



# TAX NEWSLETTER

## **INTRODUTORY 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 month we highlight the delivery of the annual income tax return of the PIT taxpayer (Model 10 and attaches)

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)

APRIL TAX CALENDAR

Deadline	Obligation
Until 5 <sup>th</sup>	Presentation of the information on the production and sales of minerals - no. 7, art. 4 of the Law of Decree no. 28/2015 of 28 <sup>th</sup> December.
Until 10 <sup>th</sup>	<p>Delivery, in the Directorate of Tax Areas, of the revenues collected by the Public Services in the previous month.</p> <p>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<sup>rd</sup> December.</p> <p>Settlement of the production tax (Mining Production Tax) – paragraph 1, article 7 of the Law of Decree No. 28/2015 of 28<sup>th</sup> December.</p> <p>Settlement of the tax on Petroleum Production – paragraph 1, Article 9 of Decree no. 32/2015 of 31<sup>st</sup> December.</p>
Until 15 <sup>th</sup>	Delivery of VAT returns (normal regime) with Recoverable Tax - line a), paragraph 1, art. 32 of CIVA-Law no. 13/2016, of 30 <sup>th</sup> December.
Until 20 <sup>th</sup>	<p>Payment of PIT (PIT) 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<sup>th</sup> April and paragraph 5 of article 67 Of the CIT code, approved by Law no. 34/2007, of 31<sup>st</sup> December.</p> <p>Payment of stamp duty assessed in respect of the previous month – art. 17 of Decree no. 6/2004 of 1<sup>st</sup> April.</p> <p>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<sup>st</sup> December.</p> <p>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<sup>th</sup> December.</p>
Until the last day of the month	<p>Payment of ISPC in respect of the previous quarter - paragraph. 1, article 15 of the Regulation of ISPC, approved by Decree no. 14/2009, of 19<sup>th</sup> April.</p> <p>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<sup>th</sup> December.</p> <p>Delivery of the annual income statement of the preceding financial year by the taxable persons of (PIT) who have earned exclusively income from 1st category - paragraph 1, line a), of article 13 of the PIT code regulation approved by Decree No. 8/2008 of 16 April - M10 and attaches.</p>
During the month, until 31 <sup>st</sup> May	<p>Final payment of the PIT concerning the income of the preceding year - Art. 28 of the PIT code regulation approved by Decree No. 8/2008 of 16 April.</p> <p>Delivery of the annual income statement of the previous financial year by the taxable persons of IRPC- Paragraph 1, art. 39 of the CIRPC regulation approved by Decree No. 9/2008 of 16 April - M22</p> <p>Final payment of IRPC for the income of the preceding year- Paragraph 1, line b), art. ° 27 of the CIRPC regulation approved by Decree No. 9/2008 of 16 April.</p>
During the month until the last working day of June	Delivery of the annual statement of Accounting and Fiscal information for the previous financial year by the taxable persons of the PIT – 2nd category and taxable persons of IRPC – M 20 and annexes – Paragraph 3, article 40 of the CIRPC regulation, approved by decree 9/2008 of 16 April and art. 39 of the RCPIT By Decree No. 8/2009 of 16 April

**DELIVERY OF THE ANNUAL INCOME TAX RETURN OF THE PIT TAXPAYERS (MODEL 10 AND ATTACHES)****Introduction**

The taxpayers are required to submit, annually, for the purposes of calculating the PIT, a single income tax return (Model 10), relating to the income earned in the previous year, and must attach to it:

- Attaches and supporting documents for income and withholding taxes;
- In cases of exchange of shares in which there is no taxation, the taxpayer must submit a declaration with the details of the exchange and declaration transactions and a statement of the acquiring company of how as a result of the operation of exchange of shares it was to hold the majority of the voting rights of the acquired company, as defined in number b) of number 1 of article 10 of the Regulation of the PIT Code.

**Exemption on the delivery of annual income tax return**

In accordance with article 11 of the PIT Code Regulation, taxpayers who, in the year to which the tax relates, are exempt from submitting the annual income Tax return:

- Have received only income taxed by the release rates, or are not income from shares, and do not opt, when legally permitted, for the encompassing;
- Of the 1st category in the amount equal to or less than 100,000 MT, provided that these incomes have been subject in full to the withholding tax of the corresponding PIT.

**Deadline of submission**

The taxpayers who have earned income higher than those included in the first category - income from dependent work, must submit the annual income tax return from January to 30 April, as provided for in point b) of number 1 of article 13 of the PIT Code Regulation.

In case of any fact that determines a change in the income already declared or implies, in relation to previous years, the obligation to declare them, the taxpayer must submit the income tax return 30 days immediately after the occurrence of this fact.

**Local of delivery**

The annual income Tax return Model 10 and its respective attaches must be delivered to the competent Tax Area Directorate of the tax domicile of the taxpayer or as it may be defined by the Revenue Authorities.

**PIT payment**

The PIT must be paid by June 30, the year following that to which the income refers, and there is no place to pay the tax if it is less than 100 MT, even if it results from an additional assessment, reform or revocation of the assessment.

**Local of payment**

The tax must be paid at the competent Treasury offices that work with the Directorates of Tax Areas, or at the authorized banks. To pay the tax must be presented the Payment Guide – Model 19.

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