



Advisory & Consulting

Tax services in Mozambique

ADVISORY & CONSULTING

Building Tax Solutions

ABOUT US

Advisory & Consulting is a firm specialized in rendering tax advisory services in Mozambique, since 2017.

At Advisory & Consulting, we have the skills, the human capital and the motivation to help you in your current and future challenges...

Our values define our culture, which includes a commitment with the highest principles of personal and professional conduct.

Our values

Above at all, Act with integrity

Focus in excellence

Have respect for each others

Maintain confidentiality of information

Why us?

Building Tax solutions

We seek to help improving the tax component of the operational activity

Multicultural team

We have people with different nationalities, allowing us to have a broad view of the problems and solutions

Focus on you

We do not disregard the identification of tax opportunities for the benefit of our customers

Our experience allow us identifying and monitoring the concerns that each sector of activity may have, which has led Advisory & Consulting to be chosen as the advisory firm of large economic groups operating in Mozambique.

Our services

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Tax compliance

Without time or skills to prepare your tax returns? We can do it for you!

Corporate Income Tax

- ✓ Review/Preparation of CIT return (form 22) and computation of provisional taxes
- ✓ Review/Preparation of Tax Benefits return
- ✓ Computation of the withholding tax due on transactions with non-resident entities, rental payments, royalties payments, interest payments, among others
- ✓ Assistance with the formalities to be complied with for the application of Double Tax Treaties provisions
- ✓ Obtain Tax Clearance certificates (any type of)

Indirect Taxes

- ✓ Review/preparation of monthly VAT returns
- ✓ Assistance related with the Economic Activity Duty (TAE)
- ✓ Assistance with the computation of the Stamp Duty due in certain type of transactions (e.g. loans, shares acquisitions, real estate acquisitions, etc.)
- ✓ Assistance with VAT reimbursement requests

- ✓ Assistance with tax controversy processes
- ✓ Assistance with binding ruling requests

Our main goal is ensuring that you will comply with all the tax obligations due in Mozambique and that no inconsistent information arises from the tax returns to be submitted to the Revenue Authorities.

Tax advisory



Corporate tax advice

We are at your disposal to provide support in the identification and resolution of tax questions raised on a daily basis, in relation to the following taxes:

- Corporate Income Tax (CIT);
- Value Added Tax (VAT);
- Property Taxes;
- Stamp Duty;
- Custom Duties;
- Personal Income Tax (PIT) and Social Security.

This assistance also include the preparation of written tax opinions.

Tax benefits

Based on the investment project that your are considering to implement in Mozambique, as well as its location, we are able to anticipate the tax benefits that could be granted to your Company.

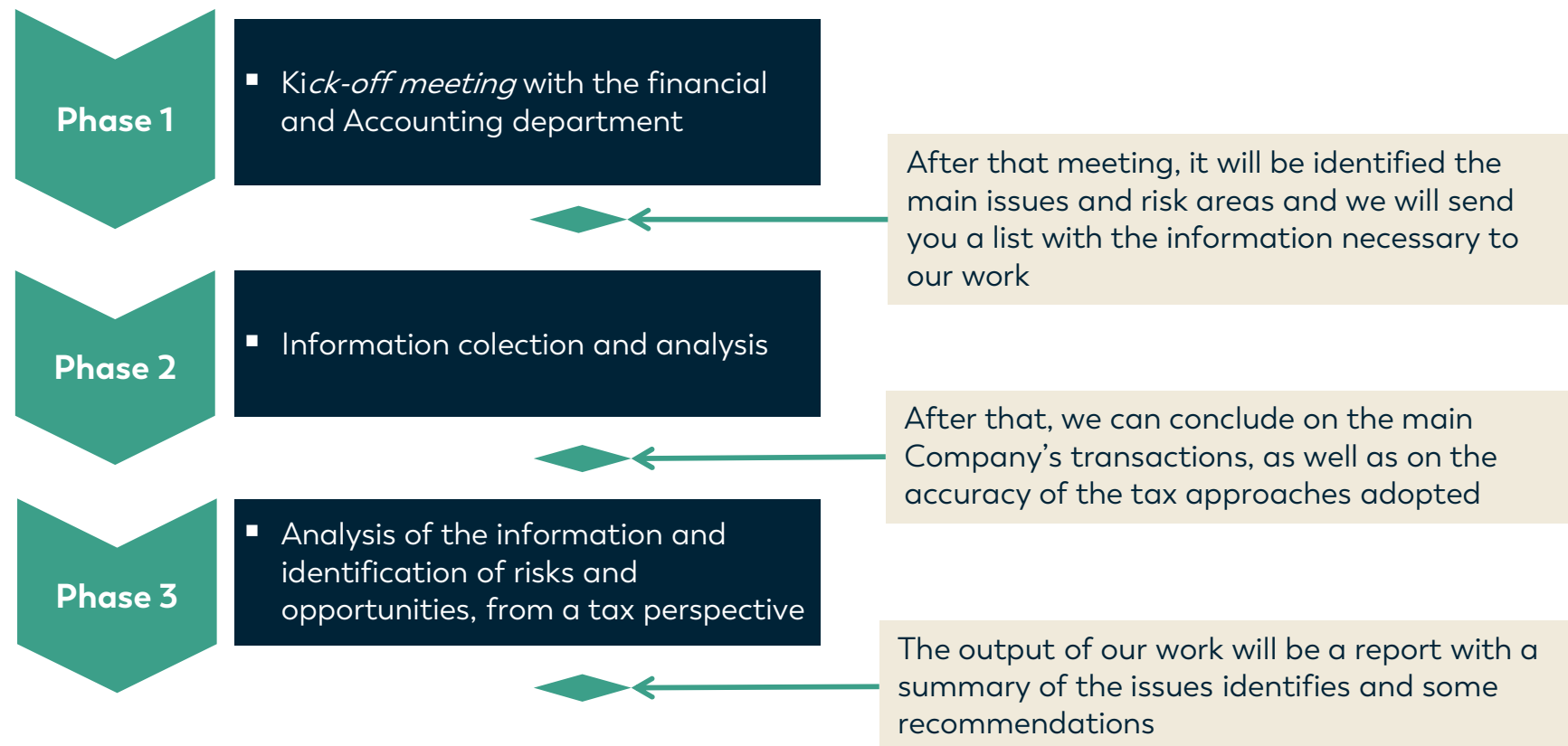
We can also assist you with the investment project to be submitted to the Investment and Exports Promotion Agency ("APIEX"), which includes the preparation of an investment proposal, in order to obtain tax benefits in the investment to be performed in Mozambique.

Personal advisory services

We offer advice on capital gains taxation, personal income tax planning and residence-based taxation issues

Tax health check

We offer tax health checks, from which it is possible to identify areas for which it could be possible to improve the tax efficiency, as well as a survey of the tax procedures adopted by you, which may give rise to material tax risks. We illustrate below the phases that this kind of work comprises:



Transfer pricing

How can we help?

Risk assessment reviews

Assessment of related-party transactions aimed at identifying tax risks. This involves evaluating the transaction, the transfer pricing methods applied, and relevant documents, with the aim to identify transfer pricing risks and measuring your exposure, preparing your company for a potential tax audit by MRA

Drafting transfer pricing doc.

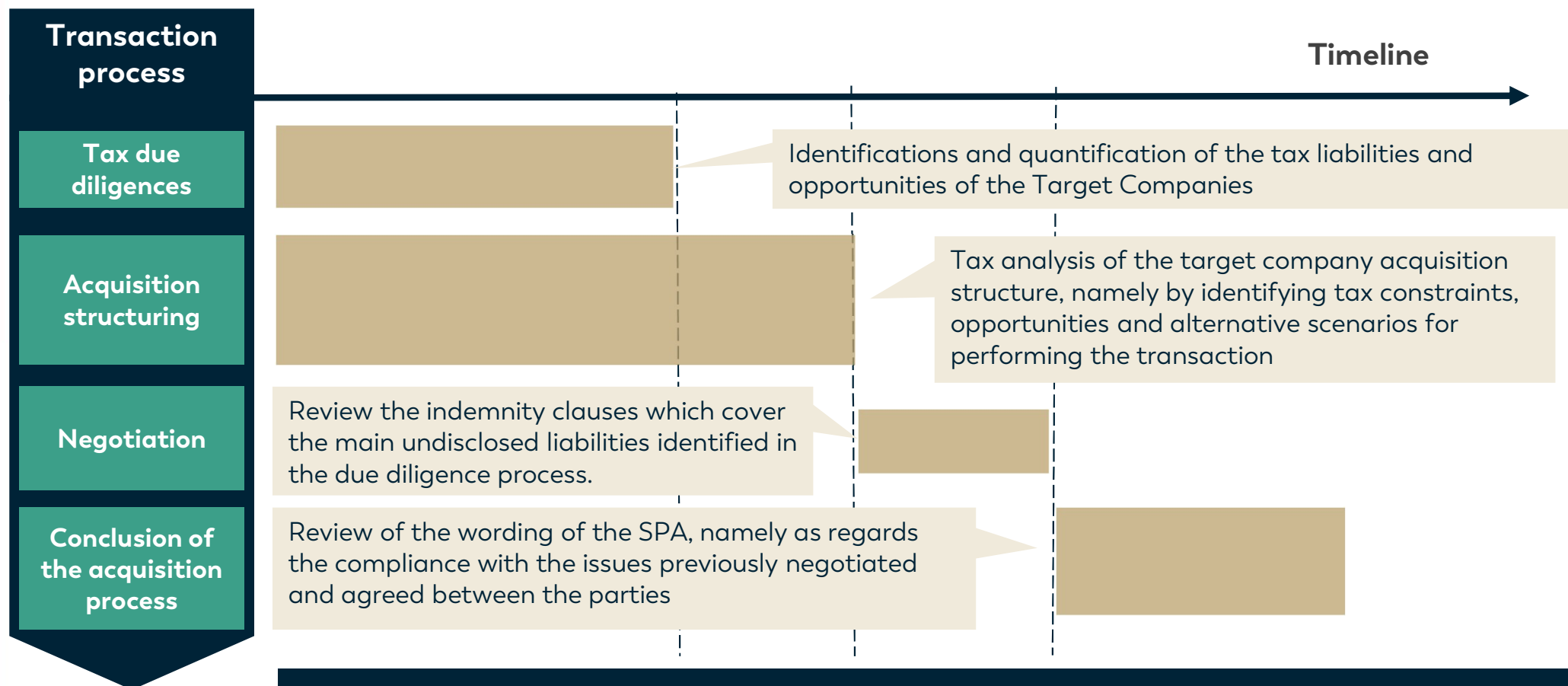
Preparation of transfer pricing documentation, determining and supporting your arm's length prices, which will enable you to: (i) get a defense document in the event of a tax audit; (ii) minimize the time and resources required to address transfer pricing challenges; and (iii) ensure all the requirements foreseen in the new transfer pricing regulation will be met.

Transfer pricing planning

We can assist you in evaluating, developing and implementing economically supportable transfer pricing policies and in executing forward-looking tax planning aligned with your global business and operational goals.

More than ever, multinationals investing in Mozambique and local Corporations investing outbound are required to be much more prudent about their transfer pricing arrangements and prepare for the new transfer pricing regulation

M&A services



We may also assist with:

- Review of the tax assumptions to be included in financial models
- Analysis of the tax implications arising from restructuring transactions and its alternatives, as well as with tax planning works
- Analysis, from a tax perspective, of funding structures

Training



Tax rules are in constant change, as well as the approach and interpretation that the Revenue Authorities adopt on them.

So, we can organize training sessions for your staff, in your facilities and considering the best schedule proposed by you to held the same.

Advantages of these sessions:



- ✓ You can indicate the areas that you want to see developed
- ✓ Considering your activity sector, we will discuss risk areas that you should be aware of
- ✓ Practical examples will be provided and we will share our experience with MRA

We believe that our agility and the permanent involvement of different knowledge and skills is a true differentiating factor, allowing us to maximize the added value of our services

CONTACTS

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