



ANNEX V: FOREIGN TAXPAYER REGISTRATION

a) Direct taxes

INDIVIDUAL INCOME TAX (IRPS)

WHERE TO GO?

The annual IRPS return shall be submitted to the relevant Revenue Authorities branch, in the IRPS payment section, taking into account the residency of the taxpayer or his or her representative. The same is applicable to the payment of the tax due, although it can be also made through authorized banks (which are all commercial banks duly licensed to operate in Mozambique). According to Mozambican law (and as an agent that carries out the activity), agriculture and light manufacturing are classified as income of the second category of IRPS.

WHAT TO DO?

Submit two copies of the IRPS annual return up to April of the following year to which the incomes refer. Payment of the tax due shall be made up to May of the following year to which the incomes refer and is paid in one instalment.

WHAT DOCUMENTS AND INFORMATION ARE REQUIRED?

Besides the above-mentioned IRPS return, present the signed documents proving incomes and amounts withheld at source by whoever made payments to the IRPS taxpayer.

HOW MUCH TIME WILL IT TAKE?

On the same day of the submission of the tax return and of payment of the tax (if due).

WHAT ARE THE COSTS?

Free of charge.

WHAT WILL YOU OBTAIN?

One copy of the IRPS annual return acknowledged as received by the Mozambique Revenue Authority. A receipt will be issued by the Mozambique Revenue Authority for the payment.

WHAT IS THE NEXT STEP?

File the copy of the IRPS annual return and the tax payment receipt in a safe place for at least 10 years.

There is no modern system that allows the taxable person to verify his or her tax situation. The confirmation of the fulfilment of the tax obligations can be done through the physical receipts stored or through the request for a certificate of discharge, which is issued by the tax authority.

ONLINE AND OFFLINE MODES

Submission of the return cannot be made online yet. Payment of the tax can, however, be made online (i.e. online bank transfer), although the Mozambique Revenue Authority require proof of the transfer by means of a hardcopy of the transfer slip, duly signed by the relevant bank clerk and stamped by the bank, meaning that one has to go to the bank to get said hardcopy.

CORPORATE INCOME TAX (IRPC)

WHERE TO GO?

The annual IRPC returns shall be submitted in the relevant Mozambique Revenue Authority branch, considering the residency of the taxpayer or his or her representative. The same applies to the payment of the tax due, although it can be also made through authorized banks.

WHAT TO DO?

Submit two copies of the following annual returns:

- Up to the end of May (or up to the 5th month following the end of the tax year, provided that it is different from the civil year) (please note that the law establishes that companies and other entities subject to IRPC may adopt an annual tax period different from the calendar year when justified by the type of activity and the date of the declaration of the beginning of the activity), submit the annual income return; and
- Up to the end of June (or up to the 6th month following the end of the tax year, provided that it is different from the civil year), submit the annual income return on tax and accounting information.



- Submit on a monthly basis (up to the 20th of the following month) a withholding tax return to the Mozambique Revenue Authority and pay the relevant amounts withheld.

Payment of tax must be made as follows:

- Up to the end of May (or up to the 5th month following the end of the tax year, provided that it is different from the civil year);
- Three advance on-account payments, due in May, July and September (or on the 5th, 7th and 9th month of the tax year, provided that it is different from the civil year);
- Three special advance payments, due in June, August and October (or on the 6th, 8th and 10th month of the tax year, provided that it is different from the civil year).

WHAT DOCUMENTS AND INFORMATION ARE REQUIRED?

Please refer to the previous point – ‘What to do?’.

HOW MUCH TIME WILL IT TAKE?

On the same day of the submission of the tax return and payment of the tax (if due).

WHAT ARE THE COSTS?

Free of charge.

WHAT WILL YOU OBTAIN?

One copy of the relevant returns acknowledged as received by the Mozambique Revenue Authority. A receipt will be issued by the Mozambique Revenue Authority for the payment.

WHAT IS THE NEXT STEP?

File the copy of the said returns and receipts in a safe place for at least 10 years.

ONLINE AND OFFLINE MODES

Submission of the return cannot be made online yet. Payment of the tax can however be made online (i.e. online Bank transfer) although the Revenue Authorities require a proof of the transfer by means of a hardcopy of the transfer slip, duly signed by the relevant Bank clerk and stamped by the Bank, meaning that one shall go to the Bank to get said hardcopy.

SIMPLIFIED TAX FOR SMALL TAXPAYERS (ISPC)

WHERE TO GO?

The returns shall be submitted to the relevant Mozambique Revenue Authority, considering the residency of the taxpayer or his or her representative. The same applies to the payment of the tax due, although it can be also made through authorized banks.

WHAT TO DO?

Submit the relevant payment returns every three months (April, July, October and January). Payments shall also be made on the said months, although (if the option goes for the payment of the annual tax amount of MT 75,000) it may be paid in one go in April.

WHAT DOCUMENTS AND INFORMATION ARE REQUIRED?

Please refer to the previous point – ‘What to do?’.

HOW MUCH TIME WILL IT TAKE?

On the same day of the submission of the returns and payment of the tax.

WHAT ARE THE COSTS?

Free of charge.

WHAT WILL YOU OBTAIN?

One copy of the relevant returns acknowledged as received by the Mozambique Revenue Authority and proving the payment made.

WHAT IS THE NEXT STEP?

File the copy of the said returns/receipts in a safe place for at least 10 years.

ONLINE AND OFFLINE MODES

Submission of the return cannot be made online yet. Payment of tax can, however, be made online (i.e. online bank transfer), although the Mozambique Revenue Authority require proof of the transfer by means of a hardcopy of the transfer slip, duly signed by the relevant bank clerk and stamped by the bank, meaning that one must go to the bank to get said hardcopy.

b) Indirect taxes

VALUE ADDED TAX (VAT)

WHERE TO GO?

The returns shall be submitted to the relevant Mozambique Revenue Authority branch, considering the residency of the taxpayer or his or her representative. The same applies to the payment of the tax due, although it can be also made through authorized banks.

WHAT TO DO?

Submit, on a monthly basis (up to the last day of the following month), the relevant tax return and, if applicable, pay the tax so assessed (difference between input and output VAT).

WHAT DOCUMENTS AND INFORMATION ARE REQUIRED?

Please refer to the previous point – ‘What to do?’.

HOW MUCH TIME WILL IT TAKE?

On the same day of the submission of the returns and payment of the tax.

WHAT ARE THE COSTS?

Free of charge.

WHAT WILL YOU OBTAIN?

One copy of the relevant return acknowledged as received by the Mozambique Revenue Authority and a receipt proving the payment made.

WHAT IS THE NEXT STEP?

File the copy of the said returns and receipts in a safe place for at least 10 years.

ONLINE AND OFFLINE MODES

Submission of the return cannot be made online yet. Payment of tax can, however, be made online (i.e. online bank transfer), although the Mozambique Revenue Authority require proof of the transfer by means of a hard-copy of the transfer slip, duly signed by the relevant bank clerk and stamped by the bank, meaning that one must go to the bank to get said hardcopy.

SPECIFIC CONSUMPTION TAX (ICE)

WHERE TO GO?

The payment returns and payment of tax due shall be submitted to the relevant Customs/Mozambique Revenue Authority.

WHAT TO DO?

Submit the relevant return and pay the tax assessed.

WHAT DOCUMENTS AND INFORMATION ARE REQUIRED?

Please refer to the previous point – ‘What to do?’.

HOW MUCH TIME WILL IT TAKE?

On the same day of the submission of the returns and payment of the tax.

WHAT ARE THE COSTS?

Free of charge.

WHAT WILL YOU OBTAIN?

One copy of the relevant return acknowledged as received by the Mozambique Revenue Authority and a receipt proving the payment made.

WHAT IS THE NEXT STEP?

File the copy of the said returns and receipts in a safe place for at least 10 years.

ONLINE AND OFFLINE MODES

Submission of the return cannot be made online yet. Payment of tax can, however, be made online (i.e. online bank transfer), although the Mozambique Revenue Authority require proof of the transfer by means of a hard-copy of the transfer slip, duly signed by the relevant bank clerk and stamped by the bank, meaning that one must go to the bank to get said hardcopy.

PROPERTY TRANSFER TAX (SISA)

WHERE TO GO?

The payment return and payment of the tax due shall be submitted to the relevant Mozambican Revenue Authority branch.

WHAT TO DO?

Submit the relevant return and pay the tax assessed.

WHAT DOCUMENTS AND INFORMATION ARE REQUIRED?

Besides the ones mentioned in the previous point under ‘What to do?’, whichever document that is deemed relevant for the authorities to determine the tax amount due (e.g. draft of the assignment deed or real estate certificate issued by the Mozambican Revenue Authority).

HOW MUCH TIME WILL IT TAKE?

Payment of the tax shall be made up to the 1st working day after the tax assessment.

WHAT ARE THE COSTS?

Free of charge.

WHAT WILL YOU OBTAIN?

One copy of the relevant return acknowledged as received by the Mozambican Revenue Authority and a receipt proving the payment made.

WHAT IS THE NEXT STEP?

Use the relevant return acknowledged as received by the Mozambican Revenue Authority and a receipt proving the payment made, in order to execute relevant documents

for the assignment of real estate ownership. Also file the copy of the said returns and receipts in a safe place for at least 10 years.

ONLINE AND OFFLINE MODES

Submission of the return cannot be made online yet. Payment of tax can, however, be made online (i.e. online bank transfer), although the Mozambican Revenue Authority require proof of the transfer by means of a hard-copy of the transfer slip, duly signed by the relevant bank clerk and stamped by the bank, meaning that one must go to the bank to get said hardcopy.

NATIONAL RECONSTRUCTION TAX (IRN)

WHERE TO GO?

Local and provincial authorities.

WHAT TO DO?

Pay, once in a year (any time during the year), by presenting an identity card (or other relevant document) proving residence in a non-municipal area.

WHAT DOCUMENTS AND INFORMATION ARE REQUIRED?

Please refer to the previous point – ‘What to do?’.

HOW MUCH TIME WILL IT TAKE?

As a general rule, on the same day.

WHAT ARE THE COSTS?

Free of charge.

WHAT WILL YOU OBTAIN?

A receipt proving the payment made.

WHAT IS THE NEXT STEP?

Keep the receipt in your possession throughout the year it refers to. After that, file the copy of the said receipt in a safe place for at least 10 years.

ONLINE AND OFFLINE MODES

Payment of tax cannot be made online.

c) Municipal taxes

PERSONAL MUNICIPAL TAX (IPA)

WHERE TO GO?

Relevant municipal revenue authorities.

WHAT TO DO?

Pay, once in a year (any time during the year), by presenting an identity card (or other relevant document) proving residence in a non-municipal area.

WHAT DOCUMENTS AND INFORMATION ARE REQUIRED?

Please refer to the previous point – ‘What to do?’.

HOW MUCH TIME WILL IT TAKE?

In general, on the same day.

WHAT ARE THE COSTS?

Free of charge.

WHAT WILL YOU OBTAIN?

A receipt proving the payment made.

WHAT IS THE NEXT STEP?

Keep the receipt in your possession throughout the year it refers to. After that, file the copy of the said receipt in a safe place for at least 10 years.

ONLINE AND OFFLINE MODES

Payment of tax cannot be made online.

MUNICIPAL SISA

WHERE TO GO?

The payment return and payment of the tax due shall be submitted to the relevant municipal revenue authorities.

WHAT TO DO?

Submit the relevant return and pay the tax assessed.

WHAT DOCUMENTS AND INFORMATION ARE REQUIRED?

Besides the ones mentioned in the previous point under ‘What to do?’, whichever document that is deemed relevant for the authorities to determine the tax amount due (e.g. draft of the assignment deed or real estate certificate issued by the Mozambican Revenue Authority).

HOW MUCH TIME WILL IT TAKE?

Payment of tax shall be made by the 1st working day after the tax assessment.

WHAT ARE THE COSTS?

Free of charge.

WHAT WILL YOU OBTAIN?

One copy of the relevant return acknowledged as received by the Mozambican Revenue Authority and a receipt proving the payment made.

WHAT IS THE NEXT STEP?

Use the relevant return acknowledged as received by the Mozambican Revenue Authority and the receipt proving the payment made, in order to execute relevant documents for the assignment of real estate ownership. Also file the copy of the said returns and receipts in a safe place for at least 10 years.

ONLINE AND OFFLINE MODES

Submission of the return and payment cannot be made online yet.