MOORE

Competition Law Regulation

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TABLE OF CONTENTS

CHAPTER I – GENERAL PROVISIONS 1

ARTICLE 1 – (Purpose) 1

ARTICLE 2 – (Scope of Application) 1

ARTICLE 3 – (Entities in economic unit) 1

CHAPTER II – ANTI-COMPETITIVE PRACTICES 2

ARTICLE 4 – (Object of vertical agreements) 2

ARTICLE 5 – (Dominant position) 2

ARTICLE 6 – (Object of abuse of dominant position) 2

ARTICLE 7 – (Economic dependence) 2

ARTICLE 8 – (Simplified exemption procedure) 2

ARTICLE 9 – (Professional associations) 3

CHAPTER III – MERGER OPERATIONS 4

ARTICLE 10 – (Control of concentrations) 4

ARTICLE 11 – (Communication of the operation) 4

ARTICLE 12 – (Market share and turnover) 5

ARTICLE 13 – (Publication of the act of communication) 6

ARTICLE 14 – (Withdrawal) 7

ARTICLE 15 – (Suspension of public offerings) 7

ARTICLE 16 – (Request for information) 7

ARTICLE 17 – (Simplified Assessment Procedure) 8

ARTICLE 18 – (Assessment of the merger) 8

ARTICLE 19 – (Interested parties or counter-interested parties) 10

ARTICLE 20 – (Commitments, conditions and obligations) 10

ARTICLE 21 – (Revocation of decisions) 11

CHAPTER IV – PROOF, FINE, EXECUTION AND APPEAL 12

ARTICLE 22 – (Evidence) 12

ARTICLE 23 – (Enforceable title and execution) 12

ARTICLE 24 – (Determination and destination of fines) 12

ARTICLE 25 – (Appeals) 12

TABLE OF CONTENTS

CHAPTER V – COMPLEMENTARY LEGISLATION AND REGULATION 13

ARTICLE 26 – (Leniency regime) 13

ARTICLE 27 – (Rules of Inquiry) 13

ARTICLE 28 – (Automatic Exemption Regulation) 13

ARTICLE 29 – (Publication of deliberations, regulations and decisions) 13

WHY MOORE? 14

MOORE IN THE WORLD 14

MOORE MOÇAMBIQUE 16

OUR SERVICES 16

Expert Consulting Services 16

Auditing 16

Accounting Services 17

Taxation 17

..... 18

CHAPTER I – GENERAL PROVISIONS

ARTICLE 1 – (Purpose)

This Regulation establishes the general provisions necessary for the implementation of the Competition Law, Law No. 10/2013, of 11 April.

ARTICLE 2 – (Scope of Application)

This Regulation applies to all economic activities carried out in the national territory or that produce effects therein, whether they are private or public companies.

ARTICLE 3 – (Entities in economic unit)

1. The existence of an economic unit shall be considered when the links of interdependence between the entities arise from:

(a) a majority shareholding in the capital;

b) A participation with the right of veto, in relation to strategic matters, namely plans of activities, investment policy, budgets and appointment of senior management;

c) The holding of more than half of the votes attributed to shareholdings;

d) The possibility of appointing more than half of the members of the management or supervisory body;

e) The power to manage the respective affairs.

2. For the purposes of article 3 of Law no. 10/2013, of 11 April, entities in an economic unit are considered as a single company, regardless of whether they are legally distinct.

3. Agreements entered into between entities in an economic unit regarding the distribution of tasks or other matters internal to the company do not constitute agreements for the purposes of the application of articles 15 et seq. of Law No. 10/2013, of 11 April.

4. An entity that is unable to independently determine its commercial policy or manage its business shall be considered to be an economic unit with the entity on which it depends.

CHAPTER II – ANTI-COMPETITIVE PRACTICES

ARTICLE 4 – (Object of vertical agreements)

The prohibition of vertical agreements contained in Article 18 of Law No. 10/2013, of 11 April, is subject to the same general conditions as the prohibition of Article 17 of the same Law, if such agreements have the object or effect of preventing, distorting or restricting, in an appreciable manner, competition, in all or part of the national market.

ARTICLE 5 – (Dominant position)

1. A dominant position shall be considered to exist where the market share held by an undertaking or by two or more undertakings collectively is equal to or greater than 50%. The existence of significant barriers to entry for competitors to the market may indicate that one or more undertakings with market shares of less than 50% still hold a dominant position.

2. One or more undertakings may demonstrate that they do not hold a dominant position, irrespective of their market share, by proving that market conditions are compatible with the existence or emergence of significant competition or that they do not take precedence over their competitors on that market.

ARTICLE 6 – (Object of abuse of dominant position)

The abuse of a dominant position is prohibited when a company, assuming a position of preponderance in relation to other competitors and third parties, adopts behaviour contained in articles 17 and 18 of Law no. 10/2013, of 11 April.

ARTICLE 7 – (Economic dependence)

1. A supplier or customer of one or more companies is economically dependent on them if it does not have an equivalent alternative.

2. A supplier or customer undertaking does not have an equivalent alternative where, by reason of the characteristics of the market in which it operates or the commercial relations it has with other undertakings, the following circumstances arise:

(a) the supply of the goods or services in question, such as the distribution service, is provided by a limited number of undertakings; e

b) The supplier or customer company cannot obtain equivalent conditions from other business partners within a reasonable period.

3. The abuse of the state of economic dependence may result in the adoption of any of the conduct provided for in Article 18 of Law No. 10/2013 of 11 April 2013, as well as in the adoption of the conduct provided for in Article 19(3)(c) and (d) of the same Law.

ARTICLE 8 – (Simplified exemption procedure)

1. The justification of prohibited practices that are proven to pursue the objectives referred to in Article 21(1)(a), (d) and (j) of Law No. 10/2013 of 11 April 2013 shall be subject to a simplified exemption procedure, to be approved by Regulation of the Competition Regulatory Authority.

2. It is for the undertakings concerned to demonstrate before the Competition Regulatory Authority that the restrictive practice in question is intended to pursue one of the

objectives referred to in the preceding paragraph, and that it shall be considered justified, without the need for prior application, unless the Competition Regulatory Authority concludes that the restrictive practice in question:

a) Does not comply with all the conditions of paragraph 2 of article 21 of Law no. 10/2013, of 11 April; or

(b) does not reserve a fair share of the resulting benefit to users of the goods and services concerned.

ARTICLE 9 – (Professional associations)

1. Professional associations are considered to be associations of companies, whose decisions and internal rules are subject to the application of Law No. 10/2013 of 11 April.

2. Decisions of professional associations shall be exempt under Article 64 of Law No. 10/2013 of 11 April and Article 4(2) of this Regulation when they are demonstrably and in accordance with the principles of necessity and proportionality and safeguard the ethical interests of the profession, provided that the conditions referred to in Article 21(2) of Law No. 10/2013 of 11 April 2013 are met.

CHAPTER III – MERGER OPERATIONS

ARTICLE 10 – (Control of concentrations)

1. Excluded from Article 23 of Law No. 10/2013 of 11 April 2013, as they do not constitute a concentration for the purposes of said Law, are transactions that involve a temporary or transitory change of control and which do not result in an effective concentration of economic power between the acquirer and the acquiree, nor a change in the structure of the market.

2. The following shall also not be considered as a concentration of undertakings:

(a) the acquisition of shares or assets by the insolvency practitioner in the context of insolvency proceedings;

b) The acquisition of shareholdings with mere guarantee functions;

(c) the acquisition of shareholdings by credit institutions, financial companies or insurance undertakings in undertakings with a purpose other than their own, on a purely temporary basis and for the purpose of resale, provided that they do not exercise the voting rights attaching to those holdings for the purpose of determining the competitive behaviour of those undertakings or that they exercise such voting rights only for the purpose of preparing for the sale of all or part of those undertakings or their assets or the disposal of those shareholdings, and provided that such disposal takes place within one year of the date of acquisition.

d) Two or more mergers carried out within a period of five years between the same natural or legal persons and which, individually considered, are not subject to the duty of prior notification, pursuant to paragraph 1 of article 24 of Law no. 10/2013, of 11 April.

3. The concentration referred to in point *(d*) of the preceding paragraph shall be notified to the Competition Regulatory Authority after the conclusion of the agreement for the last operation and before it is carried out.

4. The provisions of the preceding paragraph shall not prevent the Competition Regulatory Authority, in any of the situations described in Article 57(1) of Law No 10/2013 of 11 April 2013, from initiating an ex officio merger control procedure in respect of transactions which took place less than five years ago and of which the Competition Regulatory Authority has become aware.

ARTICLE 11 – (Communication of the operation)

1. Concentrations shall be subject to prior notification where they fulfil one of the following conditions:

a) As a result of its realization, a share equal to or greater than 50% in the national market for a given good or service, or in a substantial part of it, is acquired, created or reinforced;

b) As a result of its realization, a share equal to or greater than 30% and less than 50% in the national market of a given good or service, or in a substantial part of it, is acquired, created or reinforced, provided that the turnover achieved individually in Mozambique, in the last financial year, by at least two of the companies participating in the merger is greater than 100 million Meticais, net of taxes directly related to them;

c) All the companies participating in the merger have achieved in Mozambique, in the last financial year, a turnover of more than 900 million Meticais, net of taxes directly related to it.

2. Prior notification of mergers shall be made by filling in the form referred to in Article 49 of Law No. 10/2013 of 11 April, which shall be submitted to the Competition Regulatory Authority:

(a) jointly by the parties, or their legal representative, involved in the merger, acquisition of joint control or the creation of a joint venture; or

(b) individually by the party, or by its legal representative, who acquires sole control of all or part of one or more undertakings.

3. Prior to the submission of the form, the entities referred to in the preceding paragraph may initiate an informal and confidential pre-notification procedure in order to obtain assistance in completing the notification form and to clarify the issues relevant to the notification, in particular the need and obligation to notify.

4. The assistance provided by the Competition Regulatory Authority in the pre-notification procedure does not imply, and should not be interpreted as taking any position on the part of the Competition Authority, regarding the viability of the concentration.

ARTICLE 12 – (Market share and turnover)

1. In calculating the market share and turnover of each undertaking concerned by the concentration referred to in Article 11(1), account shall be taken cumulatively of:

a) The company involved in the concentration, pursuant to article 23 of Law no. 10/2013, of 11 April;

(b) the undertaking in which it directly or indirectly disposes:

i) A majority shareholding in the capital;

ii) More than half of the votes;

iii) The possibility of appointing more than half of the members of the management or supervisory body;

iv) The power to manage the respective affairs.

(c) undertakings which have in the undertaking concerned, alone or jointly, the rights or powers listed in the preceding subparagraph;

(d) undertakings in which any of the undertakings referred to in the preceding subparagraph has the rights or powers listed in subparagraph (b);

(e) undertakings in which several undertakings referred to in points (a) to (d) have jointly with each other or with third undertakings the rights or powers listed in point (b).

2. Where one or more undertakings participating in the concentration have jointly with each other or with third undertakings the rights or powers listed in point (b) of the preceding paragraph, in calculating the turnover of each of the undertakings concerned by the concentration, it shall be necessary to:

(a) not to take into account the turnover resulting from the sale of products or the provision of services between the joint venture and each of the undertakings concerned by the concentration or any other undertaking connected with them within the meaning of points (b) to (e) of the preceding paragraph;

(b) take into account the turnover resulting from the sale of products and the provision of services between the joint venture and any other third-party undertaking, which shall be allocated to each of the undertakings concerned by the concentration, in the part corresponding to its division into equal shares by all the undertakings controlling the joint venture.

3. The turnover referred to in the preceding paragraphs shall include the values of products sold and services provided to undertakings and consumers in the national territory, net of taxes directly related to turnover, but shall not include transactions between the undertakings referred to in paragraph 1.

4. By way of derogation from paragraph 1, where the concentration consists of the acquisition of assets of one or more undertakings, the turnover to be taken into account for the transferor shall be only that relating to the tranches which are the subject of the transaction.

5. Turnover is replaced:

a) a) In the case of credit institutions and financial companies, by the sum of the following income items, as defined in the applicable legislation:

i) Interest and similar income;

ii) Income from securities: Income from shares and other variable income securities; Income from participations; Income from shares in related companies;

iii) Commissions received;

iv) Net income from financial operations;

v) Other operating income.

(b) in the case of insurance undertakings, by the amount of gross written premiums paid by residents of Mozambique, which include all amounts received and receivable under insurance contracts entered into by or on behalf of such undertakings, including premiums ceded to reinsurers, with the exception of taxes or fees levied on the basis of the amount of premiums or their total volume.

ARTICLE 13 – (Publication of the act of communication)

1. Within five days from the date on which the communication was received, the Competition Regulatory Authority shall publish in two expansion journals, at the authors' expense, the communication of the essential elements.

2. Interested parties or counter-interested parties may submit any comments, which are not binding on the Competition Regulatory Authority, within 15 days.

3. In the case of interested parties or against interested parties referred to in Article 19 of this Regulation, including the sectoral regulator, the Competition Regulatory Authority shall notify them to also submit their written position within 15 days or request their hearing in relation to the merger.

4. For the purposes of paragraph 1 of this Article, the following shall be considered essential elements:

a) Date of notification;

b) Nature of the operation and framework in Law No. 10/2013, of 11 April;

c) Companies involved;

d) Activities carried out by the companies.

ARTICLE 14 – (Withdrawal)

The notified parties may, at any time, withdraw from the procedure or any of the requests made, as well as waive their legally protected rights or interests, except in the cases provided for by law.

ARTICLE 15 – (Suspension of public offerings)

1. After the notification of a concentration carried out in breach of the provisions of paragraph 1 of Article 25 of Law No. 10/2013 of 11 April 2013 and before it is the subject of an express or implied decision of non-opposition by the Competition Regulatory Authority, the natural or legal persons who have acquired control must immediately suspend their voting rights, the management body being obliged not to carry out acts that do not refer to the normal management of the company and the sale of shares or parts of the assets of the acquired company being prevented.

2. The making of a public offer to buy or exchange notified to the Competition Regulatory Authority shall not be subject to the obligation to suspend the transaction, provided that the acquirer does not exercise the voting rights inherent in the shareholdings in question or exercises them only with a view to protecting the full value of its investment.

3. Without prejudice to the provisions of the preceding paragraph, the Competition Regulatory Authority may, within the scope of paragraph 3 of article 25 of Law no. 10/2013, of 11 April, authorise the derogation from the obligation to suspend the operation in cases where, upon submission of a reasoned request, the participating undertaking or undertakings demonstrate evidence of the occurrence of negative effects on the implementation of the transaction or on competition in general, and may, if necessary, accompany the derogation with conditions or obligations intended to ensure effective competition.

ARTICLE 16 – (Request for information)

1. For the purposes of the investigation of the case, pursuant to Article 51 of Law No. 10/2013 of 11 April, the request for information must contain the following elements:

a) Grounds for the request for information;

b) Purpose and relevance of the information requested;

c) Specification of the information requested;

d) Deadline within which the information must be provided;

(e) the statement that the addressee of the request for information must indicate, in a reasoned manner, the information which he considers confidential and, in that case, must

attach a copy of the documents in question duly redacted from confidential information; e

(f) penalties for failure to reply or for providing false or incomplete information.

2. The request for information must comply with the principles of legality, necessity and proportionality, and the Competition Regulatory Authority must not request information outside the scope of the assessment of the concentration, which is not necessary for the assessment of its viability or which manifestly exceeds what is necessary for the assessment of the concentration.

3. The information collected in the context of a proceeding shall be used only for the purposes of the proceeding, and all members of the bodies, employees and collaborators of the Competition Regulatory Authority shall be bound by a duty of confidentiality in relation to the information collected.

ARTICLE 17 – (Simplified Assessment Procedure)

1. The simplified assessment procedure shall apply to transactions whose market share or turnover is below the limits provided for in Article 11(1). 2. The simplified procedure exempts the concentration from being subject to the in-depth investigation provided for in Article 52(1)(c) of Law No. 10/2013 of 11 April, unless the Competition Regulatory Authority considers that, after a duly reasoned preliminary assessment, particular circumstances are concurring in the concentration in question that make it likely to create significant impediments to competition.

3. Mergers subject to a simplified assessment procedure shall be notified on a separate form, containing the turnover for the year preceding the year in which the transaction was carried out.

ARTICLE 18 – (Assessment of the merger)

1. The purpose of the assessment of the concentration is to determine whether it is likely to create or strengthen a dominant position which may result in significant impediments to effective competition in the national market or in a substantial part of it.

2. In order to carry out the analysis referred to in the preceding paragraph, the Competition Regulatory Authority shall determine the effects of the concentration on the structure of competition, taking into account the need to preserve and develop effective competition in the national market or in a substantial part of it.

3. In the assessment referred to in the preceding paragraph, the following factors shall be taken into account, in particular:

(a) the structure of the relevant markets and whether or not there is competition from undertakings established on those or separate markets;

(b) the position of the undertakings concerned on the relevant markets and their economic and financial strength in comparison with those of their main competitors;

(c) the market power of the purchaser in such a way as to prevent the strengthening of situations of economic dependence vis-à-vis the merged undertaking;

(d) potential competition and the existence, in law or in fact, of barriers to entry to the market, including tariff and regulatory barriers;

e) The possibilities of choice of suppliers, customers and users;

(f) access for the various undertakings to sources of supply and to outlets markets;

g) The structure of the existing distribution networks;

h) The evolution of supply and demand for the products and services in question;

i) The existence of special or exclusive rights conferred by law or resulting from the nature of the products traded or the services provided;

(j) the control of essential infrastructures by the undertakings concerned and the possibility of access to such infrastructures offered to competing undertakings;

(k) the development of technical and economic progress, provided that the merger directly results in efficiencies benefiting consumers;

(l) the existence of exceptional and persistent financial difficulties which clearly demonstrate that, in the absence of the concentration and other undertakings interested in its acquisition, the acquired undertaking would be obliged to exit the market in the short term;

m) Other efficiencies resulting from the merger and which may have a demonstrable or expected beneficial effect on consumers, in particular those with lower incomes;

(n) the actual and potential level of competition between imports on the market;

o) The level and trends of concentration and history of collusion in the market;

(p) market characteristics and dynamics, including product growth, innovation and differentiation;

(q) the nature and extent of vertical market integration;

(r) whether the business or part of the business of a party involved in the merger or proposed merger has failed or is likely to fail;

(s) whether the merger will result in the removal of an effective competitor from the market.

4. The provisions of Chapter II of this Regulation shall apply to undertakings which, rather than being concentrative in nature, are intended to coordinate competitive behaviour between undertakings which remain independent.

5. Where it is established that the concentration is likely to prevent or substantially reduce competition, the Competition Regulatory Authority shall determine:

(a) whether the concentration is likely to result in any technological gain, efficiency or other gain in competitiveness, which will be greater than the effects of any prevention or reduction of competition, which may result or is likely to result from the merger, and would probably not be obtained if the merger is avoided;

(b) whether or not the concentration can be justified on grounds of public interest.

6 In determining whether or not a concentration may be justified on grounds of public interest, the competition regulator shall consider the effect that the concentration will have on:

(a) a specific sector or region;

b) Employment;

(c) the ability of small enterprises, or enterprises controlled by or owned by historically disadvantaged persons, to become competitive;

d) The capacity of the national industry to compete in the international market.

7. Concentrations between undertakings which are not likely to create a significant impediment to effective competition on the national market or in a substantial part of it shall be permitted.

8. Concentrations between undertakings which are likely to significantly impede effective competition in the national market or in a substantial part of it shall not be permitted, in particular if the impediments result from the creation or strengthening of a dominant position.

ARTICLE 19 – (Interested parties or counter-interested parties)

The provisions of paragraph 6 of the previous article imply the participation of the following interested parties or counter-interested parties:

a) Minister responsible for the sector involved or the Sector Regulator, in the case of a regulated sector;

b) Minister responsible for the area of labour;

c) The trade union or trade unions in the field of activity in relation to employment issues;

d) The Minister responsible for the area of Industry and Commerce;

e) The Minister responsible for the area of Small and Medium-sized Enterprises;

(f) competitors of the undertakings involved in the mergers.

ARTICLE 20 – (Commitments, conditions and obligations)

1. The notifying parties may at any time enter into undertakings to ensure that effective competition is maintained.

2. The submission by the notifying parties of the commitments referred to in the preceding paragraph shall result in the suspension of the time limit for the adoption of a decision for a period of 30 working days, the suspension beginning on the first working day following the submission of commitments and ending on the day on which the notifying party communicates the decision to accept or refuse them.

3. During the suspension of the period provided for in the previous paragraph, the Competition Regulatory Authority may request, under the terms of article 51 of Law no. 10/2013, of 11 April, the information it deems necessary to assess whether the commitments submitted are sufficient and adequate to ensure the maintenance of effective competition or any other information that is necessary for the investigation of the procedure.

4. The Council of the Competition Authority shall reject commitments where it considers that their presentation is merely dilatory in nature, or that the conditions or obligations to

be entered into are insufficient or inadequate to prevent the impediments to competition which may result from the concentration or from uncertain feasibility.

5. The refusal referred to in the preceding paragraph may be lodged with the Council of the Competition Regulatory Authority.

ARTICLE 21 – (Revocation of decisions)

Without prejudice to the application of the corresponding sanctions and invalidities provided for in Law No. 10/2013, of 11 April, the decisions of the Competition Regulatory Authority may be revoked when the merger:

(a) it was made in breach of a non-opposition decision accompanied by obligations or conditions;

(b) it has been authorised on the basis of false or incorrect information relating to circumstances essential to the decision provided by the notifiers; or

(c) your approval has been obtained fraudulently.

CHAPTER IV – PROOF, FINE, EXECUTION AND APPEAL

ARTICLE 22 – (Evidence)

1. All the facts that are legally relevant to the demonstration of the existence or non-existence of the offence, the punishability or otherwise of the person concerned by the proceedings, the determination of the applicable penalty and the amount of the fine shall be the subject of proof.

2. Evidence that is not prohibited by law shall be admissible, except where the law provides otherwise, the evidence shall be assessed in accordance with the rules of experience and the free conviction of the Competition Regulatory Authority.

ARTICLE 23 – (Enforceable title and execution)

1. A resolution imposing a fine shall be enforceable.

2. In the event that the fine is not paid within the period indicated in the resolution, the Competition Regulatory Authority shall apply to the Tax Enforcement Court for the competent enforcement.

ARTICLE 24 – (Determination and destination of fines)

1. Without prejudice to the provisions of article 30 of Law no. 10/2013, of 11 April, the Competition Regulatory Authority issues guidelines on the determination of fines applicable for violation of said Law, which are made public.

2. The proceeds of the fines imposed shall be allocated as follows:

a) 40% to the State Budget;

b) 60% to the Competition Regulatory Authority.

ARTICLE 25 – (Appeals)

1. Appeals against decisions of the Competition Regulatory Authority shall have suspensory effect.

2. However, the appeal against decisions imposing fines, comply with the provisions of the Code of Criminal Procedure and have a merely devolutive effect. The person concerned may request, when lodging the appeal, that it have suspensive effect when the execution of the decision causes him considerable damage and offers to provide security in lieu of it, the attribution of this effect being conditioned to the effective provision of security within the period set by the court.

3. An appeal against decisions of mere expediency and decisions to close the case shall not be admissible, with or without the imposition of conditions.

CHAPTER V – COMPLEMENTARY LEGISLATION AND REGULATION

ARTICLE 26 – (Leniency regime)

1. The Competition Regulatory Authority shall issue a Leniency Regime, reducing the fines imposed on companies or individuals, provided that their cooperation results:

a) Identifying the others involved in the offence; e

b) Obtaining information and documents proving the infringement under investigation.

2. The application of this regime presupposes, cumulatively, the following requirements:

(a) the first undertaking to provide information and evidence of significant additional value shall be granted a reduction of 70 % to 50 % of the amount of the fine;

(b) the second undertaking which provides information and evidence of significant additional value is granted a reduction of 50 % to 30 % of the amount of the fine;

(c) the third undertaking which provides information and evidence of significant additional value is granted a reduction of 10 % to 30 % of the amount of the fine;

d) The company completely ceases its involvement in the infringement under investigation from the date of its submission;

e) The Competition Regulatory Authority does not have

sufficient evidence to ensure the imposition of a fine on the company or individual at the time of the filing of the agreement; e

f) The company confesses its participation in the illegal act and cooperates fully and permanently with the investigations, attending, at its own expense, whenever requested, all procedural acts, until its closure.

ARTICLE 27 – (Rules of Inquiry)

The exercise of sanctioning and supervisory powers, the possibility of establishing commitments, as well as the rights of undertakings, other parties to the proceedings and interested parties, including the rights of defence and the rights of access to the proceedings, are regulated by the Competition Regulatory Authority.

ARTICLE 28 – (Automatic Exemption Regulation)

The Competition Regulatory Authority approves the Automatic Exemption Regulations defining categories of prohibited practices that benefit from automatic justification, according to the conditions defined therein.

ARTICLE 29 – (Publication of deliberations, regulations and decisions)

1. The resolutions and regulations of the Competition Regulatory Authority shall be published in Series II of the Official Gazette and on its website.

2. The Competition Regulatory Authority shall have the duty to publish on its website the non-confidential version of the decisions, and shall refer to cases in which they are pending appeal.

3. The Competition Regulatory Authority shall also publish on its website judicial decisions of appeals initiated.

WHY MOORE?

Moore in the world

Founded in London in 1907, Moore is a leading international accounting and consulting group, with a network of 558 firms. Our goal is not only to meet clients' needs in the most effective and cost-effective way, but also to help them develop and achieve future success. We seek to establish the necessary trust in our client relationships, ensuring that we are their first choice for their business needs.

As one of the top 10 international accounting firms, Moore is growing rapidly, taking a modern and dynamic approach. The firm prioritizes client needs over mere expansion, fostering a unique culture through organic growth. This client-centric philosophy is based on strong relationships and highly personalized service.

Among our main strategic objectives is the construction of a competitive and quality group, with a strong international customer base, focused on profitability and strengthening each region. Customers have access to a wide range of essential services, including:

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

Member firms offer a wide range of professional services and specialist skills to support clients' cross-border objectives while maintaining high standards of service at the local level. They adhere to common terms of membership, objectives and auditing standards, with the quality of services being regularly assessed to maintain Moore's tradition of excellence.

As a global network, we are at the heart of communities around the world. We help you better understand your country, industry and local community – to plan for the present and prepare for the future.


US$ 5.1 Billions
37,000 people
114+ countries
558+ offices

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.

We believe in a personalized service, in which each client is accompanied by a "Client Service Partner", ensuring proximity, efficiency and excellence in the provision of services. By combining technical expertise, experience and innovation, we create value for our clients.

In recent years, Moore Mozambique has recorded significant growth, consolidating its position in the market and continuously investing in the development of solutions that anticipate the challenges of the future

Our Services

Expert Consulting Services

Moore Mozambique has qualified consultants to develop solutions that add value to companies and other entities that seek our services. Our extensive experience allows us to offer functional and practical solutions, designed by our team with the use of advanced technological tools and always considering the particularities of each business.

Our services include:

- Company valuation
- 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

In addition to validating financial information from companies and institutions, we analyze not only the correct application of standards and legislation, but also the internal control system and the continuity of operations.

Our professional performance in this area includes, in particular:

- Full audit of financial statements
- 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
- Support in the taxation of expatriates
- Preparation of the Transfer Pricing Dossier
- Advice on capital transfer

MOORE

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