



TAX NEWSLETTER

INTRODUCTORY NOTE

The purpose of this Tax Newsletter is to draw attention to the relevant aspects of tax/parafiscal obligations of a periodic nature, as well as to highlight those in spite of not being of this nature should be complied during or from this month.

In particular, this September we highlight Decree 42/2022, of August 17, which Regulates the Granting of Fines Forgiveness and Reduction of Interest of Taxpayers, in the context of mitigating the effects of terrorism in the Cabo Delgado Province.

However, it should be noted that this publication is not exhaustive and does not waive the consultation of the applicable legislation and is intended exclusively to be distributed to Mazars customers and partners.

Good reading!

(Joel Almeida)

SEPTEMBER TAX CALENDAR

Deadline	Obligation
Until 10 th	Delivery, in the Directorate of Tax Areas, of the revenues collected by the Public Services in the previous month.
	Payment of contributions to the National Institute of Social Security (INSS) of the previous month-paragraph. 3, art. 13 of Decree no. 53/2007 of 3 rd December.
Until 15 th	Delivery of VAT returns (normal regime) with Recoverable Tax - line a), paragraph 1, art. 32 of CIVA-Law no. 13/2016, of 30 th December.
Until 20 th	Payment of PIT (IRPS) and CIT (IRPC) withheld at source in the previous month- paragraph 3 of article 29 of PIT Code Regulation, approved by Decree no. 8/2008, of 16 th April and paragraph 5 of article 67 Of the CIT code, approved by Law no. 34/2007, of 31 st December.
	Payment of tax stamp liquidated relative of previous month. Article 17 of Decree no. 6/2004 of 1 st April.
	Payment of the Petroleum Production Tax for the previous month, paragraph 2 of article 11 of the Regulation Specific Regime of Petroleum Taxation, approved by decree 32/2015 of 31 st December.
	Payment of Mining Tax for the previous month, paragraph 2 of article 9 of the Regulation of the Specific Regime of Mining Activity, approved by Decree 28/2015 of 28 th December.
Until the last day of the month	Payment of VAT in respect of the previous month by the taxable persons of the normal regime - line b), paragraph. 1, article 32 of the VAT Code, approved by Law no. 13/2016, of 30 th December.
	Payment of the 3 rd installment of the payment on Account of the IRPC; line a) of Article of the CIRPC Regulation, approved by Decree No. 9/2008, of 16 th April.

Granting of the forgiveness of fines and reduction of interest on late payment of taxpayers payable to the INSS in Cabo Delgado

In the context of the package of interning policies to mitigate the economic and social impact of terrorism in the Cabo Delgado Province, the Council of Ministers approved, on the 26th of July 2022, Decree No. 42/2022 of 17th August.

Scope of application

In accordance with Article 2 of Decree 42/2022, the forgiveness of fines and reduction of interest on late payment covers all employers and self-employed workers based in the Cabo Delgado Province, with debts of contributions, fines, and interest in late payment, which have an interest in joining, including those who:

- a) They have pending proceedings for coercive collection of the debt of contributions in the Courts, Prosecutors and Private Court of Tax Executions, without prejudice to the criminal liability that the case fits;
- b) And who have concluded payment agreements in installments, prior to the entry into force of this Decree, for the remaining amount of the debt which has been agreed.

It should be noted that for the last point, the forgiveness of fines and reduction of interest on late payment is only related to the remaining part and companies must pay the debt in the period in due force of the Decree.

Concession Modalities

Article 3 of the Decree reads that full payment of outstanding contributions is the primary condition for the payment of fines and the reduction of interest to the taxpayer where the following modalities are obeyed:

- a) The taxpayer who fully paid the contributions benefits from the total forgiveness of fines and reduction of interest on late payment by 98%;
- b) If not, the taxpayer may request payment of contributions in installments and benefits

from the total forgiveness of fines and reduction of interest on late payment by 75%.

However, in the event of non-compliance with the payment in installments, the debt payment scheme in installments shall apply in general terms of law.

Instruction of the Request for Forgiveness of fines and reduction of interest on late payment

In order to benefit from the forgiveness of fines and reduction of interest for late payment, the taxpayer must:

- a) Remit all statements of missing remuneration and confirm the debt of contributions in any Provincial, District or Representation Delegation of the INSS;
- b) Submit, during the term of the Decree, in the institutions mentioned above, an application addressed to the Managing Director of INSS, requesting the full payment of the debt of contributions or payment in installments;
- c) Make the full payment of the debt of contributions at once and within 30 days from the date of signature of the term of the agreement;

Term of The Grant and Pardon of Fines and Reduction of Fines

After the date of its publication decree 42/2022 has the validity of 12 months, that is, it will be in force until the 26th of July 2023.

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