organized accounts should make the payment of the third instalment of the Corporate Special Advance Payment (PEC).

Companies with a tax period different from December 31, shall make the Special Payment on Account in the 6th, 8th and 10th month of the tax period.

PEC is a tax advance payment, to be made held during the year of the income which are due by taxpayers whose main activity are trade, industrial or agricultural and non-residents with a permanent establishment in the territory, being made from the 2nd year of activity in the following cumulative conditions:

- Taxpayers with organized accounts or that are part of simplified accounting system, and
- From the calculation of PEC result the tax to be paid, that is, achieving a result of >0 .

Special payment on account is calculated based on 0.5% of sales and/or services provided during the previous year, with the minimum limit of MZN 30,000 and maximum limit of MZN 100,000, deducted from the amount of payment on account made in the previous year, which may be divided in three equal instalments, rounded up.

PEC is due when, in the previous year, payments on account were made to low amounts, or when the results have been successively negative.



GOVERNMENT APPROVES TAX CHANGES TO TAX REGULATIONS

The Council of Ministers approved, on September 29th, 2026, during its 28th Ordinary Session, a set of regulatory instruments aimed at continuing the implementation of the reform of the Mozambican tax system that began at the end of 2025. The measures include amendments to the Regulations on Corporate Income Tax (IRPC), Personal Income Tax (IRPS) and Value Added Tax (VAT), as well as the approval of a new Regulation on the Simplified Tax for Small Taxpayers (ISPC).

ECONOMIC INDICATORS

Below is the current situation of the economic indicators:

Economic indicators	Average 2025	Oct-2025	Aug-2026	Sep-2026	Oct-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%	9,75%	9,25%	9,25%	9,25%
Interest rate of marginal lending facility (FPC)	14.15%	12,75%	12,25%	12,25%	12,25%
Interest rate of deposit facility (FPD)	8.15%	6,75%	6,25%	6,25%	6,25%
Exchange rate MZN/USD (beginning of the month)	64.44	63,54	64,54	64,54	64,54

LEGISLATION PUBLISHED DURING THE MONTH OF SEPTEMBER

PRESIDENCY OF THE REPUBLIC:

■ Presidential Decree No. 12/2026:

He attributes the "Order Samora Mósés Machel, of the 2nd Degree", to Augusto Raúl Paulino.

■ Presidential Decree No. 13/2026:

Attributes the "Military Order 25 of September, of the 2nd Degree", to Leonardo da Graça Dimas and Machado José.

■ Presidential Decree No. 14/2026:

Attributes the "Military Order 25 of September, of the 3rd Degree", to Manuel Francisco Dias and Xavier Taparra Brito.

■ Presidential Decree No. 15/2026:

He awards the "Veteran Medal of the Liberation Struggle of Mozambique" to some veterans.

■ Presidential Decree No. 16/2026:

He awarded the "Medal of Military Merit" to some soldiers.

■ Presidential Decree No. 17/2026:

He awarded the "Police Medal of Merit" to some police officers.

■ Presidential Decree No. 18/2026:

Awarded the "Medal of Academic Merit" to Nelson Manuel Alfredo Chapala.

■ Presidential Decree No. 19/2026:

He awarded the "Medal of Merit Arts and Letters" to some artists.

■ Presidential Decree No. 20/2026:

He awards the "Medal of Merit for

Work" to some workers.

■ Presidential order No. 66/2026:

Revokes Presidential Orders No. 64 and 65/2026, of 31 August.

■ Presidential order No. 67/2026:

Appoints Felisberto Navalha to the position of Governor of the Bank of Mozambique.

■ Presidential order No. 68/2026:

Appoints Benedita Maria Guimino to the position of Vice-Governor of the Bank of Mozambique.

■ Presidential order No. 69/2026:

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 September 25, 2026.

COUNCIL OF MINISTERS:

■ Decree No. 52/2026:

Approves the Domestic Work Regulation and repeals Decree No. 40/2008, of 26 November.

■ Decree No. 53/2026:

Approves the Terms of the Concession Contract for Management Services of the Machipanda One-Stop Border Post, in Manica Province.

■ Decree No. 54/2026:

Redefines the legal regime applicable to the exercise of private teaching activity in Mozambique and repeals Decree No. 11/90, of 1 June.

■ Decree No. 55/2026:

Regarding the revision of Decree No. 27/2025, of 29 August, which creates the Local Organizing Committee of the XII Youth Games of the African Union Sports Council of Region 5.

■ Decree No. 56/2026:

Creates the Special Zone for Golf Tourism in the Province of Inhambane, hereinafter referred to as ZETG Inhambane.

■ Decree No. 58/2026:

Regarding the revision of Decree No. 83/2021, of 18 October, which creates the Institute of Maritime Transport, Public Institute ITRANSMAR, IP and repeals Decree No. 83/2021, of 18 October, with the exception of its article 1.

■ Decree No. 59/2026:

Approves the Regulation of Law No. 17/2026, of 15 June, which creates the Development Bank of Mozambique (BDM).

■ Decree No. 60/2026:

Approves the Regulation on Load Lines.

■ Decree No. 61/2026:

Approves the Regulation for the operation and practice of online games of chance, through electronic or computer supports, hereinafter referred to as "online games of chance".

■ Resolution No. 71/2026:

Creates the Fund for the Economic Empowerment of Women, called PRO-MULHER.

■ **Resolution No. 72/2026:**

Approves the Public Finance Management Strategy 2026-2035, abbreviated EGFP.

■ **Resolution No. 73/2026:**

Approves the Public Finance Management Strategy 2026-2035, abbreviated EGFP.

■ **Resolution No. 74/2026:**

Appoints Ana da Graça Uamusse to the position of Director-General of the School of Governance.

■ **Resolution No. 75/2026:**

Appoints Nelson Mabucanhane to the position of Deputy Director-General for the area of Training and Professional Development of the School of Governance.

■ **Resolution No. 76/2026:**

Appoints Adérito Mavie to the position of President of the Executive Committee of the Southern Integrated Development Agency, Public Institute (ADISUL, IP).

MINISTRY OF THE INTERIOR:

■ **Ministerial Diploma No. 72/2026:**

Grants Mozambican nationality, by reacquisition, to citizen Rakmat Soares.

■ **Ministerial Diploma No. 73/2026:**

Grants Mozambican nationality, by naturalization, to citizen Mohamad Abdallah.

■ **Ministerial Diploma No. 75/2026:**

Grants Mozambican nationality, by reacquisition, to citizen Yolanda Pereira.

■ **Ministerial Diploma No. 76/2026:**

Grants Mozambican nationality, by naturalization, to citizen Muhammad Iqbal.

■ **Ministerial Diploma No. 77/2026:**

Grants Mozambican nationality, by naturalization, to citizen Khalida Perveen.

■ **Ministerial Diploma No. 78/2026:**

Grants Mozambican nationality, by naturalization, to citizen Marta Empis de Lucena Pinto Coelho Roff, born in Portugal.

■ **Ministerial Diploma No. 79/2026:**

Grants Mozambican nationality, by naturalization, to citizen Mariana de Lucena Pinto Coelho Roff, born in South Africa.

MINISTRY OF STATE ADMINISTRATION AND CIVIL SERVICE:

■ **Order:**

Creates the Document Evaluation Commission of the Ministry of Economy.

MINISTRIES OF STATE ADMINISTRATION AND CIVIL SERVICE AND FINANCE:

■ **Order:**

Approves the Staff of the Municipal Council of the City of Nampula

MINISTRY OF EDUCATION AND CULTURE:

■ **Ministerial Diploma No. 71/2026:**

Approves the Regulation of the National Literature Contest.

■ **Order:**

Approves the Organic Statute of Mussa Bin Bique University, abbreviated as UMB.

MINISTRY OF PLANNING AND DEVELOPMENT:

■ **Ministerial Diploma No. 74/2026:**

Regarding the organization and functioning of the Technical Coordination Council, hereinafter referred to as CTC.

SUPREME COURT:

■ **Order:**

Regarding the transformation of the 4th Juvenile Section of the Judicial Court of Inhambane Province into the Family and Minors Section; creation of the 1st Civil-Labour Section of the Maputo High Court of Appeal, in Inhambane Province and the 2nd Criminal Section of the Maputo High Court of Appeal, in Inhambane Province.

INTERMINISTERIAL COMMISSION FOR THE REFORM OF PUBLIC ADMINISTRATION:

■ **Resolution No. 12/2026:**

Approves the Organic Statute of the National Singing and Dance Company, Public Institute, abbreviated as CNCD, IP.



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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