



# 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 mandatory use of *Máquinas fiscais*.

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)

**MARCH TAX CALENDAR**

Deadline	Obligation
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>
Until 15 <sup>th</sup>	<p>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.</p>
Until 20 <sup>th</sup>	<p>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.</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 December 31.</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 December.</p>
Until the last day of the month	<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>Payment of vehicle tax- paragraph 1, article 8 of the ISV regulation approved by Decree No. 19/02 of 23 July.</p> <p>Delivery of the Declaration of communication of Retentions at source- paragraph 1, line c), of article 44 of the CIRPS regulation approved by Decree No. 8/2008 of 16 April – M 20H.</p> <p>Payment of the first installment of the rate by economic activity</p> <p>Delivery by the debtors of the annual income Declaration on income subject to withholding tax at withholding rates whose holders benefit from exemption or reduction of rate - Art. ° 45 of Decree No. 8/2008 of 16 April.</p> <p>Delivery of the annual income statement paid or made available to non-resident entities - Art. ° 44 of the CIRPS regulation approved by Decree No. 8/2008 of 16 April – M20I.</p>
During the month, until 31 May	<p>Final payment of the IRPS concerning the income of the preceding year - Art. 28 of the CIRPS regulation approved by Decree No. 8/2008 of 16 April</p>

Deadline	Obligation
<p>During the month and up to the last working day of the month of May</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 M 22/22 <sup>a</sup>.</p> <hr/> <p>Final payment of IRPC and IRPS (excluding subjects who have received only income from the first category) 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 and article 28 of the CIRPS approved by the Decree To No. 8/2009, of April 16th.</p>
<p>During the month until the last working day of June</p>	<p>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. 8/2009 of 16 April.</p>

## MANDATORY USE OF MÁQUINAS FISCAIS

As part of the revision of the regime for the use of recording machines by VAT taxable persons exempted from the billing obligation, as well as the taxable persons of the ISPC, whose annual sales volume, from the previous year or forecast, is equal to or greater than 1,200,000.00 MZM, Decree No. 92/2014 of 31 December regulating the use of the *Máquinas fiscais* was approved.

The regulation in question establishes the mandatory use of *Máquinas fiscais*, in the transmission of goods and services carried out by taxable persons, as well as the procedures for their use and commercialization.

However, *Máquinas fiscais*, this is electronic equipments (tax register, tax printer or tax controller), which allows the transmission of electronic data on sales and service provision transactions. This mechanism is part of the agenda for modernizing the revenue collection process and combating tax evasion.

The *Máquina fiscal*, must meet the following requirements:

- Information storage capacity for a period of not less than five years;
- Electronic or mechanical security seals approved by the tax administration to ensure the authenticity and inviolability of hardware and software;
- Appropriate security mechanisms for the protection of hardware and software, as well as for the preservation of information stored in tax memory;
- Registration of internal data demonstrating that any sales transaction and its tax rate, if applicable, has been duly recorded in tax memory;
- Have tax memory that does not allow the reversal of sales transaction data or any other information, including dates and times;
- Register sales and issue tax receipts in the form and presentation prescribed by the tax administration;
- Full and fluid integration in the computer management system of *máquinas fiscais* of the tax administration, regardless of

the technological update of the hardware and software of the *máquina fiscal*;

- Access by the tax administration, using the appropriate technological means, to all daily sales transactions of the taxable person.

In the case of integration of the *máquina fiscal* in a computerized billing or sales terminal system, the system must be submitted to a certification process under the terms to be defined by the tax administration.

### Tax receipt features

The tax receipt must contain the following elements:

- i. The delimiters "beginning of the tax receipt" in the header and "end of the tax receipt" in the footer;
- ii. The tax logo;
- iii. The date, time and sequenced numbering;
- iv. The name, firm or company name and the registered office or domicile of the supplier of the good or service provider and the respective VAT Number (NUIT);
- v. The identification number of the *máquina fiscal*;
- vi. Name or VAT Number of the acquirer;
- vii. The identification of traded goods or services provided by their usual name;
- viii. The net price of the tax;
- ix. The amount of the tax and its rate;
- x. The total value of the goods traded or services provided;
- xi. Security code I bet that it allows the tax receipt to be identified unequivocally;
- xii. Name of the machine operator;
- xiii. Other additional elements, according to the type of *máquina fiscal* used.

In cases of sales in instalments, in addition to the requirements laid down in the preceding paragraph, the tax book must contain, in the field for additional information, the indication of the final price and the value and expiration dates of the instalments.

However, it should be noted that the taxpayers of the ISPC are exempted from presenting the following data in the tax receipt:

- The net price of the tax; And
- The tax amount and the respective rate;

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