TAX Newsletter

Electronic application for Tax Clearance Certificate

August TAX Newsletter

Introductory Note

The purpose of this Tax Newsletter is to highlight key aspects of periodic tax and parafiscal obligations while also drawing attention to non-periodic obligations that must be fulfilled during or from this month.

This month, we highlight the Announcement No. 7/2026 issued by the Mozambican Tax Authority.

However, we emphasize that this publication is for informational purposes only and is not exhaustive. It does not replace the consultation with the Mozambique Tax Authorities. Its content is intended exclusively for Forvis Mazars clients and partners.

Happy Reading!

Arrone Santos Macuácua

TAX CALENDAR FOR THE MONTH OF AUGUST

Deadline	Obligation
Until 5th	Presentation of the information on the production and sales of minerals - no. 7, art. 4 of Decree no. 28/2015 of 28th December.
Until 10th	Payment of contributions to the National Social Security Institute (INSS) relating to the previous month – no. 3, Article 14 of Decree No. 51/2017, of 9 October.
	Settlement of Mining Production Tax – no. 1 of Article 7 of Decree No. 28/2015, of 28 December.
	Settlement Petroleum Production Tax – no. 1 of Article 9 of Decree No. 32/2015, of 31 December.
	Submission of VAT returns (standard regime) on behalf of non-resident taxable persons – paragraph (c) of no. 1 of Article 32 of the VAT Code (CIVA), Law no. 10/2025 of 29 December (to be regulated).
	Settlement of the ICE by the producer or holder, through Model No. 5 RICE, based on the products released for consumption during the previous month, to be submitted to the Customs services, under the terms of paragraph 2 of Article 17 of the ICE Regulation (Decree No. 36/2023, of 27 June).
Until 15th	Submission of VAT returns (normal regime) with tax to be recovered or without transactions – paragraph a), no. 1, of article 32 of the VAT Code (Law no. 32/2007, of December 31).
	ICE payment settled under the terms of paragraph 2 of Article 18 of the ICE Regulation
Until 20th	Payment of IRPS and IRPC withheld at source relating to the previous month – no. 3 of Article 25 of the CIRPS Regulation, approved by Decree No. 8/2008, of 16 April, as amended and republished by Decree No. 51/2018, of 31 August; and no. 5 of Article 67 of the CIRPC, approved by Law No. 34/2007, of 31 December.
	Payment of the stamp tax settled in respect of the preceding month - no. 1 of Art. 17 of Decree 6/2004 of 1 April.
	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 relating to the previous month, by taxpayers under the normal regime – paragraph b), no. 1, of article 32 of the VAT Code (Law no. 10/2025, of December 29).
	Payment of VAT relating to supplies of goods and services carried out within the national territory by non-resident taxable persons – no. 2, Article 33, read together with paragraph c) no. 1 Article 32, both of the VAT Code (Law no. 10/2025, of December 29).
	Payment of the 2nd Installment of the Special Advance Payment of IRPC - No. 1, of Article 29, of the CIRPC Regulation, approved by Decree No. 9/2008, of April 16.

Electronic application for Tax Clearance Certificate

On 31 July 2026, the Mozambique Tax Authority ("MTA"), through Announcement No. 7/2026, announced the launch of the electronic application service for Tax Clearance Certificates.

According to the communication, the service has been available since 3 August 2026 and can be accessed through the Taxpayer Portal *(Portal do Contribuinte)*.

This measure forms part of the ongoing modernisation and digitalisation of tax administration services, reinforcing the MTA's commitment to simplifying administrative procedures and improving taxpayers' access to its services.

Procedure for applying for a Tax Clearance Certificate

Under the terms of the communication, applications for the issuance of a Tax Clearance Certificate must now be submitted exclusively through electronic means via the Taxpayer Portal *(Portal do Contribuinte)*, available at the following address: https://portaldocontribuinte.at.gov.mz

Following submission of the application, the Tax Clearance Certificate should be issued within ten (10) working days, counted from the date of submission.

Should this deadline be exceeded, taxpayers may lodge a complaint with the competent MTA services through the following email address: reclamacao_quitacao@at.gov.mz, for review and resolution of the reported matter.

Comments

The introduction of this electronic service represents another significant step in the modernisation of Mozambique's tax administration and is expected to bring a number of benefits to taxpayers, including:

- Greater convenience in obtaining Tax Clearance Certificates;
- Reduced need to visit tax offices for the submission and follow-up of applications;
- Faster processing and issuance of certificates;
- Lower risk of loss or misplacement of applications and supporting documentation;
- Reduced administrative costs associated with the printing and physical handling of documents.

As advisers, we believe that this initiative may contribute to greater efficiency in the interaction between taxpayers and the tax authorities, while supporting the broader efforts to digitalise public services and improve the business environment in Mozambique.

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