



# 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 accounting and tax statement.

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)

JUNE TAX CALENDAR

Deadline	Obligation
Until 10 <sup>th</sup>	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 <sup>rd</sup> December.
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>	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 <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.
	Payment of tax stamp liquidated relative of previous month. Article 17 of Decree no. 6/2004 of April 1.
	Payment of the 1 <sup>st</sup> instalment of the payment on account (PIT), by the taxpayers of IRPS of the 2 <sup>nd</sup> Category - paragraph 1 article 33 of the PIT code Regulation, approved by Decree n <sup>o</sup> 8/2008, of April 16.
	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 December 31.
	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 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 <sup>th</sup> December.
	Payment of the first instalment of the special payment on account of CIT, number 1 of article 71 of the CIRPC, approved by Law 34/2007, of December 31 <sup>st</sup> .
	Delivery of the annual statement of Accounting and Fiscal information for the previous financial year by the taxable persons of the IRPS – 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 RCIRPS By Decree No. 9/2009 of 16 April.

## Annual accounting and tax statement

Accounting and tax statement is a financial and tax obligation that companies, institutions or public associations have, in this document are recorded all monetary transactions of the organization in a given period of time. It can be said that it is a concrete way of checking earnings and expenses, and the amounts of tax payable or to be recovered.

In companies and institutions, accounting and tax information must be approved at a general meeting.

### Who are the taxable persons who are obliged to submit the accounting and tax statement

In accordance with article 36 of Law No 34/2007 of 31 December. All taxpayers of CIT are required to submit the annual accounting and tax statement.

### Composition of the annual accounting and tax statement

In accordance with No 2 of Article 40 of Law No 34/2007 of 31 December, the annual accounting and tax statement shall be submitted with the following documents:

- Declaration of commitment of honor of the account technician;
- Analytical balance scans before and after clearance of the exercise result;

- Balance sheet;
- List of beneficiaries of donations granted;
- Income statement;
- Map of reinstatements and amortizations accounted;
- Map of provisions.

And its attachments, in particular:

- M/20;
- M/20 A.1;
- M/20 attachment I;
- M/20G;
- M/22.

### Deadline for submission of the declaration

In accordance with No 3 of Article 40 of Law No 34/2007 of 31 December, the declaration shall be submitted by the last working day of June in triplicate.

For taxable persons who adopt a tax period other than the calendar year, the declaration shall be submitted by the last working day of the sixth month after the date of the end of that period,

### Place of submission of the declaration

The declaration must be submitted to the tax Authority of the taxable person.

## Contacts

**Joel Almeida, Partner, Mazars**

Tel: +258 829 500 632

[Joel.Almeida@mazars.co.mz](mailto:Joel.Almeida@mazars.co.mz)

[Tax@mazars.co.mz](mailto:Tax@mazars.co.mz)

## ADDRESS

Mazars, Lda(Mozambique)  
Edifício JAT IV, AV. Zedequias Manganhela nº 267,  
R/C, Maputo - Mozambique

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