



# 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 mandatory submission of the periodic declaration of Simplified Tax for Small Taxpayers and the Simplified Taxation Regime in terms of VAT.

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 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.
	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 ISPC relative to the previous quarter, paragraph 1 of art. 15 of regulation of ISPC, approved by Decree n <sup>o</sup> 14/2009, of 14 <sup>th</sup> April.
	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, and the previous quarter to the simplified taxation regime, article 49 of VAT Code approved by Law no. 13/2016, of 30 <sup>th</sup> December.
Until 30 April	Delivery of the annual income statement of the preceding financial year by the taxable persons of CIT (IRPS) who have earned exclusively income from 1st category - paragraph 1, line a), of article 13 of the CIRPS regulation approved by Decree No. 8/2008 of 16 April-M 10 and annexes
During the month, until the last day of the May	Delivery of the annual income statement of the previous year by the tax person of CIT – n <sup>o</sup> 1 art 39 of the regulation of CIT approved by Decree n <sup>o</sup> 9/2008, of 16 <sup>th</sup> April – M 22/22A.
During the month until 31 <sup>th</sup> of May	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.
During the month until the last day of June	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.

## contextualization

Taxable persons with turnover equal to or greater than 2,500,000.00 MT and turnover greater than 750,000.00 MT and less than 2,500,000.00 MT are subject to the Simplified Tax for Small Taxpayers and the Simplified Taxation Regime in terms of VAT, respectively, who do not have and are not required to have organized accounting.

### Rate

The annual rate of the simplified tax for small taxpayers is 75,000.00 MT, alternatively a rate of 3% is applied on turnover, for taxable persons who start their activities and opt for this regime for the first time, benefit from tax reduction by 50% in the first year of exercise. Taxable persons who opt for the simplified taxation regime in terms of VAT calculate the tax by applying 5% to the value of sales made or services performed.

### invoicing

Invoices or equivalent documents issued by taxpayers subject to the simplified taxation regime in terms of VAT do not confer the right to deduct VAT, and the statement "IVA- does not confer the right to deduct" must appear on the invoice.

### Bookkeeping obligation

Taxpayers of the simplified tax for small taxpayers, as well as those in the simplified taxation regime in terms of VAT, are required to register monthly purchases and sales for the total daily amount in an appropriate form and to have written elements such as: purchase records, sales ledgers and general expense ledgers respectively.

### Declarative obligations and place of payment

Taxpayers of the simplified tax for small taxpayers, as well as those of the simplified taxation regime in terms of VAT, are required to submit the payment slip for the respective tax every quarter, in the months of April, July, October and January, which must be paid at the taxable person's tax office.

**NEWLY PUBLISHED LEGISLATION**

Legislation	Description
<b>Notice n.º 1/GBM/2022 of March 1<sup>st</sup></b>	Updates the fees and commissions to be charged in connection with carrying out transactions on the market outside the Stock Exchange and brokerage commissions for carrying out stock exchange operations on behalf of clients and revokes Notices no. 2/GGBM/99 and no. 3/GGBM/99, both from 24 March
<b>Order n.º 2022 of March 1<sup>st</sup></b>	Revokes the authorization to carry out activities granted to Africâmbios, Lda; order the dissolution and liquidation of the company and appoints Mr. Muktar Salimo Ismael, as liquidator of the company.
<b>Decree n.º 6/2022 of March 2<sup>nd</sup></b>	Approves the Organizational and Operational Norms of the Support Services of the Provincial Tax Courts and the City of Maputo

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