



República de Moçambique

Agência para a Promoção de Investimento e Exportações (APIEX)



Manual de Planificação, Orçamentação e Elaboração de Relatórios

Maputo

Preparado pela:

APIEX com a assistência técnica da JICA (Projeto para Melhorar a Capacidade de Promoção e Facilitação de Investimentos)

Dezembro de 2017

LISTA DE ABREVIATURAS

| | |
|----------------|--|
| APIEX | Agência para a Promoção do Investimento e Exportações |
| AR | Assembleia da República |
| BdPAAO | Balanço do PAAO |
| BdPES | Balanço do PES |
| CFMP | Cenário Fiscal de Médio Prazo |
| CG | Conta Gerência |
| CGE | Conta Geral do Estado |
| DA | Departamento de Aquisições |
| DAF | Departamento de Administração e Finanças |
| DECPE | Direcção de Estudos, Cooperação e Projectos Especiais |
| DG | Direcção-Geral |
| DGFPI | Direcção de Gestão e Facilitação de Projectos de Investimentos |
| DPIEX | Direcção de Promoção de Investimentos e Exportações |
| DTIC | Departamento de Tecnologias de Informação e Comunicação |
| DZZ | Direcção de Zonas Económicas Especiais e Zonas Francas Industriais |
| EGFAE | Estatuto Geral dos Funcionários e Agentes do Estado |
| EXT | Externo |
| INT | Interno |
| MIC | Ministério da Indústria e Comércio |
| MT | Meticais |
| OE | Orçamento do Estado |
| PAAO | Plano Anual de Actividades e Orçamento |
| PEPIP | Plano Estratégico de Promoção do Investimento Privado |
| PII | Programa Integrado de Investimento |
| PES | Plano Económico Social |
| PG | Programa do Governo |
| PQG | Programa Quinquenal do Governo |
| PRD | Prioridade do PQG |
| REO | Relatório de Execução Orçamental |
| SADC | Comunidade de Desenvolvimento da África Austral |
| SISTAFE | Sistema de Administração Financeira do Estado |
| SPG | Sub Programa do Governo |
| TA | Tribunal Administrativo |
| UGB | Unidade Gestora Beneficiária |

Índice

| | | |
|--------|--|----|
| 1. | Introdução..... | 1 |
| 1.1. | Enquadramento Institucional da APIEX..... | 1 |
| 1.2. | Propósito do Manual..... | 1 |
| 1.3. | Estrutura do Manual | 3 |
| 2. | O Processo de Planificação e Orçamentação de Moçambique..... | 4 |
| 2.1. | Ciclo de Planificação e Orçamentação em Moçambique | 4 |
| 2.2. | Principais Instrumentos de Planificação, Orçamentação e Elaboração de Relatórios..... | 6 |
| 2.2.1. | Estratégia Nacional de Desenvolvimento 2015-2035 | 6 |
| 2.2.2. | Plano Quinquenal do Governo (PQG) | 6 |
| 2.2.3. | Sistema de Administração Financeira do Estado (SISTAFE) | 7 |
| 2.2.4. | Planos Estratégicos Sectoriais, Provinciais e Distritais..... | 7 |
| 2.2.5. | Cenário Fiscal de Médio Prazo | 7 |
| 2.2.6. | Orientações e Metodologia para Elaboração do PES e do OE..... | 8 |
| 2.2.7. | Limites Indicativos para Elaboração do PES e do OE | 8 |
| 2.3. | Planificação, Orçamentação e Elaboração de Relatórios e a sua Relação com os Instrumentos Nacionais .. | 8 |
| 2.3.1. | Planificação Anual | 10 |
| 2.3.2. | Elaboração de Relatórios..... | 11 |
| 3. | Planificação, Orçamentação e Elaboração de Relatórios na APIEX | 13 |
| 3.1. | Principais Documentos da APIEX | 13 |
| 3.1.1. | Planos e Orçamento | 14 |
| 3.1.2. | Relatórios de Actividades e de Execução Orçamental | 16 |
| 3.1.3. | Metodologia para a Elaboração do BdPAAO..... | 16 |
| 3.2. | Elaboração do Cenário Fiscal de Médio Prazo APIEX | 20 |
| 3.2.1. | Passos para a Elaboração do APIEX CFMP | 20 |
| 3.2.2. | Calendário de Elaboração do APIEX CFMP | 20 |
| 3.2.3. | Estrutura e Conteúdos do CFMP APIEX | 21 |
| 3.3. | Plano Anual de Actividades e Orçamento (PAAO)..... | 22 |
| 3.3.1. | Passos para a Elaboração do PAAO | 22 |
| 3.3.2. | Calendário para a elaboração do PAAO..... | 23 |
| 3.3.3. | Estrutura e Conteúdos do PAAO | 24 |
| 3.4. | Balanço do PAAO (BdPAAO) | 26 |
| 3.4.1. | Procedimentos a seguir para a Elaboração do BdPAAO..... | 26 |
| 3.4.2. | Calendário para a Elaboração do Balanço do PAAO..... | 26 |
| 3.4.3. | Estrutura e Conteúdos do BdPAAO | 28 |
| 3.5. | Elaboração de Relatórios da Execução Orçamental (REO)..... | 30 |
| 3.5.1. | Procedimentos para a Elaboração dos REO | 30 |
| 3.5.2. | Calendário de Submissão dos REO | 30 |
| 3.5.3. | Estrutura dos REO..... | 31 |
| 3.6. | Conta de Gerência | 32 |

| | | |
|--------|---|----|
| 3.6.1. | Calendário da Prazos | 32 |
| 3.6.2. | Estrutura do Relatório da Conta de Gerência | 33 |

Índice de Tabelas

| | |
|---|----|
| Tabela 1: Ciclo de Planificação para a elaboração do Plano Económico e Social e Orçamento do Estado | 5 |
| Tabela 2: Relação dos Planos periódicos que a APIEX deve submeter ao MEF | 15 |
| Tabela 3: Relação dos Relatórios que devem ser elaborados pela APIEX..... | 17 |
| Tabela 4: Relação, periodicidade e descrição dos Relatórios de Execução Orçamental..... | 18 |
| Tabela 5: Relatórios de Execução Orçamental que devem ser elaborados pela APIEX | 19 |
| Tabela 6: Calendário para a elaboração do CFMP | 21 |
| Tabela 7: Estrutura do Cenário Fiscal de Médio Prazo..... | 21 |
| Tabela 8: Procedimentos para a elaboração do PAAO..... | 23 |
| Tabela 9: Estrutura do Plano Anual de Actividades e Orçamento | 24 |
| Tabela 10: Procedimentos para a elaboração do BdPAAO | 27 |
| Tabela 11: Estrutura do BdPAAO | 28 |
| Tabela 12: Calendário para a elaboração dos REO..... | 30 |
| Tabela 13: Estrutura dos Relatórios de Execução Orçamental..... | 31 |
| Tabela 14: Calendário para a elaboração do Conta de Gerência | 32 |
| Tabela 15: Estrutura do Relatório de Gerência | 33 |

Índice de Ilustrações

| | |
|--|---|
| Ilustração 1: Ciclo de Planificação na República de Moçambique | 5 |
| Ilustração 2: Relação entre os diferentes instrumentos de Planificação e Orçamentação..... | 9 |

Índice de Anexos

| | |
|---|-------------------------------------|
| Anexo 1: Globalização do CFMP 2019-2021 | 36 |
| Anexo 2: : Tabela 1 do CFMP referente a Mapa de Receitas | 37 |
| Anexo 3: Tabela 2 do CFMP referente a Mapa de Despesas | 38 |
| Anexo 4: Tabela 3 do CFMP referente ao Plano Anual de Actividades e Orçamento das Direcções, Departamentos Autónomos, Delegações e Representações | 39 |
| Anexo 5: Tabela 4 do CFMP referente aos Recursos Humanos | 40 |
| Anexo 6: Tabela 5 do CFMP referente as Despesas de Funcionamento | 41 |
| Anexo 7: Tabela 6 do CFMP referente as Actividades Planificadas e Orçamento..... | 42 |
| Anexo 8: Modelo das contribuições dos PAAOs das Unidades orgânicas para a DECPE | 43 |
| Anexo 9: Modelo de contribuições das Direcções, Departamentos Autónomos, Delegações e Representações para o BdPAAO..... | 44 |
| Anexo 10: Modelo do Balanço do PAAO globalizado | 46 |
| Anexo 11: Modelo de Capa da Conta Gerência..... | 47 |
| Anexo 12 : Modelo de Guia de Remessa (Modelo 1OC/TA)..... | 48 |
| Anexo 13: Modelo do Termo de Abertura (Modelo 2OC/TA) | 49 |
| Anexo 14: Modelo de Certidão de Responsabilidade (Modelo 3OC/TA) | 50 |
| Anexo 15: Modelo da Relação Nominal dos Responsáveis pela Gerência (Modelo 4OC/TA)..... | 51 |
| Anexo 16: Modelo da Conta Gerência Consolidada (Modelo 5OC/TA) | 52 |
| Anexo 17: Modelo de Conta Gerência Consolidad | 53 |
| Anexo 18: Modelo de Mapa de Execução de Despesa Suportada por Receitas Próprias e Financiamento (Modelo 6 OC/TA) | 54 |
| Anexo 19: Modelo de Mapa de Execução da Despesa Financiada por Fundos do OE (Modelo 7OC/TA) | 55 |
| Anexo 20: Modelo de Balanço Patrimonial (Modelo 8 OC/TA) | 56 |
| Anexo 21: Modelo de Mapa de Operações de Tesouraria (Modelo 9 OC/TA) | 57 |
| Anexo 22: Modelo de Mapa de Alterações Orçamentais da Receita (Modelo 10 OC/TA) | 58 |
| Anexo 23: Mapa de Execução Orçamental da Receita Mensal Cobrada (Modelo 12OC/TA)..... | 59 |
| Anexo 24: Modelo de Mapa de Receitas Liquidadas Anuladas (Modelo 13 OC/TA) | 60 |
| Anexo 25: Modelo de Mapa de Antiguidade de Saldos da Receita (Modelo 14 OC/TA) | 60 |
| Anexo 26: Modelo de Mapa de Reembolsos e Restituições (Modelo 15 OC/TA) | 61 |
| Anexo 27: Modelo de Mapa de Alterações Orçamentais da Despesa (Modelo 16 OC/TA) | 62 |
| Anexo 28: Modelo de Mapa de Execução Orçamental da Despesa (Modelo 17 OC/TA) | 63 |
| Anexo 29: Modelo de Mapa de Execução Orçamental da Despesa (Modelo 17 OC/TA)_continuação | 64 |
| Anexo 30: Modelo de Mapa de Execução Orçamental da Despesa Mensal Paga (Modelo 18 OC/TA) | 65 |
| Anexo 31: Modelo do Mapa da Relação de Salários e Remunerações (Modelo 19 OC/TA) | Error! Bookmark not defined. |
| Anexo 32: Modelo do Mapa da Relação de Guias de Depósito dos Descontos (Modelo 20 OC/TA) | 67 |
| Anexo 33: Modelo de Mapa de Reposições Abatidas e Não Abatidas aos Pagamentos (Modelo 21 OC/TA)..... | 68 |
| Anexo 34: Modelo de Mapa de Donativos e Ajuda Externa (Modelo 22 OC/TA) | 69 |

| | |
|---|----|
| Anexo 35: Modelo de Mapa de Empréstimos Concedidos (Modelo 23 OC/TA)..... | 70 |
| Anexo 36: Modelo de Mapa de Empréstimos Obtidos (Modelo 24 OC/TA) | 71 |
| Anexo 37: Modelo de Mapa de Investimentos 25 OC/TA) | 72 |
| Anexo 38: Modelo de Certidão de Fundos Disponibilizados (Modelo 26 OC/TA) | 73 |
| Anexo 39: Modelo de Lista de Contratos-Programa (Modelo 27 OC/TA) | 74 |
| Anexo 40: Modelo de Mapa de Contratos (Modelo 28 OC/TA) | 75 |
| Anexo 41: Modelo de Lista de Contas Bancárias (Modelo 29 OC/TA)..... | 76 |
| Anexo 42: Modelo de Conciliação Bancária e Justificação das Divergências (Modelo 30 OC/TA)..... | 77 |
| Anexo 43: Modelo de Termo de Encerramento (Modelo 31 OC/TA) | 78 |

1. Introdução

1.1. Enquadramento Institucional da APIEX

A Agência para a Promoção do Investimento e das Exportações (APIEX) é uma instituição pública dotada de personalidade jurídica, com autonomia administrativa, financeira e patrimonial, tutelada pelo Ministério da Indústria e Comércio (MIC). Tem como objecto a promoção e facilitação do investimento privado, público e as exportações, de acordo com os objectivos e metas da política económica do Governo, plasmados no Programa Quinquenal do Governo (PQG).

Para realizar o seu mandato a APIEX está estruturada em Direcções e Departamentos especializados e estes são dirigidos, por sua vez, por uma Direcção-Geral. As Direcções especializadas são: Direcção de Gestão e Facilitação de Projectos de Investimentos, Direcção de Zonas Económicas Especiais e Zonas Francas Industriais, Direcção de Promoção de Investimentos e Exportações e Direcção de Estudos, Cooperação e Projectos Especiais. Os departamentos especializados são: Departamento de Administração e Finanças, Departamento de Recursos Humanos, Departamento de Tecnologias de Informação e Comunicação, Departamento de Aquisições e Departamento Jurídico. Pelo seu alcance nacional e internacional a APIEX possui Delegações Provinciais e Representações.

Nos seus processos de planificação, de orçamentação e de elaboração de relatórios (de actividades e de execução orçamental), a APIEX enquadra-se no sistema de planificação do MIC.

1.2. Propósito do Manual

O propósito deste manual é o de fornecer, ao pessoal da APIEX, um guião para orientar os processos de Planificação, Orçamentação e Elaboração de Relatórios de todas as suas actividades e responsabilidades estabelecidos pelas regras e procedimentos de funcionamento do Aparelho do Estado.

O documento apresenta os princípios orientadores, o calendário de submissão, e os modelos a adoptar nos processos de elaboração dos seguintes documentos:

- i. Cenário Fiscal de Médio Prazo (CFMP)
- ii. Plano Anual de Actividades e Orçamento (PAAO);
- iii. Balanços Periódicos do Plano de Actividades (BdPAAO);
- iv. Relatórios de Execução Orçamental (REO); e
- v. Conta de Gerência (CG).

Para o efeito, o presente manual torna-se um documento orientador dos processos de Planificação, Orçamentação e de Elaboração de Relatórios de todas as Direcções, Departamentos autónomos, delegações e representações visando melhorar o processo de elaboração do Cenário Fiscal de Médio Prazo (CFMP), do Plano Anual de Actividades e Orçamento (PAAO) e dos Relatórios de Execução Orçamental e de Conta de Gerência através da adopção e disseminação de um modelo de elaboração de contribuições e de um calendário de submissão dessas contribuições às entidades responsáveis pela sua globalização e desta forma:

- i. Facilitar o processo de globalização das contribuições das diferentes unidades orgânicas no CFMP, PAAO, BdPAAO e relatórios de execução orçamental;
- ii. Salvar o uso racional e transparente dos recursos humanos, materiais e patrimoniais da instituição;
- iii. Garantir a observância da lei e das demais normas aplicáveis, com respeito ao princípio de prestação de contas periódica a todos os níveis;
- iv. Clarificar os mecanismos de articulação da área administrativa e financeira das unidades com os órgãos centrais;
- v. Assegurar a conformidade com as políticas, planos, procedimentos de nível central.

O presente Manual foi elaborado tendo em conta o estipulado nos dispositivos legais relacionados com a área administrativa e financeira, nomeadamente:

- i. Constituição da República de Moçambique;
- ii. Lei do SISTAFE (Lei 9/2002 de 12 de Fevereiro e Decreto 23/2004 de 20 de Agosto);
- iii. Estatuto Geral dos Funcionários e Agentes do Estado (EGFAE) e o respectivo Regulamento, (aprovados pela Lei 14/2009 de 17 de Março e Decreto 62/2009 de 8 de Setembro);
- iv. Normas de Funcionamento dos Serviços de Administração Pública, (Decreto 30/2001);
- v. Metodologia para a Elaboração das Propostas do Plano Económico e Social, Orçamento do Estado e Balanço do Plano Económico e Social (Guião Único) aprovado pelo MEF em Maio de 2017¹;
- vi. Programa Integrado de Investimentos 2014-2017 e Plano Estratégico de Promoção do Investimento Privado em Moçambique²; e
- vii. Decreto 60/2016, que cria a Agência para a Promoção de Investimento e Exportações (APIEX).

¹ Em Maio de 2017 o Ministério da Economia e Finanças aprovou este instrumento com o objectivo de orientar os Órgãos e Instituições Públicas a todos os níveis, Central, Provincial e Distrital, no processo de Planificação, Orçamentação, Monitoria e Avaliação e apoiar na elaboração do PES/OE, BdPES e REO, assegurando uma abordagem metodológica comum.

² Tanto o Programa Integrado de Investimentos (PII) como o Plano Estratégico de Promoção do Investimento Privado (PEPIP) são documentos importantes no processo de planificação e orçamentação da APIEX. Embora ambos estejam ainda em revisão, estes constituem-se planos sectoriais no processo de identificação das prioridades sectoriais da APIEX.

1.3. Estrutura do Manual

O presente manual estrutura-se da seguinte forma. Depois do presente capítulo introdutório, o capítulo 2 apresenta o ciclo nacional de planificação, orçamentação e elaboração de relatórios, os principais documentos orientadores do processo de planificação na República de Moçambique e a relação entre o Plano Económico e Social (PES) e o Orçamento do Estado (OE) com os documentos programáticos nacionais.

O capítulo 3 apresenta os principais documentos elaborados pela APIEX, nomeadamente o Cenário Fiscal de Médio Prazo (CFMP), o Plano Anual de Actividades e Orçamento (PAAO), o Balanço do PAAO (BdPAAO), os Relatórios de Execução Orçamental (REO) e da conta gerência (CG). Para cada um destes documentos apresenta-se o calendário, procedimentos e a estrutura dos mesmos; os trâmites para a sua elaboração, a periodicidade e os prazos a serem observados por cada unidade orgânica da APIEX por forma a submeter as suas contribuições às estruturas hierarquicamente superiores da cadeia de elaboração dos documentos até ao nível dos Ministérios da Indústria e Comércio (MIC) da Economia e Finanças (MEF) e Tribunal Administrativo (TA).

É parte integrante do presente Manual um conjunto de anexos que retratam os modelos que são usados pelas unidades orgânicas para preparar as suas contribuições para o CFMP, PAAO, BdPAAO, REO e a CG.

2. O Processo de Planificação e Orçamentação de Moçambique

2.1. Ciclo de Planificação e Orçamentação em Moçambique

A planificação é descrita como um processo de visualização de futuro. A planificação envolve a resposta de perguntas como: o que deve ser feito? Quem vai fazer? Como vai fazer? Em quanto tempo irá fazer? Quanto irá custar?

A planificação é um instrumento de gestão usado para ajudar as organizações a executarem melhor as suas tarefas focalizando os recursos e as energias para garantir, no máximo, o alcance dos objectivos da organização. É um instrumento usado para verificar e ajustar a direcção da organização em resposta às dinâmicas dos ambientes interno e externo da organização.

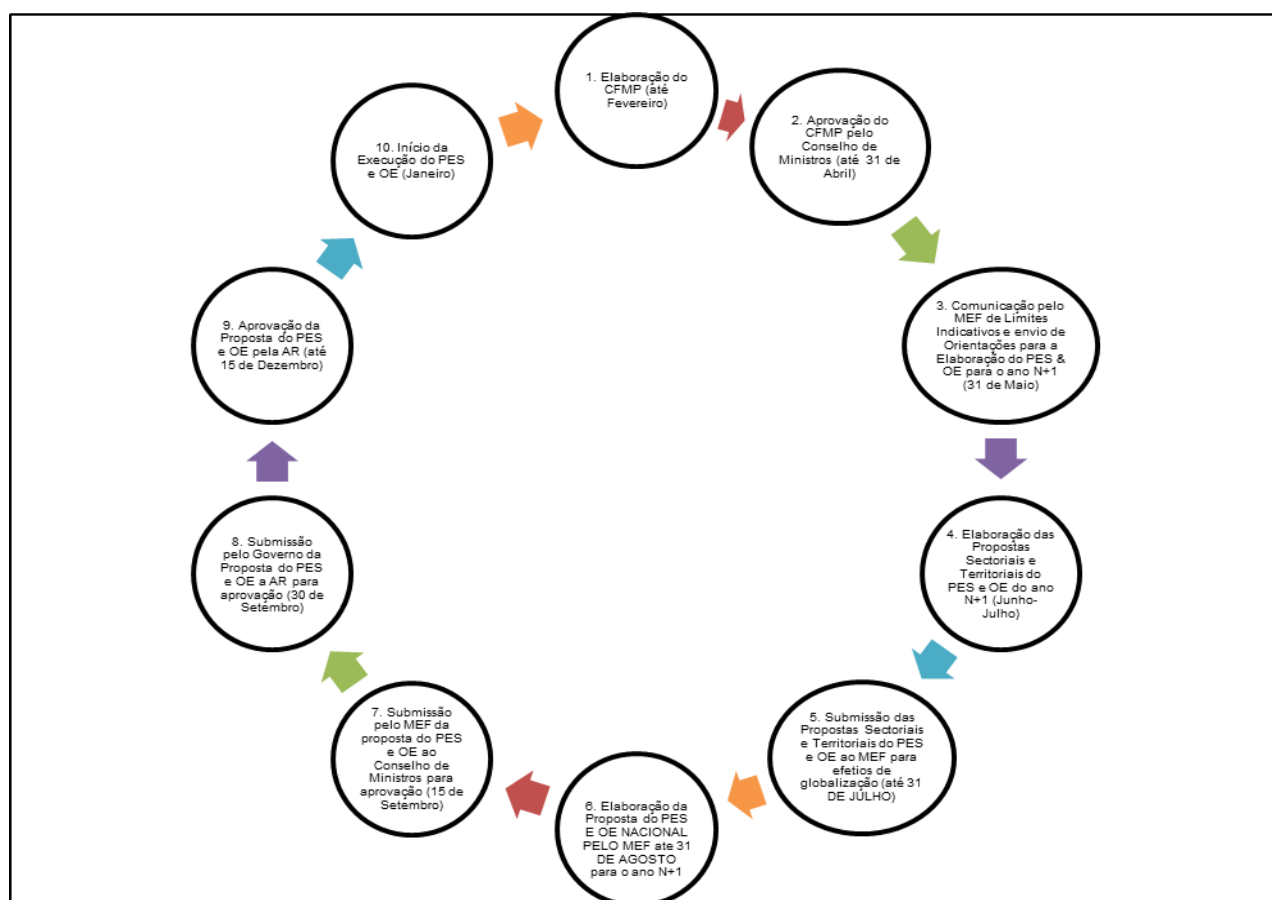
Um orçamento deve ser entendido como um plano onde serão inscritas as receitas e despesas previstas para um determinado período. É entendida como uma ferramenta que deverá ser acompanhada de forma subsequente controlando as despesas e otimizando as receitas. A orçamentação permite ao Governo, entre outras, o controlo das despesas, organização dos recursos por categorias de despesas, receitas e poupanças, saber o estado das finanças com algum rigor, funcionando como instrumento de monitoria e controlo dos gastos de recursos.

Em Moçambique o quadro de planificação e orçamentação tem dois níveis de governação, nomeadamente o governo central, que é constituído pelos órgãos centrais e locais do Estado (Províncias, Distritos e Localidades) e o governo local constituído pelas autarquias locais. O governo central está desconcentrado até ao nível de Localidade e todos os níveis funcionam de forma hierárquica e seguem instrumentos e mecanismos sincronizados. Mesmo as autarquias locais, que têm uma grande autonomia administrativa, financeira e patrimonial, estão sujeitas à tutela administrativa central do Estado. Esta organização constitucional tem uma grande influência directa sobre os processos de tomada de decisão na planificação e orçamentação.

De um modo geral, o processo de planificação e orçamentação em Moçambique é gerido pelo Ministério da Economia e Finanças (MEF), que é responsável, de um lado, por liderar e coordenar o processo de planificação e dirigir o desenvolvimento económico e social integrado e equilibrado no país e, por outro lado, é responsável pela gestão das finanças públicas que compreende, entre outros processos, a elaboração e execução do orçamento. A tabela 1 e a Ilustração 1 abaixo, apresentam o Calendário do Ciclo de Planificação e Orçamentação da República de Moçambique.

Tabela 1: Ciclo de Planificação para a elaboração do Plano Económico e Social e Orçamento do Estado

| Ordem | Data | Procedimento |
|-------|------------------------------|---|
| 1 | Final de Fevereiro | Elaboração do CFMP |
| 2 | Até 31 de Abril | Conselho de Ministros aprova o CFMP |
| 3 | Até 31 de Maio | O MEF comunica os Limites Indicativos e envia as Orientações para a elaboração do PES e OE para o ano N+1 |
| 4 | De 01 de Junho a 31 de Julho | Sectores, Províncias e Autarquias elaboram as Propostas do PES e OE do ano N+1 |
| 5 | Até 31 de Julho | Sectores, Governos Provinciais e Autarquias submetem as Propostas de PES e OE ao MEF para efeitos de globalização |
| 6 | Até 31 de Agosto | MEF elabora a Proposta do PES e OE nacional referente ao ano N+1 |
| 7 | Até 15 de Setembro | MEF submete a proposta do PES e OE ao Conselho de Ministros para apreciação |
| 8 | Até 30 de Setembro | Governo submete a Proposta do PES e OE a AR para apreciação |
| 9 | Até 15 de Dezembro | AR aprova a Proposta do PES e OE |
| 10 | 01 de Janeiro | Início da Execução do PES e OE |

**Ilustração 1: Ciclo de Planificação e Orçamentação na República de Moçambique**

2.2. Principais Instrumentos de Planificação, Orçamentação e Elaboração de Relatórios

O Governo de Moçambique, no seu processo de planificação e orçamentação, rege-se por normas e instrumentos legais aprovados pela Assembleia República (tem carácter legal) como aprovados pelo Governo (tem carácter administrativo e executivo). Estes instrumentos podem ser Leis, Planos, Estratégias, Políticas, Procedimentos entre outros, que servem para orientar o processo de planificação. Os principais instrumentos que orientam o processo de planificação e orçamentação do país são:

- Estratégia Nacional de Desenvolvimento 2015-2035
- Plano Quinquenal do Governo (PQG)
- A Lei 9/2002/ de 12 de Fevereiro, Lei do SISTAFE
- Planos Estratégicos Sectoriais e Territoriais, que no caso vertente da APIEX são o Plano Integrado de Investimentos e o Plano Estratégico de Promoção de Investimento Privado;
- Cenário Fiscal de Médio Prazo (CFMP)
- Metodologia para a Elaboração das Propostas do Plano Económico e Social, Orçamento do Estado e Balanço do Plano Económico e Social (Guião Único) aprovado pelo MEF em Maio de 2017).

Analisa-se à seguir cada um destes documentos tendo em conta a sua pertinência para o processo de planificação.

2.2.1. Estratégia Nacional de Desenvolvimento 2015-2035

A Estratégia Nacional de Desenvolvimento é um instrumento de orientação estratégica do governo que visa orientar o desenvolvimento económico e social do País a longo prazo, cabendo aos sectores traduzir as linhas prioritárias em acções específicas. As linhas prioritárias definidas pela Estratégia Nacional de Desenvolvimento inspiram-se nas abordagens definidas nos seguintes instrumentos: Agenda 2025, os Objectivos de Desenvolvimento do Milénio, o Plano Prospectivo Indicativo, o Plano Estratégico e Indicativo da SADC; o Mecanismo Africano para a Revisão de Pares; as Estratégias sectoriais e Territoriais, Relatórios nacionais de avaliação da pobreza, entre outros instrumentos nacionais e internacionais.

2.2.2. Plano Quinquenal do Governo (PQG)

É o principal instrumento de planificação no contexto moçambicano. Este plano apresenta os principais objectivos para um período de 5 anos e é a base de todo o processo de planificação durante estes anos. Outros planos devem ter em consideração os principais objectivos aqui apresentados. O PQG é aprovado pela Assembleia da República e reflecte as grandes linhas de orientação do executivo por um período de 5 anos. A forma de operacionalização do PQG são os

Planos Económicos e Sociais Anuais que também são aprovados em sede da Assembleia da República.

2.2.3. Sistema de Administração Financeira do Estado (SISTAFE)

Com a aprovação da Lei nº 9/2002, de 12 de Fevereiro, o processo de orçamentação em Moçambique ganhou uma nova dinâmica introduzindo modelos de gestão que são mais apropriados para as necessidades de uma administração pública moderna e efectiva (Lawson et al., 2008: 19). O SISTAFE é um sistema de orçamentação, de programação financeira, de contabilidade e de controlo interno integrado que inclui os seguintes objectivos:

- i. Estabelecer e harmonizar as regras de e procedimentos de programação;
- ii. Avaliação, controle e gastos de recursos públicos;
- iii. Desenvolver subsistemas que fornecem informação atempada e fiável sobre a orçamentação e conservação dos bens dos órgãos e instituições do Estado; e,
- iv. Estabelece, implementa e mantém um sistema de controlo interno eficiente e efectivo e procedimentos de auditoria aceites internacionalmente.

2.2.4. Planos Estratégicos Sectoriais, Provinciais e Distritais

A Planificação estratégica sectorial em Moçambique consiste na determinação de prioridades estratégicas, desde o estabelecimento de agendas políticas, sua ligação com o quadro fiscal e macroeconómico de médio prazo, formuladas com recurso a diversos documentos estratégicos (Estratégia Nacional de Desenvolvimento 2015-2035, PQG, CFMP, entre outros,) descrevendo as políticas sociais e estruturais bem como os programas a serem desenvolvidos no médio prazo de forma a promover o crescimento económico e reduzir a pobreza. Este processo a nível sectorial pretende resolver os problemas de um determinado sector e aproveitar as oportunidades num determinado espaço numa determinada época e respondendo adequadamente às necessidades prioritárias desse sector. Aqui enquadram-se o PII e o PEPPI.

2.2.5. Cenário Fiscal de Médio Prazo

O CFMP organiza as acções do Governo em programas, de acordo com a Metodologia de Orçamento-Programa, orienta a afectação dos recursos públicos, procurando assegurar o alinhamento das acções aos objectivos e à orientação estratégica, que identificam os principais focos e prioridades da acção governamental e permite: (i) destacar as grandes linhas da política e da estratégia do Governo, que são detalhadas e operacionalizadas pelo PES e OE; (ii) a definição de envelope de recursos e da despesa pública no médio prazo; (iii) a fixação dos limites indicativos de programação para a elaboração do orçamento anual e (iv) afectação dos recursos externos.

2.2.6. Orientações e Metodologia para Elaboração do PES e do OE

As orientações e metodologia para a elaboração do PES e OE visam apoiar os Órgãos e Instituições Públicas na elaboração das respectivas propostas de PES e OE para os anos cujo exercício económico diga respeito. Ou seja, o documento define o formato e os procedimentos que devem constituir o processo de preparação das propostas do PES e do OE a serem elaboradas pelos órgãos e instituições do Estado de nível central, provincial e distrital, incluindo instituições autónomas.

Neste processo, deve-se ter presentes as normas e os procedimentos definidos pela Lei do SISTAFE, e na sua regulamentação, em particular no que respeita à Metodologia de Planificação e Orçamentação por Programas, para que as propostas do PES e do OE traduzam as directrizes nela contidas e expresse, clara e precisamente, a ligação dos instrumentos de planificação evidenciados no PES com os instrumentos de programação do OE.

2.2.7. Limites Indicativos para Elaboração do PES e do OE

Os limites globais indicativos sectoriais são fixados tomando em conta a responsabilidade sectorial no quadro dos programas estratégicos, cuja priorização foi definida na Estrutura Programática e sua Matriz Operacional e ainda sobre as medidas de políticas definidas pelo Governo.

2.3. Planificação, Orçamentação e Elaboração de Relatórios e a sua Relação com os Instrumentos Nacionais

A planificação é a determinação de onde se quer estar no futuro e as acções e recursos necessários para chegar lá. As instituições do Estado devem tomar decisões sobre como perseguir a sua missão de modo a atingir os objectivos preconizados no PQG. Assim, a planificação torna-se uma ferramenta pró-activa que permite não apenas antecipar crises, mas também aproveitar as oportunidades que são apresentadas.

A orçamentação é um instrumento de planificação que permite identificar os programas de trabalho do Governo (projectos e actividades) a serem realizados e ainda estabelecer os objectivos, as metas, os custos e os resultados com a maior transparência possível.

A elaboração dos relatórios tem como finalidade prestar contas. Prestar contas é demonstrar ao Estado que os objectivos propostos no plano económico e social foram cumpridos (resultados) e que esses processos, por via das actividades realizadas, estavam em conformidade com as normas e princípios estabelecidos pelo Estado.

O programa quinquenal do Governo é materializado através de planos de curto e de médio prazos. Os planos de curto-prazo são o PES e o OE e os programas de médio-prazo são o CFMP e as estratégias sectoriais ou outro documento orientador cuja vigência pode, ou não, ultrapassar o período de implementação do PQG.

O PES e o OE materializam o PQG, numa base anual. Para a sua elaboração os sectores baseiam-se num outro instrumento de programação que é o CFMP, os Planos Estratégicos Sectoriais e Provinciais. É desta forma que no processo de elaboração dos Planos Anuais de Actividades e Orçamento (PAAO) dos Sectores estes devem sempre guiar-se pelas orientações dadas pelos instrumentos nacionais.

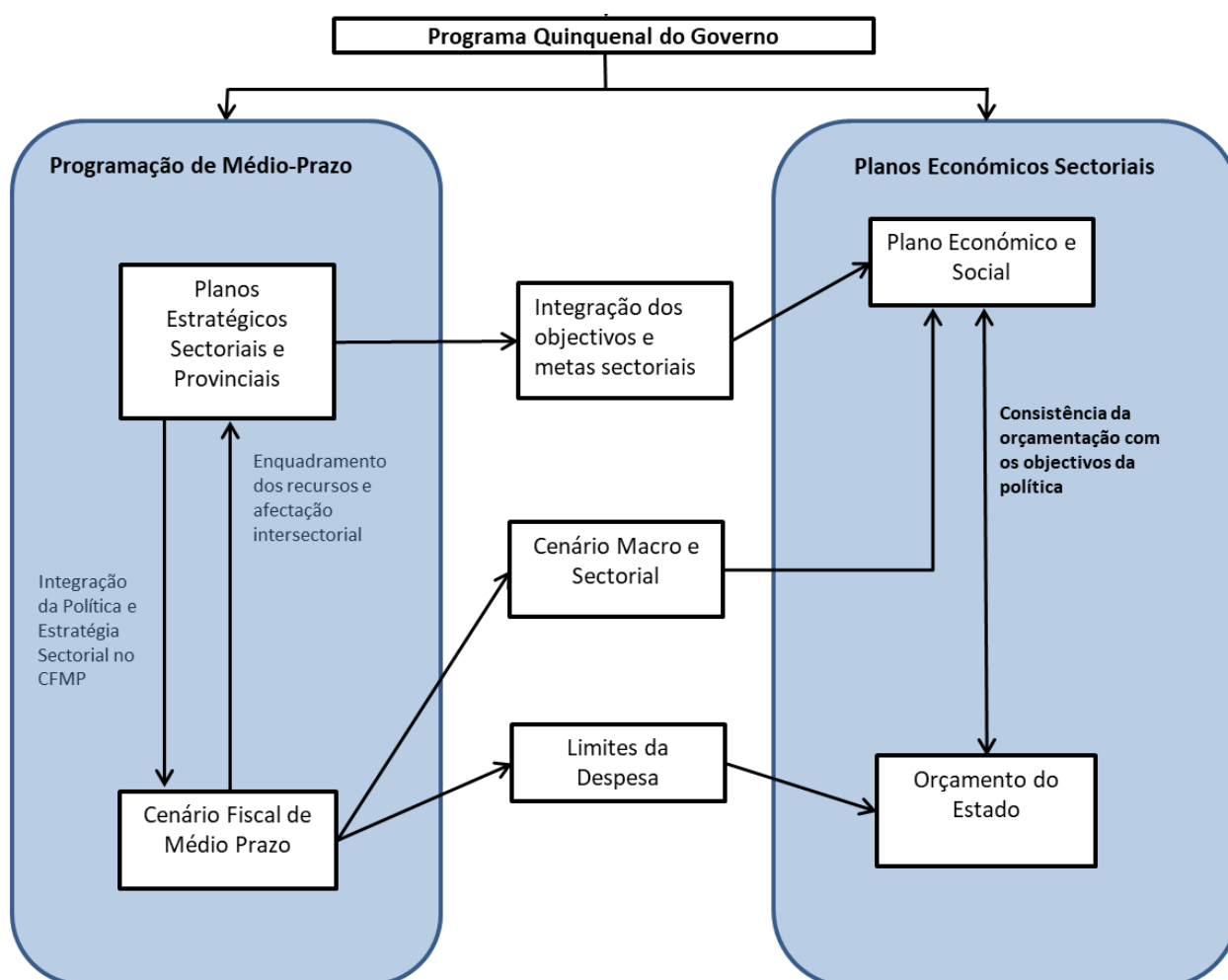


Ilustração 2: Relação entre os diferentes instrumentos de Planificação e Orçamentação

Da ilustração acima pode-se depreender que a planificação, a orçamentação e a prestação de contas fazem parte de um complexo sistema integrado de que contribui para o alcance dos

objectivos programáticos do Governo. Se uma dessas ligações que permitem a alimentação e a retroalimentação de informações dentro do sistema falhar, isso pode comprometer o alcance dos objectivos do Governo, ou, de outra forma alimentar com informações deficientes o sistema.

2.3.1. Planificação Anual

Anualmente as instituições públicas devem elaborar o Cenário Fiscal de Médio de Prazo, tendo em conta a sua característica rolante, o Plano Económico e Social e o Orçamento do Estado.

2.3.1.1. O Cenário Fiscal de Médio Prazo

Como já foi referido na secção anterior, o CFMP procura assegurar o alinhamento das acções das instituições públicas aos objectivos e à orientação estratégica, que identificam os principais focos e prioridades da acção governamental.

2.3.1.2. O Plano Económico e Social

O PES é consagrado como principal instrumento de planificação e de implementação da política do Governo, (Constituição da República: Art.º 128 e 129). O PES é um instrumento de âmbito nacional, provincial e distrital que define as acções com impacto directo na população Moçambicana, em linha com os objectivos centrais do Programa Quinquenal do Governo. O PES tem a função principal de servir como um instrumento de programação e de gestão da actividade económica e social que orienta a acção do governo anualmente. O PES tem como objectivo orientar o desenvolvimento económico e social e tem sua expressão financeira no OE. O PES é, por isso, considerado um instrumento de operacionalização do PQG.

2.3.1.3. Orçamento do Estado

É o instrumento base do Governo a respeito da implementação do PES, apresentando as receitas e despesas previstas para o ano em questão. Desde 2007, a elaboração do OE tem sido orientado pelo CFMP. Em 2010, pela primeira vez, o orçamento foi elaborado para cada programa com a finalidade de reduzir o fosso entre a planificação e o processo de orçamentação, para tornar a alocação de recursos mais dinâmica e focalizar na ligação entre os recursos e os resultados.

Tabela 2: Relação dos principais documentos de planificação da República de Moçambique

| Nomes | Periodicidade | Descrição | Referência Legal |
|-------|----------------|--|---|
| CFMP | 30/04 Anual | É um instrumento de base na programação e gestão de recursos financeiros no médio prazo (3 anos). Estabelece a previsão de recursos disponíveis para financiar a despesa pública e estabelecer uma ligação consistente entre os objectivos e prioridades do Governo e o uso de recursos no OE. | Artigos 3 e 4 do Regulamento do SISTAFE. |
| PES | 30/09 Anual | É um instrumento de programação e de gestão da actividade económica e social que orienta a acção governativa de um determinado exercício económico. Deriva do CFMP e é através deste que se operacionaliza o PQG. | Artigo 128º e 129º da Constituição da República de Moçambique. Artigo 8 do Decreto nº 23/2004 de 20 de Agosto (Regulamento do SISTAFE) conjugado com o Artigo 25 do Lei nº 9/2002 de 12 de Fevereiro (Lei do SISTAFE) |
| OE | 30/09 Anual | É o documento no qual estão previstas as receitas a arrecadar e fixadas as despesas a realizar num determinado exercício económico e tem por objecto a prossecução da política financeira do Estado. | Ver Artigo 130º da Constituição da República de Moçambique. Artigo 25 do SISTAFE (Lei nº 9/2002 de 12 de Fevereiro) |

2.3.2. Elaboração de Relatórios

Os relatórios são uma componente fundamental no processo de governação porque permitem ao Governo, para além de fazer a monitoria da implementação do PES, prestar contas a Assembleia da República, aos órgãos da administração da justiça e a população no geral sobre o grau de execução do PQG. Neste processo os principais relatórios que o Governo deve elaborar são: o balanço do PES (BdPES) e Relatórios de Execução Orçamental (REO).

2.3.2.1. Balanço do PES

O Balanço do Plano Económico e Social (BdPES) é um instrumento de monitoria que visa a materialização do PQG e reporta o progresso das acções do PES anualmente e o grau do cumprimento do PQG, constituindo deste modo um instrumento importante para a definição de intervenções com vista a melhoria do desempenho da acção governativa no ano em curso e ao longo do ano de 2017. O BdPES é elaborado juntamente com o relatório financeiro.

2.3.2.2. Relatórios de Execução Orçamental (REO)

Os relatórios de execução orçamental (REO) apresentam a execução do OE e o resultado da actividade financeira num determinado período (mensal, trimestral, semestral e anual), nos termos estabelecidos pela Lei n.º 9/2002, de 12 de Fevereiro, que cria o Sistema de Administração Financeira do Estado (SISTAFE) e pelo Decreto n.º 23/2004, de 20 de Agosto, que aprova o Regulamento do SISTAFE.

Os relatórios, no período em análise, apresentam a execução do orçamento relatando os factores tanto internos como externos que poderão ter afectado negative ou positivamente a execução orçamental nesse período.

2.3.2.3. Conta Geral do Estado

A Conta Geral do Estado (CGE) é o principal documento de prestação de Contas do Estado. De acordo com a Lei nº9/2002, Lei do SISTAFE, o Governo deve prestar informação semestral sobre a execução do PES e OE, à Assembleia da República, até 45 dias após o semestre. No que diz respeito ao OE, o Governo deve prestar ainda informação trimestral à Assembleia da República sobre a sua execução.

A Tabela 2 abaixo apresenta a relação dos principais relatórios periódicos que o Governo submete a Assembleia da República e ao Tribunal Administrativo. As instituições públicas devem, individualmente, elaborar os seus balanços e relatórios e submeter ao MEF como instituição que globaliza os balanços e relatórios das demais instituições do estado.

Tabela 3: Relação dos Relatórios Periódicos que o Governo Submete a Assembleia da República

| Nomes | Periodicidade* | Descrição | Referência Legal |
|-----------------------------|--------------------------|--|---|
| BdPES | 45 Dias após o semestre | É um instrumento de monitoria que visa a materialização do PQG e reporta o progresso das acções do PES anualmente. | Artigo 35 do Lei nº 9/2002, de 13 de Fevereiro (Lei do SISTAFE) |
| Relatório de Execução do OE | 45 Dias após o Trimestre | O Ministério da Economia e Finanças produz relatórios trimestrais sobre os valores das despesas de cada ministério em relação ao orçamento aprovado. | Artigo 35 e o Nº 1 do artigo 50 da Lei n.º 9/2002, de 13 de Fevereiro (Lei do SISTAFE). |
| Conta Geral do Estado | 31 De Maio/anual | É o principal instrumento de prestação de Contas do Estado sobre as receitas arrecadadas e as despesas realizadas anualmente | Artigo 50, n.º 1 da Lei n.º 9/2002 (Lei do SISTAFE) |

* Prazos e Frequência – Para submissão dos documentos do Governo para o Parlamento

Os documentos aqui acima apresentados são os principais documentos que o Governo de Moçambique deve apresentar, para efeitos de planificação, orçamentação e prestação de contas, a Assembleia da República e outros órgãos do Estado como Tribunais consagrados na Constituição da República e demais legislação. No processo da prossecução do PQG, todas as instituições do Estado devem, por sua vez, replicar este processo elaborando os planos de actividades sectoriais que são globalizados ao nível distrital, provincial ou central.

3. Planificação, Orçamentação e Elaboração de Relatórios da APIEX

Como foi apresentado no capítulo anterior, cada instituição do Estado possui uma contribuição e uma responsabilidade específica no processo materialização do PQG, esse processo de materialização é apresentado ao Governo por via dos seus PAAO.

Para efeitos de prestação de contas, as instituições do Estado também tem a responsabilidade de apresentar o grau de cumprimento do plano anual de actividades, bem como a forma como o orçamento foi usado, num determinado período.

3.1. Principais Documentos da APIEX

Apresenta-se à seguir os principais documentos que a APIEX, como instituição do Estado, deve elaborar no quadro das suas atribuições e competências:

- i. **Cenário Fiscal de Médio Prazo (CFMP)** - O CFMP da APIEX orienta a afectação dos recursos públicos alocados a instituição, procurando assegurar o alinhamento das acções aos objectivos e à orientação estratégica, que identificam os principais focos e prioridades da acção governamental destacando as grandes linhas da política e da estratégia da APIEX, que são detalhadas e operacionalizadas pelo PES e OE.
- ii. **Plano Anual de Actividades e Orçamento (PAAO)** - O PAAO é o documento no qual se apresentam a programação e a gestão das actividades da APIEX. O PAAO, que é inspirado nos Planos Estratégicos Sectoriais, no CFMP e no PQG, é que orienta a acção governativa de um determinado exercício económico. É através dele que a APIEX operacionaliza o PQG.
- iii. **Balanço do Plano Anual de Actividades e Orçamento (BdPAAO)** - É o principal instrumento de prestação de contas da APIEX. Apresenta o grau de cumprimento do Plano, os constrangimentos e os desafios enfrentados durante a sua implementação. O BdPAAO é elaborado periodicamente (trimestral, semestral e anual) e os relatórios de meio- termo são chamados algumas vezes relatórios de monitoria do grau de cumprimento do PAAO.
- iv. **Relatório de Execução Orçamental (REO)** - A APIEX produz relatórios periódicos sobre os valores das despesas em relação ao orçamento aprovado. Os relatórios de execução orçamental são elaborados mensalmente, trimestralmente, semestralmente e anualmente.

- v. **Conta de Gerência (CG)** - É o principal instrumento de prestação de Contas do Estado sobre as receitas arrecadadas e as despesas realizadas anualmente pela APIEX.

3.1.1. Planos e Orçamento

A APIEX planifica porque está preocupado com a prestação de serviços públicos para alcançar uma diversidade de objectivos sociais e económicos. O PQG descreve metas-chave para as diversas áreas de actuação do Governo, como é o caso da economia, infra-estruturas, meio-ambiente, investimento, entre outras. A planificação, a orçamentação e os relatórios são todos elementos do processo de gestão de desempenho e prestação de contas da APIEX. Os objectivos da planificação:

- Assegurar que a APIEX planeia os serviços básicos a serem prestados ao seu público-alvo;
- Assegurar o uso racional, eficiente e efectivo dos recursos necessários para prestar serviços;
- Assegurar que os processos de planificação das Direcções, Departamentos autónomos, Delegações e Representações estejam integrados com a planificação estratégica e financeira global do Governo, preparação do orçamento e processos, bem como os relatórios de execução orçamental;
- Assegurar que os processos e actividades de planificação das Direcções, Departamentos autónomos, delegações e representações sejam conduzidos de acordo com a legislação e políticas sectoriais (PQG).

3.1.1.1. Metodologia de Elaboração do CFMP e PAAO

O Programa Quinquenal do Governo é aprovado pela Assembleia da República onde são apresentadas as principais linhas orientadoras para de Governação por um período de 5 anos. Para a materialização do Plano Quinquenal do Governo a APIEX deve preparar os seus planos de médio e curto prazos. O CFMP é o plano de médio prazo e o PAAO é o plano de curto prazo. O PAAO inspira-se no CFMP. No entanto, ambos devem:

- Ser consistentes com o PQG e dos Planos Estratégicos de Desenvolvimento Sectorial (por exemplo, o Plano Estratégico de Promoção de Investimento, PDRH, entre outros);
- Descrever os principais objectivos, estratégias, indicadores de desempenho e as metas da APIEX;
- Mostrar as dotações financeiras da APIEX para as estratégias delineadas;
- Apresentar as perspectivas para os próximos exercícios financeiros, ou seja, nos dois exercícios fiscais seguintes (CFMP).

A APIEX deve estabelecer medidas de desempenho para inclusão nos seus planos anuais, que podem incluir uma combinação de resultados, resultados e medidas de eficiência. As medidas devem ser orientadas para os resultados e devem se associar aos objectivos principais, metas do plano anual e as decisões de alocação de recursos. Os indicadores de desempenho devem ser razoavelmente estáveis para permitir uma avaliação das mudanças ao longo do tempo bem como a sua comparabilidade. Quando aplicável, os indicadores de desempenho e metas devem ser consistentes (reforçando ou desagregando) os indicadores globais do Governo.

No caso da APIEX o orçamento anual é apresentado no mesmo documento do PAAO. O orçamento é um instrumento de planificação que permite identificar os programas de trabalho do Governo (projectos e actividades) a serem realizados e ainda estabelecer os objectivos, as metas, os custos e os resultados com a maior transparência possível.

O orçamento tem como principais objectivos os seguintes:

- Fornecer ao público a garantia de que os fundos são utilizados para os fins autorizados pela AR;
- Garantir que as receitas sejam cobradas, os recursos são alocados e as despesas são desembolsadas de forma eficiente, efetiva e económica
- Responsabilizar os gestores por gastar dinheiro público, tanto em termos de resultados alcançados quanto de valor para o dinheiro.

O sector deve incluir uma visão geral de alto nível do seu Plano de Gestão de Informação no seu plano anual que irá permitir que sejam produzidas as informações necessárias que serão usadas no processo de monitoria e avaliação operacional (Sistema de Monitoria e Avaliação), do seu Plano de Desenvolvimento de Recursos Humanos, conforme exigido pela ERDAP. O PDRH deve mostrar como o processo de construção de capacidade está a ser efectuado e o seu Plano de Gestão de Riscos. A Tabela 3 abaixo apresenta a relação dos documentos de planificação de médio e curto prazos que devem ser elaborados pela APIEX.

Tabela 2: Relação dos Planos periódicos que a APIEX deve submeter ao MEF

| Nomes | Periodicidade | Descrição | Referência Legal |
|-------|----------------|---|--|
| CFMP | 25/02 Anual | É um instrumento de base na programação e gestão de recursos financeiros cujos objectivos são de apresentar as opções de política económica do Governo no médio prazo (3 anos), estabelecer a previsão de recursos disponíveis para financiar a despesa pública e estabelecer uma ligação consistente entre os objectivos e prioridades do Governo e o uso de | Artigos 3º e 4º, Decreto nº 23/2004 de 20 de Agosto (Regulamento do SISTAFE) |

| | | | |
|------|----------------|---|--|
| | | recursos no Orçamento do Estado. | |
| PAAO | 30/06 Anual | É um instrumento de programação e de gestão da actividade económica e social que orienta a acção governativa de um determinado exercício económico. Deriva do CFMP e é através deste que se operacionaliza o PQG. | Artigo 8º do Decreto nº 23/2004 de 20 de Agosto (Regulamento do SISTAFE) conjugado com o Artigo 25º do Lei nº 9/2002 de 12 de Fevereiro (Lei do SISTAFE) |

3.1.2. Relatórios de Actividades e de Execução Orçamental

A elaboração dos relatórios tem como finalidade prestar contas. Prestar contas é demonstrar ao Estado que os objectivos propostos no plano anual de actividades foram cumpridos (resultados) e que esses processos, por via das actividades realizadas, estavam em conformidade com as regras e princípios estabelecidos pelo Estado.

3.1.2.1. O Conceito Político

É a responsabilidade do governo, dos funcionários públicos e dos políticos em relação ao público e a Assembleia da República. As eleições são uma maneira directa de responsabilizar políticos perante o povo. Geralmente, no entanto, os eleitores não têm qualquer maneira segura de responsabilizar, durante o seu mandato, a quem se elegeu. A Constituição da República dá a Assembleia da República a responsabilidade de fiscalizar o governo, e partes do governo.

3.1.2.2. O Conceito Administrativo

As regras internas e normas são mecanismos para garantir que o funcionário público, dentro da administração de um governo responsável, dentro do ministério ou departamento, cumpram com as suas funções e responsabilidades, de tal forma que o seu comportamento seja em conformidade com as regras e regulamentos estabelecidos. Os funcionários públicos são subordinados em hierarquias e são responsáveis aos superiores e a estes devem prestar contas. Nestes casos estamos a falar da Conta de Gerência.

3.1.3. Metodologia para a Elaboração do BdPAAO

Os responsáveis pelas Direcções são responsáveis pelos relatórios anuais actividades e devem aprová-lo antes da publicação ou envio a DECPE para efeitos de globalização. O relatório anual de actividades de um sector deve incluir:

- Descrição da principal missão da Direcção;
- Principais programas, produtos e serviços prestados ao público;

- Saída, qualidade e estatísticas do cliente para fornecer aos usuários do relatório uma compreensão dos serviços prestados;
- O progresso da unidade orgânica na consecução das suas metas e objectivos em conjunto com as medidas de desempenho e metas, conforme estabelecido no seu plano anual de actividades.

Os sectores devem informar sobre os recursos financeiros utilizados durante o ano, comparar as despesas reais com os valores estimados e explicar variações significativas. Sempre que possível, os relatórios anuais de actividades e financeiros devem fornecer uma explicação equilibrada dos sucessos, falhas e acções correctivas tomadas e divulgar:

- Despesas operacionais para a execução das actividades relacionadas com a missão principal da Direcção;
- Outros recursos, despesas de capital do sector (Receita Consolidada), despesas de capital do Plano de Capital Consolidado e outras operações de financiamento, quando aplicável. Os totais devem corresponder aos totais que aparecem nas principais estimativas e nas contas públicas;
- Ligações entre despesas operacionais, despesas de capital e transações de financiamento e a prestação de serviços;
- Receitas e taxas significativas e licenças ligadas aos programas financiados, particularmente se ocorreram grandes mudanças ou segmentos do público-alvo;
- Principais ajustes de avaliação, por exemplo, uma baixa de activos.

A Tabela 4 abaixo apresenta a relação dos relatórios anuais de actividades (BdPAAO) que devem ser elaborados pela APIEX.

Tabela 3: Relação dos Relatórios que devem ser elaborados pela APIEX

| Nomes | Periodicidade | Descrição | Referência Legal |
|--------|---------------------------------|---|--|
| BdPAAO | Trimestral, Semestral, Anual | É um instrumento de monitoria que visa reportar o progresso da implementação do PAAO. Apresenta o grau de cumprimento do Plano, os desafios enfrentados durante a sua implementação | Artigo 35º do Lei nº 9/2002, de 13 de Fevereiro (Lei do SISTAFE) |

3.1.3.1. Relatórios Financeiros

A prestação de contas na administração pública se faz em vários momentos, seja nas contas anuais dos administradores julgados pelos Tribunais de Contas, sejam nas contas do Presidente da República, as chamadas contas de governo, ou ainda, nas descentralizações de recursos de um ente para o outro.

A apresentação dos relatórios de actividades e de execução orçamental, como um mecanismo de prestação de contas tem como principais objectivos os seguintes:

- Manter os balancetes precisos, completos e consistentes para suportar a medição do desempenho;
- Fornecer informações significativas aos gestores para fins de planificação, tomada de decisão e elaboração de relatórios para os níveis hierárquicos superiores;
- Permitir o acompanhamento e controlo de compromissos e desembolsos em relação a valores aprovados;
- Servir de base para demonstrar a responsabilidade do uso dos recursos confiados aos gestores para a implementação dos seus planos anuais de actividades;
- Assegurar a identificação precoce das variações orçamentárias para que os sectores possam mitigar, conforme apropriado, o orçamento;
- Melhorar o controlo legislativo, governamental e de gestão, mantendo transações, contas e demonstrações financeiras de acordo com as políticas contabilísticas do governo.

A Tabela 4 abaixo apresenta a relação dos relatórios de execução orçamental a periodicidade, a descrição e a referência legal para a sua elaboração.

Tabela 4: Relação, periodicidade e descrição dos Relatórios de Execução Orçamental

| Nomes | Periodicidade | Descrição | Referência Legal |
|----------------------------------|---------------------------------------|---|--|
| Relatório de Execução Orçamental | Mensal /Trimestral e Semestral/ Anual | É um instrumento de monitoria que visa a materialização do PQG e reporta o progresso das acções do PAAO | Artigo 35º do Lei nº 9/2002, de 13 de Fevereiro (Lei do SISTAFE) |

3.1.3.2. Conta de Gerência

A Conta de Gerência é um documento anual elaborado pelos diversos órgãos e instituições do Estado, com ou sem autonomia financeira, administrativa e/ou patrimonial, incluindo os sediados no estrangeiro. Esta que por sua vez alimenta a Conta Geral do Estado (CGE), que tem por objectivo evidenciar a execução orçamental e financeira, bem como apresentar o resultado do exercício económico e a avaliação do desempenho dos Órgãos e Instituições do Estado.

No âmbito das tarefas de controlo das contas das entidades públicas, os Responsáveis devem aprovar Regulamentos que estabeleçam as regras de implementação de um sistema de arquivo da contabilidade, de modo a conformar-se com o estabelecido nas Normas de Funcionamento dos Serviços da Administração Pública, aprovado pelo Decreto n.º 30/2001, de 15 de Outubro e outra legislação pertinente, de forma a responder aos seguintes aspectos:

- a) Controlo dos documentos de suporte às contas, no que respeita a documentos do sistema informático, documentos recebidos do exterior e produzidos internamente, no âmbito da sua responsabilidade financeira;
- b) Facilitar a elaboração de mapas e documentos, como é o caso da Conta de Gerência, de grande importância para a credibilidade dos documentos a consultar;
- c) Facilitar o acesso ao sistema de arquivo ao Tribunal Administrativo; O Sistema de Arquivo proposto para cada ano económico deve estar dividido por áreas, nomeadamente (i) Controlo Orçamental; (ii) Execução Orçamental – Despesa; (iii) Execução Orçamental – Receita; e (iv) Outros assuntos.

Tabela 5: Relatórios de Execução Orçamental que devem ser elaborados pela APIEX

| Nomes | Prazos | Descrição | Referência Legal |
|-------------------|--------|--|--|
| Conta de Gerência | 30/03 | É um documento anual elaborado pelos diversos órgãos e instituições do Estado que tem por objectivo evidenciar a execução orçamental e financeira, bem como apresentar o resultado do exercício económico e a avaliação do desempenho dos Órgãos e Instituições do Estado. | Deve ser submetida ao TA. Lei do SISTAFE |

3.2. Elaboração do Cenário Fiscal de Médio Prazo da APIEX

O CFMP da APIEX apresenta as grandes linhas da política e da estratégia da APIEX, que serão detalhadas e operacionalizadas pelo PAAO destacando, essencialmente, a definição de envelope de recursos e da despesa pública no médio prazo, a fixação dos limites indicativos de programação para a elaboração do orçamento anual e afectação dos recursos externos.

3.2.1. Passos para a Elaboração do CFMP

O Ministério da Economia e Finanças comunica a APIEX o processo da elaboração do CFMP e envia os limites globais de programação com base no cenário anterior e calendário do processo até 20 de Janeiro (emails e cartas formais aos sectores e províncias). Ao nível da APIEX o processo de elaboração do CFMP é da responsabilidade da DECPE e do DAF.

1. A Direcção Geral delega a DECPE e o DAF a responsabilidade de coordenar o processo de elaboração do CFMP;
2. DECPE comunica as diferentes unidades orgânicas (Direcções, Departamentos autónomos, Delegações e Representações) sobre início da elaboração do CFMP para efeitos de elaboração das suas contribuições das unidades orgânicas para o CFMP;
3. As Direcções divulgam o processo ao nível dos departamentos;
4. Os departamentos enviam as suas contribuições (Anexo 4) para o CFMP às Direcções;
5. As Direcções globalizam as contribuições (Anexo 4) dos respectivos departamentos;
6. As Direcções, os departamentos autónomos, as delegações e as representações enviam a DECPE para efeitos de globalização (Anexo 4). Para o caso específico dos anexos referentes a Recursos Humanos e Previsão de Receitas e Despesas, as contribuições são feitas pelos departamentos especializados para o efeito como o DAF, para o caso das receitas e despesas (Anexo 2 e Anexo 3), e DRH para o caso dos Recursos Humanos (Anexo 5);
7. A DECPE submete a proposta de CFMP a Direcção Geral com base no Mapa Globalizador do CFMP (Anexo 1, NAexo 6 e Anexo 7);
8. O Director Geral agenda o CFMP para discussão no Conselho Directivo da APIEX para efeitos de apreciação e aprovação;
9. O Director Geral da APIEX submete o Cenário Fiscal de Médio Prazo ao Ministro da Indústria e Comércio.

3.2.2. Calendário de Elaboração do CFMP

Tendo em conta os passos acima apresentados para a elaboração do CFMP a tabela abaixo apresenta o calendário a ser observado pelas unidades orgânicas da APIEX contendo os prazos, as acções a serem desenvolvidas e a responsabilidade.

Tabela 6: Calendário para a elaboração do CFMP

| Prazos | Acção | Responsabilidade |
|--------------|---|-----------------------|
| 23/02 | O Director Geral da APIEX submete o Cenário Fiscal de Médio Prazo aprovado pelo Colectivo de Direcção ao Ministro da Indústria e Comércio. | Direcção-Geral |
| Até 20/02 | A Direcção-Geral agenda o CFMP para discussão no Colectivo de Direcção da APIEX para efeitos de apreciação e aprovação | Direcção-Geral |
| Até 15/02 | A Direcção de Estudos, Cooperação e Projectos Especiais submete a proposta de CFMP a Direcção Geral; | DECPE |
| Até 04/02 | As Direcções, os departamentos autónomos, as delegações e as representações enviam a DECPE para efeitos de globalização | Direcções |
| Até 30/01 | As Direcções globalizam as contribuições dos respectivos departamentos | Direcções |
| Até 27/01 | Os departamentos enviam as suas contribuições para o CFMP às Direcções | Departamentos |
| Até 22/01 | As Direcções divulgam o processo ao nível dos departamentos | Direcções |
| Até 21/01 | DECPE comunica as diferentes unidades orgânicas (Direcções, Departamentos autónomos, Delegações e Representações) sobre o início da elaboração do CFMP para o envio das contribuições | DECPE |
| 20/01 | A Direcção Geral delega a DCEPE a responsabilidade de coordenar o processo de elaboração do CFMP | Direcção-Geral |

3.2.3. Estrutura e Conteúdos do CFMP

Tabela abaixo apresenta a estrutura básica do CFMP de nível nacional. A parte apresentada a cores é referente a APIEX.

Tabela 7: Estrutura do Cenário Fiscal de Médio Prazo

| Título | Conteúdos |
|---|---|
| SUMÁRIO EXECUTIVO | Apresenta o resumo do documento mostrando os principais conteúdos do mesmo. |
| 1. Introdução | Apresenta os pressupostos, objectivos, metodologia, prioridades documento e o contexto geral da sua elaboração. |
| 2. Perspectivas fiscais a médio prazo Envelope de Recursos, Riscos, Prioridade de afectação de recursos | Apresenta as perspectivas fiscais a medio prazo da APIEX Apresentam as perspectivas de médio prazo do envelope de recursos tomando em consideração a dinâmica macroeconómica nacional e internacional. É composto por receitas fiscais e não fiscais e crédito interno; e recursos externos donativos e créditos externos. |

| | |
|---|---|
| 3. Despesa Corrente | Apresentar a previsão do comportamento das despesas correntes |
| 3.1. Despesas de funcionamento | Apresentar a previsão do comportamento das despesas de funcionamento |
| 3.2. Despesas de Investimento | Apresentar a previsão do comportamento das despesas de investimento previstas |
| 3.3. Despesas por Classificação Económica | Apresentar o comportamento das despesas previstas pela APIEX por CE |
| 4. Receitas | |
| 4.1. Receitas Internas | Apresentar a previsão de receita |
| 4.2. Receitas Externas | Apresentar a previsão de créditos e donativos |
| 4.3. Critérios de Afectação Estratégica de Recursos | Apresenta a priorização da alocação de recursos com base nas prioridades do Governo, do Sector e da APIEX |
| 5. Conclusões | |
| Anexos | Mapas de actividades e financeiros |

Fonte: Cenário Fiscal de Médio Prazo 2017-2019. (Receitas e Despesas devem ser esgotados)

3.3. Plano Anual de Actividades e Orçamento (PAAO)

Para os efeitos do presente documento designa-se PES e OE da APIEX ao Plano Anual de Actividades e Orçamento que são elaborados anualmente.

3.3.1. Passos para a Elaboração do PAAO

O Processo de elaboração do PAAO inicial, anualmente, com o envio, pelo Ministério da Economia e Finanças, de um Ofício, comunicando as instituições do Estado sobre o início do processo de elaboração do Plano Económico e Social e Orçamento do Estado e respectivos prazos de submissão.

Na APIEX os passos para a elaboração do PAAO são os seguintes:

1. A Direcção Geral delega a DCEPE a responsabilidade de coordenar o processo de elaboração do PAAO;
2. DECPE comunica as diferentes unidades orgânicas (Direcções, Departamentos autónomos, Delegações e Representações) sobre o início da elaboração do PAAO para efeitos de elaboração das suas contribuições para o PAAO;
3. As Direcções divulgam o processo ao nível dos departamentos;
4. Os departamentos enviam as suas contribuições para o PAAO às Direcções (Anexo 8);
5. As Direcções globalizam as contribuições (Anexo 8) dos respectivos departamentos para o PAAO;

6. As Direcções, os departamentos autónomos, as delegações e as representações enviam a DECPE para efeitos de globalização das contribuições consolidadas;
7. A Direcção de Estudos, Cooperação e Projectos Especiais globaliza e submete a proposta do PAAO a Direcção Geral (Anexo 9);
8. O Director Geral agenda o PAAO para discussão no Conselho Directivo da APIEX para efeitos de apreciação e aprovação;
9. O Director Geral da APIEX submete o PAAO ao Ministro da Indústria e Comércio.

3.3.2. Calendário para a elaboração do PAAO

Tendo em conta os passos acima apresentados para a elaboração do CFMP a tabela abaixo apresenta o calendário a ser observado pelas unidades orgânicas da APIEX contendo os prazos, as acções a serem desenvolvidas e a responsabilidade.

Tabela 8: Procedimentos para a elaboração do PAAO

| Prazos | Acção | Responsabilidade |
|---------------|---|-------------------------|
| 30/07 | O MIC envia o PAAO globalizado ao MEF | MIC |
| 10/07 | O Director Geral da APIEX submete o PAAO ao MIC | Direcção-Geral |
| Até 05/07 | A Direcção-Geral agenda o PAAO para discussão no Conselho Directivo da APIEX para efeitos de apreciação e aprovação | Direcção-Geral |
| Até 30/06 | A Direcção de Estudos, Cooperação e Projectos Especiais submete a proposta de PAAO a Direcção Geral; | DECPE |
| Até 10/06 | As Direcções globalizam as contribuições dos respectivos departamentos | Direcções |
| Até 05/06 | As Direcções, os departamentos autónomos, as delegações e as representações enviam a DECPE para efeitos de globalização | Direcções |
| Até 01/06 | Os departamentos enviam as suas contribuições para o PAAO às Direcções | Departamentos |
| Até 22/05 | As Direcções divulgam o processo ao nível dos departamentos | Direcções |
| Até 21/05 | DECPE comunica as diferentes unidades orgânicas (Direcções, Departamentos autónomos, Delegações e Representações) sobre o início da elaboração do PAAO para efeitos de elaboração das suas contribuições das unidades orgânicas para o PAAO | DECPE |
| 20/05 | A Direcção Geral delega a DECPE a responsabilidade de coordenar o processo de elaboração do PAAO | Direcção-Geral |

3.3.3. Estrutura e Conteúdos do PAAO

A Tabela abaixo apresenta a estrutura do PAAO da APIEX. Para efeitos de facilitação de globalização esta estrutura deverá ser seguida pelas Direcções, Departamentos, Delegações e Representações no processo de envio das suas contribuições para a Direcção responsável pela globalização.

Tabela 9: Estrutura do Plano Anual de Actividades e Orçamento

| Título | Descrição |
|--|---|
| SUMÁRIO EXECUTIVO | |
| 1. Introdução | 1.1. Análise das orientações do Governo para elaboração do PES e as consequências para as actividades da APIEX 1.2. Análise do desempenho do ano anterior 1.3. Análise da situação actual |
| 2. Atribuições da APIEX | 1. Desenvolvimento e implementação de acções com vista à promoção e gestão de processos de realização de investimentos privados ou públicos, de origem nacional ou estrangeira; 2. A criação, desenvolvimento e gestão das Zonas Económicas Especiais (ZEE's) e Zonas Francas Industriais (ZFI's); 3. A promoção das exportações nacionais. |
| 3. Apresentação das actividades | |
| 3.1. No domínio da Gestão e Facilitação de Projectos de Investimento | Apresentar a explicação das actividades e a ligação entre as actividades, as atribuições da APIEX nesta área. |
| 3.2. No domínio das Zonas Económicas Especiais e Francas Industriais | Apresentar a explicação das actividades e a ligação entre as actividades, as atribuições da APIEX nesta área. |
| 3.3. No domínio da Promoção de Investimentos e Exportações | Apresentar a explicação das actividades e a ligação entre as actividades, as atribuições da APIEX nesta área. |
| 3.4. No domínio de Estudos, Cooperação e Projectos Especiais | Apresentar a explicação das actividades e a ligação entre as actividades, as atribuições da APIEX nesta área. |
| 3.5. No domínio da Administração e | Apresentar a explicação das actividades e a ligação entre as actividades, as atribuições da APIEX nesta área. |

| | |
|---|--|
| Finanças | |
| 3.6. No domínio das Delegações | Apresentar a explicação das actividades e a ligação entre as actividades, as atribuições da APIEX nesta área. |
| 3.7. No domínio das Representações | Apresentar a explicação das actividades e a ligação entre as actividades, as atribuições da APIEX nesta área. |
| 4. Sumário dos Principais Indicadores de Desempenho | Apresentar os mapas com os indicadores de desempenho e as respectivas responsabilidades (Anexo_Guião para os Indicadores de Desempenho das API). |
| 5. Desafios e Perspectivas | |
| Anexos | PAAO em forma matricial |

3.4. Balanço do PAAO (BdPAAO)

Para a elaboração do BdPAAO existem procedimentos, prazos a observar bem como uma estrutura de apresentação do documento a observar. Para efeitos de harmonização do processo de elaboração do documento foram produzidas alguns modelos que as unidades orgânicas deverão preencher de modo a facilitar a sua compreensão, a sua relação com o orçamento e a missão da APIEX e a sua própria globalização.

3.4.1. Procedimentos a seguir para a Elaboração do BdPAAO

O processo de elaboração do BdPAAO inicia com a DECPE uma vez que esta Direcção é que tem a responsabilidade de coordenar o processo de elaboração do BdPAAO. Os procedimentos a seguir são:

1. DECPE comunica as diferentes unidades orgânicas (Direcções, Departamentos autónomos, Delegações e Representações) sobre o início da elaboração do CFMP para efeitos de elaboração das suas contribuições (Anexo 10³) das unidades orgânicas para o BdPAAO;
2. As Direcções divulgam o processo ao nível dos departamentos;
3. Os departamentos enviam as suas contribuições (Anexo 10) para o BdPAAO às Direcções;
4. As Direcções globalizam as contribuições dos respectivos departamentos (Anexo 10);
5. As Direcções, os departamentos autónomos, as delegações e as representações enviam a DECPE para efeitos de globalização as suas contribuições do BdPAAO (Anexo 10);
6. A Direcção de Estudos, Cooperação e Projectos Especiais submete a proposta do BdPAAO a Direcção Geral (Anexo 11);
7. O Director-Geral agenda o BdPAAO para discussão no Conselho Directivo da APIEX para efeitos de apreciação e aprovação; e,
8. O Director Geral da APIEX submete o BdPAAO ao Ministro da Indústria e Comércio.

3.4.2. Calendário para a Elaboração do Balanço do PAAO

A elaboração do Balanço do PAAO (BdPAAO) é uma responsabilidade de cada uma das Direcções, Departamentos autónomos, Delegações e Representações da APIEX. O BdPAAO permite a Direcção da instituição verificar se as actividades e o orçamento planificado estão a ser executados nos termos inicialmente planificados pela instituição. Permite identificar desvios e reflectir sobre as prioridades das actividades em face às vicissitudes encontradas durante o

³ O Anexo 10 é o modelo que todas as Direcções, Departamentos Autónomos, Delegações e Representações devem usar para organizar as suas contribuições para a elaboração do BdPAAO da APIEX.

processo de execução das tarefas. A elaboração do BdPAAO é da responsabilidade da DECPE e da DAF.

Para melhor cumprimento dos prazos cada unidade orgânica da APIEX deve ter conhecimento dos prazos internos a cumprir de modo a concluir a elaboração dos prazos previstos na Lei.

Tabela 10: Procedimentos para a elaboração do BdPAAO

| Periodicidade dos balanços periódicos | | | | Acção | Responsabilidade |
|---------------------------------------|------------------|---------------------|------------------------|--|-----------------------|
| 1º Trimestre | 1º Semestre | Até ao 3º Trimestre | Anual | | |
| Até 15/04 | Até 15/07 | Até 15/10 | Até 30/01 (N+1) | O Director Geral da APIEX submete o BdPAAO ao MIC | Direcção-Geral |
| Até 13/04 | Até 13/07 | Até 18/10 | Até 18/01 (N+1) | A Direcção-Geral agenda o BdPAAO para discussão no Colectivo de Direcção da APIEX para efeitos de apreciação e aprovação | Direcção-Geral |
| Até 15/04 | Até 15/07 | Até 15/10 | Até 15/01 (N+1) | A Direcção de Estudos, Cooperação e Projectos Especiais submete a proposta de PAAO a Direcção Geral; | DECPE |
| Até 10/04 | Até 10/07 | Até 10/10 | Até 10/01 (N+1) | As Direcções, os departamentos autónomos, as delegações e as representações enviam a DECPE para efeitos de globalização | Direcções |
| Até 08/04 | Até 08/07 | Até 08/10 | Até 08/01 (N+1) | As Direcções globalizam as contribuições dos respectivos departamentos | Direcções |
| Até 05/04 | Até 05/07 | Até 05/10 | Até 05/01 (N+1) | Os departamentos enviam as suas contribuições para o PAAO às Direcções | Departamentos |
| Até 02/04 | Até 02/07 | Até 02/10 | Até 02/01 (N+1) | As Direcções divulgam o processo ao nível dos departamentos | Direcções |
| 01/04 | 01/07 | 01/10 | 01/01 (N+1) | A DCEPE inicia com o processo de elaboração do BdPAAO | Direcção-Geral |

3.4.3. Estrutura e Conteúdos do BdPAAO

A DECPE e o DAF, depois de receberem as contribuições das outras unidades orgânicas procedem a compilação das contribuições. Para facilitar o processo da compilação as unidades deverão preencher o mesmo modelo de contribuições para o BdPAAO.

Apresenta-se abaixo a Estrutura do Balanço do Plano Anual de Actividades e Orçamento da APIEX.

Tabela 11: Estrutura do BdPAAO

| Título | Descrição |
|--|---|
| SUMÁRIO EXECUTIVO | |
| 1. Introdução | Análise das orientações do Governo para elaboração do PES e as consequências para as actividades da APIEX Análise do desempenho do ano anterior |
| 2. Atribuições da APIEX | 1. Desenvolvimento e implementação de acções com vista à promoção e gestão de processos de realização de investimentos privados ou públicos, de origem nacional ou estrangeira; 2. A criação, desenvolvimento e gestão das Zonas Económicas Especiais (ZEE's) e Zonas Francas Industriais (ZFI's); 3. A promoção das exportações nacionais. |
| 3. Resultados alcançados por área | Neste capítulo são apresentados os resultados alcançados por cada uma das Direcções, Departamentos autónomos, Delegações e Representações mostrando a sua ligação com as atribuições da APIEX. |
| 3.1. No domínio da Gestão e Facilitação de Projectos de Investimento | Apresentar a relação das actividades realizadas, o grau de cumprimento, as actividades não realizadas e as razões do não cumprimento. Apresentar, também, a meta alcançada em relação a meta prevista no período; a meta alcançada em relação a meta anual; apresentar a comparação da meta alcançada em igual período do ano anterior (ano 0). |
| 3.2. No domínio das Zonas Económicas Especiais e Francas Industriais | Apresentar a relação das actividades realizadas, o grau de cumprimento, as actividades não realizadas e as razões do não cumprimento. Apresentar, também, a meta alcançada em relação a meta prevista no período; a meta alcançada em relação a meta anual; apresentar a comparação da meta alcançada em igual período do ano anterior (ano 0). |
| 3.3. No domínio da Promoção de Investimentos e Exportações | Apresentar a relação das actividades realizadas, o grau de cumprimento, as actividades não realizadas e as razões do não cumprimento. Apresentar, também, a meta alcançada em relação a |

| | |
|--|---|
| | meta prevista no período; a meta alcançada em relação a meta anual; apresentar a comparação da meta alcançada em igual período do ano anterior (ano 0). |
| 3.4. No domínio de Estudos, Cooperação e Projectos Especiais | Apresentar a relação das actividades realizadas, o grau de cumprimento, as actividades não realizadas e as razões do não cumprimento. Apresentar, também, a meta alcançada em relação a meta prevista no período; a meta alcançada em relação a meta anual; apresentar a comparação da meta alcançada em igual período do ano anterior (ano 0). |
| 3.5. No domínio da Administração e Finanças | Apresentar a relação das actividades realizadas, o grau de cumprimento, as actividades não realizadas e as razões do não cumprimento. Apresentar, também, a meta alcançada em relação a meta prevista no período; a meta alcançada em relação a meta anual; apresentar a comparação da meta alcançada em igual período do ano anterior (ano 0). |
| 3.6. No domínio das Delegações | Apresentar a relação das actividades realizadas, o grau de cumprimento, as actividades não realizadas e as razões do não cumprimento. Apresentar, também, a meta alcançada em relação a meta prevista no período; a meta alcançada em relação a meta anual; apresentar a comparação da meta alcançada em igual período do ano anterior (ano 0). |
| 3.7. No domínio das Representações | Apresentar a relação das actividades realizadas, o grau de cumprimento, as actividades não realizadas e as razões do não cumprimento. Apresentar, também, a meta alcançada em relação a meta prevista no período; a meta alcançada em relação a meta anual; apresentar a comparação da meta alcançada em igual período do ano anterior (ano 0). |
| 4. Principais Indicadores de Desempenho | Apresentar os mapas com os indicadores de desempenho e o grau de cumprimento das actividades planificadas |
| 5. Aspectos a melhorar no próximo período | Apresentar os desafios e as perspectivas para melhorar o desempenho no período seguinte |
| Anexos | BdPAAO em forma matricial |

3.5. Elaboração de Relatórios da Execução Orçamental (REO)

Os Relatórios de Execução Orçamental apresentam a execução do Orçamento do Estado e o resultado da actividade financeira num determinado período (mensal, trimestral, semestral e anual), nos termos estabelecidos pela Lei n.º 9/2002, de 12 de Fevereiro, que cria o SISTAFE e pelo Decreto n.º 23/2004, de 20 de Agosto, que aprova o Regulamento do SISTAFE.

3.5.1. Procedimentos para a Elaboração dos REO

A unidade responsável pela elaboração do REO é o Departamento de Administração e Finanças, uma vez que esta unidade é a responsável pela gestão corrente administrativa e financeira da conta da APIEX. O calendário de elaboração do REO periódico obedece ao calendário de prestação de contas pelo Governo a Assembleia da República e, por isso, os procedimentos estabelecidos para o efeito são baseados nesse comando legal.

3.5.2. Calendário de Submissão dos REO

A unidade responsável pela elaboração dos relatórios de execução orçamental é o DAF. Para efeitos da sua elaboração o DAF extrai dos e-SISTAFE os mapas para a elaboração dos relatórios. No entanto, as unidades orgânicas devem submeter, sempre que possível os relatórios de balanço periódicos para acompanhar os relatórios financeiros. Assim, os relatórios trimestrais de Bd PAAO devem ser parte integrante dos relatórios de execução orçamental

Tabela 12: Calendário para a elaboração dos REO

| Prazos para os Relatórios de Execução Orçamental | | | | Acção | Responsabilidade |
|--|------------------|---------------------|----------------------------------|--|-----------------------|
| 1º Trimestre | 1º Semestre | Até ao 3º Trimestre | Anual | | |
| Até 15/04 | Até 15/07 | Até 15/10 | Até 30/01 do ano seguinte | Submeter o REO ao MIC | Direcção-Geral |
| Até 10/04 | Até 10/07 | Até 10/10 | Até 20/01 do ano seguinte | Agendar o REO para discussão no Colectivo de Direcção para efeitos de apreciação e aprovação | Direcção-Geral |
| Até 08/04 | Até 08/07 | Até 08/10 | Até 15/01 do ano seguinte | A DAF submete a proposta de REO a Direcção Geral | DAF |

3.5.3. Estrutura dos REO

Os relatórios periódicos de execução orçamental tem como principal objectivo apresentar a execução do OE e da actividade financeira da instituição. Por isso, as principais partes que integram o relatório, independentemente da sua periodicidade destacam as áreas seguintes: equilíbrio orçamental apurado no período, receitas; financiamento do défice; despesas de funcionamento, distribuídas pelos diferentes âmbitos e segundo as classificações económica e fonte de recursos, despesas de investimento.

Tabela 13: Estrutura dos Relatórios de Execução Orçamental

| Títulos | Conteúdos |
|---------------------------------|---|
| SUMÁRIO EXECUTIVO | Apresenta o resumo do documento mostrando os principais conteúdos do mesmo. |
| 1. Introdução | Apresenta os pressupostos, objectivos, metodologia, prioridades documento e o contexto geral da sua elaboração. |
| 2. Equilíbrio Orçamental | Apurado no período, em comparação com o orçamentado para o ano |
| 3. Receitas do Estado | Apresentam-se as receitas segundo a classificação económica, em comparação com a previsão anual e a cobrança em igual período do ano anterior, evidenciando as Receitas Próprias dos diversos serviços e administrações distritais |
| 4. Financiamento do Défice | Apresenta-se segundo a classificação económica, em comparação com a previsão anual, bem como os respectivos desembolsos, por origens e naturezas |
| 5. Despesas do Estado | Apresenta as Despesas de Funcionamento, a Despesa de Funcionamento por Âmbitos e Fonte de Recursos, a Despesa de Investimento Despesa de Investimento por Âmbitos e Fonte de Recursos, Despesa dos Sectores Prioritários Despesa Total Segundo a Classificação Funcional, Operações Financeiras |
| 6. Mapas de Execução Orçamental | Apresenta-se os Mapas de Execução Orçamental, subdivididos em Mapas Globais, Mapas de Despesas de Funcionamento, Mapas de Despesas de Investimento, Mapas de Despesas de Sectores Prioritários, Mapas de Operações Financeiras e Mapas de Adiantamento de Fundos por Operações de Tesouraria. |
| Anexos | |

3.6. Conta de Gerência

A Lei nº 9/2002 de 12 de Fevereiro que cria o Sistema de Administração Financeira do Estado (SISTAFE) em conjugação com o Decreto nº 23/2004, de 20 de Agosto que aprova o regulamento do SISTAFE trouxe melhorias no funcionamento da Contabilidade Pública em Moçambique.

Para acompanhar estas melhorias e responder as exigências resultantes da adopção de boas práticas no processo de prestação de contas seguindo a organização do Plano Básico de Contabilidade Pública (PBCP), foi aprovado em Julho de 2008, por Despacho nº 6/GP/TA/2008 do Tribunal Administrativo (TA), o Guião de Instruções Gerais de Execução obrigatória do TA sobre o preenchimento das Contas de Gerência (CGs).

3.6.1. Calendário da Prazos

Nos termos do artigo 3, nº 1, do Título I e artigo 95, nº2, do Título III, do Diploma Ministerial nº 181/2013, de 14 de Outubro que actualiza o Manual de Administração Financeira e Procedimentos Contabilísticos (MAF) é estabelecido um calendário e os devidos procedimentos para o encerramento dos exercícios económicos. O calendário que abaixo se apresenta refere-se aos procedimentos que a APIEX deve observar por forma a cumprir com aquele Diploma Ministerial.

Tabela 14: Calendário para a elaboração do Conta de Gerência

| Periodicidade | Acção | Responsabilidade |
|-------------------------------|--|------------------|
| Até 31/03 do ano (N+1) | Organizar e submeter as Contas de Gerência nos termos das Instruções de Execução Obrigatória, relativas aos modelos de prestação de contas ao TA, MEF e MIC | DG |
| Até 15/02 do ano (N+1) | Submeter as Contas de Gerência às Unidades de Auditoria Interna (Inspecção Geral das Finanças e Inspecção do MIC) para efeitos de parecer e validação da informação nela contida | Direcção Geral |
| 10/02 do ano (N+1) | Submeter a Direcção Geral a Conta de Gerência do ano transacto para deliberação do Colectivo de Direcção | DAF |

3.6.2. Estrutura do Relatório da Conta de Gerência

Para efeitos de apresentação da Conta de Gerência, seguem-se as normas estabelecidas pelo Despacho nº6/GP/TA/2014, de 20 de Janeiro do Venerando Juiz Presidente do TA, que aprovou os mapas a serem extraídos no e-SISTAFE, através da opção "Relatórios da Conta de Gerência". Para além dos modelos recomendados a conta de gerência deve ser acompanhada pelo Relatório de Actividades e Financeiro (BdPAAO). Assim, a Conta de Gerência deve conter os seguintes modelos:

Tabela 15: Estrutura do Relatório de Gerência

| Título | Conteúdos |
|-----------------|--|
| Introdução | Faz a apresentação do Relatório da organização do seu conteúdo |
| Bd PAAO | Apresenta o relatório de actividades do ano anterior para fazer parte da Conta de Gerência |
| Modelo 1 OC/TA | Guia de Remessa (Anexo 13) |
| Modelo 2 OC/TA | Termo de abertura (Anexo 14) |
| Modelo 3 OC/TA | Certidão de Responsabilidade (Anexo 15) |
| Modelo 4 OC/TA | Relação Nominal dos Responsáveis pela Gerência (Anexo 16) |
| Modelo 5 OC/TA | Conta de Gerência Consolidada (Anexo 17) |
| Modelo 6 OC/TA | Mapa de Execução da Despesa Suportada por Receitas Próprias e Financiamento (Anexo 18) |
| Modelo 7 OC/TA | Mapa de Execução da Despesa Financiada por Fundos do Orçamento do Estado (Anexo 19) |
| Modelo 8 OC/TA | Balanço Patrimonial (Anexo 20) |
| Modelo 9 OC/TA | Mapa de Operações de Tesouraria (Anexo 21) |
| Modelo 10 OC/TA | Mapa de Alterações Orçamentais da Receita (Anexo 22) |
| Modelo 11 OC/TA | Mapa de Execução Orçamental da Receita (Anexo 23) |
| Modelo 12 OC/TA | Mapa de Execução Orçamental da Receita Mensal Cobrada (Anexo 24) |
| Modelo 13 OC/TA | Mapa de Receitas Liquidadas/Anuladas (Anexo 25) |
| Modelo 14 OC/TA | Mapa de Antiguidade de Saldos da receita (Anexo 26) |
| Modelo 15 OC/TA | Mapa de Reembolsos e Restituições (Anexo 27) |
| Modelo 16 OC/TA | Mapa de Alterações Orçamentais da Despesa (Anexo 28) |
| Modelo 17 OC/TA | Mapa de Execução Orçamental da Despesa (Anexo 29) |
| Modelo 18 OC/TA | Mapa de Execução Orçamental da Despesa Mensal Paga (Anexo 30) |
| Modelo 19 OC/TA | Relação dos Salários e Remunerações (Anexo 31) |
| Modelo 20 OC/TA | Relação de Guias de Depósito dos Descontos (Anexo 32) |
| Modelo 21 OC/TA | Mapa de Reposições Abatidas e Não Abatidas aos Pagamentos (Anexo 33) |
| Modelo 22 OC/TA | Mapa de Donativos e Ajuda Externa (Anexo 34) |
| Modelo 23 OC/TA | Mapa de Empréstimos Concedidos (Anexo 35) |

| | |
|-----------------|---|
| Modelo 24 OC/TA | Mapa de Empréstimos Obtidos (Anexo 36) |
| Modelo 25 OC/TA | Mapa de Investimentos (Anexo 37) |
| Modelo 26 OC/TA | Certidão de Fundos Disponibilizados (Anexo 38) |
| Modelo 27 OC/TA | Lista de Contratos – Programa (Anexo 39) |
| Modelo 28 OC/TA | Mapa de Contratos (Anexo 40) |
| Modelo 29 OC/TA | Lista das Contas Bancárias (Anexo 41) |
| Modelo 30 OC/TA | Conciliação Bancária e Justificação das Divergências (Anexo 42) |
| Modelo 31 OC/TA | Termo de Encerramento (Anexo 43) |

Anexos

Anexo 1: Globalização do CFMP 2019-2021



República de Moçambique

Globalização do Cenário Fiscal de Médio Prazo 2019 - 2021

[illegible]

Anexo 2: : Tabela 1 do CFMP referente a Mapa de Receitas

| Código de UGB | Receitas Próprias | Execução 2017 | OE 2018 | CFMP 2019 | CFMP 2020 | CFMP 2021 |
|-----------------------------------|-------------------|---------------|---------|-----------|-----------|-----------|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total de Receitas Próprias | | - | - | - | - | - |

Lista de Abreviaturas

| | |
|-----|-------------------------------------|
| CER | Classificação Económica de Receitas |
| FR | Fonte de Recurssos |
| MT | Meticais |
| OE | Orçamento do Estado |
| REO | Relatório de Execução Orçamental |
| UGB | Unidade Gestora Beneficiária |

Observações:

- 1 - UGB que não programaram a receita no OE 2015 poderão deixar o campo do exercício 2015 em branco, ou, caso desejem, poderão preenchê-lo com o valor projectado para uso apenas para fins estatísticos.
- 2 - Toda UGB que não efectuar recolha de qualquer receita deve ser solicitada a preencher o cabeçalho do mapa e apresentar o modelo em branco e declarar tal facto para efeito de controlo.
- 3 - A Metodologia da Estimativa da Receita consiste em explicar com base em que parâmetros, ou índices, os valores estimados para 2017, 2018 e 2019 foram calculados. Como por exemplo, aumento do PIB, da população, da oferta da prestação de serviço, da demanda pelo serviço etc.
- 4 - este arquivo, depois de preenchido, deverá ser enviado pela UGB globalizadora impresso e assinado pelo responsável pela UGB e em meio magnético (ficheiro Excel)

Anexo 3: Tabela 2 do CFMP referente a Mapa de Despesas

| Código de UGB | Despesas | Execução 2017 | OE 2018 | CFMP 2019 | CFMP 2020 | CFMP 2021 |
|-----------------------------------|----------|---------------|---------|-----------|-----------|-----------|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total de Receitas Próprias | | - | - | - | - | - |

Lista de Abreviaturas

| | |
|-----|-------------------------------------|
| CER | Classificação Económica de Receitas |
| FR | Fonte de Recursos |
| MT | Meticals |
| OE | Orçamento do Estado |
| REO | Relatório de Execução Orçamental |
| UGB | Unidade Gestora Beneficiária |

Observações:

- 1 - UGB que não programaram a receita no OE 2015 poderão deixar o campo do exercício 2015 em branco, ou, caso desejem, poderão preenchê-lo com o valor projectado para uso apenas para fins estatísticos.
- 2 - Toda UGB que não efectuar recolha de qualquer receita deve ser solicitada a preencher o cabeçalho do mapa e apresentar o modelo em branco e declarar tal facto para efeito de controlo.
- 3 - A Metodologia da Estimativa da Receita consiste em explicar com base em que parâmetros, ou índices, os valores estimados para 2017, 2018 e 2019 foram calculados. Como por exemplo, aumento do PIB, da população, da oferta da prestação de serviço, da demanda pelo serviço etc.
- 4 - este arquivo, depois de preenchido, deverá ser enviado pela UGB globalizadora impresso e assinado pelo responsável pela UGB e em meio magnético (ficheiro Excel)

Anexo 4: Tabela 3 do CFMP referente ao Plano Anual de Actividades e Orçamento das Direcções, Departamentos Autónomos, Delegações e Representações

| PRIORIDADE: | | | | | | | | |
|--------------------------|-------|----------------------|------------|-------------|---|--|------------------------|-------------|
| Objectivos Estratégicos: | | | | | | | | |
| Programa: | | | | | | | | |
| Nº de Ordem | Acção | Indicador de Produto | Meta Anual | Localização | Beneficiários (desagregados por sexo, quando aplicável) | Orçamento por actividade (em meticais) | Fonte de Financiamento | Responsável |
| 1 | | | | | | | | |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | | | | | | | | |
| 7 | | | | | | | | |
| 8 | | | | | | | | |
| 9 | | | | | | | | |

Anexo 5: Tabela 4 do CFMP referente aos Recursos Humanos

| Código da UGB | Designação da UGB | Lugares aprovados pelo quadro do pessoal da UGB | Lugares Ocupados | % | Encargo Salarial OE 2018 | Proposta admissões | | | | | | Proposta promoções | | | | | | Proposta progressões | | | | | | Proposta mudanças de carreira | | | | | | Observações |
|---------------|-------------------|---|------------------|---|--------------------------|--------------------|---------|-----------|---------|-----------|---------|--------------------|---------|-----------|---------|-----------|---------|----------------------|---------|-----------|---------|-----------|---------|-------------------------------|---------|-----------|---------|-----------|---------|-------------|
| | | | | | | CFMP 2019 | | CFMP 2020 | | CFMP 2021 | | CFMP 2019 | | CFMP 2020 | | CFMP 2021 | | CFMP 2019 | | CFMP 2020 | | CFMP 2021 | | CFMP 2019 | | CFMP 2020 | | CFMP 2021 | | |
| | | | | | | Nº | Impacto | Nº | Impacto | Nº | Impacto | Nº | Impacto | Nº | Impacto | Nº | Impacto | Nº | Impacto | Nº | Impacto | Nº | Impacto | Nº | Impacto | Nº | Impacto | Nº | Impacto | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | TOTAL-GERAL | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Anexo 6: Tabela 5 do CFMP referente as Despesas de Funcionamento

| REO Ano 2017 | | | | | | | 10 ³ MT |
|---------------|------------------------------------|----------------|------------------|-----|---------------------------|---------------|--------------------|
| Código da UGB | Designação da UGB | Sal. & Remuner | Outras Desp Pess | B&S | Outras Despesas Correntes | Desp. Capital | Total |
| | | | | | | - | |
| | Instituição tutelada/Subordinada C | | | | | | |
| | Outras caso sejam criadas | | | | | | |
| | Total | - | - | - | - | - | - |

| OE 2018 | | | | | | | 10 ³ MT |
|---------------|------------------------------------|----------------|------------------|-----|---------------------------|---------------|--------------------|
| Código da UGB | Designação da UGB | Sal. & Remuner | Outras Desp Pess | B&S | Outras Despesas Correntes | Desp. Capital | Total |
| | | | | | | - | |
| | Instituição tutelada/Subordinada C | | | | | | - |
| | Outras caso sejam criadas | | | | | | |
| | Total | - | - | - | - | - | - |

| CFMP 2019 | | | | | | | 10 ³ MT |
|---------------|-------------------|----------------|------------------|-----|---------------------------|---------------|--------------------|
| Código da UGB | Designação da UGB | Sal. & Remuner | Outras Desp Pess | B&S | Outras Despesas Correntes | Desp. Capital | Total |
| | | | | | | | - |
| | Total | - | - | - | - | - | - |

| CFMP 2020 | | | | | | | 10 ³ MT |
|---------------|-------------------|----------------|------------------|-----|---------------------------|---------------|--------------------|
| Código da UGB | Designação da UGB | Sal. & Remuner | Outras Desp Pess | B&S | Outras Despesas Correntes | Desp. Capital | Total |
| | | | | | | | |
| | Total | - | - | - | - | - | - |

| CFMP 2021 | | | | | | | 10 ³ MT |
|---------------|-------------------|----------------|------------------|-----|---------------------------|---------------|--------------------|
| Código da UGB | Designação da UGB | Sal. & Remuner | Outras Desp Pess | B&S | Outras Despesas Correntes | Desp. Capital | Total |
| | | | | | | | |
| | Total | - | - | - | - | - | - |

Anexo 7: Tabela 6 do CFMP referente as Actividades Planificadas e Orçamento

| PAAO 2017 | | | Meta: inserir as metas trimestrais | | | | PAAO 2018 | | | | | |
|---|------------|-----------|------------------------------------|----|-----|----|------------------------|---------------------|-----|--------------------|-----------|--------------|
| Acção | Actividade | Indicador | I | II | III | IV | Fonte de Financiamento | Insumos necessários | CED | Orçamento (10*3Mt) | Subtotais | Perspectivas |
| Prioridade: Inserir o nº da prioridade e a sua designação | | | | | | | | | | | | |
| Objectivo Estratégico: Inserir o nº do objectivo estratégico e a sua designação | | | | | | | | | | | | |
| Nome da Direcção, Depart. Autón. Delegação, Representação | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | Total | | | | | | | | | | | |

Anexo 8: Modelo das contribuições das Direcções, Departamentos Autónomos, Delegações e Representações para o PAAO**Designação:**

Introdução

Atribuições da APIEX

Analisar as orientações do Governo para elaboração do PES e as consequências para as actividades da APIEX

Análise do desempenho do ano anterior

Análise da situação actual

Apresentação das actividades realizadas

Desafios e Perspectivas

Matriz para preencher as actividades e o orçamento

| PAAO 2017 | | | Meta: inserir as metas trimestrais | | | | PAAO 2018 | | | | | |
|---|------------|-----------|------------------------------------|----|-----|----|------------------------|---------------------|-----|---------------------|-----------|--------------|
| Ação | Actividade | Indicador | I | II | III | IV | Fonte de Financiamento | Insumos necessários | CED | Orçamento (10*3Mt)) | Subtotais | Perspectivas |
| Prioridade: Inserir o nº da prioridade e a sua designação | | | | | | | | | | | | |
| Objectivo Estratégico: Inserir o nº do objectivo estratégico e a sua designação | | | | | | | | | | | | |
| Nome da Direcção, Depart. Autón. Delegação, Representação | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Total | | | | | | | | | | | | |

Anexo 9: Globalização das Contribuições dos PAAOS das Unidades Organicas pela DECPE**SUMÁRIO EXECUTIVO**

| | | | | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | |
| 1. Introdução | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 2. Atribuições da APIEX | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 3. Apresentação das actividades | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 3.1. No domínio da Gestão e Facilitação de Projectos de Investimento | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 3.2. No domínio das Zonas Económicas Especiais e Francas Industriais | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 3.3. No domínio da Promoção de Investimentos e Exportações | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 3.4. No domínio de Estudos, Cooperação e Projectos Especiais | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 3.5. No domínio da Administração e Finanças | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 3.6. No domínio das Delegações | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 3.7. No domínio das Representações | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 4. Sumário dos Principais Indicadores de Desempenho | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 5. Desafios e Perspectivas | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

Anexos

Matriz para preencher as actividades e o orçamento

| PAAO 2017 | | | Meta: inserir as metas trimestrais | | | | PAAO 2018 | | | | | | |
|---|------------|-----------|------------------------------------|----|-----|----|-------------------------------|----------------------------|-----|----------------------------|-----------|------------------|--|
| Ação | Actividade | Indicador | I | II | III | IV | Fonte de Financiam ento | Insumos necessári os | CED | Orçament o (10*3Mt)) | Subtotais | Perspectiv as | |
| Prioridade: Inserir o nº da prioridade e a sua designação | | | | | | | | | | | | | |
| Objectivo Estratégico: Inserir o nº do objectivo estratégico e a sua designação | | | | | | | | | | | | | |
| Nome da Direcção, Depart. Autón. Delegação, Representação | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | |

Anexo 10: Modelo de contribuições das Direcções, Departamentos Autónomos, Delegações e Representações para o BdPAO

Designação:

Introdução

Atribuições da APIEX

Análise do desempenho no período anterior

Análise dos resultados alcançados

Ligação entre as actividades realizadas, os resultados alcançados e as atribuições da APIEX

Apresentação das actividades não realizadas

Aspectos a melhorar no próximo período

| PAAO 2017 | | Meta: | | | | | | | Observações e Comentários |
|---|-------------------------|-------------|-----------|-------------|-----------|-----------------------------------|---------------------------------|---------------------------|------------------------------|
| Actividade | Indicador de produto | Planificada | Realizada | Planificada | Realizada | Orçamento planificado (10*3Mt) | Orçamento executado (10*3Mt) | Grau de desempenho (%) | |
| Prioridade: Inserir o nº da prioridade e a sua designação | | | | | | | | | |
| Objectivo Estratégico: Inserir o nº do objectivo estratégico e a sua designação | | | | | | | | | |
| Nome da Direcção, Depart. Autón. Delegação, Representação | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

Anexo 11: Modelo do Balanço do PAAO globalizado**SUMÁRIO EXECUTIVO**

| |
|--|
| 1. Introdução |
| 2. Atribuições da APIEX |
| 3. Resultados alcançados por área |
| 3.1. No domínio da Gestão e Facilitação de Projectos de Investimento |
| 3.2. No domínio das Zonas Económicas Especiais e Francas Industriais |
| 3.3. No domínio da Promoção de Investimentos e Exportações |
| 3.4. No domínio dos Estudos, Cooperações e Projectos Especiais |
| 3.5. No domínio da Gestão e Facilitação de Projectos de Investimento |
| 3.6. No domínio da Administração e Finanças |
| 3.7. No domínio das Delegações |
| 3.8. No domínio das Representações |
| 4. Principais Indicadores de Desempenho |
| 5. Aspectos a melhorar no próximo período |

Anexos

| PAAO 2017 | | | Meta: | | | | | | | Observações e Comentários |
|---|----------------------|-------------|-----------|-------------|-----------|----------------------------------|--------------------------------|------------------------|--|------------------------------|
| Actividade | Indicador de produto | Planificada | Realizada | Planificada | Realizada | Orçamento planificado (10*3M) | Orçamento executado (10*3M) | Grau de desempenho (%) | | |
| Prioridade: Inserir o nº da prioridade e a sua designação | | | | | | | | | | |
| Objectivo Estratégico: Inserir o nº do objectivo estratégico e a sua designação | | | | | | | | | | |
| Nome da Direcção, Depart. Autón. Delegação, Representação | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

Anexo 12: Modelo de Capa da Conta Gerência**REPÚBLICA DE MOÇAMBIQUE****Instituição/Entidade: AGÊNCIA PARA A PROMOÇÃO DO INVESTIMENTO E DAS EXPORTAÇÕES (APIEX)****Classificação Funcional****Classificação Orgânica****NUIT:****Período da gerência de/...../..... a/...../.....****CAPA**

(Nome)

O(s) Responsável(eis)

(Cargo)

(selo branco, carimbo, etc.)

Anexo 13 : Modelo de Guia de Remessa (Modelo 1OC/TA)

Visto:
Director Geral

REPÚBLICA DE MOÇAMBIQUE

| Guia de Remessa | | | | | |
|--|---|--------------|------------------|------------|--------------------|
| Modelo 1 OC/TA | | | | | |
| Envia ao Tribunal Administrativo a Conta de Gerência relativa ao período supramencionado os documentos com o símbolo (X) na coluna "Envia" e a justificação nas "Observações" para os documentos com o símbolo (X) unicamente na coluna "Não Envia". | | | | | |
| Nº | Descrição | Envia | Não Envia | N/A | Observações |
| 1 | Relatório | | | | |
| 2 | Termo de abertura | | | | |
| 3 | Certidão de Responsabilidade | | | | |
| 4 | Relação Nominal dos Responsáveis pela Gerência | | | | |
| 5 | Conta de Gerência Consolidada | | | | |
| 6 | Mapa de Execução da Despesa Suportada por Receitas Próprias e Financiamento | | | | |
| 7 | Mapa de Execução da Despesa Financiada por Fundos do Orçamento do Estado | | | | |
| 8 | Balanço Patrimonial | | | | |
| 9 | Mapa de Operações de Tesouraria | | | | |
| 10 | Mapa de Alterações Orçamentais da Receita | | | | |
| 11 | Mapa de Execução Orçamental da Receita | | | | |
| 12 | Mapa de Execução Orçamental da Receita Mensal Cobrada | | | | |
| 13 | Mapa de Receitas Liquidadas/Anuladas | | | | |
| 14 | Mapa de Antiguidade de Saldos da receita | | | | |
| 15 | Mapa de Reembolsos e Restituições | | | | |
| 16 | Mapa de Alterações Orçamentais da Despesa | | | | |
| 17 | Mapa de Execução Orçamental da Despesa | | | | |
| 18 | Mapa de Execução Orçamental da Despesa Mensal Paga | | | | |
| 19 | Relação de Salários e Remunerações | | | | |
| 20 | Relação de Guias de Depósito dos Descontos | | | | |
| 21 | Mapa de Reposições Abatidas e Não Abatidas aos Pagamentos | | | | |
| 22 | Mapa de Donativos e Ajuda externa | | | | |
| 23 | Mapa de Empréstimos Concedidos | | | | |
| 24 | Mapa de Empréstimos Obtidos | | | | |
| 25 | Mapa de Investimentos | | | | |
| 26 | Certidão de Fundos Disponibilizados | | | | |
| 27 | Lista de Contratos – Programa | | | | |
| 28 | Mapa de Contratos | | | | |
| 29 | Lista das Contas Bancárias | | | | |
| 30 | Conciliação Bancária e Justificação das Divergências | | | | |
| 31 | Termo de Encerramento | | | | |

Elaborado por:**Conferido por:**

Anexo 14: Modelo do Termo de Abertura (Modelo 2OC/TA)



Visto:
Director Geral


REPUBLICA DE MOÇAMBIQUE**Termo de Abertura****Modelo 2 OC/TA**

Contém o presente Processo de Contas da **AGÊNCIA PARA A PROMOÇÃO DO INVESTIMENTO E DAS EXPORTAÇÕES - APIEX** respeitante ao período de Execução de Despesas de Funcionamento e de Investimento do ano dede 01 de Janeiro à 31 de Dezembro, o número de folhas que constam no respectivo termo de encerramento.

Elaborado por:

Conferido por:

Anexo 15: Modelo de Certidão de Responsabilidade (Modelo 3OC/TA)

| | |
|--|--|
|  | Visto: Director Geral <hr style="width: 100%;"/> |
| REPÚBLICA DE MOÇAMBIQUE | |
| Certidão de Responsabilidade | |
| Modelo 3 OC/TA | |
| <p>Certifico que a Conta de Gerência do AGÊNCIA PARA A PROMOÇÃO DO INVESTIMENTO E DAS EXPORTAÇÕES - APIEX, referente ao período de período de 01 de Janeiro à 31 de Dezembro de, que segue foi devidamente conferida e que está exacta conforme a escrituração dos livros regulamentares e competentes, passando o saldo de à Tesouraria Central, e o saldo de , da fonte de Receita Própria transita para a gerência seguinte.</p> | |
| Elaborado por: | Conferido por: |
| (a) Nome da Instituição (b) Valor por Extenso | |

Anexo 16: Modelo da Relação Nominal dos Responsáveis pela Gerência (Modelo 4OC/TA)



Visto:
Director Geral

REPÚBLICA DE MOÇAMBIQUE

Relação Nominal dos Responsáveis pela Gerência

Modelo 4 OC/TA

| Nome Completo de Cada Responsável | Função de cada Responsável | Morada | NUIT | Telefone da residência/ Telemóvel de Cada Responsável | Período de responsabilidade de Cada Responsável | Observações |
|-----------------------------------|----------------------------|--------|------|--|---|-------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Elaborado por:

Conferido por:

Anexo 17: Modelo da Conta Gerência Consolidada (Modelo 5OC/TA)



REPÚBLICA DE MOÇAMBIQUE

Visto:
Director Geral

| Conta de Gerência Consolidada | | | | | Modelo 5 OC/TA | | |
|-------------------------------|---|--|--|--|----------------|---|--|
| | <u>Saldo da Gerência anterior</u> | | | | | <u>Despesas pagas por fonte de financiamento</u> | |
| ✓ (1) | Receitas próprias e de financiamento | | | | ✓ (14) | Com receitas próprias | |
| ✓ (2) | Fundos do OE | | | | ✓ (14.1) | Consignadas | |
| ✓ (3) | Operações de tesouraria | | | | | | |
| ✓ (4) | Descontos | | | | | | |
| ✓ (5) | Outros (Contas de Ordem, etc.) | | | | ✓ (15) | Outras receitas | |
| | | | | | ✓ (15.1) | Consignadas | |
| | | | | | ✓ (15.2) | Não consignadas | |
| | | | | | | Juros de empréstimos obtidos | |
| | Sendo: | | | | ✓ (16) | Com Fundos do OE | |
| | Cofre | | | | ✓ (16.1) | Orçamento corrente | |
| | Bancos | | | | ✓ (16.2) | Orçamento de investimento | |
| | <u>Receitas cobradas e Requisições de Fundos</u> | | | | ✓ (17) | Entregas no regime de Contas de Ordem | |
| ✓ (6) | Receitas próprias | | | | | À Tesouraria Central | |
| ✓ (6.1) | Consignadas | | | | ✓ (18) | Operações de Tesouraria (entregues) | |
| ✓ (6.2) | Não consignadas | | | | ✓ (18.1) | Da Gerência anterior | |
| ✓ (7) | Outras Receitas | | | | ✓ (18.2) | Da própria Gerência | |
| ✓ (7.1) | Consignadas | | | | ✓ (19) | Com donativos e ajuda externa | |
| ✓ (7.2) | Não consignadas | | | | ✓ (20) | Com empréstimos obtidos | |
| ✓ (8) | Fundos do OE | | | | ✓ (21) | Descontos entregues | |
| ✓ (8.1) | Orçamento corrente | | | | ✓ (22) | Entrega de saldo à Tesouraria Central | |
| ✓ (8.2) | Orçamento de investimento | | | | | <u>Saldo para a Gerência seguinte</u> | |
| ✓ (9) | Requisições no regime de Contas de Ordem | | | | ✓ (23) | Receitas próprias e financiamento | |
| | à Tesouraria Central | | | | ✓ (24) | Fundos do OE | |
| ✓ (10) | Operações de Tesouraria (recebidos) | | | | ✓ (25) | Operações de tesouraria | |
| ✓ (10.1) | Da Gerência anterior | | | | ✓ (26) | Descontos | |
| ✓ (10.2) | Da própria Gerência | | | | ✓ (27) | Outros (Contas de Ordem, etc.) | |
| ✓ (11) | Donativos e ajuda externa | | | | | | |
| ✓ (12) | Empréstimos obtidos | | | | | | |
| | Amortização de empréstimos concedidos | | | | | | |
| ✓ (13) | Descontos efectuados | | | | | | |
| | | | | | | Sendo: | |
| | | | | | | Cofre | |
| | | | | | | Bancos | |
| | | | | | | | |
| | TOTAL (Saldo + Receitas) | | | | | TOTAL (Despesas + Saldo) | |

Elaborado por:

Conferido por:

Anexo 18: Modelo de Conta Gerência Consolidada



REPÚBLICA DE MOÇAMBIQUE

| Conta de Gerência Consolidada | | | | | |
|-------------------------------|--|--|--|--------|---------------------------------------|
| | Saldo da Gerência anterior | | | | Despesas pagas por fonte de |
| (1) | Receitas próprias e de financiamento | | | (14) | Com receitas próprias |
| (2) | Fundos do OE | | | (14.1) | Consignadas |
| (3) | Operações de tesouraria | | | (14.2) | Não Consignadas |
| (4) | Descontos | | | (15) | Outras receitas |
| (5) | Outros (Contas de Ordem, etc.) | | | (15.1) | Consignadas |
| | | | | (15.2) | Não consignadas |
| | | | | | Juros de empréstimos obtidos |
| | Sendo: | | | (16) | Com Fundos do OE |
| | Cofre | | | (16.1) | Orçamento corrente |
| | Bancos | | | (16.2) | Orçamento de investimento |
| | Receitas cobradas e Requisições de Fundos | | | (17) | Entregas no regime de Contas de Ordem |
| (6) | Receitas próprias | | | | A Tesouraria Central |
| (6.1) | Consignadas | | | (18) | Operações de Tesouraria (entregues) |
| (6.2) | Não consignadas | | | (18.1) | Da Gerência anterior |
| (7) | Outras Receitas | | | (18.2) | Da própria Gerência |
| (7.1) | Consignadas | | | (19) | Com donativos e ajuda externa |
| (7.2) | Não consignadas | | | (20) | Com empréstimos obtidos |
| (8) | Fundos do OE | | | (21) | Descontos entregues |
| (8.1) | Orçamento corrente | | | (22) | Entrega de saldo à Tesouraria Central |
| (8.2) | Orçamento de investimento | | | | |
| (9) | Requisições no regime de Contas de Ordem | | | | Saldo para a Gerência seguinte |
| | à Tesouraria Central | | | (23) | Receitas próprias e financiamento |
| (10) | Operações de Tesouraria (recebidos) | | | (24) | Fundos do OE |
| (10.1) | Da Gerência anterior | | | (25) | Operações de tesouraria |
| (10.2) | Da própria Gerência | | | (26) | Descontos |
| (11) | Donativos e ajuda externa | | | (27) | Outros (Contas de Ordem, etc.) |
| (12) | Empréstimos obtidos | | | | |
| | Amortização de empréstimos concedidos | | | | Sendo: |
| (13) | Descontos efectuados | | | | Cofre |
| | | | | | Bancos |
| | | | | | |
| | TOTAL (Saldo + Receitas) | | | | TOTAL (Despesas + Saldo) |

Elaborado por:

Conferido por:

Anexo 19: Modelo de Mapa de Execução de Despesa Suportada por Receitas Próprias e Financiamento (Modelo 6 OC/TA)



Visto:
Director Geral

REPÚBLICA DE MOÇAMBIQUE

Mapa de Execução da Despesa Suportada por Receitas Próprias e Financiamento

Modelo 6 OC/TA

| | | | |
|--------|--|-------------|-------------|
| | Saldo da Gerência anterior | | 0.00 |
| CE N/A | Receitas próprias e de financiamento | 0.00 | |
| CE N/A | Descontos | | |
| CE N/A | Outros (Contas de Ordem, etc.) | | |
| | Sendo: | | |
| | Cofre | | |
| | Bancos | | |
| | Receitas cobradas e Requisições de Fundos | | 0.00 |
| | Receitas próprias | | 0.00 |
| CER | Consignadas | | |
| CEN/A | Não consignadas | 0.00 | |
| CE N/A | Outras receitas | | 0.00 |
| | Consignadas | | |
| | Não consignadas | | |
| CE N/A | Requisições no regime de Contas de Ordem | | |
| | A Tesouraria Central | | 0.00 |
| CER | Donativos e ajuda externa | | 0.00 |
| CER | Empréstimos obtidos | | 0.00 |
| | Reembolsos de empréstimos concedidos | | 0.00 |
| CE N/A | Descontos efectuados | | 0.00 |
| | TOTAL (Saldo + Receitas) | | 0.00 |
| | Despesas pagas por fonte de financiamento | | 0.00 |
| | Com receitas próprias | | 0.00 |
| CED | Não Consignadas | 0.00 | 0.00 |
| 112199 | Demais Despesas com pessoal | 0.00 | |
| 212099 | Outras maquinarias e Equip. e Mobiliários | 0.00 | |
| CE N/A | Outras receitas | | 0.00 |
| | Consignadas | | 0.00 |
| | Não consignadas | | |
| CE N/A | Entregas no regime de Contas de Ordem | | |
| | A Tesouraria Central | | 0.00 |
| CED | Com recurso a donativos e ajuda externa | | 0.00 |
| CED | Com recurso a empréstimos obtidos | | 0.00 |
| CE N/A | Descontos entregues | | 0.00 |
| | Saldo para a Gerência seguinte | | 0.00 |
| CE N/A | Receitas próprias e financiamento | | |
| CE N/A | Descontos | | |
| CE N/A | Outros (Contas de Ordem, etc.) | | |
| | Sendo: | | |
| | Cofre | | |
| | CUT | | |
| | TOTAL (Despesas + Saldo) | | 0.00 |

Elaborado por:

Conferido por:

Anexo 20: Modelo de Mapa de Execução da Despesa Financiada por Fundos do OE (Modelo 7OC/TA)

Visto:
Director Geral

REPÚBLICA DE MOÇAMBIQUE

Modelo 7 OC/TA

| Mapa de Execução da Despesa Financiada por Fundos do Orçamento do Estado | | | | | |
|--|--------|---|--------------------|--------------|------------------|
| Fonte de Financiamento: Receitas Fiscais | | | | | |
| Tipo de OE | Código | Classificação económica Descrição | Dotação disponível | Despesa paga | Saldo da dotação |
| (1) | (2) | (3) | (4) | (5) | (6) = (4) - (5) |
| Orçamento corrente | 100000 | Despesas Correntes | | | 0.00 |
| | 110000 | Despesas com Pessoal | | | 0.00 |
| | 111000 | Pessoal Civil | | | 0.00 |
| | 111101 | Vencimento Base do Pessoal Civil do Quadro | | | 0.00 |
| | 111106 | Gratificação de Chefia para Pessoal Civil | | | 0.00 |
| | 111107 | Outras Remunerações Certas Pessoal Civil | | | 0.00 |
| | 111108 | Remunerações Extraord. Pessoal Civil | | | 0.00 |
| | 111112 | Retroactivos Sal. do Exerc. Corr. Pessoal Civil | | | 0.00 |
| | 111114 | Abono do 13º Vencimento Pessoal Civil Activo | | | 0.00 |
| | 112100 | Outras Despesas com Pessoal | | | 0.00 |
| | 112101 | Ajudas de Custo Dentro do País Pessoal Civil | | | 0.00 |
| | 112102 | Ajudas de Custo Fora do País Pessoal Civil | | | 0.00 |
| | 112105 | Representação Pessoal Civil | | | 0.00 |
| | 112106 | Subs. De Combust. e Manut. Viaturas P. Civil | | | 0.00 |
| | 112109 | Subsidio de Telefone Celular Pessoal Civil | | | 0.00 |
| | 120000 | Bens e Serviços | | | 0.00 |
| | 121000 | Bens | | | 0.00 |
| | 121001 | Combustíveis e Lubrificantes | | | 0.00 |
| | 121002 | Manutenção e Reparação de Bens Imóveis | | | 0.00 |
| | 121003 | Manutenção e Reparação de Bens Móveis | | | 0.00 |
| | 121005 | Material de Consumo para Escritório | | | 0.00 |
| | 121006 | Material Duradouro de Escritório | | | 0.00 |
| | 121008 | Medicamentos e Aparelhos | | | 0.00 |
| | 121010 | Géneros Alimentícios | | | 0.00 |
| | 121011 | Material de Limpeza e Higiene | | | 0.00 |
| | 121018 | Material de Desporto | | | 0.00 |
| | 121021 | Material p/Festividade, Homenagem e Premiações | | | 0.00 |
| | 121022 | Material de Consumo para Informática | | | 0.00 |
| | 121023 | Material Duradouro para Informática | | | 0.00 |
| | 121098 | Outros Bens de Consumo | | | 0.00 |
| | 121099 | Outros Bens Duradouros | | | 0.00 |
| | 122000 | Serviços | | | 0.00 |
| | 122001 | Comunicações em Geral | | | 0.00 |
| | 122002 | Passagens Dentro do País | | | 0.00 |
| | 122003 | Passagens Fora do País | | | 0.00 |
| | 122004 | Rendas das Instalações | | | 0.00 |
| | 122005 | Manutenção e Reparação de Bens Imóveis | | | 0.00 |
| | 122006 | Manutenção e Reparação de Bens Móveis | | | 0.00 |
| | 122007 | Manutenção e Reparação de Veículos | | | 0.00 |
| | 122008 | Transporte e Carga | | | 0.00 |
| | 122009 | Seguros | | | 0.00 |
| | 122010 | Representação | | | 0.00 |
| | 122011 | Homenagens e Festividades e Premiações | | | 0.00 |
| | 122012 | Água | | | 0.00 |
| | 122013 | Energia Eléctrica | | | 0.00 |
| | 122014 | Consultoria Assist. Téc. Pessoa Singular | | | 0.00 |
| | 122015 | Consultoria e Assistência Téc. P. Colectiva | | | 0.00 |
| | 122018 | Contrato de Manut. p/Máquinas Equipamento | | | 0.00 |
| | 122021 | Limpeza e Conservação | | | 0.00 |
| | 122022 | Serviços de Segurança | | | 0.00 |
| | 122024 | Serviços Gráficos | | | 0.00 |
| | 122027 | Manutenção e Rep. De Redes de electrificação | | | 0.00 |
| | 122099 | Outros Serviços | | | 0.00 |
| | 143400 | Demais Transferência a Famílias | | | 0.00 |
| | 143406 | Subsidio de Funeral | | | 0.00 |
| MPD01-00-MPD-2014-OF01 | 122000 | Serviços | | | 0.00 |
| (1.1) Subtotal | | | | | 0.00 |
| Orçamento de | 112100 | Outras Despesas com Pessoal | | | 0.00 |
| Investimento | 112101 | Ajudas de Custo Dentro do País Pessoal Civil | | | 0.00 |
| | 112102 | Ajudas de Custo Fora do País Pessoal Civil | | | 0.00 |
| | 120000 | Bens e Serviços | | | 0.00 |
| | 121001 | Bens | | | 0.00 |
| | 121001 | Combustível e Lubrificantes | | | 0.00 |
| | 122000 | Serviços | | | 0.00 |
| | 122001 | Comunicações em Geral | | | 0.00 |
| | 122002 | Passagens Dentro do País | | | 0.00 |
| | 122003 | Passagens Fora do País | | | 0.00 |
| | 122004 | Rendas das Instalações | | | 0.00 |
| | 122007 | Manutenção e Reparação de Veículos | | | 0.00 |
| | 122008 | Transporte e Carga | | | 0.00 |
| | 122010 | Representação | | | 0.00 |
| | 122014 | Consultoria e Assistência Tec de pessoas singulares | | | 0.00 |
| | 122018 | Contrato de Manut. p/Máquinas Equipamento | | | 0.00 |
| | 122021 | Limpeza e Conservação | | | 0.00 |
| | 122024 | Serviços Gráficos | | | 0.00 |
| | 122099 | Outros Serviços | | | 0.00 |
| A Transportar | | | | | |

| Tipo de OE | Código | Classificação económica Descrição | Dotação disponível | Despesa paga | Saldo da dotação |
|-----------------------------|--------|--|--------------------|--------------|------------------|
| (1) | (2) | (3) | (4) | (5) | (6) = (4) - (5) |
| | | Transporte | | 0.00 | 0.00 |
| | 200000 | Bens de Capital | | | 0.00 |
| | 211000 | Construções | | | 0.00 |
| | 211003 | Edificações | | | 0.00 |
| | 212000 | Maquinaria, Equipamentos e Mobiliário | | | 0.00 |
| | 212001 | Bens em Fabricação/Produção | | | 0.00 |
| | 212014 | Mobiliário em Geral | | | 0.00 |
| | 212016 | Aparelhos de Som e Imagem | | | 0.00 |
| | 212029 | Equipamento Informático | | | 0.00 |
| | 212099 | Outra Maquinaria, Equipamento e Mobiliário | | | 0.00 |
| (1.2) Subtotal | | | 0.00 | 0.00 | 0.00 |
| (1.3) = (1.1) + (1.2) Total | | | 0.00 | 0.00 | 0.00 |

| Tipo de OE | Total de Fundos Recebidos | Valor a devolver à Tesouraria Central | Valor devolvido à Tesouraria Central |
|--------------|------------------------------|---|--|
| Orçamento | (7) | (8) = (7) - (5) | (9) |
| Corrente | | 0.00 | |
| Investimento | | 0.00 | 0.00 |
| Total | 0.00 | 0.00 | 0.00 |

Elaborado por:

Conferido por:

Anexo 21: Modelo de Balanço Patrimonial (Modelo 8 OC/TA)



REPÚBLICA DE MOÇAMBIQUE

Visto:
Director Geral

| Balanço Patrimonial | | | | | |
|---------------------|---|--------------------|-------------|-------------|-------------------|
| Modelo 8 OC/TA | | | | | |
| Código | Descrição | Início da gerência | Aumentos | Diminuições | Final da gerência |
| (1) | (2) | (3) | (4) | (5) | (6) = (3)+(4)-(5) |
| | <u>Bens e direitos</u> | | | | |
| A | Disponibilidades | - | - | - | 0.00 |
| A1 | Caixa | | | | 0.00 |
| A2 | Bancos | | | | 0.00 |
| B | Dívidas a receber | - | - | - | 0.00 |
| B1 | Clientes, utentes e contribuintes | | | | 0.00 |
| B2 | Outros devedores | | | | 0.00 |
| C | Existências | | | | |
| D | Imobilizado | 0.00 | 0.00 | - | 0.00 |
| D1 | Domínio Público | | | | 0.00 |
| D2 | Corpóreo e Incorpóreo | 0.00 | 0.00 | | 0.00 |
| D3 | Financeiros | | | | 0.00 |
| | (2.1) Subtotal | 0.00 | 0.00 | - | 0.00 |
| | <u>Obrigações</u> | | | | |
| E | Dívidas a pagar | - | - | - | 0.00 |
| E1 | Fornecedores | | | | 0.00 |
| E2 | Empréstimos | | | | 0.00 |
| E3 | Outros credores | | | | 0.00 |
| | (2.2) Subtotal | - | - | - | 0.00 |
| | (2.3) = (2.1) - (2.2) Património bruto | 0.00 | 0.00 | - | 0.00 |

Elaborado por:

Conferido por:

Modelo 9 OC/TA

57

Anexo 23: Modelo de Mapa de Alterações Orçamentais da Receita (Modelo 10 OC/TA)

Visto:
Director Geral

REPÚBLICA DE MOÇAMBIQUE**Mapa de Alterações Orçamentais da Receita**

Modelo 10 OC/TA

| Fonte de Financiamento | Classificação económica | | Previsão inicial | Alterações orçamentais | | Previsão final | Obs. |
|------------------------|-------------------------|--------------|------------------|------------------------|-----------------------|-------------------|------|
| | Código | Descrição | | Reforço / Inscrição | Diminuição / Anulação | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) = (4)+(5)-(6) | (8) |
| | 111 | | | | 0.00 | 0.00 | |
| | | | | | | | |
| | | | | | | | |
| | | Total | 0.00 | 0.00 | 0.00 | 0.00 | |

Elaborado por:

Conferido por:

Anexo 24: Mapa de Execução Orçamental da Receita Mensal Cobrada (Modelo 12OC/TA)

REPÚBLICA DE MOÇAMBIQUE

Visto:
Director Geral

Mapa de Execução Orçamental da Receita Mensal Cobrada

Modelo 12 OC/TA

| Fonte de financiamento | Classif. Económica | | Jan (3) | Fev (4) | Mar (5) | Abr (6) | Mai (7) | Jun (8) | Jul (9) | Ago (10) | Set (11) | Out (12) | Nov (13) | Dez (14) | Total (15) = (3)+...+(14) | Ano anterior (16) |
|---------------------------|--------------------|-----------------|------------|--------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|------------------------------|-------------------------|
| | Código | Descrição | | | | | | | | | | | | | | |
| | (1) | (2) | | | | | | | | | | | | | | |
| 111GAZEDA | 111 | Receita Própria | 0.00 | 0.00 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | Totais | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Elaborado por:

Conferido por:

Modelo 13 OC/TA

| Classificação económica | | Nº do documento anulado | Receita liquidada anulada | | | Nº do documento da anulação | Justificação |
|-------------------------|--------------|-------------------------|---------------------------|----------------------|------------------|-----------------------------|--------------|
| Código | Descrição | | Gerência | Gerências anteriores | Total | | |
| (1) | (2) | (3) | (4) | (5) | (6) = (4)+(5) | (7) | (8) |
| | | | | | | | |
| | Total | | 0.00 | 0.00 | 0.00 | | |

Anexo 26: Modelo de Mapa de Antiguidade de Saldos da Receita (Modelo 14 OC/TA)

Modelo 14 OC/TA

| Classificação económica | | Até um ano | Entre um ano e cinco anos | Há mais de cinco anos | Receita por cobrar no final da gerência | Obs. |
|-------------------------|--------------|------------|---------------------------|-----------------------|---|------|
| Código | Descrição | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) = (3)+(4)+(5) | (7) |
| | | | | | | |
| | Total | 0 | 0 | 0 | 0 | |

Anexo 27: Modelo de Mapa de Reembolsos e Restituições (Modelo 15 OC/TA)

Mapa de Reembolsos e Restituições

Modelo 15 OC/TA

| Fonte de financiamento | Classificação económica | | Reembolsos e restituições emitidos em anos anteriores e não pagos | Reembolsos e restituições emitidos no ano | Reembolsos e restituições anulados | Reembolsos e restituições pagos no ano | | | | Reembolsos e restituições por pagar |
|-----------------------------|-------------------------|-----------|---|---|------------------------------------|--|-----------------------------|-----------------------------------|------------------------|-------------------------------------|
| | Código | Descrição | | | | Emitidos em anos anteriores | Relativos a cobrança do ano | Relativos à cobrança ano anterior | Total | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) = (7) + (8) + (9) | (11) = (4) + (5) - (6) - (10) |
| Receita | | | | | | | | | 0 0 0 | |
| (1.1) Subtotal | | | | | | 0 | 0 | 0 | 0 | |
| Despesa | | | | | | | | | | |
| (1.2) Subtotal | | | | | | 0 | | | 0 | |
| (1.3) = (1.1) + (1.2) Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

Anexo 28: Modelo de Mapa de Alterações Orçamentais da Despesa (Modelo 16 OC/TA)



Visto:
Director Geral

| REPÚBLICA DE MOÇAMBIQUE | | | | | | | |
|--|---|-----------------|--------------------------------|--------------------------------|---|------------|---------------------------|
| Mapa de Alterações Orçamentais da Despesa | | | | | | | |
| Fonte de financiamento: Recursos do Tesouro - Receitas Fiscais | | | | Modelo 16 OC/TA | | | |
| Orçamento de Despesas Correntes | | | | | | | |
| Classificação Económica | | Dotação inicial | Inscrição/ Reforço de dotações | Anulação / Redução de dotações | Redistribuição de dotações por Transferência de Verba | | Dotação final |
| Código | Descrição | | | | Aumento | Diminuição | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) = (3)+(4)-(5)+(6)-(7) |
| 100000 | Despesas Correntes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 110000 | Despesas com Pessoal | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 111000 | Salários e remunerações | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 111101 | Vencimento Base do Pessoal Civil do Quadro | 0.00 | 0.00 | | 0.00 | | 0.00 |
| 111102 | Vencimento Base do Pessoal Civil F. do Quadro | 0.00 | | | | | 0.00 |
| 111104 | Pessoal Civil Aguardando a Aposentação | 0.00 | | | | | 0.00 |
| 111106 | Gratificação de Chefia para Pessoal Civil | 0.00 | | | | | 0.00 |
| 111007 | Outras Remunerações Certas Pessoal Civil | 0.00 | | | | | 0.00 |
| 111008 | Remunerações Extraordinárias Pessoal Civil | 0.00 | | | | 0.00 | 0.00 |
| 111112 | Retroactivos Sal. do Ex. Corrente Pessoal Civil | 0.00 | | | | | 0.00 |
| 111114 | Abono do 13º Pessoal Civil Activo | 0.00 | | | | | 0.00 |
| 111099 | Outras Remunerações Pessoal Civil | 0.00 | | | | | 0.00 |
| 112000 | Outras Despesas com Pessoal | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 112101 | Ajudas de Custo Dentro do País Civil | 0.00 | | | | | 0.00 |
| 112102 | Ajudas de Custo Fora do País Civil | 0.00 | | | | | 0.00 |
| 112105 | Representação Pessoal Civil | 0.00 | | | | | 0.00 |
| 112106 | Subs. Combust. e Manut. Viaturas Pessoal Civil | 0.00 | | | | | 0.00 |
| 112109 | Subsídio de Telefone Celular Pessoal Civil | 0.00 | | | | | 0.00 |
| 112199 | Outras Despesas Pessoal Civil | 0.00 | | | | | 0.00 |
| 120000 | Bens e Serviços | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 121000 | Bens | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 121001 | Combustíveis e Lubrificantes | 0.00 | 0.00 | | 0.00 | | 0.00 |
| 122000 | Serviços | 0.00 | 0.00 | | 0.00 | | 0.00 |
| 122001 | Comunicações em Geral | 0.00 | | | 0.00 | | 0.00 |
| 143400 | Demais Transferências a Famílias | 0.00 | 0.00 | | | | 0.00 |
| 143406 | Subsídio de Funeral | 0.00 | | | | | 0.00 |
| Sub-total | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MPD01-00-MPD-2014-OF01 - Capacitação Institucional | | 0.00 | | | | | 0.00 |
| 122000 | Serviços | 0.00 | | | | | 0.00 |
| MDF01-00-MDF-2015-OF03- Delegação Regional Centro | | 0.00 | | | | 0.00 | 0.00 |
| 121000 | Bens | 0.00 | | | | 0.00 | |
| 121001 | Combustíveis e Lubrificantes | 0.00 | | | | 0.00 | |
| 122000 | Serviços | 0.00 | | | | 0.00 | |
| 122001 | Comunicações em Geral | 0.00 | | | | 0.00 | |
| Total | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Elaborado por:

Conferido por:

Anexo 29: Modelo de Mapa de Execução Orçamental da Despesa (Modelo 17 OC/TA)



REPÚBLICA DE MOÇAMBIQUE

Visto:
Director Geral

Mapa de Execução Orçamental da Despesa

Fonte de financiamento: Recursos do Tesouro

| Código | Descrição | Dotação final | Cativo obrigatório | Dotação disponível | Total de Requisições Emitidas | Liquidações | Despesa Paga | | | Saldo da Dotação disponível | Saldo da dotação orçamental | Modelo 17 OC/TA | |
|---------------|--|---------------|--------------------|--------------------|-------------------------------|-------------|-------------------|----------|------------------|-----------------------------|-----------------------------|--------------------|-----------------------------|
| | | | | | | | Gerência anterior | Gerência | Total | | | Despesas por Pagar | Grau de execução orçamental |
| (1) | (2) | (3) | (4) | (5) = (3)-(4) | (6) | (7) | (8) | (9) | (10) = (8) + (9) | (11) = (5) - (6) | (12) = (3)-(10) | (13) = (7)-(10) | (14) = (10)/(5) |
| 100000 | Despesas Correntes | | | | | | | | | | | | |
| 110000 | Despesas com Pessoal | | | | | | | | | | | | |
| 111000 | Salários e remunerações | | | | | | | | | | | | |
| 111001 | Vencimento Base do Pessoal do Quadro | | | | | | | | | | | | |
| 111002 | Vencimento Base do Pessoal F. do Quadro | | | | | | | | | | | | |
| 111004 | Pessoal Aguardando a Aposentação | | | | | | | | | | | | |
| 111006 | Gratificação de Chefia | | | | | | | | | | | | |
| 111007 | Outras Remunerações Certas | | | | | | | | | | | | |
| 111008 | Remunerações Extraordinárias | | | | | | | | | | | | |
| 111098 | Abono do 13º Vencimento | | | | | | | | | | | | |
| 111099 | Outras Remunerações | | | | | | | | | | | | |
| 112000 | Outras Despesas com Pessoal | | | | | | | | | | | | |
| 112001 | Ajudas de Custo Dentro do País | | | | | | | | | | | | |
| 112002 | Ajudas de Custo Fora do País | | | | | | | | | | | | |
| 112005 | Representação | | | | | | | | | | | | |
| 112006 | Subs. De Combust. e Manut. De Viaturas | | | | | | | | | | | | |
| 112009 | Subsidio de Telefone | | | | | | | | | | | | |
| 112099 | Outras Despesas | | | | | | | | | | | | |
| 120000 | Bens e Serviços | | | | | | | | | | | | |
| 121000 | Bens | | | | | | | | | | | | |
| 121001 | Combustíveis e Lubrificantes | | | | | | | | | | | | |
| 121002 | Manutenção e Reparação de Imóveis | | | | | | | | | | | | |
| 121003 | Manutenção e Reparação de Equipament. | | | | | | | | | | | | |
| 121005 | Material não Duradouro de Escritório | | | | | | | | | | | | |
| 121006 | Material Duradouro de Escritório | | | | | | | | | | | | |
| 121007 | Fardamento e Calçado | | | | | | | | | | | | |
| 121008 | Outros Bens não Duradouros | | | | | | | | | | | | |
| 121099 | Outros Bens Duradouros | | | | | | | | | | | | |
| 122000 | Serviços | | | | | | | | | | | | |
| 122001 | Comunicações | | | | | | | | | | | | |
| 122002 | Passagens Dentro do País | | | | | | | | | | | | |
| 122003 | Passagens Fora do País | | | | | | | | | | | | |
| 122004 | Rendas das Instalações | | | | | | | | | | | | |
| 122005 | Manutenção e Reparação de Imóveis | | | | | | | | | | | | |
| 122006 | Manutenção e Reparação de Equipament. | | | | | | | | | | | | |
| 122007 | Transporte e Carga | | | | | | | | | | | | |
| 122008 | Seguros | | | | | | | | | | | | |
| 122009 | Representação | | | | | | | | | | | | |
| 122012 | Água e Electricidade | | | | | | | | | | | | |
| 122013 | Consultoria e Assistência Téc. P.Singular | | | | | | | | | | | | |
| 122014 | Consultoria e Assistência Téc. P.Colectiva | | | | | | | | | | | | |
| 122015 | Consultoria e Assistência Téc. não Resid.Singular | | | | | | | | | | | | |
| 122016 | Consultoria e Assistência Téc. não Resid.Colectiva | | | | | | | | | | | | |
| 122099 | Outros Serviços | | | | | | | | | | | | |
| 143300 | Despesas Sociais | | | | | | | | | | | | |
| 143302 | Subsidio de Funeral | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | |

Elaborado por:

Conferido por:

Anexo 29: Modelo de Mapa de Execução Orçamental da Despesa (Modelo 17 OC/TA)_continuação



REPÚBLICA DE MOÇAMBIQUE

Visto:
Director Geral

Mapa de Execução Orçamental da Despesa

Fonte de financiamento: Recursos do Tesouro

Modelo 17 OC/TA

Orçamento de Despesas de Investimento

| Código | Descrição | Dotação final | Cativo obrigatório | Dotação disponível | Total de Requisições Emitidas | Liquidações | Despesa Paga | | | Saldo da Dotação disponível | Saldo da dotação orçamental | Despesas por Pagar | Grau de execução orçamental |
|---------------|-----------------------------------|---------------|--------------------|--------------------|-------------------------------|-------------|----------------------|----------|-----------------|-----------------------------|-----------------------------|--------------------|-----------------------------|
| | | | | | | | Gerências anteriores | Gerência | Total | | | | |
| (1) | (2) | (3) | (4) | (5) = (3)-(4) | (6) | (7) | (8) | (9) | (10) = (8)+ (9) | (11) = (5) - (6) | (12) = (3)-(10) | (13) = (7)-(10) | (14) = (10)/(5) |
| 200000 | Despesas de Capital | | | | | | | | | | | | |
| 211000 | Construções | | | | | | | | | | | | |
| 211001 | Edifícios | | | | | | | | | | | | |
| 212000 | Maquinaria e Equipamentos | | | | | | | | | | | | |
| 212099 | Outras Maquinarias e Equipamentos | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

Elaborado por:

Conferido por:

Anexo 30: Modelo de Mapa de Execução Orçamental da Despesa Mensal Paga (Modelo 18 OC/TA)



REPÚBLICA DE MOÇAMBIQUE

Visto:
Director Geral

| Mapa de Execução Orçamental da Despesa Mensal Paga | | | | | | | | | | | | | | | Modelo 18 OC/TA |
|--|---|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|---------------------|-----------------|
| Fonte de financiamento: Recursos do Tesouro - Receitas Fiscais | | | | | | | | | | | | | | | |
| Orçamento de Despesas Correntes | | | | | | | | | | | | | | | |
| Código | Classificação Económica | Jan | Fev | Mar | Abr | Mai | Jun | Jul | Ago | Set | Out | Nov | Dez | Total | Ano anterior |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) = (4)+...+(14) | (16) |
| 100000 | Despesas Correntes | | | | | | | | | | | | | | |
| 110000 | Despesas com Pessoal | | | | | | | | | | | | | | |
| 111100 | Salários e Remunerações | | | | | | | | | | | | | | |
| 111101 | Vencimento Base do Pessoal Civil do Quadro | | | | | | | | | | | | | | |
| 111102 | Vencimento Base do Pessoal Civil F. do Quadro | | | | | | | | | | | | | | |
| 111106 | Gratificação de Chefia para o Pessoal Civil | | | | | | | | | | | | | | |
| 111107 | Outras Remunerações Certas do Pessoal Civil | | | | | | | | | | | | | | |
| 111008 | Remunerações Extraordinárias do Pessoal Civil | | | | | | | | | | | | | | |
| 111094 | Retroactivos Salariais do Exercício Corrente | | | | | | | | | | | | | | |
| 111098 | Abono do 13º Vencimento Pessoal Activo | | | | | | | | | | | | | | |
| 111099 | Outras Remunerações | | | | | | | | | | | | | | |
| 112100 | Outras Despesas com Pessoal | | | | | | | | | | | | | | |
| 112101 | Ajudas de Custo Dentro do País Pessoal civil | | | | | | | | | | | | | | |
| 112102 | Ajudas de Custo Fora do País Pessoal Civil | | | | | | | | | | | | | | |
| 112105 | Representação Pessoal Civil | | | | | | | | | | | | | | |
| 112106 | Subs. De Combust. e Manut. De Viaturas | | | | | | | | | | | | | | |
| 112109 | Subsidio de Telefone Pessoal Civil | | | | | | | | | | | | | | |
| 112199 | Outras Despesas com Pessoal Civil | | | | | | | | | | | | | | |
| 120000 | Bens e Serviços | | | | | | | | | | | | | | |
| 121000 | Bens | | | | | | | | | | | | | | |
| 121001 | Combustíveis e Lubrificantes | | | | | | | | | | | | | | |
| 121002 | Material p/Manut. Rep. Bens Imóveis | | | | | | | | | | | | | | |
| 121003 | Material p/Manut. Rep. Bens Móveis | | | | | | | | | | | | | | |
| 121005 | Material de Consumo para Escritório | | | | | | | | | | | | | | |
| 121006 | Material Duradouro de Escritório | | | | | | | | | | | | | | |
| 121009 | Medicamentos e Apóstitos | | | | | | | | | | | | | | |
| 121010 | Géneros Alimentícios | | | | | | | | | | | | | | |
| 121011 | Material de Limpeza e Higiene | | | | | | | | | | | | | | |
| 121018 | Material de Desporto | | | | | | | | | | | | | | |
| 121021 | Material p/Festividade,Homenagem e Premiação | | | | | | | | | | | | | | |
| 121022 | Material de Consumo para Informática | | | | | | | | | | | | | | |
| 121023 | Material Duradouro Para Informatica | | | | | | | | | | | | | | |
| 121026 | Material de Consumo de Copa e Cozinha | | | | | | | | | | | | | | |
| 121098 | Outros Bens de Consumo | | | | | | | | | | | | | | |
| 121099 | Outros Bens Duradouros | | | | | | | | | | | | | | |
| 122000 | Serviços | | | | | | | | | | | | | | |
| 122001 | Comunicações em Geral | | | | | | | | | | | | | | |
| 122002 | Passagens Dentro do País | | | | | | | | | | | | | | |
| 122003 | Passagens Fora do País | | | | | | | | | | | | | | |
| 122004 | Rendas das Instalações | | | | | | | | | | | | | | |
| 122005 | Manutenção e Reparação de Bens Imóveis | | | | | | | | | | | | | | |
| 122006 | Manutenção e Reparação de Bens Móveis | | | | | | | | | | | | | | |
| 122007 | Manutenção e Reparação de Veículos | | | | | | | | | | | | | | |
| 122008 | Transporte e Carga | | | | | | | | | | | | | | |
| 122009 | Seguros | | | | | | | | | | | | | | |
| 122010 | Representação | | | | | | | | | | | | | | |
| 122011 | Homenagens e Festividades e Premiações | | | | | | | | | | | | | | |
| 122012 | Água | | | | | | | | | | | | | | |
| 122013 | Energia Eléctrica | | | | | | | | | | | | | | |
| 122014 | Consultoria e Assistência Técnica P. Singular | | | | | | | | | | | | | | |
| 122015 | Consultoria e Assistência Técnica P. Colectivas | | | | | | | | | | | | | | |
| 122018 | Contrato de Manut. p/Máquinas Equipamentos | | | | | | | | | | | | | | |
| 122021 | Limpeza e Conservação | | | | | | | | | | | | | | |
| 122022 | Serviços de Segurança | | | | | | | | | | | | | | |
| 122024 | Serviços Gráficos | | | | | | | | | | | | | | |
| 122027 | Manutentcao e Rep de rede de electrificação | | | | | | | | | | | | | | |
| 122099 | Outros Serviços | | | | | | | | | | | | | | |
| 143300 | Despesas Sociais | | | | | | | | | | | | | | |
| 143306 | Subsidio de Funeral | | | | | | | | | | | | | | |
| | Sub-Total | | | | | | | | | | | | | | |
| 122000 | Capacitação Instit.-Formação de Funcion. | | | | | | | | | | | | | | |
| | Total Geral | | | | | | | | | | | | | | |

Conferido por:

Anexo 31: Modelo do Mapa da Relação de Salários e Remunerações (Modelo 19 OC/TA)

REPÚBLICA DE MOÇAMBIQUE

Visto:
Director Geral

Relação de Salários e Remunerações

Fonte de Financiamento: Recursos do Tesouro - Receitas Fiscais

Modelo 19 OC/TA

| Meses | Despesa paga (valor bruto) | Descontos efectuados | | | | | | | | | Despesa paga (Valor Líquido) |
|-----------|----------------------------|-------------------------|------------------------------------|---------------------|-----|-------|------|-----|--------|---------------------|------------------------------|
| | | Compensação aposentação | Assistência médica e medicamentosa | Subsídio de funeral | IPA | Visto | IRPS | IRN | Outros | Total | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) = (3)+...+(10) | (12) = (2) - (11) |
| Janeiro | | | | | | | | | | | |
| Fevereiro | | | | | | | | | | | |
| Março | | | | | | | | | | | |
| Abril | | | | | | | | | | | |
| Maio | | | | | | | | | | | |
| Junho | | | | | | | | | | | |
| Julho | | | | | | | | | | | |
| Agosto | | | | | | | | | | | |
| Setembro | | | | | | | | | | | |
| Outubro | | | | | | | | | | | |
| Novembro | | | | | | | | | | | |
| Dezembro | | | | | | | | | | | |
| Total | | | | | | | | | | | |

Elaborado por:

Conferido por:

Anexo 32: Modelo do Mapa da Relação de Guias de Depósito dos Descontos (Modelo 20 OC/TA)

Relação de Guias de Depósito dos Descontos

Modelo 20 OC/TA

| Nº da guia | Descontos efectuados | | | | | | | | |
|---------------|----------------------------|--|------------------------|-----|-------|------|-----|--------|--------------------|
| | Compensação aposentação | Assistência médica e medicamentosa | Subsídio de funeral | IPA | Visto | IRPS | IRN | Outros | Total |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) = (3)+...+(9) |
| | | | | | | | | | |
| Total | | | | | | | | | |

Anexo 33: Modelo de Mapa de Reposições Abatidas e Não Abatidas aos Pagamentos (Modelo 21 OC/TA)

Mapa de Reposições Abatidas e Não Abatidas aos Pagamentos

Modelo 21 OC/TA

| Tipo | Classificação económica | | Reposições emitidas em anos anteriores e por cobrar no início da gerência | | | Reposições emitidas em anos anteriores anuladas | Reposições emitidas na gerência | | | Reposições emitidas no ano anuladas | Reposições cobradas | | | Reposições por cobrar para a gerência seguinte | | |
|---------------------------|-------------------------|-----------|---|------|---------------|---|---------------------------------|------|----------------|-------------------------------------|---------------------|------|------------------|--|------------------------------|------------------|
| | Código | Descrição | RAP | RNAP | Total | | RAP | RNAP | Total | | RAP | RNAP | Total | RAP | RNAP | Total |
| (1) | (2) | (3) | (4) | (5) | (6) = (4)+(5) | (7) | (8) | (9) | (10) = (8)+(9) | (11) | (12) | (13) | (14) = (12)+(13) | (15) = (4)-(7)+(8)-(11)-(12) | (16) = (5)-(7)+(9)-(11)-(13) | (17) = (15)+(16) |
| Receita | | | | | | | | | | | | | | | | |
| (1.1) Subtotal | | | | | | | | | | | | | | | | |
| Despesa | | | | | | | | | | | | | | | | |
| (1.2) Subtotal | | | | | | | | | | | | | | | | |
| (1.3) = (1.1)+(1.2) Total | | | | | | | | | | | | | | | | |

Anexo 34: Modelo de Mapa de Donativos e Ajuda Externa (Modelo 22 OC/TA)

| |
|-----------------------------------|
| Mapa de Donativos e Ajuda Externa |
|-----------------------------------|

Modelo 22 OC/TA

[illegible]

Anexo 35: Modelo de Mapa de Empréstimos Concedidos (Modelo 23 OC/TA)

Mapa de Empréstimos Concedidos

Modelo 23 OC/TA

| Beneficiário | Nº de Registo | Objectivo do empréstimo | Período de vigência | | Dívida no início da gerência | Aumentos | Diminuições | Dívida no final da gerência | Encargos /Juros | | |
|--------------|---------------|-------------------------|---------------------|-----|------------------------------|----------|-------------|-----------------------------|---------------------|---------------------|-----------|
| | | | Início | Fim | | | | | Vencidos e cobrados | Vencidos por cobrar | Vincendos |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) = (6)+(7)-(8) | (10) | (11) | (12) |
| | | | | | | | | | | | |
| Total | | | | | | | | | | | |

Anexo 36: Modelo de Mapa de Empréstimos Obtidos (Modelo 24 OC/TA)

Mapa de Empréstimos Obtidos

Modelo 24 OC/TA

| Credor | Nº de registo | Objectivo do empréstimo | Período de vigência | | Data do visto | Dívida no início da gerência | Aumentos | Diminuições | Dívida no final da gerência | Encargos /Juros | | |
|--------|---------------|-------------------------|---------------------|-----|---------------|------------------------------|----------|-------------|-----------------------------|------------------|--------------------|-----------|
| | | | Início | Fim | | | | | | Vencidos e pagos | Vencidos por pagar | Vincendos |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) = (7)+(8)-(9) | (11) | (12) | (13) |
| | | | | | | | | | | | | |
| Total | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Anexo 37: Modelo de Mapa de Investimentos 25 OC/TA)



REPÚBLICA DE MOÇAMBIQUE

Visto:
Director Geral

Mapa de Investimentos

Modelo 25 OC/TA

| Numero de Inventario | Categoria | Quant. | Nome do bem | Classific. económica | Ano | Valor | Fonte de financiamento | | | | | Obs |
|----------------------|-----------|--------|-------------|----------------------|-----|--------------------|------------------------|-----------------|------------|-----------|--------|------|
| | | | | | | | OE corrente | OE Investimento | Empréstimo | Donativos | Outros | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) = (8)+...+(12) | (8) | (9) | (10) | (11) | (12) | (13) |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Elaborado por:

Conferido por:

Anexo 38: Modelo de Certidão de Fundos Disponibilizados (Modelo 26 OC/TA)**Certidão de Fundos Disponibilizados**

Modelo 26 OC/TA

Ministério das Finanças

Direcção Nacional de Contabilidade Pública /Direcção Provincial das Finanças

Instituição beneficiária:

A Direcção Nacional de Contabilidade Pública/Direcção Provincial das Finanças declara que de a autorizou por conta do orçamento do Estado do ano a transferência das seguintes verbas:

Componente Corrente

| Descrição | Nº de transferência | Data | Valor | Observação |
|-----------------|---------------------|------|-------------|------------|
| FCA | | | | |
| FIIL | | | | |
| Correntes | | | | |
| Bens e Serviços | | | | |
| Investimento | | | | |
| Receitas | | | | |
| TOTAL | | | 0.00 | |

Modelo 26

Certidão de Fundos Disponibilizados

Ministério das Finanças

Direcção Nacional de Contabilidade Pública /Direcção Provincial das Finanças

Instituição beneficiária:

A Direcção Nacional de Contabilidade Pública/Direcção Provincial das Finanças declara que de 01 de Janeiro de 2009 a 31 de Dezembro de 2009

A Direcção Nacional de Contabilidade Pública/Direcção Provincial das Finanças declara que de 01 de Janeiro de 2009 a 31 de Dezembro de 2009 autorizou por conta do Fundo de Compensação Autárquica e de Investimento de Iniciativa Local do ano 2009 a transferência das seguintes verbas:

| Descrição | Nº de transferência | Data | Valor | Observações |
|------------------------------|---------------------|------|-------------|-------------|
| (1) | (2) | (3) | (4) | (5) |
| Fundo de Comp.Autárq. | | | | |
| Sub-Total | | | | |
| Fundo de Invest. Inic. Local | | | | |
| Sub-Total | | | | |
| Total | | | 0.00 | |

Anexo 39: Modelo de Lista de Contratos-Programa (Modelo 27 OC/TA)



REPÚBLICA DE MOÇAMBIQUE

Visto
Director Geral

Lista de Contratos – Programa

Modelo 27 OC/TA

| Ref. / Designação | Data / Vigência | | Objecto | Valor total | Pagamentos | | Valor não realizado | Transferências do Orçamento do Estado | Saldo | Obs. |
|----------------------|-----------------|-----|---------|-------------|-------------|------------|--------------------------|---|------------------|------|
| | Início | Fim | | | Da gerência | Acumulados | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) = (5) - (6) - (7) | (9) | (10) = (5) - (9) | (11) |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Elaborado por:

Conferido por:

Anexo 40: Modelo de Mapa de Contratos (Modelo 28 OC/TA)



REPÚBLICA DE MOÇAMBIQUE

Visto
Director Geral

| Mapa de Contratos | | | | | | | | | | | | Modelo 28 OC/TA | |
|-------------------|-----------------|--------------|---|------------|-------------------|--------------------|-------------|----------------------|-------------|-------------|--------------------------|------------------|------|
| Ref. | Data / Vigência | Data de ren. | Objecto | Modalidade | Data de visto T.A | Nome do Contratado | Valor | Data do 1º pagamento | Pagamentos | | Saldo | Fonte de financ. | Obs. |
| | | | | | | | | | Da gerência | Acumulados | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) = (8) - (10) - (11) | (13) | (14) |
| Contrato n° 01 | 7/7/15 | | Fornecimento de agua potavel e bebedouros | | | | | | | | 0.00 | | |
| Contrato n° 02 | 7/22/15 | | Fornecimento de consumiveis de impressoras e fotocopiadoras | | | | | | | | 0.00 | | |
| Contrato n° 03 | 7/22/15 | | Fornecimento dos Serviços de Limpeza | | | | | | | | 0.00 | | |
| Contrato n° 04 | 7/22/15 | | Fornecimento do Anti-virus | | | | | | | | 0.00 | | |
| Contrato n° 05 | 7/22/15 | | Fornecimento de consumível de escritório | | | | | | | | 0.00 | | |
| Contrato n° 06 | 9/14/15 | | Fornecimento de sala de conferencia e Buffet | | | | | | | | 0.00 | | |
| Contrato n° 07 | 8/12/15 | | Fornecimento de combustível para viaturas | | | | | | | | 0.00 | | |
| Contrato n° 08 | 8/12/15 | | Prestação de serviços de Segurança | | | | | | | | 0.00 | | |
| Contrato n° 9 | 8/12/15 | | Fornecimento de serviços gráficos | | | | | | | | 0.00 | | |
| Contrato n° 10 | 12/10/15 | | Serviços de Consultoria para elaboração de Estratégia de comunicação e Marketing | | | | | | | | 0.00 | | |
| Contrato n° 11 | | | Serviços de Consultoria para a Elaboração de caderno de encargo para a reabilitação do Edifício e anexo do GAZEDA | | | | | | | | 0.00 | | |
| Contrato n° 12 | | 12/18/15 | Reabilitação do Edifício do GAZEDA | | | | | | | | 0.00 | | |
| Contrato n° 13 | | 12/18/15 | Reabilitação do Anexo do GAZEDA | | | | | | | | 0.00 | | |
| Contrato n° 14 | | 12/18/15 | Elaboração da análise funcional e Sistema de Gestão de Informação | | | | | | | | 0.00 | | |
| Contrato n° 15 | 12/18/15 | | Fornecimento de Computadores | | | | | | | | 0.00 | | |
| Total | | | | | | | 0.00 | | 0.00 | 0.00 | 0.00 | | |

Elaborador por:

Conferido por:

Anexo 41: Modelo de Lista de Contas Bancárias (Modelo 29 OC/TA)

REPÚBLICA DE MOÇAMBIQUE

Lista das Contas Bancárias

Modelo 29 OC/TA

| Banco | Agência | Nº da Conta | NIB | Objectivo da conta | Tipo de conta | Moeda | Assinantes |
|-------|---------|-------------|-----|--------------------|---------------|-------|------------|
| (1) | (2) | (4) | (5) | (6) | (7) | (8) | (9) |
| BM | | | | | | | |
| BM | | | | | | | |

Elaborado por:

Anexo 42: Modelo de Conciliação Bancária e Justificação das Divergências (Modelo 30 OC/TA)**REPUBLICA DE MOÇAMBIQUE**
Visto:
Director Geral

| Conciliação Bancária e Justificação das Divergências | | |
|---|------------------------|-----------------|
| Nome do Banco: de Moçambique | | |
| Numero da conta: | | Modelo 30 OC/TA |
| Período da gerência:/...../..... A/...../..... | | |
| (1) Saldo do Extracto bancário, no último dia do mês | | |
| (Mais) | | |
| Débitos no extracto bancário para os quais não exista correspondência nos registos de pagamento na entidade | | |
| Dia | Descrição | Montante |
| | | |
| (2) Subtotal | | - |
| (Menos) | | |
| Créditos no extracto bancário para os quais não exista correspondência nos registos de cobrança na entidade | | |
| Dia | Descrição | Montante |
| | | |
| (3) Subtotal | | - |
| (Mais) | | |
| Depósitos registados na entidade que não constem do extracto bancário | | |
| Dia | Descrição | Montante |
| | | |
| (4) Subtotal | | - |
| (Menos) | | |
| Pagamentos registados na entidade que não constem do extracto bancário | | |
| Dia | Descrição | Montante |
| 18/01/2013 | Transferência para CUT | |
| (5) Subtotal | | 0.00 |
| (6) Valor total = (1) + (2) - (3) + (4) - (5) | | 0.00 |
| (7) Saldo da conta bancária no âmbito da Conta de Gerência Consolidada no último dia do mês | | |
| (8) Valor de controlo = (6) - (7) | | 0.00 |

Elaborado por:

Conferido por:

Anexo 43: Modelo de Termo de Encerramento (Modelo 31 OC/TA)



REPÚBLICA DE MOÇAMBIQUE

| |
|------------------------------|
| Termo de Encerramento |
|------------------------------|

Modelo 31 OC/TA

Contém o presente Processo de Contas da Agência para a Promoção das Importações e Exportações respeitante ao período de 01 de Janeiro a 31 de Dezembro de, o número de folhas de



República de Moçambique

Agência para a Promoção de Investimento e Exportações (APIEX)



Plano de Desenvolvimento de Recursos Humanos

(2020-2022)

Maputo

Preparado pela:

APIEX com a assistência técnica da JICA (Projeto para Melhorar a Capacidade de Promoção e Facilitação de Investimentos).

Índice

| | |
|--|----|
| 1. Introdução | 3 |
| 1.1. Enquadramento Institucional..... | 3 |
| 1.2. Propósito do Plano De Desenvolvimento de Recursos Humanos | 3 |
| 1.3. Metodologia..... | 3 |
| 1.4. Estrutura do Plano de desenvolvimento de Recursos Humanos | 4 |
| 2. Análise da situação actual dos Recursos Humanos da APIEX | 5 |
| 2.1. Estrutura Organizacional da APIEX | 5 |
| 2.2. Análise do mandato e atribuições das Direcções, Departamentos Autónomos Delegações Provinciais e Representações | 5 |
| 3. Entrevistas | 8 |
| 4. Programas de Treinamento | 9 |
| 4.1. Aprimoramento das Habilidades e Conhecimento em “Gestão Organizacional” | 9 |
| 4.2. Promoção de Investimento e de Exportações | 10 |
| 4.3. Facilitação e Monitoria do Investimento | 11 |

Lista de Figuras

| | |
|---|---|
| Figura 1: Etapas para a elaboração do PDRH da APIEX | 4 |
| Figura 2: Procedimento para a elaboração do Plano..... | 4 |
| Figura 3: Organigrama da APIEX | 5 |

Lista de Tabelas

| | |
|--|----|
| Tabela 1: Sumário dos mandatos e atribuições..... | 6 |
| Tabela 2: Sumário dos mandato e atribuições dos Gabinetes Autónomos | 6 |
| Tabela 3: Sumário do mandato e atribuições dos Departamentos Autónomos | 7 |
| Tabela 4: Sumário do mandato e atribuições dos Delegações Provinciais | 7 |
| Tabela 5: Sumário do Mandato das Representações..... | 8 |
| Tabela 6: Resumo dos resultados das entrevistas | 8 |
| Tabela 7: Capacitação geral em Tecnologias de Informação e Comunicação (TICs) para os funcionários da APIEX..... | 9 |
| Tabela 8: Capacitação em TIC's para o pessoal da Repartição de TIC's..... | 9 |
| Tabela 9: Consciencialização sobre Segurança de Informação | 9 |
| Tabela 10: Melhoria na Proficiência em Línguas | 10 |
| Tabela 11: Fortalecer a capacidade de planificação e orçamentação | 10 |
| Tabela 12: Gestão Estratégica Organizacional (Planeamento)..... | 10 |
| Tabela 13: Actividades de Promoção de Exportações | 10 |
| Tabela 14: Actualização da Estratégia de Promoção de Investimento e Exportações da APIEX | 11 |
| Tabela 15: Gestão do Website | 11 |
| Tabela 16: Comunicação e Marketing | 12 |
| Tabela 17: Monitorização do Investimento | 12 |
| Tabela 18: Fidelização e acompanhamento posterior do Investidor..... | 12 |
| Tabela 19: Estudo de Viabilidade e Análise de Projectos de Investimento..... | 13 |
| Tabela 20: Planeamento Espacial e Planeamento do uso da Terra..... | 13 |

| | |
|--|----|
| Tabela 21: Gestão efectiva das ZEEs e das ZFIs | 13 |
|--|----|

1. Introdução

1.1. Enquadramento institucional

Em 2016, o Governo de Moçambique, reconhecendo a necessidade de se aglutinar de forma integrada numa única entidade as acções de promoção do investimento e das exportações, criou a Agência para a Promoção de Investimento e Exportações (APIEX), através do Decreto 60/2016, de 12 de Dezembro. Com a fusão do Centro de Promoção de Investimentos (CPI), do Gabinete das Zonas Económicas de Desenvolvimento Acelerado (GAZEDA) e do Instituto para a Promoção das Exportações (IPEX), a APIEX nasceu com o objectivo de acelerar as actividades económicas, otimizar o uso dos recursos e criar maiores sinergias.

Mais tarde o Decreto n.º 60/2016, de 12 de Dezembro, foi revisto com a aprovação do Decreto n.º 83/2019, de 11 de Outubro por forma a reflectir o regime legal aplicável aos institutos públicos ao abrigo do disposto nos artigos 11 e 76 do Decreto n.º 41/2018, de 23 de Julho.

1.2. Propósito do Plano de Desenvolvimento de Recursos Humanos

O propósito do presente plano de Desenvolvimento de Recursos Humanos (PDRH) é o de fornecer aos gestores e funcionários da APIEX um guião para orientar o processo de treinamento do seu pessoal tanto em competências específicas como em competências gerais tendo em conta as necessidades prioritárias de desenvolvimento identificadas. Espera-se que com a implementação do presente plano de DRH os quadros da APIEX sejam capazes de levar a cabo o mandato da instituição.

É neste contexto que o Plano de Desenvolvimento de Recursos Humanos ganha forma, constituindo-se como uma resposta aos desafios e as expectativas que o sector público, privado e a sociedade no geral tem em relação aos resultados que a nova agência vai trazer para o desenvolvimento do País.

Este plano inspira-se no Plano Quinquenal do Governo 2015-2019, na Estratégia Nacional dos Recursos Humanos, entre outros documentos orientadores e visa o melhoramento da capacidade institucional na prestação de serviços de qualidade através de uma estratégia de gestão e desenvolvimento de recursos humanos.

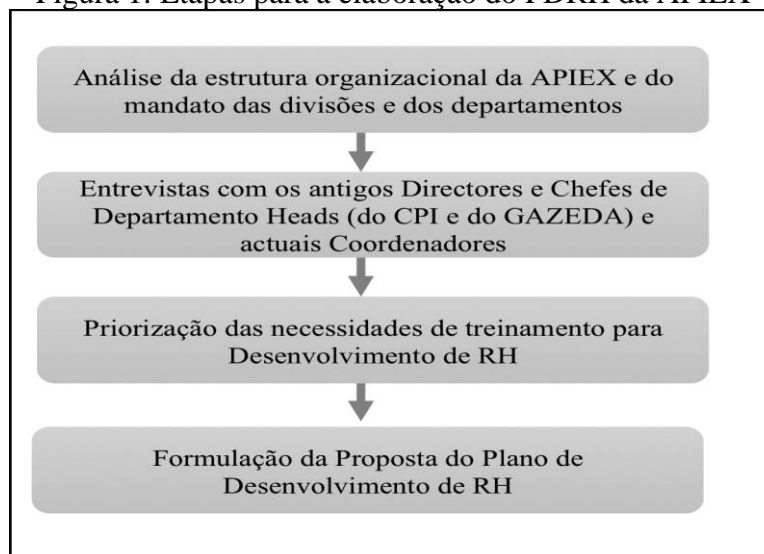
O presente documento de trabalho pretende ser um instrumento prático e flexível. A sua implementação deve ser monitorizada regularmente. Após cada exercício de avaliação, as metas planificadas deverão ser reajustadas de forma a reflectir as novas condições surgidas (alcance dos objectivos, nova disponibilidade de recursos financeiros, etc.) e as capacidades de implementação construídas nesse intervalo de tempo.

1.3. Metodologia

A metodologia usada na processo de elaboração do PDRH da APIEX consistiu em quatro etapas, nomeadamente, i) análise da estrutura organizacional e do mandato de cada Divisão, Departamentos, Gabinetes, Departamentos Autónomos, Delegações e Representações; ii) entrevistas com os antigos Directores (CPI e GAZEDA) e antigos Chefes de Departamentos (CPI e GAZEDA); iii) priorização das necessidades de treinamento; e iv) formulação da proposta do Plano de Desenvolvimento de RH.

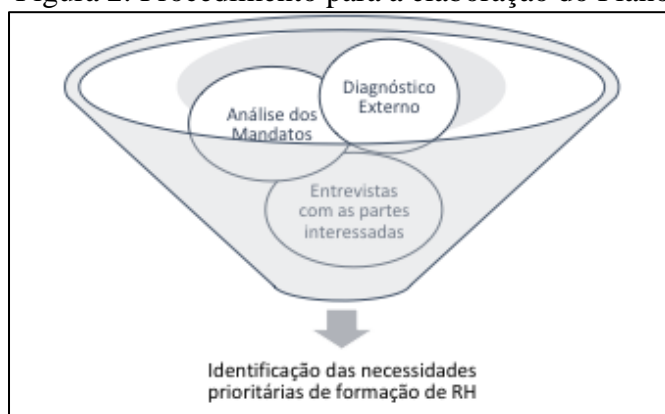
A figura abaixo apresenta as etapas que serão percorridas para a elaboração deste documento.

Figura 1: Etapas para a elaboração do PDRH da APIEX



Primeiro foi feita uma análise da estrutura organizacional da APIEX onde foram analisados os mandatos das Divisões, Departamentos, Gabinetes, Delegações e Representações da APIEX. Através da análise dos mandatos fez-se também o diagnóstico interno e externo da organização. Após a análise dos mandatos e feito o diagnóstico procedeu-se a realização de entrevistas com os antigos Directores (do CPI e do GAZEDA), antigos Chefes de Departamento (do CPI e do GAZEDA) e dos actuais Coordenadores para colher as suas percepções sobre as atribuições das suas unidades e as necessidades de treinamento do pessoal em termos de competências necessárias. De seguida elaborou-se a proposta de plano de desenvolvimento de recursos humanos. A figura abaixo apresenta os procedimentos a seguir.

Figura 2: Procedimento para a elaboração do Plano



1.4. Estrutura do Plano de Desenvolvimento de Recursos Humanos

O Plano estrutura-se em quatro secções. A primeira secção é a introdução. A segunda secção apresenta a estrutura organizacional da APIEX onde analisa-se o mandato das Divisões, Gabinetes, Departamentos, Delegações e Representações. A secção três apresenta os resultados

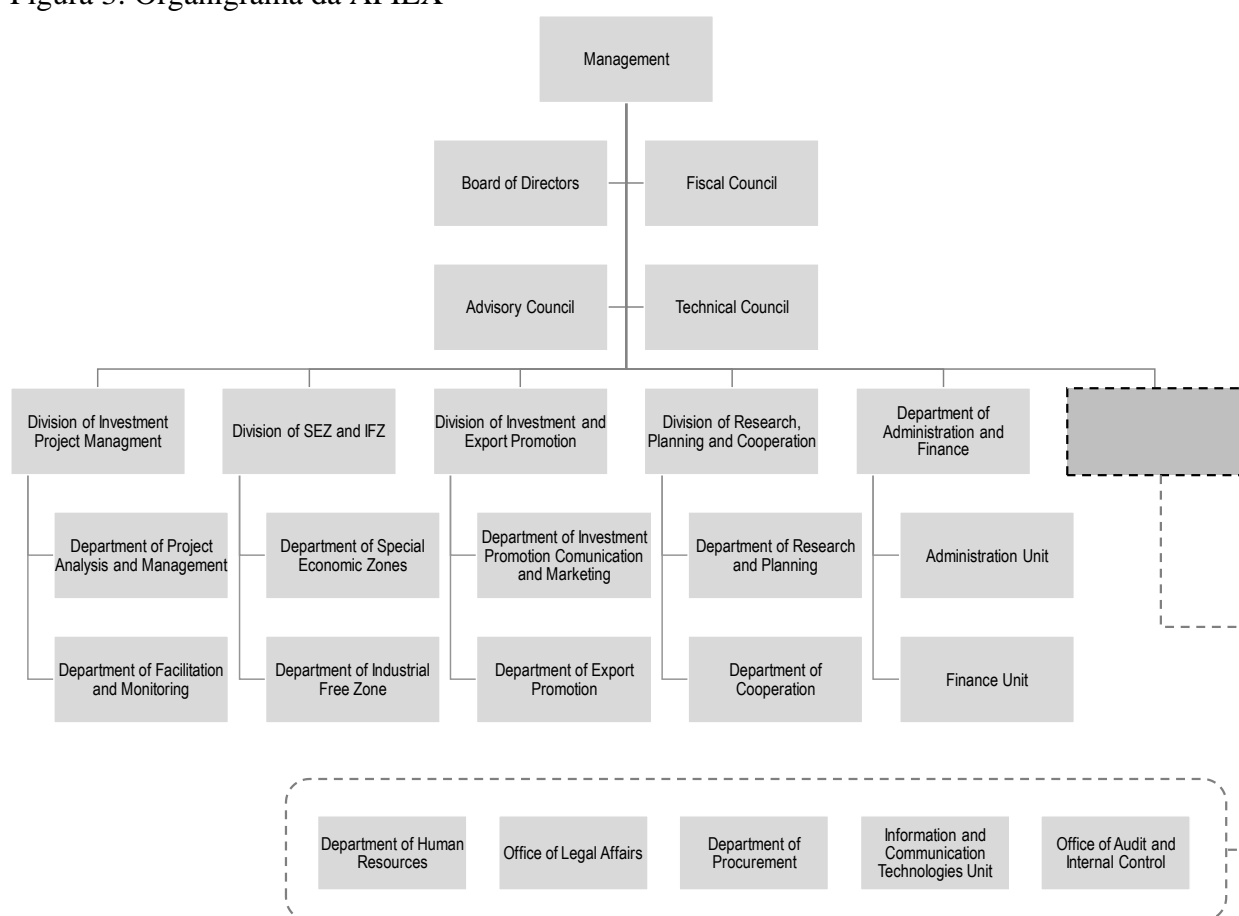
das entrevistas e as necessidades de treinamento. A secção quatro apresenta a proposta de treinamento com base no resultado das entrevistas.

2. Análise da situação actual dos Recursos Humanos da APIEX

2.1. Estrutura Organizacional da APIEX

A Agência para a Promoção de Investimento e Exportações é um instituto público dotado de personalidade jurídica, com autonomia administrativa, financeira e patrimonial. No seu quadro orgânico a APIEX é composta por uma Direcção Geral, quatro Direcções de Serviços, cinco Departamentos Autónomos, Delegações Provinciais e Representações. A Figura abaixo apresenta a estrutura orgânica da APIEX.

Figura 3: Organigrama da APIEX



2.2. Análise do Mandato e atribuições das Direcções, Departamentos Autónomos Delegações Provinciais e Representações

De acordo com o Decreto 83/2019, de 11 de Outubro, são atribuições da APIEX as seguintes:

- O desenvolvimento e implementação de acções com vista à promoção e gestão de processos de realização de investimentos privados ou públicos, de origem nacional ou estrangeira;

- b) A promoção e coordenação de acções relacionadas com a criação, desenvolvimento e gestão das Zonas Económicas Especiais (ZEE's) e Zonas Francas Industriais (ZFI's); e
- c) A promoção das exportações nacionais.

Para atingir a sua missão, as diferentes Divisões perseguem mandatos específicos que depois, de forma agregada, irão contribuir para alcançar os objectivos institucionais. Nesta secção analisa-se o mandato das Divisões de Serviços, os resultados que se esperam na operacionalização do seu mandato e, por fim, apresenta-se uma lista das principais competências necessárias para alcançar o mandato consagrados no Estatuto Orgânico da APIEX.

Tabela 1: Sumário dos mandatos e atribuições

| Divisão | Departamentos | Mandato |
|---|---|---|
| Divisão de Gestão de Projectos | Departamento de Análise e Gestão de Projectos | Fazer a assistência técnica aos investidores no processo de submissão e implementação de projectos; Fazer o acompanhamento e monitoria dos projectos aprovados |
| | Departamento de Facilitação e Monitoria de Projectos | |
| Divisão de Zonas Económicas Especiais e Zonas Francas Industriais | Departamento das Zonas Económicas Especiais | Planificar, coordenar e desenvolver o estabelecimento de ZEEs e ZFIs; Adoptar estratégias para sua melhor gestão e funcionamento e expansão |
| | Departamento das Zonas Francas industriais | |
| Divisão de Promoção de Investimentos e Exportações | Departamento de Promoção de Investimentos, Comunicação e <i>Marketing</i> | Promover as potencialidades económicas tanto de produção (investimento) como de exportação |
| | Departamento de Promoção de Exportações | |
| Divisão de Estudos, Planificação e Cooperação | Departamento de Estudos e Planificação | Elaborar e propor políticas, estratégias e medidas que assegurem a atracção e retenção do investimento e promoção de exportações; produzir informação relevante para o processo de tomada de decisão sobre investimento, exportações e sobre o desenvolvimento das ZEE's e ZFI's; |
| | Departamento de Cooperação | |

Tabela 2: Sumário dos mandato e atribuições dos Gabinetes Autónomos

| Gabinete | Mandato |
|---------------------------------|--|
| Gabinete de Assessoria Jurídica | Emitir pareceres e prestar demais assessoria jurídica; Pronunciar-se sobre o aspecto formal das providências legislativas das áreas da instituição e colaborar no estudo e elaboração de projectos de diplomas legais; Emitir parecer sobre processos de natureza disciplinar, regularidade formal da instrução e adequação legal da pena proposta; Analisar e dar forma jurídica aos contratos, acordos e outros instrumentos de natureza legal; Elaborar propostas de diplomas legais, contratos, memorandos, protocolos, acordos e outros instrumentos jurídicos relevantes para actividades da instituição; Elaborar estudos, pareceres e informação de natureza jurídica; Participar em processo de negociação de acordos e outros instrumentos jurídicos relevantes no domínio da promoção de investimentos e exportações; Participar em |

| | |
|--|--|
| | actividades de divulgação da legislação do sector, em coordenação com os órgãos competentes. |
| Gabinete de Auditoria e Controlo Interno | <p>Fiscalizar o cumprimento das normas técnicas, administrativas e financeiras que regulam as actividades da APIEX, IP; Realizar inspecções e auditorias às unidades orgânicas da APIEX, IP, incluindo as Delegações e Representações, para avaliar o cumprimento das normas e regulamentos que regem as actividades da instituição; Analisar o processo de execução das operações financeiras, a elaboração dos relatórios financeiros e o cumprimento da legislação e regulamentos aplicáveis; Acompanhar e controlar com regularidade, de acordo com procedimentos aplicáveis, o cumprimento da execução orçamental, a situação económica, financeira e patrimonial da APIEX, IP;</p> <p>Emitir parecer sobre o Relatório de Gestão e Conta de Gerência; Elaborar e actualizar o Manual de Procedimentos de Auditoria Interna e outros instrumentos aplicáveis no âmbito do controlo interno; Avaliar a regularidade da gestão orçamental, financeira e patrimonial da instituição; Apoiar na melhoria da eficácia dos processos de gestão de risco e controlo interno; Assegurar a coordenação e articulação com as equipas técnicas destacadas para a realização de auditorias externas na instituição.</p> |

Tabela 3: Sumário do mandato e atribuições dos Departamentos Autónomos

| Departamento | Mandato |
|---|--|
| Administração e Finanças | Garantir e assegurar uma gestão da organização baseada na legalidade e na eficiência; elaborar e executar os planos de actividades e orçamento |
| Recursos Humanos | Garantir a contratação, retenção e desenvolvimento dos recursos humanos |
| Tecnologias de Informação e Comunicação | Garantir o desenvolvimento e aperfeiçoamento das tecnologias de informação e comunicação de acordo com as necessidades |
| Aquisições | Garantir a aquisição dos materiais e equipamentos necessários para o pleno funcionamento da instituição |

Tabela 4: Sumário do mandato e atribuições dos Delegações Provinciais

| | Departamentos | Mandato |
|------------------------|--|--|
| Delegações Provinciais | Departamento de Gestão do Investimento | <p>Promover iniciativas orientadas ao fomento, atracção de investimentos e promoção de exportações; Divulgar as oportunidades de investimento e potencialidades económicas; Coordenar a elaboração de informações e dados estatísticos sobre tendência de investimentos e exportações, a nível da província.</p> |
| | Departamento de Promoção de Investimento e Exportações | |

| | | |
|--|--|--|
| | Departamento de Administração e Finanças | |
| | Departamento de Recursos Humanos | |

Tabela 5: Sumário do Mandato das Representações

| |
|--|
| Mandato |
| Promover as oportunidades de investimento e de exportações de Moçambique a nível local e no estrangeiro. |

3. Entrevistas

No processo de elaboração do Plano de Desenvolvimento de Recursos Humanos da APIEX foram entrevistados 11 (onze) técnicos das diferentes Divisões. Deste processo foram envolvidos antigos Chefes de Departamento, antigos Directores por se perceber que estes tem conhecimento e experiencia sobre as dificuldades enfrentadas no passado. Foram também entrevistados os coordenadores das actuais divisões. O modelo de entrevista foi semi-estruturado onde os entrevistados tinham possibilidade de reflectir e dar ideias sobre as competências reais existentes e as em falta.

Tabela 6: Resumo dos resultados das entrevistas

| Avaliação das competências existentes na APIEX | Acções de treinamento necessárias |
|---|---|
| <p>Alguma falta de conhecimento abrangente sobre:</p> <ul style="list-style-type: none"> - Gestão e Planeamento das ZEE's e ZFI's; - Monitoria e avaliação de projectos; - Planeamento Estratégico; - Proficiência em línguas (principalmente a inglesa e chinesa); - Comunicação Identificação de oportunidades de negócios; - Promoção das oportunidades de investimento; - Produção e divulgação de materiais promocionais estratégicos por sectores - Elaboração de planos de negócios estratégica e <i>networking</i>. | <ul style="list-style-type: none"> - Gestão de projectos das ZEE's e ZFI's; - Monitoria de Projectos em ZEEs e ZFIs; - Proficiência em língua inglesa e chinesa; - Gestão de negócios; - Gestão Estratégica; - Treinamento em construção de bases de dados com recurso ao excel avançado e outras ferramentas (programação); - Facilitação do investimento; - Procedimentos legais para exportação - Desenho e gestão de páginas web - Desenho e gestão de redes de computadores; - Redacção de contratos para as zonas económicas especiais e para as zonas francas industriais; - Elaboração de contratos de gestão - Resolução de conflitos nas ZEEs e ZFIs; - Telemarketing e marketing estratégico - Elaboração de Planos de Negócios - Design e maquetização de materiais promocionais; - Workshops internos em Relações Públicas sobre as boas práticas de atendimento e gestão de um investidor; - Workshops internos para partilhar novas leis e |

| | |
|--|---|
| | regulamentos que afectem o investimento e as exportações; - Treinamento sobre Benefícios Fiscais; - Treinamento sobre habilidades básicas de contabilidade; - Capacitação em programas específicos de Ciências de Computação |
|--|---|

4. Programas de treinamento

Para a efectivação dos programas de treinamento específico da APIEX, tendo em conta as necessidades de treinamento identificadas durante as entrevistas, foram elaboradas propostas de treinamento que são descritas nesta secção.

4.1. Aprimorar as habilidades e conhecimento em “Gestão Organizacional”

Tabela 7: Capacitação geral em Tecnologias de Informação e Comunicação (TICs) para os funcionários da APIEX

| Nome da capacitação | Capacitação geral em Tecnologias de Informação e Comunicação (TICs) para os funcionários da APIEX |
|--|---|
| Grupo-alvo | Todos funcionários da APIEX |
| Cronograma de implementação (Frequência) | - Pelo menos uma vez todos anos - Período de capacitação de uma a duas semanas - Pelo menos 15 funcionários em cada sessão de capacitação |
| Detalhes | Capacitação geral em TIC's para os anos 2020-2022, capacitação em habilidade avançada em Excel pode ser o programa prioritário, por forma a que todos os funcionários da APIEX saibam como trabalhar com o <i>software</i> . |
| Metodologia | Curso de capacitação a ser fornecido por uma instituição privada de treinamento em TIC's |

Tabela 8: Capacitação em TIC's para o pessoal da Repartição de TIC's

| Nome da capacitação | Capacitação em TIC's para o pessoal da Repartição de TIC's |
|--|--|
| Grupo-alvo | Funcionários da Repartição das TIC's |
| Cronograma de implementação (Frequência) | - Pelo menos uma vez trienalmente - Período de capacitação de duas semanas |
| Detalhes | Funcionários da secção das TIC's tomarão parte na formação em gestão de servidores e gestão de redes |
| Metodologia | Curso de capacitação a ser fornecido por uma instituição privada de treinamento em TIC's |

Tabela 9: Consciencialização sobre Segurança de Informação

| Nome da capacitação | Consciencialização sobre Segurança de Informação |
|--|---|
| Grupo-alvo | Todos funcionários da APIEX |
| Cronograma de implementação (Frequência) | - Pelo menos uma vez trienalmente - Sessão de meio-dia |
| Detalhes | São ensinadas as precauções associadas ao uso de computadores e |

| | |
|-------------|--|
| | internet, como lidar com informações e a consciencialização sobre ameaças cibernéticas. |
| Metodologia | Uma sessão de meio-dia orientada por funcionários de uma agência do governo sobre a matéria, docentes universitários na área de TIC's, um instrutor de uma escola de TIC's |

Tabela 10: Melhoria na Proficiência em Línguas

| Nome da capacitação | Melhoria na Proficiência em Línguas |
|--|---|
| Grupo-alvo | Todos os funcionários da APIEX |
| Cronograma de implementação (Frequência) | 2 funcionários por ano (curso de 4 semanas) |
| Detalhes | 2 pessoas seleccionadas participam num curso de inglês (Habilidades de Comunicação Avançada na British Council. |
| Metodologia | Curso de 4 semanas oferecido pela British Council |

Tabela 11: Fortalecer a capacidade de planificação e orçamentação

| Nome da capacitação | Aprimoramento/Melhoria na Proficiência em Línguas |
|--|--|
| Grupo-alvo | Todos os funcionários da APIEX |
| Cronograma de implementação (Frequência) | Pelo menos uma vez todos os anos (antes da preparação do Plano Anual de Actividades e Orçamento) |
| Detalhes | Os funcionários envolvidos no desenvolvimento do Manual de Planificação, Orçamentação e Elaboração dos Relatórios de Execução Orçamental da APIEX” fazem a mentoria aos outros |
| Metodologia | Workshop interno de um dia onde acontece a aprendizagem de pares |

Tabela 12: Gestão Estratégica Organizacional (Planeamento)

| Nome da capacitação | Gestão Estratégica Organizacional (Planeamento) |
|--|--|
| Grupo-alvo | Gestores da APIEX (especialmente Directores) |
| Cronograma de implementação (Frequência) | 2 funcionários por ano |
| Detalhes | Participantes deste treinamento vão aprender a gestão de recursos de uma organização para alcançar os seus objectivos. O treinamento envolve definição de objectivos, análise do ambiente competitivo, análise interna da organização e avaliação das estratégias. |
| Metodologia | Instituições privadas de treinamento especializadas fornecem cursos de gestão de negócios |

4.2. Promoção de Investimento e de Exportações

Tabela 13: Actividades de Promoção de Exportações

| Nome da capacitação | Actividades de Promoção de Exportações |
|--|---|
| Grupo-alvo | Departamento de Promoção de Exportações |
| Cronograma de implementação (Frequência) | Uma vez por ano |
| Detalhes | Este programa tem como objectivo aumentar o entendimento sobre a promoção das exportações. Informação actualizada sobre relacionada |

| | |
|-------------|--|
| | com a exportação de produtos manufacturados, capacitação e assistência aos exportadores domésticos e procedimentos para exportação é partilhada pelos diferentes interessados. |
| Metodologia | Uma reunião anual é organizada com o MIC (Direcção Nacional do Comércio Externo), MEF (Alfândegas), CTA e outras agências relevantes que trabalham na área das exportações. |

4.3. Facilitação e Monitoria do Investimento

Tabela 14: Actualização da Estratégia de Promoção de Investimento e Exportações da APIEX

| Nome da capacitação | Estratégia de Promoção de Investimento e Exportações |
|--|---|
| Grupo-alvo | Divisão de Promoção do Investimento e das Exportações |
| Cronograma de implementação (Frequência) | Uma vez por ano Um funcionário por ano (Curso Online da ILC) |
| Detalhes | A Estratégia de Promoção de Investimento e Exportações da APIEX 2020-2022 foi elaborada com o apoio do Projecto de Assistência Técnica da JICA (2016-2020). Todos os anos os funcionários da Divisão de Promoção de Investimentos e Exportações e outros funcionários relevantes recolhem, avaliam as actividades de promoção realizadas no ano anterior e fazem a revisão da estratégia baseado nos resultados da avaliação. Adicionalmente, um funcionário vai participar online, numa capacitação à distância oferecida pelo Centro de Aprendizagem de Investimento (ILC) usando os módulos “Desenvolvendo uma estratégia de promoção do investimento”, “Políticas para atracção e retenção do Investimento Directo Estrangeiro (IDE)” e “Novas tendências de promoção do investimento”. |
| Metodologia | Encontro interno de um pequeno grupo é realizado todos os anos para fazer a revisão das actividades de promoção do ano anterior e discutir a melhoria do documento da estratégia. Do funcionário beneficiário do treino da ILC espera-se que dê aos demais colegas um <i>feed-back</i> sobre o curso. |

Tabela 15: Gestão do Website

| Nome da capacitação | Gestão do Website |
|--|---|
| Grupo-alvo | Funcionários da Secção de TICs e da Divisão de Promoção de Investimentos e Exportações |
| Cronograma de implementação (Frequência) | Um funcionário por ano Período de treino de duas semanas |
| Detalhes | Funcionários da Secção de TICs ou Divisão de Promoção do Investimento e das Exportações vão participar no curso de gestão de website |
| Metodologia | O curso será ministrado por uma instituição privada especializada em treinamentos em TICs |

Tabela 16: Comunicação e Marketing

| Nome da capacitação | Comunicação e Marketing |
|--|--|
| Grupo-alvo | Funcionários principalmente da Divisão de Promoção de Investimento e Exportações |
| Cronograma de implementação (Frequência) | Um funcionário por ano |
| Detalhes | Este programa de capacitação lida com a questão da construção da imagem do país como um destino de investimento usando diferentes ferramentas de marketing e uma apresentação efectiva do potencial de investimento. Um funcionário da APIEX vai participar no curso a distância online da ILC nos seguintes módulos: “Campanha de consciencialização e construção de imagem”, “Desenvolvimento de habilidades e técnicas de apresentação”, “Marcando Investidores Prospectivos” e “Desenvolvimento e Gestão de Investidores Prospectivos” |
| Metodologia | Curso à distancia online oferecido pela ILC |

4.3. Aprovação, Monitoria e Facilitação do Investimento

Tabela 17: Monitorização do Investimento

| Nome da capacitação | Monitorização do Investimento |
|--|---|
| Grupo-alvo | Funcionários da Divisão de Gestão e Facilitação de Projectos de Investimento |
| Cronograma de implementação (Frequência) | Todos anos (uma delegação de uma província piloto visita uma outra delegação de uma província não-piloto) |
| Detalhes | No quadro do Projecto de Assistência Técnica da JICA (2016-2020) actividades piloto foram levadas a cabo nas províncias de Maputo, Nampula e Inhambane onde as delegações provinciais da APIEX colaboraram com os SDAEs em cada província respectiva no sentido de monitorar os projectos de investimento. Técnicas e experiências adquiridas nestes projectos piloto podem ser replicados das delegações das províncias-piloto para as delegações das províncias não-piloto. |
| Metodologia | Delegações provinciais aprendem através da metodologia de aprendizagem de pares (experiências que podem ser replicadas) como monitorar os projectos de investimento efectivamente. |

Tabela 18: Fidelização e acompanhamento posterior do Investidor

| Nome da capacitação | Fidelização e acompanhamento posterior do Investidor |
|--|--|
| Grupo-alvo | Funcionários da Divisão de Gestão e Facilitação de Projectos de Investimento |
| Cronograma de implementação (Frequência) | Workshop interno anual Dois funcionários em cada ano (Curso Online do ILC) |
| Detalhes | Este programa de capacitação tem como objectivo as habilidades e conhecimento dos funcionários da APIEX em matéria de assistência aos potenciais investidores no estabelecimento de negócios e facilitar |

| | |
|-------------|---|
| | para mais investimento. É composto por duas componentes. Uma é a realização de workshops anuais internos para partilhar boas praticas no serviço ao investidor entre os funcionários da APIEX. A outra componente é frequentar os cursos online da ILC usando os módulos de “Inquéritos aos Investidores”, “Desenvolvimento e usar uma rede de parceiros locais” e “Devida diligência e cuidados posteriores” |
| Metodologia | Online, capacitação à distância oferecido pela ILC |

Tabela 19: Estudo de Viabilidade e Análise de Projectos de Investimento

| Nome da capacitação | Estudo de Viabilidade e Análise de Projectos de Investimento |
|--|--|
| Grupo-alvo | Funcionários da Divisão de Gestão e Facilitação de Projectos de Investimento e Divisão das ZEEs e ZFIs |
| Cronograma de implementação (Frequência) | 2 funcionários em cada ano (Curso Online da ILC) |
| Detalhes | Esta capacitação lida com i) entendimento de elementos-chave de estudos de pré-investimento (estudos de viabilidade), ii) entendimento de factores que influenciam a viabilidade dos projectos planificados, iii) identificação dos custos e das necessidades financeiras para o desenvolvimento de estudos de pré-investimento, iv) entendimento das avaliações financeiras das propostas de investimento (por exemplo, taxas de retorno e valor presente líquido, etc...) Este programa deve levar ao aumento do conhecimento sobre estudos de viabilidade relacionados com as ZEEs e ZFIs |
| Metodologia | Online, curso à distância oferecido pela ILC |

4.4. Desenvolvimento e Gestão das ZEEs e das ZFIs

Tabela 20: Planeamento Espacial e Planeamento do uso da Terra

| Nome da capacitação | Planeamento Espacial e Planeamento do uso da Terra |
|--|--|
| Grupo-alvo | Funcionários da Divisão das ZEEs e das ZFIs |
| Cronograma de implementação (Frequência) | Um funcionário em cada 3 anos |
| Detalhes | Será um novo curso de capacitação online sobre planeamento físico. Os conteúdos do curso podem incluir: i) teorias e conceitos de planeamento físico, ii) uso do GIS no planeamento físico, iii) uso da terra e controlo ambiental, iv) desenvolvimento de infraestrutura urbana, e v) estudos de caso de desenvolvimento de ZEEs. |
| Metodologia | Cursos de curta-duração baseados na internet oferecidos por universidades e <i>think-tanks</i> . |

Tabela 21: Gestão efectiva das ZEEs e das ZFIs

| Nome da capacitação | Gestão efectiva das ZEEs e das ZFIs |
|--|---|
| Grupo-alvo | Funcionários da Divisão das ZEEs e das ZFIs |
| Cronograma de implementação (Frequência) | Uma vez por ano (dependendo do desenho do projecto do doador) |

| | |
|-------------|--|
| Detalhes | <p>Este programa de capacitacao aborda incentivos fiscais e nao-fiscais, isencoes de reducao de tarifas alfandegarios, impostos, regulamentos favoraveis ao ambiente de negócios no que diz respeito ao acesso a terra, permissões e licenças ou regras de emprego e racionalização administrativa e facilitação em zonas especialmente designadas. Durante a visita de estudo, também são aprendidas abordagens alternativas adoptadas em diferentes programas de ZEEs nos países vizinhos.</p> |
| Metodologia | <p>Visitas de estudo para países vizinhos serão financiados por projectos dos doadores (prespectiva-se de que a JICA iniciara um novo projecto de assistência técnica em 2020).</p> |

Implementation Schedule for APIEX-IP Human Resources Development Plan (2020-2022)

| Activities | Concerned Offices (/Beneficiaries) | Source of Funding (Traning Provider) | 2020 | | | | 2021 | | | | 2022 | | | |
|---|---------------------------------------|--|------|----|----|----|------|----|----|----|------|----|----|----|
| | | | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q | 1Q | 2Q | 3Q | 4Q |
| 1 Enhancement of Skills and Knowledge in "Organizational Management" | | | | | | | | | | | | | | |
| 11 Enhancement of IT Skills | | | | | | | | | | | | | | |
| - General IT training for regular staff (e.g. powerpoint) | All staff | APIEX (Private IT Training Instituion) | | | | | | | | | | | | |
| - IT training for IT staff (e.g. server management) | IT Section | APIEX (Private IT Training Instituion) | | | | | | | | | | | | |
| - Security awareness-building | All staff | APIEX (Private IT Training Instituion) | | | | | | | | | | | | |
| 12 Enhancement of Language Proficiency | | | | | | | | | | | | | | |
| - English proficiency | All staff | APIEX (British Council) | | | | | | | | | | | | |
| - Chinese proficiency | DGFPI | APIEX (Confucius Institute) | | | | | | | | | | | | |
| 13 Strengthening capacity of planning and budgeting | | | | | | | | | | | | | | |
| - Internal workshop to by using the manual (developed under JICA TA) | All Staff | APIEX own budget | | | | | | | | | | | | |
| 14 Strategic Organizational Management (Planning) | | | | | | | | | | | | | | |
| - Business Management Training (Strategic Planning) | All staff | APIEX (Private Business Training Instituion) | | | | | | | | | | | | |
| - Learning good practices by benchmarking other IPAs | All Staff | Study Tours of Donors / Exchange Programs | | | | | | | | | | | | |
| 2 Investment and Export Promotion | | | | | | | | | | | | | | |
| 21 Export Promotion Activities | | | | | | | | | | | | | | |
| - Conduct internal meetings to review and revise strategy | DPIE | Study Tours of Donors / Exchange Programs | | | | | | | | | | | | |
| - Annual meeting held with stakeholders (MIC, CTA, etc.) | DPIE | APIEX own budget | | | | | | | | | | | | |
| 22 Investment and Export Promotion Strategy | | | | | | | | | | | | | | |
| - Conduct internal meetings to review and revise strategy | DPIE | APIEX own budget | | | | | | | | | | | | |
| - Distant learning by ILC online training course | DPIE | APIEX own budget | | | | | | | | | | | | |
| 23 Website Management | | | | | | | | | | | | | | |
| - Website management training course | DPIE and IT Section | APIEX (Private Business Training Instituion) | | | | | | | | | | | | |
| 24 Marketing and Communication | | | | | | | | | | | | | | |
| - Distant learning by ILC online training course | DPIE | APIEX own budget | | | | | | | | | | | | |
| 3 Investment Monitoring and Facilitation | | | | | | | | | | | | | | |
| 31 Investment Monitoring | | | | | | | | | | | | | | |
| - Horizontal learning (from Pilot Provinces to other provinces) | DGFPI | APIEX own budget | | | | | | | | | | | | |
| - Learning good practices by benchmarking other IPAs | DGFPI | Study Tours of Donors / Exchange Programs | | | | | | | | | | | | |
| 32 Investor Servicing and Aftercare | | | | | | | | | | | | | | |
| - Internal wrokshop to share good practices in facilitation | DGFPI | APIEX own budget | | | | | | | | | | | | |
| - Inviting other govt. agencies to present updated regulation and info. | DGFPI | Ministries and Government Agencies | | | | | | | | | | | | |
| 33 Feasibility Study and Financial Analysis of Investment Projects | | | | | | | | | | | | | | |
| - Distant learning by ILC online training course | DGFPI | APIEX own budget | | | | | | | | | | | | |
| 4 Development and Management of SEZs and IFZs | | | | | | | | | | | | | | |
| 41 Spatial Planning and Land-use Planning | | | | | | | | | | | | | | |
| - Refresher online training of physical planning | DZEEZFI | APIEX own budget | | | | | | | | | | | | |
| 42 Effective Management of SEZs and IFZs | | | | | | | | | | | | | | |
| - Study tour to neighbor countries | DZEEZFI | Study Tours of Donors / Exchange Programs | | | | | | | | | | | | |

Data Backup Procedure for Project Management Division, APIEX

Before the reorganization, in APIEX (formerly CPI), the data on investment projects was stored on a server, and IT staff backed up the data on a regular basis. After the reorganization, there were no on-site IT staff, and data backup was not performed. Due to such circumstances, JICA project purchased an external HDD for data backup and provided backup training for APIEX (former CPI) staff. During the training, the following backup procedure was developed with APIEX (former CPI) staff.

1. Person responsible for data backup. (as of November 2019)
Nelza Mbanze
2. Backup media
External HDD and Cloud
3. Method for backing up data to an external HDD
 - Copy targeted files to an external HDD manually
 - Keep three generations of backup data
4. Method for backing up data to Cloud
 - Use Box as cloud storage
 - Copy targeted file to Box manually
5. Backup frequency
Conduct data backup to external HDD and to Cloud once a week
6. Data to be backed up
 - (1) Data to be backed up to an external HDD
 - All files in Emilio folder (approximately 75GB)
 - (2) Data to be backed up to Cloud
 - Only approved project data (Excel files) (approximately 3GB)

Guidelines of Internet use for APIEX

This draft Guidelines are prepared by JICA Project Team for the purpose of increasing information security through careful and proper use of internet, email, data and information storage, and prevention from virus infection at APIEX. The contents are based on “Information security measures guidelines for small and medium size enterprises” by Information Technology Promotion Agency, Japan.

1. Web browsing

The Department of Information Technology and Communication (hereinafter referred to as “DTIC”) restricts all APIEX staff from browsing harmful websites that are supposed to be infected with malicious software such as viruses, using web-filtering software.

APIEX staff should be aware of the following when browsing the Web for work.

- Prohibit access to websites that are contrary to public order and morals.
- Prohibit access to suspicious websites and registration of APIEX email address on such sites.
- Recommended not to save passwords in the browser.
- Check the encryption of communication and the existence of destination when you need to enter personal information (email address, personal name, position, etc.) on Web for business purposes.

2. Online storage

APIEX staff should obtain the permission from the DTIC when using online storage for business purpose and should be aware of the following when using storage.

- Obtain the permission from the DTIC if you need to store confidential information in online storage.
- Use APIEX email address when the registration of email address is required.
- Prohibit the use of online services for which security policies are not disclosed.
- Prohibit the use of online services operated by suspicious vendors.

3. Email

APIEX staff should be aware of the following when using email for work:

<Prevention of mail sending error>

- Disable immediate sending feature of email software.

<Prevention of email address leakage >

- Enter your own address in the destination (TO) and enter the addresses of multiple parties in the BCC when sending a broadcast mail (when sending an email to multiple external parties simultaneously).

<Prevention of leakage by interception>

- When sending confidential information, describe the information in an attachment rather than in the email text, and encrypt the attachment.

<Encryption method of attachments>

- Protect a file with password or create a ZIP file with password.

4. Prevention of virus infection

To prevent virus infection by targeted attack emails, if receiving an email that meets two or more of the following conditions, do not open the attachments and do not refer to the links described in the email text. In such case, report to the DTIC, which should alert all APIEX staff.

| | |
|---------------|--|
| Mail contents | <ul style="list-style-type: none"> a. It is an email from an unknown person, but you need to refer the URLs described in email text or open attachments. <ul style="list-style-type: none"> ● Interview request by media ● Inquiries about services provided by APIEX ● Questionnaire survey b. It is an email that you are not expecting, but you are interested in the contents. <ul style="list-style-type: none"> ♦ Internal documents such as minutes or manuscripts ♦ Information about VIP visits c. Notification from public organization that has never arrived <ul style="list-style-type: none"> ♦ Alerts on information security ♦ Disaster information d. Announcement to all APIEX staff <ul style="list-style-type: none"> ♦ Human resource information ♦ Business policy for new fiscal year ♦ Resending or replacement of documents e. Notification of payment or delivery that you are not expecting <ul style="list-style-type: none"> ♦ Confirmation of flight ticket reservation ♦ Package delivery notification f. Email requesting input of ID and password <ul style="list-style-type: none"> ♦ Warnings about mailbox over-quota ♦ Inquiries about account information from banks |
|---------------|--|

| | |
|------------------------|--|
| Sender's email address | <ul style="list-style-type: none"> a. Email sent from free email address b. Sender's email address and the address described in the signature block in the email text do not match. |
| Email text | <ul style="list-style-type: none"> a. The URL containing a part of real organization's name is described in email text. b. Displayed URL (anchor text) does not match actual linked URL. (In case of HTML mail) c. Information in signature block is incorrect. <ul style="list-style-type: none"> ♦ Organization name or telephone number does not exist. |
| Attachment | <ul style="list-style-type: none"> a. File is attached. b. Executable file (exe/scr/cpl, etc.) is attached. c. Shortcut file (such as lnk) is attached. d. Icon is spoofed. <ul style="list-style-type: none"> ♦ Icon for document file or folder is used, despite an executable file. e. File extension is spoofed. <ul style="list-style-type: none"> ♦ Double extensions are used. ♦ Many blank characters are inserted before file extension. ♦ RLO (Right-to-Left Override) is used for file name. |

Agência para a Promoção de Investimento e Exportações
(APIEX)



**Procedimentos Operacionais Padrão
para Eventos de Promoção de
Investimentos e de Exportações**
(Seminários de Negócios e Eventos de Promoção)

Julho de 2019

Preparado pela:

APIEX com a assistência técnica da JICA (Projeto para Melhorar a Capacidade de Promoção e Facilitação de Investimentos)

1. Introdução

O propósito do Procedimento Operacional Padrão (POP) é de ajudar a APIEX a assegurar a qualidade na condução dos seminários de negócios e actividades similares detalhando os processos quotidianos para a sua realização e, desta forma, tirar o máximo proveito daqueles. É uma ferramenta que busca assegurar a qualidade constante na rotina de trabalho e faz com que cada colaborador tenha condições de executar a sua tarefa sozinho e com qualidade.

Em termos metodológicos os POPs apresentam a listagem de procedimentos que a APIEX devera seguir na condução de eventos atinentes a promoção de investimentos e de exportações. São 10 os POPs para conduzir os eventos de promoção de investimentos e de exportações e sobre os quais se baseia a metodologia para a elaboração do presente documento.

Para cada procedimento são apresentadas as principais actividades a serem desenvolvidas, a descrição da actividade, ou seja, como a actividades deve ser percebida por todos e o produto esperado por cada actividade. No final da apresentação de cada procedimento apresentam-se as observações importantes que, sempre que necessário poderão incluir mais procedimentos ou retirar, ou então fazer referencias específicas para a concretização do procedimento. O diagrama abaixo apresenta a sequência dos procedimentos para a promoção de investimentos e de exportações e outros eventos da APIEX.

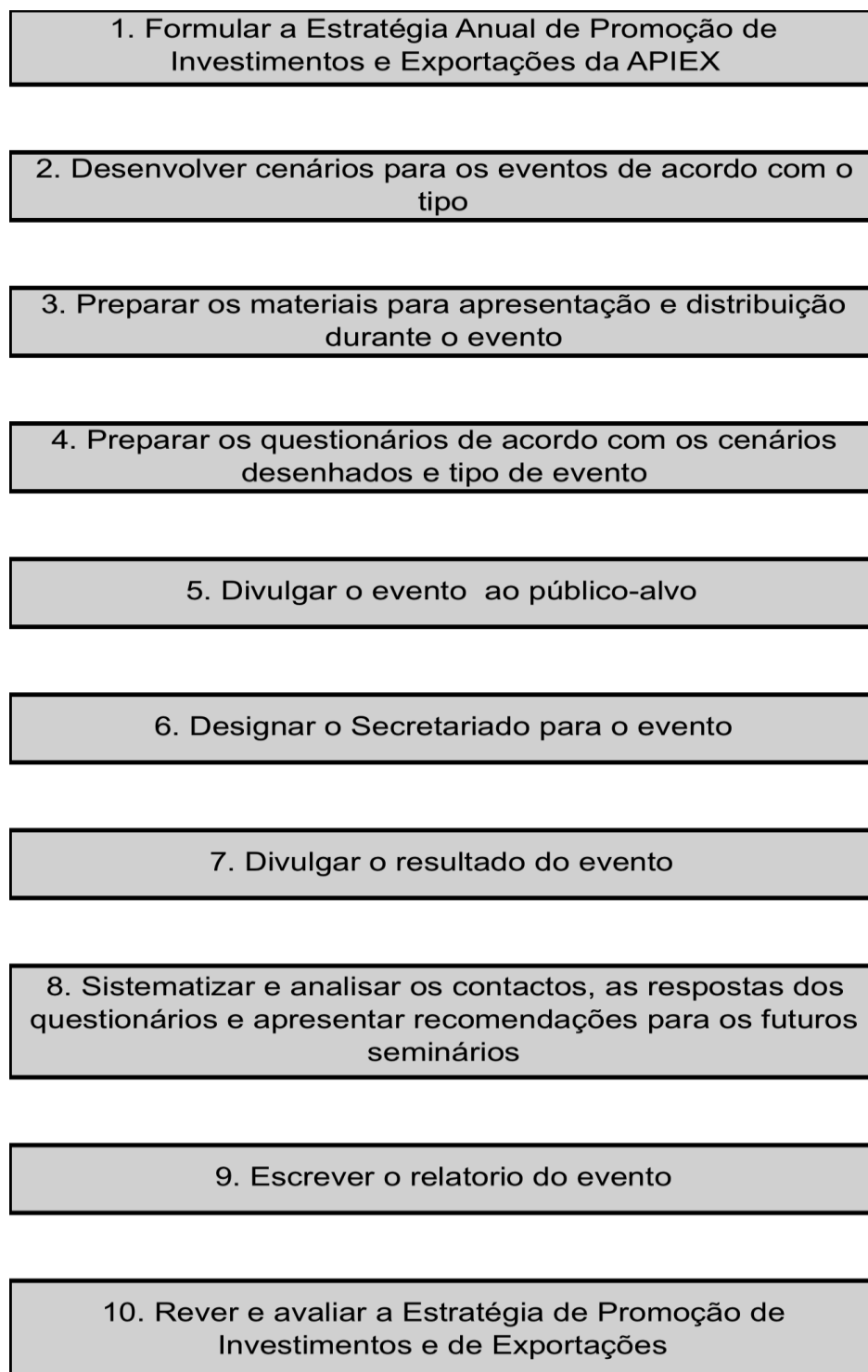


Figure 1: Diagrama com os Procedimentos Operacionais Padrão

2. Procedimento Operacional Padrão

Esta secção apresenta com mais detalhe os procedimentos que deverão ser levados a cabo pela APIEX no desenvolvimento das suas actividades de promoção de investimentos.

| 1 Formular a Estratégia Anual de Promoção de Investimentos e de Exportações da APIEX | | | |
|--|---|---|---|
| | Actividade | Descrição da Actividade | Produto |
| 1.1. | Encontros internos | A APIEX tem encontros regulares definir as estratégias e as actividades prioritárias a desenvolver no ano seguinte. Neste processo deverão olhar para as prioridades do Governo (Plano Quinquenal do Governo, Estratégias Sectoriais, PEPiP, e outras). | Estratégia anual de promoção de investimentos e de exportações elaborada |
| 1.2. | Definição de responsabilidades da implementação da Estratégia | A APIEX deve estabelecer as responsabilidades e o cronograma de implementação de cada Direcção no processo de implementação da Estratégia | Elaborada a matriz de responsabilidades das diferentes Direcções no processo de implementação da estratégia |
| 1.3. | Inscriver a estratégia no CFMP e no PAAO | Depois da conclusão da estratégia, a APIEX inscreve as actividades constantes da Estratégia no CFMP e no PAAO de modo a torná-las operacionais | Inscritas as actividades da Estratégia no CFMP e no PAAO |
| Observações importantes: | | | |
| A Estratégia de Promoção de Investimentos e de Exportações da APIEX inclui, não apenas estratégias relacionadas com a organização de seminários e outros eventos similares, mas também outras actividades relacionadas com a promoção, tais como desenvolvimento/actualização do website, desenvolvimento de materiais de referência para os investidores e exportadores, etc. | | | |

| 2 Desenvolver cenários para os eventos de acordo com o tipo | | | |
|--|-----------------------------|--|---|
| | Actividade | Descrição da Actividade | Produto |
| 2.1. | Definir o tipo de eventos a | Os eventos que a APIEX vai realizar devem apresentar de forma clara os | Elaborado o modelo de notas conceptuais |

| | | | |
|---|-------------------------------|--|--|
| | realizar | objectivos e os resultados esperados do evento (missões, seminários, workshops, networking, e outros eventos similares). | para a realização de eventos |
| 2.2. | Preparar a agenda do encontro | A APIEX elabora as agendas dos encontros com a antecedência devida | Agendas preparadas para cada tipo de investidores-alvo |
| Observações importantes: | | | |
| Os cenários devem ter em conta as expectativas da audiência de acordo com os cenários desenhados. | | | |

| | | | |
|---|---|--|--|
| 3 | Preparar os materiais para materiais para apresentação e para distribuição | | |
| | Actividade | Descrição da Actividade | Produto |
| 3.1. | Preparar as apresentações power-point | Para cada audiência, de acordo, com os cenários, a APIEX deve preparar as apresentações em power-point | Apresentações preparadas |
| 3.2. | Identificar os materiais que a APIEX deve distribuir nos diferentes fóruns | Escolher os diferentes materiais que deverão ser distribuídos durante os eventos e outros fóruns similares | Materiais para distribuição escolhidos e diferenciados de acordo com os tipos de eventos |
| Observações importantes: | | | |
| O Anexo 1 apresenta uma lista completa de materiais que está sujeita a actualizações sempre que novos materiais forem produzidos. | | | |

| | | | |
|--|---|---|---|
| 4 | Preparar os questionários para a recolha de informações (formato impresso e electrónico) | | |
| | Actividade | Descrição da Actividade | Produto |
| 4.1. | Preparar a lista de presenças (com a identificação detalhada dos participantes) | Elaborar as listas de presenças | Modelos de questionários elaborados |
| 4.2. | Definir o tipo de informação que deve ser recolhida | De acordo com o tipo de evento definir as questões a incorporar nos questionários | Modelos de questionários para cada tipo de evento |
| Observações importantes: | | | |
| Os questionários são importantes para recolher as informações sobre os participantes nos eventos, colher as expectativas dos participantes, fazer a autoavaliação e os | | | |

aspectos a melhorar nos próximos eventos. Ver Anexo 2.

| | | | |
|---|---|-------------------------|---|
| 5 | Divulgação dos eventos | | |
| | Actividade | Descrição da Actividade | Produto |
| 5.1. | Preparar comunicados de imprensa para os órgãos de comunicação social | Sempre que necessário | Comunicados de imprensa redigidos e enviados |
| 5.2. | Definir a responsabilidade para o registo fotográfico | Sempre que necessário | Identificada a pessoa que vai proceder ao registo fotográfico |
| 5.3. | Contactar os órgãos de comunicação social para proceder a cobertura dos eventos | Sempre que necessário | Contactados os órgãos de comunicação social |
| Observações importantes: | | | |
| Os cenários devem ter em conta as expectativas da audiência de acordo com os cenários desenhados. | | | |

| | | | |
|--------------------------|--|---|--|
| 6 | Designar o secretariado para o evento | | |
| | Actividade | Descrição da Actividade | Produto |
| 6.1. | Organizar a lista de presenças | Os eventos devem ter uma lista de presenças e deve-se garantir que todos os participantes a assinem de acordo com o tipo de evento (Procedimento 2) | Modelo de lista de presença elaborado de acordo com os eventos |
| 6.2. | Secretariar o evento | Elaborar as sínteses das intervenções e elaborar o relatório do evento. | Sínteses e relatórios |
| Observações importantes: | | | |
| | | | |

| | | | |
|---|--|--|--------------------------------------|
| 7 | Divulgar o resultado do evento | | |
| | Actividade | Descrição da Actividade | Produto |
| 7.1. | Carregar o resumo e as fotos do seminário na página e na galeria | A APIEX deve carregar as fotos e os resumos no website | Fotos na galeria do website da APIEX |
| Observações importantes: | | | |
| Depois do evento, preparar um resumo e as fotos para divulgar o resultado do evento no website. Não se trata de relatório do evento mas sim de um resumo para alimentar e | | | |

| |
|-----------------------|
| actualizar o website. |
|-----------------------|

| 8 | Sistematizar e analisar as respostas dos questionários e apresentar recomendações para os futuros evento | | |
|--|---|--|---|
| | Actividade | Descrição da Actividade | Produto |
| 8.1 | Organizar informações de contacto dos participantes no seminário numa base de dados | Criar uma base de dados com os contactos dos participantes | Actualizada a base de dados dos investidores e exportadores |
| 8.2 | Analisar as respostas dos questionários para melhorar os futuros eventos | Verificar as expectativas dos participantes | Definir as futuras abordagens |
| Observações importantes: | | | |
| O questionário terá várias secções e em cada secção são solicitadas informações diferentes. Depois do evento será necessário sistematizar a informação na base de dados dos participantes. | | | |

| 9 | Redigir o Relatório do evento | | |
|---|--------------------------------------|--|----------------------------------|
| | Actividade | Descrição da Actividade | Produto |
| 9.1 | Escrever o relatório do evento | O relatório do evento deve ter em conta o tipo de evento e os resultados esperados | Relatórios dos eventos concluída |
| Observações importantes: | | | |
| Este relatório deverá debruçar-se sobre se o evento terá alcançado as expectativas dos participantes, bem como os aspectos a melhorar nos próximos eventos. Em anexo (ver Anexo 3) o modelo de Relatório do evento. | | | |

| | | | |
|--------------------------|---|---|--|
| 10 | Rever e avaliar a Estratégia de Promoção de Investimentos e de exportações da APIEX | | |
| | Actividade | Descrição da Actividade | Produto |
| 10.1 | Rever os relatórios dos eventos passados | Analisar as tendências dos relatórios | Nova Estratégia de Investimentos e de Exportações da APIEX |
| 10.2 | Ajuste e alteração da Estratégia | Discutir em encontros internos como a Estratégia actual pode ser ajustada | |
| Observações importantes: | | | |
| | | | |

ANEXOS

Anexo 1: Lista Completa de Materiais de Promoção de Investimentos da APIEX

| # | Materiais |
|-----------|--|
| 1 | Factos sobre Moçambique |
| 2 | Legislação sobre o Investimento em Moçambique |
| 3 | Guia do Investimento (em forma de folheto) |
| 4 | Guia do Investimento |
| 5 | Perfis Provinciais (versão consolidada) |
| 6 | Livro de Oportunidades – Joint-Venture com Empresas Moçambicanas |
| 7 | Folheto sobre os Sectores (Sectores Económicos) |
| 8 | Folheto sobre os Sectores (Infra-estrutura) |
| 9 | Manual de Procedimentos de Investimentos |
| 10 | Brochura de Oportunidades de Investimento – Cidade de Maputo |
| 11 | Livro de Oportunidades - Província de Maputo |
| 12 | Folheto de Oportunidades de Investimento - Província de Maputo |
| 13 | Brochura de Oportunidades de Investimento - Província de Inhambane |
| 14 | Brochura de Oportunidades de Investimento - Província de Cabo Delgado |
| 15 | Brochura de Oportunidades de Investimento – Província de Niassa |
| 16 | Folheto de Oportunidades de Investimento – Província de Niassa |
| 17 | Brochura de Oportunidades de Investimento – Província de Nampula |
| 18 | Brochura de Oportunidades de Investimento – Província da Sofala |
| 19 | Brochura de Oportunidades de Investimento – Província da Zambézia |
| 20 | Special Economic Zones and Industrial Free Zones Regulations for the Fiscal and Customs Regime / Regulamento do Regime Fiscal das Zonas Económicas Especiais e das Zonas Francas Industriais |
| 21 | Tourism Investment Opportunities in Mozambique: Crusse and Jamali Integrated Tourism Development Zone / Oportunidades de Investimento em Moçambique: Zona Integrada de Desenvolvimento do Turismo de Crusse e Jamali |
| 22 | Mocuba Special Economic Zone and Industrial Free Zone / Zona Económica Especial e Zona Franca e Industrial de Mocuba |
| 23 | Manga-Mungassa Special Economic Zone / Zona Económica Especial de Manga-Mungassa |
| 24 | Investment Opportunities NoteBook in Special Economic Zones and Industrial Free Zones / Caderno de Oportunidades de Investimento nas Zonas Económicas e nas Zonas Francas Industriais |
| 25 | Nacala Special Economic Zone / Zona Económica Especial de Nacala |
| 26 | Facts about Mozambique / Factos sobre Moçambique |
| 27 | Mozambique Investment Legislation / Legislação em Matéria de Investimentos de Moçambique |
| 28 | Brochure about new projects / Brochura sobre projectos em Carteira |

Anexo 2: Modelo de Questionário

Questionário para Eventos de Promoção de Investimentos (Nome do Evento)

Data: _____
Local: _____

Agradecemos a sua participação neste seminário hoje. Por gentileza solicitamos que responda as questões abaixo para deixar a sua opinião sobre o seminário bem como sobre o seu interesse em investir em Moçambique.

1. Como pensa que o seminário foi útil? (Escolha uma)

- ☐ Muito útil ☐ Útil ☐ De certa forma útil ☐ Não foi útil

2. O seminário atingiu as suas expectativas?

- ☐ Sim, muito ☐ Em certa medida ☐ Não

3. Que temas haveria de gostar de ver neste tipo de eventos no futuro?

4. Quão útil você pensa que foram os apresentadores e as apresentações de hoje? (Escolha uma para cada apresentação)

"Ambiente e Oportunidades para investir em Moçambique"

(Nome do Apresentador)

- ☐ Muito útil ☐ Útil ☐ De certa forma útil ☐ Não foi útil

(Título da Apresentação - 2)

(Nome do Apresentador)

- ☐ Muito útil ☐ Útil ☐ De certa forma útil ☐ Não foi útil

(Título da Apresentação - 3)

(Nome do Apresentador)

- ☐ Muito útil ☐ Útil ☐ De certa forma útil ☐ Não foi útil

(Título da Apresentação - 4)

(Nome do Apresentador)

- ☐ Muito útil ☐ Útil ☐ De certa forma útil ☐ Não foi útil

5. Por favor dê os seus comentários, opiniões, e/ou sugestões para melhorar os conteúdos do evento.

6. Selecciona a(s) áreas de investimento em que a sua companhia está interessada

- | | | | |
|---|---|--|----------------------------------|
| <input type="checkbox"/> Agricultura, Florestas e Pesca | <input type="checkbox"/> Processamento de mar | <input type="checkbox"/> Processamento de comida | |
| <input type="checkbox"/> Minas e Energia | <input type="checkbox"/> Construção | <input type="checkbox"/> Maquinaria | <input type="checkbox"/> Têxteis |
| <input type="checkbox"/> Transporte | <input type="checkbox"/> Comércio | <input type="checkbox"/> Hotelaria e Turismo | |
| <input type="checkbox"/> Restauração | | | |
| <input type="checkbox"/> Outra, especifique (| | |) |

7. Qual destas opções melhor descreve o plano da sua companhia para investir em Moçambique? (Selecione uma)

- ☐ Preparar para investir em Moçambique
- ☐ Considerando investir em Moçambique agora
- ☐ Considerando investir em Moçambique no futuro
- ☐ Já a investir em Moçambique
- ☐ Considerando expandir
- ☐ Não interessado em investir em Moçambique
- ☐ Considerando retirar-se
- ☐ Outra, especifique ()

8. Se já investiu em Moçambique, quais são as razões para a tomada de decisão? (Selecione todas aplicáveis)

- | | | | | |
|---|---|--|---|----------------------------------|
| <input type="checkbox"/> Desenvolvimento do mercado doméstico em Moçambique | <input type="checkbox"/> Montar uma linha de produção internacional | <input type="checkbox"/> Gestão de risco de operações internacionais | | |
| <input type="checkbox"/> Reduzir os custos de produção | <input type="checkbox"/> Desenvolver recursos naturais | <input type="checkbox"/> Adquirir e desenvolver tecnologia | | |
| <input type="checkbox"/> Aumentar a marca | <input type="checkbox"/> Utilizar os incentivos ao investimento | | | |
| <input type="checkbox"/> Exportar para países terceiros | | | | |
| (<input type="checkbox"/> Outros países africanos | <input type="checkbox"/> Europa | <input type="checkbox"/> EUA | <input type="checkbox"/> Países asiáticos | <input type="checkbox"/> other) |
| <input type="checkbox"/> Outro, especifique (| | | |) |
| <input type="checkbox"/> Não é aplicável | | | | |

9. Quais são os obstáculos para investir em Moçambique, se existe algum? (Selecione todas aplicáveis)

- | | |
|---|--|
| <input type="checkbox"/> Condições para iniciar um negócio | <input type="checkbox"/> Incentivos ao investimento (isenções fiscais, etc.) |
| <input type="checkbox"/> Situação relativa ao desenvolvimento das ZEEs | <input type="checkbox"/> Questões ligadas ao desenvolvimento do mercado doméstico |
| <input type="checkbox"/> Situação logística | <input type="checkbox"/> Regulação de produtos (padrão de segurança dos alimentos) |
| <input type="checkbox"/> Procura de materiais primas e peças | <input type="checkbox"/> Emprego e recursos humanos locais |
| <input type="checkbox"/> Procedure of duty exemption and customs | <input type="checkbox"/> Regulação das exportações para países terceiros |
| <input type="checkbox"/> Condições gerais de vida | <input type="checkbox"/> Instabilidade sócio-económica |
| <input type="checkbox"/> Transparência dos procedimentos governamentais | |
| <input type="checkbox"/> Outro, especifique (|) |

10. Como avalia a organização do evento (Selecione uma categoria)

- | | | | |
|---|-----------------------------------|---|-------------------------------------|
| Registo: | <input type="checkbox"/> Adequado | <input type="checkbox"/> Difícil de dizer | <input type="checkbox"/> Inadequado |
| Local: | <input type="checkbox"/> Adequado | <input type="checkbox"/> Difícil de dizer | <input type="checkbox"/> Inadequado |
| Número de Apresentações: | <input type="checkbox"/> Adequado | <input type="checkbox"/> Difícil de dizer | <input type="checkbox"/> Inadequado |
| Fundo de tempo: | <input type="checkbox"/> Adequado | <input type="checkbox"/> Difícil de dizer | <input type="checkbox"/> Inadequado |
| Materiais das apresentações distribuídos: | <input type="checkbox"/> Adequado | <input type="checkbox"/> Difícil de dizer | <input type="checkbox"/> Inadequado |
| Facilitação: | <input type="checkbox"/> Adequado | <input type="checkbox"/> Difícil de dizer | <input type="checkbox"/> Inadequado |

11. Por favor forneça os seus comentários, opiniões e/ou sugestões para melhorar a organização do evento

12. Gostaria de receber da APIEX informações sobre investimento em Moçambique?

☐ Sim

☐ Não

Por favor os seus detalhes abaixo

| | |
|-----------|---|
| Companhia | |
| Sector | <input type="checkbox"/> Agricultura, Florestas e Pescas <input type="checkbox"/> Manufactura <input type="checkbox"/> Comércio <input type="checkbox"/> Transporte & Distribuição <input type="checkbox"/> Grosso <input type="checkbox"/> Retalho <input type="checkbox"/> Media <input type="checkbox"/> Finanças <input type="checkbox"/> Negócio de restauração <input type="checkbox"/> Research and consulting <input type="checkbox"/> Outros serviços <input type="checkbox"/> Governo <input type="checkbox"/> Professores <input type="checkbox"/> Outro () |
| Nome | |
| Contacto | Telefone : E-mail: |

* Os dados colectados serão usados somente para propósitos de avaliação e estatística.

Anexo 3: Modelo de Relatório de Evento

1. Introdução

1.1. Data: _____ Hora: _____ H Local: _____

Número de participantes: _____ País: _____

Participantes da APIEX:

| | |
|---|---|
| 1 | 4 |
| 2 | 5 |
| 3 | 6 |

Organizado : _____

1.2. Tipo de evento (selecciona as opções abaixo)

| | | | |
|-------------------|--------------------------|--------------------|--------------------------|
| Seminário | <input type="checkbox"/> | Fórum de Negócios | <input type="checkbox"/> |
| Feira de Negócios | <input type="checkbox"/> | Missão Estrangeira | <input type="checkbox"/> |
| Visita de Estado | <input type="checkbox"/> | Missão Nacional | <input type="checkbox"/> |

Especifique se for outro: _____

1.3. Objectivos

| | |
|---|--------------------------|
| Dar a conhecer as potencialidades e oportunidades de investimento em Moçambique | <input type="checkbox"/> |
| Dar a conhecer o ambiente de negócios em Moçambique | <input type="checkbox"/> |
| Apresentar os projectos em carteira | <input type="checkbox"/> |
| Apresentar as ZEEs e ZFIs | <input type="checkbox"/> |

Especifique se for outro: _____

1.4. Resultados esperados

Por exemplo: ...melhorado o conhecimento sobre as oportunidades para investir em Moçambique

2 Agenda

Durante o evento serão feitas apresentações. Nesta secção indique a opinião dos participantes em relação às apresentações. No caso de feiras por favor

Tema 1: _____

Apresentador: _____

Opinião dos participantes:

Muito útil ☐ De certa forma útil ☐

Útil ☐ Não foi útil ☐

Aspectos a melhorar: _____

Tema 2: _____

Apresentador: _____

Opinião dos participantes:

Muito útil ☐ De certa forma útil ☐

Útil ☐ Não foi útil ☐

Aspectos a melhorar:

Tema 3:

Apresentador:

Opinião dos participantes:

Muito útil ☐ De certa forma útil ☐

Útil ☐ Não foi útil ☐

Aspectos a melhorar:

Tema 4:

Apresentador:

Opinião dos participantes:

Muito útil ☐ De certa forma útil ☐

Útil ☐ Não foi útil ☐

Aspectos a melhorar:

3 Acções de seguimento

Em relação ao Tema 1

1

2

3

4

Em relação ao Tema 2

1

2

3

4

Em relação ao Tema 3

1

2

3

4

4 Avaliação do evento pelos participantes

Com base na análise da opinião dos participantes como se pode classificar o evento quanto ao alcance dos objectivos e dos resultados de forma global?

Alcançou os objectivos ☐ Comentários: _____

Não alcançou os objectivos ☐ _____

5 Aspectos a melhorar
Em relação ao local

Em relação a agenda

Em relação ao formato do evento

Em relação a logística

6 Avaliação e considerações finais sobre o evento pelos participantes da APIEX



Standard Operating Procedures for Receiving, Reviewing and Approving Investment Proposals

October 2019

Prepared by APIEX with technical assistance by JICA Project
for Enhancing Capacity of Investment Promotion and Facilitation
in the Republic of Mozambique

I

Objective and use of SOP

The purpose of this Standard Operating Procedure (SOP) is to establish standardized rules on the handling of investment proposals (domestic and foreign), especially for their analysis and approval, for internal use by APIEX staff at national level. It is an instrument that seeks to ensure that each APIEX staff is able to independently and, with quality and professionalism, carry out their work routine, from the first contact with potential investor to the implementation of any investment project in Mozambique.

This SOP presents all the necessary steps for dealing with investment projects, from the presentation by the proponent of the idea of investing, to the completion of the form, registration of the process entry in APIEX, its distribution to the technicians responsible for the various areas of investment, request for opinion of the institutions that oversee each sector, until approval of the projects.

II

Review of related Regulations and Laws

This SOP is prepared based on the Investment Law in Mozambique (Law no. 3/93 of 24 June) and the Investment Law Regulation approved by Decree no. 43/2009 of August 21st.

III

Organization and Authorized Persons

Any investment authorization-related tasks are handled by concerned departments as the table below indicates. Project analysts in the departments are assigned to carry out necessary tasks till applicants obtain investment authorization

Table: organization structure

| Regime | Departments in charge of project analysis | Authorized persons |
|--------------------------|---|------------------------------|
| Normal (outside SEZ/IFZ) | Department of Analysis and Project Management | To be explained at Chapter 5 |
| Special (SEZ/IFZ) | Department of Special Economic Zones/ Industrial Zones | Ditto |

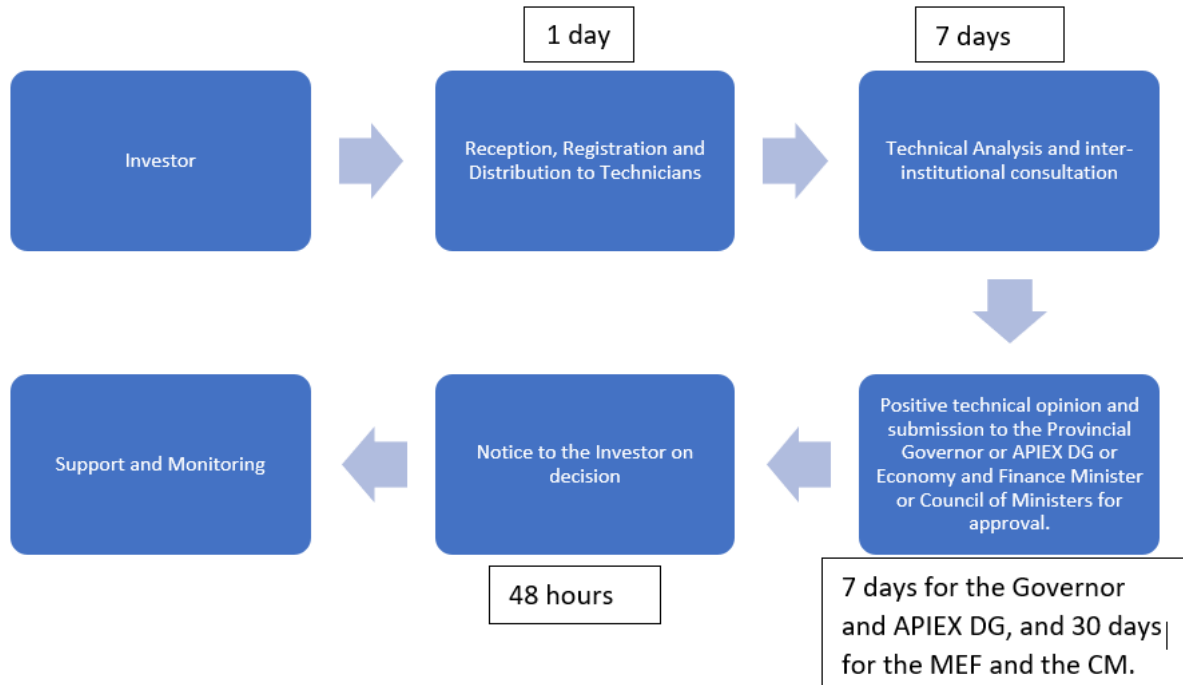
When a new investment proposal (application form) is submitted, one of the technicians received it from the Director of the respective departments mentioned above, as project analyst who oversees the entire application procedure.

For authorized persons who make final investment approval decisions, Chapter 5 provides details.

IV

Flow of Investment Authorization

The figure below illustrates the flow of each step through which the investment proposal is authorized by APIEX. Regardless the regime (general or special), all proposals must go through this process.



V

Standard Procedures at Each Process Phase

Standard procedures follow these steps:

- 1.- **Presentation of Proposal**
- 2.- **Documents supporting the project proposal**
- 3.- **Analysis of the proposal**
- 4.- **Project authorization proposal**
- 5.- **Project authorization competences and deadlines**
- 6.- **Notification of decisions made – Terms of Authorization**
- 7.- **Beginning of project implementation**
- 8.- **Investment Registration**
- 9.- **Monitoring of investment realization**

1. Presentation of Proposal

When investors contact APIEX or visit the office, APIEX staff assist in completing the standard investment authorization application form in accordance with Article 8 of the Investment Law Regulations. APIEX staff advise to visit the APIEX website at: <http://www.apiex.gov.mz/en/homepage-en-us/> to obtain the digital version of the Form.

The APIEX staff should verify the following:

- Whether the applicant is domestic or foreign;
- Whether the applicant is a natural or legal person (company);
- What type of project is it: Agro-industry, Tourism, Industry, Commerce, Services, etc .;
- If the applicant has a registered office / domicile;
- Whether it requires land or not;
- If the applicant wants to invest in a Special Economic Zone or Industrial Free Zone.

If the applicants wish to invest in an EEZ or ZFI, they must indicate in the appropriate field on the Form whether they wish to invest in either Special Economic Zone (ZEE) or Industrial Free Zone (ZFI).

- Whether or not the investor has a company incorporated:
 - ➔ If not, advise to register the company with the Registry of Legal Entities, or to reserve the Name at the One Stop Shop (BAÚ);
- If the investor has DUAT (Land Use and Use Right) in case the investment project needs large physical space (agro-industry, industrial or commercial unit implantation);
 - ➔ If not, the investor should be advised to identify a space and follow these steps:
 - Contact local authorities (district);
 - Conduct community consultation to determine whether or not space is available;
 - To regularize the space in accordance with the relevant legislation regarding the use and use of land.

2.- Documents supporting the project proposal (Article 9 of the Investment Law)

- Proposals for investment projects, in their own form, must be submitted in quadruplicate and must be filed and assigned a registration number at APIEX Reception. A certified copy is delivered to the applicant.
- For purposes of review and approval, the APIEX staff should verify that the Form is accompanied by the following documents:
 - ✓ Certified copies of investors' Identity Card or Passport / DIRE;
 - ✓ Documents proving the legal existence of the investing company (Company By-Laws or Commercial Registration Certificate);

- ✓ NUIT in the Fiscal Area of the Project location;
 - ✓ Certificate of discharge, proving the tax and social security situation (if applicable);
 - ✓ Bank references or guarantees of Project financing;
 - ✓ Financial statements for the last three (3) years of each project proponent company (if applicable);
 - ✓ Topographic plan / outline of the project location;
 - ✓ DUAT title or facility lease agreement;
 - ✓ the Investment Project Registration with the Bank of Mozambique;
 - ✓ Other licenses (if applicable).
- In the case of projects to be carried out through the establishment of foreign commercial representation, in addition to the applicable documents mentioned above, a copy of the Commercial Representation License issued by the competent entity of the Country must be presented.
 - During the analysis of the project proposal, depending on the nature or size of the project, additional or complementary information deemed relevant to the appraisal of the project may be requested.

3.- Proposal analysis - inter-institutional articulation

- The APIEX has seven (07) working days from the date of receipt of the project proposal, to ensure the necessary inter-institutional coordination with the ministries that oversee the sector in which the project is included as well as other institutions, such as Environment, Education, Tourism, Health, etc, with a view to obtaining an opinion on the project proposal (Article 10 of the Investment Law Regulation).
- In the absence of a pronouncement from the supervising sector, after a period of five (05) working days from the date of submission of the project for this purpose, the opinion will be deemed to be favourable to its realization and, for all intents and purposes, will be accepted. tacit.
- APIEX focal points should, where necessary, contact their counterparts at these institutions with a view to making the process of issuing appropriate opinions more flexible.
- The opinions, whether for ZFIs, EEZs and the General Regime, is requested from both TA and other institutions according to their purpose.

4.- Project authorization proposal

The selected project analyst prepares the proposed project approval information in accordance with the following steps:

- Asks the opinion of the Tax Authority on tax and incentive matters (if applicable);

- Upon receipt of the opinions, the project shall be submitted for approval by the Provincial Governor, Director General of APIEX, Minister or Council of Ministers, as appropriate;
- Upon approval, the analyst issues the Certificate and Authorization Term. The Certificate is a document that legitimizes the nature of the Project, that is: whether it is special regime or general regime;
- The Terms of Authorization indicate a project summary: the name of the tenderer, the project executor, the value of the investment, the investor (s), their financial participation, physical location, registration number, NUIT, domestic and foreign workers;
- Terms of Authorization and Certificate are drawn up on a single sheet of paper (front and back) for the Special Regime, and the Dispatch and Terms of Authorization for the General Regime;
- Once the project has been approved, the analyst must inform the applicant within 48 hours;
- The applicant must pay the respective legal fees and are given the Terms of Authorization and Certificate.
- The terms of the project authorization should, among others, include the following information:
 - Identification of the proposing investors;
 - Designation and its object;
 - The indication of the implementing company;
 - Its location and scope of action;
 - The value and form of realization of the investment;
 - Investment incentives and guarantees;
 - The number of domestic and foreign workers to employ;
 - The deadline and conditions for the start of project implementation;

Other specific conditions the setting of which in the authorization is relevant depending on the nature of the project.

5.- Project authorization competencies and deadlines -

Proposals for Project approval are forwarded to the competent bodies for decision under duly filed official submission notes that allow the follow-up of the work at any stage in which they are.

The decision on investment projects received at APIEX is up to:

- To the Governor of the Province, within three (03) working days after the receipt of each proposal, regarding the execution of national investment projects of no more than one billion five hundred million meticaís (1,500,000,000.00 Mts);
- To the Director General of APIEX, within three (03) working days after receipt of each proposal, regarding the execution of national and / or foreign investment projects of no more than the equivalent of two billion and five hundred million meticaís (2,500,000,000.00 Mts);
- The Minister who oversees the Economy and Finance area, within three (03) working days after each proposal has been reviewed, regarding the realization of domestic and / or foreign investment projects, provided that the total amount involved does not exceed equivalent to thirteen billion five hundred million meticaís (13,500,000,000.00 Mts).
- To the Council of Ministers, no later than thirty (30) working days after receipt of each proposal, to carry out:
 - Investment projects whose value exceeds the equivalent of thirteen billion and five hundred million meticaís (13,500,000,000.00 Mts);
 - Investment projects requiring land extension exceeding 10,000 ha (10,000 ha) for any purpose other than that referred to in the following point;
 - Investment projects requiring forest concession of an area of over one hundred thousand hectares (100,000ha);

Any other projects with foreseeable political, social, economic, financial or environmental implications, whose consideration and decision-making should fall to the Council of Ministers, on the proposal of the Minister who oversees the area of Economy and Finance.

- APIEX's Director General is responsible for approving special regime investment (ZEE and ZFI), within a maximum of three (03) business days after receipt of the proposal.
- The decision of the Director-General, as well as of other managers competent to authorize investment projects, shall be communicated to the project technician by order stipulated in the project proposal documents.
- Considering the complexity or political, economic and social implications, the Director General of APIEX may submit proposals for investment projects for consideration by the Minister responsible for the area of Economy and Finance. The order of the Minister of Economy and Finance is communicated to APIEX by means of an official note containing the respective decision on the proposal.

6.- Notification of decisions made – Terms of Authorization

- It is up to APIEX to notify proponents of investment projects of the decision that has fallen to them within a maximum of forty-eight hours after the date of decision (Article 13 of the Investment Law Regulation).

- At the time of withdrawal of the Authorization, the technician must inform the investor or his representative that he must sign the Authorization Term stating his duties and obligations.
- The technician should emphasize that the investor must keep APIEX informed about the project implementation in its various stages through regular contact every six months.
- The technician informs the Investor that APIEX reserves the right to make telephone, electronic or physical contact whenever necessary for appropriate monitoring, assistance and monitoring (at least twice a year).
- Inform applicants whose investment proposals have been rejected that they may, if they wish, proceed with their reformulation and subsequent submission for the purpose of reconsidering the decision taken.

7.- Beginning of Investment

- The start of implementation of the project, the authorization of which has been granted, must take place within a maximum of one hundred and twenty (120) days, if no other period is set in the authorization, from the date of notification to the project proponents.
- For the purposes of this SOP, the implementation of the project is considered to be the implementation of actions that unequivocally lead to the effective realization of the project subject to the authorization granted.

8.- Investment Registration

- The APIEX staff must inform the foreign investors that they must register the foreign direct investment with the central bank (Banco de Moçambique) within ninety (90) days after the project is authorized for repatriation of invested capital and / or dividends by providing documents (*bordereaux*) issued by any national bank institution to the central bank.

9.- Monitoring of investment realization

- During the term of the project, the APIEX focal points should provide institutional follow-up and assistance to investors during the implementation and actual implementation phase of authorized projects, as well as actions monitoring and verification of compliance with the Terms of Authorization and the provisions of the Investment Law and other complementary legislation.
- Monitoring includes visiting or interviewing the investor to assess the degree of implementation of the project, its evolution and stage of implementation, any difficulties and / or constraints. The monitoring also aims to ensure that the investor stays in the country and can expand or increase his investment in the country.

- APIEX's assistance and monitoring activities are without prejudice to the specific competences of their respective sectors of activity, as well as of other bodies that oversee the project's field of activity.
- APIEX staff should inform investors or their representatives of the need to collaborate with officials appointed by project monitoring entities, subject to the obligation to provide information and to submit any documents requested for this purpose.

Administration of SOP

1. Purpose

To give unambiguous instruction for proper management and administration of Standard Operating Procedures as they are used in APIEX

2. Principle

The SOP is an essential part of a quality system. In order to guarantee that the correct version of the instruction is used, copying Standard Operating Procedures is not allowed.

3. Procedure

1) Administration

The administration of the SOP can be done by the Director of the Department of Project Management and Facilitation.

2) Distribution of SOPs

When the SOP complies with all the necessary requirements, it is printed. The author hands over the manuscript to the SOP administrator who is charge of the printing. The number of copies is determined by him/her and the author.

For each version of SOP, a list of holders needs to be prepared and requires their signatures for receipt of copies. The list is properly stored with the extra copies.

Copying SOPs is not allowed. Extra copies can be created by the SOP administrator.

Users are liable for keeping of the SOPs in a proper way.

3) Revision of SOP

The valid SOP is evaluated per year by the SOP administrator and assigned staff. If any changes occur during the time, the assigned staff revises the SOP accordingly.

Once the new copies are distributed, the old ones (if there was one) need to be disposed.

Proper archiving is essential for good administration of SOPs. All amended records should be kept up-to-date and be accessible to personnel.

Revision History:

| Revision | Date | Description of changes | Requested By |
|-----------------|-------------|-------------------------------|---------------------|
| 0.0 | | N/A | JICA Project Team |
| | | | |
| | | | |



Procedimentos Operacionais Padrão para Monitorar Projectos de Investimento

Fevereiro 2020

**Preparado pelo APIEX com assistência técnica do Projeto JICA
para aumentar a Capacidade de Promoção e Facilitação de
Investimentos na República de Moçambique**

I. Objetivo e uso deste POP

Este Procedimento Operacional Padrão (POP) foi escrito para descrever o procedimento de monitoramento de projetos de investimento que o APIEX aprovou. Isso fornece ainda a descrição sobre as tarefas relacionadas aos serviços de facilitação na implementação do projeto.

O objetivo deste POP é fornecer instruções passo a passo das tarefas envolvidas, para que qualquer funcionário da APIEX, seja na sede ou na delegação provincial, possa realizar as atividades de monitoramento correta e uniformemente.

II. Revisão de regulamentos e regras relacionados

O APIEX é mandatado para monitorar projetos de investimento aprovados pela organização. A tabela abaixo fornece a lista das leis e regulamentos que obrigam o APIEX a implementar a tarefa e sua descrição.

| Nome das leis e regulamentos | Descrição |
|---|--|
| Estatuto Orgânico do APIEX (2017/11), artigo 15 | <i>O APIEX está mandatado para “Realizar acompanhamento e monitoramento de projetos autorizados”....</i> |
| Regulamento da Lei de Investimentos, Artigo 5 | <i>“A CPI e a GAZEDA são responsáveis pela... monitoração e verificação da conformidade com os Termos de Autorização do projeto”</i> |
| Idem, Artigo 14 | <i>“A implementação de um projeto ... será iniciada dentro de um período <u>máximo de um (cento e vinte) (120) dias</u> a contar da data de notificação da autorização ...”</i> |
| Código de Benefício Fiscal, Lei 4/2009, de 12 de janeiro, Artigo 8 | <i>“Todas as pessoas físicas e jurídicas detentoras do direito de usufruir de benefícios fiscais, conforme previsto neste Código, estão sujeitas a inspeção e auditoria regulares realizadas pela Administração Tributária e outras entidades competentes com o objetivo de controlar o cumprimento dos pré-requisitos para o respectivos benefícios fiscais...”</i> |
| Idem, artigo 15 | <i>“Os investimentos ... se beneficiam, por um período de cinco exercícios fiscais, de uma dedução do IRPC (Imposto de Renda Corporativo) ...”</i> |

De acordo com essas leis e regulamentos, o APIEX deve entrar em contato com os investidores periodicamente para verificar se os projetos aprovados são iniciados e implementados de acordo com as condições de aprovação. O regulamento também estabelece que o prazo máximo para o início do projeto é de 120 dias a partir da data de notificação da autorização.

Conforme estabelecido no Código de Benefício Fiscal, o monitoramento do investimento tem como objetivo fiscalizar o cumprimento das condições dos benefícios fiscais. Em conformidade com isso, o monitoramento do investimento deve ser realizado em todos os projetos cujos benefícios ainda são válidos; ou seja, todos os projetos que foram autorizados nos últimos cinco anos estão sujeitos a monitoramento de investimentos. Além desses propósitos, o monitoramento de investimentos visa encontrar projetos que enfrentam obstáculos à sua implementação. Caso algum desses obstáculos seja encontrado como restrição à realização do investimento, o APIEX precisa fornecer a assistência necessária, ou seja, “pós-atendimento”, aos projetos aprovados para sua implementação tranquila. As leis e regulamentos relacionados, conforme apresentados abaixo, estabelecem os mandatos da APIEX.

| Regulamentos e leis relacionados | Descrição |
|--|---|
| Estatuto Orgânico do APIEX (2017/11), artigo 15 | <i>O APIEX tem a incumbência de "desenvolver ações destinadas a reter e expandir projetos de investimento autorizados"</i> |
| Regulamento da Lei de Investimentos, Artigo 5 | <i>“A CPI e a GAZEDA são responsáveis pela prestação de assistência institucional aos investidores durante a fase de implementação e execução real dos projectos que foram autorizados ...”</i> |

III. Organização e Pessoal Autorizado

Como o monitoramento e o pós-tratamento de investimentos da APIEX ocorrem principalmente no nível local, onde os projetos aprovados são fisicamente implementados, as delegações provinciais da APIEX precisam desempenhar papéis mais importantes do que a sede¹. Enquanto isso, o APIEX HQ é responsável por supervisionar toda a situação em todo o país; agregando todas as informações e dados apresentados pelas delegações e computando a realização do investimento em nível nacional. Além disso, identificando os projetos que estão atrasados no cronograma de implementação, o QG deve prestar a assistência necessária, com a coordenação com as delegações provinciais. A seguir, explicamos quais departamentos / escritórios são responsáveis por tarefas relacionadas.

| Tarefas | Departamento responsável/ escritório |
|--|---|
| <i>Monitoramento de Investimentos</i> | Provincial Delegations (hereafter called “the Delegations”). |
| <i>Facilitação de investimentos (cuidados posteriores)</i> | Divisão de Facilitação e Monitoramento, Departamento de Gerenciamento e Facilitação de Projetos (doravante denominado “o Departamento”) |

¹ Esse POP indica o fluxo de trabalho do monitoramento de investimentos em relação ao regime normal (ou seja, jurisdição do antigo CPI) e, portanto, não cobre o da SEZ / IFZ.

| | |
|-------------------------------|--|
| <i>(Cuidados posteriores)</i> | Gestão e facilitação de projectos (doravante denominado “o Departamento”), |
|-------------------------------|--|

De acordo com a demarcação de tarefas sobre monitoramento e facilitação de investimentos, este POP é projetado para introduzir os procedimentos operacionais padronizados a serem seguidos pelas delegações provinciais da APIEX e também pela sede.

IV. Esboço do Serviço

A seguir, são práticas operacionais básicas, segundo as quais os executivos responsáveis realizam atividades relacionadas, conforme mencionado abaixo.

Projetos-alvo

O monitoramento de investimentos é realizado para todos os projetos de investimento que foram aprovados pelo APIEX / CPI nos últimos cinco anos, o que equivale à duração da validade dos incentivos ao investimento, estão sujeitos ao monitoramento de investimentos. No entanto, os projetos confirmados como retirada serão excluídos das metas no próximo monitoramento.

Frequência / tempo do monitoramento

O monitoramento de investimentos é uma atividade contínua que deve ser realizada anualmente, de acordo com o cronograma estabelecido.

O APIEX visa entrar em contato com investidores em determinados períodos de tempo, dependendo do status da implementação de cada projeto, conforme a seguir.

| Tipo de Projectos | Frequência | Horário de atividades² |
|--|---|--|
| a) Projectos aprovados no ano passado | Duas vezes por ano. | Jan-Jun/ Julho-Dec |
| b) Projectos aprovados antes do passado | Uma vez por ano. | Jan-Jun |
| c) Projectos confirmados e encerrados | Não está mais sujeito a monitoramento de investimentos. | |

V. Procedimento Padrão em Cada Etapa

Esta seção é a parte principal do POP que descreve o fluxo de trabalho (ou seja, a ordem das ações relevantes), através da qual os oficiais encarregados do monitoramento e cuidados posteriores são obrigados a executar suas tarefas, em cinco fases.

1. Preparação

2. Coleta de dados

3. Gestão de Dados

² Isso foi determinado entre a equipe interessada da APIEX e a equipe de projeto da JICA, levando em consideração os objetivos do monitoramento de investimentos e da carga de relatórios para os investidores.

4. Relatórios aos governos

5. Facilitação de investimentos (cuidados posteriores)

A Figura 1 abaixo fornece o fluxo de todo o processo.

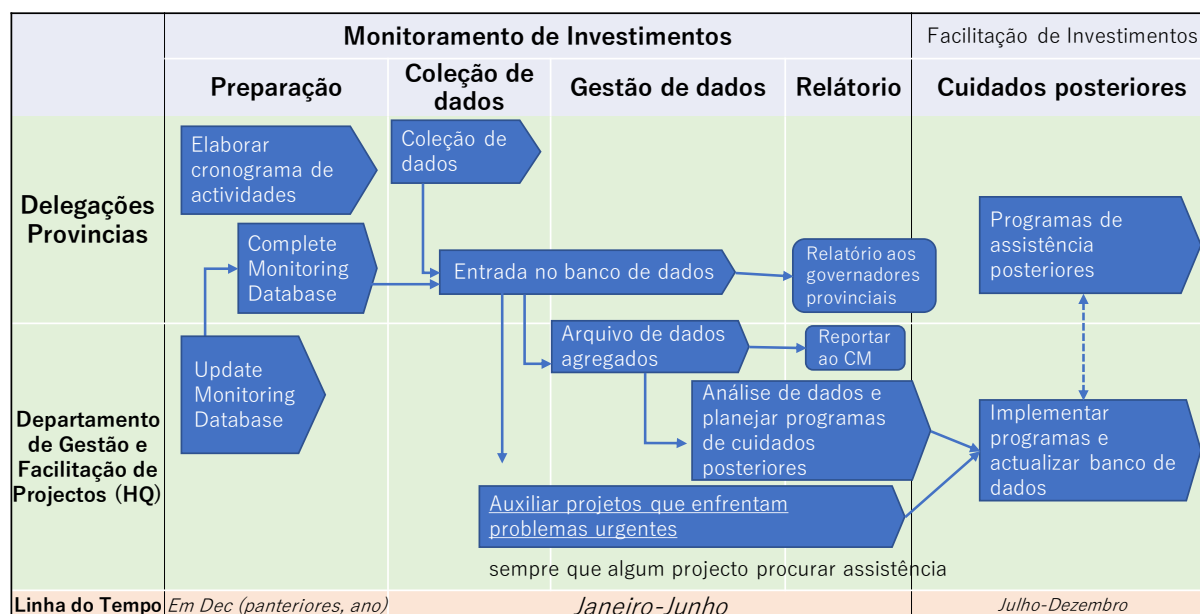


Figura 1: Fluxo de trabalho inteiro do monitoramento / facilitação de investimentos

1. Preparação

Antes de iniciar as ações relevantes, deve haver vários preparativos iniciais que precisam ser concluídos pelas Delegações e pelo Departamento, conforme apresentado abaixo.

| | Tarefas | Responsavel | Ações |
|----|--|-------------------|--|
| 1) | Actualização do monitoramento de base de dados | Departamento (HQ) | <p>O monitoramento do investimento marca os projetos aprovados nos últimos cinco anos. Em seguida, as informações dos projetos aprovados devem ser gerenciadas no nível central (HQ)</p> <p>➔ Atualização da lista de projetos sujeitos ao monitoramento de investimentos, adicionando uma planilha de projetos recém-aprovados no ano anterior e excluindo o mais antigo no banco de dados existente.</p> |
| 2) | Refletir informações de projetos alterados | Departamento (HQ) | <p>Para gerenciar as informações do projeto de maneira adequada, o banco de dados deve refletir quaisquer alterações nas informações do projeto.</p> <p>➔ Identificar projetos que alteraram</p> |

| | | | |
|----|--|-------------------|---|
| | | | (aumentaram) a sua condição inicial, especialmente sobre o valor do investimento, e insirir o respectivo conjunto de dados no banco de dados. |
| 3) | Distribuir para as delegações | Departamento (HQ) | → Fazer o conjunto de dados separados por Província e distribuir os arquivos de dados para cada Delegação Provincial. |
| 4) | Monitoramento completo de base de dados | Delegações | <p>Caso os projetos sejam aprovados a nível provincial sem reportar ao QG, suas informações não devem ser incluídas no conjunto de dados fornecido.</p> <p>→ Comparar a lista de projetos geridos a nível provincial e acrescentar se houver algo estiver em falta.</p> |
| 5) | Elaborar o cronograma de atividades | Delegações | → Elaborar o cronograma do monitoramento de atividades, de acordo com i) o número de projectos, ii) prazos internos e iii) orçamento alocado; por exemplo. o número de contactos por semana e o prazo intermediário para cada programa mencionado a seguir |

2. Coleta de Dados

Quando o banco de dados estiver pronto, as Delegações Provinciais começarão a coletar informações de investidores aprovados projectos). Esta seção descreve o fluxo de trabalho.

| | Tarefas | Responsavel | Ações |
|----|------------------------------------|--------------------|---|
| 1) | Confirm contact information | Delegations | <p>Para se comunicar com os investidores, é imprescindível que suas informações de contacto como endereço de electrónico e número de telefone sejam validos. Nesse sentido, quanto aos investidores cujas informações de contacto estão ausentes no banco de dados da APIEX, as delegações coordenam-se com outras agências governamentais, especialmente os Serviços Distritais de Atividades Econômicas (SDAE), para proteger as informações de contato.</p> <p>→ Criar e enviar a lista desses investidores para o SDAE nos respectivos distritos onde essas empresas implementadoras devem operar</p> |

| | | | |
|----|-------------------------------|------------|---|
| 2) | Contactar Investidores | Delegações | <p>➔ Enviar e-mails anexando folhas de questionário aos investidores que possuem endereço de e-mail e solicitar o preenchimento e o retorno por e-mail.</p> <p>➔ Efectuar ligações telefônicas para investidores e lembrar lhes de devolver as folhas do questionário.</p> |
| 3) | Recolher Informação | Delegações | <p>➔ Recolher formulários de questionário de investidores.</p> <p>➔ Realizar visitas aos projectos para realizar entrevistas, consultando a planilha do questionário, caso os investidores não respondam ou estejam dispostos a conhecer o APIEX pessoalmente para fornecer as informações necessárias.</p> |
| 4) | Incumbir ao SDAE | Delegações | <p>➔ Comunicar-se com as SDAEs e fazer o acompanhamento necessário, caso os investidores não respondam e estejam localizados em áreas remotas.</p> |

Em seguida, a Figura 2 resume o processo de comunicação dos investidores, dependendo do estado dos investidores.



Figura 2 Processo de comunicação com investidores

* Proteger informações de contactos válidos é uma das partes mais cruciais para o sucesso do monitoramento de investimentos. Excepto pela coordenação com

outras entidades governamentais, existem outros meios para manter as informações de contacto dos investidores atualizados;

- *Boletim informativo: envio de boletins por e-mail periodicamente. Isso não apenas fornece aos investidores informações relacionadas ao investimento, como também permite que o APIEX confirme se os endereços de e-mail registrados ainda estão disponíveis Além disso, os boletins são uma boa ferramenta para manter o relacionamento entre a APIEX e os investidores aprovados..*
- Informações directas de contacto: proteger a informação completa de contacto no procedimento de aprovação do investimento. Os de terceiros, como empresas de consultoria, não servirão para monitoramento de investimentos
- Entrada precisa de dados: Depois que os projetos de investimento são aprovados, é muito importante transferir suas informações para os arquivos de dados corretamente. Ocorrem erros de digitação e outras informações erradas, e os funcionários demoram a encontrar informações corretas nos documentos originais.

Além da série de comunicações mencionadas acima, iniciada no final do APIEX, os investidores são obrigados a enviar um relatório de progresso do projecto ao APIEX / CPI a cada 6 meses após a aprovação. Embora existam muito poucos casos, isso pode ser considerado como outro meio de coleta de dados.

3. Gestão de Dados

Depois que as informações necessárias de um investidor são obtidas, é necessário gerir essas informações valiosas da maneira adequada. Esta seção descreve o seu processo.

| | Tarefas | Responsavel | Ações |
|----|----------------------------|--------------------|--|
| 1) | Entrada de Dados | Delegações | ➔ Transfiriir as informações recolhidas para o banco de dados de monitoramento (consulte o Anexo-1, “Manual de entrada de dados”). Os principais itens devem ser |
| 2) | Dados Partilhados: | Delegações | Após terminar a actividade de monitoramento e entrada de dados; ➔ Submeter o arquivo monitorado de banco de dados no departamento da sede. |
| 3) | Integração de Dados | Departamento (HQ) | Quando todos os arquivos tiverem alcaçado; ➔ Agregar os arquivos num único arquivo de dados para ações futuras. |
| 4) | Ánalise de Dados: | Departamento (HQ) | ➔ Analisar os dados agregados para calcular o grau de realização de investimentos e criação de emprego. |

4. Relatórios aos governos

- ✓ governo central

Com base em dados e informações agregados, o departamento na sede prepara o relatório periodicamente para o Conselho de Ministros, o qual fornece dados estatísticos e explicações sobre a realização do investimento aprovado.

✓ Aos governos provinciais

Da mesma forma, as delegações enviam os relatórios periódicos aos governos provinciais, caso as delegações sejam incumbidas para fazê-lo.

5. Facilitação de investimentos (cuidados posteriores)

5.1 Preparação

De acordo com o Estatuto Orgânico da APIEX e a Lei de Investimentos, a APIEX é obrigada a prestar assistência a todos os projectos por si aprovados se estiverem a enfrentar algum problema. Para o planeamento de atividades relacionadas, o departamento da sede da APIEX precisa concluir os preparativos utilizando dados e informações recolhidos por meio do monitoramento de investimentos. A seguir, descrever seu processo.

- a) Identificar os projectos que ainda não iniciaram suas atividades de investimento e generalizar a lista desses por setores; Indústria, Serviços, Agricultura, Aquicultura, Turismo, Construção e Transporte.
- b) Nomear funcionários do departamento como pontos focais do setor para 6 setores principais (agricultura, indústria, turismo, construção, transporte e serviços), de acordo com sua própria experiência, se houver.
- c) Atribuir esses projectos aos pontos focais do sector, de acordo com os sectores designados. Em seguida, cada um deles se encarrega de ajudar na implementação dos projectos designados.

5.2 Planear programas de cuidados posteriores

Cada ponto focal do sector elabora o plano de atividades individualmente, levando em consideração o número de projetos atribuídos e o orçamento alocado para a atividade. O plano de atividades deve incluir o seguinte.

| Item | Descrição | Exemplo |
|-----------------------------|--|--|
| Objectivos | Tem como objetivo ser alcançado no momento da conclusão da atividade. | 70% of "Por serem implementados" os projetos serão convertidos para "Em implementação". |
| Actividades/ Linha do tempo | Quais são as actividades que serão realizadas dentro do prazo em cada mês. | Mês-1: Entrevista detalhada com investidores xx Mês-2: Debate entre os pontos focais do setor sobre possíveis medidas Mês 3: fornecer o suporte necessário |
| Despesas | Custos para a implementação das actividades | Combustível, contas telefônicas, etc. |

5.3 Executar programas de cuidados posteriores

De acordo com os planos de actividades definidas individualmente, os pontos focais do sector implementam programas. Como os projetos-alvo normalmente estão localizados nas províncias, que estão distantes da cidade de Maputo, os pontos focais do setor na sede precisam envolver delegações provinciais de acordo com seus locais. A Figura 3 fornece a imagem sobre a estrutura da organização sob a qual os programas de pós-tratamento são conduzidos



5.4 Monitorar o progresso

Realizar uma única ação facilitadora não é o fim do programa de assistência. Nem significa, o programa está completamente resolvido. Assim sendo os funcionários designados (ponto focal do sector) devem verificar se suas medidas resolveram o problema na prática, após realizar qualquer ação facilitadora (por exemplo, informar o ponto focal nos ministérios de uma aplicação atrasada da licença comercial), um ponto focal da APIEX deve entrar em contato com o investidor periodicamente e perguntar se o problema continua ou se está resolvido.

Além disso, sempre que os pontos focais do setor confirmarem que um problema foi resolvido, é necessário compartilhá-lo com as respectivas delegações provinciais e atualizar o banco de dados de monitoramento. Para evitar a duplicação de tarefas (Ex: ambas as estações contatam o mesmo investidor para o mesmo objetivo), o sector focal e as delegações provinciais devem ter uma comunicação próxima para saber o estado de um projecto individual localizado em sua jurisdição.

Anexo

Anexo-1: Manual de entrada de dados

Administração do POP

1. Propósito

Fornecer instruções inequívocas para gestão e administração adequadas dos procedimentos operacionais padrão , conforme usados no APIEX

2. Princípio

O POP é uma parte essencial de um sistema de qualidade. Para garantir que a versão correcta da instrução seja usada, a cópia de procedimentos operacionais padrão não é permitida.

3. Procedimento

1) Administração

A administração do POP para a divisão de facilitação e monitoramento, departamento de Gerenciamento de Projetos e Facilitação pode ser feita pelo Diretor do departamento.

2) Distribuição de POPs

Quando o SOP atende a todos os requisitos necessários, ele é impresso. O autor entrega o manuscrito ao administrador do POP responsável pela impressão. O número de cópias é determinado por ele e pelo autor.

Para cada versão do POP, uma lista de titulares precisa ser preparada e requer suas assinaturas para recebimento de cópias. A lista é armazenada corretamente com as cópias extras.

Copiar SOPs não é permitido. Cópias extras podem ser criadas pelo administrador do SOP.

Os usuários são responsáveis por manter os POPs de maneira adequada.

3) Revisão do POP

O POP válido é avaliado anualmente pelo administrador do POP e pela equipe designada. Se ocorrer alguma alteração durante o tempo, a equipe designada analisará o POP de acordo.

Depois que as novas cópias são distribuídas, as antigas (se houver) precisam ser descartadas.

O arquivamento adequado é essencial para uma boa administração dos POPs. Todos os registros alterados devem ser mantidos atualizados e acessíveis ao pessoal.

Histórico de Revisão:

| Revisão | Data | Descrição das alterações | Solicitado por |
|----------------|-------------|---------------------------------|-----------------------|
| 0.0 | [Date] | N/A | JICA Project Team |
| | | | |
| | | | |

Note for Development of APIEX Investment and Export Promotion Strategy

(February 2020)

Disclaimer:

This note is prepared by JICA Project for Enhancing Investment Promotion and Facilitation Capacity in the Mozambique. It is intended to display a framework by which APIEX can capitalize in the future in the preparation of its investment and export promotion strategy. In addition, the national plans and strategies cited in this note are among those which are available as of January 2020.

1. INTRODUCTION

1.1. Background and Rationale

The present document aims to serve as a useful reference for the development of APIEX investment and export promotion strategy which is to guide its promotion-related operations. Without a sound strategy for investment promotion, IPA may lose focus on its promotion objectives and activities, resulting in inefficient allocation of its resources. This note presents a standard framework for such strategy and furthermore proposes priority promotion objectives and activities to be included in the future APIEX investment and export promotion strategy. The proposed areas include;

- 1) APIEX's quantifiable objectives with regard to promotion activities,
- 2) priority investment and export promotion activities,
- 3) priority sectors and target markets, and
- 4) performance indicators and targets.

This strategy is founded on the principle that APIEX promotion objectives are linked with achievement of national development goals.

1.2. Strategy Development Process

Investment and export promotion should plug into government strategies for attracting, nurturing and benefiting from increased investment and exports. The relationship of APIEX work to national development policies and goals is set out in its mandate, in each government's vision for the role of investment attraction and export promotion in economic development and the expectations of APIEX's stakeholders. Within these parameters, strategy development begins with an understanding of national development goals, analysis of current situation and identification of target sectors and markets.



Figure 1: Steps in the Development APIEX Investment Promotion Strategy

2. SITUATION ANALYSIS

2.1. Analysis of Institutional Context (APIEX Mandates)

APIEX was created with the passage of a decree in December 2016 (Decree No. 60/2016), which merged three institutions, namely Investment Promotion Center (CPI), Office for Economic Accelerated Development Zones (GAZEDA) and Export Promotion Institute (IPEX). According to Decree 83/2019 (October 11th, 2019), APIEX is tasked to perform the following mandates.

- 1) development and implementation of actions aimed at the promotion and management of processes of realization of private or public investments, of national or foreign origin
- 2) promotion and coordination of actions related to the establishment, development and management of Special Economic Zones and Industrial Free Zones
- 3) promotion of national exports.

2.2. Analysis of Policy Context

As mentioned earlier the rationale of this strategy is to present a framework for APIEX to systematically strive for increase in investment as well as for positive impact on the achievement of national development goal. In this connection, the following three (3) national-level policy and strategy documents are reviewed.

- 1) National Economic Development Strategy 2015-2035 (ENDE: Estrategia Nacional de Desenvolvimento)
- 2) Strategic Plan for Investment and Trade Promotion (Plano Estratégico para Promocao do Investimento e Comercio)
- 3) Mozambique Five-Year Plan (Plano Quinquenal do Governo)

1) National Economic Development Strategy 2035

The vision of the National Economic Development Strategy (ENDE) is set as “Mozambique a prosperous, competitive, sustainable safe and inclusion country.” The ENDE mission is to “ensure the social and economic development through integrated policies oriented to generate wealth, to enhance the living conditions of the population and a fair distribution of national income.” The overall objective of the strategy is to “raise the living conditions of the population through the structural transformation of the economy, expansion and diversification of the productive base.”

The ENDE addresses five challenges of the country; i) to increase the competitiveness of the economy through diversification of the economy, ii) to invest on development poles, iii) to invest in human capital, iv) to develop the infrastructure and research and innovation and v) to ensure a greater connection between mineral resources and other

sectors of the economy. To overcome these challenges ENDE defines four priority areas; i) human capital development, ii) productive-based Infrastructure development, iii) research, Innovation and technological development, and articulation and institutional coordination.

Table 1: Relevance of NDS 2035 to APIEX Promotion Activities

| Strategies under Pillar 2 “Infrastructure Development” | Relevance to APIEX Promotion Activities |
|--|---|
| [Strategy 4] Revitalization of existing industrial parks in the country due to market dynamics, and through public investment and, essentially, through the attraction of national and foreign investors interested in investing in industrial parks | APIEX is expected to make particular efforts in promoting FDI in the development of new IFZs and revitalization of existing IFZs. |
| [Strategy 5] Investments in transport infrastructure conceived as development corridors | Attraction of investment in infrastructure (transport) development should be one of APIEX's high-priority sectors. |
| [Strategy 7] Mobilization of national or foreign private investment through Public-Private Partnerships (PPP) for investment in infrastructure | APIEX will step up its efforts to attract private investment to take part in infrastructure development financed through PPP. |

2) Strategic Plan for Investment and Trade Promotion

Strategic Plan for Investment and Trade Promotion in Mozambique 2020-2029, also known as PEPIC 2020-2029, is a national strategy document produced collaboratively by APIEX and other agencies whose mission is to promote, one way or another, investment and export. The two-fold vision upheld in the strategy is “making Mozambique the privileged destination of sustainable investment for economic and social development” and “increasing the index of the country’s exports to improve the commercial balance.” Five strategic objectives are set in PEPIC 2020-2029 as follows.

- 1) Improving the business environment
- 2) Promoting capacity building and Institutional development
- 3) Improving and diversifying the investment projects and opportunities portfolio
- 4) Setting target markets for investments and exports promotion
- 5) Promoting national entrepreneurship development

PEPIC Action Plan lists detailed “activities” and “result indicators” for each of the above five strategic objectives. The linkages between PEPIC indicators and APIEX promotion activities are summarized in the following table.

Table 2: Relevance of PEPIC 2020-2029 to APIEX Promotion Activities

| PEPIC Activities | Result Indicators in PEPIC Action Plan | Relevance to APIEX Promotion Activities |
|--|--|--|
| 2.2.2 Promoting the establishment and expansion of Business Information Centers to enable the national and foreign economic agents to obtain timeously reliable information that is necessary for their business' materialization | Created and equipped the Business Information Centers and provincial delegations | APIEX will equip its provincial delegations with promotion materials. |
| 2.3.1 Creation and operationalization of the Single Door for investment at Headquarters and Provincial Delegations of APIEX | Acquisition of office equipment (6 chairs, 6 desks, 6 desktop computers, printer) | APIEX will acquire necessary office equipment for its headquarters and provincial delegations. |
| 2.4.1 Strengthening the inter-institutional coordination in actions, which promote investment within and outside the country, through already established bodies, namely the APIEX Consultative Council and Technical Commission, as well as other coordination mechanisms at central and provincial level | Intersectoral meetings were held to deepen and establish public and private information mechanisms | APIEX is expected to hold inter-institutional meetings to accelerate communication and coordination among investment and exports promotion related institutions. |
| 2.4.2 Consolidating the inter-institutional articulation between APIEX and sectorial bodies in the process of evaluation of investment proposals and issuance of opinions and authorizations for their implementation and propose legal reforms aimed at reducing the time of issuing licenses | Created the committee of analysis and evaluation of projects, similar institutions in the field of promotion, facilitation, approval of projects, as well as reform regarding legislation and others | APIEX will have to strengthen inter-institutional relationship with other investment and exports promotion related institutions in the field of evaluation of projects, investment facilitation and proposals for legal reforms. |
| 3.1.2 Identifying concrete and bankable investment projects | Identified investment bankable projects | APIEX will have to identify bankable |

| | | |
|--|---|--|
| throughout the country | | projects which entice private investment. |
| 3.2.1 Producing and updating monthly lists of investment opportunities in different sectors of economic activity at province and country level | Produced and updated promotional material | In collaboration with line ministries and provincial governments, APIEX is expected to update lists of investment opportunities in different sectors. |
| 3.2.2 Producing and updating digital information and data through various media including Website | Producing and periodically updating videos and other information in digital format about the investment potential and opportunities | APIEX will have to produce information tools in digital format and update website to ensure easy access by investors to information related to investment opportunities. |
| | Updating the website monthly with data on business and investment opportunities | |
| 3.3.1 To improve Export Incentives (Market Development Grand-MDG) as financial support facility to assist Mozambican SME's to undertake eligible export promotion activities | Revision of incentives for exports | In collaboration with AT, APIEX will have to undertake the analysis of export incentives and their revision. |
| 3.3.2 Prepare information on Market for Export | Guide of Export Procedures, Diagnosis of Country's Export Capacity, Market and Product Study | In collaboration with DNCE, APIEX is expected to elaborate Export Procedure Guide and conduct studies on issues such as country's export capacity. |
| 3.4.1 Enhancing variety of investment opportunities by focused sectors (incl. non-resource | Private Investment Strategy for Nacala SEZ and Cabo | APIEX is expected to prepare investment strategies for Nacala |

| | | |
|---|---|--|
| and resource-related sectors) and focused regions (incl. Nacala, C.D. Zambezi valley) | Delgado Province | SEZ and Cabo Delgado Province. |
| 3.4.2 Enhancing communication with domestic and foreign private sectors | Communication with domestic private sector | APIEX is expected to play a central role in the enhanced communication with domestic/foreign private sectors. |
| | Communication with foreign private sector (chambers) | |
| 4.1.1 Producing integrated multiannual marketing plans for the target markets and sectors to be promoted | Number of multiannual marketing plans produced | In collaboration with INATUR, ADZ, FDA, DASP, APIEX will play a key role in the development of marketing plans. |
| 4.2.1 Organizing and receiving internal and external business missions, in coordination with other State and Private Sector Development Organizations | Local and external trade missions | APIEX will have to organize and participate in local and overseas trade missions. |
| 4.2.2 Setting target markets for investment promotion and organizing targeted promotional and marketing missions and events (inside the country and abroad) | Number of events promoted in targeted markets | APIEX is expected to organize and participate in promotion events in targeted markets. |
| 4.2.3 Organizing road shows, business conferences and seminars with provincial sectors and governments | Trade conference and seminars | APIEX will have to organize and participate in trade conferences and seminars. |
| 4.3.1 Promoting and proactively advertising the country's image and economic potential/ Promoting and coordinating marketing actions | Number of targeted markets to promote country's image | APIEX is expected to play a central role in identifying targeted markets and marketing the country's image in those markets. |

3) Mozambique Five-Year Plan 2015-2019 (FYP 2020-2024 not yet available)

The development priorities of the Five-Year Plan 2015-2019 are categorized in its five

pillars. Pillar 3, upholding “promotion of employment, productivity and competitiveness,” is composed of four strategic objectives. The second and fourth strategic objectives are found to have relevance to APIEX’s investment and exports promotion activities, which sets forth respectively “promote industrialization aimed at modernizing the economy and increasing exports” and “promote the value chain of national primary products ensuring the integration of local content.”

Table 3: Relevance of Mozambique Five-Year Plan to APIEX Promotion Activities

| Actions related to Strategic Objective 2 | Relevance to APIEX Promotion Activities |
|--|---|
| 1. Stimulate the development of the manufacturing industry to increase the value added in order to reduce trade balance imbalances | APIEX is expected to promote investment in government designated priority industries such as manufacturing industry. |
| 2. Promote the establishment of logistical bases to facilitate exports | APIEX is expected to undertake various analyses to and promotion activities for establishment of logistical bases. |
| 3. Promote the establishment of industrial free zones and special economic zones dedicated to specific branches of activity. | APIEX is expected to promote investment in the establishment of IFZs and SEZs as well as those already established. |
| Actions related to Strategic Objective 4 | Relevance to APIEX Promotion Activities |
| 4. Streamlining the implementation of industrial parks, aquaparks and other facilities to support the development of the productive sector | APIEX is to contribute to streamlining of the implementation of industrial parks and other facilities to boost productive sector. |
| 5. Promote and encourage the establishment of national primary product processing units and their integration into the market. | APIEX is expected to promote investment to partner with local companies in primary product processing units. |

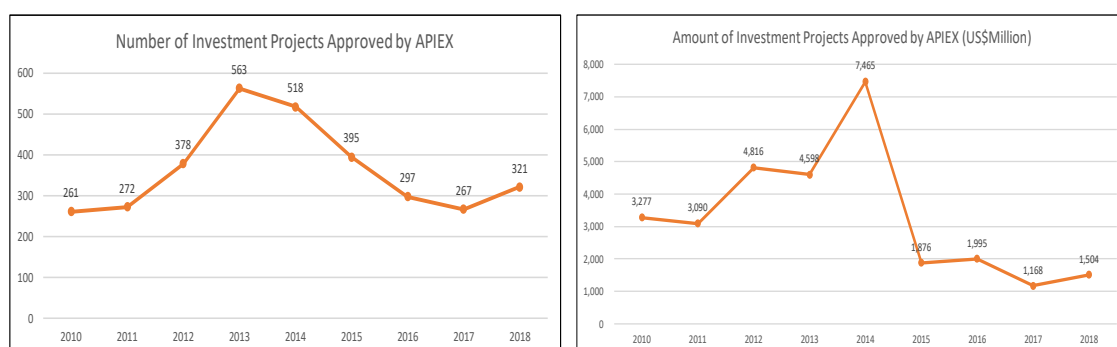
2.3. Analysis of Investment Trend and Economic Situation

1) Investment Trend

The investment approval by APIEX (former CPI and GAZEDA combined) has been declined recently in both number and amount, since they hit the peak in 2013/2014, up to 2017. However, it indicated a slight recovery in 2018, in terms of total approved investment in both number of projects and amount of investment. As indicated on the

figure below, the number of investment projects was 321 in 2018, compared with 267 in 2017, and the amount approved was US\$1.50 billion in 2018, compared with US\$ 1.16 billion in 2017. As for the near-term outlook, since GDP growth is expected to stay at the current level, FDI inflow might not likely to jump-up dramatically, without activated resource-based mega projects which seems to be waiting for the global commodity price increase.

Investment Projects Approved by APIEX (2010-2018)



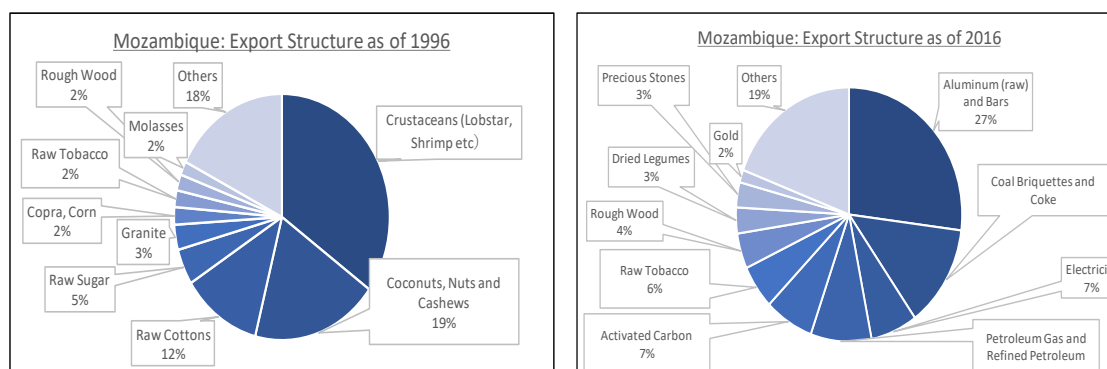
2) Export Trend

While Mozambique has been a primary products export country, the contents of its export basket have changed in the past 20 years¹. As of 1996, the main export items were agriculture and marine products such as crustaceans (lobster, shrimp), coconuts and cashew nuts, raw forms of cotton, sugar, tobacco and wood, which consists 75% of the export value. The export amount in 1996 was around US\$ 200 million.

In 2016, after 20 years, the export amount increased by 18 times to US\$3.9 billion. The export items are still primary products, however, around 60% of the exports are mining and energy products such as aluminum, coal, natural gas, electricity and activated carbon, which are mainly developed by foreign large-scale investment (mega projects). On the other hand, the traditional agriculture products, including rough wood, raw tobacco and cashew nuts, shares around 10% of the export. The economy's dependency on mining and energy primary product export is expected to be continued, due to prospected mega-projects for natural gas extraction. The challenge is how to enhance resource-related and non-resource sectors, with higher employment generation, by taking opportunity of enhanced economic activities augmented by the large-scale investment.

¹ Reference: "Mozambique Economic Update: Shifting to More Inclusive Growth". October 2018, The World Bank

Shift of Mozambique Export Structure (1996-2016)



Source: The Observatory of Economic Complexity, MIT (<https://atlas.media.mit.edu>)

Main export products by province are listed in the following table.

Table 4: Main Export Products by Province

| | Province | Main Exports |
|----|------------------|--|
| 1 | Tete | Electric power, Tobacco, Coal, Dried fish |
| 2 | Nampula | Heavy sands, Gems, Almond and Cashews, Crafts, Shrimp, Banana and Macadamia |
| 3 | Sofala | Shrimp, Sugar, Wood. |
| 4 | Inhambane | Natural Gas, Copra Oila, Shrimp, Vegetable |
| 5 | Maputo Província | Aluminum Ingots, Copra Oil, Banana, Shrimp, Metallic and Non-metallic scrap, Live Crab |
| 6 | Cabo Delgado | Cashew Almond, Wood, Cotton, Crafts, Graphite, Marble, Shrimp |
| 7 | Zambézia | Shrimp, Tea, Precious stones, Wood |
| 8 | Manica | Wood, Precious and Semi-precious stones, Fruits and Vegetables |
| 9 | Gaza | Banana, Metal and Non-metallic scrap, Heavy sands, Cashews |
| 10 | Niassa | Cotton, Beans, Precious stones |

3) Economic Situation

Mozambican economy enjoyed 7% growth since early 2000 until 2014, but the rate dropped to lower than 4% in 2016. It is estimated that the economy will make a slight recovery toward 2020, backed by recovery in agriculture sector and mining production (notably coal), according to the World Bank projection. As it is indicated on the figure below, GDP growth rate is estimated to have hit the lowest, 3.3% in 2018, and projected to gradually recover to 3.5% in 2019 and 4.0% in 2020. The background to this positive outlook is improvement of commodity prices, in particular coal, as the primary export

goods besides aluminum and gas.



As for the mid-term outlook, IMF Report² estimates the current growth level is to be maintained at the similar level for few years, until large scale LNG project to be started. The World Bank, in its Economic Updates³ pointed out the challenge faced by Mozambican economy is balanced

growth with more equitable distribution of the benefit from the growth.

The high-growth in the past contributed economic activities mainly in urban areas, creating high-income jobs mostly in service sector, while leaving agriculture sector less efficient and no improvement in rural poverty. The report discusses there are positive link between economic diversification and growth, and indicates three important areas for Mozambican economy needs to pay attention:

- 1) Reducing concentration of primary exports,
- 2) Raising productivity in agriculture sector, and
- 3) Ensuring better and more equitable outcome, in skill development of human resources.

2.4. SWOT Analysis

The following tables summarizes SWOT analysis from the aspect of Mozambique as a destination for inward investment.

Table 5: SWOT Analysis with regard to Investment Attraction

| Strengths | Weaknesses |
|---|--|
| <ul style="list-style-type: none"> - High GDP growth - Abundant natural resources - Six economic development corridors (Pemba-Lichinga, Nacala, Zambezi Valley, Limpopo, Beira, Maputo) - Three main ports (Maputo, Beira, Nacala) - Economic Partnership Agreements with EU, African Growth and Opportunity | <ul style="list-style-type: none"> - Lack of skilled labor - Portuguese as business language - Weak protection & enforcement of contractual rights - Low level of social & economic development - Infrastructure deficits |

² Staff Report for the 2017 Article IV Consultation, IMF, February 15, 2018

³ Same as reference No. 2

| | |
|--|---|
| Act (AGOA) with USA and other bilateral treaties agreements | |
| Opportunities | Threats |
| <ul style="list-style-type: none"> - Growing tourism industry (More 2.800 km coastal line) - Significant coal reserves - Vast natural gas deposit - Huge agriculture potential - Growing middle class - Geographical proximity to RSA, an economic powerhouse in the southern African region - Economic corridor connecting landlocked countries with ports | <ul style="list-style-type: none"> - Potential political instabilities - Nationalistic-populistic tendencies - Chronical trade deficit - Still aid dependent - External debt - Challenging business environment |

3. IDENTIFICATION OF TARGET SECTORS AND MARKETS

3.1. Identification of Target Sectors

IPA can contribute most to economic development when it focuses on sectors where it has the biggest marginal development impact. This means effectively promoting sectors that are not otherwise being effectively promoted and fostering spillovers that would not otherwise occur. In practice, this means focusing on attracting and nurturing private, productive investment projects that:

- can operate more competitively and profitably in the location than in alternative locations;
- introduce new skills, technologies, and international markets to the local economy (i.e., projects of foreign origin);
- strengthen local markets and value chains;
- are not already promoted effectively by other bodies.

A total FDI influx in Mozambique in 2018 was estimated at USD 2.7 billion. While the oil sector captured about half of the influx (USD 1.33 billion), other industries failed to capture foreign investors' interest. The evolution of influx seems to depend on liquefied natural gas potential. Foreign investors are traditionally interested in the country's mining, hydrocarbon, energy, logistics, retail and real estate sectors. There is still a strong interest on the coal industry.

Based on the analysis above, APIEX arrived at the following 6 “focal sectors:”

- 1) Agriculture
- 2) Infrastructure
- 3) Energy

- 4) Manufacturing
- 5) Tourism
- 6) Downstream industry of Oil and gas

It should be noted that Mozambique has significant and varied natural resources (energy, mines, agriculture, forestry, and fishing) and that its geographical location offers a serious advantage in the transportation field.

3.2. Identification of Target Markets

The sources of FDI inflow to Mozambique (excluding oil, gas and mineral resources sectors) are Asia (38.4%), Europe (33.7%), Africa (24.6%), America 2.9%) and Oceania (0.34%). In 2017, Mozambique's leading foreign investors were, in order, the United Arab Emirates (UAE), Mauritius, China, Italy, the United States, South Africa, Portugal and Turkey. In the short run, it is reasonable to set target markets to fast-growing investors and investors with strong interest (or leading investors). Among fast-growing investors include the Middle Eastern countries (UAE, Turkey) and Asian countries (China, Japan, Korea).

4. STRATEGY AND PRIORTY ACTIVITIES FOR INVESTMENT PROMOTION

For effective investment promotion, an IPA can adopt a wide range of strategies and activities. The strategies are the following.

- Strategy 1: Gradual shift to a targeting approach
- Strategy 2: Expansion of networking and collaboration with other entities
- Strategy 3: Continued efforts in the development of investment materials
- Strategy 4: Effective website management

Table 6: Proposed Strategies for APIEX Investment and Export Promotion
Strategy 2020-2022

| Dimension | Strategic approach | Concrete Actions for FY2020-FY2022 |
|--|--|---|
| Target Market | Gradual shift to a targeting approach | Organize and participate in at least one promotion event in one of the target markets every year |
| Collaboration with sub-national government | Strengthened collaboration with provincial government | Organize and participate in at least one promotion event in collaboration with provincial government every year |
| Promotion materials | Continued efforts in producing and updating promotion materials to | "Laws and Regulations related to FDI," "Mozambique Investment Guide and Mozambique Business |

| | | |
|--------------------|--|---|
| | give updated information to potential investors | Licensing Guide” and “Facts about Mozambique” revised at least once every three years |
| Website management | Enhanced efforts in updating the contents of website | |

5. PERFORMANCE TARGETS AND INDICATORS

This section presents performance indicators and corresponding targets for the strategic objectives and priority promotion actions identified in the previous section. The indicators are categorized into three groups; i) impact-level indicators, ii) PEPIC-contributor indicators and iii) other activity-level indicators.

1) Impact-level Indicators

The following table presents impact-level indicators and targets between the baseline year (FY2020) and terminal year (2022).

Table 7: Impact-level Indicators and Targets

| Impact Indicator | FY2020 | FY2022 |
|---|-----------------|-----------------|
| 1. Number of investment projects approved | XXX | XXX |
| 2. Value of investment projects approved | XXX USD million | XXX USD million |
| 3. Value of investment projects implemented | XXX USD million | XXX USD million |
| 4. Number of jobs created | XXX | XXX |

2) PEPIC-contributor Indicators

The following table presents PEPIC-contributor indicators and targets between the baseline year (FY2020) and terminal year (2022).

Table 8: PEPIC-contributor Indicators and Targets

| Impact Indicator | FY2020 | FY2022 |
|--|--------------|--------------|
| Number of APIEX provincial delegations equipped with latest promotion materials | XXX | XXX |
| Number of office equipment acquired for APIEX provincial delegations | XXX | XXX |
| Number of intersectoral meetings held to deepen and establish public and private information | XXX meetings | XXX meetings |

| | | |
|---|--------------|--------------|
| mechanisms | | |
| Creation of committee of analysis and evaluation of projects | XXX meetings | XXX meetings |
| Number of investment bankable projects Identified | XXX projects | XXX projects |
| Number of promotional materials produced and updated | XXX | XXX |
| Number of videos and other information in digital format about the investment potential and opportunities produced and periodically updated | XXX | XXX |
| Frequency of updating of website | XXX times | XXX times |
| Number of meetings held with domestic private sector | XXX meetings | XXX meetings |
| Number of meetings held with foreign private sector (chambers) | XXX meetings | XXX meetings |
| Number of multiannual marketing plans produced | XXX | XXX |
| Local and external trade missions | XXX | XXX |
| Number of events promoted in the target markets | XXX events | XXX events |
| Number of trade conference and seminars | XXX | XXX |
| Number of targeted markets to promote the country's image | XXX | XXX |

3) Other activity-level Indicators

The following table presents activity-level indicators and targets other than those introduced above.

Table 9: Activity-level Indicators and Targets

| Impact Indicator | FY2020 | FY2022 |
|--|---|---|
| 1. Number of promotional materials printed | XX: xx copies XX: xx copies XX: xx copies | XX: xx copies XX: xx copies XX: xx copies |



Republic of Mozambique

Agency for Promotion of Investment and Exports (APIEX)

Laws and Regulations Related to
Foreign Direct Investment in Mozambique

August 2019

Acknowledgement

This publication has been prepared as a reference material for foreign and domestic companies or individuals considering investment in the Republic of Mozambique, covering relevant laws and regulations related with foreign direct investment (FDI), published by the Agency for Promotion of Investment and Exports (APIEX) being supported by Project for Enhancing Capacity of Investment Promotion and Facilitation sponsored by Japan International Cooperation Agency (JICA), with the contents prepared by JLA Advogados (JLA).

Disclaimer

This report was prepared for promotional purposes only, aimed at providing general information on laws and was not intended to provide specific legal advice. This report should not be used as a substitute for competent legal advice in the jurisdiction. APIEX, JICA or JLA Advogados will not be liable for any financial loss or damage caused by investment made by any company or individual relying upon this publication.

Published by



Agency for Promotion of Investment
and Exports
Rua de Imprensa, 332 R/C
25 de Setembro Avenue, Maputo
Mozambique
Tel +258 21 313 310
Fax +258 21 313 325

With support from



JICA Project for Enhancing Capacity
of Investment Promotion and
Facilitation in the Republic of
Mozambique
c/o Agency for Promotion of
Investment and Exports
Tel +258 21 313 310 Ext 219

The Contents prepared by




JLA Advogados Avenida Vladmir
Lenine, Edifício Millenium Park nº
174, 12D, 1100 Maputo, Mozambique
Tel: +258 21 317 159
Fax: +258 21 317 172

NOTE 1 - This is an updated publication of the “Laws and Regulations Related to Foreign Direct Investment in Mozambique” first published by the Agency for Promotion of Investment and Exports (APIEX) in August 2017. The contents herein are based on relevant laws and regulation in force as of August 2019.

Index

| | |
|---|------------|
| COUNTRY PROFILE..... | 4 |
| CHAPTER I – INTRODUCTION..... | 6 |
| CHAPTER II – GENERAL BACKGROUND..... | 7 |
| CHAPTER III – TREATIES AND INTERNATIONAL INVESTMENT AGREEMENTS | 13 |
| CHAPTER IV – INVESTMENT INCENTIVES | 16 |
| CHAPTER V – RESTRICTIONS ON NATIONAL TREATMENT | 20 |
| CHAPTER VI – INVESTMENT APPROVAL PROCEDURES | 23 |
| CHAPTER VII – BUSINESS VEHICLES | 27 |
| CHAPTER VIII – PERFORMANCE REQUIREMENTS | 34 |
| CHAPTER IX – IMMIGRATION..... | 37 |
| CHAPTER X – LABOUR..... | 40 |
| CHAPTER XI – FOREIGN EXCHANGE CONTROL OR CURRENCY REGULATIONS..... | 60 |
| CHAPTER XII – LOANS | 66 |
| CHAPTER XIII - CUSTOMS | 76 |
| CHAPTER XIV - LAND..... | 82 |
| CHAPTER XV - ENVIRONMENT | 87 |
| CHAPTER XVI – INSOLVENCY/ BANKRUPTCY/RESTRUCTURING | 91 |
| CHAPTER XVII – DISPUTE RESOLUTION | 108 |
| CHAPTER XVIII – INDUSTRY SPECIFIC LAWS/OTHERS: COMPETITION/ANTI-CORRUPTION/PUBLIC PROCUREMENT..... | 122 |
| CHAPTER XIX – TAX..... | 128 |

COUNTRY PROFILE

| | |
|----------------------|---|
| Flag |  |
| Official Name | República de Moçambique |
| Capital | Maputo |
| Population | 27.909.798 million (2017) ¹ |
| Currency | Metical (MZN) |
| GDP | \$14.458 billion (2018) ² |

¹ According to the data released on April, 2019 by the National Institute of Statistics (“INE”).

² According to the data released by the World Bank and available on <http://data.worldbank.org/country/mozambique> (accessed on July 15th, 2019).

Laws and Regulations Related to FDI in Mozambique

| | |
|----------------------------|--|
| Government | Unitary Presidential Republic |
| Political Leaders | Filipe Nyusi (President) Carlos Agostinho do Rosário (Prime Minister) |
| Independence | Since 1975 (from Portuguese Colonization) |
| Bordering Countries | Tanzania, Malawi, Zambia, Zimbabwe, South Africa and Swaziland |
| Languages | Portuguese (official) |
| Major Religions | Christianity, Islam, Indigenous beliefs |

CHAPTER I – INTRODUCTION

After becoming an independent State, Mozambique was plagued by a long and severe civil war, which ultimately resulted in an economic collapse led by the lack of investment, nationalization of privately owned industries, as well as widespread food shortage.

The 1992 peace agreement marked the transition from civil war to peace, culminating in the country's first democratic elections of 1994 and the emergence of the Front for the Liberation of Mozambique (Frelimo) as the dominant political force in the country; a fact that still holds true today.

In 1993 the Mozambican Government approved the Investment Act to foster and promote both national and foreign investments in the country, granting various benefits and incentives, which include: tax and custom duties exemptions, free remittance of funds, and the possibility of hiring more foreign workers than those permitted by law. These incentives vary according to the economic and industrial activity pursued and the region of implementation of the project.

Mozambique's rapid economic expansion over the past decades has had only a moderate impact on poverty reduction, and the geographical distribution of poverty remains largely unchanged. Despite the recent discoveries of natural resources in the oil & gas sectors, Mozambique is undergoing serious economic and political crisis and needs to improve its social indicators. The country ranked 180th out of 189 countries in the most recent Human Development Index (HDI). The adult literacy rate is 50.6% (fifty point six percent), and average life expectancy at birth is just 58.9 (fifty eight point nine) years³.

In January 2015, after the 5th (fifth) peaceful election process, Mozambique's fourth president came into office Mr. Filipe Nyusi. His party also secured a strong majority in the parliament, with 144 seats out of 250 in total for a 5 (five) year mandate. The upcoming elections are scheduled for October 2019.

³ Data available on the official website of the United Nations Development Programme, Human Development Reports, <http://hdr.undp.org/en/countries/profiles/MOZ> (accessed on July 16th, 2019).

CHAPTER II – GENERAL BACKGROUND

1. Brief description of the legal system

The entire Mozambican legal system is anchored in the Constitution of Mozambique, in its current version adopted in 2004⁴. The Mozambican system clearly sets forth the separation of executive, legislative and judicial powers, each of which are embodied in different entities that must be taken into account.

The executive is composed by (i) the President, elected by universal ballot for a 5 (five) year term, who is considered the Head of State, Head of the Government and Commander-in-Chief of the Defense and Security Forces and has at his disposal a consultative body named Council of State; and (ii) the Government, composed by the President of the Republic, the Prime-Minister and the Ministers, together forming the Council of Ministers. Additionally, the Government holds legislative powers, being entitled to produce Decrees in matters authorized by the Parliament. Pursuant to the recently approved constitutional reform, the provincial governors and chambers will also be elected by universal ballot and will hold broader administrative and regulatory powers.

The Parliament, together with the Government, holds the legislative power and is a unicameral assembly composed by 250 (two hundred and fifty) members, representatives of the political parties elected in each parliamentary election for a 5 (five) year term. Being the body which, *par excellence*, represents the people of Mozambique, the Parliament is entitled to approve laws on every matter by simple majority.

Courts are the bodies entitled with judicial power including the Supreme Court, the Administrative Court (the highest hierarchical court in administrative, tax and customs matters) and the judicial courts - all independent sovereign bodies that administer justice on behalf of the people, guaranteeing compliance with the Constitution, laws, and all other legal provisions in force, while safeguarding the rights and legitimate interest of the citizens and institutions. According to the Law of Judiciary Organization, the judicial system is divided into District Courts, Provincial Courts, the Appeal Courts and the Supreme Court. On matters with a constitutional nature, the competent court is the Constitutional Council, with powers to verify and declare compliance of any legal provision with the Constitution.

The legal system in Mozambique is based on civil law, meaning that legislation is the primary source of law. Court decisions are only binding on the parties and over the matter they refer, thus the precedent rule applicable in common law systems such as the USA, UK and South Africa is not applicable in Mozambique.

⁴ Partially amended in Law no. 1/2018 of June 12th.

As for the Law, the primary source in Mozambique, it is produced in the first hand by the Parliament and, in matters duly authorized, by the Government. It is binding on every person under the Mozambican jurisdiction on equal terms, as the law must contain general and abstract provisions applicable in compliance with the principle of equality. The legislative procedure will be further explained in section 3 of this chapter.

Regarding international law, according to article 18 of the Constitution of Mozambique, the treaties and international agreements which are validly approved and ratified are enforceable in the Mozambican legal system upon official publication, and for as long as they are still valid in the State of Mozambique.

2. Hierarchy of laws and authorities

According to the Mozambican hierarchy of laws, the highest prevailing diploma is the Constitution, followed by the Laws produced by the Parliament, then the Decree-Laws issued by the Government, the Decrees of the Council of Ministers, the Presidential Decrees, the Ministerial Diplomas and, lastly, the Ministerial Orders, all in this respective order.

Public Administration⁵ is divided into two fields: the Direct Administration and the Indirect Administration.

The Direct Administration of the State is divided in two areas: the Central Administration and the Local Administration.

The Central Administration is composed by a group of bodies with the authority to operate in any territory in Mozambique such as, for instance, the Government. On the other hand, the Local Administration is only competent to operate in a limited territory, namely on a district and provincial levels.

The Central Administration is composed by Central Administrative Bodies (the President, the Prime-Minister and the Ministers), Independent Central Bodies (such as the Ombudsman), public services, temporary entities (entities incorporated to pursue a certain temporary interest) and the representations of the State's Administration overseas, namely embassies and consulates.

The Local Administration is composed by the local authorities that operate at a district and provincial levels, namely Local Municipalities and Community Authorities.

On the other hand, the Indirect Administration of the State is composed by the public institutions entrusted to an independent legal personality created by the central bodies of the State to develop a certain administrative activity for the purpose of achieving the goals to which they are created

⁵ According to Law no. 7/2012 of February 8th.

for. These are, for instance, the Central Bank of Mozambique (“CBM”), Public Institutes, Public Foundations, Public Funds and the entire State-owned company sector.

The Constitutional reform of 2018 decentralized the public administration by granting more powers to the provincial and district authorities. As such, the Provincial Governors and Chambers will now be elected by universal ballot instead of being appointed by the President of the Republic. Nonetheless, a new role of Secretary of State to be appointed by the President of the Republic was also established, whose function is to ensure the compliance with the functions and sovereign matters of the State which are not within the object of the decentralization.

District administrators will also be elected by universal ballot as of the 2024 elections, and until then, they will be appointed by the Minister of State Administration, upon consultation of the Provincial Governor.

As of 2018, the Mayors of the municipalities are now elected from the heads of lists of the Political party, of the coalition of political parties or of a group of citizen electors that obtain majority of votes in the elections for the Municipal Assembly and are no longer elected individually or independently, as has been the case since the first municipal elections in 1998.

Functions and competences that are directly linked to the State sovereignty, such as the definition of national defense, security and public order policies, border control, currency issuance and diplomatic relations, natural resources, minerals and energy, management of inland waters, territorial sea, exclusive economic zone, as well as the creation and alteration of taxes are outside the purview of decentralized powers.

3. Brief description of the legislative process

In order for a law to be produced, there are certain acts that must occur so that the legislative procedure is triggered. This procedure is divided in three stages: (i) initiation; (ii) constitutive stage; and (iii) enactment and publication.

According to article 183 of the Constitution of Mozambique, the legislative initiative belongs to the members of the Parliament, to the Parliamentary Committees, to the Parliamentary Benches, to the Government or to the President of the Republic of Mozambique⁶. One of the aforementioned bodies shall produce a bill (“*projecto de lei*” if the bill is the parliament’s initiative or “*proposta de lei*” if the initiative belongs to the Government) and submit it to the President of the Parliament, who then forwards the bill to the relevant Parliamentary Committee. Once received by the respective Parliamentary Committee, the bills are analyzed by the committee, which produces a report and an opinion to commence the constitutive stage, where the discussion of the bill occurs.

⁶ The law does not provide for public consultation in the legislative process.

The constitutive stage is divided in two debates: the general debate and the specialized debate. In the general debate, the body that was responsible for the legislative initiative presents the bill to the Parliament, discussing its underlying principles and the requirements for enforceability of the law, followed by the presentation of the aforementioned report produced by the Parliamentary Committee. After this presentation, the bill is subject to a first voting. In case the vote is in favor of passing the bill, a specialized debate shall follow, during which the bill is discussed article by article by the competent Parliamentary Committee. However, the plenary may invoke the right to have the specialized debate within the Parliament. Lastly, and after these two debates, the bill is subject to a final overall debate and submitted to a final voting.

Upon approval, the bill is sent to the President of the Republic, who shall sign and enact the law within 30 (thirty) days. Beforehand, the President may request the Constitutional Council to issue an opinion on the compliance of the bill in terms of the Constitution. Once the Constitutional Council notifies the President of its assessment, the latter may veto the bill or, within 30 (thirty) days of receiving the assessment, enact it. In case the bill is vetoed, it is returned to the Parliament. This time, if 2/3 (two thirds) of the members of the Parliament vote favorably, the President shall mandatorily enact the bill.

The last step of the procedure is the publishing of the law (*sensu lato*) in the Official Gazette in order to become fully valid and enforceable.

The Official Gazette⁷ is divided in three series. Series I publishes laws, decree-laws, decrees, resolutions, orders and other legislative acts. Series II of the Official Gazette publishes decrees, orders, authorizations issued by the public administration and courts decisions that require publishing. Series III publishes land and mining concessions and permits, municipal regulations, incorporation, by-laws and amendments to associations, foundations and companies.

At local level, the Provincial Chambers also have regulatory powers on issues of interest to the economic, social and cultural development of the province in order to meet the collective needs and pursue the interests of their respective populations.

The acts of the Provincial Chamber take the form of a Resolution, when it results from the exercise of its regulatory power, and regarding other matters, in the form of Posture or Motion. Both Resolutions and the Postures shall be published in the *Official Gazette*.

⁷ The Official Gazette is available only through paid services. Physical copies of the Official Gazette can be obtained at the *Imprensa Nacional de Moçambique* with the payment of a fee.

4. General description of procedure for adoption or amendment of laws and regulations

The procedure to adopt or amend a law is similar, since a legal diploma can only be revoked, modified or amended by a diploma with the same hierarchical rank - *please refer to sections 3 and 5 of the present chapter*.

a. Public consultation requirements

Although a proposal has been drafted and is awaiting discussion, Mozambique is yet to approve a Law on Public Participation in the Legislative Process. The Constitution allows for the participation of the people in the democratic process but no requirements or framework is still available.

Availability and access of the public to draft bills

The Law on Information⁸ regulates the right to information and mechanisms to exercise it by enabling any person to request, search, consult, receive or disseminate information of public interest. The bills currently under discussion are presented on the website of the Mozambican Parliament, therefore, even if the content is not made available, the Bylaws of the Parliament – determines in article 66 (2) (k) – that the sessions of the Plenary are public; permitting anyone to attend the debates.

b. Publication or dissemination requirements

As previously mentioned, the publication of the recently enacted diploma is a mandatory requirement for the diploma to be applicable. Without the publication on the Official Gazette, the diploma is not enforceable.

5. System for regular review of current laws

The laws in Mozambique can be reviewed at any time, insofar as compliance with the principles of the legislative process explained above in section 3, and provided the legal diplomas are modified by laws embodied with, at least, the same hierarchical rank. For instance, a mere order or a regulation cannot modify or revoke a decree-law or a law, but it can modify another regulation since it is a diploma with the same hierarchical rank.

On the other hand, the Constitution establishes a system of revision of constitutional rules in articles 291 to 296. That framework establishes that the initiative can emerge both from the President of the Republic or from 1/3 (one third) of the members of the Parliament. However, the revision laws

⁸ Approved by Law no. 34/2014 of December 31st.

may not affect certain subjects, namely the independence of the State of Mozambique, the separation between State and Religion and the republican form of Government.

The amendments to the Constitution must be approved by at least 2/3 (two thirds) of the members of the Parliament and compiled in one single revision law that the President of the Republic must enact.

CHAPTER III – TREATIES AND INTERNATIONAL INVESTMENT AGREEMENTS

1. Membership in international treaty organizations, economic organizations and free trade areas

The Republic of Mozambique is a member of the African, Caribbean, and Pacific Group of States (ACP), African Development Bank Group (AfDB) and African Union (AU), *Comunidade dos Países de Língua Portuguesa* (Community of Portuguese Speaking Countries - CPLP), Commonwealth of Nations, United Nations (UN) and World Trade Organization (WTO) amongst other organizations.

2. Bilateral and multilateral treaties and international investment agreements signed/ratified

Mozambique has signed 26 (twenty six) Bilateral Investment Treaties (BIT) with Algeria, Belgium-Luxembourg, China, Cuba, Denmark, Egypt, Finland, France, Germany, India, Indonesia, Italy, Japan, Mauritius, Netherlands, Portugal, South Africa, Spain, Sweden, Switzerland, Turkey, United Arab Emirates, United Kingdom, United States of America, Vietnam and Zimbabwe.

BITs aim to foster and protect foreign investors from other Contracting Party's state whenever they invest in Mozambique or whenever Mozambican's citizens invest in the other Contracting Party's territory. Currently, 6 (six) of the abovementioned BITs have not been transposed into the domestic law: Denmark, France, Netherlands, Switzerland, UAE and Zimbabwe, and thus are not yet in force.

All BITs signed by Mozambique include the common provision of the "Most-Favored-Nation" principle, which states that the Contracting Parties are forbidden to treat the investments made by a foreign investor in a less favorable manner than the investments made by domestic investors. Also, it is provided that investors from a Contracting Party will always benefit from the most favorable treatment granted by that Contracting Party to another nation.

This principle protects every national of the Contracting Parties that have executed a BIT with Mozambique and represents a guarantee of non-discrimination.

In addition to the protection of the investor and its investment, the BITs also establish clear rules for settlement of disputes. The majority of the BITs signed by Mozambique establish that in case of dispute the parties should try to settle amicably within 6 (six) months as of the date on which the dispute arose.

Also, the BITs usually stipulate that the parties waive the right to demand that all domestic administrative or judiciary remedies be exhausted first, and that it is the investor's choice to opt for submitting the dispute to judicial entities or to international arbitration as mentioned below.

The two most common rules for settlement of disputes are: (i) submission of the dispute to the International Centre for Settlement of Investment Disputes (ICSID) for settlement by arbitration under the Washington Convention of March 18th 1965 on the Settlement of Investment Disputes between States and Nationals of Other States; or (ii) arbitration set up under Arbitration Rules of the United Nations Commission on International Trade Law (UNCITRAL).

3. Double Taxation Agreements

There is international juridical double taxation in the presence of: (i) an imposition of comparable taxes in two (or more) States, (ii) on the same taxpayer, and (iii) in respect of the same subject matter and for identical periods.

Double Taxation has harmful effects on international exchange of goods and services and cross-border movements of capital, technology and persons. Mozambique entered into nine treaties for the avoidance of double taxation (DTT).

In order to avoid Double Taxation the Organization for Economic Co-operation and Development (OECD) Committee on Fiscal Affairs adopted, in 1963, the OECD Model Tax Convention on Income and on Capital that aims to clarify and standardize the tax situation of taxpayers who are engaged in activities in other countries; as well as provide a means to uniformly settle the most common problems that arise in the field of international juridical double taxation. These DTTs follow the OECD Model of Tax Convention. The terms of each DTT applicable tax rates and concepts vary depending on the period in which each of them was concluded. Reduced withholding taxes vary as follows:

| Country | Dividends | Interest | Royalties |
|-----------------|-----------|----------|-----------|
| Botswana | 0% 12% | 10% | 10% |
| India | 7,5% | 10% | 10% |
| Italy | 15% | 10% | 10% |
| Macao | 10% | 10% | 10% |

| | | | |
|-----------------------------|------------------|-----|-----|
| Mauritius | 8% 10% 15% | 8% | 5% |
| Portugal | 15% | 10% | 10% |
| South Africa | 8% 15% | 8% | 5% |
| United Arab Emirates | 0% | 0% | 5% |
| Vietnam | 10% | 10% | 10% |

4. Hague Convention Abolishing the Requirement for Legalization for Foreign Public Documents (“*Apostille Convention*”)

Mozambique has not ratified the Hague Convention Abolishing the Requirement of Legalization for Foreign Public Documents, commonly known as the “*Apostille Convention*”. Thus, in order to be considered valid and enforceable in Mozambique, foreign-issued documents must go through a legalization process. The Mozambican Civil Code⁹ specifically states that public and private documents issued overseas are recognized with the same validity and reliability as locally-issued public and private documents. However, if doubts arise as to such documents’ authenticity, they shall only be accepted if the legalization process is duly completed - public and private documents are deemed legalized if the signature of the civil servant is certified by the Mozambican diplomatic official in the country of issuance of such document.¹⁰

⁹ Article 365 of the Civil Code.

¹⁰ Article 540 of the Civil Procedural Code.

CHAPTER IV – INVESTMENT INCENTIVES

1. Definition of foreign investor or foreign investment

Under the Investment Law¹¹, a foreign person is “*any individual whose nationality is not Mozambican or, in the case of legal persons, the company originally incorporated under the legislation of another country, or which, having been incorporated in the Republic of Mozambique, has more than 50% of the respective share capital held by foreign persons*”.

Furthermore, this definition of foreign direct investment (hereinafter “FDI”) is similar to the definition set forth under the Regulation of the Foreign Exchange Law¹² whereby FDI is considered as “*any form of foreign capital contribution valuable in monetary terms which constitutes equity capital or own resources at the own account and risk of the foreign investor, brought from external sources and to be used in an investment project with the purpose of carrying out an economic activity, thorough a company registered in Mozambique and operating from the Mozambican territory*”.

2. Incentives or support available to encourage foreign investment

The Mozambican Government approved the Investment Law and Regulation¹³ to promote and foster both national and foreign investments in the country, granting various benefits and incentives which include, namely, tax and custom duties exemptions, free remittance of funds and possibility of hiring more foreign workers than those permitted by law. These incentives will vary according to the economic and industrial activity pursued and the region of implementation of the project in the country, with the possibility of applying special benefits for certain sectors such as mining, oil and gas.

In order to be eligible for these benefits, foreign investment must consist of (i) freely convertible currency; (ii) infrastructures, equipment, materials and other imported goods; (iii) operating rights over concessions, licenses and other rights of an economic, commercial or technical nature; and/or (iv) concession rights to use patented technologies or registered trademarks.

¹¹ Enacted by Law no. 3/93 of June 24th.

¹² Enacted by Notice no. 20/GBM/2017 of December 27th.

¹³ Enacted by Decree no. 43/2009 of August 21st.

The following incentives may be granted, in general, to all investors in Mozambique¹⁴:

- ☐ Free remittance of funds abroad and re-export of invested capital;
- ☐ General tax and customs incentives, granted under the Mozambican Code of Fiscal Benefits, namely:
- ☐ Custom duties and Value Added Tax (hereinafter “VAT”) exemption on the import of goods and machinery classified as Class K in the Customs Tariff (corresponding to capital goods);
- ☐ Investment tax credit for new tangible fixed assets acquired by and utilized in the investment project;
- ☐ Accelerated depreciation and reintegration of new or rehabilitated immovable assets used in the development of the investment project;
- ☐ Deductions from taxable income for the purposes of calculation of corporate income tax regarding specialized equipment utilizing new technology;
- ☐ Deductions from taxable income for the purposes of calculation of corporate income tax regarding investment in professional training;
- ☐ Special tax and customs incentives may be applicable to each project, granted under the Mozambican Code of Fiscal Benefits or under special legislation approved for particular sectors of activity, such as:
- ☐ Large dimension projects benefit from an exemption of payment of custom duties and VAT on the import of construction materials, machinery, equipment and accessory parts and other goods used or required for the development of the activity;

¹⁴ Free remittance of funds abroad is always granted together with the authorization of the investment project, which defines its terms and conditions. Provided the formalities in the Investment Law and Foreign Exchange Law are complied with, the remittance of funds operates regardless of further approval. Nevertheless, in situations of economic crisis where the foreign currency is scarce, the investor may face challenges in transferring funds abroad as generally all operations might be on hold or take longer to be effected by the banks. In regard to the tax and customs incentives, these are also automatically granted to authorize investment projects that meet each incentive's requirements. It might be however discussable with the authorities whether a given good or machinery is classified as Class K in the Customs Tariff, therefore benefiting from additional incentives as per described above.

- ☐ Investments exclusively in activities carried out in Accelerated Development Economic Zones¹⁵ also benefit from the abovementioned exemption of payment of custom duties and VAT and an additional investment tax credit equal to 20% (twenty percent) of the total investment realized;
- ☐ Oil operations, which are governed by a Specific Regime of Taxation and Tax Benefits¹⁶ specifically adapted to this sector of activity; and
- ☐ A Specific Regime of Taxation and Tax Benefits for Mining Activities¹⁷.

APIEX¹⁸, a Mozambican governmental agency with the aim of attracting and retaining domestic and foreign direct investment, was established to render the following services:

- ☐ Institutional assistance to investors in the approval and implementation of investment projects;
- ☐ Promotion of business cooperation between small and medium-sized companies and large national companies;
- ☐ Identification of business partners including financial and technical partners;
- ☐ Identification and dissemination of investment opportunities; and
- ☐ Monitoring and support investment projects, namely to resolve constraints.

3. Investment guarantees (e.g., against expropriation)

¹⁵ The Zambeze River Valley zone, Niassa Province, Nacala district, Ilha de Moçambique (Mozambique Island), Ibo Island and other areas which may be approved by the competent authority.

¹⁶ Enacted by Law no. 27/2014 of September 23rd and Decree no. 32/2015 of December 31st.

¹⁷ Enacted by Law no. 28/2014 of September 23rd and Decree no. 28/2015 of December 28th.

¹⁸ APIEX functions as a coordinator with other public entities and authorities which may be involved in the investment project. It is therefore responsible for identifying possible constraints the project may be facing, of whichever type and nature, and propose solutions. If APIEX does not have the required competences to resolve the constraint, it shall refer the matter to the appropriate authority and mediate with the investor.

Complaints regarding a decision on investment matters may be submitted to APIEX, duly justified and grounded. The complaint will be forwarded to the relevant authority, which must reply within 20 (twenty) days. After this period, APIEX will submit a proposal with solution to the competent Minister, who shall issue the final decision.

The State guarantees security and legal protection of all property on goods and rights, including industrial property. Any expropriations shall be motivated by national interest reasons and, if so, must be justly and equitably compensated. The BITs executed and in force in Mozambique also contain a protection provision against expropriation.

Furthermore, the free remittance of funds is also protected by the Investment Law and Regulation. Provided the original investment project has been duly approved and the applicable foreign exchange formalities have been complied with¹⁹, the law ensures the remittance abroad of:

- ☐ Exportable profits;
- ☐ Royalties and other similar payments;
- ☐ Amortization of loans and payment of interest on loans contracted in the international financial market and applied in investment projects in Mozambique;
- ☐ The proceeds of any compensation paid in conformity with the protection of property rights; and
- ☐ Invested and re-exportable foreign capital.

¹⁹ Compliance with the foreign exchange formalities mainly relies on the registration or request for authorization of transactions in the Central Bank. The process often requires a detailed description of the transaction and a great amount of supporting documentation. The registration of each operation requires the delivery of all documentation, even if prior transactions under the same agreement have already been registered. Notwithstanding, the forex procedures may be complied with the adequate accompaniment of required documentation.

CHAPTER V – RESTRICTIONS ON NATIONAL TREATMENT

1. Limitations on foreign equity ownership (e.g., sector or industry, equity or operational restrictions or limits on access to specific markets).

The general rule in force in the Mozambican legal regime is that all sectors of industry are open to all sources of investment, being it national or foreign²⁰. As a consequence, most areas of investment can accommodate foreign and national equity ownership.

Notwithstanding the above, there are some areas which foreign equity ownership is limited or conditional, as below:

a. Real Estate Properties which have been previously nationalized by the Mozambican State²¹:

All Real Estate properties which have been nationalized by the Mozambican State after the independence cannot be transferred to (i) foreign individuals or (ii) companies whose share capital is held in majority by foreign entities or, irrespective of the percentage held by national entities, in case the number of foreign shareholders is superior to national shareholders.

As a common practice (with no legal support but largely accepted by all relevant institutions), there are cases in which some Real Estate properties which have been previously nationalized by the Mozambican State, have been passed to foreign controlled/owned institutions. This happens in cases where the Real Estate Property is included in the privatization of a business unit. Examples like National Textile Company, Glass National Industry (which were all privatized some years ago) as well as other business units have been granted as a concession with all assets - including Real Estate Properties - to foreign held companies.

b. Army related industries²²:

Industries which are deemed to have an impact on national sovereignty, in particular army and military industries are to be conducted solely by national individuals or entities in which there is majority of national shareholders. Notwithstanding the above, the Government can grant time limited

²⁰ The principle referred above has its legal base on Article 405 of the Civil Code, where it is mentioned the parties have the autonomy to enter in any type of relations, unless if prohibited by law.

²¹ Article 16 of Decree no. 2/91 of January 16th.

²² No specific law, however, Authorities will not license any army-related industries for private entities.

concessions to any entity (including foreign controlled entities) for the manufacturing of equipment and operational systems (hardware and software) provided that such do not interfere nor impose limits to national sovereignty.

c. Local Content in Mining and Oil & Gas contracting Procedures²³:

Both Mining and Oil and Gas law provide for a local content protection regime. The referred regime sets forth an obligation for any Concession holder in the said industries to grant a preference in engaging nationals and/or nationally controlled entities concerning the sub-contractual relations to be eventually entered. Nevertheless, this obligation is not compulsory but rather a preferential engagement²⁴.

d. Construction Companies²⁵:

Construction companies can carry out civil works after being awarded a relevant Civil Contractors License. Such a license does not, however, allow the construction company to carry public works. Only a Public Works Contractors License will allow the construction company to be engaged in such type of works. In order to be awarded with a Public Works Construction License, the construction company must:

- ☐ Be registered and operating as a Civil Construction Company for a minimum of 10 (ten) consecutive years;
- ☐ Have a majority of Mozambican nationality share capital (individual or held by a legal entity).

Although the law refers that this nationality requirement is solely for the registration (and license) period, there have been cases where the relevant licensing authority has withdrawn the Public Works Construction License upon changes effected to the shareholding structure of the Construction Company.

e. Travel Agencies²⁶:

The regulation of Travel Agencies establishes that Travel Agencies may only be held by a Mozambican major shareholder. However, it is possible that this rule may be deemed unconstitutional as a previous similar initiative (please refer to Security Companies, below). Nevertheless, the current regime which limits the access to equity ownership on Travel Agencies is still in force and is generally binding.

²³ Article 41 of Law no. 21/2014 of August 18th and Article 34 of Law no. 20/2014 of August 18th.

²⁴ Should there be a gross violation of this principle, it may be considered that the concession holder is violating the terms of the concession and, in ultimate case, be considered the justification to terminate such concession.

²⁵ Article 5 of Decree no. 95/2013 of December 31st.

²⁶ Article 4(2) of Decree no. 53/2015 of January 31st.

f. Private Security Companies²⁷:

The law states that Private Security Companies can either be operated only by national individuals, or its share capital cannot be held in the majority by foreign entities. However, the Constitutional Council (which is the Mozambican Institution which provides binding and final decisions in matters related to constitutional affairs) has issued a ruling stating that such a rule violated the Constitution of the Republic of Mozambique, making it non-binding.

²⁷ Article 6 of Decree no. 9/2007 of April 30th amended by Decree no. 61/2014 of October 24th.

CHAPTER VI – INVESTMENT APPROVAL PROCEDURES

1. Screening and approval or licensing procedures for foreign direct investment entry

a. Applicability of the rules to domestic investors

The Investment Law is applicable to all investments of economic nature carried out in Mozambique that intend to benefit from the guarantees and incentives established therein, regardless of the nationality and the nature of the investor. The Law also provides that all foreign investors, employees and employers shall have the same rights and duties as Mozambican nationals, as enshrined in the national legislation. Moreover, the Regulation of the Investment Law also clarifies that these provisions are applicable to all private investments, domestic or foreign, made under the Investment Law.

b. Licensing procedures and relevant authorities

Foreign direct investors that wish to benefit from the incentives granted under the Investment Law may submit an investment project to APIEX which has authority over Special Economic Zones and Industrial Free Zones.²⁸

A specific form must be filled and submitted either in English or in Portuguese which must include comprehensive information on the project and supporting documentation, *inter alia*, identification of the proposed investor and its legal representative, business plan, topographic plan or drawing of the proposed location for the implementation of the project. Additional information and documentation may be requested throughout the assessment of the application.

In order to be eligible, investment projects must comply with at least one of the following criteria:

- ☐ A minimum foreign direct investment threshold of MZN 2.500.000,00 (two million, five hundred thousand Meticaïs);
- ☐ As of the third year of operation, the company shall generate an annual turnover equal or greater than MZN 7.500.000,00 (seven million, five hundred thousand Meticaïs);

²⁸ Zambeze River Valley zone, Niassa Province, Nacala district, Ilha de Moçambique (Mozambique Island), Ibo Island and other areas which may be approved by the competent authority.

- ☐ The company shall register an annual export of goods or services of at least MZN 1.500.000,00 (one million, five hundred thousand Meticaïs); or
- ☐ By the second year of activity, the investor shall create and ensure at least 25 (twenty five) employment positions for Mozambican nationals who shall be registered in the social security system.

Depending on the value and origin of the investment, the project will be assessed and authorized by²⁹:

- ☐ the Provincial Governor, for national investment projects not exceeding MZN 1.500.000.000,00 (one billion, five hundred million Meticaïs);
- ☐ the Managing Director of APIEX, for national and/or foreign investment projects not exceeding MZN 2.500.000.000,00 (two billion, five hundred million Meticaïs);
- ☐ the Minister of Economy and Finance, for national and/or foreign investment projects not exceeding MZN 13.500.000.000,00 (thirteen billion, five hundred million Meticaïs); or
- ☐ the Council of Ministers, for:
 - ✓ investment projects with a value greater than MZN 13.500.000.000,00 (thirteen billion, five hundred million Meticaïs);
 - ✓ projects that require a land area greater than 10.000 (ten thousand) hectares, to be used for any purpose except forestry concessions;
 - ✓ investment projects that require a forestry concession of an area greater than 100.000 (one hundred thousand) hectares; and
 - ✓ any other projects with foreseeable political, economic, social, financial or environmental impacts that by nature should be reviewed and decided by the Council of Ministers, after proposal from the Minister of Economy and Finance³⁰; or by

²⁹ Each competent authority has discretionary power to assess, approve or reject the investment proposals. Those applicants whose investment proposals were rejected may amend them and submit them once again for the competent authority to reconsider its decision.

- ✓ the Managing Director of APIEX, for investment projects subject to the special framework applicable to Special Economic Zones and Industrial Free Zones

Upon approval, the competent authority will determine the specific incentives granted to the project amongst the incentives described on Chapter IV.

2. Formalities, time frame and cost

Once the project is submitted, the competent authority for the approval of the investment project shall liaise with the Ministry(ies) that oversees the sector(s) of activity of the project to issue an opinion within 7 (seven) business days as of submission of the application. If the competent Ministry does not reply in a timely fashion – 5 (five) days following the initial deadline – the opinion will be deemed favorable.

APIEX shall notify the applicants of its decision within the following 48 (forty eight) hours upon which the investors shall (i) register the investment project at the Central Bank within the following 90 (ninety) days; and (ii) commence the implementation of the project within the following 120 (one hundred and twenty) days or within the specific timeline given in the approval of the project, otherwise the authority that approved the project shall have grounds to revoke the authorization. The project is deemed to have commenced when actions have been taken in view of effectively starting the venture. Failure to register at the Central Bank within the 90 (ninety) days period will not have consequences on the implementation of the project, but the competent authority shall have grounds to not acknowledge the right to export profits and dividends, as well as to re-export the invested capital.

For the assessment and evaluation of investment projects, APIEX charges a fee equivalent to 1/1000 (one-thousandth) of the total investment of each proposal, as well as over further increase or expansion of the investment³¹. The request to amend an already approved project or to extend certain time periods in the process is also subject to the payment of fees.

3. Grounds for rejection of investment applications and right to appeal by the foreign investor

It is uncommon for investment applications to be rejected by APIEX. Nevertheless, an incomplete project, lacking essential documentation or not fulfilling the eligibility requirements may be rejected by the screening authority. In this case, a complaint regarding a decision on investment matters

³⁰ The law does not provide a list of projects with foreseeable impact. Normally the Director of APIEX and the Minister of Economy and Finance shall jointly assess if the project should be submitted to the Council of Ministers. In such case, the Minister of Economy and Finance shall propose to the Council of Ministers a decision on the approval of the investment project but the ultimate decision belongs to the latter.

³¹ Ministerial Diploma no. 116/89 of November 22nd determines that the applicable fee is of 5/1000 of the total investment. Nevertheless, APIEX does in practice only charge the abovementioned amount of 1/1000.

may be submitted to APIEX, which must be duly justified and grounded. The complaint will be forwarded to the relevant authority, which must reply within 20 (twenty) days. After this period, APIEX will submit a proposal with solution to the competent Minister.

4. Discretion of the authorities to approve or reject investment applications

For an investment application to be rejected the authority must duly justify its reasoning and notify the applicant of the grounds for rejection; which must have a legal basis.

5. Whether laws or authorities permit foreign investors to avail of other lawful informal procedures to expedite approval (e.g., using lobbying specialists or consultants)

The Mozambican legal framework does not establish any lawful informal procedures that could be useful in the process of investment approval. Nonetheless, according to our experience the approval of investment projects by APIEX is quite expedited and works closely in coordination with the investors to provide all the required assistance.

6. Power (and its exercise) by the authorities to monitor the foreign investment, including the power to unilaterally review, challenge or withdraw an approved application

The entity with powers to license a certain investment project also has the power to revoke such authorization, upon occurrence of one of the following events:

- ☐ Request by the investors;
- ☐ After 120 (one hundred and twenty) days as of the approval of the project, if no actions have been taken in view of starting the implementation of the investment;
- ☐ Suspension of the implementation of the project for a continuous period of more than 3 (three) months, if such suspension has not been previously notified to the competent authority; or
- ☐ Breach of the provisions of the Investment Law or Regulation, of the provisions contained in the project's authorization or other applicable legislation.

CHAPTER VII – BUSINESS VEHICLES

1. Forms or structures of business organizations available to foreign investors

Pursuant to the Mozambican Commercial Code³², foreign investors may set up a business structure in Mozambique through (i) the incorporation of a commercial company or (ii) setting up other legal forms for business representation.

a. Commercial Companies

The following structures of business organization are defined and considered to be commercial companies³³: (i) partnerships; (ii) capital and industry companies; (iii) limited partnerships; (iv) limited liability quota company (“*Sociedade por Quotas*”); and (v) limited liability share company (“*Sociedade Anónima*”).

Both foreign and Mozambican investors, either private individuals or companies, may opt for one of the abovementioned forms of commercial companies to launch their activity in Mozambique.

With the exception of the business sectors mentioned in Chapter V, above, it is not mandatory to incorporate a commercial company with a Mozambican individual and/or company, therefore a commercial company can be entirely owned by foreign entities.

From the abovementioned forms of commercial companies, a brief general overview of the legal framework, main characteristics and features, of the two most predominant forms of commercial companies in Mozambique – private limited liability company and company limited by shares – will be provided³⁴.

³² Approved by Decree-Law no. 2/2005, of December 27th (amended. by Decree-Law no. 2/2009 of April 24th and Decree-Law no. 1/2018 of May 4th).

³³ Article 82(1) of the Commercial Code.

³⁴ The other forms of commercial companies are rarely used by any investor and are residual when compared with the two most used forms.

b. General overview

| Issue | Quota company | Share company |
|----------------------|---|--|
| Description | Limited liability company by quotas | Limited liability company by shares |
| Governing Law | Commercial Code | Commercial Code |
| Size | <input type="checkbox"/> 2 to 30 quota-holders ³⁵ | <input type="checkbox"/> Minimum of 3 shareholders |
| Share Capital | <input type="checkbox"/> No minimum share capital threshold. | <input type="checkbox"/> No minimum share capital threshold. |
| | <input type="checkbox"/> Upon incorporation the entire share capital must be subscribed with a minimum of 50% paid, and the remainder can be deferred up to 3 years ³⁶ . | <input type="checkbox"/> Upon incorporation the entire share capital must be subscribed with a minimum of 25% paid, and the remainder can be deferred up to 5 years. |
| | <input type="checkbox"/> The quota value should be expressed in the local currency (Metical). | <input type="checkbox"/> The share value should be expressed in the local currency (Metical). |
| Liability | <input type="checkbox"/> Quota-holders are only liable up to the limit of their share capital contribution under a joint liability regime ³⁷ . | <input type="checkbox"/> Shareholders are only liable up to the limit of their share capital contribution under a joint liability regime. |
| | <input type="checkbox"/> Only the company's net assets can be used to cover debts or liabilities. | <input type="checkbox"/> Only the company's net assets can be used to cover debts or liabilities. |
| Registration | <input type="checkbox"/> Quotas must be duly registered at the governing Legal Entities Register. | <input type="checkbox"/> Shares are registered before the Central Securities Depository (CSD) as of November 5 th 2014. |

³⁵ If during its lifetime the number of quota-holders surpasses 30, then the quota company must be converted to a share company (Article 288 of the Commercial Code).

³⁶ Article 292 of the Commercial Code.

³⁷ Article 287 of the Commercial Code.

| | | |
|--|---|---|
| Confidentiality | <input type="checkbox"/> The identity of quota-holders is publicly available, having been registered at the Legal Entities Register, and included in all published company documents. | <input type="checkbox"/> The identities of shareholders are not publicly available in any public register. |
| Governance | <input type="checkbox"/> Quota-holders General Meeting: The most relevant decisions to the company must be resolved in the general meeting (e.g., mergers, spin-offs, winding up and liquidation, appointment of directors, amendment to the bylaws, decrease and increase of share capital, distribution of dividends, approval of the annual accounts, pre-emptive rights in the case of quota transfers, etc. | <input type="checkbox"/> Shareholders General Meeting: The most relevant decisions to the company must be resolved in the general meeting (e.g., mergers, spin-offs, winding up and liquidation, appointment of directors, amendment to the bylaws, decrease and increase of share capital, distribution of dividends, approval of the annual accounts, etc. |
| | <input type="checkbox"/> Board of Directors or sole director: Management powers | <input type="checkbox"/> Board of Directors or sole director: Management powers. |
| | <input type="checkbox"/> Sole Supervisor or Supervisory Board (Optional – if established in the company's bylaws): Responsible for review of company accounts, tax and statutory obligations of the company. | <input type="checkbox"/> Sole Supervisor or Supervisory Board (Compulsory): Responsible for review of company accounts, tax and statutory obligations of the company. Must be an auditor or an auditing firm. |
| Quota-holder/Shareholder Rights | <input type="checkbox"/> To receive dividends in proportion with their quota holdings. <input type="checkbox"/> To have voting rights within the quota-holders general meeting. <input type="checkbox"/> To be provided with any information regarding the company. <input type="checkbox"/> To be appointed to the Board of Directors. | <input type="checkbox"/> To receive dividends in proportion with their shareholdings. <input type="checkbox"/> To have voting rights within the shareholders general meeting. <input type="checkbox"/> To be provided with any information regarding the company. <input type="checkbox"/> To be appointed to the Board of Directors. |
| Transfer | <input type="checkbox"/> The transfer of quotas must be executed in writing; <input type="checkbox"/> Must provide written notice of the transfer to the company; and | <input type="checkbox"/> No limitations to the transfer of shares unless the company's bylaws state otherwise. <input type="checkbox"/> Legal formalities necessary to transfer shares will depend on the type of shares issued by the company: |

| | | |
|-------------------|--|--|
| | <input type="checkbox"/> Provide pre-emptive rights in favor of the company and/or remaining quota-holders. | <input type="checkbox"/> bearer shares shall be transferred with the physical delivery of the share certificates to the purchaser; <input type="checkbox"/> nominative shares shall be transferred by registration in the respective share registration book, kept by the company, and signed by both the seller and the purchaser and a communication must be provided to the company for the purposes of registration in the respective share registration book; <input type="checkbox"/> book-entry shares also known as dematerialized shares, shall be transferred through the notification and update of the account in the bank where the shares are deposited (by means of receiving a copy of the shares sale and purchase agreement) ³⁸ . <input type="checkbox"/> Transfer of shares must be registered at the CSD. |
| Securities | <input type="checkbox"/> Quotas can be pledged following the same formal procedures as for the transfer of quotas (above). | <input type="checkbox"/> Shares can be pledged following the same formal procedures as for the transfer of shares (above). |

c. Other forms of Business Structure - Permanent Representation / Branch

As an alternative to the commercial companies described above, a foreign investor may opt to set up its business through other forms of business organization which are not considered to be commercial companies under the Commercial Code. As such, foreign companies may opt to be represented in Mozambique through branches, agencies, delegations, etc. The most common type used by foreign companies to set up a permanent representation in Mozambique is a branch.

³⁸ Article 362 of the Commercial Code.

A foreign company performing its activity in Mozambique for more than 1 (one) year must register and incorporate a permanent representation³⁹ – branch – which shall comply with the rules regarding commercial register.

Branches duly registered in Mozambique do not have any legal mandatory form of corporate governance with which they should comply. In fact, despite their existence being duly foreseen, the rules on corporate structure and corporate bodies which are applicable to commercial companies *stricto sensu*, do not apply to branches. To register a branch, it is only necessary to appoint an authorized representative for such branch. Such authorized representative(s) shall have all the representation powers granted in accordance with the delegation of powers and/or proxies issued by the parent company (or head office).

Furthermore, there are no rules applicable to branches regarding its financial / accounting structure.

In Mozambique, branches do not have legal personality and they are considered as legal entities without autonomy. In fact, they are considered to be an “extension” of the parent company. However, branches should be registered before the Legal Entities Register. The branch does not formally have a required minimum share capital; however the parent company ought to allocate a specific amount to the branch, known as an endowment fund. Only with certain branches pursuing certain activities (for example financial and banking activities) should the parent company allocate a minimum share capital.

The parent company is deemed liable for all activities carried out by the branch in Mozambique; with its liability limited to the latter’s net profits.

d. Applicability of the same forms or structures applicable to domestic investors

There are no differences between the forms or business structures available for foreigners when compared with those available to Mozambican nationals/companies. The only relevant exception is the abovementioned permanent representation (branch) which is specifically conceived for foreign companies aiming to have permanent and stable activities in Mozambique but do not intend to incorporate a commercial company.

2. Authority which has jurisdiction and the approval process for each, including capital and other requirements

Central Register

³⁹ Article 85 of the Commercial Code.

Mozambique has a centralized register, the Legal Entities Register, where all commercial companies with head offices in Mozambique must be registered. The Legal Entities Register is divided geographically and all the existing commercial register departments have legal competence to deal with the registry procedure regarding any form of business representation.

In addition to incorporation documents, companies are also required to register any amendments to their bylaws. In the case of quota companies, any transfer or pledge of quotas must also be registered before the Legal Entities Register.

National Press

The Official Gazette publishes incorporation related documents, particularly the bylaws of the company and any amendments to the bylaws.

Central Bank

Pursuant to foreign exchange laws and regulations, foreign investors and respective implementing companies shall be duly registered at the Central Bank which will ascribe reference numbers to be used in any foreign exchange transactions – *please refer to chapters VI and XI*.

3. Time frame and cost to establish

Timeframes

The registration of companies at the Legal Entities Registrar is quite swift, taking between 3 (three) to 5 (five) days to conclude whereas the publication may take up to 45 (forty five) days to conclude.

Costs

The costs for registration vary according to the share capital of the company and the costs for the publication vary according to the number of words included in the articles of association.

4. Regulations on foreign nationals to manage affiliates of foreign enterprises, including restrictions on membership in the board of directors or management, holding managerial and key positions (e.g., General Director/CEO)

Under the Commercial Code, there are no restrictions for foreign nationals to manage affiliates of foreign companies or any commercial companies. Furthermore, the Commercial Code has no restrictions on foreign nationals in terms of their capacity to be members of the board of directors or to

hold any corporate key position. Certain regulated activities, such as banking and insurance activities, may impose that a certain number of directors are resident in Mozambique.

5. Accountability of foreign investor for liability of subsidiaries

The Commercial Code sets forth a liability regime for the controlling shareholder – whether foreign or national – regarding certain matters of the respective subsidiary⁴⁰. Under this regime, the parent company (controlling company) is liable for any losses and damages caused to the subsidiary or to the other shareholders. More specifically, the controlling shareholders are liable to the subsidiary when they: (i) pressure any person from any corporate body to execute an illegal act; (ii) pressure anyone to enter into any agreement with the company that may harm the company; (iii) pressure the company of the directors to enter into an agreement that may harm the company; (iv) approve any decisions that provide the controlling shareholder an unlawful advantage harming the company's interests and harming the company's creditors and other shareholders.

In case the company/subsidiary is not able to fulfill its obligations towards its creditors, the creditors may request compensation from the controlling shareholder, on behalf of the subsidiary, provided that such controlling shareholder caused the abovementioned damages.

Furthermore, the Commercial Code also establishes that the corporate veil may be pierced⁴¹ and the shareholders may be deemed directly liable whenever:

- ☐ The company is used as a fraudulent and abusive instrument from an economic standpoint;
- ☐ Consumer or environmental rights are infringed;
- ☐ In any event where the company is used to protect interests of shareholders, employees, stakeholders, Government or community where the company develops its activity; or
- ☐ In case of bankruptcy of the company if established in a special regulation.

⁴⁰ Article 125 of the Commercial Code.

⁴¹ Article 87 of the Commercial Code.

CHAPTER VIII – PERFORMANCE REQUIREMENTS

1. Performance requirements imposed on foreign-owned or invested enterprises (e.g., technology transfer, local/domestic procurement, and training of local employees)

Performance requirements imposed on foreign owned or invested companies are set out in the Investment Law and Regulation. Specific performance requirements may also be found in the Petroleum and Mining Laws.

In fact, foreign direct investment must achieve certain objectives set forth in the Investment Law. These objectives contemplate the performance requirements that must be followed by foreign investors.

Thus, the Investment Law establishes that the investments carried out in Mozambique shall pursue certain objectives, namely:

- ☐ The development, rehabilitation, modernization or expansion of economic infrastructures for the operation of productive activities or for rendering services necessary for supporting productive economic activities and promoting the country's development;
- ☐ The expansion and improvement of national production or of the capacity to render services which support productive activities;
- ☐ Contribution towards training, expansion and development of national entrepreneurs and Mozambican business partners;
- ☐ The creation of jobs for national employees and improvement of professional skill levels of the Mozambican labor force;
- ☐ Promotion of technological development and the improvement of entrepreneurial productivity and efficiency;
- ☐ Increase and diversification of exports;
- ☐ The rendering of productive services and of those generating foreign currency;
- ☐ The reduction and substitution of imports;
- ☐ Contribution towards improving the supply of domestic markets and the satisfaction of the priority and basic needs of the population; and

- Any direct or indirect contribution towards improving the balance of payment and Government budget revenue.

Hence, foreign investors may pursue one or more of the above listed objectives. The foreign investors are evaluated based on the fulfilment of the provisions of the Investment Law, the Investment Law Regulation and the conditions set out in the license, failing in which, the license may be cancelled⁴².

Furthermore, the Investment Regulation sets forth a minimum threshold of MZN 2.500.000,00 (two million, five hundred thousand Meticaïs) and other criteria for investment projects to be eligible to the incentives granted thereunder.

Also, in some specific sectors, there are also certain performance requirements imposed to investors – usually in investments involving partnerships with the Government, for example, in Petroleum and Mining sectors.

The Mozambican Mining and Petroleum Laws impose that investors must give preference in purchasing goods and services from local sources available in Mozambique which are of an internationally comparable quality and which are offered at competitive prices, in terms of delivery⁴³.

In terms of labor force, investors shall also guarantee employment and professional training to Mozambican nationals and ensure their participation in the oil & gas and mining operations and management. The employment vacancies of staff in the oil & gas and mining industries shall be published in the widest circulation newspapers in the country or through radio, television or internet to ensure access of a wider range of population⁴⁴.

Both Mining and Petroleum Laws establish penalties in case of failure to comply with its provisions.

For this specific case, the Mining Law Regulation establishes a penalty of a minimum fine equivalent to 20 (twenty) minimum wages which may be compounded according to the severity of the offence or the circumstances around the violation⁴⁵.

On the other hand, the Petroleum Law establishes a range of penalties applicable in case of violation of its provisions, such as warning, fines, suspension of operations and cancellation of the concession contract. For the above specific cases, a minimum fine of MZN 5.000.000,00 (five million Meticaïs) up to MZN 50.000.000,00 (fifty million Meticaïs) may be applicable to those who fail to comply with the petroleum legislation⁴⁶.

⁴² Article 19 of the Investment Law Regulation.

⁴³ Article 22 of the Mining Law and article 41 of the Petroleum Law.

⁴⁴ Article 12 of the Petroleum Law and article 33 of the Mining Law.

⁴⁵ Article 132 of the Mining Law Regulation.

⁴⁶ Article 67 of the Petroleum Law and Article 114 of the Petroleum Law Regulation.

There is no special quota for employment of Mozambican nationals under the Mining and Petroleum Legislation.

CHAPTER IX – IMMIGRATION

1. Visas, permits or other requirements that apply to foreign individuals entering Mozambique

In Mozambique, immigration matters are regulated by Law no. 5/93 December 10th, which establishes the legal regime pertaining to foreign citizens and details the following: norms of entry; permanence and exit from the country; rights of foreign individuals; duties and guarantees. Decree no. 108/2014 of December 31st which regulates the aforementioned law, lays down the legal requirements for foreign citizens and sets out the respective rules of entry, residence and exit of the country.

The entry in national territory must be done through the official frontier posts established for this effect and all foreign citizens must present a valid passport or other valid travel document and an entry visa issued by a competent Mozambican authority.

Business Visa

A business visa shall be granted to a foreign citizen who intends to travel to Mozambique for business reasons and allows the permanence for a period of 30 (thirty) days, and is renewable twice, *i.e.*, up to a period of 90 (ninety) days in total.

This type of visa shall be issued by diplomatic and consular missions of the Republic of Mozambique in the country of origin/residence of the concerned foreign citizen and it does not allow the right to obtain a residency permit.

To obtain a business visa, the applicant is required to provide an invitation letter from a business entity established in Mozambique or a letter from the company represented by the applicant, stating the reason for the trip to Mozambique, whereby all the responsibility related to the stay of the applicant in the country is assumed.

The visas are granted within 6 (six) working days; with the exception of urgent visas, which may be granted within 2 (two) business days.

Work Visa

Prior to the application for the work visa it is necessary to obtain a work permit or authorization of work issued by Ministry of Labor. It shall be noted that foreign citizens can only enter into fixed term employment agreements for the maximum and freely renewable periods of 2 (two) years.

Upon the issuance of the work permit, a work visa may be granted to foreign citizens by the diplomatic and consular missions and is intended to allow entry in the national territory to the holder for the purpose of temporarily pursuing a remunerated job. The work visa is issued for a single entry and residence for 30 (thirty) days and may be extended up to 60 (sixty) days. However, if the employment contract is valid for more than 60 (sixty) days, the applicant must apply for a Temporary Residency Permit to the Immigration Services in Mozambique which will issue the identification document for foreign citizens (DIRE). The residency permit is valid for 1 (one) year and is renewable for equal periods.

Transfer of an employee from the parent or related company located in another country to a related company in Mozambique

In the event of transfer of an employee from the parent or related company located in another country to a related company in Mozambique the same procedures stated above apply for purposes of obtaining a work visa and fixed residence in Mozambique.

2. Visa waivers or special or fast-track procedures

Mozambique is a member of SADC and under the Protocol for Free Movement of Persons for the SADC member countries signed on August 2012, the citizens of Botswana, Malawi, Mauritius, South Africa, Swaziland, Tanzania, Zambia and Zimbabwe can enter Mozambique without a visa and remain in the national territory for the maximum period of 3 (three) months.

In addition, Mozambique has signed some visa waivers agreements with Cape Verde (February 21st, 2014) and Lesotho (August 27th, 2009).

Also, holders of diplomatic, official or service passports issued to nationals of Angola, Brazil, Cape Verde, China, Cuba, Guinea-Bissau, India, Portugal, Russia, Sao Tome and Principe, Seychelles, Timor-Leste, Cuba, Korea, and Vietnam do not require an entry visa for Mozambique.

It shall be noted that the entrance in Mozambican territory by foreign citizens through visa waiver agreements do not enable the residency or employment in Mozambique as it merely allows for a stay in the country for a period of 30 (thirty) days renewable up to 90 (ninety) days.

Foreigners entering Mozambique as investors (in general)

Foreign investors - individuals or corporate entities investing capital and/or other resources – implementing investment projects, approved by the Mozambican Council of Ministers, with a global value equal to or higher than USD 50.000000,00 (fifty million United States Dollars), may benefit from an investment visa. This visa may be granted to an investor (if an individual), company representative or proxy and allows for multiple entries and a period of stay for 2 (two) years renewable for equal periods during the pendency of the investment project. This type of visa also enables the holder and his/her dependents to fix residency in the country.

Families or dependents of foreign investors

Spouses, children and/or other dependents of foreign citizens that hold a valid residency permit can also apply for a residency permit in Mozambique provided that a written statement is attached as evidence guaranteeing that the spouse, children and/or other dependents are financial dependents of the residency permit holder. The dependents must previously have obtained a temporary permanence⁴⁷ visa in the Mozambican diplomatic representation in their country of origin and apply for the residency permit thereafter.

⁴⁷ Temporary Permanence Visa must be used within 60 (sixty) days following the date of grant. This type of Visa permits its holder multiple entries and the foreign citizen can stay in the country for a period of a year renewable for an equal period, pending the employment contract or the project of the residency permit holder.

CHAPTER X – LABOR

1. Regulations and restrictions on hiring of foreign nationals, and exceptions

a. Regulations and restrictions (e.g., quota system or labor market test)

Employment of foreign employees is regulated by the Mozambican Labor Law⁴⁸ (hereinafter “the Labor Law”), and by the Regulation on the Mechanisms of Hiring Foreign Nationals⁴⁹ (hereinafter “the Regulation”). In addition, there are special regimes applicable to certain investment sectors, namely to the oil & gas and mining sectors. Moreover, for some large dimension investments, the Mozambican Government may apply and/or enact a special regime.

Under the general legal framework for the employment of foreign nationals, the following mechanisms are applicable:

Hiring under the quota system⁵⁰

Under this scheme companies are able to employ foreign nationals by means of a mere communication⁵¹ to the Ministry of Labor, Employment and Social Security (hereinafter “Ministry of Labor”) within 15 (fifteen) days as of the employee’s admission, provided it complies with the applicable

⁴⁸ Enacted by Law no. 23/2007 of August 1st.

⁴⁹ Enacted by Decree no. 37/2016 of August 31st.

⁵⁰ The quota system is the most widely used scheme for employment of foreign nationals, as clients tend to view the quota system as a simplified process to engage with foreign workers. Provided the company has not yet filled its quota, the Ministry of Labor will promptly issue a document approving the employment and allowing the foreign national to obtain a work visa. Nevertheless, the fact that the quota system limits the hiring of foreign workers by the small scale is often seen as a limitation for the better development of the implementing project.

⁵¹ This is a concept imported from the law on foreign employment in Mozambique. It is opposed to an “authorization”, which requires a thorough analysis of a given application and results in the approval or refusal of a request – such as in the employment authorization scheme or in the approval of investment projects. On the other hand, when we refer to a “mere communication” (“mere” not being a legal term of the law) this means the notification to the Ministry of Labor is in itself enough to legalize the employment of the foreign national, as it does not require a further assessment of the substantive claim and reflects the simplicity of the procedure. It should, however, be noted that, in practice, the process of employment of a foreign national does not end with the notification. The Ministry of Labor shall issue a document confirming the receipt of the communication, and this document is essential and mandatory to later apply for a work visa.

quota. The number of foreign employees that may be admitted depends on the average number of employees and must be included in the company's nominal relation sheet⁵².

For communication purposes within the quota system, there is an obligation to pay a fee equivalent to 5 (five) wages, at the rate of the minimum wage, and the employer must submit the following documents:

- ☐ Certificate of academic qualification or professional or technical qualification;
- ☐ Certificate of equivalence issued by the Ministry of Education and Human Development; or
- ☐ Proof of using professional experience.

The company's quota is proportional to its total number of employees:

- ☐ 5% (five percent) of the total number of employees in large-sized companies, *i.e.*, above 101 (one hundred and one) employees⁵³;
- ☐ 8% (eight percent) of the total number of employees in medium-sized companies, *i.e.*, from 11(eleven) to 100 (one hundred) employees; and
- ☐ 1 (one) employee in small-sized companies, *i.e.*, from 1(one) to 10 (ten) employees.

Hiring under the short-term employment/labor regime

This regime is applicable to the hiring of foreign nationals intended to carry out temporary and unexpected/unforeseen tasks and, as such, does not require any work authorization; although it is subject to a fee equivalent to a minimum wage. The short term employment/labor regime may not exceed 90 (ninety) days without prior authorization; this period may be extended to a maximum of 90 (ninety) days per year, in view of duly justified

⁵² This provision introduces great benefits for companies since in cases where the company had hired more than 100 employees after submitting the nominal list sheet - which was done by March 31st each year - it would have enormous limitations in hiring foreign workers, since the names on the nominal list would be insufficient to hire foreign workers. It is further believed that this provision arises in line with the introduction of the submission of the nominal relation sheet by electronic means introduced by Ministerial Diploma no. 105/2015 of November 27th.

⁵³ It is accepted by the labor authorities that large-sized companies will always benefit from the maximum quota allowed for the medium-sized companies (*i.e.*, a minimum of 8 foreign workers), until the limit of the number of foreign workers on such large size companies reaches 5% of the quota. In effective terms, this means that large-sized companies will only be subject to the 5% quota of foreign workers when the number of local employees exceeds 160; meaning that, in the interval between 101 and 160 local employees, large-size companies will always be allowed a fixed number of 8 foreign workers.

reasons or, in the oil and mining sector, to 180 (one hundred and eighty) days per year, consecutive or not. It should be noted that short-term employment is neither part of, nor a subsidiary of the quotas or work permit regime.

Regarding the response of the communication of admission of foreign workers, the response time is five (5) business days.

Hiring under investment projects duly authorized

Investment Projects approved by APIEX or other competent authority may be granted an additional quota for the hiring of foreign nationals if so requested and justified by the investor. It does not have autonomy vis-à-vis the quota system, and the provisions on quotas for the quota system apply in respect of the formalities and time required for response. In this case, the employer need only to inform the Ministry that supervises the area of work of the contracting of foreign workers allowed under the terms of the investment authorization, within 15 (fifteen) days of their entry into the country⁵⁴.

Hiring under the employment authorization

The hiring of foreign workers in the work permit system is done by means of an application (obeying the requirements set forth in article 18) addressed to the Ministry of Labor. The Ministry that oversees the area of work will approve the application only in cases where (i) the employee holds specialized skills and/or qualifications; and (ii) there are no Mozambican citizens with these skills or qualifications or, if existent, not in sufficient number to meet the demand. An application for the employment authorization addressed to the Ministry of Labor must be submitted before the competent provincial employment directorate, or in the area where the worker will carry out his activities

The file must, according to the law, be dispatched within 15 (fifteen) business days of receipt by the competent entity. In addition to the application and other documents that must be presented and addressed to the Ministry overseeing the area of work, the employer must also attach a certificate of discharge of the company issued by the entity that oversees the area of finance, valid for 30 (thirty) days, counted from the date of issue; Payment of a fee corresponding to 10 (ten) minimum wages applicable in the sector of activity in which the company operates.

⁵⁴ There is not any legally established limit for the extended quota that APIEX may approve for each project. The complexity of the project to be implemented will guide APIEX in granting a different quota regime than the one prescribed in the law. We understand that APIEX cannot impose a quota inferior to the quota already granted by law. Also, a higher amount of investment can be seen as a factor generating a demand of qualified skills in the implementing project and thus, permitting to negotiate a higher quota. Nonetheless, for the cases of normal commercial development projects which do not justify the need of special skilled man-work APIEX tends to apply and grant the same quota as provided in the law.

b. Exceptions

As mentioned above, the law allows the exception of hiring foreign employees outside the general quota scheme through an authorized investment project or through a specific authorization.

Also, in very exceptional circumstances, the Mozambican Government may enact specific regulation with a special labor framework for a given project, if the features and dimension of the project so justifies it⁵⁵.

Transfer of foreign worker

The transfer of the worker can be done definitively or temporarily. Definitive transfers occur in cases where the quota is available in the intended destination. On the other hand, temporary transfers occur in cases where the worker's travel is aimed at specific programs of work and does not cover the whole term of the contract of employment.

The requirement of availability of the quota at the intended destination does not apply to employers or establishments which have proven that they do not have offices at the location in question, and employers with a national activity whose area of activity covers several provinces. The determination of the availability of the quota is based on the number of national citizens included in the nominal relation sheet.

For the purpose of communicating the transfer, it must be made to the entity that supervises the area of work in the province where the employee was contracted and the employer must keep copies of the respective file archived in the place where the said foreigner commenced carrying out his activity.

c. Penalties for breach

Failure to comply with the provisions regulating the employment of foreign nationals is punishable with the suspension of activity and a penalty equivalent to 5 (five) to 10 (ten) monthly salaries of the foreign employee illegally hired⁵⁶. If the employer fails to provide the Labor Inspectorate

⁵⁵ It is difficult to determine how often clients are granted an exemption through the employment authorization scheme, but we have been able to secure quite a reasonable amount of work permits based on this mechanism. However, we cannot possibly preview the decision to be taken by the Ministry of Labor, the entity responsible for granting such authorizations. As for the regulation approving a special labor framework applicable to a given project, it has only been adopted in very exceptional circumstances for wide dimension projects with a great impact in the Mozambican economy.

⁵⁶ Article 22(1) of the Regulation.

with information regarding the salary earned by an employee, the penalty shall be calculated based on the highest known salary paid by that company. The repeated practice of similar offences shall double the amount of the minimum and maximum fine applicable.

Upon termination of the employment contract with a foreign national, regardless of the ground, the company must, within 15 (fifteen) days, notify the labor authorities in writing. Failure to notify is punishable with a penalty corresponding to 5 (five) minimum salaries of the sector of activity of the company.

Companies that simulate the hiring of national citizens to increase the quota will be punished with suspension and a fine of between 5 (five) and 10 (ten) wages of the foreign worker concerned.

The Minister overseeing the area of labor may revoke the administrative act that approved the authorization of the foreign contractor in cases of mistreatment committed by the foreign worker, or physical aggression against the national or foreign worker in the workplace. Cases of serious injury against a national and foreign worker may be on the grounds of race, defamation, serious violation of the special rights of women, or conviction of the foreign worker and major prison sentence.

2. Applicability of labor laws and benefits to foreign employees

The provisions of the Labor Law are applicable to all foreign and national employers and employees performing their activity in Mozambique⁵⁷ (with the exception of public officials hired by the State or certain sectors of activity that are subject to special legislation).

A foreign employee has the right to be treated equally and have the same opportunities as national employees, within the reciprocity rules agreed between Mozambique and the employee's country of origin. Nevertheless, there are benefits predetermined by law that aim to protect Mozambican nationals. The State may reserve the admission of nationals to certain activities or job profiles and encourages the qualification and training of nationals⁵⁸. Besides these and other duly justified exceptions, the principle of equality shall be applicable throughout all employment relations, therefore prohibiting discrimination on the grounds of ethnicity, language, race, gender, civil status, religious or political views or union affiliation.

⁵⁷ Article 2 of the Labor Law.

⁵⁸ Research has found that no official list of job profiles only available to nationals is published in Mozambique. The determination of these exclusive national functions is scattered in the law, either in the Constitution or in specific diplomas. In general, job profiles only available to nationals are those related to political or public offices, the judiciary system and law enforcement agencies.

The most significant difference of treatment between foreign and local employees is, however, the impossibility to engage a foreign employee for an unlimited term contract. The Mozambican labor regime only allows foreign employees to be engaged for the maximum period of 2 (two) years (subject to unlimited renewals).

3. Authority which has jurisdiction over enforcement of labor laws, including their powers

The General Labor Inspectorate (“*Inspecção-Geral de Trabalho*”), supervised by the Minister of Labor, is the authority responsible for supervising the compliance with labor laws for both employees and employers. It has jurisdiction over all employing entities within the Mozambican territory, regardless of the sector of activity, namely public and private companies, social and economic organizations and cooperatives, both national and foreign.

4. Any obligation of foreign investor to employees (e.g., training of employees)

Health and safety

The employer is responsible for providing the necessary equipment, training and procedures to ensure adequate conditions of hygiene and safety at work. All companies whose activities involve additional and exceptional risks for the employees’ health must institute a safety commission, comprising representatives of both employer and employees, which will be responsible for (i) monitoring the compliance with the health and safety provisions, (ii) organizing preventive measures, and (iii) investigating the cause of accidents. Large-sized companies or those carrying out activities that involve a high degree of health and safety risks to which the employees are permanently exposed to must guarantee permanent medical assistance at the work place.

Before the admission of the employee the employer may ask that medical exams are carried out (or demonstrated evidence) to confirm the employee’s physical and psychological fitness and ability to perform the labor activities. The physician carrying out the exam(s) may only provide the company with information on the employee’s ability or inability for the work, without providing any other details on their medical condition.

Work accident insurance policy

Employers are obliged to acquire work accident insurance to cover all work accidents and occupational illnesses of all employees. Whenever the features of the activity imply a special professional risk, employers shall also have a specific collective insurance for all the employees exposed to such risk.

Training

Employees are entitled to benefit from professional training according to the company's needs. The employer is responsible for establishing a certified annual training plan aiming to foster productivity and quality of the services provided, increase the employees' professional qualifications and progression, and prepare the same for the technological development of the company and market.

The employer must facilitate the attendance of professional training outside of the company whenever the employees show interest and the training does not interfere with the work period.

Social Security

All private companies and their employees must be registered with the National Social Security (INSS) system so that employees may benefit from disability and retirement pensions and from illness, hospitalization, maternity and death allowances. The company must also register its employees and submit, on a monthly basis, a remuneration chart with information on the salaries and bonuses of each employee.

Foreign employees residing in Mozambique that are protected by a social security system abroad are exempt from registration.

The INSS system rate of contribution is of 7% (seven percent), with 3% (three percent) borne by the employee - deducted directly from their monthly salary - and the remaining 4% (four percent) as the employer's responsibility.

5. On-site labor inspections

As described in section 3, the Labor Inspectorate has free access to all establishments under its supervision and may request the employers to provide any information deemed necessary to carry out a compliance assessment.

Inspections may occur under a pre-established framework of inspections or triggered by a complaint, upon the request of trade unions or under exceptional circumstances.

As per the Regulation on the General Labor Inspectorate⁵⁹, the inspectors must warn the employer and the employees' representatives that a visit is scheduled, except when such warning is deemed to jeopardize the purpose of the inspection.

⁵⁹ Approved by Decree no. 45/2009 of August 13th.

The employer must cooperate and provide all information required⁶⁰. Inspectors are subject to confidentiality and professional secrecy regarding all information obtained during, or in relation to the inspections made. At the end of the visit the employer and the employees' representatives shall be informed of its outcome.

On-site inspections may be partial, assessing the compliance with specific regulations and criteria, or cover a full inspection of the company.

Any breaches to the legal provisions identified in the inspection shall be registered in writing and the Labor Inspectorate may then proceed with the application of any sanctions, measures or penalties.

The labor inspectors only have the power to apply penalties for the minimum amount established in the law. After the decision, the offender (employer) may, within 15 (fifteen) days, voluntarily pay the penalty or appeal to the immediate hierarchical superior, who may then acquit the employer or set a higher penalty up to the maximum amount established by law.

6. Requirements to give preference to hiring particular groups of people

The Labor Law sets an exception to the principle of labor equality, establishing that the measures benefiting certain vulnerable groups are not deemed discriminatory, in particular those that ensure equivalent conditions or rights on the grounds of sex, reduced working capacity, disability or chronic disease.

However, regarding the admission of employees, the only differentiating provisions are the ones giving preference to Mozambican nationals before foreign nationals.

7. Employment contracts – types, requirements and duration

Employment contracts in Mozambique may be open-ended or temporary (fixed and unfixed) term contracts.

Temporary term contracts may only be executed in order to fulfil temporary needs of the company and strictly for the period of time necessary for such purpose. The initial period of fixed term contracts shall not exceed 2 (two) years and the contracts may be renewed twice, except for small and medium-sized companies which may freely execute fixed term contracts in the first 10 (ten) years of activity. Open-ended contracts are only admitted in situations where it is not possible to predict with certainty the period of time necessary to surpass the temporary need that grounds the

⁶⁰ Otherwise the public enforcement authorities may act in order to obtain such information and the Labor Inspectorate shall apply a penalty and report such behaviors as crime of disobedience to the authority.

contract. In case a fixed term contract is concluded in the absence of a temporary need or beyond the period of time necessary to fulfil the same need, the employee shall have the right to demand due compensation.

The temporary term contracts may be converted into unfixed term contracts if, after the extinctive event, the worker remains in service after the denunciation takes effect or, failing that, 7 (seven) days after the return of the replaced worker or ceasing the activity, service, work or project for which it has been contracted.

As a general rule, employment contracts must be executed in writing, be dated and signed by both parties and must contain the following information:

- ☐ The identity of both employer and employee – where the employer is a company, details on the company's structure should be included (i.e., respective holdings and subsidiaries and/or the existence of a group relation) as well as its respective registered office and address;
- ☐ The job title of the employee or a brief description of the respective functions;
- ☐ Work place, or, if no fixed place, a statement to that effect;
- ☐ The duration of the employment and the conditions for renewal;
- ☐ The amount of salary and the frequency of its payment;
- ☐ The date of commencement of the execution of the work;
- ☐ Vacation entitlement and method of calculating such period;
- ☐ Grounds for the term, in case of fixed or unfixed term contracts;
- ☐ Notice period required by the parties to terminate the employment relationship (if any) and/or the method for calculating such notice; and
- ☐ Date of conclusion of the contract, and of its termination, if a fixed term contract.

Failure to comply with the written form does not affect the validity of the contract nor the employee's rights, assuming that this failure is of the responsibility of the employer, which will be automatically subject to all legal consequences, such as payment of a penalty in an amount equivalent

to 3 (three) to 10 (ten) minimum salaries⁶¹. Moreover, a contract failing to mention its duration is deemed to be open-ended, unless the employer otherwise proves the temporary nature of the activities carried out by the employee.

Without prejudice to the above, fixed term employment contracts with a duration not exceeding 90 (ninety) days, do not require the written form.

8. Maximum length of probation period

The employee may be subject to a probation period of 15 (fifteen) to 180 (one hundred and eighty) days depending on the type, duration of contract and/or of the employee's job title/functions.

The open-ended employment contract may be subject to a probation period not exceeding:

- ☐ 180 (one hundred and eighty) days for medium or high level technical professionals and employees in leadership and management positions; and
- ☐ 90 (ninety) days for all the employees not included in the previous paragraph.

The fixed term contract may be subject the following probationary periods:

- ☐ 90 (ninety) days where the contract length is longer than 1 (one) year;
- ☐ 30 (thirty) days where the contract length is between 6 (six) months and 1 (one) year; and
- ☐ 15 (fifteen) days where the contract length is up to 6 (six) months.

Unfixed term contracts may have a probationary period of 15 (fifteen) days where its length is predictably equal to or above 90 (ninety) days.

⁶¹ Which may be avoided if the labor inspection opts to merely issue a warning notice demanding the regularization of the situation, i.e., the execution of a written contract within a certain time limit.

The parties or an eventually applicable collective bargaining agreement (hereinafter “CBA”) may expressly waive the right to a probationary period or reduce its length. Regardless of the length of the probationary period, the parties (employer or employee) are obliged to give 7 (seven) days’ notice for termination.

9. Minimum wage

There are minimum wage restrictions in Mozambique. Each sector of activity has its own national minimum wage, which is annually reviewed and updated by the Mozambican Government⁶².

The minimum wages for 2019 are set as per the chart below:

| Minimum Wages in Mozambique (2019) | | |
|---|--|-------------------------------|
| Sector | Subsector | Minimum Monthly Salary |
| Agriculture, Livestock, Hunting and Forestry | - | MZN 4.390,00 |
| Fishing | Workers of industrial and semi-industrial maritime fishing | MZN 5.370,75 |
| | Workers of “kapenta” fishing | MZN 4.266,68 |
| Mineral Extraction Industry | Workers carrying out activities in large companies | MZN 9.254,60 |
| | Workers carrying out activities in quarries and sandpits | MZN 6.379,00 |

⁶² All employees, whether national or foreign, without distinction in view of sex, sexual orientation, race, religion, ideological or political conviction and descent or ethnic origin are entitled to the same benefits for similar work.

| | | |
|--|--|----------------------|
| | Workers carrying out activities in salt pans | MZN 5.318,60 |
| Manufacturing and Baking Industry | Manufacturing Industry | MZN 7.000,00 |
| | Baking Industry | MZN 5.000,00 |
| Production and Distribution of Electricity, Gas and Water | Large companies | MZN 8.300,00 |
| | Small and medium-sized companies | MZN 6.760,00 |
| Construction | - | MZN 6.136,70 |
| Activities with non-financial services | - | MZN 6.850,00 |
| Financial activities | Workers carrying out activities in Banks and Insurance Companies | MZN 12.760,18 |
| | Workers carrying out activities in microfinance, micro insurance and in other ancillary activities of financial intermediation | MZN 11.336,93 |

10. Regulations on working hours, resting periods, vacations and other leaves

Working and resting periods

Working hours consist of the company's determination of the start and end times of the work period, as well as the rest intervals, operating through it the distribution of the agreed duration of work by the days of the week. The general maximum working period is 48 (forty eight) hours per week, with eight (eight) hours per day. The employer shall provide a minimum of 30 (thirty) minutes daily rest and 1 (one) full rest day per week.

However, the normal period of daily work may be extended up to 9 (nine) hours, as long as the employee receives a complementary half day weekly rest.

Establishments conducting industrial activities may choose a work period of 45 (forty five) hours per week distributed through 5 (five) days per week. It is also possible to exceptionally increase, by CBA, the normal maximum period of daily work up to a maximum of 4 (four) hours, as long as the amount of the weekly work hours does not exceed 56 (fifty six) hours.

Apart from these limits, the employee may be requested to perform overtime work up to a maximum of 8 (eight) hours per week, 96 (ninety six) hours per every 3 (three) month period and 200 (two hundred) hours per year.

Holidays and vacations

Employees benefit from two kinds of annual public holiday: (i) mandatory public holidays and (ii) optional public holidays.

There are a total of 9 (nine) mandatory public holidays and 1 (one) municipal holiday. Whenever the public holiday takes place on a Sunday, its enjoyment is transferred to the following Monday, unless the labor activities cannot, by nature, be interrupted.

Moreover, the employee is entitled to enjoy paid vacation as follows⁶³:

- ☐ 1 (one) day per month of effective work, during the first year of contract;
- ☐ 2 (two) days per month of effective work, during the second year of contract; or
- ☐ 30 (thirty) days per year as of the third year of contract.

Employees are entitled to split holidays provided that each fraction is at least 6 (six) consecutive days. Exceptionally, upon agreement, the employee's vacation may be replaced by compensation but even in such cases, the employee must take at least 6 (six) working days of vacation.

It is up to the employer, together with the union, to prepare the vacation plan⁶⁴.

⁶³ Article 100 of the Labor Law.

Parental rights

The Mozambican Labor Law guarantees to working parents (mothers and fathers) or guardians, special rights related with maternity, paternity and child care during the child's infancy. The working mother is entitled to a paid maternity leave of 60 (sixty) consecutive days, which can start 20 (twenty) days before the delivery date. The same shall also apply in cases of premature childbirth, regardless of being a live birth or a stillborn. The working father is entitled to a paternity leave of 1 (one) day, every 2 (two) years, which shall be taken the day immediately after the birth of the child. However, to this end, he is required to inform the employer in writing.

11. Employees' absences from work

An absence from the workplace during the period in which the employee is obliged to work may be justified or unjustified. The following are considered justified absences⁶⁵:

- ☐ 5 (five) days for the employee's marriage;
- ☐ 5 (five) days for the death of the employee's spouse, father, mother, child, step-child, siblings, grandparents, step-father or step-mother;
- ☐ 2 (two) days for the death of the employee's uncles, aunts, cousins, nieces, nephews, grandchildren and in-laws;
- ☐ Impossibility of attending work for reasons beyond his/her control, such as illness or accident;
- ☐ Accompanying own children or other hospitalized underage children under his/her responsibility;
- ☐ Periods of convalescence for female employees, in cases of abortion or miscarriages occurring more than 7 (seven) months before the expected birth; and
- ☐ Other absences previously or subsequently authorized by the employer, such as for participation in sporting or cultural activities⁶⁶.

⁶⁴ If required or permitted by the nature and organization of the work, as well as by the production conditions - and after prior consultation with the union - the employer may decide that employees take their holidays simultaneously.

⁶⁵ Article 103 of the Labor Law.

If one of the abovementioned absences is foreseeable, it should be notified to the employer at least 2 (two) days in advance. Justified absences shall not result in loss of remuneration, length of service and/or holidays. Absences justified on grounds proven to be false may be subject to disciplinary proceedings.

All periods of absence not provided for in the preceding paragraph shall be considered as unjustified and result in a loss of pay, vacation and length of service for the period of absence. Unjustified absences for 3 (three) consecutive days, or for 6 (six) intermittent days in a 6 (six) month period may lead to disciplinary proceedings. Additionally, if the unjustified absence lasts 15 (fifteen) consecutive days the employee will be deemed to have abandoned his/her job.

The absence for military service is one of the situations where the employment can be suspended, meaning that during this period the employee retains the right to the position, being only suspended the rights and duties inherent to the effective performance of the work.

12. Grounds for dismissal of an employee, including the procedure and requirements

The employer may dismiss or terminate the contract (resignation) with an employee only where there is a fair cause. Unilateral dismissal with immediate effects is unlawful and entitles the employee to file a court claim for reinstatement or compensation.

Fair Cause

The Labor Law deems as fair cause for resignation any serious facts or circumstances that, for moral or material reasons, renders incapable the maintenance of the employment. If under these circumstances the employer is forced to resign from the contract, for reasons imputable to the employee, it shall notify the latter of the resignation with fair cause at least 30 (thirty) days before the date of termination of the contract. Although the law is silent, we believe that in this case the employee is not entitled to any compensation.

In particular, the following grounds are statutorily established as fair cause:

⁶⁶ The law does not specify the maximum days the worker may be absent under the last four justifications. Each absence must however be duly justified with substantiating evidence (such as a medical statement or proof of participation in a certain activity). The employer may always challenge the authenticity or accuracy of such evidence or, if there are suspicions that an employee's absences are being somehow exploitative in a way that is not justifiable, it may bring up a labor dispute to solve matter or initiate disciplinary proceedings.

- a. The evident inaptitude of the employee to perform the work, acknowledged only after the probationary period

The contract can only be terminated on this ground if the inaptitude was only acknowledged after the probationary period and the employee was given due professional training and a period of adaptation, but still remains unable to perform the work. The employer shall notify the worker of its intention at least 30 (thirty) days before the date of termination.

- b. Serious and intentional breach of the employee's professional duties

An intentional behavior of the employee that breaches the respective professional duties, making it impossible to maintain the employment, may lead to disciplinary proceedings which may result in the dismissal of the employee. In this context, the law exemplifies what may constitute a disciplinary offence:

- ☐ Failure to comply with the work schedule or with the functions;
- ☐ Absence from work without valid justification;
- ☐ Absence from the work place during the period of work, without authorization;
- ☐ Disobedience to lawful orders or instructions;
- ☐ Lack of respect towards hierarchical superiors, work colleagues and third parties, or lack of respect of hierarchical superiors to their subordinates, at the workplace or in the performance of work duties;
- ☐ Offences, physical injury, mistreatment or threats against third parties at the workplace or in the performance of work duties;
- ☐ Guilty of breach of productivity;
- ☐ Abuse of office or of one's position to obtain unlawful advantages;
- ☐ Breach of professional secrecy or of trade and production secrets;
- ☐ Misappropriation of equipment, property, services and other work tools for personal or non-work related purposes, or the improper use of the workplace;

- ☐ Guilty damage, destruction or deterioration of the property of the workplace;
- ☐ Drunkenness or influence of drugs and the consumption or possession of drugs, on the job post or at the workplace or in the performance of one's duties;
- ☐ Theft, robbery, breach of trust, embezzlement and other fraudulent acts performed at the workplace or during the performance of work duties; or
- ☐ Job abandonment.

Within 30 (thirty) days after acknowledging the disciplinary offense the employer delivers to the employee a notice of fault describing the facts and the “when, where and how” the fault took place.

The employee is given 15 (fifteen) days to answer to the accusation, file documents, request the hearing of witnesses or the production of further evidence. Thereafter, the process is sent to the work council, to issue an opinion within 5 (five) days. The employer shall then decide within 30 (thirty) days on the applicability of a disciplinary sanction, which will be duly notified to the employee. In case the disciplinary offence is serious enough and proper evidence of the accusation is made in the disciplinary procedure, the employer may decide for the dismissal of the employee. In any case, the decision on the applicability a disciplinary sanction, including dismissal, must be executed within 90 (ninety) days⁶⁷.

c. Arrest or imprisonment of the employee

This must be grounded on an effective sentence of imprisonment resulting from a conviction, and not merely a temporary detention for purposes of investigation.

The employer shall notify the worker of its intention at least 30 (thirty) days before the date of termination, and the employee shall not be entitled to any compensation.

Economic reasons related to the company

The employer may terminate one or more employment contracts provided that this decision is determined by market, structural or technological reasons and is deemed essential to the company's competitiveness, economic rehabilitation or for the administrative and productive reorganization.

⁶⁷ Although, usually, the decision is for the dismissal to have immediate effect and the 90 days are used for the execution of other disciplinary sanctions.

Even so, the employer must give a prior notice in writing of at least 30 (thirty) days and indemnify the employees accordingly. If the employee was under a fixed term contract, the employer shall pay a compensation equivalent to the salaries that would be received between the date of termination and the initially agreed end date of the contract. For employees with open-ended contracts, the compensation shall be calculated as per the following criteria⁶⁸:

- ☐ 30 (thirty) days of salary per each year of service, if the worker's salary is between 1 (one) and 7 (seven) minimum wages;
- ☐ 15 (fifteen) days of salary per each year of service, if the worker's salary is between 8 (eight) and 10 (ten) minimum wages;
- ☐ 10 (ten) days of salary per each year of service, if the worker's salary is between 11 (eleven) and 16 (sixteen) minimum wages; or
- ☐ 3 (three) days of salary per each year of service, if the worker's salary is higher than 16 (sixteen) minimum wages.

13. Mandatory retirement age

The retirement of the worker, whether due to old age or disability, acts as an autonomous cause of expiry of the employment contract, not requiring the verification of the requirements of lapse established in the labor law.

Retirement age is 60 (sixty) years for men and 55 (fifty five) for women. Without prejudice, even when reaching these ages, employees may continue working in case they have not yet complied with other requirements for retirement, such as the amount of contributions to the INSS system. Employees who have been registered at the INSS for over 30 (thirty) years or have completed 25 (twenty five) years (equivalent to 300 (three hundred) months) of contributions are also eligible for retirement.

Nevertheless, whenever the employee is registered at the INSS and fulfils the requirements to benefit from a pension, termination of the employment due to retirement is mandatory under the terms of the Mozambican Labor Law. This measure aims to create vacancies for younger employees.

14. Authority with power to resolve labor disputes

⁶⁸ The Labor Law contains a transitional rule imposing the application of the previous law, in certain cases, until 2022.

Mozambique has three authorities with powers to resolve labor disputes: (i) the Commission on Labor Mediation and Arbitration; (ii) the judicial courts with labor jurisdiction; and (iii) the arbitration courts.

The Regulation for the Commission on Labor Mediation and Arbitration⁶⁹ imposes on the parties to first resort to mediation to solve a labor dispute⁷⁰. Only after an unsuccessful mediation procedure may the parties initiate proceedings in the labor judicial courts or the arbitration courts. An exception is provided for in the law on proceedings for the application of interim measures⁷¹.

15. Statute of limitations for bringing labor disputes

The statute of limitation depends on the dispute that is raised.

The general provision states that all rights resulting from an employment contract, its breach or termination shall be forfeited within 6 (six) months as of the date of termination, but other special provisions may be applicable, such as:

- ☐ A disciplinary proceeding can only be brought up against an employee within 6 (six) months as of the date of the misbehavior and 30 (thirty) days after the acknowledgement by the employer;
- ☐ Both the employer or the employee may challenge the just cause in which the other party grounded the termination of an employment contract, within 3 (three) months as of the acknowledgement of the termination; and
- ☐ An action to challenge an unlawful dismissal must be initiated within 6 (six) months as of the date of dismissal.

16. Liability of employer for acts of employees

The civil liability of the employer is governed by the general provisions on this matter⁷². The employer is always deemed liable for the losses and damages caused by its employees to third parties whenever their acts were performed while executing the contract, even where the employee acted intentionally or against the employer's orders.

⁶⁹ Enacted by Decree no. 50/2009 of September 11th amended by Decree no. 30/2016 of July 27th.

⁷⁰ Article 19 of Decree no. 50/2009 of September 11th amended by Decree no. 30/2016 of July 27th.

⁷¹ The general tendency is indeed to protect the employees' interests, as the Labor Law is guided by the *favor laboratoris* principle. This means that in order to proceed with a dismissal, to reduce compensation or to in any way restrict the workers' rights, the employer has the burden of proof to demonstrate that the restriction is grounded.

⁷² Articles 500 and 497 of the Civil Code.

If the employer does not have any fault over the act, it shall be entitled to demand from the employee all compensations paid on his/her behalf. On the other hand, if the employer had acted with fault, it shall only be able to demand the compensations paid for the part corresponding to the employee's responsibility. Without further evidence, it is assumed that both the employer and employee have similar degrees of fault.

Legal entities (companies) can also be held criminally liable, as per article 30 of the Criminal Code. The employer may therefore be held criminally liable for the offences committed by the members of its corporate bodies or representatives on its behalf and interest. When the offender acted against the orders or explicit instructions of the due authority, the employer is exempt from liability.

CHAPTER XI – FOREIGN EXCHANGE CONTROL OR CURRENCY REGULATIONS⁷³

1. Opening of foreign exchange accounts

The opening of foreign currency bank accounts by companies incorporated in Mozambique (even when the majority of their share capital is held by foreign citizens or companies incorporated in another jurisdiction) and local bank accounts by foreign entities is subject to prior authorization of the CBM⁷⁴. Pursuant to the Mozambican Foreign Exchange (FX) Law and Regulation, foreign entities may open non-resident accounts in local or foreign currency with any local commercial bank (intermediary bank) provided that prior authorization from the CBM is duly obtained⁷⁵.

The application for the authorization may be submitted directly by the foreign entity or through the local commercial bank (intermediary bank) where the foreign entity intends to open the account and the following documents/information shall be attached:

For local currency bank accounts:

- ☐ Identification documents of the holder of the account (individuals – passport and proof of residence – collective entities – commercial registrar certificate and articles of association);
- ☐ Description of the capital transactions that will be performed through the account, if any; and
- ☐ Authorized signatories and operating procedures of the accounts.

For foreign currency bank accounts:

- ☐ Relevant form provided in Notice no. 5/GBM/2011 (Aviso n°. 5/GBM/2011) to be completed;

⁷³ Mozambique has strict exchange control rules in place. The CBM has a high degree of discretion when assessing applications for authorization of transactions between local and foreign entities, taking in consideration not only the terms of the transaction, the economic and financial status of the company (making its own assessment of the capacity of the resident entity to fulfill its commitments) and the country's economic and financial situation (including the availability of foreign currency). Therefore, applicants should be prepared to provide detail information on its economic situation and the details of the project (including on the ratio of the investment).

⁷⁴ Article 6 of Law no. 11/2009 of March 11th ("FX Law") combined with Article 5(2) of Notice no. 20/GBM/2017 of December 27th.

⁷⁵ Articles 104 and 105 of Notice no. 20/GBM/2017 of December 27th (amended by Notice no. 4/GBM/2018 of April 24th and Notice no. 11/GBM/2018 of November 19th).

- ☐ Indication of the source of funds, purpose of the account and other relevant information;
- ☐ Description of the capital transactions that will be performed through the account, if any; and
- ☐ Authorized signatories and operating procedures of the account.

2. Purchase of foreign currency, including the requirements

Banks that carry out foreign currency services are under the obligation to confirm the ratio of the transaction, identify the client and if the transaction has been duly authorized by the CBM, as applicable⁷⁶. If the information provided is insufficient, the bank ought to refuse to carry on the foreign currency transaction.

In addition, transactions that involve payments or collection of receivables from abroad must be carried out using the services of a Bank authorized to operate in Mozambique⁷⁷. Banks must register all transactions and report them to the CBM.

3. Restrictions on the transfer of the following (and whether they also apply to domestic investors)

FDI-related capital (profits, dividends, interests, original capital, capital appreciation, or other amounts derived from foreign investment)

In order to ensure the repatriation of profits, dividends and/or original capital, the foreign investor must register any inflow of funds at the CBM⁷⁸ within 90 (ninety) days as of the receipt of the funds in Mozambique through the submission of a form with an intermediary commercial bank authorized to operate in Mozambique (made available by the CBM) together with the following documents:

- ☐ identification documents of the foreign investor; and
- ☐ copy of the bank *bordereau* evidencing the transfer of foreign money to Mozambique (when the investment is carried out by an injection of cash);

Or (in the following cases registration of the inflow of funds of the FDI is performed before the CBM):

⁷⁶ Article 9 of Notice no. 20/GBM/2017 of December 27th.

⁷⁷ Article 11 of Notice no. 20/GBM/2017 of December 27th.

⁷⁸ Article 6(1) of the FX Law combined with Articles 57(3), 58 and 73 of Notice no. 20/GBM/2017 of December 27th.

- ☐ copy of the document evidencing that the assets have entered in Mozambique (when the foreign investor uses the loan to purchase machinery or other assets – reference prices for the assets will be Cost, Insurance and Freight (CIF); and
- ☐ copy of the authorization of use, if the investment concerns the right to use a technology or right to use a trademark.

Without prejudice to other consequences for not carrying out the registration, the failure to register FDI within 3 (three) years after the actual entry of the funds may determine the non-recognition of the right to export profits or dividends, as well as the repatriation of invested capital.⁷⁹

If the foreign investor aims to use the funds to invest in the real estate sector, *e.g.*, to purchase an immovable asset (building), a prior authorization from the CBM must be obtained⁸⁰ also through the submission in advance of a form (made available by the CBM), filed through an intermediary commercial bank authorized to operate in Mozambique, together with the following documents:

- ☐ identification documents of the foreign investor and the seller;
- ☐ immovable asset Land Certificate;
- ☐ Purchase-Sale Promissory Agreement;
- ☐ evidence that the foreign investor holds the relevant funds; and
- ☐ evidence of payment of all due taxes due in connection with the transaction.

Proceeds from the sale of an investment

When requesting that a local commercial bank (intermediary bank) transfer abroad the proceeds from the sale of an investment, it is necessary to provide evidence that the original investment was duly registered before the CBM.

In a scenario of winding-up a company, the transfer of proceeds to a foreign country must be approved in advance by the CBM. For that purpose, a specific form must be submitted with the following documents attached⁸¹:

⁷⁹ Article 73(4) of Notice no. 20/GBM/2017 of December 27th.

⁸⁰ Article 77 of Notice no. 20/GBM/2017 of December 27th.

- ☐ identification documents of the parties;
- ☐ evidence of the original investment (and its due registration before the CBM);
- ☐ financial statements relating to the wind-up of the company;
- ☐ corporate resolution approving the wind-up of the company;
- ☐ valid tax clearance certificate; and
- ☐ commercial certificate issued by the Legal Entities Register confirming the wind-up of the company.

Payments from expropriation

When requesting the bank to transfer abroad the proceeds from the sale of investment, evidence must be provided that the original investment was duly registered before the CBM; as well as documentation evidencing that the amounts to be transferred arise from State payment for expropriation.⁸²

Payments from settlement of disputes, court judgments, arbitral awards

There is not a specific provision in the law allowing for the transfer abroad of payments from settlement of disputes, court judgments, and arbitral awards. Therefore, an authorization request will have to be submitted to the CBM which, in turn, has discretionary powers to approve it or not.

4. Application of the rules on both inward and outward investments

Inward investments

Please refer to section 3 above.

Outward investments

⁸¹ Article 76 of Notice no. 20/GBM/2017 of December 27th.

⁸² Article 101 (2)(a) of Notice no. 20/GBM/2017 of December 27th combined with Articles 13 and 14 of the Investment Law.

Investments abroad performed by companies incorporated in Mozambique are subject to prior approval by the CBM. A specific form with the following documents must be submitted to the CBM⁸³:

- ☐ identification documents of the investor, including bylaws and shareholding structure;
- ☐ feasibility study;
- ☐ corporate resolution approving the foreign investment decision; and
- ☐ valid tax clearance certificates.

If the investment is to be made in a foreign company already incorporated, the following additional documents must be provided:

- ☐ corporate documents of the company where the investment will be made;
- ☐ corporate resolution of the company where the investment will be made accepting such investment;
- ☐ evidence of the legality of the source of funds; and
- ☐ evidence that the company where the investment will be made has complied with all due tax obligations;

In case of reinvestment of profits, the following documents must also be submitted:

- ☐ evidence that the dividends are due; and
- ☐ the corporate resolution of the company where the reinvestment will be made, accepting the reinvestment;

In case of conversion of debt into shares, the following documents must be submitted:

- ☐ evidence that the original loan was duly approved by the CBM; and

⁸³ Articles 69 and 70 of Notice no. 20/GBM/2017 of December 27th.

- ☐ a draft of the agreement of conversion of debt into equity.

CHAPTER XII – LOANS

1. Structure of loans/type of loans available to foreigner investors

Mozambican Law establishes an equal treatment between national and foreign investors, and makes available two types of loans, accessible to any investor:

- ☐ Personal loans - defined as loans provided by a lender that does not lend money as a professional activity, envisaging or not, profit⁸⁴;
- ☐ Financial loans - defined as loans involving a financial institution within its professional activity and pursuing profit⁸⁵.

Mozambican Law also permits intra-group loans, between a resident entity to a non-resident entity from the same group, headed outside Mozambique and shareholders' loans to the company ("*suprimentos*")⁸⁶ as described below.

2. Eligibility of foreign investors to access loans, including requirements and procedures

There are no specific eligibility requirements applicable to foreign investors to access loans. Loans are deemed capital transactions that must be performed through the national banking system⁸⁷ and are subject to the prior authorization of the CBM whenever executed between residents and non-resident entities⁸⁸; with the exception of loans provided for a maximum period of 2 (two) years to finance import of goods⁸⁹ - in this case no prior authorization is required but merely the registration of inflow of funds⁹⁰.

a. Onshore and offshore credit institutions

⁸⁴ Definition of personal loans ("*crédito de carácter pessoal*") in Article 3(l) Notice no. 20/GBM/2017 of December 27th.

⁸⁵ Definition of financial loans ("*crédito financeiro*") in Article 3(n) of Notice no. 20/GBM/2017 of December 27th.

⁸⁶ Article 71 of Notice no. 20/GBM/2017 of December 27th.

⁸⁷ Article 65(1) of Notice no. 20/GBM/2017 of December 27th.

⁸⁸ Article 6(5)(f) and (k) of Law 11/2009 of the FX Law and Article 5 of Notice no. 20/GBM/2017 of December 27th.

⁸⁹ Article 81(1) of Notice no. 20/GBM/2017 of December 27th.

⁹⁰ For loans requiring the prior authorization of the CBM the law establishes 15 (fifteen) working days for the issue of a final decision, as of submission of the complete file (despite the time limit set by law, usually the process takes 2 (two) months).

In case of offshore financial loans the application for the authorization of the loan must be made through the filing of a form approved by the CBM and submitted at a local commercial bank (intermediary bank) with the following documentation⁹¹:

- ☐ Identification documents from the borrower and lender;
- ☐ Copy of the project of the loan;
- ☐ Explanation on the economic and social reasons that explain the loan; and
- ☐ Demonstration of the source of the income to repay the loan or financial statements.

For the consolidation of the foreign exchange registry and commencement of the repayment, the borrower must send to the intermediary bank (which will afterwards forward to the CBM), a notarized copy of the agreement that shall contain, amongst other information, a repayment schedule within 30 (thirty) days of the execution of the loan agreement.

The registration of the disbursements is also made through the filing of a form approved by the CBM and submitted with a copy of the sender and recipient banks' statements⁹².

In case of onshore financial loans executed between two resident entities, prior authorization from the CBM is not required.

b. Onshore and offshore non-credit institutions

In case of an offshore personal loan (from a non-credit institution)⁹³ the application for CBM's authorization is made through the filing, attached with the following documentation:

- ☐ Identification documents from the borrower and lender;

⁹¹ Article 86 of Notice no. 20/GBM/2017 of December 27th.

⁹² When assessing an application for the authorization of an offshore financial loan, the CBM will take into consideration not only the status of the company accounts (a debt to equity ratio of 70%/30% is usually used as guidance), the capacity of the company to generate resources to repay the loan (in view of the information provided by the bank, and also the balance sheet of the Republic of Mozambique, i.e., the prognosis on the availability of foreign currency). In view of this, for large loans the level of discretion of the CBM is high. Pursuant to Article 86(5) of Notice no. 20/GBM/2017 of December 27th, the registration of the disbursements, in addition to the collection of data in the form, will also generate a sequential reference number which will be used to identify the particular transaction registered.

⁹³ Article 99 of Notice no. 20/GBM/2017 of December 27th.

- ☐ Draft of the loan agreement;
- ☐ Explanation on the economic and social reasons that motivate the loan;
- ☐ Demonstration of the source of the income and ability to repay the loan; and
- ☐ Demonstration of the lawful source of funds.

In case of onshore personal loans executed between two resident entities a prior authorization from the CBM is not required.

For the consolidation of the foreign exchange registry and commencement of the repayment, the borrower must send to the CBM, within 30 (thirty) days of the execution of the loan agreement, a notarized copy of the agreement that shall contain, amongst other information, a repayment schedule.

For the approval application of Shareholders' loans⁹⁴, a copy of the corporate resolution that approves the loan and its conditions must also be submitted.

In case of intra-group loans, the borrower shall also seek a prior authorization from the CBM by submitting the following documentation:

- ☐ Identification documents of the parties;
- ☐ Audited financial statements or proof of the origin of the funds and its lawful origin;
- ☐ Corporate resolutions authorizing the loan;
- ☐ Proof of the intra-group relation, indicating the participation in the share capital held or belonging to the same company group;
- ☐ Draft agreement; and
- ☐ Tax clearance certificate.

⁹⁴ Articles 71 and 75 of Notice no. 20/GBM/2017 of December 27th.

Offshore loans granted by financial and certain non-financial entities (such as fund managers, property sale companies, among others) are subject to certain duties relating to anti-money laundering⁹⁵ as transaction from or to other countries that do not have the same international standards or have deficient standards regarding AML controls, a special control obligation will apply and the financial or non-financial institution shall (i) prepare a confidential report on such transactions; (ii) confirm the source of the funds, ultimate beneficiary and the true nature of the operation, placing it available to the Financial Information Cabinet (GIFIM).

Both financial and non-financial entities that find a transaction suspicious must communicate immediately to the GIFIM and special attention must be given to transactions to and from other countries which do not have international standards.

International transfers

To perform transfers of funds abroad, intermediary and commercial banks normally require the following documentation:

- ☐ Identification of the parties;
- ☐ Evidence of authorization for the loan;
- ☐ Evidence of registration of the inflow of funds;
- ☐ Tax clearance certificate; and
- ☐ Other specific documents that may be required given the specific nature of the transaction.

3. Registration requirements for onshore or offshore loans, including in case of modifications and timeframe

Any amendments made to loans authorized by the CBM shall also be authorized; thus must follow the same process for authorization of the original loan⁹⁶.

4. Main corporate taxes on amounts receivable under a loan

⁹⁵ In accordance with Law no. 14/2013 dated August 12th.

⁹⁶ Article 68 of Notice no. 20/GBM/2017 of December 27th

Mozambican resident legal entities (companies with their head office or place of effective management in Mozambique or permanent establishment of non-resident legal entities) are taxed on their worldwide income (including interest received) under corporate income tax (“IRPC”). IRPC taxes profits of legal entities at the rate currently in force of 32% (thirty two percent).

Non-resident entities are taxed through withholding tax generally at a tax rate of 20% (twenty percent), insofar as such income is deemed to be Mozambican sourced. Interest paid to non-resident entities is deemed sourced in Mozambique when the debtor is a tax resident in the country (*i.e.*, has its registered office in Mozambique or its effective place of management is located in Mozambique or if the interest payment is attributable to a permanent establishment located in Mozambique).

5. Requirements for payment of interest, principal loan fees, and expenses in foreign currency

Payment of the loan interest and any other charges/fees/expenses related to an authorized loan is deemed a current transaction⁹⁷ under Mozambican Law. Current transactions are not subject to a prior authorization from the CBM but shall be registered as specified below.

For registration and legality control purposes, the parties must submit its identification documentation, legitimacy and description of the operation in accordance with the AML procedures for the purpose of anti-money laundering⁹⁸.

Repayment of the capital is subject to registry through the filing of a form, in the model approved by the CBM, duly attached to the bill of costs or notice⁹⁹.

6. Rights to grant security to lenders with respect to assets in Mozambique

In Mozambique there is no private ownership of land. Land belongs to the State and therefore cannot be used as security. The most common form of security over buildings, infrastructure and improvements built on a land is a mortgage (“*hipoteca*”). Mortgages may also be created over tangible movable assets subject to registration (aircraft/vessels/ vehicles) as these are deemed equivalent to immovable assets¹⁰⁰.

⁹⁷ Defined as payments or received goods in foreign exchange that are not meant as transfer of capitals, such as payments/receiving in connection with external commerce, unilateral transfers without payment or others that are not subject to the authorization from the CBM – Article 3(yy) of the Decree-Law.

⁹⁸ Article 19 of Law no. 14/2013 of August 12th.

⁹⁹ Article 88(3) of Notice no. 20/GBM/2017 of December 27th.

¹⁰⁰ Article 686 of the Civil Code.

Mozambican Law provides the following guarantees over assets, which provide the right for the creditor to be paid with the proceeds of the sale of the asset or its income, with preference over any other creditor right:

- ☐ Pledge (over movable and intangible assets¹⁰¹ – “*penhor*”);
- ☐ Mortgage (over immovable assets and movable and tangible assets subject to public registry – “*hipoteca*”);
- ☐ Assignment of income (over immovable or movable assets subject to public registry, such as rent¹⁰² – “*consignação de rendimentos*”); and
- ☐ Right of a debtor to retain an asset from creditor in case where creditor owes the debtor any amounts for costs/damages incurred by the debtor relating to that asset¹⁰³ (“*direito de retenção*”).

There are no restrictions for a foreign investor to provide or benefit from the guarantees mentioned above over assets located in Mozambique, except for guarantees applicable to immovable assets that cannot be encumbered in favor of foreign nationals or entities.

7. Loan stamp duty

Under Mozambican tax law, granting of credit in Mozambique or a credit that involves a borrower residing in Mozambique is subject to Stamp Duty, irrespective of the form of the loan, in accordance with article 1(1) of Stamp Duty Tax Code (CIS), in conjunction with Article 19 of Stamp Duty Table (TIS).

The applicable stamp tax rates depend on the term of the loan agreement, as follows: (i) loans with a term of less than 1(one) year - a rate of 0.03% (zero point zero three percent) per month or fraction over the amount of the loan; (ii) loans with a term equal or more than 1 (one) year - a rate of 0.4% (zero point four percent) over the amount of the loan; and (iii) loans with a term equal or more than 5 (five) years - a rate of 0.5% (zero point five percent) over the amount of the loan.

Stamp duty is payable upon execution of the loan agreement under article 13(h) of CIS and must be settled and paid by the borrower, as provided under Article 14(1)(b) also from CIS. The borrower is liable for payment of stamp tax due before the Tax Authorities until the 20th (twentieth) day of the following month in which the agreement was signed.

¹⁰¹ Article 5 (1) of Law no. 19/2018 dated December 28th.

¹⁰² Article 656 of the Civil Code.

¹⁰³ Article 754 of the Civil Code.

8. Registry system for assets used as collateral

The registration process of security depends mainly on the type of asset to be secured and it is also possible to constitute different types of guarantees over the same asset, which shall be ascertained on a case by case basis (e.g., it is possible to constitute a mortgage and an assignment of income over the same immovable property).

Mortgage of immovable and movable property

This type of security grants the creditor a right to be paid from the proceeds that result from realization of the assets. The process to register the mortgage is as follows:

- ☐ Draft of the public deed – in case of vehicles, a private notarized agreement will suffice;
- ☐ Submission of the application for authorization to the CBM, when applicable¹⁰⁴; and the CBM shall reply within 15 (fifteen) business days;
- ☐ Execution of the public deed before a public notary, with due authentication and registration by the notary - with the exception of a mortgage over motor vehicles which is perfected by the completion of a specific form;
- ☐ Payment of stamp duty, until the 20th (twentieth) day of the month following the execution of the deed;
- ☐ Registration of the mortgage deed in the competent Registrar¹⁰⁵;
- ☐ Obtaining a new real estate certificate evidencing that the mortgage is duly registered; and
- ☐ If the transaction requires a prior approval from the CBM, a certified copy of the executed loan agreement, the mortgage deed and the real estate certificate should be sent to the CBM.

¹⁰⁴ When the beneficiary of the pledge is a foreign entity.

¹⁰⁵ The centralized Registrar is the Land Registry Office. Each Land Registry Office has a territorial jurisdiction. There is no central registry and in order to obtain information on a specific real estate asset, an application must be submitted by referencing the details of the real estate (it is not possible to make a search per owner). In the case of motor vehicles there is a Central Register and searches are made by the number of the identification plate of the motor vehicle.

Pledge of movable assets

A new law governing securities created over movable assets was approved in December 2018¹⁰⁶ and it foresees the requirement of registration of the guarantees created over tangible or intangible, present or future, generic or specific movables in a new and centralized register¹⁰⁷.

Thus, security interests such as pledges or assignment of credits created over movable assets must comply and be executed in accordance with the following requirements:

- ☐ Execution of a written agreement;
- ☐ Transfer of possession of the asset (if applicable) or execution of a control agreement (for bank accounts);
- ☐ Registration at the Movables Securities Register;
- ☐ Payment of stamp duty (until the 20th (twentieth) day of the month following the execution of the agreement); and
- ☐ If the transaction requires a prior approval from the CBM, a certified copy of the agreement shall be sent to the CBM.

Pledge of quotas

In limited liability companies organized by quotas, the share capital is divided into quotas, i.e., the identity of quota holder is publicly disclosed. Pledge of quotas shall be perfected as follows:

- ☐ Execution of pledge agreement;
- ☐ Written notification of the pledge to the company;
- ☐ Payment of stamp duty (until the 20th (twentieth) day of the month following the contract);
- ☐ Registration at the competent Commercial Registry and Movable Securities Register (3-5 days); and

¹⁰⁶ Law no. 19/2018 of December 28th (establishes the Law for Security over Movable Assets).

¹⁰⁷ The registration authority has not yet been created by the Government.

- ☐ If the transaction requires a prior approval from the CBM, a certified copy of the pledge agreement and an updated commercial certificate shall be sent to the CBM.

If the company assets include real estate assets (building, infrastructures and improvements as the case may be) a Public Deed of Pledge of Quotas must be executed and the following are in any event also required:

- ☐ resolutions from both the pledgor and its shareholders (if applicable) approving the pledge of quotas;
- ☐ power of attorney from the pledgee to its representative; and
- ☐ an updated certificate of registration of the company which is issued by the Registrar of Legal Entities.

Pledge of shares

Limited liability companies organized by shares or joint stock companies provide greater flexibility in this matter. In this type of company both nominative or bearer shares may be issued and the requirements to perfect the pledge will vary according to the type of shares issued by the company:

- ☐ Bearer shares may be freely pledged through the transfer of the share certificate (or deposited in a bank account) to the creditor or through a written agreement executed between the debtor and the creditor; and
- ☐ Nominative shares may be pledged provided the encumbrance is duly registered on the share registration book.

It shall be noted that the company's articles of association may determine specific provisions applicable to the pledge of shares.

Since 2015, the pledge of shares must also be registered before the Central Securities Depository operating at the Stock Exchange¹⁰⁸. In fact, pursuant to this requirement, many companies opted to dematerialize their shares (*acções nominativas escriturais*) and deposit it with a financial intermediary (thus replacing the register book kept by the Company). However, most companies in Mozambique have not yet complied with this requirement.

¹⁰⁸ Decree no. 25/2006 dated August 23rd enacted the rules applicable to the Central Securities Depository. However the CSD has only initiated its activities in 2014 and a term of one year was granted for companies to register.

IP Rights

Registered IP rights can be pledged or encumbered¹⁰⁹. The Mozambican Intellectual Property Institute has never previously accepted the registration of any encumbrances over the IP rights on the basis that: (i) this matter is not properly regulated; and (ii) their electronic system is not adjusted and prepared to perform these registrations. Further to the enactment of the new Intellectual Property Code, it is expected that the forms for registration and the applicable costs will be disclosed in the near future.

¹⁰⁹ Article 34 of the Intellectual Property Code.

CHAPTER XIII - CUSTOMS

1. Conditions and restrictions on importation of commercial goods

Import of goods to Mozambican territory requires prior registration of the importer as operator of foreign trade (“*operador de comércio externo*”).

A customs declaration is required to authorize the arrival of goods to Mozambican customs territory. A customs declaration shall indicate the goods and the applicable customs procedure, and takes the form of:

- ☐ Single Document (“*Documento Único – DU*”) – form of customs declaration for goods entering and leaving the Mozambican territory, regardless of applicable customs procedure; or
- ☐ Abbreviated Single Document (“*Documento Único Abreviado – DUA*”) – abbreviated form of customs declaration for the import and export of goods transported in small quantities, that are intended for commercial purposes and which is applicable in the authorized entry and exit borders; or
- ☐ Simplified Document (“*Documento Simplificado*”) – form of customs declaration used exclusively for imports of goods and separate luggage brought by travelers in excess of their franchises, for personal non-commercial use.

Under Article 53 of the Regulation of Customs Clearance of Goods¹¹⁰, the declarant shall, within 10 (ten) days after the issue of the relevant payment notice, make the payment of the duties and other levies due. Besides customs duties, imported goods are also subject to payment of VAT and, sometimes, of Excise Duty.

The customs clearance of imported goods must be processed within 25 (twenty five) calendar days, counted from the date of the end of unloading at the customs office of destination, after which the goods are considered abandoned and the relevant administrative procedure for selling them at auction is established¹¹¹.

¹¹⁰ Approved by Ministerial Statute no. 16/2012 from February 1st.

¹¹¹ Article 35 of the Regulation of Customs Clearance of Goods.

Although the import of goods is not, as a rule, subject to special restrictions. Annex I of the General Rules for the Customs Clearance of Goods¹¹² establishes a set of goods whose import is forbidden¹¹³.

On the other hand, according to Article 2 of the Regulation of the Pre-Shipment Inspection¹¹⁴ (“*Regulamento da Inspeção Pré-embarque*”), there are some regulated goods (known as the ones included in the Positive List) that may be subject to a pre-shipment inspection in the country of export before they are allowed into Mozambique. The goods included in the referred Positive List are provided for in the annex table to above referred Regulation. Under Article 5 of the Regulation of the Pre-Shipment Inspection, the importer must inform the exporter that the goods should be subject to the pre-shipment inspection, in case such inspection is required. Intertek¹¹⁵ has been appointed by the Government of Mozambique as the provider of the referred pre-shipment inspections.

2. Customs duties that apply to commercial goods

According to article 69 of the General Tax Law¹¹⁶ (“*Lei de Bases do Sistema Tributário*”) imported or exported goods within Mozambican customs territory are subject to customs duties.

Under article 9 of the General Rules for the Customs Clearance of Goods, the charges due on the import and export of goods are as follows:

- ☐ Customs Duties;
- ☐ Anti-Dumping Rights;
- ☐ Specific Consumption Tax (ICE);
- ☐ Surcharges;
- ☐ Value Added Tax (VAT);

¹¹² Approved by Decree no. 09/2017 from April 6th (approved the General Rules for the Customs Clearance of Goods).

¹¹³ For example, goods with false origin, materials considered offensive of the moral and public dignity, drugs, among others.

¹¹⁴ Approved by Ministerial Statute no. 19/2003 from February 19th.

¹¹⁵ <http://www.intertek.com/>

¹¹⁶ Approved by Law no. 15/2002 from June 26th.

- ☐ Customs Service's Fees (TSA);
- ☐ Broadcasting Fee;
- ☐ Overvaluation Fee; and/or
- ☐ Other charges approved by law.

The rates applicable to customs duties and other applicable charges are provided for in the Customs Tariff, at the date of acceptance of the customs declaration by the Customs Office.

3. Customs incentives for foreign investors, if any

In terms of the Tax Incentives Code¹¹⁷ (*"Código dos Benefícios Fiscais"*), approved investment projects promoted by foreign or domestic investors can be exempted up to 5 (five) years from customs duties and VAT in respect of class "K" imports, if used exclusively for feasibility studies and/or the implementation of investment projects. This class represents capital goods, mostly equipment and machinery. Exemptions provided cover building materials for the construction and installation of new undertakings, with the incorporation of a new company. This exemption excludes investments in existing undertakings as well as investments in their expansion, rehabilitation and reorganization. Different sectors of the economy have specific customs duties exemptions and VAT exemptions as set down in articles 21,¹¹⁸ 24,¹¹⁹ 26,¹²⁰ 27,¹²¹ 31,¹²² 34,¹²³ 37,¹²⁴ 42,¹²⁵ 45¹²⁶ and 47¹²⁷.

¹¹⁷ Approved by Law no. 4/2009 from January 12th.

¹¹⁸ For creation of basic infrastructures.

¹¹⁹ For commerce and industry in the rural areas.

¹²⁰ For transforming and assembly industry.

¹²¹ For agriculture and fisheries activities.

¹²² For hotels and tourism activities.

¹²³ For science and technology parks.

¹²⁴ For projects of big dimension.

¹²⁵ For rapid development zones.

¹²⁶ For free industrial zones.

¹²⁷ For special economic zones.

Notwithstanding the foregoing, according to Article 6(1) of the Tax Incentives Code, the abovementioned exemption is only granted when the imported goods are not produced in Mozambique, or even if there are produced therein, they do not meet the specific characteristics of purpose and functionality required or inherent to the nature of the project and to the activity to be developed and explored.

Moreover, according to Article 6(2) of the abovementioned Code, the referred exemption is not also applicable to food, drinks, tobacco, clothing, light vehicles and other articles of personal and domestic use.

4. Registration requirements for exporters/importers

As stated above, for the importation of goods to customs Mozambican territory it is, as a rule, necessary that the relevant entity is registered as an operator of foreign trade.

Nevertheless, there are certain exceptions in which case the importers are exempted to be registered as an operator of foreign trade. By way of example, we refer the case of travelers who in excess of their franchises brought luggage, for personal and non-commercial use, of less than MZN 25.000,00 (twenty five thousand Meticaís).

According to article 4 of the Regulation for Licensing of Commercial Activities¹²⁸ (“*Regulamento do Licenciamento da Actividade Comercial*”), the authorization for the registration as operators of foreign trade, as well as for the issue of the card of operator of foreign trade, is given by the Executive Director of the One-Stop Shop (“*Balcão de Atendimento Único*”).

Under the Regulation for Licensing of Commercial Activities, the registration as operator of foreign trade and the importer card are valid for a 1 (one) year period and shall be renewed 7 (seven) calendar days before the relevant date of expiry.

The registration as an importer/exporter requires the submission of a particular form, available at <http://www.at.gov.mz/index.php/por/Procedimentos-Aduaneiros/Formularios>.

5. Warehousing and storage

According to the Regulation of the Customs Regime Warehouses¹²⁹ (“*Regulamento dos Armazéns de Regime Aduaneiro*”), a custom regime warehouse is an authorized facility in which the goods subject to tax and customs payments may be temporarily collected with suspension of payment of those charges.

¹²⁸ Decree no. 34/2013 of August 2nd.

The conditions and regime provided for in the referred statute is applicable to three types of customs regime warehouses, as follows:

- a) To those which are merely intended to store the goods for a certain period, under a suspended procedure;
- b) To those which are intended to support producers who need to rely on imported raw materials in their production processes. When the final product is sold to the domestic market, the correspondent taxes are paid; if the final product is exported, the warehouse operator will have exemption from the payment of taxes; and
- c) To those which are intended as storage of goods in transit.

According to the Regulation of the Customs Regime Warehouses, the request for the attribution of a customs regime warehouse should be submitted in a specific form by the interested party along with a set of documentation, depending on the type and the aim of the warehouse – please refer to the forms annexed to referred legal statute.

The Regulation of the Customs Regime Warehouses provides for a set of requirements for the attribution of a custom regime warehouse. Amongst others, the authorization to operate a warehouse is given only to companies which are legally registered in Mozambique and that do not have debts to the Tax Authorities. Moreover, it is also required that the relevant entity is registered as an operator of foreign trade.

Additionally, it is also worth noting that the authorization for a custom regime warehouse it is also required to present a guarantee that should cover the amount equivalent to 20% (twenty percent) of duties and other charges due in respect to the maximum authorized warehouse stock.

6. Export incentives

According to the Preliminary Instructions of the Customs Tariff¹³⁰ the export of goods is exempt of customs duties.

However, in some cases the export of goods may be applied an Overvaluation Fee, like in the case of cashew nuts.

¹²⁹ Ministerial Statute no. 12/2002 of January 30th.

¹³⁰ Law no. 6/2009 of March 10th.

7. Applicability of rules to foreign and domestic investors

Mozambican law establishes the principle of equal treatment between foreign and domestic investors. According to the Investment Law¹³¹ (*Lei do Investimento*), foreign investors, in carrying out their activities, should have the same rights and be subject to the same obligations provided for in Mozambican legislation for a domestic investor.

Notwithstanding, activities carried out by domestic investors that may have a special treatment due to their nature or to the dimension of the investment are excluded from the aforementioned principle¹³².

¹³¹ Law no. 3/93 of June 24th.

¹³² The special treatment that may be granted to domestic investors due to the nature or to the dimension of the investment is attributed on a case by case basis. In consequence there is no provision in the Investment Law that establishes a case to which such special treatment should be applicable.

CHAPTER XIV - LAND

1. Ownership rights to land and other assets on land

Mozambique does not recognize the private ownership of land¹³³. The Mozambican Constitution establishes that land is owned by the State and cannot be subject to any sort of sale or encumbrance¹³⁴. In addition the Mozambican Criminal Code states that any attempt to sell land is deemed a criminal offence and both the seller and the buyer can be held liable and subject to imprisonment¹³⁵.

Nevertheless, the use and benefit of the land can be granted to any entity (both local and foreign) provided that a development plan is submitted and approved - any local communities eventually making use of the land granted under a development plan must also approve such occupancy and be compensated for discontinuing the use of the land¹³⁶.

The title that enables use and benefit of the land granted to private entities is generically called as DUAT (which stands for the acronym of “*Direito de Uso e Aproveitamento da Terra*” meaning “Right to Use and Benefit from the Land”). This title enables the holder to carry on the improvements based on which the land has been granted (respecting the zoning of the area in which the land is located)¹³⁷. Once the development of the improvements is concluded, any and all infrastructures erected with permanent character that constitute a Real Estate Property can be registered by the titleholder at the Land Registry Office; as it can be privately owned, leased, transferred and encumbered¹³⁸.

Requirements and Duration

The granting of the DUAT occurs in two phases: (i) the provisional phase; and (ii) the definitive phase.

The provisional phase is the phase during which the titleholder needs to initiate the development plan and, eventually, terminate the development.

¹³³ Article 109 (1) of the Constitution.

¹³⁴ Article 109 (2) of the Constitution.

¹³⁵ Article 269 of the Criminal Code.

¹³⁶ Article 109 (3) and (110) et seq. of the Constitution and articles 10 et seq. of the Land Law vis a vis articles 9 et seq of the Regulation of the Land Law.

¹³⁷ Articles 19 and 20 of the Land Law.

¹³⁸ General principle of the free disposal of Real Estate properties provided in the Civil Code, reading together with the provisions set forth in the Code of Registrations and Notary.

Regarding land concessions granted to foreign entities (foreign citizens or foreign entities and/or entities which are majority controlled by foreign entities), the duration of the provisional phase is 2 (two) years. In case of national entities (individuals of legal entities majority controlled by national entities), such duration is extended for 5 (five) years¹³⁹.

The duration of the provisional period cannot be extended. Nevertheless, local authorities have, in the past, authorized developments to be continued even after the expiry of the provisional validity of the DUAT. However, there is no legal protection after the termination of the provisional validity of such right. When converted to definitive, the DUATs are valid for a period of 50 (fifty) years, subject to an automatic renewal of another further 50 (fifty) years. Both the DUAT granted under the provisional and definitive phases must mandatorily be registered with the competent Land Registry Office¹⁴⁰.

It should be noted that the basic principle of the Mozambican Land Regime is that land does not have an economic value, as it cannot be privately owned. As such, it cannot be evaluated as an asset towards any sort of development, although the expectation of the use of benefit of the land can, in economic terms, be considered for appropriate valuation. As a consequence of the above, all the infrastructures erected, constructed or edified on the land will always be seen as an added value to a non-valued asset.

This legal construction implies that, once a permanent structure is built (according to the development plan) in a certain parcel of land, the protection that the developer (owner of the permanent structure) acquires is legally superior to the right that the State has in respect to that parcel of land. As such, upon expiry of the validity period of the definitive DUAT (i.e., after the expiry of the 50 plus 50 years) should there be registered improvements erected in that parcel of land, it is strongly argued that the expired DUAT cannot be used to revert the ownership of such infrastructures to the State unless there are grounds for expropriation, in which case the titleholder will be entitled to a fair compensation¹⁴¹.

Regarding the requirements and process for obtaining a DUAT, the process can be seen as somewhat complex - mainly due to intervention of several institutions. The most common procedure can be described as follows:

Identification of the Land and relation with Local Communities

The investor and/or developer must engage with the representatives of local communities that make use of the land, in order to evaluate the conditions for such communities to vacate the land. Payment of compensations may be due if there are improvements on the parcel of land

¹³⁹ Article 25 (2) of the Land Law.

¹⁴⁰ Article 14 of the Land Law and Article 20 of the Regulation of the Land Law. Lack of performance of the development plan (for instance, not being able to develop the land within the provisional timeframe) would prevent the provisional DUAT from being converted to a definitive DUAT.

¹⁴¹ Article 16 of the Land Law.

identified. It shall be noted that for this purpose, any and all improvements may be deemed relevant - even grass used for cattle or existing fruit trees – for the evaluation and calculation of the compensation that may be due.

In certain parcels of land that are reserved by the State (through investment agencies or even Municipal Councils) for specific investments, this step may be waived.

Application for the DUAT

Once a written and testimonial agreement is entered with the local communities, the investor/developer is required to submit to the relevant authority for land matters: an application for the DUAT attaching the agreement made with local communities, a detailed development plan, a preliminary Environmental Impact Assessment and the conditions for the use and benefit of the land.

This process may be time-consuming as unfortunately it is impossible to find a pattern to establish a normal deadline. Reports show that some have waited for more than 5 (five) years to obtain a DUAT while others have only waited a couple of months.

In case the investor and/or developer is a foreign individual or entity, the law prescribes that it is mandatory to obtain an Investment Authorization by APIEX¹⁴². APIEX (or the competent authority) will assess the need of land use in respect of the proposed investment program.

Registration of the DUAT

Once the DUAT has been secured, the developer is legally required to register at the competent Land Registry Office. Such registration will be updated with the registration of the infrastructures.

2. Restrictions or conditions to foreign ownership/other rights to land

There are no further conditions other than the ones referred above.

¹⁴² Article 11 of the Land Law.

3. Registration of ownership rights, leasehold or security interests in real estate

National registration system and requirements for registration or recording

As mentioned above, all improvements must be duly registered at the competent Land Registry Office. Initially, the registration should be made under the titleholders' name. In the event of a transfer of ownership of the registered improvements, the registration must be updated accordingly.

The registration system is based on a first come first serve basis, which means that whoever registers first has the right over the property and is considered the legal owner. All subsequent transactions must be made with a consecutive link of legal registered owners.

Registration is made before the Land Registry Office with jurisdiction over the area where the property is located. Each Land Registry Office has a registry book system where all properties are manually registered and in order of presentation of register¹⁴³.

4. Expropriation and forfeiture of private lands and applicable compensation¹⁴⁴

The expropriation process and principles are reflected both in the Constitution and in ordinary laws. The Mozambican Constitution establishes the principle whereby expropriation can only occur due to public interest under the terms provided for in the law; it also recognizes and guarantees the right to fair compensation in the event of expropriation.¹⁴⁵

On the other hand, regarding the procedures to be followed in cases of expropriation, it is necessary to identify the area to be expropriated and a statement declaring the national interest, necessity or public utility duly substantiated, which must be issued in accordance with the law.

“Public interest” is understood to be those situations in which the expropriation occurs with the final aim to guarantee a common interest of the community, which is declared in the following cases:

- ✓ Acquisition of areas for implementation of economic or social infrastructures with a great positive impact; or

¹⁴³ Information is publicly available, in some parts: identification of the land concession, location and limits of the land, etc. Details on the arrangements made in order to secure the land might be conditional. The information is accurate, however, it is difficult to perform searches as all the registrations are manually inserted in a compilation (both digital and handwritten).

¹⁴⁴ Article 82 (2) of the Constitution.

¹⁴⁵ It should be noted that the subject of expropriation for public utility is also regulated by Law no. 2030 of 1948 partially implemented in Mozambique by Ordinance No. 14507 of 19 August 1953 and by Decree no. 37758 of 22 February 1950, which came into force in Mozambique by the same ordinance. Decree 37758 of 22 February 1950 was repealed by Decree no. 43587 of 8 April 1961).

- ✓ Where it is necessary to preserve the soil, springs and enriched areas in terms of biodiversity, or infrastructures which have great public or military interest.

Therefore, expropriation may only occur on exceptional basis, it must be justified by public interest grounds, and is subject to the payment of fair compensation.

Finally, it should be noted that there have been no relevant reported cases of expropriation in Mozambique since the adoption of the 1990 Constitution.

CHAPTER XV - ENVIRONMENT

1. Relevant authority

Competence over environmental matters is held by the Ministry for Land, Environment and Rural Development, acting through the Department for Environmental Licensing. Under the Ministry's supervision is the Authority for Environmental Impact Assessment, functioning both at central and provincial level, which coordinates the process of environmental impact assessment and is responsible for issuing environmental permits and licenses.

2. Environmental reports or studies required for investment projects or activities applicable to foreign investors

A new Environmental Impact Assessment Regulation has been recently approved by Decree 54/2015 of December 31st. The environmental license depends on a prior environmental impact assessment¹⁴⁶ procedure of the project which precedes and conditions the issuance of any other licenses required by law.

Interested parties must submit to the Environmental Impact Assessment Authority, at central or provincial level, an application accompanied by the documentation set out in the Regulation. All activities susceptible of causing an environmental impact shall be subject to a pre-evaluation procedure, in order to determine the category of the activity and consequently the procedures of environmental impact assessment to be carried out:

- ☐ Category A and A+: Pre-Feasibility Environmental Study (EPDA), including the Terms of Reference for the Environmental Impact Study (EIA), which shall follow and include, namely, an Environmental Management Plan, a Biodiversity Balance Management Plan (when applicable), a Report of the Physical and Social-economic Assessment (when applicable) and a public consultation report. For activities classified as category A+, an Expert Reviewers' Report shall precede both the EPDA and the EIA;
- ☐ Category B: Terms of Reference and respective Simplified Environmental Study (EAS), including an Environmental Management Plan and a public consultation report; or
- ☐ Category C: Report with Good Practices on Environmental Management.

¹⁴⁶ The pre-evaluation is regulated in Article 8 of Decree no. 54/2015 of December 31st, however, the rectification published in Official Gazette no. 04/03/2016, which rectifies the wording of no. 3 (a) of the above article, must be taken into account.

When the environmental feasibility of the activity has been conducted, the competent authority shall notify the applicant and supervisory entities, as well as issue the applicable environmental permit within 15 (fifteen) business days after the payment of the fees.

3. Environment-related financial obligations applicable to foreign investors¹⁴⁷

For the submission of the application a fixed fee is due in the amount of MZN 1.000,00 (one thousand Meticaís).

The issuance of the environmental permit at the end of the impact assessment procedure requires the previous payment of the applicable fee:

- ☐ Licensing of Category A+ activities: 0.30% (zero point three zero percent) of the value of the investment project;
- ☐ Licensing of Category A and B activities: 0.20% (zero point two zero percent) of the value of the investment project;
- ☐ Licensing of Category C activities: 0.02% (zero point zero two percent) of the value of the investment project if higher than MZN 5.000.000 (five million Meticaís), or a fixed fee in the amount of MZN 1.000 (one thousand Meticaís) for investment projects up until MZN 5.000.000 (five million Meticaís); or
- ☐ Licensing of provisional Concrete Units, located inside the construction area: fixed fee of 200 (two hundred) minimum salaries – currently corresponding to MZN 977.348,00 (nine hundred and seventy seven thousand, three hundred and forty eight Meticaís).

The subsequent renewal of the environmental permit, mandatory every 5 (five) years, is subject to the payment of the following fees:

- ☐ Environmental permit of Category A+: MZN 80.000,00 (eighty thousand Meticaís);
- ☐ Environmental permit of Category A: MZN 60.000,00 (sixty thousand Meticaís);
- ☐ Environmental permit of Category B: MZN 30.000,00 (thirty thousand Meticaís); or
- ☐ Environmental permit of Category C: MZN 5.000,00 (five thousand Meticaís).

¹⁴⁷ The financial obligations (fees) are provided for in Article 27 of Decree no. 54/2015, dated 31st of December. (The legislature does not distinguish fees depending on whether the investment is foreign or national.)

Other fees are also applicable in order to register environmental consultants, to update the environmental consultants' registry, to transfer an environmental permit or to request a duplicate.

4. Liability for damage to the environment (for corporations, officers, directors)

The Mozambican Criminal Code provides a specific chapter for crimes against the environment¹⁴⁸, punishing (i) the illegal prospect and exploitation of mineral and forestry resources; (ii) the production, processing, packaging, import, export, trade, provision, transportation, storage, abandonment or utilization of substances which are toxic, dangerous or harmful to the human health, or the functioning of any potentially polluting enterprise; and (iii) water, soil, air or sound pollution.

Under Mozambican law, legal entities (companies) can be held criminally liable for the offences committed by the members of its corporate bodies or representatives on its behalf and interest. Only when the offender acted against the orders or explicit instructions of the due authority, is the company exempt from any liability. In the case of environmental crimes, the offending company shall be at least punished with a fine and temporary exclusion from access to the State benefits.

Furthermore, as criminal liability does not exempt the person from civil liability, damage to the environment may also have civil consequences. According to the Environmental Law, approved by Law no. 20/97 of October 1st, all persons exercising activities that involve high risks of environmental degradation must hold a civil liability insurance against such risks. Regardless of intention and fault or of the compliance with the legal provisions, those causing significant damages to the environment leading to the temporary or permanent suspension of economic activities, as the result of potentially dangerous practices, shall duly compensate the affected persons.

Civil liability of the company is governed by the general provisions on this matter - articles 500 and 497 of the Civil Code. The company is always held liable to third parties for the losses and damages caused by its officers or employees when the act was performed while performing the contracted services, even where the officer acted intentionally or against the company's orders. If the company was not at fault over the act, it is entitled to demand from the officer all compensations paid on his/her behalf. On the other hand, in case the company had acted with culpability, it shall only be able to demand the compensations paid for the part corresponding to the officer's responsibility. Without further evidence, it is assumed that both the company and the officer have similar degrees of fault. With regard to the liability of directors, according to the provisions of the Commercial Code the directors are liable towards the company and its shareholders for their willful acts or omissions not in compliance with their legal and statutory duties.

¹⁴⁸ Article 53 et seq. of Law no. 16/2014 of June 20th (Law on Protection, Conservation and Sustainable Use of Biological Diversity), which regulates violations and penalties, must also be taken into account.

Additionally, whilst the Environmental Law does not provide for any right of recourse against shareholders, article 87 of the Commercial Code establishes that shareholders may be deemed directly liable if evidence of willful misconduct exists in relation to breaches of environmental laws and obligations.

5. Applicability of rules to domestic investors

The environmental licensing procedures and legal framework established in the previous sections is in principle applicable to all entities carrying out activities, public or private, domestic or foreign, which may directly or indirectly impact the environment.

The State may occasionally draft legislation providing a special regime applicable to a specific large dimension project, with differentiating characteristics that may justify the distinction with the general framework.

CHAPTER XVI – INSOLVENCY / BANKRUPTCY / RESTRUCTURING

1. Insolvency

a. Who may file an insolvency procedure

In Mozambique, the Legal Regime for Insolvency and Recovery of Enterprises is established in Decree-law no. 1/2013 dated July 4th. In order to file for the insolvency of a company the requesting party must have procedural legitimacy to do so. The Insolvency Code (Legal Regime for Insolvency and the Recovery of Enterprises)¹⁴⁹ determines that the following entities may file for the insolvency of a debtor:

- ☐ The debtor itself;
- ☐ The consort of the debtor and/or any heritor;
- ☐ The partner or shareholder of the debtor according to the terms the company's law or incorporation deed; or
- ☐ Any creditor.

The requesting creditor will not be granted any kind of special privilege in the insolvency proceedings, being treated equally with the other creditors. The creditor's expenses will not be reimbursed with any special priority.

Also, it should be emphasized that the debtor itself should file for its own insolvency if it is considered being in a state of “*economic-financial crisis*”¹⁵⁰ and that it does not have the conditions to ask for its own judicial recovery¹⁵¹. It is important to note that in this case it is the duty of the debtor to file for its own insolvency; as opposed to their right.

¹⁴⁹ Article 93 of the Insolvency Law.

¹⁵⁰ This state of “*economic-financial crisis*” is not defined by law but it is commonly understood as a general incapacity of the debtor to fulfill its due obligations towards third parties.

¹⁵¹ Article 102 of the Insolvency Law.

b. Requirements and procedure

The insolvency proceedings begin with the filing of a request for the insolvency of the debtor or by one of the parties abovementioned.

If the debtor files for its own insolvency, it should give an explanation of the reasons which make it impossible to continue its corporate activity, together with the following documents¹⁵²:

- ☐ Accounting reports regarding the last 3 (three) financial exercises;
- ☐ Balance sheet;
- ☐ Evidence of balance since the last exercise;
- ☐ Cash flow report;
- ☐ List of existing creditors (including address, amount, nature and classification of each credit);
- ☐ List of the company's assets and rights (including an estimation of its value and documents which evince its ownership);
- ☐ Evidence of the condition of "*business owner*," company bylaws or statutes (or if there are none, the list of all the partners, including its addresses and a description of its personal assets);
- ☐ Company's writing books and accounting documents; and
- ☐ List of the company's administrators from the last 5 (five) years.

After the request for insolvency is filed, the debtor shall have a period of 10 (ten) days to file its opposition¹⁵³. It should be also noted that within the deadline for opposition, the debtor may request its own judicial recovery¹⁵⁴ (detailed further below).

¹⁵² Article 102 of the Insolvency Law.

¹⁵³ Article 94 (1) of the Insolvency Law.

¹⁵⁴ Article 91 of the Insolvency Law.

The Mozambican Insolvency Code determines that the insolvency of a debtor shall be declared if one the following conditions are met¹⁵⁵:

- ☐ When the debtor, without any lawful justification, does not pay a specific obligation issued in an “*executive document*” (it consists of a document which can be directly enforced in court);
- ☐ When the debtor which is being judicially executed for any amount, does not pay, deposit or appoints enough assets to respond for the debt; or
- ☐ When the debtor executes any of the following acts¹⁵⁶:
 - ✓ Proceeds with a precipitated liquidation of its assets or uses a fraudulent / ruinous procedure to make payments;
 - ✓ Executes or attempts to execute a simulated business with the goal of delaying payments or defraud creditors, or sells part or all of its assets to a third party;
 - ✓ Transfers its establishment to a third party without the agreement of all its creditors and without existing enough assets to pay for its debts;
 - ✓ Simulates the transfer of its main establishment with the goal of defrauding the law or the supervising entities or to cause damages to a creditor;
 - ✓ Gives or reinforces a warranty to a creditor for a previous debt, without remaining with enough unpledged assets in its patrimony to pay for its debts;
 - ✓ Goes missing without appointing a legal representative and without leaving enough resources to pay its creditors / abandons the establishment or tries to conceal from its domicile, headquarters or main establishment; or
 - ✓ Stops fulfilling an obligation constituted within a plan of judicial recovery within the established deadline.

¹⁵⁵ Article 89 of the Insolvency Law.

¹⁵⁶ Except if they are part of a judicial recovery plan for the company.

The decision which declares or rejects the insolvency of the debtor will be issued by the State Court. The decision can be appealable to the second instance court¹⁵⁷.

If the insolvency of the debtor is declared, it will lose the right to administer or freely dispose of its assets. Nevertheless, it can still supervise the administration of the insolvency estate, requesting the necessary diligences to preserve its rights and having an intervention in the procedures in which the insolvency estate is an interested party¹⁵⁸.

The declaration of insolvency will also suspend all the claims and enforcement procedures pending against the debtor¹⁵⁹. The insolvency court will then have jurisdiction to determine all the civil and/or commercial claims about any assets, relevant matters and businesses of the insolvent. All the claims will proceed with the insolvency administrator representing the insolvency estate¹⁶⁰, which should act according to the interests of the insolvency estate.

Finally, it should be also noted that if a party requests the insolvency of another party in order to deliberately cause damage/harm, and if such request is refused by the court, such party can be condemned to compensate the debtor for the damages and losses suffered¹⁶¹ (if more than one party files for an ungrounded request for insolvency, all the parties shall be jointly responsible for the compensation).

c. Credit claims and classification

Once a debtor is declared insolvent, the creditors will have to claim their credits in the insolvency procedure within a period of 10 (ten) days after the publication of the insolvency declaration. The credits which are acknowledged will then be classified according to specific categories and graduated in an order which will determine the priority of the payments¹⁶².

The Insolvency Code determines that the following credits are considered as non-concurrent and paid before any other:

- ☐ Payments due to the insolvency administrator and to its auxiliaries and credits arising out of labor legislation or work accidents related to services rendered after the declaration of insolvency;

¹⁵⁷ Article 96 of the Insolvency Law.

¹⁵⁸ Art. 99 of the Insolvency Law.

¹⁵⁹ Article 6 (1) of the Insolvency Law.

¹⁶⁰ Article 70 (1) and (2) of the Insolvency Law.

¹⁶¹ Article 97 (1) of the Insolvency Law.

¹⁶² Articles 77 and 79 of the Insolvency Law.

- ☐ Amounts advanced to the insolvency estate by the creditors;
- ☐ Expenses with the apprehension, administration, liquidation of the assets and distribution of the payment, as well the costs of the insolvency procedure;
- ☐ Court costs related to claims and enforcement procedures in which the insolvency estate has not obtained favorable ruling; and
- ☐ Obligations arising out of valid legal acts executed during a process of judicial recovery or after the declaration of insolvency; taxes that arose after the declaration of insolvency.

After the above credits are paid, the following categories of credits will follow:

- ☐ Credits arising out labor legislation and from work accidents;
- ☐ Guaranteed credits until the maximum amount of the warranty¹⁶³;
- ☐ Tax and social security credits (with the exception of tributary fines);
- ☐ “*Ordinary credits*”, namely: a) any of the credits not stated in this paragraph or in the paragraph above; b) credits not entirely covered by the product of the sale of assets linked to its payment;
- ☐ Fines of any nature, including contractual penalty clauses and tax fines; and
- ☐ Subordinated credits.

¹⁶³ The specific order of priority in which the guarantees will be paid will depend on all the existing types of guarantees that will concur to payment within the insolvency procedure.

d. Effects of the insolvency on the pending contracts of the debtor

It is also important to note that the declaration of insolvency will have an impact on pending contracts of the debtor.

The main effects will be:

- ☐ Suspension of the right to exercise retention over any of the debtor's assets that are subject to judicial apprehension¹⁶⁴;
- ☐ Suspension of the right to exonerate or sell company's shares owned by the partners¹⁶⁵;
- ☐ It will be the insolvency administrator who determines if pending agreements shall continue to be fulfilled or terminated¹⁶⁶. In case of termination, the counterparty will have right to a compensation that shall rank as "ordinary credit"¹⁶⁷. The same rational shall apply to unilateral agreements¹⁶⁸;
- ☐ If the insolvency assets are not enough to pay the subordinated credits, the payment of the interests due after the insolvency declaration cannot be demanded from the insolvency estate. The exception to this will be the interests of the credits which are guaranteed with real estate; notwithstanding, even in this case, the product of the sale of the assets that constitute the real estate guarantee will respond exclusively for these interests¹⁶⁹;
- ☐ If the insolvent is a limited partner or owner of a quota in another company, only the assets that it owns in the respective company, determined within its bylaws, will get into the insolvency estate¹⁷⁰; and
- ☐ Bank accounts shall be closed and put under control of the insolvency administrator¹⁷¹.

¹⁶⁴ Article 113(a) of the Insolvency Law.

¹⁶⁵ Article 113(a) of the Insolvency Law.

¹⁶⁶ Such option will depend on the judgment of the insolvency administrator regarding what will be better for insolvency estate.

¹⁶⁷ Article 114 of the Insolvency Law.

¹⁶⁸ Article 115 of the Insolvency Law.

¹⁶⁹ Article 120 of the Insolvency Law.

¹⁷⁰ Article 119 of the Insolvency Law. If the bylaws do not rule anything regarding this matter, the determination will be made judicially, except if due to law or contract provision, the company must be liquidated. If that is the case, the insolvent's assets will only get into the insolvency estate after the payment of all the company's liabilities.

Any patrimonial/assets relations that are not specifically addressed in the insolvency law will be decided according to the court's best judgment, taking into account the universality of the insolvency estate and the equality of treatment of the creditors¹⁷².

e. Revocation of acts executed by the insolvent

The Insolvency Code also determines that certain acts which are executed prior to the declaration insolvency can be ruled as void in relation to the insolvency estate. This includes payments of not yet due debts; payments of debts through any means not established in the corresponding agreement; security over real estate assets (including retention, created in the 90 (ninety) days prior the moment the entity is declared insolvent); acts executed without any kind of compensation in the two years prior to the insolvency declaration; sale or transfer of business establishment without agreement of the existing creditors and without existing enough assets to pay for the debts; registry of rights in rem and transfer of property amongst living.

The acts abovementioned can be deemed void by the court. In such case, the contracting parties will return to their previous condition before the corresponding deal. These effects will be produced regardless if the creditor was aware of the condition of "*economic-financial crisis*" of the debtor or of fraud intent. Also, any acts which have been executed with the specific purpose of harming creditors can be revoked.

f. Relevant authorities in the insolvency proceedings

Insolvency Administrator

The Insolvency Administrator Statute was enacted and came into force recently. The most important role in the insolvency proceedings lies with the Insolvency Administrator, as such, it is established that only qualified professionals (preferably lawyers, economists, company administrators or accountants with a minimum professional experience of 5 (five) years) may exercise the function of an insolvency administrator, entrusted with a wide array of powers and duties.

The Insolvency Administrator Statute established a mandatory certification and registration - Individual Insolvency Administrators are subject to an access examination by the Competent Entity prior to its certification. Specialized legal entities that perform this activity are also subject to registration.

¹⁷¹ Article 117 of the Insolvency Law establishes that the debtor's bank accounts shall be considered as closed in the moment of the insolvency declaration and its balance shall be verified.

¹⁷² Article 122 of the Insolvency Law.

The Insolvency Administrator performs his or her functions indefinitely and in compliance with the legislation that is applicable to him or her under the legal regime of insolvency, the Statute and other legislation, without a maximum limit on the number of insolvency processes he or she can manage simultaneously.

Pursuant to the Insolvency Administrator Statute, the rights and obligations of the Insolvency Administrator are essentially as follows:

In general:

- ☐ Drafting the list of creditors and taking position regarding any credit claims/oppositions filed;
- ☐ Handling correspondence and information concerning the creditors and the debtor;
- ☐ Hiring professionals or specialized companies to aid (when and if necessary) in the performing of its duties¹⁷³; and
- ☐ Handling the accounting books of the debtor.

Within the judicial recovery procedures:

- ☐ Supervising the activities of the debtor and the fulfillment of the recovery plan;
- ☐ Requesting the declaration of insolvency of the debtor in case of breach of obligations included in the recovery plan; and
- ☐ Delivering to the judge a monthly report with the activities of the debtor and with the development of the performance of the recovery plan.

Within the insolvency procedures:

- ☐ Examining the books, documents and accounting of the debtor;
- ☐ Representing the insolvency estate in any court proceedings;

¹⁷³ This should be done through court authorization.

- ☐ Filing a report in the court regarding the causes and circumstances which led to the insolvency situation (including possible civil and criminal responsibilities);
- ☐ Apprehending the assets and documents of the debtor;
- ☐ Making a financial assessment of the seized assets¹⁷⁴;
- ☐ Executing the necessary acts in order to sell the assets and pay the creditors;
- ☐ Requesting anticipated sale of perishable assets;
- ☐ Executing all necessary acts to preserve any rights which can affect the insolvency estate;
- ☐ Debt recovery;
- ☐ Requesting all the necessary measures and diligences for the compliance with the insolvency law, protection of the insolvency estate and/or the efficiency of its administration;
- ☐ Filing monthly reports to the court regarding the administration of the insolvency estate with evidence of the corresponding revenues / expenses; and
- ☐ Giving note of the final accounting of the insolvency at the end of the procedure¹⁷⁵.

The Insolvency Administrator may, upon request to the competent authority with minimum advance notice of 30 (thirty) days, demand for a suspension of the exercise of his or her function for a period of two years renewable once only for an equal period provided that he is not appointed as Insolvency Administrator in any pending legal proceedings.

¹⁷⁴ If necessary, the insolvency administrator may hire professionals in order to give an estimation of the value of the assets.

¹⁷⁵ Or whenever the insolvency administrator happens to be replaced or dismissed.

The Insolvency Administrator may, at his or her request, cease to exercise his or her function permanently, upon notice to the competent authority, at least 60 (sixty) days before he or she is appointed as Insolvency Administrator in pending judicial proceedings.

Creditors Committee

Another important authority is the Creditors Committee¹⁷⁶. This committee is composed by 3 (three) representatives of each class of existing credits, in particular:

- ☐ Credits arising out of labor legislation and/or related to work accidents;
- ☐ Credits with real estate guarantee; and
- ☐ General credits, credits with special privilege, credits with general privilege and/or subordinated credits.

This committee has several responsibilities such as¹⁷⁷:

- ☐ Supervising the activities and examining the accounts of the insolvency administrator;
- ☐ Assuring a proper management of the proceedings and compliance with the law;
- ☐ Stating to the court any breach of rights or any damage/harm to the interests of the creditors;
- ☐ Issuing opinion on any complaints filed by interested parties;
- ☐ Requesting the court the summon of the General Assembly of Creditors; and
- ☐ Supervising the administration of the activities of the debtor as well as the execution of the plan of judicial recovery, and also, recommending to the insolvency administrator the sale of assets, constitution of guarantees or any acts of debt necessary to the continuance of the business activity.

¹⁷⁶ Articles 26 and 27 of the Insolvency Law.

¹⁷⁷ Article 27 (1) of the Insolvency Law.

The decisions made by the Creditors Committee are taken by majority and are merely advisory.

General Assembly of Creditors

Another important authority is the General Assembly of Creditors¹⁷⁸. This is an insolvency body which has deliberative powers over the following matters:

Within the judicial recovery procedures:

- ☐ To approve, reject or modify the recovery plan filed by the debtor;
- ☐ The constitution of the Creditors Committee and the choice of its members;
- ☐ The request for withdrawal of the recovery plan;
- ☐ The choice of the judicial manager; and
- ☐ Any matter which is of the interest of creditors.

Within the insolvency procedures:

- ☐ The constitution of the Creditors Committee and the choice of its members;
- ☐ The determination of other methods to proceed with the judicial sale of the insolvency assets; and
- ☐ Any other matter which is of the interest of the creditors.

Court

Finally, another relevant authority is the court where the insolvency procedure is pending. The court has the power to decide over judicial matters, such as:

¹⁷⁸ Article 34 of the Insolvency Law.

- ☐ The request for insolvency;
 - ☐ Oppositions to credit claims;
 - ☐ Ratification of the list of creditors;
 - ☐ Any lawsuits regarding assets, interests and businesses of the insolvency (including fiscal executions but excluding labor matters);
 - ☐ Requests for restitution of assets belonging to third parties which may have been apprehended to the insolvency estate;
 - ☐ “*Claw back*” claims (related to requests for annulment of guarantees / payments / liquidation of assets which may have occurred prior to the debtor’s insolvency declaration);
 - ☐ Any request for the dismissal of the insolvency administrator or any of the members of the Creditors Committee (as well as the appointment of the corresponding new bodies);
 - ☐ Determining the type of sale of the assets which compose the insolvency estate and related actions/proceedings; and
 - ☐ Issuing decision regarding the termination of the insolvency proceedings.
- g. Special regulations, requirements and/or liability of foreign investors

The regulations and requirements applicable to foreign investors in the context of insolvency proceedings are the same as the ones applicable to domestic investors.

Likewise, the liability of a foreign investor is not particularly different from a domestic investor. Thus, a foreign investor should take into account that if it deliberately requests the insolvency of a party in order to cause damages/harm that if such request is refused by the court, the foreign investor can be ordered to compensate the debtor¹⁷⁹.

¹⁷⁹ Article 97(1) of the Insolvency Law.

Another liability issue that should be considered is the fact that very often the creditors are not paid within insolvency proceedings. In fact, generally these procedures take a long time and the amounts claimed by the creditors are vastly superior to the existing assets. Thus, it is important to have guarantees which support the creditors' rights (such as mortgages or bank warranties).

h. Company Recovery

As alternative to a request for insolvency, the debtor may file for its own recovery which has the goal of allowing the debtor to overcome its impossibility of fulfillment/payment of its due obligations and not falling into a situation of definitive insolvency.

The Mozambican Insolvency law sets out two possibilities for company recovery:

- ☐ Judicial Recovery; or
- ☐ Extra-Judicial Recovery.

Judicial Recovery Procedure

The judicial recovery can be requested by the debtor and by its surviving spouse, heritors, inventoried or remaining partner.

Only a debtor which has been regularly exercising its corporate activities for more than 12 (twelve) months can file for its own judicially recovery. Moreover, it should comply with the following conditions¹⁸⁰:

- ☐ Not being insolvent and in case it was previously declared insolvent, that its previous responsibilities have already been declared extinct through a final and binding judgment;
- ☐ Has not obtained approval for its judicial recovery in the previous 2 (two) years; and
- ☐ The debtor and/or its administrators / dominant partners have not been condemned for crimes of: fraud to creditors, false information or statements, unlawful dissipation, disposition or encumbrance of assets, unlawful appropriation, dissipation or concealing of assets, filing of false/simulated credit claims, lack of organized commercial books and disobedience.

¹⁸⁰ Article 47 of the Insolvency Law.

The judicial recovery claim should be filed together with:

- ☐ A detailed explanation of the specific causes regarding the financial situation of the debtor and the reasons for its state of economic-financial crisis; and
- ☐ Accounting reports relating to the last 2 (two) exercises and also the ones specifically requested to join the recovery request which are necessarily composed by:
 - ✓ Inventory and general balance of the assets and liabilities;
 - ✓ Balance sheet;
 - ✓ Evidence of balance since the last corporate exercise;
 - ✓ Cash flow report;
 - ✓ List of all existing creditors (including address, amount, nature and classification of each credit, justifying its origin, due date and specific location in the accounting books);
 - ✓ List of existing employees (including its duties, wages, compensations and other payments with specific reference to the concerning month and any unpaid amounts);
 - ✓ Certificate issued by the Registry of Legal Entities, incorporation deed and minutes of appointment of the current administrators; and
 - ✓ List of all the lawsuits/claims in which the company is part with reference to the claimed amounts.

There are several types of judicial recovery which can be determined, such as¹⁸¹:

- ☐ Extended periods and special conditions for the payment of obligations;

¹⁸¹ Article 49 of the Insolvency Law.

- ☐ Corporate restructuring;
- ☐ Change of corporate control / shared administration;
- ☐ Granting of rights to the creditors relating to the appointment of administrators and veto power regarding specific matters;
- ☐ Increase of the company's share capital;
- ☐ Sale / renting of the business establishment;
- ☐ Wages reduction, schedule compensation and reduction of the work journey (through agreement with the workers or collective agreement);
- ☐ Delivery of assets and/or rights for the payment of debts; constitution of new obligations in substitution of previous ones (with or without guarantees);
- ☐ Partial sale of assets;
- ☐ Standardization of financial responsibilities;
- ☐ Issuing of securities;
- ☐ Incorporation of a company with the specific purpose of adjudicating the debtor's assets for payment of debts; and
- ☐ Moratorium of the payments of the debtor to the creditors.

Notwithstanding the above, there are some limitations to the scope of the recovery plan. The judicial recovery plan cannot set a deadline greater than 1 (one) year regarding the payment of credits due until the date of the request for the judicial recovery arising under labor legislation or relating to work accidents. Also, it cannot determine a deadline superior to 30 (thirty) days for the payment of labor credits relating to wages which are due in the previous 3 (three) months to the judicial recovery plan.

After the filing of the request for judicial recovery, the debtor cannot sell or encumber assets or rights, except when there is a clear usefulness recognized by the court (after hearing the Creditors Committee and the insolvency administrator)¹⁸².

If the judicial recovery request is admitted, it will have several effects, such as¹⁸³:

- ☐ Appointment of the insolvency administrator;
- ☐ Suspension of all the lawsuits and claims against the debtor;
- ☐ The debtor shall be ordered to file its monthly accounting reports for as long as the judicial recovery lasts (under penalty of destitution of its administrators);
- ☐ Summoning of the Public Attorney representative and communication to all the bodies which are responsible for any credits belonging to the Mozambican State; and
- ☐ Summoning of all the creditors listed by the debtor to claim their credits, and if they so wish, to oppose the judicial recovery plan.

Any creditor can oppose the recovery plan within a period of 30 (thirty) days following the publication of the list of creditors¹⁸⁴. If this occurs, the court should summon the General Assembly of Creditors to deliberate about the plan¹⁸⁵. If the plan is rejected by the Assembly, the judge shall declare the insolvency of the debtor¹⁸⁶. On the other hand, if the plan is not opposed by any creditor or is approved by the General Assembly, the court should concede in the judicial recovery of the debtor¹⁸⁷ (such decision is nevertheless subject to appeal which can be filed by any creditor or by the Public Attorney)¹⁸⁸.

The debtor shall remain in judicial recovery until all the obligations, set out in the plan, which are due until 2 (two) years after its acceptance are fulfilled¹⁸⁹. During this period, if any obligation is breached, the recovery procedure will be transmuted into insolvency¹⁹⁰. If the insolvency is

¹⁸² Article 64 of the Insolvency Law.

¹⁸³ Article 51 of the Insolvency Law.

¹⁸⁴ *Ibid*, Article 54 (1).

¹⁸⁵ *Ibid*, Article 55 (1).

¹⁸⁶ *Ibid*, Article 55 (5).

¹⁸⁷ *Ibid*, Article 56 (1).

¹⁸⁸ *Ibid*, Article 57 (2).

¹⁸⁹ *Ibid*, Article 59 (1).

declared, all the creditors shall have its rights and guarantees reconstituted in the conditions originally agreed, being deducted the amounts possibly paid during the process and also being duly taken into account the acts which have been lawfully executed within the recovery plan¹⁹¹.

If all the obligations included in the recovery plan are fulfilled, the court shall determine the closing of the proceedings.

Extra-Judicial Recovery Procedure

The debtor can also file for an Extra-Judicial Recovery Procedure, as long as it fulfills the same conditions abovementioned for the admittance of the judicial recovery plan.

However, this mechanism does not carry the suspension of any claims, lawsuits or rights, neither the impossibility of request of insolvency by creditors which are not subject to such plan¹⁹². Thus, it leaves the debtor more unprotected when compared with the judicial recover procedure. Also, it will be the debtor (and not the court) who should summon all its creditors, through publication in a newspaper, to claim their credits.

The creditors will have a period of 30 (thirty) days to file their credit claims or oppose the recovery plan¹⁹³. As long as the plan is subscribed by creditors who represent more than 3/5 (three fifths) of the credits of its own class (excluding labor and tax credits) it will be imposed on all the remaining creditors of the same type, but strictly concerning credits which have been constituted until the date of the request for extra-judicial recovery¹⁹⁴.

¹⁹⁰ Ibid, Article 59 (2). After this period, in case of breach of obligation set out in the recovery plan, such will constitute grounds for any creditor to request to the insolvency of the debtor.

¹⁹¹ Ibid, Article 59 (3).

¹⁹² Ibid, Article 158 (4).

¹⁹³ Article 163 (2) of the Insolvency Law.

¹⁹⁴ Article 162 of the Insolvency Law.

CHAPTER XVII – DISPUTE RESOLUTION

1. Civil court system

General background on the structure of courts

The Mozambican judiciary system is composed by the following categories of courts¹⁹⁵:

- ☐ Supreme Court;
- ☐ Superior Courts of Appeal;
- ☐ Province Judicial Courts; and
- ☐ District Judicial Courts.

The judicial courts are internally organized by sections. The jurisdiction of the courts is divided amongst them in light of: i) the matters in contention; ii) hierarchy; iii) amount of the claim; and iv) territory.

There is also the Constitutional Council which, although not formally a “court,” is a sovereign body which has jurisdiction over constitutional matters.

Jurisdiction of each court level

The Supreme Court is the highest court in the judiciary hierarchy and has jurisdiction over the entire Mozambican territory. This court is only entitled to settle matters of law and not of fact. It has jurisdiction regarding the following principal matters:

- ☐ Unification of jurisprudence;

¹⁹⁵ The decisions issued by the courts are not publicly available. There are some written publications of jurisprudence in the country but they are still scarce. Third parties can request certified copies of a decision from the Secretary of the court where the decision was issued. Notwithstanding, such a request should be duly justified and is subject to a decision from the Judge.

- ☐ Conflicts of jurisdiction amongst other courts;
- ☐ Appeals of decisions issued by lower courts regarding matters of law;
- ☐ Criminal procedures and claims regarding losses and damages against specific representatives of the State;
- ☐ *Habeas Corpus* requests (when the procedural law determines the supreme court to have jurisdiction over the specific request);
- ☐ Requests for revision and confirmation of civil/criminal judgments; and
- ☐ Extradition proceedings.

The Superior courts of appeal are in its essence, appeal courts. They have jurisdiction regarding the following main matters:

- ☐ Trial the appeals from decisions issued by the province courts;
- ☐ Trial conflicts of jurisdiction regarding province courts;
- ☐ Criminal procedures and claims regarding losses and damages against specific representatives of the State; and
- ☐ *Habeas Corpus* requests (when the procedural law determines the Superior Courts of Appeal to have jurisdiction over the specific request).

The Province Courts have jurisdiction regarding the following main matters:

- ☐ Cases which are not within the specific jurisdiction of other courts;
- ☐ Criminal infractions which are not within specific jurisdiction of other courts;
- ☐ Appeals from decisions of the district courts;
- ☐ Conflicts of jurisdiction regarding district courts;
- ☐ Appeals filed regarding decisions issued by arbitral tribunals or other bodies of mediation of conflicts; and

- ☐ *Habeas Corpus* requests (when the procedural law determines the Province Courts to have jurisdiction over the specific request).

Finally, the District Judicial Courts are, as principle, courts with general jurisdiction. Notwithstanding, they have specific jurisdiction over the following matters:

- ☐ Family law and jurisdictional procedures related to minors;
- ☐ Claims with an amount which does not exceed 100 (one hundred) times the national minimum wage;
- ☐ Criminal infractions which are not within the jurisdiction of other courts;
- ☐ Criminal infractions which correspond to a sentence not surpassing 12 (twelve) years of jail time; and
- ☐ *Habeas Corpus* requests (when the procedural law determines the district courts to have jurisdiction over the specific request).

Appeal process and levels of appeal

The decisions issued by the courts are generally subject to appeal. These appeals should be filed by means of a request filed in the secretary of the court which issued the decision and should contain the reasons of fact (when applicable) and law for the petitioner to disagree with the decision issued.

The appeals can be divided between “ordinary” and “extraordinary” appeals. With regard to the ordinary appeals (the “general” appeals), a party can only appeal decisions in claims which have a value superior to the level of jurisdiction of the court which issued the decision subject to appeal. Concerning civil matters, the jurisdiction of the province courts is correspondent to a value of 50 (fifty) times the national minimum wage. The jurisdiction of the district courts, of first and second class, is of 25 (twenty five) and 10 (ten) times the minimum wage, respectively. In terms of criminal matters, there is no jurisdiction limit in terms of value of the claims. The extraordinary appeals can only be filed if the strict specific procedural conditions are met.

Notwithstanding, court decisions which are considered of merely procedural routine and decisions issued in light of a discretionary power determined by law cannot be subject to appeal.

As stated, in general, the appeal can be both of fact and law. However, the Supreme Court only trials matters of law and does not revise matters of fact. Depending on the type of appeal at stake, the appealed decision can be suspended in its execution while the appeal is being trialed.

Finally, the appeals which concern constitutional matters should be trialed by the *Constitutional Council*.

Time limits for bringing civil (commercial) claims¹⁹⁶

The Mozambican Civil Code determines several statutory limitation periods which depend on the cause of action at stake.

The general limitation period to bring a claim is of 20 (twenty) years¹⁹⁷.

There will be a limitation period of 5 (five) years for the claims regarding the following matters:

- ☐ Rents / leases and annuities relating to perpetual rents;
- ☐ Interests and corporate dividends;
- ☐ Quotas for the amortization of capital which are payable with interests;
- ☐ Alimony; and
- ☐ Any other periodically renewable debts.

There is a limitation period of 2 (two) years for the claims regarding the following matters:

- ☐ Credits belong to establishments which provide accommodation, food to students, as well as the credits relating to teaching facilities, education, assistance and/or treatment;
- ☐ Credits belonging to merchants arising out of sold assets to whom is not a merchant or does not use it for commerce;
- ☐ Credits of whom professionally exercises an industry for the supplying of merchandise or products, execution of works or management of businesses of third parties (except if what is provided is destined to the industrial use of the debtor); and

¹⁹⁶ There are other statutory limitations established in specific statutes.

¹⁹⁷ Article 309 of the Civil Code.

- Credits arising out of services rendered by liberal professionals (such as lawyers).

There is a limitation period of 6 (six) months for the claims regarding credits belonging to general housing/accommodation establishments, food or beverages.

Time frame and cost

It is difficult to estimate time frame and costs for judicial procedures. Such can depend on many factors such as the type of claim, the matter at stake, the value of the claim, the number of the parties, the volume of work of the court where the claim is pending, the number of procedural incidents, etc.

Notwithstanding, judicial claims in Mozambique are generally very lengthy and a procedure can last several years in court on first instance; excluding the possibility of appeals.

Whether courts are required to respect (and in practice apply) choice of foreign law as governing law in contracts

The Mozambican Civil Code determines that “*the obligations arising out of a specific deal, as well its substance, are determined by the law that the parties have chosen or have would have wanted to choose*”¹⁹⁸.

Thus, the choice of law for a specific contract is within the will of the parties. However, such choice either has to obey to a criteria of seriousness or correspond to one of the elements of connection which are considered in the domain of private international law (such as the nationality of one of the parties, its usual domicile, the place of the asset(s) at stake, the place of execution of the deal, etc., under the penalty of such choice being considered as unlawful¹⁹⁹.

Moreover, it is important to note that such choice of law cannot remove the application of Mozambican rules which are imperative and relate to the main principles of Mozambican public order.

In light of the above, the courts should respect the choice of a foreign law by the parties as governing law in contracts. Nevertheless, in practice, it is rare for a judicial court to determine a dispute according to a foreign law, opting instead to apply Mozambican Law in case it cannot determine its

¹⁹⁸ Article 41 of the Civil Code.

¹⁹⁹ Article 41 (2) of the Civil Code establishes that “*The choice of the parties can only concern a law which the applicability is correspondent to a serious interest of the parties or is in connection with any of the elements of the deal which can be considered relevant within the area of private international law.*”

content²⁰⁰. However, in the context of arbitration proceedings, it is normal and frequent for arbitral tribunals applying a foreign law to the resolution of a dispute, according to the choice of the parties.

2. Arbitration agreements

Requirements for an arbitration agreement and binding effect on third parties / non-signatories

The Mozambican Arbitral Law states that interested parties²⁰¹ can submit the determination of disputes to arbitration, through an arbitration agreement²⁰².

The arbitration agreement should be in writing and should determine accurately the scope of the dispute or specify the legal relation regarding which a possible dispute may concern. An arbitral clause is considered to be “in writing” if it is included in a document signed by the parties or in an exchange of letters, telex, fax or other mean of communication which evidences its existence, or when the existence of such an agreement was alleged by a party and not contested by the other.

An arbitration agreement can have any dispute within its scope, as long as the dispute is not expressly subjected to a judicial court (through a specific law) or does not concern rights which are not within the ambit of the parties nor subject to settlement²⁰³.

States or State entities of public law can enter into arbitral agreements related to disputes that regard private law matters and when they are authorized to do so (through a special law)²⁰⁴.

The arbitration agreement will only have a binding effect on the signatory parties and not on third parties.

Enforceability of arbitration agreements

Under Mozambican law, a valid arbitral agreement will be enforceable since it will carry the consequence of the parties waiving judicial proceedings regarding the matters or disputes that were submitted to arbitration²⁰⁵.

²⁰⁰ Articles 23(2) and 348(3) of the Civil Code allows the Court to apply domestic law in case it cannot determine the content of a foreign law.

²⁰¹ Article 6(2) of the Arbitral law states, however, establishes that individuals under the age of 18 and not emancipated, or those who have been legally interdicted cannot enter into arbitral agreements, even if done through their legal representatives.

²⁰² Article 4(1) of the Arbitral Law.

²⁰³ Article 5(2) (a) and (b) of the Arbitral Law.

²⁰⁴ Article 6(1) of the Arbitral Law.

The Mozambican Arbitral Law is clear when providing that the judicial court in which a claim was filed regarding a matter included in the scope of an arbitral agreement should refer the parties to arbitration if one of the parties has raised this issue until the moment that it files its first pleadings regarding the merit of the case.

3. Domestic arbitration system

Relevant institutions

The most relevant arbitral institution in Mozambique is the Mozambican Arbitration Centre (CACM)²⁰⁶. This Centre provides arbitration, conciliation and mediation services to its users, administering the corresponding procedures.

It is advisable that any arbitral disputes which are seated in Mozambique and/or concern Mozambican law are subject to *ad-hoc* arbitration or to arbitration under a Portuguese Arbitral Institution²⁰⁷; which have extensive experience in dealing with Portuguese speaking arbitrations, including those relating to Mozambique²⁰⁸.

Requirements and procedures of the CACM²⁰⁹

Any commercial dispute which is not subject to a judicial court and does not concern “unavailable”²¹⁰ rights can be submitted to the CACM through an arbitration agreement. It is not mandatory for the parties to appoint an attorney in order to participate in the arbitral proceedings.

Any of the parties to the arbitral agreement who wish to commence a dispute under the Centre should file a request to the President of the Arbitration Council. In the request the party should identify the following: the disputing parties, the object of the dispute, the grounds for the claim, the amount, and the final request. It should also be joined by the arbitral agreement, documentary evidences and a preliminary description of the remaining means

²⁰⁵ Article 12 (1) of the Arbitral Law.

²⁰⁶ See <http://www.cacm.org.mz/> (Official website of the Mozambican Arbitration Centre).

²⁰⁷ In this regard, the most notable Portuguese Arbitral Institution is the Arbitration Centre of the Portuguese Chamber of Commerce and Industry - <http://www.centrodearbitragem.pt/index.php?lang=en>

²⁰⁸ According to Article 150 (1 and 2) of the Mozambican Bar Association (OAM) Articles of Association, foreign lawyers can practice law in Mozambique if they obtained their degrees in an accredited Mozambican University, or any foreign university, provided that, there is governmental agreement establishing reciprocity regime, and they pass the OAM access examination. Foreigners are allowed to be arbitrators in Mozambique. The only requirements determined in the Mozambican Arbitral Law are that the arbitrators are fully capable and of age, and according to Article 21 of the Arbitral Law “*No one may, by reason of their nationality, be prevented from exercising the functions of arbitrator, unless otherwise agreed by the parties.*”

²⁰⁹ CACM is regulated by its Articles of Association available at <http://www.cacm.org.mz/wp-content/uploads/2017/01/estatutos-CACM-2016-4.pdf>.

²¹⁰ Rights that cannot be subject to agreement between the parties.

of evidence which will still be filed²¹¹. The opposing party can file its response within 10 (ten) days if it is a party residing in Mozambique or 20 (twenty) days, if it is a foreign party. The response should also be joined with documentary evidence and a preliminary description of the remaining evidences which will still be filed throughout the proceedings.

The Arbitral Court can be composed by 1 (one) or 3 (three) arbitrators. If the parties do not agree on the number of arbitrators, the Tribunal will be composed of 3 (three) arbitrators²¹². In case an arbitrator is not appointed by the parties, the appointing authority shall be the President of the Arbitration Council of the Centre. The arbitrators should be fully capable individuals who fulfill the conditions determined on the arbitral agreement or by the Centre²¹³. Any evidences which are admitted in a civil court can also be admitted in the context of the arbitral proceedings.

The arbitral award should be issued in the maximum period of 6 (six) months counting from the constitution of the Tribunal, except if in the arbitral agreement the parties have determined an extended period. Also, exceptionally, when the dispute is especially complex, the arbitral tribunal can prolong the deadline up to double of its initial period. The decision shall be adopted by majority of votes. If it is not possible to form a majority, the decision shall be taken by the chairman of the Tribunal²¹⁴.

The arbitrators will issue their award according to the constituted law, unless the parties, in the arbitral agreement or in a document filed until the acceptance of the first arbitrator allow the Tribunal to judge the dispute according to equity. If the parties do not choose a specific applicable law, the Tribunal will judge the case according to the rules of law which consider convenient. The parties can also agree that the dispute is determined by general principles of law, uses / customs and national / international rules of commerce²¹⁵.

The arbitral award shall have the same value of a judicial decision and will constitute an “executive title” which will allow the claimant to enforce it in the State Courts. From the arbitral award there will be no appeal except the “*Appeal for Annulment*” as detailed in the Mozambican Arbitral Law²¹⁶.

²¹¹ Article 6 of the Regulation of the CACM.

²¹² Article 12 of the Regulation of CACM.

²¹³ Article 14 of the Regulation of CACM.

²¹⁴ Article 24 of the Regulation of CACM.

²¹⁵ Articles 25 and 26 of the Regulation of CACM.

²¹⁶ This appeal has very limited procedural grounds which are based on the grounds for refusal of recognition/enforcement contained in Article V of the New York Convention.

4. Foreign court judgment and arbitral awards

Signature or ratification of relevant treaties or international agreements

The State of Mozambique acceded to the 1958 New York Convention on June 11th 1998. At the time, the so called “*reciprocity reservation*” was made in the following terms: “*The Republic of Mozambique reserves itself the right to enforce the provisions of the said Conventions on the base of reciprocity, where the arbitral awards have been pronounced in the territory of another Contracting State.*”

Mozambique is also a member State of the 1966 Convention on the settlement of investment disputes between States and Nationals of other States (the “ICSID” Convention).

It is also important to reiterate that Mozambique has currently in place several BITs with other nations. These instruments contain provisions regarding fair, equitable, most-favored-nation treatment and the investors’ freedom to choose to resolve disputes with the host government through international arbitration.

Requirements and procedure for recognition and enforcement

a. Judicial foreign judgments

Foreign judgments are enforceable in Mozambique. However, such enforcement depends on a domestic procedure of revision and confirmation.

The court with jurisdiction for the process of revision and confirmation is the Mozambican Supreme Court²¹⁷. The legal requirements for a foreign decision to be confirmed in Mozambique are the following²¹⁸:

- ☐ There must be no doubts as to the authenticity of the document where the decision was produced, nor about the truthfulness of the decision;
- ☐ The decision must be final and binding according to the law of the country in which it was issued;
- ☐ The decision was issued by a competent court with jurisdiction as determined according to the Mozambican conflict law rules; *Lis pendens* or *res judicata* defense arguments cannot be invoked;

²¹⁷ Article 1095 of the Code of Civil Procedure.

²¹⁸ Article 1096 of the Code of Civil Procedure.

- ☐ The defendant must have been duly served, except if it is a case for which the Mozambican Law would dismiss the need for the initial summons; and, if the defendant was immediately sentenced because it did not file any opposition, the summon should have been made directly to him (and not to a third person);
- ☐ The decision is not contrary to the principles of Mozambican public order²¹⁹; and
- ☐ If the decision was issued against a Mozambican citizen or entity and if the case should have been decided according to the Mozambican conflict law rules, it cannot stand against the provisions of Mozambican private law. In practical terms, this last provision amounts to a revision of merit, since provisions of Mozambican private law must be examined.

The procedure will begin with the filing of an initial statement which should include the decision to revise. The counterparty will be summoned to within a deadline of 10 (ten) days to file its opposition. The requesting party can reply to the defense within the following 8 (eight) days²²⁰. The request for revision can only be opposed by the respondent with grounds on the lack of any of the requirements mentioned in article 1096 of the Code of Civil Procedure (as per above), or in one of the following cases²²¹:

- ☐ When it is shown, through a final and binding criminal judgment, that the decision which revision is pursued was issued due to prevarication, bribery or corruption of any of the judges which intervened in the decision;
- ☐ When a document is filed which the party had not yet been aware of, or that it was not possible to be made use of in the procedure in which was issued the decision pending revision, and that such document, only by itself, is sufficient to change the decision in a manner more favorable to the losing party; or
- ☐ When the decision to be revised is contrary to another decision previously issued which has *res judicata* effect towards the parties.

If the decision is recognized and confirmed, the enforcement can be pursued as a regular domestic decision.

²¹⁹ The concept of “public order” or “public policy” entails the fundamental principles that underlie the legal regime and relating to which the State and the society have an utmost interest in their prevalence even over private agreements/conventions. They are mostly inspired in fundamental political, economic or moral reasons. The interpretation of the concept of public policy means that a foreign judgment may not be enforced if: (i) it involves the superior interest of the State or the local community; (ii) there is a fundamental divergence with local laws (a foreign judgment can only be considered contrary to public policy, if its enforcement would breach local Mozambican law).

²²⁰ Article 1098 of the Code of Civil Procedure.

²²¹ Article 771 (a), (c) and (g) ex. vi Article 1100 of the Code of Civil Procedure.

b. Arbitral awards

Arbitral awards, foreign or domestic, can be enforced in Mozambique. Decisions issued by arbitral tribunals have executive force and are enforceable according to the same terms as the decisions issued by State courts²²². The parties should fulfil arbitral awards in the exact terms that were notified by the arbitral tribunal²²³. Thus, if the decision is not complied with, the interested party can request its enforcement in the Mozambican state courts. The arbitral awards can be enforced after a period of 30 (thirty) days counted from its notification to the parties (or from the notification of the decision which rectified it, interpreted it or completed it)²²⁴.

The party which requests the enforcement of the arbitral decision should attach authenticated copies of the following documents²²⁵:

- ☐ Arbitral agreement;
- ☐ Arbitral award (and, if that is the case, any decision which rectifies, interprets or completes it); and
- ☐ Evidence of the notification to the parties and deposit of the decision.

If the decision is not issued in Portuguese, an official translation should be provided to this language. The respondent is allowed to oppose the enforcement within a period of 8 (eight) days counting from the notification of the enforcement decision. However, such opposition has limited procedural grounds²²⁶, in particular:

- ☐ The fact that the decision contained in the arbitral award has already been fulfilled; and
- ☐ The annulment of the arbitral award or the pendency of an annulment procedure (in this case, the court should suspend the enforcement proceedings until the annulment process is determined).

If the period to file an annulment appeal has already elapsed, an opposing party will not be prevented from invoking the same grounds for such appeal²²⁷. Finally, the decision which rules the opposition to enforcement is not subject to an appeal.

²²² Article 48 (2) of the Code of Civil Procedure and Article 43 of the Arbitral Law.

²²³ Article 49 (1) of the Arbitral Law.

²²⁴ Article 49 (2) of the Arbitral Law.

²²⁵ Article 50 (2) and (3) of the Arbitral Law.

²²⁶ Other than the grounds provided in Article V of the New York Convention.

Notwithstanding the above, concerning foreign arbitral awards in particular, some specific considerations should be made. Being that Mozambique is a member State of the 1958 New York Convention, the revision and confirmation process shall be according to what is stated in the Convention. It is important to take into account that the State of Mozambique entered into the already mentioned “reciprocity reservation.” Therefore, if the foreign decision at stake is issued in a State which is not a member of the New York Convention, the domestic civil procedural rules of recognition will apply, in particular those already stated and contained in Article 1096 of the Code of Civil Procedure. On the other hand, if the decision originates in a member State, the New York Convention regime will apply, following by multilateral/bilateral conventions (if existent), and residually, by the Code of Civil Procedure.

c. Time frame and cost

Previous cases of revision/confirmation of foreign judgments in Mozambique are still very rare. The review process has strict requirements and it is usually slow. It is difficult to estimate how long this kind of procedure takes in court since it can depend greatly on the volume of service. Also, the means to work available to the courts in Mozambique are not abundant. Notwithstanding, we estimate that the revision procedure would be no less than 1 (one) to 3 (three) years.

The cost of the procedures is uncertain very hard to estimate without knowing the specific details of the dispute (type of procedure, matter at stake, value, number and domicile of the parties, etc.).

d. Appeal of arbitral awards

Domestic arbitral awards are subject to appeal in Mozambique, based on specific legal grounds, under the so called “Appeal of Annulment.” It is important to take into account that the parties cannot waive their rights to this appeal²²⁸.

The appeal will halt the effects of the arbitral award²²⁹ and can only be procedurally admitted if the party which requested the Annulment provides evidence that²³⁰:

- ☐ A party in the arbitral agreement was under a legal incapacity;

²²⁷ See section below regarding the “appeal of arbitral awards”.

²²⁸ Article 47 of the Arbitral Law.

²²⁹ Article 44 (3) of the Arbitral Law.

²³⁰ Article 44 of the Arbitral Law.

- ☐ That the arbitral agreement is not valid under the terms of the law that the parties have designated, or in the absence of such choice, under the terms of the law of the Mozambican State;
 - ☐ It was not duly informed of the designation of an arbitrator or of the arbitration procedure, or it was not possible to uphold its rights for any other reason;
 - ☐ The arbitral award has a scope which is not included in the arbitral agreement (however, if it is possible to differentiate, the award can be only partially annulled specifically in what regards the part of the decision which contains a judgment concerning issues not submitted to arbitration);
 - ☐ The constitution of the arbitral tribunal or the arbitral proceedings were not according to the agreement of the parties (unless the agreement is contrary to an imperative legal provision of the Mozambican Arbitral Law, or in absence of such agreement, that is not according to the referred law); or
 - ☐ If the court finds that:
 - ✓ Under the terms of Mozambican law, the object of the dispute cannot be subject to arbitration; or
 - ✓ The arbitral award is against the Mozambican Public order.
- e. Issues and challenges in enforcing foreign court judgments and arbitral awards

The party seeking enforcement, especially if foreign, should expect particular difficulties in trying to enforce a judicial or arbitral award in Mozambique.

A possible way to mitigate such risks would be to choose Mozambican Law to govern contracts which have a strong connection with the Mozambican jurisdiction. Alternatively, if a dispute arises from such agreements it would be advisable to choose arbitration as the dispute method and to designate arbitrators which are acquainted with the Mozambican legal regime (usually Mozambican or Portuguese arbitrators). It would also be important to hire local counsel in order to assist with the enforcement proceedings.

f. Other forms of dispute resolution (e.g., mediation)

Mediation and conciliation mechanisms exist in Mozambique. In fact, Law no. 11/99 of July 8th specifically establishes not only arbitration but also conciliation and mediation as specific means of alternative dispute resolution (title III of the law).

The use of mediation and conciliation depends on the mutual agreement of the parties, as they are not legally required to consider or submit their claims to alternative dispute resolution before or during proceedings.

In short, despite being specifically determined by law, mediation and conciliation are not yet widespread in the country and are not commonly used as dispute resolution mechanisms.

CHAPTER XVIII – INDUSTRY SPECIFIC LAWS/OTHERS: COMPETITION/ANTI-CORRUPTION/PUBLIC PROCUREMENT

Competition Law

Although the law and regulation have been promulgated, the entity with the authority to enforce the law (“*Autoridade Reguladora da Concorrência*” or Competition Regulatory Authority) has not yet been established.

The publication and entry into force of the Competition Act occurred in 2013 and its regime was further developed by the Competition Regulation in 2014/15. The adoption of the Competition Authority Organic statute also occurred in 2014. However, the appointment of the Board of the Competition Authority is still pending. The President of the Board must be appointed by the Council of Ministers after being proposed by the Minister of Industry and Trade and the other Members of the Board are appointed directly by the Minister of Industry and Trade.

For these reasons, although the provisions of the Competition Act and the Competition Regulation are in force (and, in strict legal terms, failure to comply with such rules may be deemed as an infringement and be punished as such), the Competition Authority is not yet fully operational in Mozambique. Accordingly, the Competition Act has not yet been enforced in Mozambique.

The Competition Act regulates both prohibited practices and merger control and is greatly inspired by the approach also adopted by the Portuguese and the EU competition legislation.

In terms of prohibited practices, horizontal restrictive practices (i.e., between competitors), vertical restrictive practices (i.e., between a supplier and customer), abuses of dominance and abuses of economic dependence are dealt with in the Act.

With reference to horizontal conduct (cartels included), the following conducts are provided as examples of prohibited agreements/concerted practices (non-exhaustive list):

- ☐ the adoption of uniform or concerted commercial conduct;
- ☐ price fixing conditions, direct or indirect;
- ☐ directly or indirectly fixing other trading conditions in the same or in different levels of the economic process;
- ☐ provoking of price oscillations without due cause;

- ☐ limiting or controlling the production or distribution of goods, the provision of services, the investigation, the technical development or the investments for the production of goods or services or their distribution;
- ☐ market allocation and source allocation;
- ☐ forming of coalitions or developing other concerted practices in order to obtain advantages, interfere or influence the results of public tenders for the provision of goods and services (bid rigging); and
- ☐ limiting or impeding the access of new enterprises to the market.

There are also enumerated prohibited vertical practices, including (non-exhaustive list):

- ☐ discriminatory pricing or other discriminatory conduct;
- ☐ refusals to deal;
- ☐ tying and bundling;
- ☐ making commercial agreements subject to the acceptance of unjustifiable or anti-competitive clauses and commercial conditions;
- ☐ making commercial agreements dependent on the acceptance of supplementary obligations not linked with the object of such agreements;
- ☐ making commercial agreements dependent on the acceptance of payment conditions that differ from or are contrary to the normal commercial usage and practice;
- ☐ imposing on distributors resale prices, discounts, payment conditions, minimum or maximum quantities, profit margins or any other marketing conditions vis-à-vis third parties;
- ☐ discriminating suppliers or consumers of goods or services through the differentiated setting of prices or operational conditions governing sales or the provision of services; and
- ☐ excessive pricing or increasing, without due cause, the price of a good or a service.

However, these conducts are not *per se* (outright) prohibited – they are prohibited only if its object or effect is the impediment, distortion or considerable restriction of competition in all or part of the national market.

Elaborating upon the Competition Act, the Regulation also perfected the rules regarding the possibility of justifying and exempting anti-competitive practices, which can be accomplished by means of an individual simplified exemption procedure. This can be done by evidencing the justification before the Competition Authority as provided for in the regulation, yet to be adopted by the Competition Authority, or by means of the adoption of block exemption regulations by the Competition Authority (under which practices that meet the conditions laid down in such regulations are presumed to have a positive economic balance and to be justified, emulating what is done at the EU level by the EU Commission).

The abuse of a dominant position (single or collective) is prohibited, including practices such as (non-exhaustive list):

- ☐ any of the conducts above;
- ☐ refusing access to a network or other essential infrastructure/facility without a reasonable justification
- ☐ to terminate a commercial relationship without justification;
- ☐ to force or induce a supplier or a consumer not to establish a commercial relationship with a competitor;
- ☐ to sell merchandise below the cost price without justification;
- ☐ to import any goods below the cost price in the exporting country; and
- ☐ to discriminate prices amongst different buyers in a way that prevents, distorts or restrains competition in an appreciable manner, subject to certain exceptions.

Abuses of dominance are also prohibited to the extent that its object or effect is the impediment, distortion or restriction of competition in all or part of the national market and can also benefit from the abovementioned justification and exemption mechanisms.

Finally, the Competition Act also prohibits the exploitation by one or more undertakings of the economic dependence in which any supplier or client finds itself for not having an equivalent alternative (abuse of economic dependence).

Discussing merger control, a filing of a merger is required when the operation constitutes a concentration of undertakings and the notification thresholds are met. A merger subject to pre-notification can only be implemented if it is notified and approved.

The notification thresholds are based on the market shares involved in the transaction ($\geq 50\%$ (fifty percent)), on the turnover of the undertakings involved in the concentration ($> \text{MZN } 900.000.000,00$ (nine hundred million Meticaïs) in Mozambique in the previous financial year) or in a combination of both (market shares $\geq 30\%$ (thirty percent) provided that the individual turnover of at least two of the undertakings involved exceeded $\text{MZN } 100.000.000,00$ (one hundred million Meticaïs) in Mozambique in the previous financial year).

It shall be noted however, that there are sectoral entities that govern competition issues within certain economic sectors, such as ARENE (“*Autoridade Reguladora de Energia*” or Energy Regulatory Authority), CBM,²³¹ IACM (“*Instituto da Aviação Civil de Moçambique*” or Civil Aviation Institute of Mozambique), INCM (“*Instituto Nacional de Comunicações de Moçambique*” or National Institute of Communications of Mozambique), INP (“*Instituto Nacional de Petróleos*” or National Institute of Oil), AURA,IP. (“*Autoridade Reguladora de Águas, Instituto Público*” or Water Regulatory Authority, Public Institute), INTT (“*Instituto Nacional dos Transportes Terrestres*” or National Institute of Road Transportation), INAMAR (“*Instituto Nacional da Marinha*” or National Navy Institute), INTIC (“*Instituto Nacional de Tecnologias de Informação e Comunicação*” or National Institute of Information Technology and Communication), and ISSM (*Instituto de Supervisão de Seguros de Moçambique* or Mozambique Insurance Supervision Institute).

Anti-Corruption

It is deemed a criminal offence to offer, promise or give any undue pecuniary or other advantage, whether directly or through intermediaries, to anyone, including a public official, in order that the person or official act or refrain from acting in relation to the performance of official duties (and it involves the performance of either lawful or unlawful acts).

Both active and passive bribery are criminal offences²³². The law provides a penalty of imprisonment - up to 1 (one) year if it involves lawful acts and 2 (two) years for unlawful acts.

The penalty shall be increased to 2 (two) to 8 (eight) years if the bribery was aimed to obtain, or was capable of involving, a breach of market competition rules or involve damages to third parties.

²³¹ Foreign Exchange Regulatory Authority.

²³² Articles 501 et seq. of the Criminal Code.

In addition, if a public official with the intention to obtain an economic benefit for himself or for a third party, in a business, damages the public estate that is under its management control, shall be subject to a penalty of imprisonment between 2 (two) to 8 (eight) years.

It is also a criminal offence for a person, directly or through a third party, to use their influence to obtain an economic advantage from a public official for himself or third party. The law sets a penalty of imprisonment of up to 2 (two) years. The penalty rises from 2 (two) to 8 (eight) years if the action is for the public official to use its influence.

Public Procurement

In 2016, the Mozambican Government approved new legislation regulating the tender of public works, supply of goods and provision of services to the State²³³.

The scope of the Public Procurement Regulation contains two different perspectives: an objective criterion which establishes that it is applicable to public works, supply of goods and provision of services, including rental, consultancy and concession agreements; and a subjective criterion, which states that the Public Procurement Regulations are applicable to all bodies and institutions of the State, including municipalities.

The Public Procurement Regulation set out the general rules for providing public works contracts, supply of goods and provision of services to the State and its bodies. These must be made, as a general rule, through a public tender process. It means that the procurement of goods and services by all levels of government, including procurement using funds from donor agencies, are to be undertaken according to the requirements provided in the Regulations.

The general regime of the public tender process comprises the following stages: (i) preparation and launching; (ii) submission of bids; (iii) evaluation of bids; (iv) classification and recommendations of the jury (tender committee); (v) award; and (vi) complaints and appeals, if any.

A general principle relates to the national criteria. This provides that the tender document must provide a preferential margin to national bidders or nationally-produced goods. The margins used are 10% (ten percent) of the pre-tax contract value for public works, and 15% (fifteen percent) of the pre-tax contract value for nationally-produced goods²³⁴. A company or individual registered in Mozambique for over 5 (five) years with a majority of foreign share capital is considered to be a national bidder.²³⁵

²³³ Decree no. 5/2016, of March 8th.

²³⁴ In accordance with Article 28 (1) of the Regulation of Contracting of Public Works, Supply of Goods and Provision of Services to the State.

²³⁵ Established in Article 27 (2) of the Regulation of Public Works of Goods and Provision of Services to the State.

The law also includes special regimes of public procurement proceedings such as:

- ☐ Limited Tenders may be adopted when the estimated value of the contract is not higher than:
 - ✓ public works of less than MZN 5.000.000,00 (five million Meticaïs); and
 - ✓ goods and services of a value less than MZN 3.500.000,00 (three million and five hundred thousand Meticaïs);
- ☐ Small-scale tenders are a simplified form of procurement process, and are designed for use where the values involved are low and the items being procured are not technically complex. A small-scale tender is used where the estimated contract value is less than 15% (fifteen percent) of the value established for Limited Tenders (i.e., for public works, 15% (fifteen percent) of MZN 3.500.000 (three million five hundred thousand Meticaïs) or less; and goods and services, 15% (fifteen percent) of MZN 1,750,000 (one million, seven hundred and fifty thousand Meticaïs) or less; and
- ☐ Direct Award is also applicable when the previous public tender has had no bidders, in cases of emergency, war and civil unrest situations, defense matters and leases.

Regarding the tender evaluation criteria, the general criterion is that of the lowest price.

The Regulation also contains rules on the material regime of contracts for public works, regulating, *inter alia*, the execution and release of bonds, provisional and final acceptance, deficient performance, supply or provision, amendment and termination of contracts.

It is also important to highlight Law no. 8/2015 of October 6th, which subjects contracts of any nature related to personnel, public works, loans, concessions supplies and provisions of services concluded by the State and other public entities, including departments and agencies within central, provincial or local Public Administration, public institutes and other entities determined by law, for preventive supervision by the Administrative Court through a grant or refusal of prior approval (“*visto*”).

CHAPTER XIX – TAX

Mozambican tax law is unwavering regarding the most important taxes on income – Personal Income Tax (“*Imposto sobre o Rendimento das Pessoas Singulares*” - IRPS) and Corporate Income Tax (“*Imposto sobre o Rendimento das Pessoas Colectivas*” - IRPC) – which are both from 2007 and have not been subject to many amendments.

An individual is deemed a resident for tax purposes if, in the year to which the income relates:

- ☐ He/she was present in the country for more than 180 (one hundred and eighty) days, consecutively or not;
- ☐ He/she was present in the country for less than the above referred period, but owns a house or occupies it as a permanent residence in Mozambique; or
- ☐ He/she works abroad exercising functions of a public nature for the Republic of Mozambique.

Personal Income Tax (IRPS)

The taxation of individuals in Mozambique is established by the Personal Income Tax Code (IRPS Code)²³⁶. A resident taxpayer is subject to tax on his/her worldwide income. On the other hand, a non-resident taxpayer is only subject to Mozambican sourced income.

Income of an individual is taxed under separate categories depending on the type of income obtained: employment income (first category); business and professional income (second category); capital income and capital gains (third category); real-estate income (fourth category) and other income (fifth category).

There are specific deductions for each income category; and global deductions to taxable income, such as health, education and other expenses.

Generally, Personal Income Tax is taxable under progressive rates that vary between 10% (ten percent) and 32% (thirty two percent).

²³⁶ The Personal Income Tax Code was amended and republished by Law no. 19/2017 dated December 28th, and entered into force on 2018 January 1st. The Personal Income Tax Code Regulations was also amended and republished by Decree no. 51/2018 of August 31st.

| Taxable income (MZN000's) | Rate (%) | Less flat rebate (MZN000's) |
|------------------------------|----------|--------------------------------|
| up to 42 | 10 | - |
| 42-168 | 15 | 2.1 |
| 168 -504 | 20 | 10.5 |
| 504-1,512 | 25 | 35.7 |
| Over 1,512 | 32 | 141.54 |

However, certain categories of income are not taxed by the total amount, such as:

| RESIDENT INDIVIDUALS | |
|---|---|
| Capital gains on: | |
| Immovable property | only 50% taxable |
| Intellectual/industrial property works and know-how from original creator | only 50% taxable |
| Shareholdings and securities | between 55% and 100% taxable, depending on ownership period |

In case there is no tax treaty for the Avoidance of Double Taxation between Mozambique and a specific country, non-residents that obtain income in Mozambique are subject to the following final withholding tax rates:

| Non-residents individuals | |
|---|-----|
| Dividends | 20% |
| Income dependent work and independent work and compensation for the reduction, suspension and termination of activity, including temporary assignment and any subsidies received from rendering of services | 20% |
| Income from Swaps | 20% |
| Bonds admitted to the Mozambique Stock Exchange | 20% |
| Capital income | 20% |
| Commissions and other income from rendering of services | 20% |
| Royalties and know-how | 20% |
| Interest from bank fixed-term deposits | 10% |
| Income from shares admitted to the Mozambique Stock Exchange | 10% |
| Gains in cash from social and entertainment games, lottery, lotto, bingo, sweepstakes and contests | 10% |
| Artists of diversified nature, except with regular remunerations of dependent work | 10% |

Corporate Income Tax (IRPC)²³⁷

As mentioned above Mozambican and foreign legal entities are subject to tax on their profits. Mozambican resident legal entities (as companies with their head office or place of effective management in Mozambique) are taxed on their worldwide income. Non-resident legal entities (as companies that do not have their head office or place of effective management in Mozambican territory) will only be taxed on Mozambican sourced income. Mozambican law also allocates to the permanent establishment income derived directly by non-residents. IRPC general tax currently in force is at a rate of 32% (thirty two percent).

More recently²³⁸, Mozambican law extended its scope and now deems that capital gains will be taxed in Mozambique in the case of such gains being derived from the direct or indirect transmission of shareholding between non-resident entities that involve assets located in Mozambican territory. This provision, being very recent, does not set out a threshold or a shareholding limitation.

Regarding the taxation of non-resident entities, the taxation is made through withholding tax at a tax rate of 20% (twenty percent), as long as such income is deemed to be Mozambican sourced.

The law exempts several types of entities from IRPC, such as:

- ☐ The Mozambican State (State and public companies are not tax exempted);
- ☐ Municipalities and the Associations or Federations of municipalities, regarding activities that do not pursue profit;
- ☐ Social Security institutions duly recognized;
- ☐ Associations of public utility, cultural, recreational and sports activities, although tax exempt, will still be subject to withholding tax regarding specific types of income; and
- ☐ Income derived from activities subject to Special Tax on Gambling.

²³⁷ IRPC Code was approved by Law no. 34/2007 from December 31st.

²³⁸ Article 5 (5) of the IRPC Code was amended by Law no. 19/2013 from September 23rd.

Notwithstanding the above tax exemptions, investments made in Mozambique under the investment law regime, may be entitled to several tax benefits that may comprise reduced taxation or full exemption under the Corporate Income Tax code, VAT exemption, and Custom Duties exemption, among others. The specific measure of the benefits will depend on the economic sector of investment and location.

In addition, cooperatives with farming, artisanal and cultural objectives will have a 50% (fifty percent) reduction of the general tax rate of 32% (thirty two percent) (*i.e.*, tax rate of 16% (sixteen percent)).

The following types of income, when deriving from Mozambican source, are subject to a 20% (twenty percent) withholding tax:

- ☐ Income derived from intellectual or industrial property, as well as know-how in the industrial, commercial or scientific sectors;
- ☐ Income derived from the use of concession of use of farming, industrial, commercial or scientific equipment;
- ☐ Capital income and real estate income, in specific situations;
- ☐ Income earned as a member of statutory bodies of corporate entities;
- ☐ Income derived from gambling, lotteries, betting, as defined in the Social Recreation Gambling Law;
- ☐ Income derived from the professional activity of artists or sportsmen, unless they evidence that they do not control the entity that pays the income, as long as the paying entity is subject to IRPC or is subject to Personal Income Tax and has organized accountancy; and
- ☐ Income derived from the mediation of any agreements and income derived from the rendering of services executed or to be effective in Mozambican territory.

The tax withheld will be deemed as tax payment in advance, unless the taxable person is a non-resident, in which case the tax withheld is final.

Entities that do not have their head office or place of effective management in Mozambique are also subject to 10% (ten percent) definitive withholding tax on the following services:

- ☐ Telecommunications services, and international transportation, as well as related services, such as assembly and installation of telecommunications equipment;

- ☐ Construction and rehabilitation of infrastructures for the production, transport and distribution of electric power to rural areas, within public projects of electrification to rural areas;
- ☐ Freight of marine vessels for fishing and cabotage activities, and maintenance of freight aircraft; and
- ☐ Securities traded in the Mozambican Stock Exchange, except debt securities.

Under the Mozambique controlled foreign corporation (CFC) regime, corporate profits (whether or not distributed) of a non-resident company that is subject to a more favorable tax regime may be attributed to Mozambique-resident corporate shareholders in case a Mozambican resident holds, directly or indirectly, 25% (twenty five percent) or more of the share capital; or 10% (ten percent) or more of the share capital, where more than 50% (fifty percent) of the company's share capital is owned (directly or indirectly) by Mozambican resident shareholders. Such shareholders will be taxed on their proportionate share of their holdings in the non-resident company. A non-resident company is considered to be subject to a more favorable tax regime if: (i) the company's income is not subject to tax in its country of residence; or (ii) the tax effectively paid by the company is equal to or less than 60% (sixty percent) of the 32% (thirty two percent) IRPC tax.

For this purpose, an entity is deemed to have its head office, domicile or place of effective management in a low tax jurisdiction when such jurisdiction has an effective income taxation tax rate of 60% (sixty percent) or less than the IRPC tax rate of 32% (thirty two percent).

It is also important to stress that the Mozambican banks are obliged to report any transfers of funds that may indicate money laundering activities.

Mozambique has transfer pricing and thin capitalization rules. In terms of the transfer pricing rules, the Tax Administration Authorities may make corrections on the determination of the taxable profit when the transactions between related parties are not at arm's length.

Thin capitalization rules are applied when the debt/equity ratio exceeds 2:1, *i.e.*, the amount of the debt is more than twice the value of the concerned holding in the capital of the respective entity. In such cases, the interest of an excessive indebted amount cannot be deducted as costs for computation of the company profits.

Succession and Donations Taxation²³⁹

Inheritance and gift tax is levied on gratuitous transfers of property to resident individuals and of Mozambican-*situs* property to non-residents (regardless the transfer title), and the applicable tax rate is 2% (two percent) for descendants, spouses and ascendants; 5% (five percent) for siblings and relatives in a direct line and up to the third degree; and 10% (ten percent) for other people²⁴⁰.

Value Added Tax (“VAT”)

Mozambique has introduced a VAT system in 2002²⁴¹ that is presently established under a VAT Code²⁴² and a VAT Regulation.²⁴³

Under VAT Code rules taxable entities are:

- a) individuals or legal entities resident or with permanent establishment or representation in the national territory that in an independent and habitual character, do exercise, with or without a profit aim, production, trade or services activities, including extraction activities, agricultural, forestry, livestock and fisheries;
- b) individuals or legal entities, not exercising an activity, conduct, also independently, any taxable transaction provided that it meets the real incidence of Personal Income Tax or Corporate Income Tax;
- c) individuals or legal entities not resident and without permanent establishment or representation, yet independently, carrying out any taxable transaction, provided that the transaction is related to the performance of its business activities wherever it occurs or when, regardless of that connection, such an operation meets the real incidence of Individual Income Tax or of the Corporate Income Tax;
- d) individuals or legal entities that according to customs legislation, carry out imports of goods;
- e) individuals or legal entities that in an invoice or equivalent document unduly mention VAT; and

²³⁹ Regulated by Law no. 28/07 of December 4th (which approves the Tax Code on Succession and Donations) and by Decree No. 21/2008 of June 27th (which approves the regulation of the Tax Code on Succession and Donations).

²⁴⁰ Article 16 of the Tax Code on Succession and Donations.

²⁴¹ Law no. 15/2002 of June 26th.

²⁴² Law no. 13/2016 of December 30th and rectified by Notice no. 8/06/2017 (which amends and republishes the VAT Code).

²⁴³ Decree no. 8/217 of March 30th (which amends and republishes the VAT Regulation Code).

- f) The Mozambican State and other public law legal entities, except when they carry out (i) operations within its powers of authority, even if there is a payment; or (ii) operations for the people without a payment.

In general terms, VAT taxes the supply of goods and rendering of services and also the import of goods. There are some VAT tax exemptions for specific services and sale of goods²⁴⁴ and for import of goods²⁴⁵ and export of goods²⁴⁶ and also other exemptions²⁴⁷. VAT has a sole tax rate of 17% (seventeen percent).

Under the VAT Code rules, tax payers must deliver a monthly VAT return, until the last day of the following the month when the income was generated²⁴⁸.

²⁴⁴ Article 9 of the VAT Code.

²⁴⁵ Article 12 of the VAT Code.

²⁴⁶ Article 13 of the VAT Code.

²⁴⁷ Article 14 of the VAT Code.

²⁴⁸ Article 32 (1) of the VAT Code.

Schedule 1
List of Terms

| | |
|---------|--|
| ACP | African, Caribbean, and Pacific Group of States |
| AfDB | African Development Bank Group |
| AML | Anti-Money Laundering |
| APIEX | Agency for Promotion of Investment and Exports |
| ARENE | Energy Regulatory Authority (<i>Autoridade Reguladora da Energia</i>) |
| AU | African Union |
| AURA,IP | Water Regulatory Authority Public Institute (<i>Autoridade Reguladora de Águas, Instituto Público</i>) |
| BIT | Bilateral Investment Treaty |
| CACM | Mozambican Arbitration Center (<i>Centro de Arbitragem, Conciliação e Mediação</i>) |
| CBA | Collective Bargaining Agreement |
| CBM | Central Bank of Mozambique |
| CD | Customs duties (<i>Taxas do Serviço de Alfândega</i>) |
| CIF | Cost, Insurance and Freight |
| CIS | Stamp Duty Tax Code (<i>Código do Imposto de Selo</i>) |
| CPLP | Community of Portuguese Speaking Countries (<i>Comunidade dos Países de Língua Portuguesa</i>) |
| CSD | Central Securities Depository |
| DIRE | Resident permit for foreign nationals |
| DTT | Double Taxation Treaty |
| DUAT | Right to Use and Benefit from the Land (<i>Direito de Uso e Aproveitamento da Terra</i>) |
| EAS | Simplified Environmental Study |
| ED | Excise Duties (<i>Imposto sobre Consumo Específico</i>) |
| EIA | Environmental Impact Study |
| EPDA | Pre-Feasibility Environmental Study |
| EU | European Union |
| FDI | Foreign Direct Investment |

| | |
|------------------|---|
| FOREX | Foreign Exchange |
| FX Law | Foreign Exchange Law no. 11/2009 enacted on March 11 th 2009 |
| FX Regulation | Foreign Exchange Regulation Notice no. 20/GBM/2017 of December 27 th |
| GIFIM | Financial Information Cabinet (<i>Gabinete de Informação Financeira de Moçambique</i>) |
| Government | Prime-Minister and the Ministers, together forming the Council of Ministers |
| IACM | Institute for Civil Aviation of Mozambique (<i>Instituto de Aviação Civil de Moçambique</i>) |
| ICSID | International Centre for Settlement of Investment Disputes |
| INAMAR | National Navy Institute (<i>Instituto Nacional da Marinha</i>) |
| INCM | National Institute of Communications of Mozambique (<i>Instituto Nacional de Comunicações de Moçambique</i>) |
| INP | National Institute of Oil (<i>Instituto Nacional de Petróleos</i>) |
| INTIC | National Institute of Information Technology and Communication (<i>Instituto Nacional de Tecnologias de Informação e Comunicação</i>) |
| INTT | National Institute of Road Transportation (<i>“Instituto Nacional dos Transportes Terrestres”</i>) |
| IP | Intellectual Property |
| IRPC | Corporate Income Tax (<i>Imposto sobre o Rendimento das Pessoas Colectivas</i>) |
| IRPS | Personal Income Tax (<i>Imposto sobre o Rendimento das Pessoas Singulares</i>) |
| ISCID Convention | International Centre for Settlement of Investment Disputes |
| ISSM | Mozambique Insurance Supervision Institute (<i>Instituto de Supervisão de Seguros de Moçambique</i>) |
| MITADER | Ministry for Land, Environment and Rural Development |
| MZN | Meticais, the lawful currency of Mozambique |
| NSSI | National Social Security Institute |
| OAM | Mozambican Bar Association (<i>Ordem dos Advogados de Moçambique</i>) |
| OECD | Organization for Economic Co-operation and Development |
| SADC | Southern Africa Development Community |
| TIS | Stamp Duty Table |
| TSA | Customs Service's Fees (<i>Taxas de serviços Aduaneiros</i>) |
| UN | United Nations |

| | |
|----------|--|
| UNCITRAL | United Nations Commission on International Trade Law |
| USD | United States Dollars |
| VAT | Value Added Tax |
| WTO | World Trade Organization |

Schedule 2

List of Relevant Legislation

1. Constitution of Mozambique, 2004 (amended by Law no. 1/2018 of June 12th);
2. Law no. 3/93 of June 24th (Investment Law);
3. Law no. 19/97 of October 1st (Land Law);
4. Law no. 20/97 of October 1st (Environmental Law);
5. Law no. 11/99 of June 8th (Arbitral Law);
6. Law no. 15/2002 of June 26th (General Tax Law);
7. Law no. 8/2003 of May 19th, amended by Law no 11/2012 of February 8th (Law of the organs of the State);
8. Law no. 23/2007 of August 1st (Labor Law);
9. Law no. 2030 of 1948 partially implemented in Mozambique by Ordinance no. 14507 of 19 August 1953 (regulates the expropriation for public utility);
10. Law no. 28/2007 of December 4th (Tax Code on Succession and Donations);
11. Law no. 32/2007 of December 31st (VAT Code) amended by Law no. 13/2016 of December 30th ;
12. Law no. 34/2007 from December 31st (Corporate Income Tax);
13. Law no. 4/2009 from January 12th (Tax Incentives Code);
14. Law no. 6/2009 of March 10th (Customs Tariff Preliminary Instructions);
15. Law no. 11/2009 of March 11th (Foreign Exchange Law);
16. Law no. 28/2009 of September 29th (Approves Mozambique Bar Association Statutes);
17. Law no. 7/2012 of February 8th (Law of Bases, Organization and Functioning of Public Administration);
18. Law no. 10/2013 of April 4th (Competition Law);
19. Law no. 14/2013 of August 12th (Law on the Prevention and Combating of Money Laundering);
20. Law no. 20/2014 of August 18th (Mining Law);
21. Law no. 21/2014 of August 18th (Petroleum Law);
22. Law no. 27/2014 of September 23rd (Specific Taxation and Benefits Regime of the Oil Activity);
23. Law no. 28/2014 of September 23rd (Specific Taxation and Benefits Regime of the Mining Activity);
24. Law no. 34/2014 of December 31st (Law of the Revision of the Criminal Code) amended by Law no. 5/2018 of August 2nd);
25. Law no. 8/2015 of October 6th (Personal Income Tax);
26. Law no. 19/2017 of December 28th (Personal Income Tax Code);
27. Law no. 19/2018 of December 28th (Law for Security over Movable Assets);
28. Law no. 6/2019 of May 31st (legal framework of organization, composition and functioning of the Provincial Assembly);

29. Law no. 7/2019 of May 31st (approves the legal framework on the organization and functioning of the representative bodies of the State in the Province);
30. Decree-Law no. 44.129 of December 28th, 1961; with the necessary amendments of Decree-Law 1/2005 of December 27th (Code of Civil Procedure);
31. Decree-Law no. 47344 of November 25th, 1966 (approves the Civil Code);
32. Decree-Law no. 2/2005 of November 27th (Commercial Code);
33. Decree-Law no. 1/2013 of July 4th (The Insolvency Code);
34. Decree no. 29.883 of August 17th 1939 (applicable to the pledge of bearer shares, as collateral for bank loan payment);
35. Decree no. 66/98, of October 8th (Regulation of the Land Law);
36. Decree no. 25/2006 of August 23rd (approves the Regulation on the Functioning of the Central Securities Depository);
37. Decree no. 9/2007 of April 30th (approves the Regulation of Private Security Companies);
38. Decree no. 7/2008 of April 16th (VAT Regulation) amended by Decree no. 8/2017 of March 30th;
39. Decree no. 21/2008 of June 27th (approves the Tax Code on Succession and Donations);
40. Decree no. 23/2008, of July 1st (Approves the Regulation of the Law of Spatial Planning);
41. Decree no. 34/2009 of July 6th (General Rules for the Customs Clearance of Goods) revoked by Decree no. 9/2017 of April 6th;
42. Decree no. 43/2009 of August 21st (Regulation of the Investment Law);
43. Decree no. 34/2013 of August 2nd (Business Licensing Regulation);
44. Decree no. 97/2014 of December 31st (Competition Regulation);
45. Decree no. 28/2015 of December 28th (Regulation of Specific Taxation and Benefits Regime of the Mining Activity);
46. Decree no. 32/2015 of December 31st (Regulation of Specific Taxation and Benefits Regime of the Petroleum Activity);
47. Decree no. 53/2015 of December 31st (Regulation of Travel Agency);
48. Decree no. 5/2016, of March 8th (Public Procurement Regulation);
49. Decree no. 30/2016 of July 27th (Regulation for the Commission on Labor Mediation and Arbitration);
50. Decree no. 37/2016 of August 31st (Regulation of the Mechanisms and Procedures of Employment of Foreign Workers);
51. Decree no. 49/2017 of September 11th (Repels Decree no. 83/2010 of December 31st);
52. Decree no. 51/2018 of August 31st (Regulation of Personal Income Tax Code);
53. Decree no. 36/2019 of May 16th (Approves the Insolvency Administrator Statute);
54. Ministerial Statute no. 116/89 of November 22nd (Approves the amounts to be charged by APIEX);
55. Ministerial Statute no. 12/2002 of January 30th (Regulation of the Warehouses of Customs Regime);
56. Ministerial Statute no. 19/2003, of February 19th (Regulation of the Pre-Shipment Inspection);
57. Ministerial Statute no. 51/2019, of May 24th (Regulation of the Customs Clearance of Goods);
58. Notice no. 20/GBM/2017 of December 27th (Amended by Notices 4/GBM/2018 of April 13th and Notice 11/GBM/2018 of November 19th);
59. UNCITRAL; New York Convention 1958 (Recognition and Enforcement of Foreign Arbitral Awards); and

60. Protocol for Free Movement of Persons for the SADC Member Countries signed on August 2012.



Republic of Mozambique

Foreign Exchange Laws and Regulations in Mozambique

Agency for Promotion of Investment and Exports
(APIEX)

January, 2020

Acknowledgements

This publication has been prepared as reference material for foreign and domestic companies or individuals considering investment in the Republic of Mozambique. It covers relevant Foreign Exchange Laws and Regulations and is published by the Agency for Promotion of Investment and Exports (*Agência Para a Promoção de Investimento e Exportações* “APIEX”) with support from the Project for Enhancing Capacity of Investment Promotion and Facilitation as sponsored by the Japan International Cooperation Agency (“JICA”). The contents have been prepared by JLA Advogados (“JLA”).

Disclaimer

This report was prepared for promotional purposes only. It aims to provide general information on laws and is not intended to provide specific legal advice. This report should not be used as a substitute for competent legal advice in the jurisdiction. APIEX, JICA or JLA are not liable for any financial loss or damage caused by an investment made by any company or individual relying upon this publication.

Published by

With support from

Contents prepared by



**Agency for Promotion
of Investment and
Exports**

Rua de Imprensa, 332
R/C
Av. 25 de Setembro
Maputo Mozambique
Tel +258 21 313 310
Fax +258 21 313 325



**JICA Project for
Enhancing Capacity of
Investment Promotion
and Facilitation in the
Republic of Mozambique**

c/o Investment and
Exports Promotion
Agency
Tel +258 21 313 310



JLA Advogados

Rua dos Desportistas,
n.º 691, JAT 6.1, 13.º
Piso, Fracção Norte
Maputo, Mozambique
Tel: +258 21 317 159
Fax: +258 21 317 172

Table of Contents

| | | |
|-----------|--|-----------|
| 1. | INTRODUCTION | 1 |
| 1.1 | Overview of the Foreign Exchange Regulator and Key Regulations | 2 |
| 1.2 | Mozambican Currency | 5 |
| 1.3 | Exchange rate | 6 |
| 2. | FOREIGN EXCHANGE LICENSING AND CONTROLS | 8 |
| 2.1 | Resident and non-resident entities | 8 |
| 2.2 | Currency convertibility | 9 |
| 2.3 | Import and export of foreign currency | 9 |
| 2.4 | Requirements for sale and purchase of currencies (foreign-local-foreign) | 10 |
| 2.5 | Use of foreign currency denomination in contracts | 10 |
| 2.6 | Government guarantee/assistance in foreign currency conversion | 11 |
| 2.7 | Anti-Money Laundering | 11 |
| 3. | CURRENT TRANSACTIONS | 14 |
| 3.1. | Resident Entities Payments | 14 |
| 3.1.1 | Payment of importation of goods | 14 |
| 3.1.2 | Payment of export of goods | 15 |
| 3.1.3 | Payment of services exports | 18 |
| 3.1.4 | Other Payments: Payments of rental or use of industrial and intellectual property rights | 18 |
| 3.2. | Resident Entities Receivables | 19 |
| 3.3. | Income transfers | 19 |
| 3.4. | Current Transfers | 20 |
| 4. | CAPITAL TRANSACTIONS | 22 |
| 4.1 | Foreign Direct Investment | 23 |
| 4.1.1 | Mozambican Investment Abroad | 23 |
| 4.1.2 | Foreign Direct Investment in Mozambique | 23 |
| 4.2 | Real Estate Investment in Mozambique | 24 |
| 4.3 | Opening and handling of bank accounts | 24 |
| a) | Local currency | 24 |
| b) | Foreign currency | 25 |
| 4.4 | Financial Loans | 27 |
| 4.5 | Placement of Guarantees | 29 |
| 4.6 | Operations on certificates of participation in collective investment undertakings | 30 |
| 4.7 | Opening and handling of offshore bank accounts | 30 |
| 4.8 | Transfers in execution of insurance contracts | 31 |
| 4.9 | Transactions in securities and other traded instruments on the capital market | 31 |
| 4.10 | Personal Loans | 32 |
| 5. | SPECIAL FOREIGN EXCHANGE REGIMES | 32 |
| 5.1 | Oil and Gas | 33 |

| | | |
|-----------|--|-----------|
| 5.2 | Mining Activity | 33 |
| 5.3 | Stock Exchange transactions | 33 |
| 5.4 | Transfer of wagering and gambling Gains | 34 |
| 5.5 | Exchanges in Borders | 35 |
| 6. | FINES AND PENALTIES | 36 |
| 6.1. | Contravention proceedings | 37 |
| 7. | SUMMARY TABLE OF MAJOR ISSUES OF CONCERN BY FOREIGN DIRECT INVESTMENT (FDI) | 39 |
| 8. | LIST OF RELEVANT LEGISLATION | 45 |
| | APPENDIX A | 47 |
| | APPENDIX B | 48 |
| | APPENDIX C | 49 |
| | APPENDIX D | 50 |
| | APPENDIX E | 51 |
| | APPENDIX F | 52 |
| | APPENDIX G | 53 |
| | APPENDIX H | 55 |

1. INTRODUCTION

The current spectrum of the Mozambican economy is characterised by the growth of foreign and national investors from various sectors and nations. This naturally has led to an increase of financial transactions as well as the inflow and outflows of funds between Mozambique and foreign States - a relationship that routinely imposes on the Bank of Mozambique (“BoM”) the duty to regulate and oversee these transactions in order to ensure that the country’s macroeconomic policies and strategies are correctly implemented.

This phenomenon, coupled with the exchange rate pressure that the country has undergone in recent times, demonstrates the need to create, maintain and update the rules and flexible exchange rate instruments that are guaranteed by the BoM as the Competent Supervisory Exchange Authority according to the provisions of the Mozambican Constitution, ordinary laws as well as international treaties to which the Mozambican Government subscribes.

This report intends to highlight the current legal framework in Mozambique and to assist foreign and national investors interested in investing in the country. Although prepared primarily for legal entities, the information in this report is also applicable to individuals, to a certain extent, with the necessary adaptations.

1.1. Overview of the Foreign Exchange Regulator and Key Regulations

The Constitution of Mozambique foresees that the Bank of Mozambique (“BoM”) is the Central Bank of Mozambique. It is governed by its own Statutory law and is subject to the laws of Mozambique as well as to international rules that are derived from treaties or conventions to which the Republic of Mozambique has subscribed.

Thus, the BoM is part of the indirect administration of the State – and therefore subject to the laws and rules applicable to the State Administration – the acts of the Governor of the BoM are issued in the form of Notice (“*Aviso*”), which is subject to publication in the Official Gazette (“*Boletim da Republica*”).

On a national level, the Statutory law¹ of the BoM identifies its nature, objectives and functions as well as establishes its headquarters in Maputo.

The BoM’s Statutory law defines its primary objective as the preservation of the national currency value. The BoM is, therefore, entrusted upon to: (i) promote an adequate monetary policy; (ii) conduct a credit policy that enables the growth and economic and social development of the country; (iii) manage external availabilities and ensure the volume of payments in the context of international trade; and (iv) regulate local banking activity.² Therefore, amongst other tasks and roles, the BoM is the Exchange Authority of the Republic of Mozambique and all international payments need to be authorised by the BoM, in accordance with the provisions of applicable laws and regulations.

The current Foreign Exchange Law was enacted in 2009 and repealed the previous law dated January 4th, 1996. The Foreign Exchange Law lays down the basic principles to carry out foreign exchange transactions between resident and non-resident entities, to classify the different foreign exchange transactions, and establishes the applicable penalties for failure to comply with these rules.

In 2017, the Government approved Decree no. 49/2017 of September 11th, which, in addition to revoking the previous Foreign Exchange Law Regulation (Decree no. 83/2010

¹ Enacted by Law no. 1/92 of January 3rd.

² Article 3.2 of Law no. 1/92 of January 3rd.

of December 31st), it also authorised the BoM to enact a new Foreign Exchange Law Regulation.

Therefore, under the authority granted by the previously mentioned Decree no. 49/2017 of September 11th, the BoM issued Notice no. 20/GBM /2017 of December 27th (hereinafter “Notice no. 20/GBM/2017”)³ in order to further regulate the procedures, forms, deadlines and other terms and conditions regarding foreign exchange transactions.

In its capacity as Exchange Authority, the BoM is also entitled to approve any other rules and procedures required for the implementation of the Foreign Exchange Law.

Special regimes

One of the most significant developments in the new regulations is the introduction of special foreign exchange regimes for oil & gas and mining activities taking place in the national territory. There are also special regimes for wagering and gambling activities as well as for activities in Special Economic Free Zones and Industrial Free Zones.

Furthermore, certain mega projects also benefit from particular customised foreign exchange regimes. These have been established as a governmental measure to promote and attract foreign investment into the country.

SADC Protocols and Plans

On an international level, Mozambique is one of the State members of the Southern African Development Community (“SADC”) ⁴ that subscribes to the following international protocols and strategic plans:

- (i) Regional Indicative Strategic Development Plan (“RISDP”)⁵ which establishes the guiding agenda and implementing framework of the Regional Integration objective , as established in the SADC Treaty, as well as revises the social policies and strategies in various sectors. One of the strategies outlined in the RISDP includes the materialisation of macroeconomic convergence. In this case, member States should converge on policies aimed at economic stability, restriction of inflation to lower and

³ Later amended by Notice no. 4/GBM/2018 of April 13th and Notice no. 11/GBM/2018 of November 19th.

⁴ Mozambique ratified the SADC Treaty by Resolution no. 3/93 of June 1st.

⁵ The RISDP was formulated in March 2001 and adopted and approved by the SADC in 2003.

stable levels, coordination of direct and indirect taxes, liberalisation of current account transactions and payment system reforms, resource mobilisation through financial institutions, and improved investment incentives.

- (ii) Regional Protocol on Finance and Investment⁶ aims to promote the harmonisation of financial and investment policies between the State members so that they are compatible with the objectives of the SADC, which includes broadening the productive sectors of the economy and increasing the scope for macroeconomic convergence and stability in the region. In order to execute the macroeconomic convergence directive, the State members agree to cooperate and coordinate on, among others, the following: (i) exchange control policies and regional financial capital markets, (ii) anti-money laundering policies, (iii) harmonised legal and operational frameworks of the Central Banks, and (iv) clearance and settlement of payment systems.⁷ Macroeconomic convergence is assessed and monitored against indicators of each State's inflation rate, the ratio of budget deficit to the Gross Domestic Product (GDP), the ratio of government debt, guaranteed public debt to GDP, and the balance sheet and current account structure of each State member.⁸ As for the Foreign Exchange Control Policies, the State members shall, among others, promote exchange control regarding current account transactions and capital account transactions as well as review control policies to achieve the macroeconomic convergence established in the RISDP⁹. The State members agree to have harmonised legal and operational frameworks amongst the Central Banks by observing the principles for convergent status (such as, by adopting price stability as the primary objectives of their Central Banks), operational independence, transparency and accountability.¹⁰

⁶ Ratified by Resolution no. 44/2007 of December 6th.

⁷ Article 2.2 of the SADC Regional Protocol on finance and investment.

⁸ Article 3.1 of Annex 2 of the SADC Regional Protocol on finance and investment.

⁹ Article 2 of Annex 4 of the SADC Regional Protocol on finance and investment.

¹⁰ Article 4 of Annex 5 of the SADC Regional Protocol on finance and investment.

1.2. Mozambican Currency

The Mozambican national currency is the *Metical*. Symbolised as “MZN” or “MT”, the Mozambican *Metical* is the official currency of Mozambique.¹¹

The name of the currency comes from the Arabic word “*mithqal*”. It was used to refer to the gold dinar coin that was widely used across many African nations before the 19th Century.

The BoM has the exclusive obligation and legal competence to issue banknotes and currency in Mozambique. The values of the issuance of the currency shall be fixed in accordance with the interests of the national economy. The BoM has the sole right to issue a commemorative currency.

The notes and coins have legal tender throughout the country and unlimited liberatory power and are exempt from stamp and any other tax.

The features and face value of banknotes and coins are decided by the Governor of the BoM, after prior approval by the President of the Republic¹².

1.3. Exchange rate

The exchange rate is a key variable in establishing the domestic price level. It is also the principal equilibrating variable in the country’s international trade and payments and,

¹¹ The history of the *Metical* unfolds in two moments. In 1980, the Portuguese “*escudo*” (which was the Portuguese currency adopted by Mozambique during the Colonial Period) was replaced by the first *Metical*. Then, in 2006, due to a period of serious inflation that affected its value, the *Metical* was revalued at a rate of 1000:1 which marked the beginning of the second phase of the *Metical*’s history (“*Metical da Nova Família*”). The coinage period of the Mozambican *Metical* occurred equally in two phases. The first set of *Meticaís* were minted in 1980 in denominations of 50 *Centavos*, 1, 2 ½, 5, 10 and 20 *Meticaís*. Aluminium was used to produce the 50 centavos as well as 2 ½ and 5 *Meticaís*. On the other hand, brass was used to mint the 1 MZN while nickel was used to mint the 10 and 20 MZN. Six (6) years later, aluminium-made 1, 10, 20, and 50 *Meticaís* were introduced. Another revolution in the coinage came in 1994 where the 1, 5, 10, 20, and 50 MZN coins were made of brass and steel, whereas the 100, 500, and 1,000 MZN coins were struck using nickel. In 1998 and 2003, the 5,000 and 10,000 MZN coins were minted respectively. The second phase of the coinage period began in July 2006. This phase involved the issuance and circulation of the second *Meticaís* in denominations of 1, 5, 10, 20, and 50 *Centavos*, and 1, 2, 5, and 10 MZN. Currently, the coins used in Mozambique are in denominations of 1, 2, 5, and 10 *Meticaís*, as well as 50 *Centavos*. Similar to the issuing of the coins, banknotes were also printed in two phases. The first phase was further broken down into three stages. The first stage took place in 1980 where notes were first introduced in Mozambique in denominations of 50, 100, 500 and 1,000 *Meticaís*. The second stage occurred three (3) years later when the same notes and denominations were issued for public use. The only difference between these notes was the new state logo imprinted on them. During this stage, in the year 1989, the 5,000 *Meticaís* were introduced. The third stage involved the printing of notes in denominations of 500, 1,000, 5,000, 10,000, 20,000, 50,000, 100,000, 200,000, and 500,000 *Meticaís* which took place between 1991 and 2003. During the second phase of issuing banknotes in 2011, the BOM issued a new set of notes with enhanced security features making it difficult to have counterfeits in circulation. The notes issued in 2011 are the ones currently used in Mozambique and include the 20, 50, 100, 200, 500, and 1,000 *Meticaís*.

¹² Law no. 1/91 of January 9th.

ultimately, it is a major facilitating variable in determining the rate and pattern of economic growth. Trade integration with global markets has risen fast over the last several decades, particularly in terms of imports, and foreign currencies are widely used locally for consumer and business transactions (e.g., rent payments on apartments, buying consumer goods across the border, accounts payable in business), as well as for savings.

Being highly dependent on external financing, Mozambique is perceived as an extremely dollarized economy and, therefore, the exchange rate between the Mozambican *Metical* vs. the US dollar experiences strong levels of instability. In 2013/2014 the cost of a US Dollar was equivalent to 30 *Meticaís*. Six (6) years later, and as a result of the progressive inflation of the Mozambican currency, the value of the US Dollar against the *Metical* corresponds to more than double when compared to the year of 2013. Currently, 1 US dollar is equivalent to 62 *Meticaís*. The worsening of this indicator is mainly due to the increase in the price of oil in international markets, the supply shock caused by the recent natural disasters (Cyclones Idai and Kenneth, which occurred in Beira and Pemba respectively in March and April 2019), continuous exchange rate depreciation as a result of increased imports of goods to aid cyclone recovery efforts and rebuild infrastructure in areas affected by natural disasters, as well as the financing of the economy in general.

Previously, the entities authorised to regulate exchange rates in Mozambique (as specified below) would set different exchange rates for the same currency parity, depending on the nature and purpose of the transaction. This created a multiplicity of quotations, which in turn compromised the transparency and credibility of exchange rates practised in the foreign exchange market.

Thus, in order to establish the principle of uniqueness of the exchange rate and to guarantee greater transparency and credibility of the exchange rates practised in the foreign exchange market, as well as to avoid speculative practices, the BoM enacted a new notice in this regard in 2017¹³.

Banks and currency exchange houses are now required to moderate unique exchange rates in transactions with the public, irrespective of their nature and purpose. This includes the purchase and sale of foreign currency involving notes, currencies, foreign exchange, and other payments, and/or foreign transactions.

¹³ Notice no. 6/GBM/2017 of April 20th.

Banks and foreign exchange offices or currency exchange houses need to disclose the exchange table in a visible place that can be consulted easily by the public.

For the conversion of assets and liabilities in the national currency into foreign currency, the banks and exchange houses must use the reference exchange rate of the foreign exchange market calculated by the BoM and disclosed at 3.30 pm each working day. The value of gold is determined by the daily average quote, in United States Dollars, in the London market at 09h00, 12h00, and 15h00 each working day.

2. FOREIGN EXCHANGE LICENSING AND CONTROLS

2.1. Resident and non-resident entities

The following persons/entities are classified as residents:

- ✓ National citizens residing in Mozambique or whose stay abroad does not exceed one year;
- ✓ National citizens whose stay abroad for a period equal to or greater than one year originates from health reasons or from studies;
- ✓ All foreign nationals living in Mozambique for more than one year, except for diplomats, consular or equivalent representatives, foreign military personnel in the exercise of governmental functions in the country, as well as members of their families;
- ✓ Legal persons governed by private law, having their head office in Mozambique;
- ✓ The legal entities of Mozambican public law, as well as Mozambican public funds with administrative and financial autonomy;
- ✓ National diplomatic, consular or similar representatives, military personnel in the exercise of government functions abroad, as well as members of their families; and
- ✓ Subsidiaries, branches, delegations or any other form of representation of non-resident legal entities legally represented in the national territory.

The Foreign Exchange Law does not specifically include a definition of non-resident entities. However, those persons/entities that are not covered by the definition of “resident entities” may, in principle, be considered “non-resident entities” for foreign exchange purposes.

2.2. Currency convertibility

Currency exchange exercise or trading means the performance of foreign currency transactions on a regular basis, for the purpose of profit, for one's own account or for that of another¹⁴.

The following entities are authorised to trade or convert currency: banks, exchange houses, travel or tourism agencies, hotels and other similar entities defined by law.¹⁵

As previously mentioned, entities authorised to perform currency conversion are required to moderate unique exchange rates in transactions with the public, irrespective of their nature and purpose, namely, the purchase and sale of foreign currency involving notes, currencies, foreign exchange, and other payments, and/or foreign transactions.¹⁶

2.3. Import and export of foreign currency

Import and export of securities, foreign currency, external means of payment, bills, promissory notes and invoice extracts, shares, bonds, coupons, government bonds, whether domestic or foreign, shall be made by entities authorised to trade in foreign exchange. These transactions are all classified as capital transactions and are thus subject to prior authorisation by the BoM.

The application for the import or export of foreign currency¹⁷ shall be submitted by the interested party to an intermediary commercial bank operating in Mozambique, who, in turn, must forward it to the BoM within five (5) days. To note, the law does not establish any threshold for this purpose. Under the Anti-Money Laundering ("AML") Act, intermediary banks are required to verify and collect information regarding the object and nature of the business transaction as well as the identity of the beneficiary. This includes taking the necessary measures to determine the origin of the assets and funds involved in the business transactions or occasional transactions. Once the relevant form has been completed, the application is then submitted to the intermediary bank which is ultimately sent to the BoM within five (5) days.

¹⁴ Article 7.1 of the Foreign Exchange Law no. 11/2009 of March 11th.

¹⁵ Article 7.2 of the Foreign Exchange Law no. 11/2009 of March 11th.

¹⁶ Article 12 (1) of Notice no. 20/GBM/2017 combined with Article 2 of Notice no. 6/GBM/2017 of April 20th.

¹⁷ Please refer to Appendixes A and E.

The application must be accompanied by all the information or evidence necessary for the complete identification of the intervening parties, legal-economic characterisation of the transaction, determination of the value of the transaction, and the form of compliance with the obligation. Whenever necessary, the BoM may request additional information regarding specific transactions. In practice, the BoM does not reject applications without providing a specific reason and without offering the possibility to the parties of amending, correcting or enhancing the applications for authorisation.

2.4. Requirements for sale and purchase of currencies (foreign-local-foreign)

Commercial banks that carry out foreign currency services are obliged to confirm the ratio of the transaction, to identify the client, and to state whether the transaction has been duly authorised by the BoM, where applicable. If the information provided is insufficient, the bank ought to refuse to carry out the foreign currency transaction.

In addition, for transactions that involve payments or collection of receivables from abroad, these must be carried out using the services of commercial banks authorised to operate in Mozambique. These commercial banks must register all transactions and report them to the BoM on a regular basis.

2.5. Use of foreign currency denomination in contracts

According to the Mozambican Civil Code, private entities enjoy contractual freedom to determine the content of contracts by negotiating and establishing contractual clauses and conditions deemed appropriate and that strictly abide by the law and public order.

The nominalist principle of the Mozambican legal system establishes that the fulfilment of the pecuniary obligations is made in a currency that has legal status in the country. However, this does not preclude the possibility of establishing performance of payment obligations in foreign currency under the “freedom of contract” principle. Importantly, and unless otherwise agreed by the parties, the stipulation of foreign currency does not prevent a party from making the payment in national currency, according to the exchange rate of the day of payment. Thus, if the investor wants to ensure that the payments of the contract are made in foreign currency, a specific clause regarding “currency of payment” should be inserted in the agreement. The clause should clearly

state that the payment must be made only in a specific currency, according to the provision of article 558 of the Mozambican Civil Code.

On the other hand, in negotiations with governmental authorities the bid must be submitted in the national currency (*Metical*), except in specific cases that are detailed in the bidding documents.¹⁸

The bid price in foreign currency shall be duly substantiated by the Procurement Management Unit and approved by the Competent Authority, and the bidders must include all taxes, fees and other charges on public works, the supply of goods or services.

2.6. Government guarantee/assistance in foreign currency conversion

The Council of Ministers has the authority to define the terms and conditions for the exercise and trading of foreign exchange. There is no specific assurance given by the Government with respect to foreign currency availability, but the appropriate policies are established to guarantee the country's performance in this respect. For instance, the Economic and Social Plan for 2019 approved by Resolution no. 15/2018 of December 19th states that the Mozambican Government will continue to foster and promote a prudent monetary policy as well as ensure the implementation of the MIMO (*Taxa do Mercado Interbancário Moçambicano*) instrumental variable rate. Its purpose is to influence the other market interbank interest rates, retail interest rates as well as monitor the evolution of monetary aggregates.

2.7. Anti-Money Laundering

The regulatory framework for Anti-Money Laundering is currently established by Law no. 14/2013 of August 12th (AML Act), which identifies measures to prevent and prosecute the use of the national financial system and non-financial entities for purposes of money laundering and the financing of terrorism.

In 2014, the Regulation of the AML Act was enacted by Decree no. 66/2014 of October 29th. The Act establishes the obligation for financial entities and non-financial entities to comply with the instructions and procedures established in those regulations in foreign exchange transactions.

¹⁸ Article 113 of Decree no. 5/2016 of March 8th.

The approval of these new laws means that it is the responsibility of the financial and non-financial institutions to identify and undertake continuous diligence of all clients. In this role, such institutions are required, among others, to present identification documents (in the case of individuals) or documents of corporate identification (in the case of companies) in all the transactions made.

In addition to the duty of identification, internal control mechanisms and programs need to be established. An internal communication officer also needs to be appointed to manage and monitor the policies, mechanisms and processes, as defined in the context of the prevention and combat of money laundering. This also includes responding to requests for information from the Financial Information Office (*Gabinete de Informação Financeira de Moçambique* “GIFIM”), and to report on transactions likely to constitute the practice of money laundering to the GIFIM. Furthermore, the BoM issued Notice no. 4/GBM/2015 of June 17th, which enacts the guidelines for prevention and suppression of money laundering and financing of terrorism.

Prior to the execution of any cross border transactions, financial and non-financial entities authorised to perform exchange transactions are obliged to verify the identity and legitimacy of the subjects, the legality, the nature and the economic basis of the transactions, requesting all necessary documentation support from the relevant parties.

AML Requirements for offshore loans

Offshore loans granted by financial and certain non-financial entities (such as fund managers, property sale companies, among others) are subject to certain duties relating to AML. In this case, transactions to or from other countries that do not have the same international standards or have inadequate standards regarding AML controls, will employ a special control obligation, and the financial or non-financial institution shall: (i) prepare a confidential report on such transactions; and (ii) confirm the source of the funds, ultimate beneficiary and the true nature of the operation. These reports shall be made available to GIFIM.

Both financial and non-financial entities that find a transaction suspicious must communicate immediately to the GIFIM and special attention must be given to transactions to and from other countries which do not adhere to international standards.

Amendments to approved loans

Loans authorised by the BoM that have any of the following material amendments will require re-approval by the BoM: (i) terms and conditions of the loan agreement, (ii) any modification or addition of contractual elements providing more severe conditions for the resident contractor, namely the change in the interest rate by more than two percentage points compared to the originally stipulated rate, (iii) the modification of the repayment term to a shorter term than initially planned, and (iv) the incorporation of additional charges¹⁹.

¹⁹ Article 68 of Notice no. 20/GBM/2017.

3. CURRENT TRANSACTIONS

Current transactions are identified as any payments or receipts between residents and non-resident entities in connection with foreign trade, unilateral transfers without consideration or other transactions not subject to the prior authorisation of the BoM. Although these transactions do not require prior approval from the regulatory authority, these are subject to registration with the BoM²⁰.

The BoM establishes, for operational purposes, a classification table of foreign exchange transactions. This table contains reference codes of current transactions, categories and subcategories.

In order to verify and record the current transaction, the intervenient of the current transaction must present the documents proving their identification, legitimacy and the characterisation of the transaction performed (such as commercial invoices, transportation documents or the applicable commercial contract). The settlement of current transactions is dependent on the supporting documents that correspond to the services provided or the supplied goods being presented by the interveners.

3.1 Resident Entities Payments

3.1.1. Payment on importation of goods

Resident entities are obliged to declare payments abroad relating to the importation of goods.

Any payments abroad related to the importation of goods must be performed through the national banking system. Any payment for the importation of goods depends on the presentation of the following documents by the importer:

- ✓ Proof of entry of goods into the national customs territory; and
- ✓ Proof of shipment of goods to national customs territory, where the mode of payment is documentary credit.

²⁰ Articles 3 (ccc) and 4 (1) of Notice no. 20/GBM/2017.

As exceptions, payments can be made abroad related to the importation of goods without presentation of the documents of entry or shipment of goods in the following cases:

- ✓ Advance payments under documentary credit where initiating importation is dependent on the advance of a percentage of the price; or
- ✓ Prior direct payments, when the following conditions are met: (i) written commitment of the importer to deliver the documents proving the entry of goods into the customs territory; (ii) pro forma invoice; and (iii) the importer is not involved with any instance of non-compliance with deadlines for irregularity.

The following documents are required by commercial banks for the importation of goods:

- ✓ Commercial invoice in accordance with the International Chamber of Commerce requirements;
- ✓ Transportation documents in accordance with the International Chamber of Commerce requirements; and
- ✓ Original copy of a declaration issued by the Customs Authority.

3.1.2. Payment of export of goods

Any operation for the export of goods must be carried out through the commercial banks, according to the following modalities:

- ✓ Documentary credit;
- ✓ Documentary remittance; or
- ✓ Direct, in arrears or early payment.

Documentary requirements

For any export of goods, except in cases where the payment method is by consignment or prepayment, the following documents are required:

- ✓ Original copy of the DU²¹ (or customs declarations form) in use by the Bank;
- ✓ Commercial invoice;
- ✓ Transport document, except in the case of advance payment; and
- ✓ Copy of the Term of Commitment of banking intermediation for the export of goods.

For each export transaction, banks must establish an individual file in which the following documents must be included:

- ✓ Original copy of the DU and Term of Commitment;
- ✓ Letter of documentary credit and respective changes of the terms, if applicable;
- ✓ Letter of delivery to the importer's bank, if applicable;
- ✓ Commercial invoice;
- ✓ Transportation document;
- ✓ Clearing *Bordereau* (or statement);
- ✓ Any correspondence related to the operation;
- ✓ Payment confirmation; and
- ✓ Pre-shipment inspection certificate, when applicable.

Commercial banks must maintain a control procedure, keeping a record for each type of operation with the following data:

- ✓ Sequential number of operation including the reference of the year the operation was completed;
- ✓ Name of the buyer;

²¹ “*Documento Único*” which means customs declaration form confirming the entry or exit of goods or merchandise into the national customs territory.

- ✓ Operation amount;
- ✓ Beneficiary name;
- ✓ Bank negotiator, if applicable;
- ✓ Confirming bank, if applicable;
- ✓ Credit situation (cancelled, paid or extended), if applicable; and
- ✓ Reference and date of the original copy of the DU;

The information resulting from the records of the control procedure must be updated and made available by the commercial banks to the BoM, upon request.

When an export transaction is initiated, a Commitment Term shall be issued for banking intermediation of goods, where the bank certifies that the exporter is a customer and the bank is the intermediary of the export transaction. The Commitment Term will also state that the exporter irrevocably undertakes to remit the export earnings to the same bank within the time limits set for that purpose.

The issuance of the Commitment Term is subject to the AML compliance as described in Section 2.7 above.

When exporting goods using a direct advance payment, the receiving bank must issue the relevant commitment term as soon as it has confirmed that the revenue is from the export of goods. After customs clearance of the goods, the intermediary bank must demand the copies of the required documents from the exporter as well as monitor compliance of the delivery deadline.

Failure to comply with the repatriation deadline for the export of goods will result in the bank's refusal to carry out subsequent transactions, as long as non-compliance prevails.

3.1.3. Payment of services exports

Intermediary banks are required to obtain the necessary information from the exporting clients in order to accurately classify the nature of the transaction. The

application for registration of services export payments shall be instructed by the following documents:

- ✓ Identification of the parties;
- ✓ Copy of the commercial invoice issued by the exporter; and
- ✓ Services contract or other equivalent document containing the terms and conditions of the provision of services.

The services include, in particular: (i) vessels and aircraft chartering; (ii) railway and road chartering; (iii) oil and gas transport through pipeline; (iv) electricity transmission through pipeline; (v) vessels management; (vi) port and airport services; (vii) railway and road services; (viii) hotel and tourism services; (ix) technical assistance; and (x) others not specified herein.

Every payment resulting from services from hotel and tourism by residents, even by their representatives abroad, must occur through bank accounts domiciled in banks operating in the Republic of Mozambique.

3.1.4. Other Payments: Payments of rental or use of industrial and intellectual property rights

For purposes of exchange registration, as well as repatriation of revenues, in cases where the respective payments have taken place abroad, resident entities that rent patents, copyrights, franchises, trademarks and other industrial and intellectual property rights that they hold in the country, to non-residents, or allow the utilisation thereof to non-residents, must submit the application with the following documents:

- ✓ Identification of the parties;
- ✓ Commercial invoice; and
- ✓ Contract containing the terms and conditions under which the rental or use is made.

3.2. Resident Entities Receivables

Resident entities are obliged to declare values and acquired rights generated or held abroad and must repatriate the proceeds of export of goods, services and foreign investment.

Contrary to the provision of article 8 of the previous Foreign Exchange Regulation, with the enactment of Notice no. 20/GBM/2017, the requirement to convert 50% (fifty per cent) retention on repatriation of export revenue was eliminated²².

The sections above regarding the Resident Entities Payments are also applicable to Resident Entities Receivables with the necessary adaptations.

3.3. Income transfers

Income transfers generated from capital transactions carried out in Mozambique previously authorised by the BoM, do not require previous authorisation from the BoM to be transferred abroad but are subject to registration at the intermediary bank with the relevant supporting documents, namely:

- ✓ Foreign Direct Investment by profits or distributed dividends;
- ✓ Portfolio investment, by interest, dividends or capital gains;
- ✓ Credits, including interest-bearing shareholder loans “*suprimentos na forma de juros*”; and
- ✓ Other forms of capital investment.

The application for registration income by profits or distributed dividends requires the following documents:

- ✓ Completed form provided by the BoM (Kindly refer to Appendix B);
- ✓ Identification of the parties;
- ✓ Proof of registration of investment project in the BoM;

²² Article 8 of Notice no. 20/GBM/2017.

- ✓ Statement issued by an independent auditor confirming that the profits flow from the year(s) in question and are the result of operations related to the company's activity, explaining whether the profits were calculated before or after any transfers required by law;
- ✓ Proof of corporate consent or resolution approving dividends distribution; and
- ✓ Proof of compliance with tax obligations related to the transaction.

3.4. Current Transfers

Current transfers are not specifically defined by law, but the following transactions are examples of transfers made abroad exempted from prior authorisation from the BoM:

- ✓ Money donations transfers;
- ✓ Alimony transfers;
- ✓ Money transfers for family expenses;
- ✓ Transfers of values related to heritage and legacies;
- ✓ Transfers of values regarding taxes on inheritances and legacies; and
- ✓ Other current obligations.

These transactions are nonetheless subject to registration and AML verification as described in Section 2.7., above.

The application for registration of current transfers requires the following documents:

- ✓ Identification documents of the transferor;
- ✓ Indication of the relation of the parties of the transaction;
- ✓ Documents proving the classification of the transaction;
- ✓ Proof of source of income of the transferor, if required; and
- ✓ Proof of compliance with tax obligations relating the transaction.

In the case where the amounts are denominated in foreign currency, the transferor is required to prove legitimate ownership by entities authorised to trade in foreign exchange.

4. CAPITAL TRANSACTIONS

Although there is no established definition for capital transactions, the law lists transactions that are considered capital transactions, such as:

- ✓ Foreign Direct Investment;
- ✓ Real Estate Investment;
- ✓ Transactions on certificates of participation in collective investment undertakings;
- ✓ Opening and handling of accounts;
- ✓ Credits linked to the transaction of goods or the provision of services;
- ✓ Financial loans and credits;
- ✓ Placement of guarantees;
- ✓ Transfers made according to insurance contracts;
- ✓ Transactions in securities and other traded instruments on the capital and money market;
- ✓ Import and export of physical currency;
- ✓ Personal loans; and
- ✓ Other operations classified as capital that may be defined by law.

Capital transactions are, therefore, any performed transaction in the scope of investment, financial products, bank, insurance, money and capital markets, import and export of securities, and others so defined by law. The carrying out of capital transactions requires authorisation from the BoM.

4.1. Foreign Direct Investment

4.1.1. Mozambican Investment Abroad

Capital transactions concerning Foreign Direct Investment (“FDI”), real estate investment, operations on equity certificates of collective investment bodies, and portfolio investment operations relating to securities and other instruments traded in the capital market are deemed authorized for transactions carried out by residents abroad for up to USD 250,000.00 (two hundred and fifty thousand United States Dollars) per year.

For investments higher than USD 250,000.00/per year, resident entities must submit a proper form applying for authorisation for investments abroad.

4.1.2. Foreign Direct Investment in Mozambique

Since 2017, Foreign Direct Investment transactions have been exempted from prior authorisation from the BoM and are subject only to registration with the intermediary bank. Registration must be carried out within ninety (90) days as of the entry of the investment value in Mozambique.

The registration of the investment, for foreign exchange control purposes, is done by filling in the form, provided by the BoM, with the following elements:

- ✓ Identification documents; and
- ✓ Copy of bank *bordereau* issued by an operating Mozambican Bank, proving receipt of foreign currency in favour of the investment project, when the investment is made through the entrance of foreign currency.

Failure to perform this registration within three (3) years as of the entry of the value of the investment will result in the repatriation right not being recognised and transactions, such as the export profits, dividends or disinvestment, being prohibited by BoM. In addition, this infringement could also give rise to monetary fines.

4.2. Real Estate Investment in Mozambique

Applications for the realisation of real estate investments by non-residents in the country are carried out by filling out a proper form drawn up by the BoM, with the following elements:

- ✓ Identification document from the parties involved;
- ✓ Document of the real estate registry, appropriately notarised;
- ✓ Promissory agreement with terms and conditions which is intended to carry out the business;
- ✓ Confirmation document of incomes or means of payments acquired; and
- ✓ Confirmation of compliance to tax obligations.

4.3. Opening and handling of bank accounts

a) Local currency

The opening and handling of accounts in national currency by non-resident entities, when related to capital transactions, are subject to authorisation by the BoM.²³

Non-resident natural and legal entities may hold accounts in national currency in the National Banking System to cover local expenses, provided that the source of the funds is: (i) Foreign Currency Conversions, or (ii) Employment contracts and technical assistance approved by the competent institutions²⁴.

The application for the authorisation may be submitted directly by the foreign entity or through the local commercial bank where the account will be held and the following documents/information shall be attached:

- ✓ Identification documents of the holder of the account (individuals – passport and proof of residence; collective entities – commercial registrar certificate and articles of association);

²³ Article 6 (3) of the Foreign Exchange Law.

²⁴ Article 1 of Notice no. 07/GGBM/1995 of March 3rd.

- ✓ Description of the capital transactions that will be performed through the account, if any; and
- ✓ Authorised signatories and operating procedures of the accounts.

b) Foreign currency

The opening of bank accounts by resident entities denominated in foreign currency is subject to prior authorisation of the BoM²⁵, except in circumstances where these resident entities have a proven relationship with the overseas or with a non-resident (such as exporters, companies or organizations, employees or officials of diplomatic, consular or equivalent representations), in which case it does not require prior approval of the BoM.

On the other hand, the opening of bank accounts in foreign currency by non-resident entities does not require prior authorization from the BoM, except when intended to use for purposes of performing capital transactions²⁶.

The applications and supporting documents shall be submitted by the interested parties to the commercial banks who, in addition to performing KYC (Know-Your-Customer) obligations, must also comply with the requirements contained in the form attached to Notice no. 5/GBM/2011 of August 31st (Refer to Appendix F). The supporting documents are:

- ✓ Relevant form provided in Notice no. 5/GBM/2011;
- ✓ Indication of the source of funds, the purpose of the account and other relevant information;
- ✓ Description of the capital transactions that will be performed through the account, if any; and
- ✓ Authorised signatories and operating procedures of the account.

Non-resident entities may only hold accounts in national currency in the National Banking System to cover local expenses, provided that the source of the funds is (i) Foreign Currency

²⁵ Article 6 of Law no. 11/2009 of March 11th ("FX Law") combined with Article 3 of Notice no. 10/GBM/2019 of December 20th.

²⁶ Article 4 of Notice no. 10/GBM/2019 of December 20th.

Conversations, or (ii) Employment contracts and technical assistance approved by the competent institutions²⁷.

This bank account may be financed by any permitted sources, provided that the rules governing each of the transactions to be performed are observed, namely:

- ✓ Export earnings;
- ✓ Foreign investment income;
- ✓ Foreign direct investment;
- ✓ Credits obtained abroad;
- ✓ Donations received abroad;
- ✓ Other funds that, not fitting the previous paragraphs, are duly justified²⁸.

The balance of foreign currency accounts may be transferred by all legally permitted means, provided that the rules governing each transaction and the limits imposed by law are observed²⁹. And they can be:

- ✓ Banknotes or checks deposits;
- ✓ Withdrawals for travel abroad;
- ✓ Transfers;
- ✓ Other means of payment accepted by the banking system.

The debiting of foreign currency accounts in domestic transactions is made by conversion to national currency and withdrawal of funds from foreign currency accounts may only be made for foreign travel purposes and is limited to a maximum amount of USD 10.000,00 (ten thousand United States Dollars) per individual of no less than eighteen years old.

²⁷ Article 1 of the Notice no. 007/GGBM/95.

²⁸ Article 6, *Ibid*.

²⁹ Article 7, *Ibid*.

4.4. Financial Loans

Mozambican law also permits the contracting of any form of private and corporate loans such as personal loans, intra-group loans, shareholder loans (*“suprimentos”*), financial loans, and so forth.

Financial credit received from abroad

The application for contracting a foreign financial credit is made to the intermediary bank by completing the relevant form (Refer to Appendix C). The intermediary bank must then must forward the application to the BoM within five (5) days counting from the submission date, for decision purposes.

As an exception, foreign loans up to USD 5,000,000.00 that meet the following requirements are deemed approved by the BoM:

- ✓ establishment of an interest rate lower than the base lending rate of the denominated loan currency, accrued of 4 base points;
- ✓ the sum of the base lending rate and spread does not surpass the national lending rate; and
- ✓ maturity equal to or higher than three (3) years.

In the case of offshore financial loans, the application for the authorisation of the loan must be made by filling out a form approved by the BoM and submitted at a local commercial bank (intermediary bank) with the following documentation:

- ✓ Identification documents from the borrower and lender;
- ✓ Copy of the project of the loan;
- ✓ Explanation on the economic and social reasons that explain the loan; and
- ✓ Proof of the source of the income to repay the loan or financial statements.

For the consolidation of the foreign exchange registry and commencement of the repayment, the borrower must send a notarized copy of the agreement that shall contain, amongst other information, a repayment schedule to the Intermediary Bank (which will

afterwards be forwarded to the BoM). This must be done within thirty (30) days of the execution of the loan agreement.

The registration of the disbursements is also made through the filing of a form approved by the BoM and submitted with a copy of the sender and recipient banks' statements.

Financial credit received domestically

In case of onshore financial loans executed between two resident entities, prior authorisation from the BoM is not required.

Shareholders' loans

For the application of shareholders' loans to be approved, a copy of the corporate resolution that approves the loan and its conditions must also be submitted in addition to the documents listed above.

Intra-group loans

In the case of intra-group loans, the borrower must also seek prior authorisation from the BoM, by submitting the following documentation:

- ✓ Identification documents of the parties;
- ✓ Audited financial statements or proof of the origin of the funds and its lawful origin;
- ✓ Corporate resolutions authorising the loan;
- ✓ Proof of the intra-group relation, indicating the participation in the share capital held or belonging to the same company group;
- ✓ Draft agreement; and
- ✓ Tax clearance certificate.

4.5. Placement of Guarantees

In general terms, the import and export of foreign exchange as well as the provision of any form of security granted by a Mozambican entity to a foreign lender is subject to prior authorisation of the BoM. This is except in limited situations under the law the Foreign Exchange Law and its Regulation. Nevertheless, the placement of guarantees is deemed authorised when the following requirements are met:

- ✓ Provided for a period equal to or less than three hundred and sixty (360) days;
- ✓ Provided in favour of a non-resident entity or on behalf of a resident entity under a transaction that has been previously authorised by the BoM;
- ✓ Provided on the behalf of a non-resident entity for any purpose, on the condition that it is counter-guaranteed by an equal amount deposit, demandable at the first request;
- ✓ Identification document of the interested party, and the entity issuer of the security;
- ✓ Statement of grounds, indicating reasons for the request; and
- ✓ Terms and conditions of the issuance of the security.

According to the Commercial Code, there is a legal presumption that the granting of guarantees in respect of obligations of other entities is contrary to the purpose of the company. This is unless it is justifiably in the interest of the company providing the guarantee or the company in question is in a group relationship with such entity.

Such justifiable “own interest” of the company is evident in the provision of downstream guarantees, but is less evident in the provision of upstream and cross-stream guarantees. Therefore, it is advisable for the relevant corporate resolution to be passed justifying the own interest of the company which may be an indirect one.

Registration of securities over movable assets

It shall be noted that the recent legal framework regarding the registry of securities in movable assets with the *Central de Registos de Garantias Mobiliários* (Central Registry

for Security over Movables) establishes that all security agreements concerning movable assets, assigned to secure lending obligations, must be registered at the *Central de Registos de Garantias Mobiliárias*. This is in order for the agreements to be publicised and to make them enforceable against third parties. Such registry is valid for an initial period of five (5) years and may be renewed at the guarantor's request.

4.6. Operations on certificates of participation in collective investment undertakings

The application for acquiring certificates of participation in collective investment undertakings abroad must be carried out with the following documents:

- ✓ Form provided by the BoM is duly completed;
- ✓ Identification Document of the parties involved;
- ✓ Proposed investment contract;
- ✓ Document proving the existence of the body for which the investment is intended;
- ✓ Proof of income or financial statements, whether a single person or legal entity;
and
- ✓ Tax clearance certificate.

For purposes of exchange registration, an entity must also submit the definitive investment agreement and copy of the certificate of participation.

4.7. Opening and handling of offshore bank accounts

Opening and handling of offshore accounts by resident entities is subject to prior authorisation by the BoM. The account should preferably be opened between a financial institution that is a correspondent of an authorised bank in Mozambique, and the holder of the account must inform the BoM about the number and domicile of the opened account within thirty (30) days and remit the account statement quarterly.

The application for authorisation is carried out by completing the standard form provided by the BoM, with the following elements:

- ✓ Identification Document; and
- ✓ Proof of the justification/basis for opening the account abroad, as well as funding sources.

4.8. Transfers in execution of insurance contracts

Transactions between residents and non-residents in the execution of insurance contracts of a duration exceeding one (1) year or related to a capital transaction are subject to prior approval.

The application is carried out by completing the standard form issued by the BoM with the following elements:

- ✓ Identification Documents of the parties involved, including the beneficiary;
- ✓ Proposed insurance policy;
- ✓ Favourable opinion of the Insurance Supervision Institute of Mozambique; and
- ✓ Proof of source of funds for payment of premiums.

4.9. Transactions in securities and other traded instruments on the capital market

The application for the realisation of Securities and other instruments traded on foreign money and capital markets is carried out by completing the standard form issued by the BoM with the following elements:

- ✓ Identification documents of the parties involved;
- ✓ Document with terms and conditions of the business, including correspondence exchanged with the intermediary entities on the investment;
- ✓ Proof of income or financial statements, whether natural or legal person; and
- ✓ Proof of compliance with tax obligations and other charges with the State.

It is also mandatory that the interested entity presents proof of the application of the funds abroad.

4.10. Personal Loans

The application for authorisation for contracting or granting of a personal loan by resident or non-resident is carried out by the completion of the standard form issued by the BoM, with the following elements:

- ✓ Identification document of the lender and borrower;
- ✓ Copy of the proposed loan;
- ✓ Rationale of an economic or social nature that justifies indebtedness;
- ✓ Proof of the source of funds for credit repayment; and
- ✓ Proof of the legal origin of the borrowed funds.

To consolidate the foreign exchange registry and initiate disbursements, the borrower must send a certified copy of the credit agreement to the intermediary bank and the BoM within thirty (30) days from the date of its signature.

5. SPECIAL FOREIGN EXCHANGE REGIMES

Certain sectors of activity or transactions – such as Oil and Gas, Mining, Stock Exchange transactions, Gambling and Wagering - benefit from special foreign exchange regimes which can be more flexible and adequate to the sector's needs and particularities. These regimes are governed both by the Foreign Exchange Regulation and other ordinary legislation. In some circumstances, specific projects developed in Mozambique can also benefit from specific foreign exchange treatment established under the project agreements.

5.1. Oil and Gas

A special regime for the Oil and Gas sector applies to the concessionaires, special purpose vehicles (SPVs) and each main subcontractor as well as to the Financing, to the non-resident subcontractors and expatriate staff.³⁰

These entities, namely the concessionaires, are authorised to carry out certain Capital Transactions without prior approval of BoM. This includes opening and maintaining offshore bank accounts and carrying out payments abroad. They also benefit from shorter timeframes for approval and registration of the transactions.

This regime is established in Notices no. 20/GBM/2017 of December 27th and 7/GBM/2018 of September 14th.³¹

5.2. Mining Activity

Similar to the oil and gas operations, the mining activity also benefits from a special applicable foreign exchange regime for the concessionaires and expatriate staff.

In order to comply with tax obligations and other charges with the State, entities holding mining concessions, who are exporters, sell foreign currency to the BoM which will be made at the exchange rate of the day disclosed by the BoM.

In the course of the mining activity by the concessionaires, the State grants the transfer abroad of (i) profits, (ii) royalties and/or other income from the remuneration of indirect investments associated with technology transfer, (iv) payment of interest on borrowings in the international financial market and applied to investment projects carried out in the country; and (v) foreign capital invested.

5.3. Stock Exchange transactions

Investments in securities listed on the Mozambique Stock Exchange by non-resident entities are authorised under article 123 of Notice no 20/GBM/2017. These transactions shall be performed through a financial intermediary authorised to carry out the activity of financial intermediation in securities.

The transactions of the stock exchange refer to:

³⁰ Decree no. 63/2011 of December 7th, which enacts the Regulation for hiring expatriate staff in the sector of Oil and Mining.

³¹ Enacts the rules and complementary procedures for the special foreign exchange regime for oil and gas operations.

- ✓ investments;
- ✓ capital transfers;
- ✓ interest;
- ✓ dividends and other income on securities transactions admitted to trading on the Stock Exchange of Mozambique (“BVM” –*Bolsa de Valores de Moçambique*), by non-resident entities;
- ✓ Foreign exchange transactions with respect to securities issued by national entities listed on the BVM and traded on the Capital markets abroad; and
- ✓ Securities issued by foreign entities, quoted on the respective Stock Exchanges, when traded in Mozambique.

The transfer of invested funds, interest, dividends and other income from them abroad, shall be carried out through an authorised bank operating in the country.

Authorised intermediaries are bound by a duty of information and must inform the BoM within forty-eight (48) hours of all instances of transactions being carried out and are obliged to constitute a file containing all information related to the operations they carry out on behalf of non-resident entities.

5.4. Transfer of wagering and gambling gains

Income derived from games of chance or social entertainment is transferable abroad provided that the applicable requirements and procedures outlined below are observed.

The transfer of this type of gains is performed through the issuance of a certificate of wagering and gambling in a format approved by the General Inspectorate of Games. In the certificate, the beneficiary must be declared as a non-resident in Mozambique. It must also indicate the number, date, place and entity issuing the entry visa, as well as the beneficiary’s passport and nationality. The authorisation to transfer abroad wagering and gambling gain is given by the General Inspectorate of Games.

No additional authorisation from BoM is required at the border exit for amounts from wagering and gambling activities up to USD 10,000.00 (ten thousand United States Dollars).

5.5. Exchanges in Borders

Foreign exchange trading on borders is allowed to entities that do not qualify as credit institutions or financial companies, insofar as certain minimum conditions are met and a specific authorisation is sought, as follows:

- ✓ The trading entity shall have a domicile in the border area where the activity is to be carried out;
- ✓ The trading entity shall have a legitimate source of income that can support the commencement of foreign exchange trading activity;
- ✓ The trading entity shall have good references in the local administrative authority, which must take into account, in particular, the following elements: (i) good reputation; (ii) ability to ensure, by themselves or by a third party, the provision of mandatory information on the activity to the competent authorities; (iii) have facilities where the activity of foreign exchange trading can be developed; and (iv) obtain the necessary authorisation from the BoM, which will determine the terms of the exercise of this activity.

The authorisation application must be submitted in the District Administration of the border zone where the activity will be carried out. This will then be processed and approved by the BoM representation in the area. Authorisation shall be granted upon the issuance of an annual and renewable operating license.

Authorised trading entities in border areas shall remit to the BoM a bi-annual report of the transactions performed.

6. FINES AND PENALTIES

The carrying out of foreign exchange transactions without observing the applicable Foreign exchange provisions and requirements is deemed an administrative offence and may be punishable through the application of monetary fines, other ancillary penalties and in certain cases the amounts or assets transacted can be declared lost in favour of the State.

- ✓ The performance of any foreign exchange transaction, without registration of such operation on the terms set out in the Foreign Exchange Law or its regulation;
- ✓ The re-importation, exportation or re-export of capital, as well as their total or partial liquidation, carried out without the authorisation of the competent authority, when legally required;
- ✓ The exportation of gold or silver which is minted, in ingots or bar form or any other unworked form, as well as platinum and other precious metals, without the authorisation of the competent authority when legally required;
- ✓ The execution of import, export or re-export of foreign currency notes and other external means of payment, when legally required;
- ✓ The opening and movement of accounts of non-residents in national currency, when related to capital transactions, as well as the opening and movement of resident accounts in foreign currency or in units of the account used in international compensation or payments, without observing the provisions of Foreign Exchange Law or in its regulation;
- ✓ The granting of credit to residents in foreign currency by discounting bills, promissory notes and invoice extracts, expressed or payable in foreign currency or expressed or payable in national currency, when such securities involve non-residents, without the authorisation of the authority of the competent authority, when legally required;
- ✓ Failure to declare values and rights acquired and generated or held abroad by resident entities, when legally required;

- ✓ The special omission of the obligation to remit to the country the revenues from exports of goods, services and foreign investment by resident entities, when legally required;
- ✓ The execution of transfers and the receiving overseas of any amount or means of payment, without observing the provisions of the Foreign Exchange Law or Regulation; and
- ✓ The violation of imperative precepts of the Foreign Exchange Law and its regulations not referred to previously.

The simultaneous practice of various infringements will determine the application of a higher fine ranging between twenty thousand to two hundred thousand *Meticais* if the offender is a natural person, or from one hundred thousand to one million *Meticais* if the offender is a legal person.

It should also be noted that anyone who falsifies, contravenes, introduces or passes on counterfeit or counterfeited foreign currency shall be punished with imprisonment of more than eight (8) to twelve (12) years, two (2) to eight (8) years, or three (3) days to three (3) months, respectively, and will receive a corresponding fine.

6.1. Contravention proceedings

As the Foreign Exchange Supervisor and Regulator, the BoM is responsible for carrying out and taking a decision in the contravention proceedings committed by person/entities or institutions under its supervision.

The proceedings commence with the notification of the offender/defendant who shall present its defense in writing within ten (10) days from the date of notification.

If necessary, the police authorities and public servants must provide all necessary assistance to an investigation of the proceedings instructed by BoM.

The decision made by the BoM at the end of the contravention proceeding is subject to appeal in general terms. The appeal needs to be filed at a common Judicial Court within fifteen (15) days from the notification of the decision. The BoM is by nature a legal entity governed by public law and is part of the Indirect Administration of the State. Thus, if

the decision appealed in the case of an infringement does not constitute a criminal offence, it should be appealed in the Administrative Court.

7. Summary Table of Major Issues of Concern by Foreign Direct Investment (FDI)

| ISSUES | MOZAMBIQUE |
|---|--|
| <p>1. Regulations concerning: Overseas remittance of current accounts (<u>expenses</u> arisen from business activities by local incorporated company and branch office), with respect to the terms & conditions, required procedure (for application, registration, or reporting)</p> | <p>Applicable law: Foreign Exchange Law³² and Foreign Exchange Regulation.³³</p> <p>Classification of the transaction: Current Transaction - overseas remittance of <u>expenses</u> arisen from business activities (import or export of good and services) by resident entities are deemed as current transactions.</p> <p>Prior Approval Requirement: Current transactions do not require prior authorisation from the Bank of Mozambique (BoM) but are subject to registration at the Intermediary bank.³⁴</p> <p>Procedure:</p> <p>A. <u>Expenses related with goods</u></p> <p>The registration of this transaction shall be performed by the intermediary banks with the following documents:³⁵</p> <ul style="list-style-type: none"> ✓ Commercial invoice; ✓ DU (“<i>Documento Único</i>”) issued by the relevant custom Authority; and ✓ Transport document according the rules of the International Chamber of Commerce. <p>B. <u>Expenses related with services</u></p> <p>The registration of this transaction shall be performed by the Intermediary banks with the following documents:³⁶</p> <ul style="list-style-type: none"> ✓ Identification of the parties; |

³² Enacted by Law no. 11/2009 of March 11th.

³³ Enacted by Notice no. 20/GBM/2017 of December 27th.

³⁴ Article 6 (2) of the Foreign Exchange Law combined with Article 4 (1) of the Foreign Exchange Regulation.

³⁵ Article 20 of the Foreign Exchange Regulation.

³⁶ Article 34 of the Foreign Exchange Regulation.

| | |
|--|--|
| | <ul style="list-style-type: none"> ✓ Commercial invoice or debit note; ✓ Services contract or equivalent document containing the terms and conditions of the provision of services; ✓ Transport document according the rules of the International Chamber of Commerce (in case of a contract of transport services); and ✓ Tax clearance certificate. |
| <p>2. Regulations concerning:</p> <p>Overseas remittance of current accounts (<u>profits/ dividends</u> arisen from business activities by local incorporated company and branch office) with respect to the terms & conditions, required procedure (for application, registration, or reporting)</p> | <p>Applicable law: Foreign Exchange Law and Foreign Exchange Regulation</p> <p>Classification of the transaction: Current Transaction – Overseas remittance of <u>profit/dividends</u> generated from capital operations previously authorised by the BoM arisen from business activities by FDI companies or branches of offshore entities are deemed as current transactions.</p> <p>Prior Approval Requirement: Current transactions do not require prior authorization from the BoM but are subject to registration at the Intermediary bank³⁷.</p> <p>Procedure:</p> <p>The application for registration of overseas remittance of profit/dividends of FDI must be instructed with the following documents:³⁸</p> <ul style="list-style-type: none"> ✓ Identification of the parties; ✓ Proof of registration of investment project in the BoM; ✓ Statement issued by an independent auditor confirming that the profits flow from the year(s) in question and are result of operations related to the company's activity, explaining whether the profits were calculated before or after any transfers required by law; ✓ Proof of corporate consent or resolution approving dividends distribution; and ✓ Proof of compliance with tax obligations related to the transaction. |
| 3. Regulations concerning: | Applicable law: Foreign Exchange Law and Foreign Exchange Regulation |

³⁷ Article 6 (2) of the Foreign Exchange Law combined with article 4 (1) of the Foreign Exchange Regulation.

³⁸ Article 58 of the Foreign Exchange Regulation.

| | |
|--|--|
| <p>Loans in foreign currency, with respect to the terms & conditions, usage, required procedure (for application, registration, or reporting)</p> | <p>Classification of the transaction: Capital Transaction</p> <p>Prior Approval Requirement: Capital transactions require prior authorisation from the BoM and are subject to registration.³⁹</p> <p>Procedure:</p> <p>A. <u>Financial loans received from abroad</u>⁴⁰</p> <p>The application for contracting a foreign financial credit is made to the intermediary bank, by completing the relevant form, who must forward it to the BoM within five (5) days counting from the submission date for decision purposes.</p> <p>As an exception, foreign loans up to USD 5,000,000.00 that meet the following requirements are deemed approved by the BoM:</p> <ul style="list-style-type: none"> ✓ establishment of an interest rate lower than the base lending rate of the denominated loan currency, accrued of 4 base points; ✓ the sum of the base lending rate and spread does not surpass the national lending rate; and ✓ maturity equal to or higher than three (3) years. <p>In case of offshore financial loans, the application for the authorization of the loan must be made through the filing of a form approved by the BoM and submitted at a local commercial Bank (intermediary bank) with the following documentation:</p> <ul style="list-style-type: none"> ✓ Identification documents from the borrower and lender; ✓ Copy of the project of the loan; ✓ Explanation on the economic and social reasons that explain the loan; and ✓ Demonstration of the source of the income to repay the loan or financial statements. <p>For the consolidation of the foreign exchange registry and commencement of the repayment, the borrower must send to the Intermediary Bank (which will afterwards forward to the BoM) a notarized copy of the agreement that shall contain, amongst other information, a repayment schedule, within</p> |
|--|--|

³⁹ Article 6 (2) of the Foreign Exchange Law combined with article 4 (1) of the Foreign Exchange Regulation.

⁴⁰ Article 86 of the Foreign Exchange Regulation.

| | |
|--|--|
| | <p>thirty (30) days of the execution of the loan agreement. The registration of the disbursements is also made through the filing of a form approved by the BoM and submitted with a copy of the sender and recipient banks' statements.</p> <p>B. <u>Personal loans</u>⁴¹</p> <p>The application for authorisation for contracting or granting of a personal loan by resident or non-resident, on a foreign country, is carried out by completing of the standard form issued by the BoM, with the following elements:</p> <ul style="list-style-type: none"> ✓ Identification document of the lender and borrower; ✓ Copy of the proposal loan; ✓ Rationale of an economic or social nature that justifies indebtedness; ✓ Demonstration of source of funds for credit repayment; and ✓ Proof of the legal origin of the borrowed funds. <p>For the purpose of consolidating the foreign exchange registry and initiating disbursements, the borrower must send to the intermediary bank and the BoM a certified copy of the credit agreement within thirty (30) days from the date of its signature.</p> |
| <p>4. Regulations concerning: Parent loan (between the head-quarter company and overseas affiliated company), with respect to the terms & conditions, usage, required procedure (for application, registration, or reporting)</p> | <p>Applicable law: Foreign Exchange Law and Foreign Exchange Regulation</p> <p>Classification of the transaction: Capital Transaction</p> <p>Prior Approval Requirement: Capital transactions require prior authorisation from the BoM and are subject to registration.⁴²</p> <p>Procedure:</p> <p>A. <u>Shareholders' loans</u>⁴³</p> |

⁴¹ Articles 99 and 100 of the Foreign Exchange Regulation.

⁴² Article 6 (5-f) of the Foreign Exchange Law combined with article 5 of the Foreign Exchange Regulation.

⁴³ Article 75 of the Foreign Exchange Regulation.

| | |
|---|--|
| | <p>For the approval application of Shareholders' loans, a copy of the corporate resolution that approves the loan and its conditions must also be submitted.</p> <p>As an exception, foreign loans up to USD 5,000,000.00 that meet the following requirements are deemed approved by the BoM:</p> <ul style="list-style-type: none"> ✓ establishment of an interest rate lower than the base lending rate of the denominated loan currency, accrued of 4 base points; ✓ the sum of the base lending rate and spread does not surpass the national lending rate; and ✓ maturity equal to or higher than three (3) years. <p>B. <u>Intra-group loans</u>⁴⁴</p> <p>In case of intra-group loans, the borrower shall seek a prior authorisation from the BoM by submitting the following documentation:</p> <ul style="list-style-type: none"> ✓ Identification documents of the parties; ✓ Audited financial statements or proof of the origin of the funds and its lawful origin; ✓ Corporate resolutions authorizing the loan; ✓ Proof of the intra-group relation, indicating the participation in the share capital held or belonging to the same company group; ✓ Draft agreement; and ✓ Tax clearance certificate. |
| <p>5. Government measures/actions to relax the rule/regulation of trade finance with the Letter of Credit (L/C) and expedite the L/C transaction process</p> | <p>Applicable law: Foreign Exchange Law and Foreign Exchange Regulation</p> <p>Classification of the transaction: Current Transaction - L/C is deemed as a current transaction and is one of the payment methods related to the settlement of transactions on the import or export of goods.⁴⁵</p> |

⁴⁴ Article 75 of the Foreign Exchange Regulation.

⁴⁵ Article 6 (2) of the Foreign Exchange Law combined with article 4 (1) of the Foreign Exchange Regulation.

Prior Approval Requirement: Current transactions do not require prior authorisation from the BoM but are subject to registration at the Intermediary bank.⁴⁶

Procedure:

When using L/C as a payment method, the intermediary banks should take into account banking practices, including uniform rules and practices issued by the International Chamber of Commerce, and the initiative to access the credit belongs to the importer, and must include the following information:⁴⁷

- ✓ Beneficiary's full name and address;
- ✓ Amount and currency of credit;
- ✓ Type of credit;
- ✓ Refund conditions;
- ✓ Brief description of the merchandise, including quantities and unit price, as indicated on the pro forma invoice;
- ✓ Brief description of required documents;
- ✓ Place of embarkation and destination of the goods;
- ✓ Partial shipments allowed or not;
- ✓ Validity for shipment;
- ✓ Credit Validity; and
- ✓ Form of notification to the beneficiary.

⁴⁶ Article 6 (2) of the Foreign Exchange Law combined with article 4 (1) of the Foreign Exchange Regulation.

⁴⁷ Articles 26 and 46 of the Foreign Exchange Regulation.

8. LIST OF RELEVANT LEGISLATION

1. Constitution of Mozambique, 2004 (amended by Law no. 1/2018 of June 12th);
2. Law no. 1/92 of January 3rd (Statutory Law of the Bank of Mozambique);
3. Law no. 3/93 of June 24th (Investment Law);
4. Law no. 2/80 of June 16th (Creates the Mozambican currency “*Metical*”);
5. Law no. 15/99 of November 1st, amended by Law no. 9/2004 of July 21st (Approves the activities of credit institutions and financial companies);
6. Law no. 7/2005 of December 20th (Approves *Metical* conversion rate);
7. Law no. 11/2009 of March 11th (Foreign Exchange Law);
8. Law no. 14/2013 of August 12th (Anti-Money Laundering Act);
9. Law no. 34/2014 of December 31st (Criminal Code);
10. Law no. 19/2018 of December 28th (establishes the Legal Regime for the use of movable things as a guarantee of compliance with the obligations);
11. Decree-Law no. 44.129 of December 28th, 1961, with the necessary amendments of Decree-Law 1/2005, of December 27th (Civil Procedure Code (CPC));
12. Decree-Law No. 47344 of November 25th, 1966 (Approves the Civil Code);
13. Decree-Law no. 2/2005 of November 27th, amended by Decree-Law no. 1/2018 of May 4th (Commercial Code);
14. Decree-Law no. 4/2009 of July 24th (Securities Market Code);
15. Decree no. 55/2005 of December 27th (Regulates the implementation of Law no. 7/2005 of December 20th);
16. Decree no. 25/2006 of August 23rd (approves the Regulation on the Functioning of the Central Securities Depository);
17. Decree no. 29.883 of August 17th 1939 (applicable to the pledge of bearer shares, as collateral for bank loan payment);
18. Decree no. 43/2009 of August 21st, amended by Decree no. 48/2013 of September 13th (Regulation of the Investment Law);
19. Decree no. 63/2011 of December 7th (Enacts the Regulation for hiring expatriate staff in the sector of Oil and Mining);
20. Decree no. 97/2014 of December 31st (Competition Regulation);
21. Decree no. 5/2016 of March 8th (Enacts the regulation of Public Works Contracts, Supply of Goods and Provision of Services to the State and repeals Decree No. 15/2010, of May 24th);

22. Decree no. 49/2017 of September 11th (Revokes Decree no. 83/2010 of July 11th);
23. Notice no. 07/GGBM/1995 of March 3rd (Establishes that non-resident legal companies and natural entities in the Republic of Mozambique may be owners of accounts in national currency in the National Bank System);
24. Notice no. 5/GBM/2011 of August 31st (Opening of bank accounts in foreign currency);
25. Notice no. 2/GBM/2013 of June 11th (Contingency Plan for Credit Institutions);
26. Notice no. 4/GBM/2014 of May 24th (Risk management guidelines);
27. Notice no. 4/GBM/2015 of June 17th (Enacts the guidelines for prevention and suppression of money laundering and financing to terrorism);
28. Notice no. 5/GBM/2015 of December 31st (Retention and remittance of counterfeit currency);
29. Notice no. 5/GBM/2017 of April 20th (Establishes the exchange rate for conversion);
30. Notice no. 16/GBM/2017 of September 22nd (Market discipline);
31. Notice no. 20/GBM/2017 of December 27th (Foreign Exchange Regulation, amended by Notice 4/GBM/2018 of April 13th and Notice 11/GBM/2018 of November 19th);
32. Notice no. 2/GBM/2018 of April 16th (Code of Conduct for Credit Institutions and Financial Companies);
33. Notice no. 5/GBM/2018 of April 30th (Prudential Limits to Concentration of Risks);
34. Notice no. 7/GBM/2018 of September 14th (Enacts the rules and complementary procedures for the special foreign exchange regime for oil and gas operations);
35. Notice no. 7/GBM/2018 of November 12th (Financing operations related to non-resident companies, including by the clearing-house mechanism, assume the nature of credit);
36. Notice no. 10/GBM/2019 of December 20th (Enacts the regulation for opening an operation of bank accounts in foreign currency); and
37. Regulation no. 01/GPCABVM/2014 of February 20th (Operational proceedings of the Securities Central of Mozambique).



| FORMULÁRIO PARA EMISSÃO DE BOLETIM DE IMPORTAÇÃO DE CAPITAIS PRIVADOS (BICP) Nº _____ | |
|--|---|
| DADOS DO REQUERENTE | |
| NUIT _____ | |
| Nº de refº no BM _____ | Nome _____ |
| Endereço _____ | |
| Telefone _____ | Fax _____ Correio electrónico _____ |
| Ramo de actividade _____ | Nome do Representante do Requerente _____ |
| Endereço do Representante do Requerente _____ | |
| País do Representante do Requerente _____ | |
| DADOS DO REMETENTE DOS FUNDOS | |
| Nº de refº no BM _____ | Nº de doc. de identificação _____ Tipo de doc. (Passaporte, Dire, escritura, etc.) _____ |
| Nome _____ | |
| Tipo de beneficiário (Pessoa singular ou colectiva) _____ | |
| País _____ | |
| TIPO DE OPERAÇÃO | |
| 1. EMPRÉSTIMO EXTERNO | |
| Nº de refº no BM _____ | Data do início ____ / ____ / ____ Data do fim ____ / ____ / ____ |
| Saldo do Valor de Empréstimo autorizado _____ | |
| Montante autorizado _____ | Valor total desembolsado _____ |
| Doc. justificativo da Operação _____ | |
| 2. INVESTIMENTO DIRECTO ESTRANGEIRO | |
| Nome do Projecto _____ | |
| Nº de referência dos Termos de Autorização _____ | |
| Data de autorização ____ / ____ / ____ | |
| Doc justificativo da operação _____ | |
| 3. OUTRAS OPERAÇÕES | |
| Tipo de operação _____ | |
| Doc justificativo da Operação _____ | |
| CONDIÇÕES DE ENTRADA DO CAPITAL NO PAÍS | |
| Moeda _____ | Valor _____ Valor por extenso _____ |
| Banco Receptor dos Fundos _____ | Localidade _____ |
| Banco remetente dos fundos _____ | |
| Motivo do pedido _____ | |
| Local e data _____ / ____ / ____ | |
| Assinatura e carimbo do requerente _____ | |



**FORMULÁRIO PARA O REGISTO DE PROJECTO DE INVESTIMENTO
DIRECTO ESTRANGEIRO**

1º Registo _____ 2º Alteração _____ 3º Outros _____

DADOS DO REQUERENTE

NUIT _____
 Nome da Sociedade _____
 Endereço _____
 Telefone _____ Fax _____ Correio electrónico _____
 Ramo de actividade _____ Nome do Representante do
 Requerente _____
 Endereço do Representante do Requerente _____
 País do Representante do Requerente _____

1. DADOS DO INVESTIDOR ESTRANGEIRO

Nome do investidor _____ Tipo
 de investidor (*Pessoa singular ou colectiva*) _____ Nº de
 doc. de identificação _____ Tipo de doc. (*Passaporte, Dire, escritura,*
etc.) _____ País _____
 Valor: IDE _____ Suprimentos _____

2. DADOS DO INVESTIDOR ESTRANGEIRO

Nome do investidor _____ Tipo
 de investidor (*Pessoa singular ou colectiva*) _____ Nº de
 doc. de identificação _____ Tipo de doc. (*Passaporte, Dire, escritura,*
etc.) _____ País _____
 Valor: IDE _____ Suprimentos _____

3. DADOS DO INVESTIDOR ESTRANGEIRO

Nome do investidor _____ Tipo
 de investidor (*Pessoa singular ou colectiva*) _____ Nº de
 doc. de identificação _____ Tipo de doc. (*Passaporte, Dire, escritura,*
etc.) _____ País _____
 Valor: IDE _____ Suprimentos _____

Motivo do pedido _____
 Local e data _____ / _____ / _____
 Assinatura e carimbo do requerente _____



FORMULÁRIO PARA AUTORIZAÇÃO PRÉVIA DE CONTRATAÇÃO DE EMPRÉSTIMO EXTERNO

1. Dados do Mutuário

| | | | |
|-----------------------------|--|-------|--------|
| E-mail | | | |
| Nome | | | |
| Endereço | | | |
| Av./Rua/Pelo: | | | Nº |
| Localidade: | | Fone: | Telex: |
| Nome da pessoa de contato | | | Telex: |
| Função da pessoa de contato | | | |
| E-mail | | | |

2. Dados dos Sócios/Acionistas do Mutuário (*)

| Capital Social | |
|----------------|-------------------------------|
| Nomes | Porcentagem no capital social |
| 1º | |
| 2º | |
| 3º | |
| 4º | |
| 5º | |
| 6º | |
| 7º | |
| 8º | |
| 9º | |
| 10º | |

[*] Indicar perfil (alta o normal) de los candidatos cualificados.

3. Dados do Mutuário

| | | | |
|----------|----------|----------|--------|
| Nome | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Endereço | Av./Rua: | | Nº |
| | País: | | |
| | Cepo nº: | Telo nº: | email: |
| | | | |

4. Termos e condições do empréstimo

4.1. Finalidade do empréstimo: _____

4.2. Montante do empréstimo:

| | | | |
|--------|--|--------|--|
| Moeda: | | Valor: | |
|--------|--|--------|--|

4.3 Cronograma dos desembolsos "":

| | | | | | |
|-------|--|--|--|--|--|
| Data | | | | | |
| Valor | | | | | |

4.4 Taxa de juro: _____

4.5 Período de amortização:

| | | | |
|----------|--|------|--|
| Início : | | Fim: | |
|----------|--|------|--|

4.6 Outros aspectos dos fundos: _____

² Anche se il proprietario ha esceduto le spese disponibili.



FORMULÁRIO PARA AUTORIZAÇÃO PRÉVIA DE CONTRATAÇÃO DE GARANTIAS (FAG)

1. DADOS DO REQUERENTE

NUIT: _____

Nº de Refª atribuído pelo BM _____ Nome: _____

Morada: _____

Cidade: _____ Telefone: _____ Telefax: _____

Correio Electrónico: _____

Nome da Pessoa de Contacto: _____

Número de Telefone da Pessoa de Contacto: _____

2. INFORMAÇÃO SOBRE AS GARANTIAS

Moeda: _____ Valor: _____

Validade: _____

Finalidade: _____

Beneficiário: _____

Emitente: _____

_____/_____/_____/_____
(Praça) (Dia) (Mês) (Ano)

Assinatura autorizada e carimbo do Requerente



**FORMULÁRIO PARA EMISSÃO DE BOLETIM DE EXPORTAÇÃO DE
CAPITAIS PRIVADOS (BECP) Nº _____**

DADOS DO REQUERENTE

NUIT _____

Nº de refº no BM _____ Nome _____

Localidade _____ Telefone _____

Fax _____ Correio electrónico _____

Ramo de actividade _____

Nome do Representante do requerente _____

Endereço do Representante do Requerente _____

País do Requerente _____

DADOS DO BENEFICIÁRIO

Nº de refº no BM _____ Nº de doc. de identificação _____

Tipo de doc. (*Passaporte, Dire, escritura, etc.*) _____

Nome _____

Tipo de beneficiário (*Pessoa singular ou colectiva*) _____

País _____ Telefone _____

TIPO DE OPERAÇÃO:

1. EMPRÉSTIMO EXTERNO

N de refº no BM _____ Data do início ____/____/____ Data do fim ____/____/____

Saldo a pagar _____

Doc. Justificativo da Operação _____

2. INVESTIMENTO DIRECTO ESTRANGEIRO

Nº de refº no BM _____ Data de autorização ____/____/____

Nome do projecto _____

Doc. Justificativo da Operação _____

3. OUTRAS OPERAÇÕES

Descrição da operação _____

Doc. justificativo da operação _____

CONDIÇÕES DE PAGAMENTO AO EXTERIOR

Moeda _____ Valor _____ Valor por extenso _____

Banco Receptor dos Fundos _____

Banco remetente _____

Fonte de Financiamento: Fundos próprios ☐ Fundo cambial* ☐

Credito ☐ Donativo ☐

Motivo do Pedido _____

Assinatura e carimbo do requerente _____

Local e data _____

**Tratando-se de Fundo Cambial anexe por favor a carta de cobertura cambial*

FORMULÁRIO DE ABERTURA DE CONTA DE RESIDENTE EM MOEDA ESTRANGEIRA

1. Nome/Denominação do requerente (titular da conta):

2. NUIT: _____

3. Endereço (Cidade/Av./Rua/Nº/Caixa Postal/Localidade/Fax/Telefone/e-mail)

4. Profissão/Actividade _____

5. Tipo de conta:
 - Depósito à ordem ☐ - Depósito à Prazo ☐
 - Outros (especifique) _____

6. Fonte de alimentação da conta:
 - Receitas de Exportações de Bens ☐
 - Receitas de Exportação de Serviços ☐
 - Desembolso de Empréstimos Externos ☐
 - Investimento Directo Estrangeiro ☐
 - Rendimentos de Investimento no Estrangeiro ☐
 - Rendimentos no país (Salários, Rendas, etc.) ☐
 - Outros (especifique) _____

7. Depósito inicial: Data: __/__/__ Moeda: _____ Valor: _____

8. Fundamentação para abertura de conta em moeda estrangeira:

9. Outras informações relevantes:

Declaro que todas as informações prestadas neste formulário são verdadeiras.

Maputo, ____ / ____ / _____

Pela entidade requerente

Assinatura ¹

Contact information for relevant authorities

1. Central Bank of Mozambique

Address: Av. 25 de Setembro n°1695

Maputo – Mozambique

Telephone: (+258) 21 35 46 00/(+258) 21 35 47 00

Fax: (+258) 21 32 23 24/7

Email: bm_reclamacoes@bancomoc.mz

gci_mail@bancomoc.mz

2. Gabinete de Informação Financeira de Moçambique

Address: Rua Eça de Queirós

Telephone: (+258) 21414722/(+258) 21414044

Fax: (+258) 21414044

Email: info@gifim.gov.mz

3. Banking Association of Mozambique

Address: Av. 25 de Setembro, 33 Andares Building, 4th Floor, Door 415

Maputo - Mozambique

Telephone: (+258) 21 310818

Email: ambancos@teledata.mz

4. Stock Exchange of Mozambique

Address: Av. 25 de Setembro, 33 Andares Building – 5th Floor

Maputo – Mozambique

Telephone: (+258) 21 308826/7/8

5. Insurance Supervision Institute of Mozambique

Address: Av. 24 de Julho n° 1097, Ponto 24 Building, 2nd Floor, Left

Maputo – Mozambique

Telephone: (+258) 823064040/ 843122357

Email: info@issm.gov.mz

List of Licensed Banks, Licensed Finance Companies and Authorised Money Changers as of November 2019

(i) Licensed Banks

1. BancABC, S.A;
2. Banco Comercial e de Investimentos, S.A. (BCI);
3. Banco de Investimento Global, S.A. (BIG);
4. Banco Nacional de Investimentos, S.A. (BNI);
5. Banco Mais, S.A.;
6. Banco Terra, S.A;
7. Banco Société Générale Moçambique, S.A. (SGM);
8. Banco Mercantil e de Investimentos, S.A. (BMI);
9. Banco Único, S.A;
10. Absa Bank Moçambique, S.A;
11. First National Bank Mozambique, S.A. (FNB);
12. First Capital Bank (FCB);
13. Millennium BIM, S.A. (BIM);
14. Moza Banco, S.A;
15. Mauritius Commercial Bank Mozambique, S.A;
16. Ecobank Moçambique, S.A.;
17. Socremo Microfinance Bank, S.A.;
18. Standard Bank, S.A; and

19. United Bank for Africa, S.A. (UBA).

(ii) Licensed Finance Companies and Authorised Money Changers

1. Africâmbios;
2. S.A. Câmbios, Limitada;
3. Mundial Câmbios;
4. Cota Câmbios;
5. Amana Corretores E Consultores De Seguros. S.A.;
6. Maria Alberto Companhia Corretora De Seguros, S.U;
7. J&A Corretores De Seguros, Lda.;
8. Facility Corretores De Seguros, S.A.;
9. Ski Corretores De Seguros, S.A.;
10. Vale Do Zambeze Corretores De Seguros, Lda.;
11. Standard Insurance Corretores De Seguros, S.A.;
12. Fm Corretores De Seguros, Lda.;
13. Maravilha Corretores De Seguros, Lda.;
14. Safeline Corretores & Consultores De Seguros, Lda.;
15. Wik's - Corretores & Consultores De Seguros, Lda.;
16. Laços Corretora De Seguros, Lda.;
17. Águia Corretores De Seguros, Lda.;
18. Macro Brokers Corretores De Seguros, Lda.;
19. Bons Sinais Corretores E Consultores De Seguros, Lda.;

20. Tetra Corretores De Seguros, S.A.;
21. Amal Corretores E Consultores De Seguros, Lda.;
22. Jc Care Corretores De Seguros, Lda.;
23. Exchange Corretores De Seguros, S.A.;
24. Aib Allied Insurance Brokers Corretores De Seguros, S.A.;
25. Expresso Seguro Corretores E Consultores, Lda.;
26. Arnsi Corretores De Seguros, S.A.;
27. Phama Corretores E Consultores De Seguros, Lda.;
28. Almond Brokers Consultores E Corretores De Seguros, Lda.;
29. Progresso Corretora De Seguros, Lda.;
30. Mozwide Corretores De Seguros, Lda.;
31. Tayob Hassam Corretora De Seguros;
32. Aris Corretores De Seguros, Lda.;
33. Poliseguros Corretores De Seguros, Lda.;
34. Aon Mocambique Corretores De Seguros, Lda.;
35. First Corretores E Gestão De Riscos, Lda.;
36. Getcor Corretores E Gestores De Seguros, Lda.;
37. Cts Corretagem Técnica De Seguros, Lda.;
38. Tranquilidade Corretores De Seguros, Lda.;
39. Proxen Corretores De Seguros, Lda.;
40. Optimus Mediadores De Seguros, Lda.;

41. Quispos Corretores De Seguros, Lda.;
42. Ao Caminho Do Paraíso, Corretores De Seguros, Lda.;
43. Multiseguros Corretores De Seguros, S.A.;
44. Moçambique Corretores De Seguros, Lda.;
45. Mac Corretores E Consultores De Seguros, Lda.;
46. Liazi Corretores E Consultores De Seguros, Lda.;
47. Scj Corretores De Seguros, Lda.;
48. Mseguros Corretores De Seguros, Lda.;
49. Fides Corretores De Seguros, Lda.;
50. Skydoo Corretores De Seguros, Lda.;
51. Maleseguos Corretores De Seguros, Lda.;
52. Accent Corretora De Seguros, Lda.;
53. Sandzaia Corretores De Seguros, Lda.;
54. Kican Corretores De Seguros, S.A.;
55. Mundial Corretores E Consultores De Seguros, Lda.;
56. Aliança Corretores De Seguros, S.A.;
57. Cullen Corretora De Seguros, Lda.;
58. Real Risk Moçambique Corretores De Seguros, Lda.;
59. Prima Corretora De Seguros, Lda.;
60. Care Corretor De Seguros, S.A.;
61. Js Corretor De Seguros, Lda.;

62. Limpopo Brokers Corretores E Consultores De Seguros, Lda.;
63. Confiança Corretora De Seguros, Lda.;
64. Sabseg Moçambique Corretores Se Seguros, Lda.;
65. Yingwe Insurance Corretores De Seguros, S.A.;
66. Gsg Consultores E Corretores De Seguros, Lda.;
67. Comcapital Moçambique Corretor De Seguros, S.A.;
68. Mp Insurance Corretores De Seguros, Lda.;
69. Focal Point Corretora De Seguros, S.A.;
70. Moneris Corretores De Seguros, Lda.;
71. Visão Corretores De Seguros, Lda.;
72. Shield Corretores De Seguros, Lda.;
73. Suremoz Corretores De Seguros, Lda.;
74. Amani Corretores De Seguros, Lda.;
75. Interseguros Corretores E Consultores De Seguros, Lda.;
76. Icon Corretores De Seguros, Lda.;
77. Uniseguros Corretores E Consultores De Seguros, Lda.;
78. Mra Mozambique Corretores De Seguros, Lda.;
79. South East Brokers Corretora De Seguros, Lda.;
80. Concorse Consultoria E Corretagem De Seguros, S.A.;
81. Nós Corretores De Seguros, Lda.;
82. Save Corretores De Seguros, Lda.;

83. Sucesso Corretores De Seguros, Lda.;
84. Universal Corretores De Seguros, Lda.;
85. Life To Life Corretora De Seguros Sociedade Unipessoal, Lda.;
86. Fama Corretores De Seguros, S.A.;
87. Metro Seguros Corretores E Consultores De Seguros, Lda.;
88. Reliance Insurance Corretora De Seguros, S.A.;
89. Aya Corretores De Seguros, S.A.;
90. Quorus Corretores E Consultores De Seguros Sociedade Unipessoal, Lda.;
91. Platinum Corretores De Seguros, S.A.;
92. Bens Corretora De Seguros, Lda.;
93. Royal Brokers Corretores De Seguros, Lda.;
94. Divina Corretora De Seguros, Lda.;
95. União Corretores De Seguros, Lda.;
96. Chicomo Corretores De Resseguros, Lda.;
97. Renaissance Corretora De Resseguros, Lda.;
98. Global Alliance Seguros- Insurance, S.A.;
99. Sanlam Moçambique Vida Companhia de Seguros, S.A.;
100. Kuhanha Sociedade Gestora de Fundo de Pensões, S.A.;
101. Sociedade Gestora do Fundo de Pensões, S.A. (Standard Bank);
102. Moçambique Previdente- Sociedade Gestora de Fundos de Pensões, S.A.; and

103. Moçambique Trust Pension Funds Sociedade Gestora de Fundos de pensões, S.A.



HIRING OF FOREIGNERS IN MOZAMBIQUE

- REGULATORY REGIMES AND PRACTICES -

REFERENCE FOR INVESTORS

February 2019

Agency for Promotion of Investment and Exports (APIEX)

Republic of Mozambique

Acknowledgement

This document has been prepared as a reference material for foreign and domestic companies or individuals considering hiring foreigners to work in the Republic of Mozambique, covering the laws and regulations related thereto, and prepared by the Project for Enhancing Capacity of Investment Promotion and Facilitation sponsored by Japan International Cooperation Agency (“JICA”), for and in consultation with the Agency for Promotion of Investment and Exports (APIEX). The legal contents (Chapters 1, 2 and 3) are mainly contributed by JLA Advogados (“JLA”), and the Appendices are mainly prepared by the legal team of the JICA Project.

Disclaimer

This report has been prepared for promotional purposes only, aimed at providing general information on laws and regulations and not intended to provide specific legal advice. This document should not be used as a substitute for competent legal advice in the jurisdiction. JICA and JLA Advogados will not be liable for any loss or damage caused by the investment or action made by any company or individual relying on this publication.

Prepared by:



JICA Project for Enhancing
Capacity of Investment
Promotion and Facilitation
in the Republic of
Mozambique
c/o APIEX

Legal contents by:



JLA Advogados,
Avenida Vladmir Lenine,
Edificio Millenium Park no
174, 12D, 1100 Maputo,
Mozambique

PREFACE

Mozambican Government maintains liberal investment regulations based on Law on Investment (no.3/1993, of June 24th) and Regulation of the Investment Law (Decree no.43/2009, of August 21st), by providing non-discriminatory treatment and allowing 100% ownership for foreign investors for most of the sectors. On the other hand, as being a developing country, the government is keen to increase employment opportunities for nationals and strengthen capacity of national human resources.

The laws and regulations for hiring foreign nationals have been enacted with the aim of protecting the national workforce, ensuring the availability of jobs for them, while limiting employment of foreigners to those positions with levels of technical and professional skills and qualifications which are either nonexistent or insufficient in the country.

Historically, the main instrument used by the Mozambican Government to achieve foreign investment promotion balanced with national employment, was the hiring of foreign employees through the quota mechanism, which is still in use at present. In the present context, it is fundamental that the regime of hiring foreign labour allows for certain flexibility but at the same time does not compromise the structural principle of protecting the local labour force.

This document is prepared to provide the current regulatory framework for hiring of foreign nationals, as a reference mainly for foreign investors considering employing foreigners in their projects in Mozambique.

Director General

Agency for Promotion of Investment and Exports (APIEX)

Note for Legal Reference

This document has been prepared with reference to the laws and regulations in force as of December 2018, as listed below.

- (i) Constitution of the Republic of Mozambique (CRM/2004);
- (ii) Law no. 23/2007, dated August 1st – “*Labour Law*”;
- (iii) Law no. 3/93, dated June 24th – “*Law on Investment*”;
- (iv) Decree no. 37/2016, dated August 31st – “*Regulation on the mechanisms and procedures for hiring foreign nationals*”;
- (v) Decree no. 63/2011, dated October 7th – “*Regulation for hiring foreign nationals in the Petroleum and Mining Sectors*”;
- (vi) Decree no. 43/2009, dated August 21st – “*Regulation on the Investment Law*”;
- (vii) Decree-Law no. 2/2011, dated October 19th – “*Regulation for hiring foreign nationals to render services in the Mozambican Public Service*”;
- (viii) Decree no. 75/99, dated October 12th – “*Regulation for hiring foreign nationals in the industrial Free Zones*”; and
- (ix) Decree-Law no. 2/2014, dated December 2nd – “*Special contractual and legal provisions specifically applicable to the Liquefied Natural Gas Project in Areas 1 and 4 of the Rovuma Basin*”.

TABLE OF CONTENTS

| | |
|--|-----------------|
| 1. GENERAL FRAMEWORK FOR HIRING FOREIGN NATIONALS IN MOZAMBIQUE | 1 |
| <i>1.1 SHORT-TERM PERMIT.....</i> | <i>1</i> |
| <i>1.2 QUOTA SYSTEM.....</i> | <i>2</i> |
| <i>1.3 INVESTMENT PROJECTS.....</i> | <i>2</i> |
| <i>1.4 WORK AUTHORIZATION.....</i> | <i>3</i> |
| <i>1.5 NUMBER OF APPROVALS</i> | <i>3</i> |
| 2. QUOTA REGIME..... | 4 |
| <i>2.1 OBJECTIVE OF THE QUOTA REGIME.....</i> | <i>4</i> |
| <i>2.2 ADVANTAGES AND CONSTRAINTS OF THE QUOTA REGIME.....</i> | <i>4</i> |
| <i>2.2.1 ADVANTAGE OF QUOTA REGIME</i> | <i>4</i> |
| <i>2.2.2 CONSTRAINTS IN IMPLEMENTATION OF THE QUOTA REGIME....</i> | <i>5</i> |
| <i>2.3 CASE EXAMPLES OF APPROVALS IN OUT OF QUOTA.....</i> | <i>5</i> |
| 3. SPECIAL REGIMES..... | 6 |
| <i>3.1 SPECIAL ECONOMIC ZONES / INDUSTRIAL FREE ZONES</i> | <i>6</i> |
| <i>3.2 PETROLEUM AND MINING SECTOR</i> | <i>7</i> |
| <i>3.3 ROVUMA BASIN.....</i> | <i>9</i> |
| <i>3.4 HIRING FOREIGN NATIONALS FOR THE MOZAMBIKAN PUBLIC SERVICE</i> | <i>9</i> |

APPENDICES

Appendix A: Summary of Foreigners Employment Regime

Appendix B: Investors' Reference for Hiring Foreigners in Mozambique

Appendix C: Application forms for Quota and Work Authorization

1. GENERAL FRAMEWORK FOR HIRING FOREIGN NATIONALS IN MOZAMBIQUE

The hiring of foreign labour in Mozambique can be accomplished through different legal regimes which vary according to the justification presented for the need for hiring.

Under the Legal Regime¹ applicable to the hiring of foreign labour force currently in effect, there are 4 (four) legal mechanisms to consider for the establishment of an employment relationship with foreign employees, namely:

- ✓ Hiring under the Short-Term Regime;
- ✓ Hiring under the Quota Regime;
- ✓ Hiring under the Investment Project Regime (which is separate from Quota Regime); and
- ✓ Hiring under the Work Authorization Regime.

In addition to the foreign labour contracting mechanisms mentioned in the previous paragraph, the following special contracting regimes, which apply to certain regions or certain sectors of activity, must also be taken into account:

- ✓ Contracting regime applicable to Special Economic Zones and Industrial Free Zones;²
- ✓ Contracting regime applicable to the Petroleum and Mining sectors;³ and
- ✓ Contracting regime applicable to the Liquefied Natural Gas Project in Areas 1 and 4 of the Rovuma Basin.⁴

Accordingly, the legal regime established in Decree no. 37/2016 of August 31st applies to the hiring of foreign labour, except the workforce hired to operate in the Rovuma Basin Gas Projects, in the Economic Zones, in the Industrial Free Zones and in the petroleum and mining sectors, which are subject to a specific regime, as explained above.

1.1 SHORT-TERM PERMIT

The Short-Term Employment Contract allows the foreign worker to work in Mozambique for a maximum period of 90 (ninety) consecutive or non-consecutive days per year.

This regime can only be used when it is intended that the foreign worker will provide services in Mozambique that are timely, unforeseeable and require a high level of scientific knowledge or for specialized professional technicians. Otherwise the contracting of the foreign worker will not be considered in accordance with the Law.

The Mozambican employer may also use this regime to hire a foreign worker bound by a contract with the foreign employer or head office based abroad. Considering their characteristics and requirements, this regime can be used for training local employees of foreign companies and to follow up on more complex aspects of the organization's operations, which require qualifications and skills unavailable in Mozambique due to absence or a deficiency.

Regarding formalities, the employer must notify the labour authorities of the hiring of the foreign employee in the short-term regime, before they enter the country. The entry of the worker into the national territory to provide said labour activity should occur after the verification of the compliance of the contract with the Law, which should take place within 5 (five) business days.⁵

It should be noted that hiring under this regime does not affect the legal quota to which the company is entitled under the provisions of the Law.

¹ Decree no. 37/2016 of August 31st.

² Decree no. 43/2009 of August 21st (Regulation of the Investment Law).

³ Decree no. 63/2011 of December 7th.

⁴ Decree-Law no. 2/2014 of December 2nd.

⁵ Article 7(1) of Decree no. 37/2016 dated August 31st.

1.2 QUOTA SYSTEM

The application of the right to hire a certain number of foreign employees depends on the total number of employees within the company. The greater the number of workers in the company, the greater the number of foreign employees permitted.

This contracting regime is not subject to authorization by the Ministry of Labour. However, the employer must inform the Ministry of the hiring of the foreign worker up to 15 (fifteen) days following their entrance in the country, alongside proof that the permitted quota has not been exceeded.

As mentioned, companies employing more than 100 (one hundred) workers, classified by the Law as a large company is allotted a quota of 5% (five percent) of the total number of employees for the purpose of hiring foreign employees. Medium-sized companies, which employ between 11 (eleven) and 100 (one hundred) workers, are permitted a quota of 8% (eight percent) of the total payroll. Meanwhile small enterprises, which employ up to 10 (ten) workers, are allowed 10% (ten percent) of the total number of employees to hire foreign employees. Companies with fewer than 10 (ten) employees can hire at least 1 (one) foreign worker.

1.3 INVESTMENT PROJECTS

In regards to investment projects which have been approved by the Government, there is a possibility of being granted a quota larger than the one legally established for hiring foreign employees in the aforementioned projects.⁶

The Regulation of the Investment Law⁷ lists the investment projects that must be authorized by the Government, and which may therefore benefit from a higher quota than they would have been entitled to, through the application of the general quota regime.

Thus, investment projects to be approved by the Government are as follows:

- ✓ Investment Projects whose value exceeds MZN 13,500,000,000 (thirteen billion and five hundred million Meticaís);
- ✓ Investment Projects that require a land extension with an area exceeding 10,000 ha (ten thousand Hectares);
- ✓ Investment Projects requiring forestry concessions with an area exceeding 100,000 ha (one hundred thousand Hectares); and
- ✓ Investment projects with foreseeable political, social, economic, financial or environmental implications and the determination shall be analyzed on a case-by-case basis by the Government itself.

This special regime can grant benefits to investors such as: protection of property rights; expatriation of funds; tax benefits; and access to credit for foreign investors in the same conditions applicable to nationals (Mozambican entities).

Foreign investors who intend to invest in Mozambique – provided that their investment projects are within the scope of this regime – may liaise with the Agency for Investment and Export Promotion (hereinafter the “APIEX”), a public institution with the purpose of assisting⁸ foreign investors. The APIEX guides the investors throughout the process of approval of their investment projects and acts as an intermediary between the foreign investor and Mozambican public entities which might be required to approve any interim act, *i.e.* an environmental license.

⁶ Article 12 of Decree no. 37/2016 dated August 31st.

⁷ Article 12 (d) of Decree no. 43/2009 dated August 21st, as amended by Decree no. 48/2013 dated September 13th.

⁸ Article 4 (2) of the Regulation on Investment Law.

As for formalities, due primarily to the strict foreign exchange (“FX”) policy enforced in Mozambique, investors are obliged to register⁹ their projects at the Central Bank of Mozambique (“*Banco de Moçambique*”, hereinafter “CBM”) as well as to register each financial transaction made under the investment project, including the financial fluxes that enter into Mozambique.

Thus, any investment project that falls under the situation above must be submitted to the Government for approval purposes and may, in turn, benefit from a quota higher than the general regime for the hiring of foreigners.

1.4 WORK AUTHORIZATION

The hiring of foreign employees under the work authorization regime¹⁰ is dependent on the submission of an application addressed to the Minister who oversees the manpower, justifying the need to hire more foreign employees than allotted by the quota system. Provided that (i) the need to hire foreign employees outside the legally allowed quota is duly substantiated; (ii) the academic or professional qualifications necessary for the intended function held by the intended foreign worker have been certified; and (iii) it has been verified that there are no nationals or there is insufficient number to perform this function and other legal requirements are fulfilled, the foreign worker is hired.

The hiring of foreign employees for specialized technical assistance is also subject to authorization, particularly for work in foreign non-governmental organizations, scientific research work, teaching and other areas.

The hiring of a foreign worker through this regime does not affect the quota applicable to the company, as it is considered as hiring out of quota.

1.5 NUMBER OF APPROVALS

This section includes statistics from the last 5 (five) years in the employment of foreign nationals in the quota framework,¹¹ short-term permit, investment projects and authorization.

Table 1 Number of Approvals by Each Regime (2012-2017)

| Year | Number of Approvals by Each Regime | | | | Total Approvals | Rejected | Total Submission (approval+reject) |
|---------------------|------------------------------------|----------|------------------------|------------------|-----------------|----------|------------------------------------|
| | 1) Short-term Permit | 2) Quota | 3) Investment Projects | 4) Authorization | | | |
| 2012 | 3,313 | 9,395 | 1,525 | 257 | 14,490 | 29 | 14,519 |
| 2013 | 4,776 | 11,094 | 3,095 | 417 | 19,382 | 125 | 19,507 |
| 2014 | 4,987 | 10,045 | 4,008 | 451 | 19,491 | 0 | 19,491 |
| 2015 | 6,329 | 8,936 | 2,624 | 936 | 18,825 | 245 | 19,070 |
| 2016 | 6,190 | 8,162 | 1,157 | 614 | 16,123 | 68 | 16,191 |
| 2017 (1st Semester) | 2,516 | 4,697 | 554 | 378 | 8,145 | 7 | 8,152 |
| Total | 28,111 | 52,329 | 12,963 | 3,053 | 96,456 | 474 | 96,930 |

Source: Ministry of Labour

⁹ Article 22 of Investment Projects Law.

¹⁰ Article 16 of Decree no. 37/2016 dated August 31st.

¹¹ Information provided by the Ministry of Labour, Employment and Social Security. With regards to the grounds for refusing applications for work permits, it was not possible to obtain information therefrom.

The table above reflects the reality of Mozambique regarding the employment of foreign citizens in the different contracting arrangements provided for by law. In 2012, the number of cases submitted to the labour authorities was 14,519 and approved with 14,490 with only 29 applications rejected. As for the total in 5 and half years, from 2012 to the first semester of 2017, 96,930 applications were submitted and 96,456 were approved with 474 rejected, revealing that 99.5% were approved with only 0.5% rejected.

Although the breakdown of those rejected cases by each regime is not available, the record of number of applications and approvals indicated by the statistical data above demonstrates that the hiring of foreigners is attainable and not very difficult.

2. QUOTA REGIME

2.1 OBJECTIVE OF THE QUOTA REGIME

It is believed that the main objective of the *quota regime* is the protection of the national employee's interests, that is, firstly to prioritize the national labour force, to the detriment of foreign labour.

Notwithstanding, this regime is set to benefit the Country in several significant ways, such as:

- ✓ Ensuring the creation of more jobs for national employees – Mozambican Law provides that employers shall give preference to national employees over foreign nationals, save where special qualifications or professional skills are found only with the latter;
- ✓ Bringing qualified know-how from other countries – clear examples of this are found in the fields of oil/gas exploration, energy supply and infrastructure development, which have been great contributors to Mozambique's economy and culturally as Mozambicans are afforded the chance to familiarize themselves with events outside their daily spectrum;
- ✓ Increasing the level of expertise and professional skills of national workforce – Mozambican Law encourages employers to create conditions for the integration of qualified national employees in jobs that require technical expertise and in jobs of management and administration;
- ✓ Limiting the duration of the employment contracts with foreign nationals – Mozambican Law establishes that employment contracts with foreign employees shall not exceed 2 (two) years, and even after several renewals they can never be converted into a contract for an indefinite period, and its main objective is to limit the stay of foreign employees in the national territory; and
- ✓ Controlling immigration of foreign nationals – citizens of foreign nationality who wish to work in national territory must obtain work visas, and this visa must be requested before entering the national territory, otherwise the work permit will not be granted.

2.2 ADVANTAGES AND CONSTRAINTS OF THE QUOTA REGIME

The advantages and constraints of the quota regime shall be highlighted, based on the explanation on the objectives of the said regime.

2.2.1 ADVANTAGES OF QUOTA REGIME

Regarding the advantages of the quota regime, it is important to note that its implementation allows:

- ✓ The employer to have 15 (fifteen) days grace period, following the entry of the foreign employee, to the country, to notify the Labour Authorities;
- ✓ Expedition of the process of hiring a foreign national as it depends on the number of employees in the company, and mere communication to the competent authority; and
- ✓ No need to apply for work authorization in cases of hiring in the context of investment projects approved by the Government, only being necessary the notification for hiring foreign employees.

2.2.2 CONSTRAINTS IN IMPLEMENTATION OF THE QUOTA REGIME

1) *Failure to comply with the obligation to notify*

With regards to the response of the conformity of the notification, there is a 5 (five) day period for this purpose.¹²

This obligation also extends to contractors in investment projects, who in turn must also wait for the response of the Ministry of Labour within 5 (five) working days.¹³

Failure of compliance with the legal provisions is verified on a daily basis by the labour authorities, which may take more than 30 (thirty) calendar days to issue a decision, favourable or not.

It is concluded that the above constraints may lead to the discouragement of foreign investment, which will lead to a loss of interest *versus* opportunity, which may retard not only the development of the country but also frustrate the expectations of entrepreneurs wishing to invest in Mozambique.

2) *Nominal ratio requirement*

The submission of the nominal ratio – list of the employees hired with their relevant data – for the current calendar year¹⁴ is one of the formalities to be observed in the communication to be filed before the supervisory entity.

This requirement constitutes a barrier in terms that a newly incorporated company sometimes does not yet have hired workers or is still in the process of hiring.

Consequently, to newly incorporated companies, this nominal relation requirement can be considered as a hurdle to the start of the company, caused by the procedures that the organization of the nominal relation represents, from recruitment, internal organization and survey of the nominal relation.

3) *Delay in the issue of the certificate of conformity of Communication*¹⁵

The conformity of the work notice (Communication) must be verified and communicated within 5 (five) days, with the respective certificate to be delivered to the bearer of the communication.¹⁶

In practice, but rarely, the work reports (certificates of conformity of Communication) are issued within the legally established deadlines, but on average it takes between 7 (seven) to 15 (fifteen) days. Therefore:

- ✓ This Law has a low enforcement rate; and
- ✓ When it comes to renewing the work contract, until the issuance of the communication certificate, the employee's work is interrupted.

2.3 CASE EXAMPLES OF APPROVALS IN OUT OF QUOTA

The following table indicates cases of each regime for attaining additional or out of quota for foreigner employment, based on actual cases. These cases illustrate reality in obtaining work permits with convincing justifications.

¹² Article 11 of Decree no. 37/2016 of August 31st.

¹³ *Ibid.*

¹⁴ Article 10(e) of Decree no. 37/2016.

¹⁵ Note that in cases of hiring of foreign employees under the Quota Regime and Short-Term Regime, a certificate of conformity of Communication shall be issued by the labour services. However, when applying for hiring of foreign employees under the Work Authorization Regime, the Ministry that oversees the sector of Labour shall issue a work permit.

¹⁶ Article 11 of Decree no. 37/2016 of August 31st.

Table 2: Example of Cases for Out of Quota Approval

| | |
|---|--|
| Case A: Hiring Regime: Short-Term Permit | |
| Company profile | The line of business: Insurance Service Employment Size: Categorized as “Small Company”, ¹⁷ with 3 employees (one of whom is foreign). |
| The justification for employing additional foreigner | The reason why the Company B is hiring additional foreign employee is to <u>provide training and implement new work procedures</u> adopted by the Company’s head office. |
| Result | Granted with one foreigner work permit for <u>90 days</u> |
| Date applied and approved | Application submitted: January 24, 2018 Approval: February 5, 2018 (less than two weeks) |
| Case B: Hiring Regime: Work authorization | |
| Company profile | The line of business: Aviation and Tourism Service Employment Size: Categorized as “Small Company”, with five employees (one of whom is a foreigner). |
| The justification for employing an additional foreigner | To work as station manager and to provide training to the hired national employees in the company, and an application for work authorization was submitted for hiring another foreign citizen. |
| Result | Granted with one foreigner’s work authorization for <u>two years</u> |
| Date applied and approved | Application submitted: June 16, 2017 Approval: September 26, 2017 (three months and ten days) |
| Case C: Hiring Regime: Investment Project | |
| Company profile | Sector of Business: Energy (Power plant construction and operation) Employment size: Categorized as “Large Company”, ¹⁸ plans to employ a total of 1,400 employees during the construction phase, and 350 after operation phase. |
| The justification for employing additional foreigners | Applied for this regime under the total value condition (exceeding MZN 13.5 billion), and the project requires highly skilled technical expertise not available locally. |
| Result | Construction phase: Quota of 30% (420 foreign employees allowed) Operation phase: Quota of 20% (70) for Years 1- 10, 15% (52) for Years 11- 15, and 10% (35) for Year 16 onwards |
| Date applied and approved | Approved in 2016 |

3. SPECIAL REGIMES

3.1 SPECIAL ECONOMIC ZONES / INDUSTRIAL FREE ZONES

In accordance with the Investment Law,¹⁹ Special Economic Zones (SEZ) and Industrial Free Zones (IFZ) comprise geographically delimited areas or units of areas of industrial activity, in which goods that are produced therein for export are exempt from all customs fees and are granted a special and more favorable tax, labour and foreign exchange regimes.

Moreover, in order to hire foreign nationals to work in the SEZ/IFZ certain requirements shall be met, namely:

¹⁷ Small Company: less than 10 employees.

¹⁸ Large Company: more than 100 employees.

¹⁹ Article 1 (x) of Law no. 3/93, dated June 24th.

- ✓ A work permit²⁰ shall be required for the foreign national who is to be hired;
- ✓ The hiring only takes place if foreign nationals possess the unique professional qualifications that are needed for the project and if such qualifications are not found in national workforce; and
- ✓ The number of such foreign employees hired shall not exceed a maximum of 15% (fifteen percent) of the total number of employees²¹ for such zones.

Also, foreign employees are allowed to start working before the authorization has been granted by the labour administration, but the employer shall submit an application to obtain the authorization up to 45 (forty-five) days after the date on which the foreign national started working.

It is worth noting that the contracts entered into with foreign nationals shall have a maximum duration of 7 (seven) years from the date of commencement of the activity, after which the employer may be authorized to maintain 3 (three) permanent jobs with foreign nationals, upon authorization to be granted by the competent authority.

Also, in cases where foreign nationals are hired for the SEZs/IFZs, the employer shall comply with the formalities and response time according to the provisions of the general quota system regime.

With regards to the companies that implement projects in the IFZs, a limit of 15% (fifteen percent) of the total number of employees of the said companies is established for hiring foreign nationals, regardless of the size of the companies.

3.2 PETROLEUM AND MINING SECTOR

Regarding the Petroleum and Mining sector, hiring of foreign employees is subject to the same 3 (three) regimes indicated above, without prejudice to some particularities established by Decree no. 63/2011 dated December 7th, as follows:

a) Short term work contracts:

Contract length

-In accordance with Article 5 (1) of Decree no. 37/2016, short term employment contracts are those that do not exceed 90 (ninety) days per year, consecutive or in intervals, when executed by foreign employees.

-In accordance with Article 12 (1) of Decree no. 63/2011, short term employment contracts are those that do not exceed 180 (one hundred and eighty) days per year, consecutive or in intervals, when executed by foreign citizens.

Submission of the communication

-In accordance with Article 6 (1) of Decree no. 37/2016, prior to the entrance of the foreign employee in the national territory, the employer or its representative should submit at the entity which oversees the labour sector in the province in which the foreign employee shall undertake his activity, a notification indicating (i) the name and address of the employer, (ii) identification details of the foreign worker and the activity to be carried out, and (iii) the period between the beginning and end of the activity of the foreign employee.

-In accordance with Article 12 (1) of Decree no. 63/2011, within 15 (fifteen days) after the entrance of the foreign employee in the national territory, the employer or its representative should submit at the entity which oversees the area in the province where the foreign citizen shall undertake his

²⁰ The work permit is issued once the Minister that oversees the labour sector approves the hiring of the foreign employee.

²¹ Positions of management and board members are not included in this percentage.

activity, a notification indicating (i) the identification details of the foreign employee, and (ii) the period of time in which the foreign employee will be carrying out the activity.

Length of clearance

-In accordance with Article 7 (1) of Decree no. 37/2016, the compliance of the communication shall be verified and communicated within 5 (five) business days.

-In accordance with Article 12 (4) coupled with Article 7 of Decree no. 63/2011, the conformity of the communication shall be verified at the time of its submission, whereby the respective certificate is immediately issued and handed over to the bearer of the notification.

Payable fee

-In accordance with Article 6 (2)(c) of Decree no. 37/2016, the requirement should be accompanied by a proof of payment at a fee of 1 (one) minimum salary in force in the sector of activities the company.

-In accordance with Article 19 (2) of Decree no. 63/2011, employment in the short-term regime is subjected to a fee corresponding to 10 (ten) minimum salaries in force in the extraction of minerals industry.

b) Quota system:

Determination of the quota

-According to Article 9 (2) of Decree no. 37/2016, to determine the quota, it is taken into consideration the number of Mozambican employees effectively contracted and part of the nominal list²² of the company.

-Pursuant to Article 5 (3) of Decree no. 63/2011 to determine the quota, the number of workers to be considered corresponds to the average number of workers employed in the previous calendar year. Article 5 (4) states that in the first year of activity the number of workers to be considered is the one on the first day of activity.

Period to have a clearance

-In accordance with Article 11 (1) of Decree no. 37/2016, the compliance of the verification shall be verified and communicated within 5 (five) workdays.

-In accordance with Article 7 of Decree no. 63/2011, the conformity of the communication shall be verified at the time it is presented, by immediately issuing the respective certificate, to be delivered to the bearer of the communication.

Payable fee

-According to Article 10 (1) (g) of Decree no. 37/2016, the requirement should be accompanied by a proof of payment at a fee of 5 (five) minimum salaries in force in the sector of activities the company.

-Pursuant to Article 6 (1) (e) of Decree no. 63/2011, the employment of foreign employees under the quota regime is subjected to a fee corresponding to 3 (three) minimum salaries in force in the extraction of minerals industry.

²² List of the employees hired with their relevant data for the current calendar year.

c) Work authorization regime

In this hiring regime, no particular difference can be detected in both Decrees, with the exception of the documents that must be attached to the application (the same applies to the regimes above mentioned).

3.3 ROVUMA BASIN

As for hiring foreign employees in the Rovuma Basin Project, the Law provides that employers must always prioritize the recruitment of a national workforce with appropriate qualifications at all levels of their organization, including positions of technical and managerial complexity,²³ without prejudice to being able to contract foreign employees to operate in this industry.²⁴

The investment projects approved by the Government are considered as the main regime for hiring foreign employees in Rovuma Basin. However, it is also allowed to hire foreign employees by the short-term regime for a maximum period of 180 (one hundred eighty) days per year for any kind of work even if it is not unpredictable, as it occurs with application of the general regime, established for the other industries.

As a rule, the hiring of foreign nationals in this sector is done by submitting the workforce plan to the National Institute of Employment and Vocational Training within 60 (sixty) days before the end of each calendar year by the Concessionaires and Specific Purpose Entities.

The workforce plan should not provide for the hiring of foreign nationals for work positions of less technical complexity and for jobs which do not require any technical expertise. In cases where foreign employees are to be hired *outside* the quota established in the duly approved workforce plan, the hiring in question shall be carried out under the work authorization regime, upon submission of an application to the Minister overseeing the industry. A response to the application should be delivered within 7 (seven) business days from the date of the submission.

Thus, the hiring regimes applicable for foreign employees in Rovuma Basin are: (i) Investment Project Approved by the Government; (ii) short-term; and (iii) work authorization. With regards to the requirements for the hiring of foreign citizens for the Rovuma Basin project, the requirements are the same (please refer to *Chapter 1* above).

As for the renewal of contracts, the Law establishes that the employers have the choice to renew one or more times employment contracts for a fixed or uncertain term during the construction phase of each Rovuma Basin Development.

3.4 HIRING FOREIGN NATIONALS FOR THE MOZAMBIKAN PUBLIC SERVICE

The hiring of foreign employees to render services for the public service is accomplished through the use of a fixed-term service contract²⁵, for a period of up to 5 (five) years, renewable once for an equal period following the performance and the necessity of the service.²⁶ Regardless of such

²³ According to Article 19 of this Decree, the Concessionaires and Special Purpose Entities shall submit before the National Institute of Employment and Vocational Training (INEFP) 60 (sixty) days before the end of each calendar year, a training plan for Consultation and coordination with the National Petroleum Institute to allow a gradual increase in the percentage of Mozambican citizens working in any Rovuma Basin Enterprise at all levels of their organization and an effective training program of Mozambican employees, whether on national or foreign territory, at each stage and level of operations, taking into account security requirements and the need to maintain reasonable standards of efficiency in the conduct of operations.

²⁴ With respect to the hiring of foreign nationals, the workforce plan relating to any Rovuma Basin Enterprise shall not provide for the contracting of such workplaces for work positions of lesser technical complexity and for those which do not require any technical qualification.

²⁵ The execution of these contracts is the responsibility of the heads of the central, provincial and institutional entities with administrative and financial autonomy, and the costs are borne by the respective salary fund, registered in the State Budget, donations, own revenues or consigned from those institutions.

²⁶ Exceptionally, due to an imperative and justified need for service, which is analyzed on a case-by-case basis, the contract may be extended for an additional period not exceeding 5 (five) years.

renewal, the contract entered into with the foreign employee may never be converted into a contract for an indefinite period, nor at any given time may the foreign national be granted the status of a civil worker of the State.

These contracts are subject to the prior supervision of the Administrative Court, and they have precedence over other proceedings, under the terms established in specific legislation.²⁷

The hiring of foreign employees for the Mozambican Public Service is done by way of a public tender solely when there is a lack or insufficiency of national staff with the required professional qualifications and experience, save where there is an urgent need for service declared by a member of the Government, in which case the said contracting may discharge the public tender proceeding.²⁸

Such contracts are entered into under an exclusive regime of functions, thus, the foreign employee is prohibited from exercising any form of private activity or accepting any remuneration other than those established by prevailing legislation, except in cases of teaching and research activities in the State institutions, upon prior authorization of the contracting party.

In case of non-compliance with the provisions of the paragraph above, the foreign citizen may be held liable. Such disciplinary accountability may result in the application of the following sanctions:

- ✓ A fine ranging from 5 (five) to 10 (ten) salaries of the foreign employee's salary (graduated according to the gravity of the offence committed and/or recidivism), or
- ✓ Immediate termination of employment contract.

²⁷ Please refer to Article 60 in conjunction with Article (1)(c), both of Law no. 14/2014, dated August 14th (Concerning the organization, operation and process of the Inspection Section of Revenues and Public Expenditures, as well as of the Administrative Court, provincial administrative courts and Maputo City).

²⁸ Mozambique has the right of preference, where, as a rule, national citizens have priority over foreign citizens, and the contracting of the latter is dependent on proof (by public tender) of the lack of national frameworks to meet what is required.

HIRING OF FOREIGNERS IN MOZAMBIQUE

- REGULATORY REGIMES AND PRACTICES -

APPENDICES

| | |
|-------------------|---|
| Appendix A | Summary of Foreigners Employment Regime |
| Appendix B | Investors' Reference for Hiring Foreigners in Mozambique |
| Appendix C | Application Forms for Quota and Work Authorization |

Summary of Foreigners Employment Regimes

| Regime | Short-Term Permit | Quota | Investment Project (Extra Quota) | Authorization |
|----------------------------------|--|--|--|---|
| Purpose | To hire foreign employees with high level scientific knowledge and special professionals | To provide right to hire certain number of foreign employees by size of total employment | To provide a concrete quota of foreign employees necessary to the implementation of a certain project. The number may be higher or lower than what is normally allowed under the quota regime | To hire foreign employees with academic or professional qualification |
| Eligibility | To verify the qualification and proof of non-availability in Mozambique | 5% for more than 100 8% between 11 and 100 10% for 10 employees and below | Investment value exceeds MZN 13.5billion Investment project use exceeding 10,000 ha Forestry project exceeding 100,000ha Investment projects with political, social, economic, financial and environment consideration | To verify the qualification and proof of non-availability in Mozambique |
| Duration | Maximum 90 days (180 days for mining sector and for Rovuma Basin) | Maximum 2 years | Maximum 2 years | Maximum 2 Years |
| Procedure for Application | To notify Ministry of Labour, prior to entering the country | To notify Ministry of Labour within 15 days after entering the country | Prior, apply to APIEX to help to get the approval of the investment project from the relevant authority in the sector in which it will be implemented and then, notify Ministry of Labour within 15 days after entering the country of any hired employee, under the quota allowed for the concrete investment | To apply for authorization |
| Authorization | Not subject for authorization | Not subject for authorization | Not subject for authorization | Ministry of Labour |
| Legal Reference | Articles 5 to 7 and 20 to 21 of Decree no. 37/2016 dated August 31 st | Articles 8 to 11 and 20 to 21 of Decree no. 37/2016 dated August 31 st | Article 12 (d) of Decree no. 43/2009, amended by Decree no. 48/2013 Articles 12 and 20 to 21 of Decree no. 37/2016 dated August 31 st | Articles 16 to 19 and 20 to 21 of Decree no. 37/2016 of August 31 st |

Note: Besides these regimes, there are special regimes applied for LNG Project in Rovuma Basin, Mining and Petroleum sector and designated regions under SEZ/IFZ.

“Investors’ Reference” for Hiring Foreigners in Mozambique

1. Quota Regime (under general Quota/ Quota for Investment Projects)

(a) Sectors not applied by the application of the general quota

The special regime is applied for the following sectors (which are covered by separate regulations):

- (a) Liquefied Natural Gas Project in Areas 1 and 4 of Romuva Basin,²⁹
- (b) Special Economic Zones and Industrial Free Zones,³⁰ and
- (c) Petroleum and Mining sectors.

(b) How to determine the Quota

It is based on the payroll for the calendar year detailing the nationalities of the employees.³¹ For the purpose of determining the applicable quota based on the total workforce, only Mozambican nationals are included in the “total workforce” and foreign nationals currently on the payroll are excluded.

(c) Rounding up not allowed

In calculating the number of foreign nationals under the quota regime, rounding up of numbers is not allowed.³²

(d) Sending of “notice” to labour authorities

The employer must send a “notice” to the relevant labour authority within 15 days from the date of the foreign employee’s entry in Mozambique.³³ The “notice” must be submitted together with the following documents:³⁴

- (i) Two copies of the standard “notice” form (attached as **ANNEX I**), communicating the hiring of the foreign employee and the degree of fulfilment of the quota;
- (ii) Three copies of the employment contract;

²⁹ Decree Law no. 2/2014 dated December 2nd.

³⁰ Decree no. 43/2009 dated August 21st (Regulation of the Investment Law).

³¹ Article 1(e) of Decree no. 37/2016 dated August 31st.

³² Article 8(3) of Decree no. 37/2016 dated August 31st.

³³ Article 8(1) of Decree no. 37/2016 dated August 31st.

³⁴ Article 10 of Decree no. 37/2016 dated August 31st.

- (iii) Certificate of academic qualifications or technical skills, together with the corresponding certificate of equivalence issued by the education authority regarding the level achieved overseas or document proving his/her work experience;
- (iv) Tax Clearance Certificate issued by the Tax authority proving that the employer has no debt to the State, valid for 30 days from the date of issue;
- (v) Payroll for the calendar year, detailing the nationalities of the employees;
- (vi) Certified copy of passport or Residence Identification Document for foreign nationals (DIRE); and
- (vii) Proof of payment of a fee corresponding to five minimum salaries in force in the sector of activity of the company.
- (viii) For investment projects approved by the Government, the notice must be accompanied by a copy of the investment project approved by the Government that specifies the number of foreign nationals to be employed.³⁵

(e) Start of work

The foreign employee may only start work after the employer has received the verification/conformity of “notice” (also known as “work permit”) from the labour authority. Under the law, this is issued within 5 business days from receipt of notice from the employer.³⁶

(f) Effect of termination of employment of Mozambican nationals

An employer which terminates the employment contracts of Mozambican nationals is not required to terminate the employment of foreign employees as long as the work permit is valid. The number of national employment will be affected on occasion of renewal of foreigners’ work permit in such a number as to comply with the quota.³⁷

2. Work Authorization (or Out-of-Quota) Regime

The Work Authorization (or Out-of-Quota) may be used when the employer already filled their quota.

(a) Conditions under the Work Authorization Regime

- a. The foreign employee must have the required academic or professional qualifications;

³⁵ Article 14 of Decree no. 37/2016 dated August 31st.

³⁶ Article 11(1) of Decree no. 37/2016 dated August 31st.

³⁷ Article 27(5) of Decree no. 37/2016 dated August 31st.

- b. There are no national employees with similar qualifications, or they are insufficient in number; and
- c. Proof that the provisions of Decree 37/2016 dated August 31st (otherwise known as the “Regulation governing the Mechanisms and Procedures for Employment of Foreign Nationals”) have been complied with.

Proof of such compliance includes, for example, CV, diploma, academic degree certificate, training certificate, etc.

(b) Application for Work Authorization

For employment of foreign employees in excess of the quota (under general quota or quota for investment projects approved by the Government), an application must be submitted by the employer to the relevant labour authority.³⁸ It is subject to approval by the relevant labour authority (Minister of Labour).

(c) Application Requirements

An application for authorization for hiring of a foreign employee (using the standard application form (attached as **ANNEX II**) must contain the following:³⁹

- a. Name, office address and field of activity of the applicant (employer);
- b. Identification of the representative of the employer;
- c. Identification of the foreign employee for whom the authorization is requested, his/her category, duties or position to be held or functions to be performed;
- d. Motivation letter/grounds for hiring; and
- e. The following shall be attached to the application:
 - (A) Three copies of the employment contract;
 - (B) Academic qualification or technical skills certificate of the foreign employee to be employed together with the certificate of equivalence issued by the education authority regarding qualifications acquired overseas or and document proving professional experience;
 - (C) Tax Clearance Certificate issued by the Tax authority proving that the employer has no debt to the State, valid for 30 days from the date of issue;

³⁸ Article 17(1) of Decree no. 37/2016 dated August 31st.

³⁹ Article 18 of Decree no. 37/2016 dated August 31st.

- (D) Statement from the trade union representative or sectoral trade union reflecting the need, or otherwise, of the application for employment of a foreign national;
- (E) Certified copy of trading license or related document of the employer;
- (F) Updated Payroll of staff members for the calendar year, with details of the nationality of employees; and
- (G) Proof of payment of a fee equivalent of ten minimum salaries in force in the sector of activity of the company.

(d) Timeframe for approval of application

The application must be processed by the relevant labour authority within 15 days from its receipt of the application.⁴⁰ The approval is also known as “out-of-quota work permit.”⁴¹

(e) Start of work

Foreign nationals are not allowed to start work prior to receiving approval of application for work authorization (or out of quota⁴²).

2. Hypothetical Cases

1) We plan to establish a company engaged in the information technology (IT) Solution business in Maputo. Due to the very technical aspect of the business, our offshore parent company plans to send two of its foreign employees to Mozambique

A small company is allowed to employ 1 foreign employee. For another foreign employee outside of the general quota, the company has to apply through the work authorization (out of quota) regime. The company has to submit proof that:

- (a) The foreign national has the required academic or professional qualifications;
- (b) There are no nationals with similar qualifications, or they are insufficient in number; and

⁴⁰ Article 17(2) of Decree no. 37/2016 dated August 31st.

⁴¹ Note that these applications are submitted to the Labour department of the province/city in which the employees will carry out their activity for verification purposes and sent to the Minister for approval. The timeframe for the approval of work authorization might not comply with the legal period of 15 days, due to the fact that Minister analyzes the application case-by-case. Therefore, a possible delay or situation where the 15 days indicated by law is exceeded may occur.

⁴² For cases of renewal of employment contracts of foreign employees in the work authorization regime, it is recommended to start the application process 6 months prior to the termination of the contract.

- (c) The provisions of Decree No.37/2016 of August 31st (otherwise known as the “Regulation governing the Mechanisms and Procedures for Employment of Foreign Nationals”) have been complied with.

2) Our company currently has the following workforce: one general manager (foreigner); five managers (foreigners) and 120 workers (Mozambican nationals). What is our quota of foreign employees?

Since the total workforce is 100 workers (excluding the foreigners), the quota of your company is 6. You have already reached the allowed quota of 6 foreign nationals

3) Our company has several subsidiaries around Mozambique. In case one of our subsidiaries has not yet reached the quota of foreign national workers, can the balance or unused number be used by another subsidiary which has already reached their quota?

No. The quota refers to the total workforce in each subsidiary. The unused quota is not transferrable. The subsidiary which has already reached the quota may apply for employment of the foreign employee under the work authorization (out-of-quota) regime.

4) Our newly-established company will start its operations next year and for the first year we will hire only one foreign employee who will serve as the manager of our company. Is this allowed?

Yes. A company is allowed at least one foreign employee even if the total number of national employees is less than 10.

5) Our manufacturing company is in its first year of operations with 15 employees who are Mozambican nationals but we plan to increase their number during the second year to 40. Can we hire 4 foreign employees during our first year?

No. The quota is based on the number of employees at the start of its operations. For the first year, it is only allowed to employ 1 foreign national.

6) Our company has reached the quota on foreign nationals, but we need to hire foreign technical experts to conduct emergency repair of machineries. Are we still allowed to hire foreign employees for short-term work even though we have reached our quota?

Yes, foreign nationals may be employed under the short-term work regime, provided that the period of employment shall not be longer than 90 days within a year, whether consecutive or not, and the purpose is for performing timely and unforeseen work requiring highly scientific know-how or specialized skills. Foreign nationals employed under the short-term work regime are not included in the quota.

7) Our company plans to implement quarterly 1-week training of all employees in Mozambique, comprising of 21 employees (20 Mozambican nationals, 1 foreign national), to be conducted by two (2) training managers of our offshore parent company who are foreigners. We will pay the training manager fees for his/her services.

(a) Is our company allowed to have such an arrangement with the two (2) training managers? If yes, which is the appropriate regime for such arrangement?

Your company is allowed to engage the services of two training managers who are foreigners under the short-term work regime provided that the period of their work will not exceed 90 days within a year, whether consecutive or not. The company has to prove that the work requires highly scientific know-how or specialized skills.⁴³

(b) When should we notify the labour authorities, before or after the arrival of the training managers in Mozambique?

Your company should notify the labour authorities before the entry of the training managers in Mozambique as they are only allowed to enter the country after verification by the labour authority.⁴⁴

8) For the investment project approved by the Government, our company has already reached the quota approved by the Government. May we still apply for employment of a foreign employee in excess of such quota? If yes, what is the procedure and timeframe for approval of the application?

Yes. For employment of foreign employees in excess of the quota (under the investment project approved by the Government), an application must be submitted by the employer to the relevant labour authority in the province where the foreign employee will conduct his/her work.⁴⁵ The procedure and timeframe for approval of the application are the same as the application for work authorization (or extra quota) under the general quota.

9) Our office has several locations/branches in Mozambique. Can we temporarily transfer one of our foreign employees for one month to another location/branch which has already reached its quota of foreign employee?

Yes. The employer may temporarily transfer the foreign national worker to another workplace if dictated by exceptional circumstances related to administrative or production organization. The employer should notify the labour authority in the province where the foreign employee is

⁴³ Article 5(1) and Article 5(3) of Decree no. 37/2016 dated August 31st.

⁴⁴ Article 7(1) of Decree No. 37/2016 dated August 31st.

⁴⁵ Article 17(1) of Decree No. 37/2016 dated August 31st.

conducting his/her work.⁴⁶ Since the transfer is only temporary, such foreign employee is not counted in the quota of the destination location/branch.

⁴⁶ Article 24(4) of Decree no. 37/2016 dated August 31st.

Annex I: Standard “Notice” Application Form for Quota Regime

Modelo a ser usado pelas
empresas no âmbito das quotas

Senhor Ministro do Trabalho,

Excelência;

Assunto: Comunicação de contratação de trabalhador estrangeiro no
âmbito da quota

Nos termos das disposições do n.º do artigo 31 e com n.º 1 do artigo 34, ambos da Lei n.º 23/2007, de 1 de Agosto, a empresa sita na representada pelo(a) Sr(a)..... de nacionalidade....., comunica à V.Excia a admissão do(a) Sr(a)..... de nacionalidade....., portador do passaporte n.º emitido aos..... para exercer as funções de..... por um período de..... meses, a partir de...../...../200....., até/...../20..... É do grupo das empresas, com um total de trabalhadores dos quais..... são(é) estrangeiro(s). No âmbito da quota, tem direito a%, o que corresponde a estrangeiro(s). Com a presente admissão passa a ter..... estrangeiro(s) para um máximo de....., da quota. A empresa junta os seguintes documentos:

- 1. Dois exemplares da carta comunicando a admissão do cidadão estrangeiro e o grau da realização da quota;
- 2. Relação nominal de trabalhadores relativa ao ano civil anterior;
- 3. Certidão de quitação passada pelo INSS;
- 4. Certidão de quitação passada pelo Ministério das Finanças;
- 5. Cópia autenticada do passaporte ou DIRE, do cidadão estrangeiro a admitir;
- 6. Talão de depósito comprovativo do pagamento da taxa;
- 7. Três cópias do contrato de trabalho;
- 8. Projecto de investimento

....., aos de de 200.....

Annex II: Standard Application Form for Work Authorization Regime

Modelo a ser usado pelas
empresas que tenham
esgotado a quota

Senhor Ministro do Trabalho

Excelência

Assunto: Autorização de Trabalho,

A empresa.....,
Sita na....., representada
neste acto pelo(a) Sr(a)....., de
nacionalidade....., solicita autorização de contratação a favor do(a)
Sr(a).....de
nacionalidade....., portador(a) de passaporte nº
....., emitido em/...../....., que irá exercer a função de
....., por um período de....., meses, tendo
em conta que a empresa empregatrabalhadores nacionais e estrangeiro(s), pelo facto de ter
esgotado a quota, a que tem direito, vem pela presente solicitar a V Ex.ª **autorização de trabalho** ao abrigo
do artigo 33 da Lei nº 23/2007, de 1 de Agosto. A empresa junta os seguintes documentos:

- 1. Três exemplares do contrato de trabalho;
- 2. Certificado de habilitações literárias;
- 3. Certificado de equivalência das habilitações literárias, emitido pelo Ministério da Educação e cultura;
- 4. Certificado de habilitações técnico-profissionais e documento comprovativo da experiência profissional;;
- 5. Certidão de quitação passada pelo Ministério das Finanças
- 6. Certidão de quitação passada pelo INSS;
- 7. Parecer do delegado sindical, comité sindical ou sindicato do ramo;
- 8. Talão de depósito comprovativo do pagamento da taxa.

Fundamentação:

Pede Deferimento
....., aos..... de de 200.....
O Representante da empresa

AGENCY FOR PROMOTION OF INVESTMENT AND EXPORTS (APIEX)

MOZAMBIQUE INVESTMENT PROCEDURE GUIDE



MOZAMBIQUE INVESTMENT PROCEDURE GUIDE



About APIEX

Agency for Promotion of Investment and Exports (APIEX) is a public institution that results from the extinction of the Investment Promotion Centre (CPI), the Special Economic Zones Authority (GAZEDA) and the Institute for Export Promotion (IPEX), whose purpose is to promote and facilitate private, public investment and exports, special economic zones, industrial free zones and rapid development zones.



Acknowledgement

This document has been compiled as a reference manual for foreign and domestic companies or individuals considering investing in the Republic of Mozambique compiled by the Project Team for Enhancing Capacity of Investment Promotion and Facilitation sponsored by the Japan International Cooperation Agency (JICA), for and in conjunction with the Agency for Promotion of Investment and Exports (APIEX)..

NOTICE:

This Mozambique Investor Procedure Guide has been prepared by the Project Team for Enhancing Capacity of Investment Promotion and Facilitation in Mozambique, sponsored by the Japan International Cooperation Agency (JICA), working in collaboration with and for APIEX and other state institutions involved in the authorisation process of investments in Mozambique.

This Investment Procedure Guide is intended to help foreign potential investors, interested in investing in Mozambique, to understand the basic procedures required for starting up businesses; obtaining permits, authorisation and licenses, registering with government authorities; and, investors' obligations.

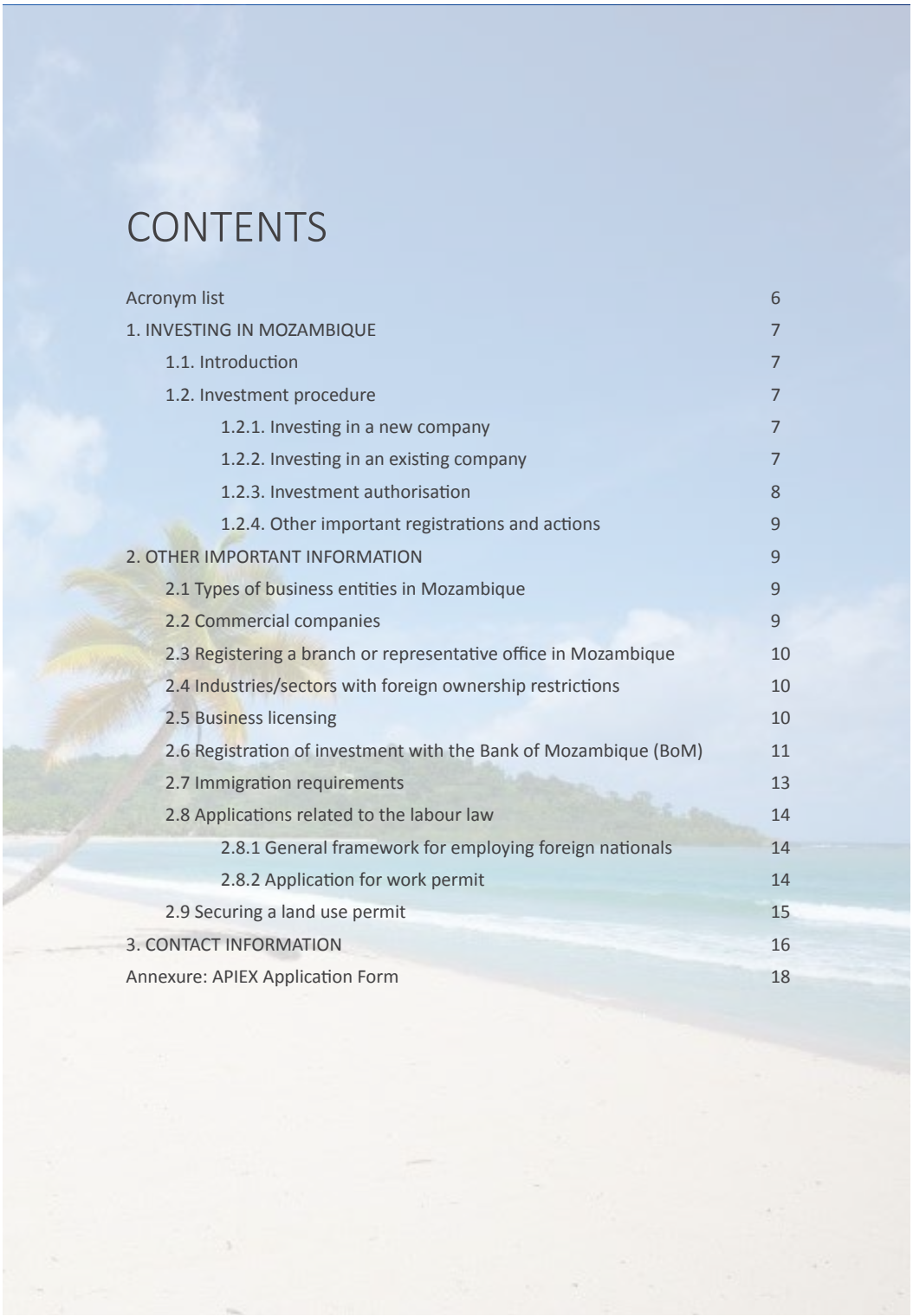
This Investment Procedure Guide is prepared with reference to the following documents.

- "Investment Procedures" by Investment Promotion Centre (CPI/Centro de Promoção de Investimento)
- Law on Investment (Decree No. 3/1993)
- Regulation of the Investment Law (Decree No. 43/2009)
- Code of Fiscal Benefit (Decree No. 4/2009)
- "Laws and Regulations Related to Foreign Direct Investment in Mozambique", August 2017, APIEX
- "Report on the Hiring of Foreigners in Mozambique" February 2019 APIEX
- Commercial Code (Decree No 1/2018)
- Regulation related to Foreigners, Entry, Residency and Departure (Decree No 3/2017)



CONTENTS

| | |
|--|----|
| Acronym list | 6 |
| 1. INVESTING IN MOZAMBIQUE | 7 |
| 1.1. Introduction | 7 |
| 1.2. Investment procedure | 7 |
| 1.2.1. Investing in a new company | 7 |
| 1.2.2. Investing in an existing company | 7 |
| 1.2.3. Investment authorisation | 8 |
| 1.2.4. Other important registrations and actions | 9 |
| 2. OTHER IMPORTANT INFORMATION | 9 |
| 2.1 Types of business entities in Mozambique | 9 |
| 2.2 Commercial companies | 9 |
| 2.3 Registering a branch or representative office in Mozambique | 10 |
| 2.4 Industries/sectors with foreign ownership restrictions | 10 |
| 2.5 Business licensing | 10 |
| 2.6 Registration of investment with the Bank of Mozambique (BoM) | 11 |
| 2.7 Immigration requirements | 13 |
| 2.8 Applications related to the labour law | 14 |
| 2.8.1 General framework for employing foreign nationals | 14 |
| 2.8.2 Application for work permit | 14 |
| 2.9 Securing a land use permit | 15 |
| 3. CONTACT INFORMATION | 16 |
| Annexure: APIEX Application Form | 18 |



ACRONYM LIST

| | | | |
|------------------|---|----------------|--|
| ANAC | National Network of Conservation Areas/ Agência Nacional das Áreas de Conservação | MINEDH | Ministry of Education and Human Development |
| APIEX | Agency for Investments and Exports Promotion | MITADER | Ministry of Land, Environment and Rural Development |
| AT | Tax Authority | MITESS | Ministry of Labour, Employment and Social Security |
| AQUA | National Agency for Environmental Quality Control/Agência Nacional para o Controlo de Qualidade Ambiental | MZN | Mozambican Metical |
| BAU | One Stop Shop/Balcão de Atendimento Único | NUIT | Unique Tax Identification Number |
| BoM | Bank of Mozambique/Central Bank of Mozambique | SA | Limited Liability Share Company/ Sociedade Anónima |
| BRI | Bulletin of Import Registration | SEZ | Special Economic Zones |
| CENACARTA | National Centre for Cartography and Remote Sensing (Centro Nacional de Cartografia e Teledeteção) | VAT | Value Added Tax |
| CIF | Cost, Insurance and Freight | | |
| CPI | Investment Promotion Centre/Centro de Promoção de Investimento | | |
| CREL | Registry of Legal Entities/Conservatória do Registo das Entidades Legais | | |
| CSD | Central Securities Unit | | |
| DIRE | Identification and Residence Document/ Documento de Identificação e Residência para Estrangeiros | | |
| DSPI | Department of Planning and Infrastructure | | |
| DUAT | Right of Use and Land Utilisation/Direito do Uso e Aproveitamento da Terra | | |
| FDI | Foreign Direct Investment | | |
| GAZEDA | Special Economic Zones Authority/ Gabinete das Zonas Económicas de Desenvolvimento Acelerado | | |
| HA | hectare | | |
| ID | Identification Document | | |
| IFZ | Industrial Free Zone | | |
| INSS | National Social Security Institute/ Instituto Nacional de Segurança Social | | |
| IPEX | Institute for Export Promotion | | |
| IRPC | Corporate Income Tax | | |
| IRPS | Personal Income Tax | | |
| ISSM | Institute of Insurance Supervision of Mozambique | | |
| JICA | Japan International Cooperation Agency | | |
| LDA | Limited Liability Quota Company/ Sociedade por Quotas | | |

1 | Investing in Mozambique

1.1 Introduction

Under Mozambique's investment law, a foreign person is defined as any individual whose nationality is not Mozambican or, in the case of legal persons, as a company originally incorporated under the legislation of another country, or which, having been incorporated in the Republic of Mozambique, has more than 50% of its share capital held by foreign persons. Further, foreign direct investment (FDI) is any form of foreign capital contribution valuable in monetary terms which constitutes equity capital or own resources at the own account and risk of the foreign investor, a value not less than US\$ 50 000 (fifty thousand American dollars), brought from external sources and to be used in an investment project with the purpose of carrying out an economic activity, through a company registered in Mozambique and operating from Mozambican territory.

1.2 Investment procedure

1.2.1 Investing in a company

Investors who wish to establish a new company, make a Greenfield investment, or buy shares in an existing company, need to take the following steps:

Step 1: Read this guide on the basic procedures to obtain an investment authorisation and registration with the support of APIEX and read the Mozambique investment legislation (law 3/93) and the project application form for project authorisation.

Step 2: Obtain a letter of invitation from APIEX for entry visa application to Mozambique.

Step 3: Secure the company name at the One

Stop Shop (BAU/Balcão de Atendimento Único). Note: not applicable for investment in an existing company.

Step 4: If the project requires land, identify the land, identify the current holder of the land use right licence (DUAT/ Direito do Uso e Aproveitamento da Terra) from the Provincial Directorate of the Ministry of Land, Environment and Rural Development, and carry out community consultations if required, and record minutes from the community consultation. Apply for a DUAT at the Provincial Directorate of the Ministry of Land, Environment and Rural Development. As a physical address is required by the legislation, sign lease for offices, factory and warehouses facilities according to the project requirements.

1.2.2 Investment authorisation

The investment authorisation is obtained from APIEX.

Step 1: Complete the project application form with the following documents to be attached:

- Investment project
- Investor identification (ID/passport/ commercial registration certificate)
- Business registration certificate of the implementing company, if available
- Land use licence (DUAT), or lease, or equivalent for the establishment where the project will be implemented

Step 2: Attach to the application form copies of investor's identification documents: national investor (BI) and foreign investor passport. In case the investor is a company, the commercial

registration certificate issued by the relevant registration authority must be attached.

Attach to the application form the company name registration or the business registration certificate of the implementing company of the proposed project. Also attach to the application form the documents relating to proposed physical location of the project. A lease agreement or establishment document, minutes of community consultation and/or DUAT.

Step 3: Submit the project application form f to APIEX, the original application form with 3 copies of the above documents.

Step 4: The investor must maintain contact with APIEX during the life of the project for investment aftercare and policy advocacy.

1.2.3 Investment project/company registration

Step 1: At BAU register the implementing company and obtain the commercial registration certificate and, depending on the kind of business acquire the respective license after the project being approved by APIEX.

Step 2: Open a bank account at any commercial bank.

Step 3: Apply for unique tax identification number (NUIT) at BAU.

Step 4: With the investment approval, the project must be registered with the Bank of Mozambique (Central Bank) for the purposes of foreign direct investment registration and profit export benefit.

Step 5: The investor is to apply at BAU for a

business licence or at that the relevant ministry for those business licences not issued at BAU. Obtain a list of required documents and contacts to complete the application process.

Step 6: With the assistance of a clearance agent, prepare the list of goods to import, which are to be uploaded on the Mozambique Single Electronic Customs Window for the purpose of customs benefits.

If it is necessary to import raw materials for a manufacturing plant, the request should be submitted to the National Directorate of Industry, for verification and approval of the list (it is important to work with a clearance agent and an accountant) for definition of the exact raw materials and to calculate the value added to the final product to be produced.

Step 7: Apply at the Ministry of Labour, Employment and Social Security for work permits and request the regulations on the process to train workers.

Step 8: Apply at the migration services for the respective visas and residence documents (DIRE) of the foreign employers and employees.

Step 9: Register the company with the Tax Authority of the Ministry of Economy and Finance of the corporate domicile, for the purpose of accessing approved tax incentives.

Step 10: Register the company with the National Institute of Social Security for payment of the employee's social security (workers compensation insurance).

Step 11: Notify BAU, AT and the Provincial Directorate of Labour that the company has

commenced commercial activity.

Step 12: According to the specifications of the project conduct environmental studies and obtain approvals from Minister of Land, Environment and Rural Development.

1.2.4 Other important registrations and actions to be taken

Step 1: From the National Institute of Standardisation and Quality, request the terms for design and implementation of quality, hygiene and safety management systems in the workplace.

Step 2: Apply for health insurance for all workers with the appropriate insurance entities.

Step 3: Register with the Industrial Property Institute the trademarks of the company's products and/or services.

Step 4: If you need to export goods and services, contact APIEX.

Step 5: Develop social and corporate responsibility actions programme within the company and in the region where the company and its branches are located.

Step 6: The company may also register with the Stock Exchange to buy and sell shares whenever necessary.

2 | Other important information

2.1 Types of business entities in Mozambique

International investors may set up a business entity in Mozambique through either the incorporation of a commercial company or setting up other legal forms for business representation. It is not mandatory to incorporate a commercial company with a Mozambican individual and/or Mozambique company, therefore a commercial company can be entirely owned by foreign entities, with the exception of the following business activities, real estate; military related industries; qualify as a local supplier in mining, oil and gas sector; construction companies; travel agencies; and private security companies (see section 1.3).

2.2 Commercial companies

- Private limited liability company (Sociadade unipessoal limitada – single shareholder entity).
 - This structure is similar to a private limited liability company but is restricted to a single quota holder.
- Limited liability quota company (LDA) (Sociedade por Quotas).
- Limited liability share company (SA) (Sociedade Anónima).

From the above-mentioned forms of commercial companies, the two most predominant forms of commercial companies utilised in Mozambique are a private limited liability company (Lda) and limited liability share company (SA).

For further details on the above legal entities please refer to the APIEX publication - Laws and Regulations Related to Foreign Direct Investment in Mozambique.

2.3 Registering a branch or representative office in Mozambique

As an alternative to the commercial companies described above, a foreign investor may opt to be represented in Mozambique through branches, agencies and delegations. The most commonly used by foreign companies for permanent representation is a branch.

A foreign company operating in Mozambique for more than one year must register and incorporate a permanent representation – branch – which must comply with the commercial register regulations.

For further details on the above please refer to the APIEX publication - Laws and Regulations Related to Foreign Direct Investment in Mozambique.

2.4 Industries/sectors with foreign ownership restrictions

There are restrictions in terms of foreign equity ownership (e.g. sector or industry, equity or operational restrictions or limits on access to specific markets) that are applicable to foreign owned entities. The following sectors have restrictions in this regard:

■ Real estate

Properties which have previously been nationalised cannot be sold to foreign nationals or companies which are majority foreign-owned.

■ Defence related Industries

Only Mozambicans or entities with a majority Mozambican shareholding are allowed to operate in industries that have an impact on national sovereignty, such as the military. However, the government may permit time limited concessions to any entity (including foreign controlled entities)

for the manufacturing of equipment and operational systems (hardware and software) on condition that these activities do not interfere with or limit national sovereignty.

■ Local content in mining, oil and gas sectors

The law governing this sector includes a local protection regime which gives preferential status to locally incorporated firms. However, this provision is not compulsory, instead it is a preferential engagement.

■ Public sector construction

In order to win public sector construction contracts a bidder must be registered locally for at least 10 years and the business must have a majority Mozambican shareholding.

■ Travel agencies

A law passed in 2014 established that travel agencies have to be majority owned by Mozambicans, although it is still expected to face further legal and constitutional scrutiny.

■ Private security

Currently private security companies can only be operated by

2.5 Business licensing

Every company operating in Mozambique, must be licensed by the respective Ministry, by completing specific forms and paying the licence fees.

For further details on the above legal entities please refer to the APIEX publication – Mozambique Business Licence Guide.

Note: All processes of obtaining documents from government institutions require the completion of forms and payment of fees for the respective documents.

- In case of difficulties always use the assistance of APIEX and the company's lawyer.

- Do not pay anyone for “facilitation” of any documentation at government institutions.
- Always request a receipt for all payments related to document or/and fees

Procedures at BAU

- Application form.
- Copy of passport of company's representative.
- Copy of company registration certificate or copy of the statutes/articles of association in the government gazette and proof of applicant's legal standing in the company.
- Copy of NUIT.

2.6 Registration of investment with the Bank of Mozambique (BoM)

Investors who wish to register their investment in Mozambique with the BoM need to take the following steps:

An investment in a convertible currency:

- Photocopy of the investment authorisation.
- Proof of deposit from commercial bank.

An investment in equipment and other materials:

- Photocopy of the bulletin of import registration (BRI).
- Copies of the list of equipment exempt from custom duties.
- Certification of inspection of the embankment of equipment.

Following a review of the Regulations of the Foreign Exchange Law from September 2017, the BoM determined the following:

- In the case of foreign direct investment (FDI) related to a credit institution, credit or financial company, in addition to the provisions of the notice, the specific rules

regulating entities of that nature shall be observed.

- The FDI is authorised and is only subject to registration with the intermediary bank within 90 days, effective from the date of entry of the investment.
- The registration of the investment, for exchange control purposes, is carried out by completing the respective form supplied by the BoM, with the following documents attached:
 - Identification documents of the parties.
 - Receipt/proof of foreign investment (in foreign currency). The receipt or proof of investment must be issued by a Mozambican bank.

The registration of the investment will take place at the BoM under the following conditions:

- If the investment is made through the importation of equipment, machinery or other material goods provided for in the respective investment terms, the value of the assets is based on Cost, Insurance and Freight (CIF) prices, under the terms of the legislation.
- If the investment is made through the right to use patented technologies and registered trademarks, its value is determined in accordance with the terms of the relevant legislation.

If an investor does not register a foreign exchange transaction or FDI after three years of the effective date of entry of the investment, it could result in the rejection of an application to repatriate profits or dividends or repatriate invested capital. Investors who wish to register their investment through capital increases, specifically by the reinvestment of profits, need to take the following steps:

Submit the relevant form to the BoM with the following documentation attached:

- Identification documents of the parties.
- Proof of the initial investment.
- Audited financial statements of the year or years to which the profits relate.
- Minutes of the company's board meeting approving the application of the profits in the reinvestment in the form of an increase in share capital.

To register an investment where capital is increased by converting debt, the investor needs to take the following steps:

Submit the relevant form to the BoM with the following documentation attached:

- Identification documents of the parties.
- Minutes of the company's board meeting approving the application of the profits in the reinvestment in the form of the conversion of debt.
- Agreement for the conversion of debt into equity capital, indicating whether in whole or in part and, in the latter case, the proportion to be converted; incorporation of the debt to be converted, with an indication of the respective exchange authorisation.

If a foreign resident company wants to apply for authorisation to receive credit from a non-resident company the following steps need to be taken:

Submit the relevant form to the BoM with the following documentation attached:

- Identification documents of the parties.
- Financial statements.
- Proof of the inter-company relationship, indicating, in particular, social participation or ownership to the same group of companies.

- Minutes of the company's board meeting or other social body authorising the settlement of the debt.
- Proposal of the financing agreement.

In assessing the application, the interest rate, which shall not be equal to or higher than the market interest rate and the requesting entity's ability to generate foreign exchange through the application of borrowed funds, will be assessed. The beneficiary resident company will be authorised to receive credit from a foreign non-resident company on the following conditions:

- An interest rate of 0% is contracted for a duration of 3 years or longer; or
- An interest rate of more than 0%, but lower than the base lending rate of the currency or credit denomination, is contracted maturing over 3 years and is free of commissions and other charges, up to US\$ 5 million.

If a beneficiary resident company wants to apply to repatriate capital in the event of liquidation of the company or of divestment, the following steps need to be taken:

Submit the relevant form to the BoM with the following documentation attached:

- Identification documents of the parties.
- Proof of investment.
- Minutes of the General Meeting authorising the divestment or liquidation.
- Financial disclosures related to the liquidation of the company.
- Proof of compliance with tax obligations in relation to the general situation of the requesting entity.
- Certificate of registration of legal entities confirming the liquidation.

2.7 Immigration requirements

Foreigners coming to Mozambique mainly require either a tourist visa, business visa or work visa, which can be applied for from Mozambican embassies and consulates in various countries and in Mozambique. Below is an outline of these visas:

Tourist visa:

- Tourist border visa – this is issued for tourist purposes to foreigners coming from a country where there is no diplomatic and consular mission of Mozambique, also to foreigners coming from countries where there are diplomatic and consular mission of Mozambique, but who, for duly substantiated reasons, were unable to apply for a visa. This visa is valid for two entries and allows the holder to stay in the country for a period of up to 30 days, counted from the date of first entry. Proof of accommodation is required. Border visas cannot be extended.
- Tourist visa – a single entry visa is valid for 30 days and is renewable while multiple entry visas are valid for 90 days and are non-renewable. The tourist visa must be applied for from the diplomatic and consular mission of Mozambique.
- Note: Due to bilateral agreements, citizens and bearers of passports from the Republic of South Africa, Botswana, Seychelles, Swaziland, Mauritius, Malawi, Zambia, Tanzania, Zimbabwe and Namibia are exempt from entry visa requirements.

Business visa:

- Business visa – a single entry is valid for 30 days and is renewable while multiple entry visas are valid for 90 days and are non-renewable. This visa does not grant

the holder residency or permission to work within Mozambique.

- Business investment activity visa – a multiple entry visa valid for two years, renewable for the same period. An investment activity visa must be applied for from a diplomatic and consular mission of Mozambique. This visa is issued to a foreign investor, representative or an appointed legal representative and allows the holder to enter Mozambique for implementing approved investment projects (for investments from US\$ 500 000 and above).

Work visa:

- Work visa – a multiple entry visa granted for the duration of the employment contract. The work visa must be applied for from a diplomatic and consular mission of Mozambique and is granted for temporary employment in Mozambique. Approval of the employment by the Mozambique authorities is required to secure a work visa i.e. work permit. Temporary residence permits are granted to spouses and minor children of those persons holding a work visa.

2.7.1 Residence permit

Foreigners living in Mozambique for longer than 90 days require a Foreigners' Identification and Residence Document (DIRE/Documento de Identificação e Residência para Estrangeiros).

Visa holders under the business investment activity regime and foreign workers with work visa do not need to apply for a DIRE, only their spouses and minor children. Temporary residence permits are valid for one year and are renewable for the same period. The following steps need to be taken:

Submit an application to the Ministry of Labour, Employment and Social Security with the following documentation attached:

Requirements:

- Application letter.
- Passport, original and photocopy.
- Photocopy of visa.
- Three passport photographs.
- Proof of means of subsistence.
- Operating licence (alvará) in the case of businesspeople or company representatives.
- Tax certificate.
- Police clearance or certificate of good behaviour.
- Other documents that the applicant deems appropriate.
- An additional requirement is that the applicant is present at the time of submission of the application. The application for a residence permit may include spouses, minors and other dependents provided that the applicant submits a liability waiver.
- The letters submitted with the application must include certified by the notary signatures and; in the case of letters provided by a company or other entity, the immigration authorities may require a copy of power of attorney or other document giving the signatory authority to represent the institution.

2.8 Applications related to the labour law

Companies who plan to employ foreigners need to follow the correct procedure to secure work and residence permits in Mozambique. Below is the required procedure.

2.8.1 General framework for employing foreign nationals

The employment of foreigners in Mozambique is subject to a quota system and companies that want to employ foreigners must adhere to the relevant quota requirements. Foreigners can be hired in various ways, with the legal procedure varying according to the reason given for the need to hire a foreigner. Under the legal regime applicable to the hiring of foreigners, there are four legal ways to employ foreigners, namely:

- Hiring under the short-term regime.
- Hiring under the quota regime.
- Hiring under the investment project regime.
- Hiring under the work visa regime.

For further details on the above please refer to the APIEX publication - Report on the Hiring of Foreigners in Mozambique.

2.8.2 Application for work permit

Companies that want to employ foreign nationals need to apply for work permits by taking the following steps:

- An application for a work permit within the quota must be submitted to the Ministry of Labour stating the intention to employ foreign nationals within 15 days of the employee's admission in the country.
- The number of foreign employees that may be admitted depends on the average number of employees and must be included in the company's documentation.
- An application for a short-term work permit must be submitted before their arrival in Mozambique, in the province where the foreign national is going to perform his or her activity.
- Application requirements differ depending on the type of application i.e. within quota or short-term work permit.
- The following documents may be required
 - Two application forms duly filled in

(originals).

- Three original copies of contract of employment.
- Certified copy of the list of employees for the preceding year, indicating the number of employees (including citizenship) and their corresponding positions and salaries.
- Declaration issued by the National Institute of Social Security (INSS/Instituto Nacional de Seguranca Social) stating that the company is not in breach of its duty to pay any social security contributions
- Declaration issued by the tax authority stating that the company is not in breach of its duty to pay any taxes.
- Proof of payment of the applicable fee, equivalent to three minimum (monthly) salaries for the applicant's sector of activity.
- Investment project authorisation, if applicable.
- Operating licence.
- Passport copy or copy of residence permit.
- Certificate of academic qualification or professional or technical qualification.
- Certificate of equivalence issued by the Ministry of Education and Human Development.
- Proof of professional experience.

2.9 Securing a land use permit

Mozambican law does not recognise the private ownership of land and the private sale of land is considered a crime. In order to utilise land in Mozambique investors must apply for a Right of Use and Land Utilisation Permit (DUAT). Only improvements on the land may be sold but the applicable government department must approve the DUAT or the transfer of a DUAT.

The process for a DUAT approval is as follows:
Procedure to secure a DUAT for land without a DUAT:

- Identify land.
- Request survey of property from the district authority.
- Submit application to local authorities. Applications must be submitted at a district level to the district's Department of Planning and Infrastructure (DSPI) with the following documentation attached:
 - DIRE/passport
 - Articles of Association (if a business entity)
 - Land description
 - Opinion of local administration
 - APIEX approval (if a foreign investor)
 - Annual DUAT fee of MZN75.00
- The DSPI will then set up community engagement process.
- A public notice is then issued for 30 days for any contestations or claims to be submitted.
- After the 30 days, the administrator issues an opinion. This is escalated to the Provincial Directorate of Registration, where applicants will receive a case number.
- The Provincial Directorate then requests an opinion from the relevant sector.
- The application is then escalated to the Province's Governor:
 - If less than 1 000 hectare (ha), the Governor will approve the application.
 - If greater than 1 000 ha, the Minister of Land, Environment and Rural Development will approve the application.
 - If greater than 10 000 ha, Cabinet (Mozambican parliament) will approve the application.

Procedure to secure a DUAT for land with a DUAT:

- Identify land

3 | Contact information

- Identify the current holder of the DUAT.
- Verify that the DUAT holder is legitimate holder at DSPI.
- Negotiate the transfer of the DUAT with the current DUAT holder and draft a purchase agreement for any improvements on the land.
- Submit application to local authorities for the transfer of the DUAT. Applications must be submitted at a district level to the district's DSPI with the following documentation attached:
 - DIRE/passport
 - Articles of Association (if a business entity)
 - Land description
 - Opinion of local administration
 - APIEX approval (if a foreign investor)
 - Annual DUAT fee of MZN75.00
- A public notice is then issued for 30 days for any contestations or claims to be submitted.
- After the 30 days, the administrator issues an opinion. This is escalated to the Provincial Directorate of Registration, where applicants will receive a case number.
- The Provincial Directorate then requests an opinion from the relevant sector.
- The application is then escalated to the province's Governor:
 - If less than 1 000 hectare (ha), the Governor will approve the application.
 - If greater than 1 000 ha, the Minister of Land, Environment and Rural Development will approve the application.
 - If greater than 10 000 ha, Cabinet (Mozambican parliament) will approve the application.

APIEX

Head Office
Av. Ahmed Sekou Touré No. 2539
Branch Office
Rua da Imprensa nr. 332/RC
P O Box: 1669
Maputo
Phone: +258 21 321291/3
Fax: +258 21 321289
Cell: +258 82 3056432
Email: apiex@apiex.gov.mz

BAU Headquarters

Maputo Branch
Av. Josina Machel, N°. 151
Maputo

Registry of Legal Entities (Conservatória do Registo das Entidades Legais)

Av. Samora Machel No. 11, 2nd Floor, Flat 8 to 17, Maputo
Phone: +258 21 301 406
Fax: +258 21 301 402

Banco de Moçambique

Av. 25 de Setembro, Maputo
Head of Licensing Department
Phone: +258 21 31 8000/9
Website: www.bancomoc.mz

Tax Authority

Av. 25 de Setembro, n°. 1235, Maputo.
Phone: +258 21328083/21328323/21303155/21322200

Institute of Insurance Supervision of Mozambique (ISSM) (Instituto De Supervisao De Seguros De Moçambique)

Av. 24 de Julho n° 1097, 2nd Floor, Left, Building

No. 24 Maputo
Phone: +258 823064220 | +258 823064040 | +258 823063720 | +258 843122357
Email: info@issm.gov.mz

Ministry of Labour, Employment and Social Security (Ministério do Trabalho, Emprego e Segurança Social)

Av. 24 de Julho, n° 2395, Maputo
Tel: +258 21304753/21304771/21312021.

Government Printing Works (Imprensa Nacional de Moçambique, EP)

283 Rua da Imprensa, Maputo
Phone: +258 82 302 9296/21 427 021

Ministry of Land, Environment and Rural Development (Ministério da Terra, Meio Ambiente e Desenvolvimento Rural - MITADER)

167 R Kassuende
Maputo

Land Inspection, Environment and Rural Development (Inspecção da Terra, Ambiente e Desenvolvimento Rural)

National Environmental Directorate (Direcção Nacional do Ambiente)
National Directorate of Territorial Planning and Resettlement (Direcção Nacional do Ordenamento Territorial e Reassentamento)
Av: Acordos de Lusaka, 2115
Maputo
Caixa Postal N. 2020
Phone: +258 21 469 210
Fax: +258 21 466 157

National Centre for Cartography and Remote Sensing (Centro Nacional de Cartografia e Teledeteção)

Av: Josina Machel, 537
Maputo

Caixa Postal N. 83
Phone: +258 21 300 0486 / +258 21 324 789
Fax: +258 21 321 959

National Network of Conservation Areas (Agência Nacional das Áreas de Conservação)

Av: 10 de Novembro Praceta 1.196
Maputo
Caixa Postal 4.101
Phone: +258 21 034 1802 / +258 21 303 650
Fax: +258 21 306 212

National Directorate of Land (Direcção Nacional de Terras)

Av: Josina Machel, 537
Maputo
Caixa Postal N. 288
Phone: +258 21 302 555
Fax: +258 21 321 804

National Agency for Environmental Quality Control (Agência Nacional para o Controlo de Qualidade Ambiental)

Av: Acordos de Lusaka, 2115
Maputo
Caixa Postal N. 2020
Phone: +258 823 338 805 / +258 21 465 141
Fax: +258 21 466 245

ANNEXURES

APIEX Project Application Form

APIEX**AGÊNCIA PARA A PROMOÇÃO DE INVESTIMENTO E EXPORTAÇÕES
(Investment and Exports Promotion Agency)****Project****Application****Form****(Formulário de Apresentação do Projecto)**Name of Project: _____
(Nome do Projecto)Rua da Imprensa, N° 332 R/C
PO Box 4635
Tel: +258 313295, 313299, 313310/75
Fax : (258-21) 31 33 25
E-mail: cpi@cpi.co.mzAv. Ahmed Sekou Touré, N° 2539
PO Box 1669
Tel: +258 21321291/3
Fax: +258 21321289
Cel: +258 82 305 6432

Maputo - Moçambique

- | | |
|--|--------------------------|
| 1) Copies os (Cópias de): | |
| i) ID document or passport of each individual shareholders in the project (BI ou passaport de cada investidor do projecto) | <input type="checkbox"/> |
| ii) Proof of the legal existence of each shareholding company or institution (statutes, Memorandum of Articles of Association, Company Registration Certificate: (Documentos comprovativos da existência legal de ca empresa investidora - Estatutos da Sociedade, Certificado do Registo da empresa): | <input type="checkbox"/> |
| 2) Bank references and evidence of the necessary financial capacity to undertake the project (Referências bancárias e evidências do financiamento do projecto): | <input type="checkbox"/> |
| 3) Financial accounts and annual report from the most recent financial year for each investing company or institution or any other type of proof of availability of financial resources required for carrying out project (Balanços financeiros dos últimos anos de cada empresa proponente do projecto): | <input type="checkbox"/> |

Contact Detail**a) Implementing Company –Company registered in Mozambique**Name of Person (Nome): _____ Position: _____
Name of Company: _____
Tel: _____ Cell: _____
Fax: _____ E-mail: _____
Full address (Endereço completo): _____

Tax number (NUTT, if obtained): _____

b) International Contact Information: Parent Enterprise or ShareholderParent Enterprise ☐ Shareholder ☐
Name of Person (Nome): _____ Position: _____
Name of Company: _____
International Tel: _____ International Cell: _____
International Fax: _____ E-mail: _____
International Full address (Endereço completo): _____
_____**c) Local Contact Information: Parent Enterprise or Shareholder**Parent Enterprise ☐ Shareholder ☐
Name of Person (Nome): _____ Position: _____
Name of Company: _____
Tel: _____ Cell: _____
Fax: _____ E-mail: _____
Full address (Endereço completo): _____
_____*Check List of Information Required (Lista da Informação necessária)*

d) Consultant Representing the Project (if any)

Name of Person (Nome): _____ Position: _____

Consulting Firm: _____

Tel: _____ Cell: _____

Fax: _____ E-mail: _____

Full address (Endereço completo): _____

e) Subsidiary or Associate Company in Mozambique, owned or controlled by the same parent company as above (if any)

Name of Company: _____

Tel: _____

Full address (Endereço completo): _____

Procedures for Investing in Mozambique:

1. Arrange land or installations, if necessary.
2. Elaborate a project proposal and submit three (3) copies to APIEX to get fiscal and customs incentives.
3. Incorporate the implementing company at the Public Notary and publish its statutes in the Official gazette.
4. Register the company at the commercial registry and at the tax Office.
5. If applicable, complete land concession title and submit technical designs and environmental impact study for approval by the relevant ministries.
6. Obtain the relevant business license (after technical inspection of the facilities) and start operations.

Procedimentos para Investir em Moçambique:

1. Providenciar a reserva do terreno ou instalações se necessário;
2. Preparar e apresentar o projecto, na APIEX (em três cópias), para aprovação, com vista ao gozo dos benefícios aduaneiros e fiscais;
3. Constituir a sociedade implementadora do projecto no Notário e publicar no Boletim da República os estatutos da sociedade implementadora;
4. Registar a empresa junto da Conservatória do Registo Comercial e da Repartição de Finanças da área da sede ou da principal actividade da empresa;
5. Accionar o processo para a emissão do Título de concessão da terra e o estudo do impacto ambiental para aprovação pelas entidades competentes.
6. Obter o alvará (depois da inspecção técnica das instalações) e iniciar as actividades.

**A: Project Summary
Resumo do projecto****A1. Title of Project**

(Título do Projecto): _____

A2. Type of Project (mark with X) / (Tipo do projecto - marque um X)

- New (Novo) ☐
- Expansion (Expansão) ☐
- Rehabilitation or Modernization (Reabilitação ou Modernização) ☐
- Restructuring of existing company(ies) (reorganização de empresa) ☐

A3. Sector of Activity (mark with X)

(Sector de Actividade - marque um X)

- Tourism (Turismo) ☐
- Industry (Indústria) ☐
- Agro-Livestock (Agro-Pecuário) ☐
- Other – specify (Outros-especifique)..... ☐

A4. Location of Project (or desired location if is not already determined)

(Localização do projecto ou localização pretendida)

Street/Ave. (Rua/ Avenida): _____

City (Cidade): _____ District (Distrito): _____

Province (Província): _____

Specifications (Please attach Maps or draws of the areas and land required)

Especificações (Junte Mapas ou esboços da área necessária para o Desenvolvimento do Projecto)

Enquadramento no zoneamento:**Area of Location:**

Espaço Habitacional ☐

Industrial ☐

Serviços ☐

Verde ☐

Urban (Urbano) ☐

Rural (Rural) ☐

**A5. Land Ownership (Current situation about the acquisition or legal ownership of Land):
(Posse da Terra – Situação Legal sobre a aquisição do espaço):**

Any Alternative Location (Alternativas de Localização): _____

A6. Brief Description of Project (Object of the Project):

Main Activity (Principal Actividade): _____

Complementary Activities (Actividades Complementares): _____

B: Project Sponsors
(Proponentes do Projecto)

B1. Proponents of project (shareholder composition of the implementing company):
(Proponentes do projecto):

| Name | Nationality | ID card or Passport No. & Date | Percentage of Share (%) |
|------|-------------|-----------------------------------|----------------------------|
| 1. | | | |
| 2. | | | |
| 3. | | | |
| 4. | | | |
| 5. | | | |

Please add more rows if necessary

C: Financing of Project
(Financiamento do Projecto)

C1. Total Investment value (Valor do Investimento total): _____

Foreign Direct Investment (Valor do Investimento Directo Estrangeiro) _____

Domestic Direct Investment (Valor do Investimento Directo Nacional) _____

C2. Proposed Sources of Financing (Fontes Previstas do Financiamento):

Equity (Capital Social): _____ Loan Capital (Empréstimos): _____

Shareholder Loans (Suprimentos): _____ Other (Outros): _____

D: Technical Details of Project
(Descrição Técnica do Projecto)

D1. Main Infrastructure (Size of Plant and capacity – please attach designs or draws):
(Principal Infra-estrutura – Dimensões e capacidade- sempre que possível junte mapas ou desenhos):

D2. Technology to be used (main equipment):
(Tecnologia a utilizar - equipamento principal):

D3. Details of the product(s) to be produced (type and quality):
(Tipos e qualidade de bens a produzir):

D4. Raw material inputs and sources:
(Tipos e proveniência das matérias primas e substâncias a utilizar):

D5. Chemical Products to be used:
(Tipos de produtos químicos a utilizar):

D6. Quantity and sources of Water and Electricity:
(Quantidade e fontes de água e eletricidade):

D7. Quantity and source of fuel and petroleum products:
(Quantidade e proveniência de combustíveis e lubrificantes):

D8. Any other type of raw material inputs and sources:
(Outros tipos e proveniência das matérias primas e substâncias a utilizar):

D9. Destination of final goods (and % to local / foreign markets):
(Destino dos bens a produzir - % para mercado local e mercado estrangeiro):

D10. Labour Requirements: Salaries and Level of Skill
(Mão-de-obra Necessária: Salários e Categorias profissionais)

| Local (Nacional) | Number (Número) | Categories (Categorias) | Salaries (Salários) |
|------------------|--------------------|----------------------------|------------------------|
| | | | |
| | | | |
| | | | |
| | | | |

| Foreign (Estrangeiro) | Number (Número) | Categories (Categorias) | Salaries (Salários) |
|--------------------------|--------------------|----------------------------|------------------------|
| | | | |
| | | | |
| | | | |
| | | | |

D11. Brief information on the environment.
(Breve informação sobre o ambiente)

Caracterização do local de implantação da actividade:

| | | | |
|----------|--|-----------------|--|
| Planície | | Rio | |
| Planalto | | Lagoa | |
| Vale | | Represa | |
| Encosta | | Mar | |
| Floresta | | Savana | |
| Lagoa | | Others (Outros) | |

Use do Solo:

| | |
|-----------------|--|
| Machamba | |
|-----------------|--|

| | |
|-----------|--|
| Habitação | |
|-----------|--|

Outros – especifique (Outros –especifique): _____

*D12. Any other information which may have a material bearing on the project.
(Qualquer informação que possa ser revelada na análise do projecto)*

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

Investment Breakdown Schedule
(Fundamentação do Projecto)

| Breakdown of Investment (Rubricas) | Unity (unidade) | Year 1 (ano 1) | Year 2 (ano 2) | Year 3 (ano 3) | Year 4 (ano 4) | Year 5 (ano 5) |
|---|-----------------|----------------|----------------|----------------|----------------|----------------|
| Construction (Construções) | | | | | | |
| Equipment (Equipamento) | | | | | | |
| Furniture (Mobiliário) | | | | | | |
| Others (Outros) | | | | | | |
| Financing Sources (Fontes de Financiamento) | | | | | | |
| Equity (Capital Social) | | | | | | |
| Shareholders loans (Suprimentos) | | | | | | |
| Loans (Empréstimos) | | | | | | |
| Others (Outros) | | | | | | |
| Production (names and quantities) (Produção - nomes e quantidades) | | | | | | |
| Product 1 (Produto 1) | | | | | | |
| Product 2 (Produto 2) | | | | | | |
| Product 3 (Produto 3) | | | | | | |
| Total revenue (Receita Total) | | | | | | |
| Total costs (excluding depreciations) (Custos totais - excluindo depreciações) | | | | | | |
| Depreciations (Depreciação) | | | | | | |
| Inflow of foreign currency (Entrada de moeda estrangeira) | | | | | | |
| Loans/foreign shareholders loans (Empréstimos/suprimentos estrangeiros) | | | | | | |
| Exports (Exportações) | | | | | | |
| Others (outros) | | | | | | |
| Outflow of foreign currency (Saída de moeda estrangeira) | | | | | | |
| Imports (Importações) | | | | | | |
| Payment of interests and loans (Pagamento de Juros e empréstimos) | | | | | | |
| Others (Outros) | | | | | | |
| Number workers (Número de Trabalhadores) | | | | | | |
| Mozambicans (Moçambicanos) | | | | | | |
| Foreigners (Estrangeiros) | | | | | | |

AGENCY FOR PROMOTION OF INVESTMENT AND EXPORTS (APIEX)

MOZAMBIQUE BUSINESS LICENCING GUIDE



MOZAMBIQUE BUSINESS LICENCING GUIDE



About APIEX

Agency for Promotion of Investment and Exports (APIEX) is a public institution that results from the extinction of the Investment Promotion Centre (CPI), the Special Economic Zones Authority (GAZEDA) and the Institute for Export Promotion (IPEX), whose purpose is to promote and facilitate private, public investment and exports, special economic zones, industrial free zones and rapid development zones.



Acknowledgement

The document has been compiled as a reference guide for foreign and domestic companies or individuals considering investing in the Republic of Mozambique compiled by the Project for enhancing capacity of investment promotion & facilitation sponsored by the Japan International Cooperation Agency (JICA), for and in conjunction with the Agency for Promotion of Investment and Exports (APIEX).

NOTICE:

This Mozambique Business Licencing Guide has been prepared by the Project Team for Enhancing Capacity of Investment Promotion and Facilitation in Mozambique, sponsored by Japan International Cooperation Agency (JICA), with the contents drafted in consultation with Agency for the Promotion of Investments and Exports (APIEX). This Business Licencing Guide is intended to assist foreign potential investors, interested in investing in Mozambique, in understanding procedures to obtaining licences from government authorities.

This Business Licencing Guide is compiled with reference to the applicable laws and regulations governing the licencing procedures. These laws and regulations are listed in the list of references in the document.



CONTENTS

| | |
|------------------------------------|----|
| Acronym list | 6 |
| 1. Introduction | 7 |
| 2. One-stop shop (BAU) | 7 |
| 2.1 Authorising Authority | 7 |
| 2.2 Type of Licenses Issued by BAU | 7 |
| 2.3 Procedure | 7 |
| 2.4 Industrial Licensing | 8 |
| 2.5 Commercial Licensing | 10 |
| 2.6 Simplified Licensing | 10 |
| 2.7 Length of Time | 12 |
| 2.8 Costs | 12 |
| 2.9 Additional Information | 12 |
| 2.10 Contact Information | 12 |
| 3. Sectoral Licenses | 13 |
| 3.1 Agriculture | 13 |
| 3.2 Communication | 14 |
| 3.3 Construction | 18 |
| 3.4 Education | 23 |
| 3.5 Energy | 28 |
| 3.6 Environment | 36 |
| 3.7 Finance | 39 |
| 3.8 Fisheries and Aquaculture | 44 |
| 3.9 Forestry | 48 |
| 3.10 Health | 48 |
| 3.11 Security | 55 |
| 3.12 Tourism | 57 |
| 3.13 Trade and Industry | 63 |
| 3.14 Transport | 68 |
| 3.15 Mineral Resources | 76 |
| ANNEXURES | 83 |
| APPENDIX | 90 |

ACRONYM LIST

| | | | |
|-----------------|---|----------------|--|
| AD | District Administrator | INAMAR | National Maritime Authority |
| ADNAP | Administração Nacional de Pescas/ National Fisheries Administration | INCM | National Institute of Communications |
| AIA | Agro Industria Associadas/Agro Industries Associates | INP | Instituto Nacional de Petróleo/National Petroleum Institute |
| APIEX | Agência para Promoção de Investimentos e Exportação/Agency for the Promotion of Investments and Exports | INSS | Instituto Nacional de Seguranca Social/ National Social Security Institute |
| AT | Autoridade Tributária de Moçambique/ Tax Authority | IPEX | Institute for Export Promotion |
| BAU | Balcão de Atendimento Único/One Stop Shop | ISP | Internet Access Service |
| BI | Bilhete de Identidade | ISPC | International Signal Point Code |
| BoM | Bank of Mozambique | ISSM | O Instituto de Supervisão de Seguros de Moçambique/Institute of Insurance Supervision of Mozambique |
| CAE | Classification of Economic Activity | JICA | Japan International Cooperation Agency |
| CPI | Investment Promotion Centre | km | kilometres |
| CV | Curriculum Vitae | kVA | Kilovolt-amps |
| DG | Director-General | MIC | Ministry of Industry and Commerce |
| DINAF | National Directorate of Forests | MIMAIP | Ministry of the Sea, Internal Waters and Fisheries |
| DINAGECA | Direcção Nacional de Geografia e Cadastrro/National Directorate of Geography and Cadastre | MITADER | Ministry of Land, Environment and Rural Development |
| DIRE | Documento de Identificação e Residência para Estrangeiros/Foreigners’ Identification and Registration Document | MMDS | Multipoint Multichannel Distribution Network |
| DLA | Automatic Location Device | MVDS | Multipoint Video Distribution Network |
| DNA | National Directorate for the Environment | MZN | Mozambican Metical |
| DNC | National Trade Directorate | NSPC | National Signal Point Code |
| DoP | Department of Pharmaceuticals | NUIT | Unique Tax Identification Number |
| DSPI | Department of Planning and Infrastructure | PRM | Police of the Republic of Mozambique |
| DUAT | Direito do Uso e Aproveitamento da Terra/Right of Use and Land Utilisation | RLAC | Regulamento do Licenciamento da Actividade Comercial/Regulation of the Licensing of the Commercial Activity Licence |
| E-BAU | Electronic-One Stop Shop | SADC | Southern African Development Community |
| EDM | Electricidade de Mocambique/Electricity Company | SCPS | Personal Communication Service by Satellite |
| EIA | Environment Impact Assessment | SDAE | District Services on Economic Affairs |
| EPDA | Estudo de Pre Viabilidade Ambiental e Definição do Âmbito/Environmental Pre- Feasibility and Scoping Study | SEZs | Special Economic Zones |
| FDI | Foreign Direct Investment | SM | State Employee |
| GABINFO | Government Information Bureau | SMGS | Global Mobile Service by Satellite |
| GAZEDA | Special Economic Zones Authority | SMRP | Mobile Service with Shared Resources |
| ha | hectare | SMS | Satellite Mobile Service |
| ID | Identification Document | SNS | National Health System |
| INAE | National Inspectorate for Economic Activities | t | tonne |
| | | TV | Television |
| | | USD | United States Dollars |
| | | VoIP | IP Telephony Service |

1 | Introduction

Mozambique has become an ideal destination for investment on the African continent. As such, the government of Mozambique has introduced legislation that provides a framework in which investment can take place. The legislative framework provides for a range of requirements which investors or business entities must comply with to conduct business in the country legally. Specifically, legislation makes provision for various sectoral licences, which are issued by relevant government (sector) departments or by the One Stop Shop (BAU). These licences are referred to as licences, which are company trading or operating licences. Licences enable individuals or entities to legally conduct and operate a business in Mozambique.

Ensuring that one engages in economic activity in a manner that is compliant with the law can become complicated given that a single entity may have to secure numerous licences from different departments to achieve full compliance.

The purpose of this document is therefore to provide guidance on sector specific licensing procedures that entities/individuals wishing to operate a business in Mozambique must adhere to. It is hoped that this document will become a credible guide for foreign and national investors wishing to invest in Mozambique.

2 | One-stop shop (BAU)

BAU is a service office established by Decree nº. 14/2007 of 30 May. Its objective is to be a one stop shop to rationalise procedures for the licensing of economic activity and other related services. BAUs primary function is licensing economic activities given that other services are delivered by the relevant sector

departments. BAU offices have been established in all provincial capitals throughout the country, and its services can therefore be accessed at local, provincial and national levels. BAU functions are managed through Electronic-One Stop Shop (E-BAU), an electronic system or platform through which applications are processed. Applications are submitted to BAU and administered through E-BAU, after which it is submitted to the relevant ministry for approval. The Ministry of Trade and Industry, via the National Directorate of Support for Private Sector Development, manages E-BAU.

2.1 Authorising Authority

The licences are subject to be approved and issued by the following authorities:

- The Minister of Trade and Industry (large size of industrial and commercial entities, Foreign Trade Representation)
- The Provincial Governor (small size industries and commercial)
- Provincial Governor (micro and small size industries and commercial)
- In places where there are no Municipalities, the licensing is done at the District Services for Economic Activities (SDAEs)

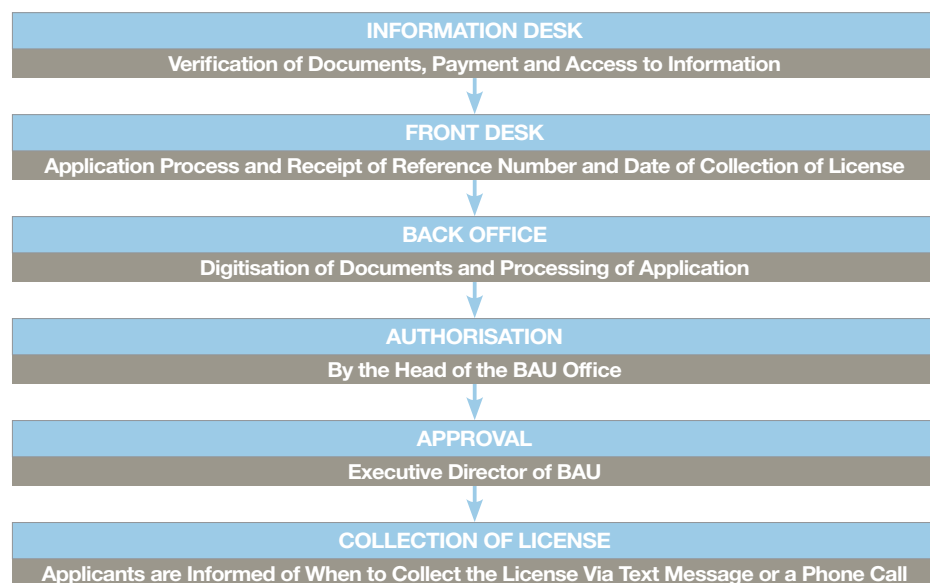
2.2 Type of Licenses Issued by BAU

- Industrial Licenses – small and medium enterprises; large scale enterprises (application only).
- Commercial Licenses – trade; business establishment; stores; services; foreign commercial representation; and foreign trade operators.
- Service Licences

2.3 Procedure

2.3.1. BAU General Approval Process

- Figure 1 below outlines the general licensing

Figure 1: BAU General Licensing Approval Process

approval process that applicants have to undergo at BAU.

2.4 Industrial Licensing

2.4.1 Type of Industrial Activity

Industrial establishments are classified in large, medium, small and micro dimension according to the following criteria (See table 1):

- For an industrial establishment to be classified in a given category it must meet at least two of the criteria listed in Table 1.
- For the purpose of classifying industrial establishments whose parameters are at three different levels, the intermediate level shall be considered.
- Small and medium-sized industrial establishments are exempt from industrial project approval.

- The modification or expansion of small and medium-sized industrial establishments depend on the approval of the industrial project by the competent authority for the licensing, whose decision must be taken within a maximum period of 12 working days.

2.4.2 Authorising Authority

- Industrial business for large companies (e.g. manufacturing companies) which licence are issued centrally, i.e. by the Minister of Trade and Industry, through the National Directorate of Industry. The application is submitted through BAU and goes through E-BAU, but the issuance of the licence is done manually.
- The Governor of the Province issues licences for small and medium sized businesses.

Table 1: Category of Industrial Activity

| Categories | Initial Investment (Meticais) | Power Installed or to be Installed (KvA) | Number of Employees |
|----------------------|-----------------------------------|--|---------------------|
| Large Dimension | Equal or more than 300,000,000.00 | Equal or more than 1000 | More than 100 |
| Media Dimension From | Equal or more than 75,000,000.00 | Equal or more than 500 | 50 to 100 |
| Small Size | Equal or more than 750,000.00 | Equal or more than 10 | From 5 to 49 |
| Micro Dimension | Less than 750,000.00 | Less than 10 | Less than 5 |

2.4.3 Application

Procedure

- Applicants must submit their applications, with the applicable form attached, together with the industrial project and copies of the following documents whose veracity, if not authenticated, shall be verified at the time of delivery, upon presentation of the respective originals.

Required documentation:

- The application must be delivered in duplicate and must contain the following documents and elements:
 - Topographic plan of the industrial establishment and information on the buildings, the respective access roads, as well as the urban properties, public roads and water infrastructure, whether the construction is new or an expansion of an existing industrial establishment.
 - Plan of the industrial complex, including workshops, warehouses, depots and offices, washrooms, cafeterias, sanitary facilities, sewage and communications, as well as elevations and cuts for roof inspections, chimneys, stairs, stair wells, firing installations, power forks or steam production; storage of liquid, solid or gaseous fuels, pressure gas containers,

furnaces, forges, greenhouses, tanks, hoists, conveyors, cranes, winches and all other dependencies and fixed and mobile equipment which are relevant to the work of the industrial establishment.

- Descriptive memory of the project mentioning:
 - Operational and manufacturing diagrams; raw material to be used, its specifications and quantities; production capacity and conformity of products with legally established standards or characteristics; apparatus, machines and other equipment; with the respective specifications; estimated number of operators to employ; electrical requirements; safety devices and means to mitigate risks associated with the work; safety, first aid and social facilities; water supply system; approximate number of toilets, showers and sanitary facilities; sewage network and rainwater drainage system; treatment of effluents; and initial investment.
 - License for the operation of electric installations issued by the entity that oversees the energy area to be submitted only at the time of request for inspection or issuance of the licence.
 - For national natural persons: identity

card or passport or driver's licence or voter's card, and, for foreigners: Foreigners' Identification and Registration Document (DIRE) or valid temporary residence authorisation, provided that the respective authorisation term allows him/her to carry out economic activity.

- A certificate of registration for the legal entity.
- If the environmental licensing process has not yet been completed, the applicant must add only the approved Terms of Reference, and the environmental licence must be submitted later upon inspection.
- License to operate electrical establishments are to be submitted only upon inspection.
- When the application is submitted at BAU, E-BAU generates a statement/ receipt, which contains the following information/references:
 - Where the application was submitted: e.g. BAU – Maputo City
 - The name of a clerk/employee attending to the process
 - Date of submission
 - Application reference number
 - Brief description of the contents of the process
 - Payment made
 - Means of payment: transfer/deposit slip
 - List of items in a table format: e.g. licence fee/amount
 - Signature and stamp

Costs

- Amounts will need to be paid for the following to licence small and medium-size industries, although the amounts will differ:
 - Permits
 - Inspection
 - Renovation
- For medium-sized industries, the applicant must request an assessment from the

fire department.

Refer to Appendix A for specific amounts applicable.

2.5 Commercial Licensing

2.5.1 Requirements

- Sole proprietorships: identity card, driver's licence, valid voter card, passport (for locals), DIRE or passport with a valid business visa or permit of permanent residence for foreigners, Unique Tax Identification Number (NUIT), and the certificate of name reservation if you want to use a commercial denomination.
- In the case of companies, the business's proof of registration or registration certificate, the power of attorney giving the subscriber powers if it is not specified in the certificate of registration as an administrator or authorized representative.
- When the process is submitted at BAU the platform E-BAU generates a statement in terms of a receipt (see above for contents of the receipt).
- Fees will be payable for the licence and for the inspection in the case of commercial licensing of food products and chemical products.

Refer to Appendix B for specific amounts applicable.

2.6 Simplified Licensing

2.6.1 General Information

- Simplified licensing applies to economic activities (i.e. for small/micro entrepreneurs) which may have negligible, insignificant or minimal negative impacts on the environment, and therefore do not require an Environmental Impact Assessment (EIA) usually required big industries or traders.
- The size of the business is important to classify the licence and to determine whether

simplified licensing can be applied.

- It is incumbent upon the BAU to process and issue simplified licences and certificates, as well as the suspension and revocation of business activities.
- In places where there are no BAUs the District Governments are competent for the processing and issuance of the simplified licence. To this end, the district authorities must coordinate with BAU to ensure compliance with the licensing procedures.
- The simplified licence is valid for an indefinite period.
- Simplified licensing in various sectors, as shown in Table 2 below:

2.6.2 Procedure

- Presentation of the completed application form, duly completed, and accompanied by one of the following documents:
 - Copy of valid identity document (ID) card, passport, driver's licence, professional card or voter's card for nationals.
 - Identification and residency document for foreigners or passport with business visa or temporary authorisation of residence, valid for a minimum of six months for foreigners.
- Applicants must also attach the certificate of registration of a legal entity or copy of the publication of the statutes/articles of association of the commercial company in the Bulletin of the Republic (Government

Table 2: Simplified licensing for various sectors

| Sector | Description |
|-------------------------------------|---|
| Agriculture | Agricultural activities - irrigation systems (for areas up to 350 ha), livestock (cattle breeding up to 500 heads, pig farming - farming up to 3000 boars and / or up to 100 breeding sows). |
| Trade | Retail (class 10 and subclasses of class 12 of Classification of Economic Activity (CAE)). |
| Industry | Micro and small manufacturing facilities with the exception of the food, pharmaceutical and beverage industries. |
| Construction and Civil works | Micro and small property developments, building activities in civil engineering, bridges, water projects and small construction materials yards. |
| Communication | Internet cafés. |
| Culture | Video rental services, crafts sales, arts and dance schools, craftsmen, artists and art dealers and exhibitors. |
| Fishery | Artisanal fishing / small-scale fishing. |
| Consulting and Services | Hairdressers and beauty salons, decoration and entertainment events, photocopying, translation and interpretation services, marketing and advertising services, accounting and management consulting and consulting in the legal field. |
| Tourism | Hotel establishments such as restaurants, 1 and 2 star guest houses and 1 star motels, tea rooms, pubs (1 and 3 class), coffee shops and patisseries. |

Ministry of Industry and Commerce (MIC) 2015

Gazette) and proof of the position of the applicant, in the case of legal persons, and the NUIT.

- For activities whose exercise is authorised by professional orders or by another entity, a copy of the document issued by them must be attached to the application.
- The request and the documents that instruct the application may be presented in hard copy or electronic format.
- Prior notice is required for real estate activities and cultural, accounting, management and consultancy services in the legal, architectural, engineering and related areas by natural persons, the annex of a residence may also be considered as a residential address.
- Prior notification of an applicant who already holds a previous simplified licence for new activities shall not require the documents referred to above.

2.6.3 Requirements

- The requirements of simplified licences are the same as those applicable to commercial licences.

2.7 Length of Time

- BAU must issue the certificate of application in the presence of the applicant (in person) and within a maximum period of one day.
- Legally BAU needs to issue a licence within 12 days; but most licences are issued in two to five days.

2.8 Costs

- Rates / fees are charged based on the minimum wage in force in the civil service:
 - Normal licensing, fees are linked to the minimum wage of a government employee.

- For simplified licensing, a single rate is applicable. The fee for the simplified licensing corresponds to 50% of the minimum wage in force in the public service.
- The costs and related information listed above are as noted in Decree nº. 22/2014 of 16 May.

Refer to Appendix C specific amounts applicable.

2.9 Additional Information

- Simplified licences normally do not require approval from other entities because it does not have the environment or public health impact.
- Only industrial licences have an application form.
- Some officials are based at BAU to assist with the approval of industrial licences but the applicant might have to go to the relevant department to get approval before the licence application can be undertaken.

2.10 Contact Information

BAÚ MAPUTO

Av. Josina Machel, nº. 151
Maputo – Mozambique

BAÚ MATOLTA

Av. Marcos Sebastiao Mabote; No 1225; Matola
“C”; Cidade da Matola

BALCÃO INHAMBANE

Avenida da Revolução/ Praça dos Heróis, Bairro Balane 2
Inhambane, Mozambique 1300
+258 29 320 806

BAÚ GAZA

Av. Samora Machel; Bairro 1 (Coca-Missava) Xai-

Xai; Caixa Postal 83;
Tel. (258) 28 225399; E-mail: gaza@bau.gov.mz

BAÚ MANICA

Rua do Barue; No 112
Tel. 251-23327; Fax. 251-23327
E-mail: bau.manica2012@gmail.com

BAÚ SOFALA

Av. Rua Armando Tivane No 1502; R/C; BEIRA
Tel. +258 23327551; Fax. (258) 23323697

BAÚ ZAMBEZI / BAÚ MOCUBA

Travessa 1 de Julho No 39;
Tel. (258) 24217684
E-mail: bau.zambezia2012@gmail.com

BAÚ TETE

Av. Eduardo Mondlane; Edifício da DPIC; No 27; R/C
Tel. (258) 252 24 164
E-mail: bau.tete2012@gmail.com

BAÚ ANGONIA

Av. Robert Mugabe; R/C Nr 2
Tel. (258) 86 34 83 647 / 25 25 20 69
E-mail: mutarara@bau.gov.mz

BAÚ CHANGARA

Vila de Luenha; Barri Emilia Dausse
E-mail: changara@bau.gov.mz

BAÚ DE MUTARARA

Vila de Nhamayabwe; Biarro Samora Moises Machel
E-mail: mutarara@bau.gov.mz

BAÚ NAMPULA/ BAÚ NACALA

Av. 25 Setembro; No 651; R/C
E-mail: nampula@bau.gov.mz
E-mail: bau@nampula.gov.mz

BAÚ LUMBO

Ilha de Mocambique; Bairro de Murromone – Lumbo
Tel. (258) 266 110 03
E-mail: lumbo@bau.gov.mz

BAÚ CABO DELGADO / BAÚ MONTEPUEZ

Avenida 16 de Junho; No 253; R/C
Tel/Fax: (258) 27 221 398
E-mail: cabodelgado@bau.gov.mz

BAÚ NIASSA

Av. Samora Michel; R/C
E-mail: niassa@bau.gov.mz

3 | Sectoral Licenses

Several sectors require sector specific licences in order to operate in Mozambique. The sections below provide information on the relevant sectors and the relevant procedures for each licence.

3.1 Agriculture

3.1.1 Type of License

- Livestock Transportation
 - Transit license
 - Sanitary certificate
 - Import license
 - Export license

3.1.2 Authorising Authority

- Ministry of Agriculture and Food Security – National Veterinary Directorate:
 - Import licences for livestock are only available at National level.
 - Import licences for meat and meat products and other Southern African Development Community (SADC) products can be applied for at Provincial level and are accordingly authorised at Provincial level.

3.1.3 Procedure

Applications are submitted to the National Veterinary Directorate. Each application must include the following:

- Application form, specifying details and nature of livestock.
- Transport routes and itinerary.
- Quantities of livestock to be imported or exported.
- For the import of livestock or other animal products applicants must submit a sanitary certificate from the veterinary authorities of the country of origin.
- For the export of live animals or animal products applicants must obtain a sanitary certificate issued by the Mozambican veterinary authority.

3.1.4 Length of Time

15 days.

3.1.5 Costs

- Costs may range from 150,000.00 MZN – 500,000.00 MZN depending on the nature of the licence.
- Additional costs for inspection of Business and livestock are due.

3.1.6 Additional Information

- The company must be fully registered to apply for these types of licences.
- Licenses and sanitary certificates are only valid for 30 days.
- The relevant legislation is currently under review.

3.1.7 Contact Information

Ministry of Agriculture and Food Security
National Directorate of Veterinary
Rua da Resistência, 8th Floor
Maputo. Telephone: +258 21 41 56 33

3.2 Communication

3.2.1 Telecommunication

3.2.1.1 Type of License

- Unified licence – valid for 25 years.
This licence is for the establishment of telecommunications businesses involved in any activities related to telecommunications, including any communications branch, independent of technology; the import, establishment, sale and maintenance of telecommunications equipment; and television broadcasting.
- Class licence – classes A and B are valid for 15 years while class C is valid for five years. These licences are for telecommunications networks and services.

3.2.1.2 Authorising Authority

- Ministry of Transport and Communications – National Institute of Communications (INCM) Council of Administration.

3.2.1.3 General Information

- Relevant legislation:
 - Regulation of telecommunications licensing and scarce resources: Decree n°. 26/2017, June 30.
 - Regulation of Telecommunications: Regulatory Fees Decree n°. 68/2016, December 30.
 - Telecommunications law: Law n°. 4/2016 of June 3.
 - The above legislation was replaced by Decree n°. 33/2001 of 6 November Decree n°. 44/2004.
- The legislation listed above applies to telecommunications services for public use and public telecommunications networks.
- The following are subject to licensing:
 - Fixed telephone service.
 - Services and networks using radio

frequencies.

- Public telecommunications services are subject to registration, except for the fixed telephone service and services that use radio frequencies.

3.2.1.4 Procedure

Requirements

- Applicants must comply with the following requirements:
 - To cover the nature of any type of commercial company incorporated and registered in Mozambique, whose activities include providing telecommunications services for public use and / or establishing, managing and operating public telecommunications networks.
 - To cover the nature of any type of Have adequate technical and financial capacity to fulfil the specific obligations of the licence that it proposes to obtain, having in particular a staff qualified to carry out the activity.
- When the entity to be licenced is headquartered outside of Mozambique, the documentation required to comply with this requirement must comply with the provisions of the Investment Law.

Application

- Applications are submitted at provincial level or to the INCM Director-General (DG), and need to include the following:
 - Project proposal: a detailed description of the business' activities, including the respective technical project, which includes the characteristics of the system, the development of the system and subsequent coverage plan, the management and operation of the system and the quality of the service to be offered.
- Proof of tax registration/NUIT.

- Articles of Association.
- Any other business licence.

- Upon receipt of the application, the INCM may require the entity to supply the following additional elements:
 - Clarification of any information submitted by the entity to be licenced.
 - Additional information considered by the INCM as necessary for the application of the licence.
- The application is reviewed by the INCM technicians. Following the technicians' review, the project is analysed by the INCM Administration Council. The INCM will assign the licence for the establishment, operation and management of a public telecommunications network or for the provision of services within a period of 30 days from receipt of the application.
- Only the INCM (national level) authorises applications.

License Content

- Identification documents (ID) of the applicant.
- Identification of the service and / or network covered by the licence.
- Terms and conditions for providing the service.
- Conditions for the establishment, operation and management of licenced networks, including, where appropriate, the technology and frequency bands used.
- Obligations of a licenced entity.
- Geographical area, including the scope of services or networks – local, regional, national or international.
- Deadline for starting the activity.
- Applicable fees in accordance with the relevant legislation.

Validity

- Licenses are valid for a maximum period of 25 years.

Renewal

- Applicants must submit a request to the INCM for renewal minimum one year before the expiry of the licence.
- The INCM will renew a licence, except if, during the term of validity of the licence, the licenced entity:
 - Fails to comply with the obligations set forth in their licence
 - Does not pay the respective renewal fee

Amendment

- Licenses may be amended in the following cases:
 - By mutual agreement and in writing, between the INCM and the licenced entity.
 - If the INCM initiates it, following the publication of standards that are approved and that establish new obligations not stated at the time of granting the licence.
 - At the request of the licenced entity, which must be duly substantiated and subject to authorisation from the INCM.
- If the INCM initiates it, it must notify the applicant of the proposed change to the licence, granting it a period of 45 working days for it to resend.

Transfer

- Licenses are transferable with prior written authorisation from the INCM.
- The INCM will normally accept the transfer of a licence if the entity to which the licence will be transmitted meets the requirements described above (see section on “Requirements” above).
- When the licence includes services or networks that use radio frequencies, the INCM will assign a new licence to the licenced entity corresponding to the use of the new frequency.

3.2.1.5 Length of Time

30 days.

3.2.2 Postal Service**3.2.2.1 Type of License**

- The licenses to operate the postal service are as follows:
 - Provincial licence
 - Interprovincial licence
 - National licence
 - International licence

3.2.2.2 Authorising Authority

- The Regulatory Authority (INCM) grants a licence to operate postal services within 30 days from the date of receipt of the request.

3.2.2.3 General Information

- The following services require a license:
 - Postal services for addressed or unaddressed mail, whether or not by express mail.
 - Postal services for sending books, catalogues, newspapers and other periodicals.
 - Postal services for sending registered correspondence and correspondence with declared value, including sending a judicial summons.
 - Postal service for sending parcels including registered and declared value services.
- Licensed entities may enter into contracts for the transportation and distribution of postal items with third parties other than postal service providers.
- Applicable legislation: Decree nº. 67/2016 of 30 December.

3.2.2.4 Procedure**Requirements**

- Applications for the licensing of postal services

shall be addressed to the Regulatory Authority accompanied by the following documents:

- Updated certificate of registration of the company, or statutes or business licence or copy of the applicant's identity documents.
- Applicant's NUIT.
- Company agreement or public deed of incorporation of the company or statutes published in the Boletim da Republica.
- The company's objective must include providing postal services.
- The postal service licence must contain the following information:
 - Identification of the licenced entity.
 - Terms and conditions for the provision of the service.
 - Conditions for the establishment, operation and management of the postal network.
 - Rights and obligations of the licenced entity.
 - Geographical area of activity, including the scope of national or international postal services or networks.
 - Date of activity initiation.
 - Expiry date of licence.
 - Fees applicable under current legislation.

Validity

- Licenses are valid for ten years and may be renewed for equal and successive periods.

Renewal

- The licences subject to this Regulation may be renewed, subject to the following mandatory conditions:
 - Compliance with the obligations of the licence.
 - Compliance with tax and social security charges.
 - Payment of regulatory fees.
- The licence renewal fee is equal to the postal licensing fee (see costs below).

3.2.2.5 Costs**Telecommunications**

- Telecommunications Regulatory fees decree n 68/2016, December 30.
- The telecommunications licence is issued when proof of payment is provided.
- The licensing fee for telecommunications networks and services is paid in a single instalment.
- The value of the licensing fee for telecommunications networks and services is charged individually for each type of licence.
- Annual telecommunications fee:
 - the fee shall be levied on all entities licenced by the Regulatory Authority for the establishment, operation and management of public telecommunications networks and the provision of telecommunications services and the provision of telecommunications services for public use.
- Settlement and payment period:
 - Entities licenced to provide telecommunications services for public use and the establishment, operation and management of public telecommunications networks shall submit their annual financial reports to the Regulatory Authority.
 - The financial reports need to be audited by entities competent for the purpose of settlement of the amount of the annual fee until the last working day of May of each year.
 - Within 10 days of receiving the audited financial reports, the Regulatory Authority shall invoice the percentage of gross revenue payable by each licenced entity.
- The amount of the annual telecommunications fee shall be paid by the last working day of June of each year, in a single instalment.
- The value of the annual telecommunications

fee payable by licenced entities for the establishment, operation and management of public telecommunications networks and for the provision of public use telecommunications services is 2% of its gross revenue.

Refer to Appendix E for a detailed breakdown of the licensing fees applicable to network and telecommunications services.

Postal Services

- The fees for the provision of postal services are as follows:
 - Licensing fee
 - Annual fee.
- The following licensing fees are applicable:
 - National and International
 - Interprovincial
 - Provincial

Refer to Appendix F for a detailed breakdown of the specific amounts applicable.

- Postal operators must submit the report of accounts to the Regulatory Authority by June, for the purpose of calculating gross revenue for the previous year.
- The fees listed above will be updated by a joint statement of the ministers that oversee the post and finance sectors.
- Payment of the licensing fee:
 - The licence fee must be paid upon the granting of the postal licence in one instalment and is non-refundable.
 - The annual fee is fixed at 1% of gross revenue, corresponding to the postal services rendered.
 - The annual fee shall be paid, in a single instalment, by the last working day of July of each year, by means of an invoice issued by the Regulatory Authority.

3.2.2.6 Additional Information

- Licenses require approval from other ministries:

- Television (TV) licence – applicant must obtain authorisation from the Council of Ministers.
- Electronic money – applicant must obtain authorisation from the Bank of Mozambique (BoM).
- Vehicle tracking – applicant must obtain authorisation from the Ministry of the Interior (only in the case of vehicle recovery, normal tracking operations is not required by the Ministry of the Interior).
- In the near future the INCM will issue two more licences, including:
 - A telephone numbering licence.
 - A radio frequency spectrum licence.
- A company must be fully registered to apply for these licences.

3.2.2.7 Contact Information

Ministry of Transport and Communications – INCM, Director-General (DG)
Praça 16 de Junho, nº. 340. Bairro da Malanga.
C.P. 848, Maputo
Telephone: +258 21 227 100 / 21 227 134
E-mail: dg@incm.gov.mz
and/or
Government Information Bureau (GABINFO)
Av. Francisco Orlando Magumbwe, nº. 780, 5th Floor, Maputo – Mozambique

3.3 Construction

3.3.1 Type of License

- License for public works – issued to Mozambican consultants:
 - Foreign consultants that are based in or have been operating in Mozambique for more than 10 years.
 - Branches of consultants who are based in a foreign country but have been operating in Mozambique for more than 10 years.
- License for private products – issued to

foreign consultants holding more than a 50% shareholding of the business.

- This licence is issued to foreign consultants who have won international tenders and to investors covered by the foreign investment law.

3.3.2 Authorising Authority

- Ministry of Public Works, Housing and Water Resources - Commission for the Licensing of Contractors and Consultants for the Building Industry.
- Respective Commissions at provincial and national levels.
- There are seven classes of licences categorised as follows:
 - From 1st to 2nd classes – small business
 - From 3rd to 4th classes – medium company
 - From 5th to 7th classes – large company
- The class corresponds to a maximum value of work or consulting service that the company can execute and determines the minimum eligibility requirements in terms of technical and economic-financial capacity, which applicants must satisfy.
- Classes 1 to 4 are applied for at Provincial Commissions. These Classes are also licenced at National level, provided the applicants reside in Maputo City.
- Licences for Classes 5 to 7 are applied for at the National level and licensed by the Central Commission.
- The National Water and Sanitation Directorate should be included as a licensing entity for private water suppliers under Decree 51/2015 which aims to establish the regime, requirements and practical procedures applicable to the provision of water supply private providers and ensure the harmonious coexistence of private

providers with the public service provider, taking into account complementarity.

3.3.3 General Information

- Applicable legislation: Law 3/93 of 24 July; Decree nº. 94/2013 of 31 December; Decree nº. 33/2001 of 6 November.
- Public works – this licence is granted to:
 - Mozambican contractors/consultants.
 - Foreign contractors/consultants incorporated and operating in private products in the Republic of Mozambique for more than 10 years.
 - Contractors whose local shareholders own greater than 50% of the company's shareholding.
 - Branches of foreign consultants established in the countries of origin and who have been legally operating in the national territory for more than 10 years.
- Private products – this licence is granted to contractors/consultants whose shareholding is greater than 50% foreign owned.

3.3.4 Procedure for the Authorisation for the Exercise of Contractors' Activities

3.3.4.1 Required Documentation

- Application addressed to the Minister of Public Works, Housing and Water Resources with proof of the applicant's legal existence and nationality (recognised by a notary).
- Statutes or Articles of Association (recognised signature).
- Certificate of Commercial Registry (companies in a collective name).
- Declaration of own assets including supporting documents and their value (for individual company).
- List of Shareholders, Board Members, Administrators, Directors or Managers with IDs, including curriculum vitae (signed and dated).

- Permanent Technical Staff, with the following documentation attached:
 - Certificate of literacy (certified copy).
 - Curriculum vitae (signed and dated).
 - Declaration of exclusivity (recognised signature).
 - Certificate of registration with the Ministry of Public Works, Housing and Water Resources or the respective Order (certified copy).
 - ID/DIRE/Passport (certified copy).
 - Work contract.
- Minimum equipment which consists of a set of tools, machinery and motor vehicles.

3.3.4.2 Renewal

Required documents: application; list and documents of the technical staff; organisation chart of the main managers and permanent technicians (only for the 1st renewal). It is important to include the IDs of technicians as well as partners. Outdated documents should be updated.

3.3.5 Requirements for Access to operate as Civil Construction Consultants

3.3.5.1 Required Documentation

- Application addressed to the Minister of Public Works, Housing and Water Resources with proof of legal existence and nationality of the applicants (recognised by a notary).
- Statutes or Articles of Association (recognised signatures).
- Certificate of Commercial Registry proving that the company operates exclusively in the civil construction activity consultancy.
- Certificate of Definitive Commercial Registry (companies in collective name).
- List of shareholders or members of the board, administrators, directors or managers with their ID documents and CVs (signed and dated).

- List of the permanent technical staff of the company.
- For the minimum permanent technical staff, the following documents must be presented:
 - Certificate of literacy (certified copy).
 - CVs (signed and dated).
 - Declaration of exclusivity (recognised signature).
 - Certificate of registration with the Ministry of Public Works, Housing and Water Resources or the respective Order (certified copy).
 - ID/DIRE/Passport (certified copy).
 - Work Contract.
- Plan of the facility (blueprint).
- Professional liability insurance policy.

If the company is already operating, the following documentation should be also attached:

- Company Chart.
- List of products and value for the last three years and/or last year.
- Social Security certificate of discharge.
- National Treasury certificate of discharge.
- Certificate attesting that the company is not bankrupt.
- Certified copy of the balance sheet, income statement account and other statements presented for tax purposes.

3.3.6 Authorisation for Individual Companies

3.3.6.1 Required Documentation

- Application addressed to the Minister of Public Works, Housing and Water Resources with proof of legal existence and nationality of the applicants (recognised by a notary)
- Articles of association (recognised signature).
- Certificate of registration.
- Declaration of own assets including

supporting documents and their value.

- List of shareholders or members of the board, administrators, directors or managers with IDs, including CVs (signed and dated).
- Identification and CV of the owner (individual company), indicating his/her marital status and marriage regime (if applicable) duly signed. In case he/she is married, the spouse must also present his/her ID (certified copy) and CV (signed and dated).
- List of the permanent technical staff.
- Regarding the permanent technical staff, the following documents must be presented:
 - Certificate of literacy (certified copy).
 - CVs (signed and dated).
 - Declaration of exclusivity (recognised signature).
- Certificate of registration with the Ministry of Public Works, Housing and Water Resources or the respective professional order (certified copy).
- ID/DIRE/Passport (certified copy).
- Work contract.
- Plan of the facility (blueprint).
- Professional liability insurance policy.
- Company chart.
- Production volume map.
- Social Security certificate of discharge.
- National Treasury certificate of discharge.
- Certificate attesting that the company is not bankrupt.
- Certified copy of the balance sheet, income statement account and other statements presented for tax purposes.

Additional documentation for public works in cases of companies with a majority of foreign share capital:

- Copies of gazette proof that the company has been involved in the activity for more than 10 years.

- Production volume map / list of products and values (certified).
- Social Security certificate of discharge.
- National Treasury certificate of discharge.
- Certificate attesting that the company is not bankrupt.
- Certificate of Registration.

3.3.6.2 Application

- Applications are addressed and submitted to the Minister of Public Works, Housing and Water Resources. The application must include the following:
 - Articles of Association.
 - Certificate of commercial registration.
 - Certificate of final registration.
 - Affidavit of property ownership.
 - List of shareholders, administrators, directors or managers with their ID documents and CVs (signed and dated).
 - Permanent staff with their IDs and CVs.
 - Residence permits as well as certified copies of certificates of registration with the Ministry of Public Works, Housing and Water Resources.
 - Proof of work permits or contracts.
 - Proof of minimum equipment required.
 - Proof of tax registration and social security.
 - Three years of financial records, including proof of liquidity.

3.3.6.3 License Content

- The licence identifies the owner, the type of work, public or private, the categories and subcategories and the classes of work that can be carried out under it.
- The licence also mentions the place and date on which it was issued and is signed by the head of the Central Commission or Provincial Licensing Commission.

3.3.6.4 Access to the License

- The contractor or construction consultant must submit an application to the competent authority indicating the class and categories in which it intends to be registered.
- The application must be accompanied by evidence that the company, its managing bodies and responsible technicians comply with the licensing requirements and consultant activities, as set out above.
- The Licensing Commission will visit the applicant's premises prior to granting the licence.

3.3.6.5 Validity

- The licence is valid throughout the national territory and for a period of 36 months.
- The expired licence shall be renewed at the request of the party concerned by means of an application addressed to the competent authority together with evidence that the undertaking, its responsible management bodies and technicians meet the requirements of this Regulation.

3.3.6.6 Non-Transferability

- The licence is non-transferable under any title or for any purpose.
- The licence expires in the case of death, prohibition, disqualification or the insolvency of a contractor or consultant in an individual name, or in the case of bankruptcy. The expired permit under the terms of the previous number, as long as there are works in progress at the date of death, interdiction, disqualification, insolvency or bankruptcy, as long as there is a written agreement with the owner, the heirs, the guardian, the conservator or the creditors, respectively. They may request a

continuation of the licence but must prove that they have the necessary technical and financial means to continue.

- In the case foreseen in the previous number, the Licensing Commission issues temporary authorisation, which is valid until the completion of the work.

3.3.6.7 Amendment

- At the request of the contractor and within its period of validity, the licence may be altered, in particular in the following cases:
 - Change in the name of the company or individual undertaking.
 - Alteration of company headquarters.
 - Increase or reduction of the share capital that implies a change of the class in which the company is registered.
 - Transmissions of shares.
 - Any other elements of the licence.
- The amendment of the licence may be imposed by the Licensing Commission based on the finding of the reduction in the technical or economic-financial capacity of the contractor.
- The amendment is imposed when within 30 days set by the Licensing Commission, the contractor or consultant does not demonstrate that it has recovered the technical and economic-financial capacity compatible with the licence it holds.
- The issuing of a new licence resulting from a change implies a new period of validity.

3.3.6.8 Expiry

The licence shall expire at the end of its validity.

3.3.6.9 Renewal

- The application for renewal of licences must be made, depending on the class, at the Central Licensing Commission or at the

Provincial Commission, until thirty days before the last day of its validity.

- Required documents: application; list and documents of the technical staff; organisation chart of the main managers and permanent technicians (only in the 1st renewal).
- It is important to include the IDs of technicians as well as partners.
- Outdated IDs of technicians as well as partners must be updated.

3.3.7 Length of Time

15 days.

3.3.8 Costs

- Fees are due for the issuance, amendment and renewal of licences.
- The fee is still due when the following situations occur:
 - The applicant does not proceed with the collection of the licence
 - The amendment of the authorisation has been initiated by the contractor or consultant
- The rates of the fees vary from 1 per thousand to 0.1 per thousand of the maximum value of the licence class or, in the case of a licence, the value of the contract.
- The fees must be paid within 30 days of the date the granting of the request is communicated.
- There are seven different classes of licences and the cost varies.
- The costs and related information listed above are as listed in Decree nº. 94/2013 of 31 December 2015.

3.3.9 Additional Information

The licence is valid for three years and is issued for both private and public works (for the latter, resulting from public tenders).

3.3.10 Contact Information

Ministry of Public Works, Housing and Water Resources. Commission for the Licensing of Contractors and Consultants for the Building Industry. nº. 606, Karl Marx Avenue P.O. Box 268

Telephone: +258 21 31 0009 / +258 23 05 6064 / +258 43 09 4610

Fax: +258 21 32 13 67

Provincial Commissions – located in the Provincial Directorates of Public Works, Housing and Water Resources.

3.4 Education

3.4.1 Type of License

- Licensing of scientific investigation activities and registration of national and foreign Scientific Investigation Institutions.
- Registration of foreign legal and natural persons, which apply to render services under contracts or signed with public institutions of scientific investigation.
- Classification:
 - Institute for scientific investigation.
 - Scientific investigation centre.
 - Station for scientific investigation.
 - Laboratory for scientific investigation.
- Higher education institutions.

3.4.2 Authorising Authority

- Ministry of Science and Technology, Higher Education and Professional Training – National Directorate of Communication, Dissemination and Promotion of Technology Transfer.
- Applications are only received at national level and authorised by the relevant minister.
- The Minister of Science and Technology can delegate to the Governor of the Province his/her power to licence Regional Centres for Scientific investigation.

3.4.3 General Information

■ Applicable legislation:

- Decree nº. 25/2007 of 10 July.
- Regulations for the Licensing and Functioning of Higher Education Institutions.

3.4.4 Procedure for Scientific Investigation and Registration of Foreign Persons

3.4.4.1 Eligibility

National companies or individual entrepreneurs and individual entrepreneurs, who are foreign citizens.

3.4.4.2 Requirements

- Application for licensing, addressed to the Minister of Science and Technology, including the following:
 - Certificate of incorporation (publication in the Government Gazette of the Articles of Association (Estatutos da Sociedade) or a copy of the Status).
 - For duly authorised representative – copy of valid ID or Passport or Driver's licence or valid voter's card for nationals and valid for more than six months.
- Supporting documents:
 - Description of the field of scientific investigation activity.
 - Indication of the line of scientific investigation.
 - Indication of the geographic areas for proposed activity, depending on the nature of the institution.
 - Description of the procedures to be followed if the proposed activity involves experiments with humans/ animals, genetic modification, substances harmful to human health and environment, or highly pathogenic microorganisms.
 - Site plan and technical description of

the proposed activity and available infrastructure.

- Human development plan.
- CV and nationality of the researchers or investigators.
- Origin of the funding.
- Lease agreement or title deed of the property proposed to be used for the scientific investigation activity.
- Authenticated copy of the NUIT.

■ Foreign applicants need to submit the following additional documents:

- Certified copy of certificate of incorporation, licence and registration in the country of origin or in Mozambique.
- Power of attorney and its sworn translation, duly issued to a singular person or company, authorising them to be the institution's representative in the Republic of Mozambique, stating the respective powers of representation.
- Certified copy of ID (for nationals) or DIRE (for foreign citizen) of the representative.

3.4.4.3 Inspection

- The licensing authority shall be responsible for organising and leading the inspection.
- The start of the activity is subject to inspection carried out in respect of infrastructure, local and public health compliance, which is confirmed by an inspection report.

3.4.4.4 Issuing of License and Validity

- After the inspection report approves the scope of activity, the instructing authority submits the process to the licensing authority for the issuing of the licence.
- The licence is valid for five years and it is renewable, except in the case of changes in the nature institution, unauthorised

suspension of the activity and non-compliance with applicable legislation.

3.4.4.5 Recording in the Registry

- The licenced institution shall notify the licensing authority in the following events:
 - Legal incorporation.
 - Transfer or termination of activity.
 - Dissolution of institution.
 - Amendment to the memorandum of incorporation.
 - Temporary or definitive closure.

- The temporary closure referred to above shall not exceed 90 days from the date of notification, with the possibility to be extended for another 90 days based on serious grounds. After 180 days, the licensing authority will make a decision based on the inspection commission's recommendation.

3.4.4.6 Length of Time

- The application for a scientific investigation activity licence shall be analysed and the licence issued 20 working days after the submission of all documentation as required by this regulation.
- The licensing of foreign representation shall be finalised, and the decision issued 25 working days after the authenticity of the information has been confirmed by the country of origin of the foreign institution.
- At the end of the above deadline, if there are no technical obstacles, the licensing authority shall issue the applicant with a temporary declaration, valid for no more than 60 days, for the purpose of advancing with administrative issues.
- Notification of the outcome is issued by the instructing authority no later than three working days from the date of issuing the decision.

- In case of authorisation, the applicant shall be notified about the inspection date.
- A copy of the notification shall be submitted to the Department of Science and Technology.

- Notification of the decision regarding the application for the foreign organisation's representative will be issued by the instructing authority no later than three working days from the date of issuing a decision.

3.4.4.7 Costs

■ Licensing fees are applicable for:

- Issuing, reissuing and endorsement of licence .
- Inspection.
- Registration of Institution for Scientific Investigation or foreign natural persons. Note: Refer to Appendix G for specific amounts applicable.
- The fees are revised from time to time by the Ministerial Order of Ministry of Science and Technology and Ministry of Economy and Finance.
- The Ministry of Science and Technology may, upon proof of lack of financial capacity, exempt the institution from payment of licensing fees.
- The costs and related information listed above are as noted in Decree nº. 25/2007 of 10 July.

3.4.5 Procedure for Licensing and Functioning of Higher Education Institutions

3.4.5.1 General Information

- Institutions of higher education include:
 - Academies, Higher Education Institutions (legal entities governed by public or private law), Faculties, Public Higher Education Institutions, Private Higher Education

Institutions, Higher Education Institutions (affiliated or not with a university, a higher institute or an academy), Higher Institutes, Polytechnic Higher Institutes, Pro-Rector (academics) and Universities.

■ The licensing process comprises two phases:

- Authorisation for its establishment, including the preparation of conditions for the construction, equipping of facilities and all activities leading to the start of operations.
- Authorisation for teaching activities to begin, which requires that the minimum educational facilities and basic hygiene requirements have been met and verified by an inspection.

■ No higher education institution may start operating before the authority has communicated its approval.

■ Applicable legislation: Law n°. 27/2009 of 29 September on Higher Education, and Ministerial Diploma n°. 48/2010 of 11 November regulate the licensing of Higher Education Institutions.

3.4.5.2 Authorising Authority

- The Council of Ministers establishes public higher education institutions by authorising their establishment, based on the advice of the National Council of Higher Education.
- The Higher Education Ministry processes applications for authorisation for the establishment of higher education institutions to the Council of Ministers, accompanied with the opinion on the application.

3.4.5.3 Application

- Submit application, with a notarised signature, to the Higher Education Minister.
- The application form must contain the following information:

- Name and class of the higher education institution.
- Copy of the applicant's CV.
- Proof of the applicant's residence.
- Proof of identification of the legal representative.
- IDs of the proposing entity.
- Headquarters of the higher education institution.
- The above applies to all submissions, excluding those related to public higher education institutions.
- The following documents must be annexed/ attached to the application for the creation of the higher education institution:
 - CV, certificate of criminal record and identification of the highest office bearer proposed for the institution of higher education, when it is a private higher education institution.
 - List of the courses to be given and the date the courses are scheduled to begin.
 - Indication of the fields of study and curricular structure by course.
 - Academic qualification that the institution intends to confer.
 - Description of the student evaluation system.
 - Description of the didactic and technical means and equipment to be applied to each course.
 - Description of the initial core staff of the faculty, distinguishing full-time teachers from part-time teachers, as well as their training.
 - Description of the teaching staff training plan in the short, medium and long term.
 - Constitution of the Commission, including CV and certificate of criminal record of each member of the Commission.
 - Description of the means of support teaching

common to different courses (library, computer facilities, laboratories, etc.).

- Proposed Organic Statute.
- Certificate of company name reservation
- Description report of the property where the institution will be constructed.
- Description report of the building, indicating the area, piping, surface of all rooms designated for classrooms and others.
- Building plan made on ozalide paper and in the scale of 1/100, in the case of a building to be adapted for school premises, or a copy of the plans and elevations/details if it is a building already constructed or to be built for the same purposes.
- Title of ownership of the property or lease of the premises for a period of five years.
- Articles of association of the proposing entity published in the Boletim da Republica/Government Gazette.
- Construction/building project/plans of new facilities for the higher education institution
- An economic and financial plan to cover the costs of the initial investment and the operation for a period corresponding to the number of years of the longest course duration.
- Completed application form corresponding to the class of the institution.
- Foreign entities that wish to request authorisation for the creation and operation of higher education institutions may do so only in the context of foreign investment legislation in force in the country, but always in partnership with nationals.
- The application for authorisation for the creation of a higher education institution by a foreign entity, in addition to all of the information listed above, shall be accompanied by the following documents:
 - Authenticated photocopies of the

certificate of incorporation, licence and registration of the requesting entity in its country of origin or in Mozambique.

- Power of Attorney in favour of the natural or legal person accredited as the agent of the requesting entity in Mozambique, where their powers of representation are set forth.
- Authenticated photocopy of the representative's ID, or residence permit for foreigners (DIRE).
- Proof of tax registration issued by Tax Authority (AT).

■ An inspection must be carried out by a committee, as part of the evaluation process.

■ The licensing entity is responsible for the institution and direction of the inspection, as well as for any other measures that may prove necessary to evaluate the compliance of the application with the minimum requirements for teaching and learning, hygiene and public health and safety.

■ Authorisation must be obtained from the Ministry of Higher Education before operations start.

3.4.6 Length of Time

- The application must be submitted to the ministry 12 months before the date of commencement.
- The instruction of the licensing process, including the corresponding decision, must be completed within six months, from the date of completing the application.
- The Ministry shall notify the applicant within 30 working days from the date of the decision on the application.

3.4.7 Costs

- The values of the fees are revised and updated, whenever it is necessary, by a Joint

Ministerial Order of Ministers that oversee the areas of higher education and finance.

3.4.8 Additional Information

The company has to be fully registered and the application must be accompanied by the Articles of Association.

3.4.9 Contact Information

National Directorate of Communication,
Dissemination and Promotion of Technology
Transfer
Cnr. Av. Tomas Nduda and Ahmed Sekou Toure,
Maputo
Head of Licensing Department
Cell phone: +258 82 449 9660/84 554 4770/86
151 8070
Telephone: +258 21 35 28 77/ 21 35 28 00
Fax: +258 21 35 28 60
Email: Paulo.sergio@mctestp.gov.mz or
Paulosergio_mctestp.dnct@yahoo.com
Website: www.mctestp.gov.mz

3.5 Energy

3.5.1 Type of License

License for Electrical Establishments:
Establishment and Operation – subdivided into medium and low energy.

3.5.2 Authorising Authority

- Ministry of Mineral Resources and Energy, National Directorate of Energy – Department of Licensing and Oversight.
- The Ministry of Energy:
 - Issues the licences for the establishment and operation of an electrical business above 315 Kilovolt-amperes (kVAs).
 - Authorises the establishment of electric fences.
 - Approves the types of metres to be used.
 - Approves the type of poles.

- The Provincial Government:
 - Issues the licences for the establishment and operation of 6th category of electrical business involved in electric fences.
 - Issues the operating licences for the 9th and 10th categories of electrical establishments.
 - Issues the operating licences for the distribution and use of electricity with a power above 20kVAs and up to 315kVAs.
- The local State organs at District level or local authorities issue establishment and exploitation licences for distribution and use of electrical business with a capacity of up to 20kVA.

3.5.3 License for Electrical Businesses

3.5.3.1 General Information

Electrical businesses are divided into ten categories, namely:

- 1st category: electrical businesses of general public interest, such as those for the establishment of electric railways, the production of electricity on the basis of fossil fuels, biomass or any other renewable source, including the use of mechanical energy from water courses, winds, solar radiation and hot underground waters, for the production of energy and distribution.
- 2nd category: electrical businesses of public interest, comprised in the area of jurisdiction of a local state body or local authority and designed to service areas such as public lighting, urban and suburban electric traction.
- 3rd category: electrical businesses powered by own energy, whose lines exceed the limits of a particular property, that are not included in any of the previous categories and are to supply electric power for any public or private service.
- 4th category: permanent electrical establishments, fed directly or indirectly by an already authorised low or high voltage electrical network, which are not included in any of the previous categories and are intended for the distribution of electric energy for any public or private use such as transformer stations and substations.
- 5th category: permanent electrical establishments, powered by own energy, whose lines do not exceed the limits of a particular property.
- 6th category: permanent electrical businesses fed by an existing low voltage distribution network whose lines do not exceed the limits of a particular property and do not fall into any of the previous categories, such as those established for profit, in venues for public shows, theatres, cinemas, bullrings, circuses, stadiums, casinos, gaming houses and other similar places and also in explosive or flammable materials and electrified fences;
- 7th category: permanent electrical establishments, powered by an existing low voltage distribution network, the lines of which do not exceed the limits of a particular property and are not included in any of the preceding categories, such as those established in hospitals or houses, as well as factories, workshops, warehouses, shops and offices with more than nine workers or employees, boarding schools, banks, companies, hotels, public garages and other similar places.
- 8th category: permanent electrical businesses fed by an existing distribution network in low voltage or by isolated systems, the lines of which do not exceed the limits of a particular property and are not included in any of the previous categories, such as those established in private dwellings and their premises, as well as factories, workshops, warehouses,

shops and offices with less than ten workers or employees, temples of any kind, trade unions, mutual aid associations, boarding schools, irrigation, retention warehouses, where there is no trade, recreation or sporting activities and other similar places, and those established on the façades or roofs of buildings for luminous advertisement.

- 9th category: temporary electrical businesses for a duration of a maximum of three months, fed by an existing low voltage distribution network, intended for any works, or used on public roads or premises of any nature frequented by the public for celebrations, demonstrations, shows or the like.
- 10th category: additional temporary and short-term electrical establishments, set up in concert halls and other places frequented by the public, for scenic or other similar purposes.

Inspection of electrical establishments: all electrical establishments, regardless of category, are subject to the permanent technical supervision of the Ministry of Energy.

3.5.4 Procedure for the Establishment of Electrical Business

3.5.4.1 Request for a License to Establish an Electrical Business

- Applications must be addressed to the Ministry of Energy, accompanied by details of the respective project, including all elements and clarifications necessary to explain the nature, importance and function of the same businesses and, in particular, the following documents:
 - General plan of the establishment on a user-friendly scale, never less than 1:8 000, with the tracing of electric power transmission lines indicating the situation

of the main works, such as production workshops, substations, sectional stations, such as public roads, railways, waterways, urban constructions, electric traction lines, transmission lines or distribution of electricity belonging to another existing establishment and telephone lines located in the vicinity of the proposed establishment. Projects of high voltage lines must contain the necessary reference elements so that the line layout can easily be located in a map of the region that it crosses.

- Partial plants, on a scale not less than 1:5 000, of the line or lines of high or low voltage which are intended for energy transport and pass through undeveloped areas, clearly indicate all accidents of the land and constructions of any kind existing in the land, in particular the division of the rustic properties crossed by the line, the names of their owners, the nature or cultivation of the land and telephone lines in a band with a width equal to one and a half times the minimum distance which, for each type of line to be fixed in the safety regulations concerning interference between telecommunications lines and power lines, with that width being counted for each side of the route.
- Longitudinal profiles of the same profiles referred to in the preceding subparagraph on a scale equal to that of parcels for distances and on a scale not less than 1:500 for heights. These profiles shall indicate, in addition to any other elements of interest, all communication channels and waterways crossed, buildings situated in the vertical plane of the line, intersections with other lines, both telecommunications and energy, showing

which routes pass higher, dimensions of all points where poles were implanted, distances between each two consecutive poles and distance from each pole to the origin of the route.

- Plans of the locations, on a scale of not less than 1:2 000, or places, on a scale of not less than 1:500, served by electric power distribution networks, indicating the exact layout of the same and the main branches, the number and sections of the conductors employed, designating the aerial and underground part, with the probable distribution of the ampere loads, the location of the distribution centres, distribution boards, processing and feeding stations, switchboards, motors and other essential appliances and such as the layout of existing telephone lines, situated at a distance of less than 15 metres from any projected network lines.
- Drawings of major works, the longitudinal profiles being in scale not less than 1:500 for heights and 1:5 000 for distances, cross-sections not less than 1:200 for heights and 1:2 000 for distances.
- A description and justifying report indicating the nature, importance and function or destination of the establishments, the general conditions of its establishment and its operation, as well as the main provisions for the production of mechanical energy or electric energy, its transformation, transportation and use.
- Calculation of the projected lines, made with the necessary clarity and necessary development so that the results can be duly appreciated, and in particular, in the case of high voltage lines, whose extension and load justify it:
 - Calculation of the maximum range to

which drivers are going to work, in the most unfavourable case, whenever the size of the spans or topographic layout of the terrain make it necessary.

- Calculation of each type of pole used and their respective foundation masses, taking into account the maximum effort they can normally bear.
- In projects involving high voltage lines or low voltage lines intended for the transport of energy and passing through non-urbanised areas in the vicinity of which telephone lines exist, the descriptive document shall contain a spatial chapter separate from the rest, concerning interference with telecommunications lines, which shall contain the following elements:
 - Electrical characteristics of the projected line.
 - Indication of all existing telecommunication lines on one side or the other side of the route within the range considered in the parcel plan referred to in point b).
 - The average and minimum distances between the route to be established and each of the telecommunications lines referred to in the preceding paragraph, as well as the length of the section along which those distances are maintained.
 - Indication of all crossings of telecommunications lines specifying for each of them the crossing angle, the length of the crossing gap, the minimum vertical distance between conductors at the crossing point, the indication of the protection system employed and the distance horizontal from the crossing point to the closest supports of the two routes.
- Types and characteristics of boilers, motor machines, as well as accessory appliances

and attachments.

- Types and characteristics of electric power generators, transformers and any other electric machines.
- Types and characteristics of accumulators, their ampere-hour capacity and their function.
- Nature and section of the conductors of electric, aerial and underground lines and networks, details of their construction.
- Types of supports and insulators.
- Types and characteristics of the receiving facilities in which the electric energy must be harnessed.
- Wiring diagrams of the projected establishments, with indication of all the machines and apparatuses accessories of measurement, protection and command, using the graphic signals approved by the legislation in force
- All parts of the project shall be delivered in triplicate.
- If the establishment to be established covers more than three districts, the number of copies of the plan proposal referred to above shall be equal to the number of districts crossed by the lines or where land is occupied. This obligation may, however, be waived if the transferee, irrespective of the previous paragraph, sends two complete copies and the third one fragmented in as many parts as the districts crossed, each part comprising the route located within each of those districts.
- In the case of installed power businesses with a total capacity exceeding 50kVA (including any others previously established in the same place and belonging to the same owner) or of a voltage greater than 250 volts, the project shall be accompanied by a term of responsibility.

- In addition to these documents, whenever the occupation of any public or private domain is required for the execution of the proposed works, the applicant must submit the authenticated authorisations, written by the competent owners or entities or their legitimate representatives.

3.5.4.2 Other Documents Accompanying the Application

- The application, together with the respective project plan, shall be submitted to the Ministry of Energy, accompanied by a list, in duplicate, of all documents submitted, the original of which, with the note of the date of receipt attached to the file, and the duplicate, with the appropriate receipt, must be handed to the interested party.
- Transmission line projects, the concessionaire, who has authorisation granted by the competent authority for the production, transportation, distribution and commercialisation, including the import and export of electrical energy, as well as the construction, operation and management of electrical establishments, jointly or separately, by public or private entities granted in accordance with the Law, must present documents proving that the tracings to be built have obtained prior approval from the administration of the respective district or local authority, which is an essential condition for the licence to be granted.
- It is essential for the acceptance of the projects that they are submitted in triplicate and with each of the sheets of the drawings or of the original, written, instructed, drawn up and signed by a qualified electrical or mechanical engineer. They need to have a degree, duly registered by the competent authorities, in accordance with the rules in force. This needs to

be attached to the project, with the document recognised by a notary, declaring that he / she is responsible for carrying out the work and for operating the establishments.

- For businesses with a power output of not more than 50kVA and a voltage of less than 250 volts, the Ministry of Energy may waive the declaration of responsibility for the operation.
- The responsibility for the operation of all the businesses belonging to a plant or of a network as a whole and its processing stations must be carried out by a single technician, while different technicians responsible for successive extensions may be accepted for an establishment deemed very important.
- In addition to these documents, whenever the proposed works require the occupation of any public or private domains and the respective concession has not been given with a declaration of public utility, the applicant must submit a declaration, recognised by a notary, that he/she is obliged to obtain the authorisations for the occupation of these domains, given by the owners or competent entities or their legitimate representatives, and only after obtaining these authorisations can the assembly of the proposed establishment be carried out.

3.5.4.3 Verification of the Application

Upon receipt of the project, the Ministry of Energy will, within 15 days, verify that it has been presented with all the essential documents and clarifications for its assessment and, failing that, it will be requested that it be presented to it by the applicant within between 15 and 60 days. Failure to submit the required documents within the prescribed period may result in the file being closed.

3.5.4.4 Grant of Establishment License

Given the Ministry of Energy's decision granting the licence for the establishment of an electrical establishment, it will initialise the parts of the project and notify the interested party to make an advance payment of the expenses incurred by the publication and display of the edicts.

3.5.4.5 Issuance of the Establishment License

- Once the payment referred to in the previous article has been made, the Ministry of Energy will pass on the relevant licence, mentioning in it the general conditions and special clauses imposed on the concessionaire for the establishment of the establishment, as well as the amount to be paid annually, in accordance with respective tariff.
- The establishment licence shall contain the following elements:
 - Identification of the holder
 - Nature
 - Deadline
 - Identification, location and technical characteristics of the establishment
 - Rights and obligations of the holder
 - Special conditions
- The licence, with one of the copies of the respective project, will be delivered to the concessionaire. Another copy of the same project shall be filed with the Ministry of Energy with a copy of the licence in which the date of delivery or remittance of the original shall be recorded and the third copy of the draft shall be delivered to the official in charge of the technical inspection.

3.5.5 Request for a License to establish 5th and 6th Category Electrical Companies

- In order to grant the licence for the establishment of the 5th and 6th category facilities, the same procedure shall be

followed, but the request in which the application is made shall be accompanied only by the following documents in triplicate, according to the importance of the establishments:

- General plan, in a convenient scale, of the property or building in which the facility is located, with the layout of the main lines, indicating the location of the most important works, such as workshops for the production of a transformation post, as well as public roads, railways, waterways, urban buildings, electric traction lines, substations or distribution lines belonging to another existing establishment and telephone lines located in the vicinity of the proposed establishment.
- Supporting report, indicating the nature, importance and function or destination of the establishments, the general conditions of establishment and their exploitation, as well as the main provisions for the production of mechanical energy and electric energy, their transformation, distribution and use.
- Types and characteristics of boilers, motor machines, accessory devices and annexes, electric power generators, static or dynamic transformers and plants, elevations and cuts of the locations of their establishment.
- Electrical scheme of the establishment, with indication of all the machines and apparatuses accessories of measurement, protection and command, using the graphic signals approved by the legislation in force.
- The establishment of a 6th category operation consisting of an electrified fence requires prior authorisation from the Ministry of Energy.
- The request for the establishment of an electrified fence shall state the reasons justifying the request, such as the importance,

nature, vulnerability of the businesses to be protected, the number of persons normally resident within the protected area and their location.

- Once the authorisation referred to in the previous bullet has been obtained, the interested entity shall require a licence from the respective Provincial Directorate. The application shall be accompanied by the following documents:
 - Certificate issued by the Ministry of Energy, authorising the setting up of the business.
 - Project plan, in triplicate, the original being duly authenticated, of the electrified fence, the protection fences, the feed, alarm, protection and third party prevention devices.
 - Term of responsibility for the business and its maintenance, signed by an electro-technical engineer or technical agent of electromechanical engineering, who has been duly licenced.
- The project plan should include:
 - Documentation indicating the location of the electrified fence to be established, describing the main provisions for electric power supply, the characteristics of the energy consumption and the electric voltage of the permanent and short-circuit sealing, alarm devices, exterior and interior protection, access and types and dimensions of supports, insulators, cables and other materials to be used in the development.
 - General plan on a scale not less than 1:500 with a detailed indication of all ground accidents and location of electrified and non-electrified fences, power lines or communications lines located on said fences, power supply and alarm equipment and of the feeding cables.

- Electric scheme of the electrified fence and all power supply, electrical protection, signalling and alarm devices.
- Detailed drawings of the fences.
- Drawings of the respective access points and gates.
- Military and paramilitary establishments may install electrified fences in accordance with the preceding articles but are exempted from obtaining the prior authorisation by the Ministry of Energy and presenting the project of the establishments, when security or confidentiality is required. They must, however, provide a copy of the project to the technical supervision of the Ministry of Energy for on-the-spot consultation for inspection purposes.

3.5.6 The Operation of Electrical Businesses

3.5.6.1 Request for Inspection of the Business

Once the works for the establishment of a 1st or 2nd category electrical company, except a 3rd or 4th category electrical business have been completed, its concessionaire or owner must request its inspection from the Ministry of Energy.

The following apply during inspection of facilities:

- The Ministry of Energy will, within a period of 21 days, carry out an inspection, in which it shall be verified whether the establishment of the operation complies with all the technical and safety regulations, and that the necessary measures and tests are carried out to properly assess the conditions of its operation.
- The official(s) carrying out the survey will draw up a report, which will include the results of the assessments and tests carried out and their opinion and project proposals on the subject, with a particular regard for

public safety and the safe exploration of the establishment and pre-existing telephone and other plumbing.

- In the case of low-voltage networks, it should generally be done if service requirements allow for voltage measurements at the endpoints of the network and at its points of supply, where possible at the time of maximum load, to ascertain whether the fall in the conductors exceeds the permissible tolerances.

3.5.6.2 Start of Project Implementation

Only after obtaining the licence for the establishment of an electrical establishment may its legitimate possessor have the works carried out for the execution of the respective project, with the express condition of communicating the fact with at least three days' notice, by letter, to the Ministry of Energy.

3.5.6.3 Grant of Operating License

- Upon the supervisor's assessment, the Ministry of Energy shall decide whether to grant an operating licence.
- The operating licence will be granted by means of a title, which will be sent by the Ministry of Energy to the interested party, which will contain a summary description of the establishment, stating:
 - Its power; voltage; destiny; length of power lines and other clarifications necessary to identify it.
 - The date on which the establishment licence was granted.
 - The entity that granted it.
 - The date on which the first inspection was carried out.
 - The date of dispatch of the entity granting the operating licence.
 - Any special conditions.

3.5.6.4 Operating License for 5th, 6th, 7th and 10th Category Businesses

- In order to obtain the licence for the use of the 5th, 6th, 7th, and 10th categories of electrical establishments, the permit holders or owners must proceed in the same manner as for the 1st, 2nd, 3rd and 4th category establishments, applying what was established in relation to these.
- In the case of the establishment of an electrified fence, once the inspection has been carried out and if the establishment is found to be in good condition, the operating licence will be issued, and in no case may it start operating without the said licence being granted.
- This licence, with one of the copies of the project, will be delivered to the interested party, who is required to present these documents to the technical supervision of the Ministry of Energy, when required by the Ministry.
- Projects that are a distance from the headquarters of the Ministry of Energy, requests for the inspection of the 5th, 6th, 7th, and 10th categories of electrical businesses may be delivered to the Provincial Governments, which will forward them to the Ministry of Energy.
- The requirements for 7th and 10th grade facilities, which do not require a prior licence for their establishment, should be accompanied by a triplicate scheme of the facility.

3.5.6.5 Duration of Licenses

- In the case of a licence for premises subject to a concession, the licence shall be for the duration of the concession.
- In the case of businesses which do not require a concession, the licence shall be for

a duration required by the nature of the operation.

- If the same entity has at the same time one or more licences that are in some way interdependent, the respective duration periods may be harmonised in order to ensure greater coordination and rationality of means in the exercise of the licenced activities.

3.5.7 Length of Time

The length of time depends on the size of the establishment but could be between 45 to 90 days.

3.5.8 Costs

- An initial fee is payable. The costs thereof varies according to type and size required.
- Afterwards there is a fixed annual fee.
- The formula to calculate the fees can be found in Decree nº. 51/2013 of 13 September and Decree nº. 42/2005 of 29 November.

3.5.9 Additional Information

- Companies have to be fully registered in order to apply for this licence.
- It may be necessary to obtain licences from MITADER. For example, it may be necessary to obtain a licence for cutting trees for the power lines, an EIA or a licence if the lines are to interfere with the ecosystem, etcetera.

3.5.10 Contact Information

Head of Licensing Department
3660 Milagre Mabote Avenue
EDM quarters, Maputo City Client Services Area
Maputo
E-mail: www.dne@me.gov.mz
Telephone: +258 84 645 4956 / 82 967 4910
Information also available at Provincial Directorates for Mineral Resources and Energy.

3.6 Environment

The Ministry of Land, Environment and Rural Development (MITADER) issues licences for the drafting of Environment Impact Studies (EIA). These environment licences are essential for the development / implementation of any project that has an impact on the environment. Consequently, these licences are not for the exercise of any economic activity. The EIA is a necessary compliment for almost all development projects insofar as such projects have an impact on the environment (infrastructure, roads, bridges, mining, agriculture, tourism, dams, irrigation, etc.).

3.6.1 Type of License

- Provisional Environmental Licence.
- Environmental License for the establishment (setting up) of the project.
- Environmental Operating Licence.

3.6.2 Authorising Authority

Applicants must have approval from the local authorities (district and province) about the identified / required land:

- MITADER – National Directorate for the Environment (DNA).
- Locally, the environment authorities, i.e., the Inspection for Economic Activities and the provincial directorate of MITADER have to advise, instruct and follow closely the process until the environment study is complete.
- Terms of reference are drawn during this process and submitted to the provincial directorate of MITADER.
- At provincial level there is a Commission composed by representatives of the ministries the Housing and Construction, Health, Environment, Municipality and a district representative for the Infrastructure and Environment.

- It is this Commission that decides what type of project it is, i.e., A+, A, B or C (refer to the next section for a description of the different type of activities).
- Licenses for activities A+ and A are submitted and approved at ministerial level after assessment and recommendation of the National Technical Commission.
- Other institutions may be included in the Commissions, depending on the nature of the project and its social, economic or political impact.
- The environmental licencing is covered in Article 15 of Environmental Law Nº 20/1997 from 1st October and in Environmental, Mining and Oil Regulations.
- Licenses for activities Type B are submitted to and approved by the Provincial Governor and C by the Provincial Director of MITADER, after assessment and recommendation of the respective Commission.
- The National Directorate for Environmental (DINAB) has indicated that under Decree Nº6, Article 2 of Decree 54/2015 from 31 December, the Provincial Environmental Impact Assessment Authority has the power to:
 - Proceed, review and decide on the specific terms of reference reports for simplified environmental studies (EAS) and on good practice environmental procedures.
 - Issue licences for Type B and C projects/
 - Approve Environmental Management Plan (PGA's/Plano de Gestão Ambiental) for all mining projects classified as B under the environmental regulation for mining activities. The district government issues approval for Type B and Type C projects, which will be implemented in the respective jurisdictions.

3.6.3 General Information

- Applicable legislation: Decree nº. 54/2015 of December 31.
- All licences are issued for four types of activities that can impact on the environment, namely Activities: A+, A, B and C:
 - Type A+ activity is for complex projects that involve major irreversible environmental changes and/or the relocation of people and / or a significant impact on biodiversity.
 - Type A activity is for projects that impact significantly on living beings (including people) and sensitive environmental areas.
 - Type B activity is for those projects that do not have a significant impact on the environment and/or people or environment sensitive areas.
 - Type C activity is for those projects that have or may have a negligible environmental impact.
- The environmental licencing is covered in Article 15 of Environmental Law Nº 20/1997 from 1 October and in Environmental, Mining and Oil Regulations.

3.6.4 Procedure

- The environmental licensing process consists of three stages, namely:
 - Provisional Environmental licence – licence is issued after approval of the Environmental Pre-feasibility and Scoping Report (EPDA) for the Agro Industries Associates (AIA/Agro Industria Associadas). The issuance of this licence is optional.
 - Environmental licence for the establishment (setting up) of the project – licence is issued after the approval of the EIA and presentation of the approved Resettlement Plan, in case there is a need for resettlement.

- Environmental Operating licence – licence is issued upon verification / survey of full compliance with the EIA versus built project and full implementation of the Resettlement Plan, where necessary.
- The payment of the Environmental Licensing fee is made after the approval of the Environmental Establishment License.
- It is prohibited to start the operation of any activity without the Environmental Operating License having been issued. Failure to comply in this regard will result in a fine.

3.6.5 Decision on Environmental Viability

- When the environmental viability of the activity has been proven:
 - The competent body shall notify the applicant for him / her to pay the appropriate fees within 90 days from the date of receipt of the notification.
 - The EIA Authority issues the respective environmental licence within 15 working days, after receipt of proof of payment of the appropriate fees.
- In case of a serious objection that makes it impossible to accept and licence the proposed activity, the EIA Authority takes one of the following decisions:
 - Total disapproval of the implementation of the proposed activity, with due technical-scientific and legal basis, accompanied by the final assessment report and statement.
 - Partial disapproval of the proposed activity with due technical and scientific and legal basis, accompanied by the report and final evaluation statement.
 - Change in the category of the proposed activity.
- The total disapproval to implement the proposed activity implies the non-licensing thereof.

- When the analysis of the environmental viability of the activity results in the partial rejection of the activity, the EIA Authority may condition the environmental licensing to changes and / or to the reformulation of the proposed activity, submitting to a new evaluation and subsequent decision.

3.6.6 Validity

- Provisional Environmental License – is valid for two years, not renewable.
- Environmental licence for the Establishment (setting up) of the project– valid for two years, renewable for two years.
- Environmental licence for Operations – valid for five years, renewable for an equal period of time.
- All licences expire after two years of inactivity.

3.6.7 Length of Time

30 days for assessment and approval of licenses.

3.6.8 Costs

- For the purpose of initialising the process, the applicant must pay a fee.
- For the purpose of environmental Licensing, fees will be charged in the terms and values set out below:
 - Licensing of Category A + Activities – a percentage of the investment value of the activity.
 - Licensing of Category A and B Activities – a percentage of the investment value of the activity.
 - Category C licensing – is applied at a percentage of the investment value of the activity for projects with an investment value of more than MZN 5 000 000 and a unit value for projects with an investment of up to MZN 5 000 000.

- Licensing of temporary concrete plants located within the construction area, a fee of 200 minimum wages is applied.

- Fees are charged for the renewal of environmental licences, including for the following:
 - Category A + Environmental License.
 - Category A Environmental License.
 - Environmental License of Category B.
 - Category C Environmental License.
- Fees are charged for registering environmental consultants, including the following:
 - Registration of individual consultants.
 - Registration of consulting companies.
- Fees are charged for updating the register of environmental consultants, including the following:
 - Updating of registration of individual consultants.
 - Updating of registration of consulting companies.
- If the applicant intends to transfer the Environmental License to another entity or change the name of the entity holding the Environmental License, a fee must be paid.
- The request for transfer must be accompanied with the correct updating of the Environmental Management Plan, in accordance with all environmental legislation in force at the time of transfer, without which the request cannot be accepted.
- The request to change the corporate name contained in the Environmental License must be accompanied by the Government Gazette that publishes the said amendment.
- For the purpose of issuing the replacement copy of the Environmental License, the applicant must pay the fee equivalent to its renewal.
- The transfer of the certificate of individual

or collective environmental consultant is not allowed.

- All licences have to be paid within 90 days of date of issue. The costs and related information listed above are as noted in Decree nº. 54/2015 of 31 December 2015. Refer to Appendix H for specific amounts applicable.

3.6.9 Additional Information

Licenses for environment impact studies are only issued by the MITADER.

3.6.10 Contact Information

Ministry of Land, Environment and Rural Development (MITADER) – National Directorate for the Environment (DNA)
Av. Acordos de Lusaka, nº. 2115
Maputo – Mozambique

3.7 Finance

3.7.1 Type of License/Authorisations

- The BoM authorises according to area of activity. Consequently, there are no licences, only authorisations for the following classes:
 - Banks.
 - Leasing companies.
 - Factoring companies.
 - Investment companies.
 - Micro-finance institutions only need to be registered at the BoM. They will be issued with a confirmation of registration.
 - Insurance companies: “life and non-life insurers”, “reinsure” and “micro-insurance companies”

3.7.1.1 Authorising Authority

- Bank of Mozambique (BoM).
- Authorisations are granted, on a case-by-case basis, by the Minister of Economy and Finance, after input from the BoM

(Governor of the BoM).

- The Finance Minister issues licences for insurance companies.

3.7.1.2 Procedure

Requirements

- Credit institutions based in Mozambique must meet the following requirements:
 - Correspond to one of the types provided for in Mozambican law.
 - Adopt a form of a joint-stock company.
 - Have a share capital not lower than the legal minimum and mandatorily registered by registered bearer shares.
 - At the date of incorporation, the capital stock of credit institutions and financial companies must be fully subscribed and paid in an amount not lower than the legal minimum.
 - The capital of the same entities must be fully fulfilled within a period of six months from the date of incorporation or the date of subscription, in the case of a capital increase.

Application

- Applicants must submit proposal of the project to the Governor of the BoM.
- Description of the type of institution to be constituted and substantiated explanation on the adequacy of the shareholder structure for its stability.
- Draft statutes.
- Programme of activities, geographical, organic structure and human resources, technical and materials to be used;
- Provisional accounts for each of the first three years of activity;
- Identification of the founding shareholders, specifying the subscribed capital for each one;
- Declaration of commitment that at the time of incorporation and as its condition, it is

demonstrated that the amount of share capital required by law is deposited with a credit institution operating in the country.

- The following information must also be submitted regarding founding shareholders who are jointly-owned companies with qualifying holdings in the institution to be formed:
 - Statutes and list of members of the administrative body;
 - Balance sheet and income statement for the last three years;
 - List of members of the participating collective person who are holders of qualifying holdings;
 - List of companies in whose capital the participating legal person holds qualifying holdings, as well as a diagram of the structure of the group to which it belongs.
 - The BoM may request additional information from applicants and carry out any inquiries it deems necessary.
 - Only after authorisation from the BoM's Governor has been secured can the applicant constitute / register the company / enterprise.
 - Applicants must also register the company at the BoM's Notary, in addition to registering the entity at the Public Notary and Registrar of Companies.
 - Establishments, equipment and internal policies must be inspected and approved.
 - Applicants have three months from the Governor of the BoM's approval to constitute the legal entity, i.e., constitute the company.
 - After submitting all documentation and final approval, applicants have up to one year to start operating.
- Expiry of Authorisation**
- Authorisation shall lapse if applicants expressly waive it, or if the institution is not established within three months of the date

of authorisation or if it does not commence the activity within 12 months.

- In exceptional circumstances, and if so request of the institution, the BoM may extend the activity start-up period by a further six months.
- The authorisation will also expire if the institution is dissolved, without prejudice to the practice of the acts necessary for the liquidation.

3.7.1.3 Length of Time

90 days

3.7.1.4 Costs

There is no cost for the authorisation.

3.7.2 Insurance Companies

3.7.2.1 Authorising Authority

- The licence is issued by the Minister of Economy and Finance, and subject to the opinion of a supervisory body.
- Licenses are also subjected to prior authorisation issued by the Minister of Economy and Finance, in case of establishment of branches or any other form of representation of insurers, reinsurers and micro insurance companies in a foreign country, if the company has its registered head office in Mozambique.

3.7.2.2 General Information

Applicable legislation: Regulation on Access to and Exercise of Insurance Activities and their Respective Mediation.

3.7.2.3 Procedure

- Applications requesting incorporation of an insurance company with limited liability must be submitted to the Institute of Insurance Supervision of Mozambique (ISSM/O Instituto

de Supervisão de Seguros de Moçambique) in triplicate, and addressed to the Minister of Economy and Finance, together with the following documents:

- Minutes of the meeting approving the incorporation of the company.
- Draft of the articles of association of the company to be formed.
- Identification of the founding shareholders, whether natural or legal persons or companies, direct or indirect holders of shares, specifying the subscribed shares by each one of the shareholders and the origin of the respective funds.
- In respect of all founding shareholders, indication of their qualifying holdings in other companies and the respective group's structure.
- Details of the structure of the group in which the company to be formed is expected to be integrated.
- Minutes of the meeting of the shareholders' competent corporate body, which represents a legal person or a partnership about the decision to participate in the company.
- Police Clearance Certificate not older than 90 days of the founding shareholders, in case of a natural persons, and their respective administrators, directors or managers, in case of a legal persons or partnerships.
- Declaration by the founding shareholders that neither they nor the companies whose management they have been part of or have been performing duties as directors or managers for, have been declared insolvent or bankrupt because of their actions, and that they have always exercised prudent management in the same companies.

- In the case of foreign nationals, the police clearance certificate may be replaced by an equivalent document, issued in the country of origin and not older than 90 days.
- Should there be in the company to be formed, founding shareholders with qualified holdings that are legal persons or partnerships, the following relating to each one of them must be submitted together with the application referred to above:
 - Articles of association.
 - Financial report for the last three fiscal years.
 - Indication of the members of the management bodies, with relevant biographical information.
 - Shareholders' structure, indicating the holders of shares equal or higher than 10%.
- The application should also be accompanied by a programme of activities which include, among others, the following:
 - General policy conditions corresponding to the insurance fields and activities to be exercised and their technical basics.
 - Guiding principles for the proposed reinsurance activities.
 - Organisational structure of the insurer, specifying the available human, technical and financial resources.
 - An estimate of the incorporation costs, especially the administrative and commercial ones, as well as the appropriate financial means for their fulfilment.
- For each one of the first three financial years, the following shall be included in the information accompanying the application:
 - The balance sheet and profit and loss accounts, in accordance with the models set forth in the Chart of Accounts
- applicable to the insurance activities.
- The forecast of the number of workers, by nationality and the respective wage bill.
- The forecast of the cash flow statement.
- The forecast of the necessary financial resources for the technical provisions.
- The forecast of the required and available solvency margins calculated in accordance with the applicable legal provisions.
- If the application does not meet all the requirements above, the ISSM informs the applicants' representative of the detected irregularities, allowing a period of 30 days to correct them, under penalty of expiration of the request, at the end of that period.
- In addition to the above, the ISSM may require the submission, within a period of 30 days from the respective notification, of additional details that it deems necessary for the assessment of the application for authorisation, under penalty of expiration of the application, at the end of that term.
- The applicants must:
 - Appoint a representative who resides, in the case of a natural person, or has a registered head office in Mozambique, in the case of a legal person or a company;
 - Indicate, together with the corresponding professional curricula, the professionals, namely the financial officer, the lawyer and the actuary, responsible for the financial, legal and technical aspects of the process;
- The documents that instruct the application process, as well as any other documents addressed to the ISSM, must be submitted in Portuguese.
- Upon compliance with the legal requirements, the ISSM submits the duly informed authorisation process to the Minister of Economy and Finance for a decision.

- Two copies of the file referred to above must be sent to APIEX for investment project authorisation.

3.7.2.4 Costs

Refer to Appendix I for specific share capital amounts required for the incorporation of an insurance, reinsurance company or micro insurance company.

3.7.3 Additional Information

- Applications may be submitted at provincial level (BoM delegations) but are authorised at national level only.
- Although it takes 90 days for authorisation, if further documentation is requested the time frame starts again at day one.
- The licensing laws are currently being reviewed.

3.7.4 Casino Projects

3.7.4.1 General Information

- The relevant legislation establishes two concession schemes for gambling operations, namely:
 - Exclusivity regime, which grants the concessionaire an exclusive area within which no other competitor can be authorised, in a radius of less than 25km; and
 - Special Regime, which allows two or more concessionaires, within a given concession area, to be authorised, subject to a competitive radius of 100m.
- The exclusivity regime is granted to concession areas that are located in areas of tourist interest while the special regime is granted to urban centres, namely:
 - Cities of Class A – four licenses
 - Cities of Class B – three licenses
 - Cities of Class C – two licenses
- Applicable legislation: Law 1/2010, of 10 February - concessions related to exploration

of gambling in Mozambique; Decree nº. 64/2010, of 31 December - regulation of the Law of games of chance.

3.7.4.2 Required Documentation

- Name of the project.
- Identification of the investors.
 - Identification of foreign and national investors (name, headquarters, data relating to the establishment of the company and its registration, proof of guarantees of the availability of financial resources, bank reference of the constituents).
- Identification of the location and size of the casino.
- Object of the project, associated goods and services.
- Value of the investment (domestic and foreign).
- How the investment is going to be carried out (domestic and foreign).
- Projected start date of the investment.
- Name of the implementing company of the project (a public limited company with the proposed statutes of the company).
- Social capital.
- Distribution of the capital between foreign and national shareholders.
- Map of the phasing-in of the realisation of the social capital and investment (in accordance with the legislation on games of chance).
- Technical and economic feasibility study of the implementation of the casino.
- Forecast of the employment levels and vocational training programmes and other social benefits associated with the project.

3.7.4.3 Procedure

- The application for approval of the casino project should begin with the completion of

the forms available at the APIEX, attaching the following documents:

- Proposal of the draft statutes of the company to be set up and registered in Mozambique to carry out the implementation and exploitation of projects integrated in the concession, when it is a company to be started.
- Statutes of shareholder companies and documents proving their legal existence.
- Draft amendments to be introduced in the company's articles of association, if it is an existing company.
- Documents proving suitability, including criminal record, certificate of tax discharge, CV and technical and financial capacity, including proof of financial resources availability, bank references issued by a bank of recognised capacity and reputation of the shareholders.
- Economic feasibility and EIA.
- Reports and balance sheets of the last financial year, as well as any brochures, catalogues and other publications illustrative of the activities carried out, when it is a company already incorporated.
- Gambling for the form to be completed to apply for this licence.

3.7.5 Contact Information

Banco de Moçambique
Av. 25 de Setembro
Chief of Licensing Department
Telephone: +258 21 31 8000/9
Website: www.bancomoc.mz

Ministry of Economy and Finance
Praça da Marinha Popular
P.O. Box 272
Maputo – Mozambique

3.8 Fisheries and Aquaculture

3.8.1 Type of License

- Industrial fishing licence
- Scientific and experimental research fishing licence
- Semi-industrial fishing licence
- Recreational fishing (game fishing, surface or underwater) licence
- Artisanal licences (non-professional fishing licences)

The type of licence issued depends on the type of fishing, which varies with respect to the specific designation, conditions, characteristics and obligations.

3.8.2 Authorising Authority

Ministry of the Sea, Internal Waters and Fisheries (MIMAIP) – National Fisheries Administration:

- National Fisheries Administration (ADNAP) – industrial licences and scientific and experimental research fishing.
- Provincial department Sea, Internal Waters and Fisheries (MIMAIP) – semi industrial and recreational licences:
 - Maputo Province: Catembe, Muntanhana, Costa do Sol, Inhaca
 - Province of Inhambane: Inhassoro District, Vilankulo district, Barra, Tofo, Závora,
 - Sofala Province: Praia Nova, Estoril, Nhangau
- For Recreational and Sports Fishing:
- It is the responsibility of the Provincial Fisheries Administration Services of the Province where the vessels have their home port or, in their absence, the entity to which the competence is delegated by the Minister of Fisheries shall be competent.
- District (SDAE) – artisanal fishing licenses:
 - For artisanal fishing in inland waters,

the competence is delegated to the Directorates of Agriculture with the exception of the following areas: Lake Niassa in Niassa Province, Lake Cahora Bassa, in the Province of Tete, Lagoa Chicamba Real in the Province of Manica, Lake of the Massingir Dam, Gaza Province, Corumana Dam Lake, in Maputo Province.

3.8.3 Authorisation for Acquisition or Construction of Fishing Vessel and Fishing License

3.8.3.1 Procedure

Industrial Fishing, Semi-industrial and Related Operations:

- The acquisition of fishing vessels, whether in the country or abroad, by both nationals and foreigners, requires authorisation from the Ministry of Fisheries, which is requested at the same time as the application for a fishing licence.
- The application must be addressed to the Minister of Fisheries and delivered to the Provincial Fisheries Administration Authority of the relevant province.
- The same applies if the case is for fishing vessel construction.
- Depending on the investment value, particularly relating to foreign investments, a proposal must be submitted to APIEX for approval purposes.
- An application must also be submitted to the Geography and Cadastre Services to obtain the property title for the use of land; to the Autarchic Councils to obtain a DUAT if the business intends to invest in the Autarchic Territory; and to the National Water Directorate to obtain private water use.
- A submission must be made to the Ministry of Land, Environment and Rural Development (MITADER) or Provincial Directorates of

Land, Environment and Rural Development (DPTADER) to obtain an environmental license.

- In the case of a partnership, it must be legalised in the Registry Office.
- An application must be submitted to the Ministry of the Sea, Inland Waters and Fisheries for a technical project approval, which must comply with the General Aquaculture Regulation and the Terms of Reference for Aquaculture Projects, approved by Decree nº 35/2001 of 13 November.
- In the case approval is received, the Institute for Fisheries and Aquaculture Development (IDEPA) issues a provisional license on a trial basis, which is valid for a year.
- Regarding the commercialisation and export of products, authorisations are required from the Ministry of Industry and Commerce and from the Fish Inspection Institute (INIP)
- In applications for industrial, semi-industrial, artisanal and related fishing licenses, the applicant must be compliant with Decree No. 74/2017 of 29 December, which approves the Regulation of Concession of Rights and Fishing Licensing.

3.8.3.2 Requirements

- Required documentation:
 - Full identification of stakeholders.
 - Description of fishing vessels and fishing gear to be used.
 - Plan of general arrangement and description of the vessel (industrial and semi-industrial fishing).
 - Information on the general condition and location of the vessel.
 - Indication of the areas where it intends to operate and the fishing resources to be operated.
 - Draft of the contract by which the vessel

is to be acquired or the draft of the construction contract, as the case may be.

- Documentation proving that the vessel meets the requirements of the regulations on the inspection and quality of fishing products.
- For the issuance of the licence, the identification of the applicant, title deed property in the name of the applicant, valid certificate of seaworthiness, certificate of operational capability of the valid Automatic Location Device (DLA) shall be added.

3.8.4 Artisanal Fishing (with or without vessel)

3.8.4.1 Application

- IDs of the applicant.
- DUAT, if applicable.
- Previous fishing licence of the fisherman or of the fishing vessel if it has been already licenced, and it is a renewal.

3.8.5 Experimental Fishing

- The licence application.
- IDs of the applicant.
- Proof of the existence of the approved experimental fishing project.
- DUAT of the property in the name of the applicant, or, in the case of chartering, registration of the vessel and authorisation of the charter.
- Valid seaworthiness certificate.
- Certificate of valid DLA operational capability.

3.8.6 Recreation and Sports Fishing

- License application to be completed in the appropriate form.
- Authenticated photocopy of the applicant's ID.
- Compliance with the requirements and procedures set out in paragraphs 1 and 2 of

article 22 of Decree 51/99 of 31 August, which approve the Regulation on Recreational and Sportfishing, including the Model VII to the Annex to Regulation, recommended.

3.8.7 Authorisation for Chartering and Fishing License

The chartering of national or foreign fishing vessels may only be requested by national ship owners, to the Minister of Fisheries.

- The request shall be accompanied, in addition to the above-mentioned elements in the case of acquisition or construction of vessel, of other elements that follow:
 - Complete IDs of the contracting parties.
 - Certificate of minimum stocking (this requirement is waived for the National Institute for Fisheries Research, when chartering is for research purposes. It may also be waived, at the request of the charterer, in situations expressly provided for in the General Marine Fisheries Regulation).
 - Draft of the charter contract.
 - Commercial and financial clauses that guarantee the deadlines and forms of payment.
- If this charter involves payments abroad, the charter contracts shall be submitted to the Minister of Economy and Finance and must be accompanied by the authorisation of the Minister of Fisheries, referred to above.
- For the issuance of the licence, the identification of the applicant, the fishing vessel registration certificate and charter authorisation, valid seaworthiness certificate, valid DLA certificate of operating capacity must be added.
 - Inspection of the general conditions of the vessel, made by the competent Fisheries Administration.
 - For the definitive registration of the vessel,

if it has been acquired abroad, it must add a certificate of slaughter, issued and authenticated by the competent authority of the country or the flag that the vessel displays at the time of its registration.

- Once the licence is issued, it will only be delivered in the port, after presentation of the following:
 - Shipboard records; fishing board; verification of compatibility between the vessel and gear and the type of licence granted; health authorisation; certificate of minimum stocking; and valid DLA operational certificate, if applicable.
- The transfer of Mozambican fishing vessels with a valid fishing licence is permitted, and the new owner must apply for a new fishing licence within 30 days of the vessel registering on her / his behalf. Failure to comply with the deadline may result in the refusal of the licence of the vessel transmitted.
- In the case of contract with foreign ship-owners or chartering of foreign fishing vessel, the Minister of Fisheries shall demand a bank guarantee issued by an institution approved by the BoM, valid for a period equal to the duration of the licence.

3.8.8 Length of Time

- Project approval – five working days, provided all is in order.
- License approval – three working days, provided all is in order and the vessels passed inspection.

3.8.9 Costs

- The fees charged in the licensing process must be based on the percentages or number of minimum salaries, according to the plan in section 20 of Decree 34/2013 of August 2,

for the licensing of commercial activity and in article 39 of Decree 22/2014 of May 16 and in Annex VI of the same Decree, for industrial licensing.

- In assessing the amount to be paid for the fishing licence, the following shall be taken into account:
 - Industrial fishing licence fees are charged on a quarterly basis during January, April, July and October, except for those for shallow water or industrial shrimp fishing which are collected in April, June, August and October.
 - The fees for semi-industrial fishing are collected every six months during the months of April and October.
 - Fees for artisanal fishing are charged in a single instalment annually, in the period coinciding with the Licensing Act.
 - The fees for recreational and sport fishing are charged until the 10th of the month following the month of collection.
- The information above is as per regulation from July 2016.

3.8.10 Additional Information

- Subsistence fishing – only used by nationals and does not require a licence.
- Boats must be registered with the maritime authority.
- Industrial fishing licences must be renewed annually for tuna and every six months for prawns.

3.8.11 Contact Information

ADNAP Licensing Department
Rua Consegliei Pedroso, nº. 347, 5th floor
Maputo - Mozambique
E-mail: adnap@adnap.gov.mz
Telephone: +258 021 358 000
URL: www.mozpesca.gov.mz

3.9 Forestry

3.9.1 Type of License

- Growing (farming) licence
- Cutting (indigenous species) licence
- Exploration licence
- Export authorisation (need to register with the Ministry of Industry) licence
- Transport licence
- Authorisation to cut and clear trees

3.9.2 Authorising Authority

National Directorate of Forests – DINAF

- Simplified licenses – Provincial government
- Concessions:
 - Area up to 20 000 ha – Provincial government
 - Minister (MITADER) – 20 000 ha to 100 000 ha
 - Council of Ministers – Over 100 000 ha

3.9.3. Procedure

- Identify area and apply for authorisation
 - Must specify nature of license:
 - Growing / farming
 - Cutting indigenous trees
 - Exploration licences
 - Export licences
 - Lumber transport
 - Authorisation to cut and clear trees
- Present management plan (After authorisation, the applicant has six months to draw up a management plan).
- Apply for licence
 - Apply at provincial level for simplified licences and small concessions.
 - Apply at national level for large concessions.
- License applications can only be submitted between 2 January and 15 February.
- License are issued by 1 April.
- Licenses must be renewed annually.

3.9.4 Length of Time

Six weeks to three months

3.9.5 Costs

Fees vary based on tree species and according to volume.

3.9.6 Additional Information

- Timber and export licences require registration with the Ministry of Industry and Commerce (MIC).
- The company must be fully registered to apply for these licences.

3.9.7 Contact Information

Direcção Nacional das Florestas Moçambique / DINAF
nº. 537 Avenue Josina Machel,
Maputo

3.10 Health

3.10.1 Type of License

- License for pharmacies
- License for laboratories and medicine depots
- License for imports
- Establishment of private health institutions

3.10.2 Authorising Authority

- Minister of Health
- Health Ministry – Department of Pharmaceuticals (DoP)
- Provincial Department of Health and Municipalities
- Medicines Control Council

3.10.3 Procedure: Licenses for Pharmacies

3.10.3.1 General Information

- Applicable legislation – Ministerial Diploma nº. 39/2003 from 2 April and Article 28, Decree nº. 21/99 from 4th May.
- License is issued to natural or legal persons

for each establishment. It is applicant specific and lapses in the event of a transfer. License can also be issued to social security institutions or in the absence of such, to similar associations. The pharmaceutical services in hospitals and military structures are not considered pharmacies when they are rendered exclusively for their operational needs.

- The localisation for a new pharmacy will be proposed by the Provincial Department of Health and Municipalities according to the requirements of the above laws.
- New chemist may NOT be established:
 - In a radius, less than 150 metres (m) from a hospital or a clinic (except in localities with population less than 5 000); and in the case where there is an existent pharmacy in a radius of 1 kilometre (km).
 - In a radius less than 400m from an existent chemist.
 - In new suburbs or where human traffic justifies it, the minimum distance to existent pharmacy may be 300m.
 - The establishment of a medicine dispensary as part of an existent pharmacy may be authorised in locations situated 5km or more from an existent pharmacy. The terms shall be determined by an order issued by the Minister of Health. In certain cases, when the public health interest justifies it, the Minister of Health may, after considering the Medicines Control Council, authorise the establishment of medicine dispensary station at a shorter distance.
- The pharmacy must have 24-hour direct access to public roads, except in the case of a shopping centre.

3.10.3.2 Requirements

Documents and requirements attached to the

application, according to Article 24, Decree nº. 21/99 from 4th May:

- Technical Manager
 - A pharmacy may not be licenced or operate without a qualified in-pharmacy Technical Manager, which shall be the owner or one of the shareholders, who resides close to the pharmacy.
 - The Technical Manager shall submit, together with the pharmacy licensing application, certified by a notary, copies of the following:
 - IDs.
 - Certificate of qualifications (diploma in pharmacy).
 - Certificate of exclusive commitment (no other occupation).
 - Health clearance certificate.
 - Registration certificate with the Ministry of Health.
 - The Technical Management of two pharmacies performed by the same Technical Manager shall be authorised, provided that a second pharmacist with minimum four years of experience is employed, and the two pharmacies are situated no more than 20km from each other.
 - ID of the applicant.
 - Certificate of incorporation for companies.
 - Site location plan issued by the Municipality or District Administration certifying that the prohibitive conditions in 1. a) (Regarding Technical Manager) and 1. b) are satisfied.
 - Description of the minimal areas with sizes according to Article 8, Ministerial Diploma nº. 39/2003 from 2 April.
 - Certificate of exclusive occupation for the Technical Manager.
 - Proof of Mozambican residence for the applicant or the Technical Manager (for foreign citizens).

- Any other documents as requested by the Medicines Control Council.

3.10.3.3 Minimum Area Requirements

- Minimum pharmacy area – 85m²
 - Public area - 30m²
 - Lab /verification area – 17m²
 - Offices – 8m²
 - Ablution – 3m² with ample basin and toilet, connected to water supply and sewerage system (or septic tank)
 - Storage – 20m²
 - 24 hours chemist collection area – 6,5m²
- Minimum area Medicine Dispensary station – 30m²
 - Public area – 17m²
 - Lab /verification area – 10m²
 - Ablution – 3m²

3.10.3.4 Application

Application, establishment and licence:

- The application shall be submitted to the Provincial Health Department for verification
- The file is then submitted within 15 days to the Medicines Control Council.
- The decision is communicated to the applicant with carbon copy (cc) to the Provincial Health Department.
- After establishment, the applicant shall apply for inspection under the terms of Article 27.
- Upon receiving a successful inspection report, authorisation for the pharmacy operation will be issued by the Provincial Health Department.
- The inspection report is examined by the Medicines Control Council, which issues the licence or the respective endorsement.
- The owner shall open the pharmacy to the public no later than 15 days after the authorisation for the pharmacy operation is issued by the Provincial Health Department.

- The owner shall apply all corrections as requested by the Medicines Control Council under the terms established.

3.10.3.5 Cost

- Fees as per the Joint Ministerial Act: Ministry of Health and Ministry of Finance, nº. 125/2008 from 31 December.
- Fees are payable for the issuing of licence to private operators, including for the following:
 - Urban pharmacy.
 - Pharmacy in expansion zone.
 - Medicine Dispensary station.
- Fees are payable for the licensing of commercial establishments.
- Fees are payable for the renewal of licences to private operators, including for the following:
 - Urban pharmacy.
 - Pharmacy in expansion zone.
 - Medicine Dispensary station.
 - Commercial establishments.

Refer to Appendix J for specific amounts applicable.

3.10.4 Licensing of Laboratories and Depots for Medicines

3.10.4.1 General Information

Legal Framework – Law 4/1998 of 14 January.

3.10.4.2 Authorising Authority

The licence is issued by the Medicines Control Council, subject to the Regulation of Industrial Licensing.

3.10.4.3 Procedure

- The application must be addressed to the Minister of Health, accompanied by two copies of the establishment plan and description of the operational conditions.
- After establishment, the applicant must apply for inspection under the terms of Article 27 of Decree nº. 21/99 from 4th May.
- Technical Management – the number of qualified pharmacists must be determined by the Medicines Control Council (see sections above on requirements).
 - The Technical Manager of the production unit must have a diploma in pharmaceutical manufacturing.
- The sale of medicines and other products to the public is not authorised..

3.10.5 Licenses for Imports and Exports

3.10.5.1 Authorising Authority

- Minister of Health – Department of Pharmaceuticals (DoP).
- Ministry of Industry and Commerce (MIC).
- The production, distribution and commercialisation of medicine is subject to the authorisation of the Minister of Health through registration or, for extraordinary reasons related to the public health, without registration, and subject to the recommendation of the Medicines Control Council.
 - Any changes in the composition, labelling or form of the registered medicine is subject to a registration process.
- Authorisation permits the circulation only of medicines contained in the National Medicines List (Formulário Nacional de Medicamentos), issued and updated periodically by the Ministry of Health.
- In exceptional cases, the Minister of Health may authorise the circulation of medicines

which are not covered by the National Medicines List.

- The private medical establishments may prescribe the use of medicines which are not covered by the National Medicines List, provided that they are registered in the country.
- The cost of medicine registration is established by the Joint Act Ministry of Health and Ministry of Finance nº. 125/2008 from 31 December.
- Production units – only a legally licenced establishment shall be authorised to manufacture medicines and their components or their division and packing.

3.10.5.2 Procedure

- The application must be submitted to the Minister of Health, accompanied by certified copies of the following:
 - ID of the applicant for natural person.
 - Certificate of incorporation for companies.
 - ID of the Technical Manager.
 - Certificate of exclusive commitment (no other occupation) for the Technical Manager.
 - Certificate of qualifications of the Technical manager (diploma in pharmacy).
 - Registration certificate with the Ministry of Health Plan of the establishment with description and sizes of the areas.

3.10.5.3 Cost

- Licences fees are applicable to natural or legal persons, including for the following:
 - Cost Issuing licence.
 - Renewal licence.
 - Operational annual licence.
 - Fees are determined by Ministerial Order nº. 125/2008 from 31 December of the Minister of Health and the Minister of Finance.

Refer to Appendix K for specific amounts applicable.

- Every production unit shall have a qualified pharmacist as a Technical Manager.
- Certain production phases or their control may be done via a legally licenced third party.

3.10.6 Import and Wholesale Licensing

3.10.6.1 Requirements

Notwithstanding other current legislation, the licensing of natural or legal persons shall be subject to the following conditions:

- Exclusivity of activities – shall be dedicated only to import of pharmaceutical products.
- The applicant shall be in possession of a warehouse, which shall be compliant to the requirements for safety, security and storage of medicines.
- The operation shall recruit a Technical Manager with the relevant qualifications and techno-professional profile approved by the Ministry of Health.
- The applicant shall operate as an importer and wholesaler, keeping enough stock of medicines and associated products.
- Notwithstanding other legal requirements only shall be authorised the import of registered and ready for use medicines.
- In exceptional cases, the Minister of Health may authorise the import of medicines which are not registered yet, namely:
 - When the medicines are justifiably proven to be indispensable for the treatment or diagnostic of certain pathology.
 - For science research subject to the approval of the scientific research protocol by the Ministry of Health.
 - Individuals travelling with non-commercial quantities of medicines are exempt from requirement for import/export licence;
- Licensing – by the Ministry of Health and MIC.

3.10.6.2 Application

Submit application to DoP.

- Application submitted to the Minister of Health, accompanied by certified copies of the following:
 - ID of the applicant for natural person.
 - Certificate of incorporation for companies
 - ID of the Technical Manager.
 - Certificate of exclusive commitment (no other occupation) for the Technical Manager.
 - Certificate of qualifications of the Technical manager (diploma in pharmacy).
 - Registration certificate with the Ministry of Health.
 - Plan of the establishment with description and sizes of the areas.
- DoP conducts pre-inspection and submits opinion to the Minister of Health.
- Minister authorises.
- Applicant then informed of fees for the licence.
- After setting up operations applicant pays fees.
- Submit for final inspection.
- License is issued.
- After licence is issued, applicant must register what items they wish to import with the DoP.
- Receive authorisation certificate.

3.10.6.3 Cost

- Licences fees are applicable to natural or legal persons, including for the following:
 - Cost issuing licence.
 - Renewal licence.
 - Operational annual licence.
- Fees are determined by Ministerial Order nº. 125/2008 from 31 December of the Minister of Health and the Minister of Finance.

Refer to Appendix L for specific amounts applicable.

3.10.7 Licensing of Distributor of Pharmaceutical Products

Notwithstanding other current legislation, the licensing of natural or legal persons are subject to the following conditions:

- The applicant shall own the establishment, which is compliant to the requirements for the safety, security and storage of medicines.
- The operation shall recruit a Technical Manager with the necessary qualifications and techno-professional profile approved by the Ministry of Health.
- Application and cost of licence – see 1 above.

3.10.7.1 Costs

- There is a fee payable for a licence to export permit of medicines, vaccines, biological and other health products to importers per product.
- There is a fee payable for an export permit for medicines, vaccines, biological and other health products to manufacturers or industries per product.
- There are costs associated with quality assurance inspections and the issuing of certificates of good production practices.
- Fees are determined by the Ministerial Order nº. 125/2008 from 31 December of the Minister of Health and the Minister of Finance.

Refer to Appendix M for specific amounts applicable to each of the above.

3.10.8 Establishment of Private Health Institutions

3.10.8.1 Authorising Authority

Ministry of Health.

3.10.8.2 Procedure

Required Documentation

- Documents required to authorise the creation

of private health institutions:

- Presentation of the project of the establishment/private practice.
- Plant and description of the facilities (nature, type, capacity, functions and activities to be carried out).
- Description of the water supply system.
- Description of the energy/electricity supply system; the system for the disposal of waste and hospital waste, as well as wastewater and, where necessary, the means used for its purification.
- Detailed description of the medical-surgical material sterilisation system.
- Staff table specifying the professional qualifications of the technical director and health technicians.
- List of surgical medical material and equipment.
- Opinion of the Provincial Governor (must be acquired during the processes; submitted to the Health Ministry).
- Information from the Provincial Director of Health.
- Certificate of the criminal record, if applicant is an individual acting personally or certificate of the criminal record of the legal representative or manager, if application is submitted by a legal person or an individual representative. If a foreign citizen, the certificate of the criminal record must cover the whole period outside the country.
- Photocopy of the ID or passport.
- Certificate of physical and mental fitness.
- Certificate of literacy.
- Civil, commercial and professional registration document.
- Authorisation from Building / Housing and Urbanisation Services.
- Certificate from the Commercial Registry

- Office (Registrar of Companies).
- Draft articles of association.
- Commitment of honour from the Technical Director.
- For ambulances or other medical equipment, a description of the same is necessary.
- Documents required to start (operations) the private health institution:
 - Application requesting technical-sanitary inspection of the facilities.
 - Applicant must present evidence of professional recognition and registration of the technical directors and sanitary/health technicians.
 - Approval of the licensing of the establishment.
- Documents required for recognition and professional registration:
 - Proof of civil suitability (criminal record), professional suitability, and continuous professional experience for five years or more.
 - Certificate of professional aptitude in the health sector of recognised validity in the Republic of Mozambique.
 - Compliance with the presentation within 90 days of the service contract in the public sector or document indicating that it has been dispensed from that service.
 - Have a permanent address in the locality where the health assistance/service will be provided, except in cases duly authorised by the Health Ministry.
 - CV.
 - Two passport photos.
- Additionally, health professionals in the public sector have to present the following:
 - Proof of their status as a public sector employee.
 - Authorisation from the director of the establishment to which they are assigned, indicating the period allowed to engage in private activity outside normal working hours.
- Proof of compliance with the employee's contractual conditions.
- For health technicians who did not graduate in Mozambique:
 - Certificate of equivalence passed by the Ministry of Education of Mozambique.
- Health professionals dismissed or expelled from the National Health System (SNS) need special authorisation from the Health Minister to exercise their profession (private practice).
- The following professionals are exempt from providing 20 hours a week in the Public Sector:
 - Basic level health professionals.
 - Retired Mozambican health professionals.
 - Health professionals that the public sector intends to dismiss.
- All documentation must be sealed and acknowledged by a notary.
- The applicant covers the daily allowance of the inspection team, i.e. trips, accommodation, food, etc.

Application Process

- Applications to set up a private health practice are submitted through local health authorities (provincial health directorates) who must give their opinion.
- Following acquisition of the opinion, applications are sent to the Ministry of Health along with the provincial Governor's opinion.
- After getting the authorisation, applicants must proceed with the construction and setting up of all the equipment (medical, surgical, technical, etc.), after which he/she must apply for inspection.

- Applicants must pay for the inspection team's expenses (accommodation, travel, food, etc.) and a licence fee.
- The time for the issuance of the licence depends mostly on the applicant, therefore the amount of time spent completing the following: construction time, setting up the necessary equipment, number and complexity of health services to be provided, compliance with health requirements, etc.
- A form is required to apply for this licence: Minutes of Incorporation of an Individual Company/Minuta de Constituicao de Empresa em Nome Colectivo (Sociedade).

3.10.8.3 Costs

License fee: MZN 200.00

3.10.9 Additional Information

- Forms are available and submissions should be made to the DoP offices.
- Mozambique does not currently offer licences for pharmaceutical manufacturing as the country has no such facilities.
- Company must be fully registered if it is a partnership. If the company is privately owned it does not require Articles of Association / registration before applying for this licence.
- Export of medicines – authorised only to legally licenced manufacturers.

3.10.10 Contact Information

Ministry of Health – Department of Pharmaceuticals
Agostinho Neto Avenue
Maputo – Mozambique

3.11 Security

3.11.1 Type of License

Private security services.

3.11.2 Authorising Authority

Minister of the Interior.

3.11.3 General Information

- Private security activity may be carried out by individual security companies or organised in the form of commercial companies.
- The following modalities and forms of private security services are permitted:
 - Protection of persons and property through guarding.
 - Security of economic, social and cultural objectives, by means of garrison, guard, patrol and electronic security systems.
 - Drafting of security assessments.
 - Establishment and maintenance of security material and equipment.

3.11.4 Procedure

3.11.4.1 Application

- Individual private security companies may only be owned by national citizens and in commercial companies the participation of foreign partners may be allowed provided that the majority of the capital is of Mozambican citizens.
- Applicants must address their applications to the Minister of the Interior, with the following:
 - Name, age, marital status, affiliation, place of birth, nationality, literary and technical-professional qualifications and residence of the applicant or applicants.
 - Place where the company is intended to operate, with the indication of the province, district and any other necessary indications for its location.
 - Type of activity.
- Furthermore, the following must be added:
 - Birth certificate.
 - Certificate of criminal and police record.

- Residence certificate.
- Technical and operational study and other data considered useful.
- Draft statutes, in the case of a company to be formed.
- The foreign partner must also add the certificates of criminal and police record of the country of habitual residence and confirmed by the respective diplomatic representation in Mozambique.
- Whenever other elements are considered necessary, the Minister of the Interior or the Provincial Commands may order the notification of the applicants for those to be included in the application.
- The applications, duly instructed, will be delivered to the Provincial Commands from where they will be sent with their opinions to the Ministry of the Interior.
- The issuance of the licence and its terms will be communicated to the Provincial Command of the Police of the Republic of Mozambique (PRM) where the applicant has the headquarters of the company.
- The unauthorised exercise of the activity of private security is punished with a fine and the consequent seizure and loss of all equipment employed in favour of the state.

3.11.4.2 License

- The authorisation for the opening of a private security company shall be given in the form of a licence.
- The permit authorises the respective holder to exercise the activity of private security, and cannot, in any case, be replaced by any other document, nor transmitted to third parties, under penalty of forfeiture.
- The licence is granted for a period of five years, renewable for an equal period, subject to payment of a fee.

- If, during the period of validity of the licence, changes are made to the items on the licence, the applicant must request the endorsement of the new facts, and an endorsement fee will be charged.
- The transfer of the private security company, only becomes effective after approval by the Minister of the Interior.

3.11.4.3 Length of Time

- Applicants will be informed of the status of his application within 21 days from the date of the application submission to the Ministry of the Interior.
- In case of a refusal, the applicant may only file a new application after one year has lapsed from the date of the previous unfavourable decision.

3.11.5 Costs

- Security and liability insurance – once the authorisation has been granted, the applicant company shall be notified of the respective order, within 60 days, to prove the following:
 - A guarantee to the Ministry of the Interior by means of bank deposit, bank guarantee or surety insurance in institutions with headquarters in Mozambique, of an amount to be fixed by the Ministry of the Interior.
 - Have civil liability insurance for unlawful acts and damages to third parties.
- The fees and related information listed above are as noted Decree nº. 9/2007 of 30 April.

Refer to Appendix N for specific amounts applicable.

3.11.6 Additional Information

Financial guarantees – private security companies must offer financial guarantees, through security and liability insurance.

3.11.7 Contact Information

Ministry of the Interior
Av. Olof Palme, Nrs. 46/48
Maputo – Mozambique

3.12 Tourism

3.12.1 Type of License

- Categories 4 and 5 star hotel licences
- Travel agencies and tourist guide licences
- Residential tourist (hotel) licences
- Camping licences
- Casino project licences
- Games of chance licences

3.12.2 Residential Tourism (Hotels)

3.12.2.1 Authorising Authority

Ministry of Culture and Tourism – Studies and Investment Department

- The establishment, alteration, expansion, change of location and closure of tourist enterprises, establishments for catering and drinks and dance halls, as well as the suspension of their activity, require the authorisation of the Minister who oversees the tourism sector, and the Provincial Governor or the President of the Municipal Council, as described in this section. The Ministry is responsible for authorization in cases of 5 and 4 star hotels, tourist complexes, campsites, agro-tourism establishments and country houses, while the Provincial Governor has responsibility for 3 and 2 star hotels, food and beverage establishments and 1st class luxury dance rooms, catering and pizzeria. The President of the City Council or the District Adviser has responsibility for 1 star hotels, private accommodation for tourist purposes, rental of rooms and catering establishments and dance clubs and dance halls. 2 and 3 in accordance with paragraphs 1, 2 and 3 of Article 11 of the abovementioned Decree.

- In the administrative areas not covered by the municipality, the competence is exercised by the respective District Administration.
- Private accommodation, rental of rooms and farms for tourist purposes can only be operated by national citizens or companies whose capital is owned mostly by nationals.

3.12.2.2 Application

- Applications for authorisation to build, renovate, or rent businesses for the development of a business related to the industry must be submitted with a certified signature (recognised by a notary) to the relevant authority which is determined by the type of licence applied for (see “Authorising Authority” above). The application must mention:
 - Full name, affiliation, nationality, ID, Passport and/or Residence Permit, NUIT, address, in the case of a singular person, or identification of legal representative and company headquarters, in the case of a company, the Government Gazette in which the statutes of the company were gazetted and attach a photocopy of it and a definitive registration certificate as a legal entity and proof of financial capacity.
 - Place where it is or will be developed.
 - The category and provisional classification in which it intends to be considered for the initiation of the process.
- In addition to the elements set out above, the applicant must add to the request referred to in number 1 above:
 - Opinions of the local resources of the State or of the Municipal Council, of the respective area.
 - Opinion on EIA by the body responsible for the environmental area.
 - Number of employees to be employed and

the value of the investment.

- DUAT.
 - Hard copies and electronic versions of blueprints of buildings (in 1:100 scale).
 - Indication of the time frame for the construction or renovation.
 - Terms of responsibility
 - Descriptive document, which includes;
 - Physical characteristics of the site: relief, geographic orientation, hydrography and landscape;
 - Integration of the building in the place and the region in the architectural and landscape aspect;
 - General party of essential building composition and characteristics of building construction;
 - Operation of the different services and installations provided and their connections, horizontal and vertical circulations, ventilation processes, air-conditioning installations and the like, generally considered to be a convenient understanding of the solutions presented;
 - Typology, classification and category proposed for the establishment;
 - Expected deadline for start and finish of construction; and
 - Capacity of tourist accommodation and investment value.
 - When submitting the application to the licensing entity, the applicant must provide proof of payment of the fee corresponding to the analysis and approval of an executive project.
- conditions set out in the management plan, tourism development plan and other legal instruments applicable to conservation areas, as well as those contained in the following numbers.
- The licensing authority may authorise the initiation of licensing processes for tourist enterprises in the conservation areas, with exemption from some requirements, described in Chapter VI of this regulation
 - In national parks and national reserves, the application for the implementation of tourist enterprises must, in addition to the elements referred to in sections 1 and 2 (see “Procedures” above, where applicable, be instructed with the following documents:
 - Opinion of the Administrator of the National Park or National Reserve.
 - Opinion of the body that oversees the maritime administration, if it is a conservation area that contemplates the sea.
 - Minutes of the consultation meetings with the local resident communities.
 - In the buffer zone, the request for the implementation of tourist enterprises must, in addition to the elements referred to in the section above (“Submitting an Application”), where applicable, be accompanied by the following documents:
 - Opinion of the entity that supervises the conservation areas.
 - Opinion of the State body that manages the buffer zone.
 - Opinion of local State bodies.
 - Opinion referred to in point b) of the previous number and of the State body that supervises fire safety.
 - Minutes referred to in point c) of the previous number.
 - In the farm or wilderness, in the areas of

3.12.2.3 Requirements to Establish the Operation

community conservation and others, the application for the implementation of tourist enterprise must, in addition to the elements referred to in article 14, where applicable, be instructed with the following documents:

- Opinions referred to in paragraphs a) and b) of 3 and a) of paragraph 4 of article 15 of Decree 49/2016, of November 1, which approves the Regulation of Tourist Enterprises, Restoration and Beverages and Dance Rooms.
- If the project is to be installed within a conservation area, it has to have the opinion of its Administrator, proof of payment of the licensing fee and the minutes of the meeting with the local community and / or the Maritime Administrator of the region. (Decree nº. 49/2016 of 1 November)
- In the official conservation area, the request for the implementation of tourist enterprise must, in addition to the elements referred to in the section above (“Submitting an Application”), where applicable, and be instructed with the following documents:
 - Opinion of the Administrator of the National Park or National Reserve.
 - Opinion of the State agency that supervises fire safety.
- After obtaining the authorisation, applicants must start the project (construction, etc.) and apply for inspection.
 - The request for inspection must be submitted to the responsible authority, i.e. National Directorate of Tourism/Provincial Directorate of Tourism/President of the Municipality or Administrator of the District).
 - The following documents must be attached:
 - Price and accommodation table presenting the proposal of minimum and

maximum prices in national currency.

- Proof of the payment of the Inspection fee, name of the establishment and issuance of the permit.

- Applicants may only apply for the licence after the inspection has been completed.
- Hotel and restaurant must complete application form for licence.

3.12.3 Travel Agencies and Tourism Operators (Guides) Licenses

3.12.3.1 General Information

- Applicable legislation: Decree nº. 49/2016 of 1 November and Decree nº. 53/2015 of 31 December.
- The application, including all the other documents must be in quadruplicate; it must be signed and notarised and it must include electronic versions of the architecture plans (floor, furniture and location).

3.12.3.2 Application

- Applications submitted to the Minister of Tourism, and include the following information:
 - Full name, parents names, nationality; name and social headquarters of the business/company/entity that is going to explore the travel agency’s activity; ID number and its validity.
 - Localisation of the travel agency, identity of the legal representative and headquarters.
 - Number of jobs to be created, the minimum required is four job posts.
 - Value of the investment, the minimum requirement is currently MZN 200 000.00.
 - If it is an enterprise, indicate its inscription number at the Registrar of Companies.
- Applications submitted to the National Directorate for Tourism. The application must include the following:

- Authenticated copy of the NUIT; final registration of the Company; Articles of Association, if it is a society.
- CV of the Manager of the Travel Agency and Tourism.
- The Manager's diplomas or certificates from tourism industry schools.
- A bank guarantee, currently at MZN 200 000.00 for Travel Agencies or MZN 500 000.00 for Tourism Operators.
- Insurance, currently MZN 100 000.00.
- Proof of payment of inspection fee, currently MZN 13 000.00.
- Applicants must submit four copies of all documents.
- In addition to the above, a request for the exercise of the activity of tourist information must be submitted to the Tourism Minister.
- The application must include the following:
 - CV.
 - Certificate of literacy.
 - Updated residence declaration.
 - Two passport photographs.
- Holders of educational certificates obtained abroad may also have access to the activity of tourist information professional, provided that they are legally recognised by a competent national authority.

3.12.3.3 Required Documentation

- Application form – Refer to Annexure III B.
- Certificate of the name reservation of the business company.
- Government Gazette where the Articles of Association of the company have been published.
- Minutes of the General Assembly of the company that empowers the legal representative if it is a shareholding company.
- Plan of the building to be used for the activities of the business to the scale of 1:100

or 1:200, showing the area for administration and the area for the public/clients.

- Technical plan and justification of the opportunity of the travel agency within the framework of the tourist activities of the region and of the country, taking into account national tourism development (recognised signature).
- Descriptive report and justification of the project (recognised signature)
- Authenticated copy of the NUIT.
- Authenticated copies of ID cards or passport with a valid business visa or DIRE for the shareholders.
- Authenticated copy of the lease contract of the premises or title deed of the place where the activity is to take place.
- Proof of payment of the fee of MZN 7 000.00.

3.12.3.4 Inspection

- Applicants must submit an application/request to the National Directorate of Tourism asking for inspection of the premises and licence for travel agencies and tourism and tourism information professionals.
- The following documentation must accompany the application:
 - Registration Company Certificate.
 - Authenticated copy of the NUIT.
 - CV of the tourism and travel agency's manager.
 - Certificate of literacy.
 - Certificate attesting that the Manager attended a course related to the tourism industry for at least three years.
 - Bank guarantee valid for at least one year in the amount of MZN 250 000.00 for travel agencies and tourism and MZN 500 000.00 for a tourism operator.
 - Civil Responsibility insurance valid for at least one year of a value not less than

MZN 100 000.00.

- Proof of payment of the inspection fee of MZN 13 000.00, with the name of the establishment/business and issuing of the licence.

3.12.3.5 Length of Time

- Authorisation takes between 15 to 90 days:
 - The technical instruction for the decision-making process must be completed within five working days of the date of receipt of the dossier.
 - The licensing authority will decide on the request within a maximum of two working days after the instruction of the process.
 - The authority that instructs the process will notify the applicant within three working days of the decision about the application.
 - Applicants must allow for time to carry out the proceedings or to request opinions that are deemed necessary.
- Also, licensing depends on the length of time applicants take to construct infrastructure.

3.12.3.6 Costs

- The information below is in Decree nº. 28/2003 of 17 June and Mining Law nº. 14/2002 of 26 June.

Refer to Appendix O for specific amounts applicable.

3.12.7 Additional Information

- Depending on the extent of the environmental impact, applicants may have to request approval from MITADER to conduct an EIA.
- Authorisation may also have to be sought from local authorities for a DUAT.
- The process is dynamic and the actualisation of the legislation is a permanent feature. Recently the authorisation and licensing

processes were decentralised giving more leeway to the Provinces and Municipalities.

- In the near future BAUs will provide licences for small scale boarding houses and room rentals.
- Public consultation:
 - The consultation of resident local communities shall be made, with the necessary adaptations, in accordance with the provisions of land legislation and other relevant legislation.
 - The objective of the consultation is to enquire of the resident local communities whether the planned tourist development would affect, or negatively, their socio-economic structure.

3.12.4 Games of Chance

3.12.4.1 Authorising Authority

- Minister of Finance (for social games – see below)
- President of the Municipality or to the District Administrator (AD) (for fun games – see below)

3.12.4.2 General Information

- Social games: bingo, lotteries, totobola, totoloto, lotus, raffles, mutual gambling, contests and virtual games.
- Fun games: billiards, foosball, prize exhibitors and fun machines.
- Applicable legislation: Law of Social and Fun Games, Law nº. 09/2012 of 08 February, and the respective Regulation approved by Decree nº. 17/2012, of July 5.

3.12.4.3 Procedure for Contests and Virtual Games

- The application for authorisation to operate the gaming activity is made in an application signed by the applicant or his / her legal

representative, addressed to the Minister of Finance (for social games) or to the President of the Municipality or to the AD (for fun games) accompanied by the following information, duly documented:

- Proof of the legal existence of the requesting entity's (Government Gazette) permit.
 - Proof of the capacity in which the application is signed (credential, minutes of appointment).
 - Representative's ID.
 - Specific regulation of the desired game modality (all conditions of player access to the game and prizes).
 - Models of equipment and game material to be used.
 - Guarantee of the availability of financial resources for the payment of game prizes (invoices or receipts for the purchase of prizes or letter of guarantee signed by the representative of the applicant for cash prizes).
 - Prize Plan composed of at least three prizes.
 - This application must be filed with the licensing entity, 15 days before the start of the activity.
- the share capital of at least 10% of the total investment that is proposed to invest.
 - Specific regulation of the desired game modality (all conditions of player access to the game and prizes).
 - Models of equipment and game material to be used (system operation manual, business continuity plans, data hosting agreement, last system certification made by an independent and reputed entity).
 - Plans for the training of the staff in the case of Bingo.
 - Guarantee of the availability of financial resources for its operation (bank guarantee of MZN 3 000 000.00, by modality, in favour of the General Inspectorate of Games and bank references issued by a bank of recognised capacity and reputation).
 - Documents proving the suitability, technical and financial capacity, including criminal records of the members, certificate of tax discharge, CV, on-site verification of the operation, etc.
 - Investment plan, to be realised in the acquisition, set up and furnishing of the equipment and game material (schedule).

3.12.4.4 Procedure for Bingo, Totobola, Totoloto, Mutual Bets and Raffles

- Submit the application to the authorising authority, along with the following documents:
 - Proof of the legal existence of the requesting entity (Government Gazette).
 - Proof of the capacity in which the application is signed (credential, minutes of appointment).
 - Representative's ID.
 - Constitution of the applicant company with

3.12.4.5 Costs

Refer to Appendix P for specific amounts applicable.

3.12.5 Additional Information

Type of business activity determines the licence/s that is required – National Economic Classification.

3.12.6 Contact Information

Head of Department
Ministry of Culture and Tourism
Av. 10 de Novembro, Praceta 1196, nº. 40.

Telephone: +258 84 644 3089

Or/And

Department of Economic Activities
Av. Albert Luthuli, 59/63, 2nd floor
Maputo

Telephone: +258 84 950 7442

3.13 Trade and Industry

3.13.1 Type of License

- Industrial Property License
- Commercial Activity License (RLAC – Regulation of the Licensing of the Commercial Activity Licence)

3.13.2 Establishment of Industrial Property and License

3.13.2.1 Authorising Authority

Ministry of Industry and Commerce (MIC)

- Local Authority – MIC.
- Minister of Trade and Industry. The Department will verify and approve the application. Final approval is granted by the Minister of Industry and Commerce.
- The National Inspectorate for Economic Activities (INAE).
- The Minister of Industry and Commerce, the Director of One stop shop (BAU), AD take decision and sign the authorisation, endorsement and renewal of licences and external trade operator identity cards.
- The Director of BAU is responsible for the approval of wholesale and retail trade, rendering of services and external trade operators (import and export) licences.
- District Administrator (AD) – in cases where there is no BAU office, the AD is responsible for the approval of wholesale and retail trade, services and external trade operator licences.
- The above-mentioned authorities can delegate their powers (always in writing); and applying:

- the enabling law, for example DA to the Director of the SDAE or the BAU Executive Director to the Licensing Services Director, or
- According to the general rule of authority delegation to the immediate inferior in the chain of command, for example the Minister to her/his deputy, etc.

Authority responsible for the analysis and ruling recommendation

- On the commercial activity licences application – National Trade Directorate (DNC) for foreign company representation or the BAU for wholesale and retail trade, rendering of service and external trade operators (importers and exporters) or the SDAE for wholesale and retail trade, services rendering and external trade operators in the absence of BAU offices.
- The head the respective instructing authority is responsible for issuing the final recommendation/opinion for consideration by the superiors.
- The instructing authority is responsible for coordinating with the relevant local authorities to verify if the licensing is in line with the regional territorial and urbanisation plans.

3.13.2.2 General Information

- Applicable legislation: Decree nº. 34/2013 dated 2 August.
- The licence authorises commercial activity (wholesale and retail sale, services rendering, representation foreign trade of foreign company and external trade operator).

3.13.2.3 Inspection

- The licensing authority determines the potential risk carried by certain products and components, resorting to the Environmental

Law and decides whether the inspection needs to be carried out.

- The timeous licence renewal application submitted by the foreign company's commercial representation does not require a new inspection, even if the original licence application required one, except in the cases of a change of premises.

3.13.2.4 Validity

- The licence has unlimited duration, while the licence for a foreign company representation is valid for a maximum period of five years, although it is renewable.
- The identification card for external trade operator is valid for:
 - For an importer – one year.
 - For an exporter:
 - For commercial activities – five years.
 - For other sectors activities – coincides with the sectorial licence, could be less than five years or even unlimited.
- The payment of the licensing fees is done before the application is processed, while the payment date for the inspection is notified at the time of the application by the instructing authority.

3.13.2.5 Length of Time

- Between the date of submitting the documents and the date of communicating the decision / issuing the licence, declaration and card:
 - 8 business days for activities which do NOT require inspection.
 - 10 business days for activities which do require inspection.
 - 3 business days for issuing a declaration with the import/ export codes.
 - 8 business days for issuing the external trade operator identity card, counting from

the date of issuing the licence under the RLAC.

3.13.2.6 Procedures for Wholesale and Retail Trade and Services Rendering Licence

- The applicants shall submit directly to the licensing authority (BAU or SDAE):
 - Filled and signed application form.
 - Certified or ordinary copies (show the originals at the time of submitting) of the following documents:
 - Nationals
 - ID or Passport or Driver's licence or valid Voter's card
 - Foreign citizens
 - DIRE (Mozambican residence document for foreign citizen) or passport with valid business visa or authorisation for residence for more than 90 days and less than five years. If the DIRE is being processed, the applicant must supply a stamped receipt from the Home Affairs Department with the expected collection date.
 - Refugees are not issued with a DIRE or business visa, but need to submit a refugee status document, which is issued by the National Institute for Refugee Support.

- The above documents should be valid for more than 15 days after the date of their submission, given that the time frame for a licence authorisation, start of operation declaration and tax registration in the National Social Security Institute (INSS) is approximately 15 days.
 - For companies - certificate of incorporation (publication in the Government Gazette of the Articles of Association or a copy of the Articles of Association) is required
 - For Individual entrepreneurs - the legal

entity registration certificate is issued after the commercial licensing and tax registration and its actual issuing is confirmed by the overseeing authority, the INAE.

- Authenticated copy of the NUIT.
- Power of attorney duly issued to the applicant if he/she is not a designated director or authorised representative of the company mentioned in the certificate of incorporation.
- The Power of attorney for company applicant can be replaced by a company resolution, which is stating the scope and object of the mandate and contains the company authorised signatures, certified by a notary.
- Step 1 – the employee (BAU or SDAE) shall check if the application form is duly filled and signed and if all supporting documents are submitted. The application must be registered in a dedicated register. If the employee has doubts related to the applicability of the RLAC, he/she shall ask the applicant to return the same time the following day to receive the answer.
- Step 2 – document screening, which aims to establish if the submitted information is complete and if the establishment requires inspection (list of products which require inspection of premises is included on page 40 of guide for application of the RLAC. In BAU step 1 and 2 shall be performed by the same employee, while at the SDAE the receiving employee might ask the applicant to supply a contact number for notification of the prompt receipt of his application.
- Step 3 – the applicant shall be verbally informed of the licence fees payment, followed by the submission of a proof of receipt/ proof of payment, which allows the application to be

processed. Upon submitting the payment receipt, the applicant shall receive a stamped and signed copy of the application form with the receipt date and reference number. The receipt and screening of the application shall be done in the presence of the applicant.

- Step 4 –
 - If doesn't require inspection, the instructing authority carries out the evaluation and prepares its opinion.
 - If does require inspection (this is decided upon information supplied by the applicant or as a result of application evaluation), the inspection is scheduled.
 - For this step, it is assumed that:
 - The SDAE or BAU (responsible – the Head of Licensing Services) knows if the site for the establishment is within an area permitted for the proposed commercial activity, based on the coordination with the local authorities (zoning information is included in the municipal urbanisation plans and the district land use plans).
 - The members of the commission are designated:
 - * The instructing authority may at any time request further details from the applicant.
 - * The inspection may make a positive or negative assessment in the inspection report. The applicant shall be notified when to collect the inspection report from the licensing authority.
 - * The instructing authority prepares the file with their opinion to be presented for consideration by the superiors.
- Step 5 – It is issued by the licensing authority in the form of a notification order with the opinion of the instructing authority or by signing the licence.

- A rejected application cannot be resubmitted without submitting new information and shall be treated as a new application with regard to the required documentation, procedures, time frames and charges.
- The issue of licence or the rejection notification shall be registered.
- The decision and the signature of licence shall be concluded within two days.

3.13.2.7 Procedures for Foreign Company Commercial Representation Licence

- For a foreign company commercial representation licence, the applicant shall submit directly to the licensing authority (MIC):
 - Filled and signed application form.
 - Certified or ordinary copies (show the originals at the time of submitting) of the following documents:
 - Nationals
 - ID or Passport or Driver's licence or valid voter's card
 - Foreign citizens
 - DIRE (Mozambican residence document for foreign citizen) or passport with valid business visa or authorisation for residence for more than 90 days and less than five years (residência precária). If the DIRE is being processed, the applicant must supply a stamped receipt from the Home Affairs Department with the expected collection date
 - Refugees are not issued with a DIRE or business visa, but need to submit a refugee status document, which is issued by the National Institute for Refugee Support.
- The above documents for foreigners should have validity more than 15 days after the date

of their submission, given that the time frame for a licence authorisation, start of operation declaration and tax registration in INSS is approximately 15 days.

- Authenticated copy of the NUIT.
- Power of attorney duly issued to the applicant if s/he is not a designated director or authorised representative of the company in the certificate of corporation.
- Positive opinion of the entity, governing the sector of the applicant's proposed activity.
- External trader commercial licence or equivalent and its sworn translation from the company applicant's country of origin, stating the external trade operator reference and capacity. This licence, in the form of authorisation or a declaration, etc. often coincides with the tax registration or company incorporation certificate and serves to prove that the foreign company is legally licensed to exercise the pretended activities in their country of origin.
- New applicant company – the legal registration certificate (company incorporation certificate) in Mozambique for representation of foreign commercial company is issued after the commercial licensing and tax registration are completed and its actual issuing is confirmed by the overseeing authority, the INAE.
- Existent Mozambican registered company or registered and licenced individual entrepreneur applying for representation, is required to submit certificate of incorporation (publication in the Government Gazette of the Articles of Association or a copy of the Articles of Association) and licence (simplified)
- Power of attorney and its sworn translation,

duly issued to a singular person, entrepreneur or company authorising to be the company representative in the Republic of Mozambique, stating the respective powers, form of representation and the duration:

- If the application is submitted by a representative, which is a proxy singular person, it is not required to submit a certificate of incorporation and licence.
- The representatives which are singular persons can only apply for Representative Office and not Agency.
- The applicant is responsible for obtaining in 15 days a positive opinion from the entity, governing the sector of the requested by the applicant activity. In case of industrial activity, which is under the MIC, (the National Trade Directorate – DNC) should receive the application without opinion, which is to be obtained within two days from the National Industrial Directorate via an internal liaison.
- The power of attorney for purpose of application and the power of attorney to the representative, when given to a company, can be replaced by a company resolution, which is stating the scope and object of the mandate and contains the company authorised signatures, certified by the notary. The duration also must be stated, as the licence for foreign company representation is valid for a maximum period of five years.
- Step 1 – the employee (from the MIC) shall check if the application form is duly filled and signed and if all supporting documents are submitted. The application must be registered in a dedicated register. If the employee has doubts related to the applicability of the RLAC, he/she shall ask the applicant to return the same time the following day to receive a response.

- Step 2 – document screening. It intends to establish if the submitted information is complete.
- Step 3 – the applicant shall be verbally informed of the licence fees payment followed by submitting a receipt/ proof of payment, which allow the application to be processed. Upon submitting the payment receipt, the applicant shall receive a stamped and signed copy of the application form with the receipt date and registered reference number. The receipt and screening of the application shall be done in the presence of the applicant.
- Step 4 – the instructing authority (the DNC) will carry out the evaluation and prepares its opinion.
 - The instructing authority may request further details from the applicant.
 - The recommendation shall be written on the application form itself.
 - The evaluation process shall be concluded in two days.
- Step 5 – decision. It is issued by the licensing authority in the form of a notification order with the opinion of the instructing authority or by signing the declaration. The order authorises the issue of the card.
 - The decision and the declaration signature shall be concluded within one day.
 - The card shall be issued within five days from the date the declaration is signed. In the event an application is rejected, the application cannot be resubmitted without submitting new information and shall be treated as a new application with regard to the required documentation, procedures, and time frames charges.
 - The issuing of a declaration/identification card or the rejection of an application shall be registered.

3.13.2.8 Procedures for External Trade Operator Licence

- For external trade operator licence, the applicant must submit the application directly to the licensing authority (BAU or SDAE):
 - A completed application form.
 - Entities, already licenced in other sectors or submitting application following the commercial licensing are required to submit certified copies (show the originals at the time of submitting) of the operating licence and the NUIT.
- The foreign company's commercial representation shall be issued with only one licence by the entity which governs the activity. If it requests to be licenced for other subclasses of CAE, which is governed by other Ministries, the positive opinion from this Ministry is required for issuing an endorsement to the original licence.

3.13.2.9 Costs

- Wholesale and retail trade or services rendering or external trade operator licence (irrespective of the groups, classes and subclasses in CAE) – 1 minimum state employee salary (SM).
- Representation of foreign company – 2 SM per year
- External trade operator identity card – 25% of the SM
- Endorsements – 25% of the SM
- Reemission of the licence – 50% of the SM
- Inspection – 50% of the SM
- Payment of fees / costs are done via deposit at a commercial bank and proof supplied to BAU.
- The fees, applicable for services rendered by BAU are included in the table on page 47 of the guide for submitting an application to the RLAC.

- The payment of fees / costs are done via deposit at a commercial bank and proof supplied to BAU.

3.13.3 Contact Information

Ministry of Industry and Commerce
Praça 25 de Junho, nº. 300, 8th floor
Maputo – Mozambique

3.14 Transport*

3.14.1 Type of License

- Public transport for renting
- Collective public transport
- Sea transport (maritime transport)
- Stevedoring activities in national commercial ports.

3.14.2 General Information

- Transport by motor vehicle may be private or public, for passengers, for goods or mixed cargo.
- Public transport includes an individual / entity that is not classified as private and can be operated in a rented transportation system (at the service of a certain entity, according to itineraries of your choice) or collective transportation (obeying itineraries and schedules previously established).
- Type A licence – granted when the transport takes place in two or more provinces or cities belonging to distinct provinces.
- Type B – granted if the transport is limited to the province where the company's headquarters is located. Cross-border transport may be included if previously authorised.
- Private individuals (nationals or aliens residing in Mozambique for more than one year) or legal persons (duly registered in Mozambique) may apply for a licence to operate transport activity.

- Only registered commercial companies may obtain a licence to operate public transport.

3.14.3 Authorising Authority

- Minister of Transport and Communications
- Provincial Directorates of Transport and Communications
- National Maritime Authority (INAMAR).

3.14.4 Public Transport for Renting

3.14.4.1 Procedure

- The application must be addressed to Minister of Transport and Communications, and must include:
 - Name and address of the applicant, in the case of a private individual, or, identification and registered head office, with the necessary proof of being constituted commercially and duly registered, if it is a legal person.
 - Transport type (passengers and goods) for which the licence is required.
 - Indication of the Province or district where it intends to transport passengers or the operation headquarters where goods are transported.
 - Indication of the parking place (terminal), where the vehicle will normally be available to the public.
- Proof of physical fitness and certificate of criminal record for private individuals.
- Certificate of residence proving that the applicant is a national or a resident for more than one year in the national territory (private individual).
- Vehicles with national registration and if it is a legal person, must also indicate the number of vehicles, including trailers, carrying capacity or approximate capacity.
- Have a civil liability insurance policy.
- Presentation of vehicles for inspection.

- If it is a legal entity (company), it must be constituted in the form of a commercial company, which is duly registered.
- Certificate of measurement inspection of the meter and the odometer, or only the latter, as the case may be.
- The driver of a rental car must be a holder of a driving licence for public services.
- If it is a heavy-duty passenger rental car, it can only be operated by a concessionary of regular passenger vehicles of this type or by organised tour companies with vehicles approved for this purpose.

3.14.5 Collective Public Transport

3.14.5.1 Procedure

Regular and Temporary Carriers

- Application for the granting of regular or temporary carrier license, which must contain:
 - Full identity documents and address of the applicant or his legal representative and proof of being incorporated commercially if it is a legal entity.
 - Schedules and tariff.
 - Parking locations (start, end and intermediate).
 - Indication of buses' itinerary.
 - Map of the route with indication of the distances between the intermediate stops.
 - Economic or exploration study.
 - Vehicles of national registration (national plate numbers).
 - Publication of the request for concession in public notices in the Government Gazette, in the most frequently read daily newspaper and in the diary of the Province.
 - Vehicle inspections.
 - Insurance policies for the vehicles in use.
- ##### *Temporary Transport Carrier*
- The request for a licence application made

by the owner of the vehicle, which should contain:

- The applicant's ID.
- Residence certificate.
- Certificate of criminal record.
- Insurance policy to guarantee civil liability resulting from traffic accidents.
- Drivers with drivers' licences for public services.
- Inspection of the vehicle, which must present:
 - Bodywork covered.
 - Ladder to access the bodywork.
 - Fixed seat stands with minimum separation of 70 centimetres (cm).
 - Distribution of seats inside that ensures the safety and comfort of passengers.
 - Lighting inside the bodywork of the vehicle.

3.14.6 Sea Transport

3.14.6.1 Agency

Types of Agency Services

- Ship Agency
- Merchandise Transit Agency
- Freight and Chartering of Goods Agency
- Conference Agency
- Expert and Superintendence Agency
- Auxiliary Services for Stevedoring
- Warehousing of goods in international transit

General Information

- Applicable legislation: Decree nº. 53/2006 of 26 December and Ministerial Diploma nº. 218/2013 of 30 December.

Procedure

- Applications must be submitted to the Director General (DG) of INAMAR, specifying in it the activities and ports or terminals in which the requesting entity intends to operate; Additionally, the application must include the following documentation:

- Certified copy of the Company Registration Certificate or the Official Publication in which the intended activities are recorded as a corporate purpose.
- Authenticated copy of the NUIT.
- CV of the responsible technician.
- Location and description of the company's facilities (plant facilities).
- Proof of payment of the value of the licence (deposit slip).

Costs

- Ship agency.
- Merchandise transit agency.
- Freight and chartering of goods.
- Conference.
- Expert and superintendence.
- Auxiliary services of stevedoring.
- The licensing of the above-mentioned modalities can be granted cumulatively. For licence renewal, the fees charged do not change.

Refer to Appendix R for specific amounts applicable.

3.14.6.2 Maritime Transport

Three Types of Maritime Transport Services

- Commercial maritime
- International maritime
- Five-year local traffic transport for vessels with more than 50 tonnes (t).

General Information

- Applicable legislation:
 - Decree nº. 35/2007 of August 14 and Ministerial Diploma nº. 218/2013 of December.
 - Decree nº 49/2014 of 22 September, which regulates diving activity.
 - Decree nº. 45/2006 of 30 November, which regulates the licensing of maritime space and other activities in the maritime sector.

Procedure

- Applications must be submitted to the INAMAR DG, specifying in it the activities and ports or terminals, as well as the routes in which the requesting entity intends to operate.
- Application must include a letter to request a visit to the premises for inspection.
- Authenticated copy of the Company Registration Certificate or the official publication in which the intended activities are stated as a corporate purpose.
- Authenticated copy of the NUIT.
- Authenticated copy of the Notary Registry.
- Proof of ownership of the means of transportation to be used.
- Description of the means of transport to be used, its year of manufacture, model, capacity, make and state of conservation.
- Civil liability insurance for passengers, third parties and environmental damages.
- Proof of payment of the value of the licence (deposit slip).

Costs

- Commercial maritime.
- International maritime.
- Five-year local traffic transport for vessels with more than 50 t.

Refer to Appendix R for specific amounts applicable.

3.14.6.3 Tourist Maritime Transport

General Information

- Applicable legislation: Decree nº. 41/2007 of August 24 that regulates tourism transport.

Required Documentation

- Authenticated copy of the NUIT.
- Technical and justified plan of opportunity of the applicant in the framework of the tourist activities of the region and of the country, taking into account the national tourism

development.

- Report of the means of transportation.
- For private individuals, a copy of their ID and a company registration certificate for an individual entrepreneur.
- Proof of ownership of the means of transportation to be used.
- Description of the means of transportation to be used, its year of manufacture, model, capacity and the make and the state of conservation.
- Indication of the location of the parking where the transport will normally be available to the public.
- Civil liability insurance for passengers, third parties and environmental damage.
- Assessment from the Ministry of Tourism.
- Investment value.

Procedure

- Applications to use foreign vessels must be submitted to INAMAR and will be based on the unavailability of suitable ships with access to the respective traffic.
- All applications must be accompanied by the following:
 - Copy of the charter agreement.
 - Identification of the ship-owner and the loader / unloader, if applicable.
 - Identification of the ports of origin and destination and the dates foreseen for the start and end of the trip, if applicable.
 - Identification of the cargo and the quantities to be transported, if applicable.
- Of the authorisations granted, according to the previous point, INAMAR will inform the applicant or his representative.

3.14.6.4 Stowage

General Information

- Clarification on the activities of: Auxiliary Services of Stowage:

- Auxiliary Services of Stowage are the activities of peeling, strapping, unitisation, stowage in containers, palletising of goods and also, cleaning of the ship holds, carried out inside the port area, or in the bonded warehouses;
- Stowage is the execution of all cargo handling operations on board vessels, moored (berth-in-port) or anchored in port areas (sea), including the use of equipment and apparatus appropriate for cargo handling and application of the devices necessary for their establishment and fixation in the places assigned in such a way as to satisfy the applicable safety standards, as well as the opening and closing of the holds of the ships and also all the formalities necessary for this operation, excluding loads and discharges in port trays and warehouses.
- Applicable legislation: Decree nº. 5/98 of 24 February and Ministerial Diploma nº. 218/2013 of 30 December.

Procedure

- Applications must be submitted to the INAMAR DG, specifying in it the activity and ports or terminals in which the requesting entity intends to operate. All applications must be accompanied by the following:
- Letter requesting an inspection to the premises.
- Authenticated copy of the Company Registration Certificate or the Official Publication, stating, as a social object, the activity intended.
- Authenticated copy of the NUIT.
- Proof of payment of the value of the licence (deposit slip or check).
- The value of the licence must be paid in full at the time the application is submitted into INAMAR's account.

Costs

- The value of the subscribed licence is dependent on the location (port) where the service will be performed:
 - Port of Maputo.
 - Port of Beira.
 - Port of Nacala.
 - Port of Quelimane.
 - Port of Pemba.
 - Remaining commercial ports.
- For this activity, a bond should be paid as recommended in Article 3, letter a) of Ministerial Diploma nº 28/2003 of 5 March. Refer to Appendix R for specific amounts applicable.

3.14.6.5 Professional Diving

General Information

- Applicable legislation: Ministerial Diploma nº 218/2013 of 30 December.

Procedure

- Applications must be submitted to the INAMAR DG, specifying in it the type and nature of the activity and the ports or terminals in which the requesting entity intends to operate. All applications must be accompanied by the following:
- Authenticated copy of the Company Registration Certificate or the official publication in which the intended activity is recorded for business purposes.
- Authenticated copy of the NUIT.
- Opinion of the Ministry of the Environment.
- Opinion of the Ministry of Defence.
- Certificate and CV of professional divers.
- Letter requesting a survey of the facilities and equipment to be used in the diving operations;
- Proof of payment of the value of the licence and inspections must be submitted with the application.

Costs

- Licensing fee.
 - Inspection of diving facilities.
 - Inspection of diving equipment.
- Refer to Appendix R for specific amounts applicable.

3.14.6.6 Amateur Diving

Types of Services

- Divers training (diving school)
- Diving center

General Information

- Applicable legislation: Decree nº. 44/2006 of 29 November and Ministerial Diploma nº. 218/2013 of 30 December.

Procedure for the Licensing of Diving Schools/ Diving Centres

- Applications must be submitted to the INAMAR DG, specifying the type and nature of the intended activity. All applications must be accompanied by the following elements:
 - Authenticated copy of the Company Registration Certificate or the Official Publication in which the intended activity is recorded as a corporate purpose.
 - Authenticated copy of the NUIT.
 - Opinion of the competent entities of the National Defence and the Environment.
 - Programme of the courses to be ministered.
 - Certificate of qualification of the monitors and the health personnel.
 - Indication of the diving equipment to be used during the courses.
 - Plant or outline of the School's facilities.
 - Map of the area to perform the practical part of amateur diving, with the limits indicated by coordinates.
- For the licensing of diving centres only, applicants must also include the programme of the courses to be ministered.

Costs

- Diver's training (diving school).
 - Diving centres.
- Refer to Appendix R for specific amounts applicable.

3.14.6.7 Dredging

General Information

- Applicable legislation: Decree nº. 44/2006 of 29 November and Ministerial Diploma nº. 218/2013 of 30 December.

Procedure

- Applications must be submitted to the Director General of INAMAR and accompanied by the following elements:s:
 - Company profile.
 - List of equipment for the exercise of the dredging activity.
 - Letter of recommendation from the CFM.
 - List of projects carried out.
 - The projects to be rescheduled in Mozambique.
 - Authenticated copy of the NUIT.
 - Company registration certificate.
 - Proof of payment of the licence.

Costs

- The fee to pay for the exercise of the dredging activity is valid up to five years.
 - The value of the licence must be paid in full and proof of payment submitted with the application form.
- Refer to Appendix R for specific amounts applicable.

3.14.6.8 Ship Chandling

General Information

- Applicable Legislation: Ministerial Diploma nº. 218/2013 of 30 December

Procedure

- Applications must be submitted to the Director General of INAMAR and

accompanied by the following elements:

- Certified copy of the company registration certificate or the official publication in which the intended activities are recorded as a corporate purpose.
- Authenticated copy of the NUIT.
- Location and description of the company's facilities (plant facilities).
- Proof of payment of the value of the licence (deposit slip).

Costs

- The fee payable for this activity is MZN 40 000.00

3.14.6.9 Maritime Tugging

General Information

- A licence for towing is to be granted to national ship owners who carry out their activity with vessels registered and licenced in Mozambique.

Procedure

- Applications must be submitted to INAMAR's DG, detailing the activities and ports or terminals, as well as the routes in which the requesting entity intends to operate. All applications must be accompanied by the following:
 - Letter to request a visit to the premises.
 - Document proving the inspection of tugs.
 - Authenticated copy of the company registration certificate or the official publication in which the intended activities are stated as a corporate purpose.
 - Authenticated copy of the NUIT.
 - Proof of ownership of the means of transportation to be used.
 - Characterization of the means of transport to be used, its year of manufacture, make and model, capacity, and state of conservation.
 - Civil liability insurance for passengers, third parties and environmental damages.

3.14.7 Stevedoring Activities in National Commercial Ports

3.14.7.1 General Information

- Access to the stevedoring activity is subject to licensing. The stowage activity can only be carried out by individuals who offer guarantees of technical and financial capacity for their execution.

3.14.7.2 Authorising Authority

- INAMAR is responsible for licensing the exercise of stevedoring activities.

3.14.7.3 Procedure

- The application for the licensing of stevedoring activity is addressed to the Minister of Transport and Communications and must be submitted to the National Directorate of Marine and Ports or to the Provincial Directorate of Transport and Communications where the applicant has a professional address or headquarters.
- The applicant must indicate the port (s) where he/ she intends to carry out the activity of stevedoring.
- Additionally, the application must include the following:
 - Public deed of the location where it is stated as an object or one of its objects, the exploitation of activities of stevedoring, if it is a legal person (company).
 - Document proving that the company is registered in the individual name of the stevedoring business, in the case of an individual person.
- The decision on the licence application shall be made within 30 days of the date of the application.
 - Once the authorisation has been granted, the company will be notified within 60 days.
 - The applicant must then provide proof of

payment for a deposit of MZN 50 000.00 to the Ministry of Transport and Communications, by bank deposit or by bank guarantee from a financial institution which has headquarters in Mozambique.

- The guarantee will only be released once proof of payment has been received.

3.14.7.4 Length of Time

30 to 60 days.

3.14.7.5 Costs

Refer to Table 5 in Appendix S for specific amounts applicable.

3.14.8 Civil Aviation Licensing

3.14.8.1 General Information

- This licence applies to domestic and foreign private air operators operating in Mozambique.
- The private air operator licence, according to its validity, is:
 - A temporary licence - valid for a maximum of 30 days.
 - A definitive licence.
- The licenses are granted to:
 - Private air transport;
 - Private air work.
- The licence and authorisation of the private air operator are non-transferable.
- The private air operator is required, as a condition of the operation, to contract the following types of civil liability insurance:
 - Third parties; and
 - Crew members.
- Insurance must be obtained and proof thereof provided along with the application.

3.14.8.2 Authorising Authority

- Aeronautical Regulatory Body.

3.14.8.3 Procedure

Required Documentation for Licensing

- The requirements for granting the license are:
 - Proof of certificate of registration of the aircraft.
 - Proof of legal existence.
 - Guarantee that the operation is carried out under safe conditions as demonstrated by a systematic aircraft maintenance record.
 - Use of aircraft eligible under the regulations.

Required Documentation of Authorisation of Operation

- The authorisation for operation issued by the Aeronautical Regulatory Body is a requirement without which no private operator can start an air service or continue an operation.
- The requirements for granting authorisation for the operation of private aircraft are as follows:
 - Private air operator's licence.
 - Guarantee of provision of maintenance services, in accordance with the provisions of specific legislation.
 - Flight material approved by the Aeronautical Regulatory Body and its lease, if the aircraft is not directly owned by the operator.
 - Valid insurance contracts.
- Authorisation for operation is valid for one year and may be renewed upon request by the holder up to one month before the expiry date.

3.14.8.4 Length of Time

- Temporary license – three working days.
- Definitive license – 15 days.

3.14.8.5 Costs

- Fees, jointly defined by the Ministers

responsible finance and civil aviation, must be paid.

3.14.9 Contact Information

Ministry of Transport and Communications
(INCM) Council of Administration
Director: Postal and Telecommunications
Praça 16 de Junho, nº. 340. Bairro da Malanga.
P.O. Box 848
Maputo
Telephone: +258 21 227 100 / 21 227 134
E-mail: dg@incm.gov.mz

Alameda do Aeroporto
C. Postal 227
Maputo
Telephone: +258 21 465416
Fax: +258 21 466272
Website: www.iacm.gov.mz

3.15 Mineral Resources

3.15.1 Type of License

- Mining
 - Reconnaissance license
 - Prospecting and research license
 - Mining concession (exploitation of mineral resources)
 - Mining certificate (exploitation of small-scale mineral resources)
 - Mining ticket (artisanal mining activity)
- Petroleum operations

3.15.2 Mining

3.15.2.1 Authorising Authority

Ministry of Mining and Energy – National Directorate for Mining/Provincial Directorate for Mineral Resources
DINAGECA – Direção Nacional de Geografia e Cadastro/National Directorate of Geography and Cadastre
■ Reconnaissance licence, prospecting, and

mining concession licence: the Minister responsible for mineral resources. The request is submitted to the National Directorate of Mines or the Provincial Directorate of Mineral Resources.

- Mining certificate: The National Mining Director is competent; the application is submitted to the National Directorate of Mines or to the Provincial Directorate of Mineral Resources and Energy.
- Mine Tickets: The Provincial Director of Mineral Resources is competent in the area under her / his jurisdiction (the assignment is made in the designated areas of the mining ticket).
 - In the cities of Quelimane, Tete, Pemba and Inhambane (and in other places where they may be created), it may also be required from BAUs offices which are supporting the implementation of new enterprises, providing services by providing information and Technical assistance and processing registrations and licence applications with the relevant public entities.

3.15.2.2 General Information

- The reconnaissance licence, the mining certificate and the mining ticket will be granted at the request of the applicant.
- The prospecting and research licence and the mining concession are granted at the request of the owner or through a public tender (when there are overlapping rights).
- The exercise of the mining activity without title deed or authorisation constitutes an offense punishable by a fine varying from MZN 5 million to MZN 100 million, depending on the gravity of the particular case, seizure of the product extracted and confiscation of the equipment used.
- Applicants must ensure that before submitting the application, there is no impediment (no

other application for the same site or no ongoing exploration) to their application.

3.15.2.3 Reconnaissance License

Procedure

- License application, with the following data:
 - If an individual / natural person: complete identification; if a legal entity: capital, identity documents, nationality and address of legal representatives (foreigners), address and legal agent (national).
 - Mineral resources to be included in the licence.
 - Desired area.
 - Operating time (not exceeding two years).
 - Completion of the licensing form.
 - Basic norms of environmental management.
- Documentation of the technical and financial resources available to the applicant.
- Certified copy of the certificate of the register or of the statutes, in the case of a legal person.
- Payment of processing fee.
- The licence is valid for two years and non-renewable.

3.15.2.4 Prospecting and Research License

- All requirements referred to under “Reconnaissance License”.
- Additionally, applications must include a minimum work programme and budget, with a target period of no more than five years, and an environmental management plan (if mechanised methods are involved).
- The licence is valid for five years and renewable for an equal period.

3.15.2.5 Mining Concession

- All requirements referred to under “Reconnaissance License”.
- Additionally, applications must include data

of the prospecting and research licence, if any; target period (not exceeding 25 years); economic feasibility study and mining plan; an EIA (once it belongs to activity level three of the environmental classification of mining activities).

- The licence is valid for 25 years and renewable for an equal period.

3.15.2.6 Mineral Certificate

- All requirements referred to under “Reconnaissance License”.
- Additionally, applications must include data of the prospecting and research licence, if any; technical economic evaluation, including: plan of production, plan of production, an environmental management plan, date to start production, characteristics and nature of final products.
- The licence is valid for 2 years and renewable for an equal period.

3.15.2.7 Password Mineira

- The application must include the following elements:
 - Identification of the applicant;
 - Payment of the issue fee;
 - Mineral to be included in the license;
 - Basic environmental management standards.
- It is a condition to obtain the mining ticket, that the applicant resides in the area designated by mining ticket and that it is proven by the local authority.
- The licence is valid for one year and renewable for an equal period.

3.15.2.8 Length of Time

- In the framework of the licensing procedure, the applicant must respect the following deadlines:

- Being notified of the availability of the area, the applicant has 15 days to pay for the publication of the edicts in the newspaper, otherwise the application will be considered void;
- If it is necessary to correct errors and / or provide any information, the maximum period will be 15 days, under penalty of being considered null and void.
- After the communication of the allocation of the licence, the interested party has 30 days to proceed with its collection; otherwise it will be cancelled.
- From the date of issuance of the licence, the holder has 180 days to demarcate the granted area, under penalty of revocation of the respective licence.
- In case of imprecision of the demarcation, a maximum period of 90 days is established for its correction.

3.15.2.9 Costs

Refer to Table 6 in Appendix T for specific amounts applicable.

3.15.3 Petroleum Operations

3.15.3.1 General Information

- This licence applies to petroleum operations and to any infrastructure owned or held by concessionaires or third parties used in connection with petroleum operations.
- Petroleum operations are carried out on the basis of a concession contract which may be:
 - Reconnaissance/surveillance.
 - Research and production.
 - Pipeline or pipeline systems.
 - Construction and operation of infrastructures.
- The concession contract must provide for the orderly cessation of oil operations and their demobilisation under an approved

demobilisation plan.

- All concessionaires must, after the date of approval of any development plan, be listed on the Mozambique Stock Exchange, in accordance with the applicable legislation.
- Concession contracts must be written in Portuguese.
- Applicable legislation: Decree n°. 34/2015 of 31 December.
- The concession contracts for the accomplishment of petroleum operations result from a public tender whose procedures must be published either in newspapers with a wide circulation in the country, or electronically in the Government Website.
- The tender procedures for the award of concession contracts will include, as a minimum, the following:
 - The terms and conditions under the tender (which are negotiable).
 - The minimum deadlines for submitting applications, which should not be less than three months in the case of the survey contract and six months for the other concession contracts.
- Concession contracts for the performance of petroleum operations may also result from simultaneous or direct negotiation in relation to:
 - Areas already declared available as a result of a previous public tender that have not been granted.
 - Areas declared available as a result of termination, waiver, revocation and abandonment.
 - The need to join adjacent areas to an area of the concession agreement when justified by technical and economic reasons.
 - Concession of infrastructures and pipeline systems, not covered by an approved research and production development plan.

3.15.3.2 Authorising Authority

- The National Petroleum Institute (INP/ Instituto Nacional de Petróleo).
- The Ministry of Mineral Resources and Energy, who oversees the area of petroleum, has responsibility to:
 - Approve the concession contracts for surveillance.
 - Approve the indication or change of operator.
 - Authorise the burning of petroleum and its use as fuel for the purposes of production.
 - Authorise the transmission of participatory interests in the concessionaire companies, actions, rights and obligations of the concessionaire in the exercise of petroleum operations.
 - Authorise infrastructure.
 - Authorise the delimitation of discovered areas.

3.15.3.3 Reconnaissance/Surveillance

- Applications to request the right of survey must be addressed to the Minister.
- The application must be submitted to the INP and contain at least the following information:
 - The name, address and nationality of the applicant.
 - Being a foreign legal entity, the identification of its legal representative in Mozambique.
 - A description of the nature of the applicant, including the relationship and identification of the parent undertaking and other subsidiaries, place of incorporation and registration, identification of members of the applicant's administration, place of residence and nationality.
 - Demonstration of technical competence,

experience and financial capacity to carry out or manage oil operations.

- Identification of the required area, including geographical coordinates and map(s).
- A description of the purpose, nature and anticipated period of the activities.

3.15.3.4 Research and Production

- The allocation of the right of research and production is made by application, addressed to the Minister who oversees the petroleum sector.
- The application must be submitted to the INP and contain at least the following information:
 - The name, address and nationality of the applicant.
 - Being a foreign legal entity, the identification of its legal representative in Mozambique.
 - A description of the nature of the applicant, including the relationship and identification of the mother company and other subsidiaries, place of incorporation and registration, identification of members of the applicant's administration, place of residence and nationality.
 - If the applicant is a partnership of legal persons, the nature and conditions of the partnership.
 - The applicant's experience in the oil industry, in particular in the area of oil drilling, production and transportation in circumstances similar to those in which he intends to carry out business in the required area, as well as on petroleum production, refining and marketing activities, including information on activities related to the sale of oil or its subsidiaries and other market access conditions.

- A description of the applicant's technical and operational competence, including his research, development and production capabilities;
- The description of the organisation and technical resources that the applicant will have available in Mozambique, as well as in any other place, for carrying out the activities in the areas covered by the application.
- The financial situation of the applicant, including the value of its share capital, shareholder structure and financial documentation, including its last three audited annual reports and accounts and those of its parent undertaking, where applicable.
- Identification of the areas covered by the application, including geographical coordinates and map(s).
- Information on the geological and geophysical data supporting the request, including structural maps of prospective horizons in the area covered by the application.
- The proposed work programme, including its schedule and other proposals.
- Proposals for each of the negotiable items identified in the proposed concession agreement that is the subject of the application.
- A proposal indicating the operator.
- A proposal for State participation.
- Any other additional information that may be required by the Minister who oversees the petroleum sector.
- The allocation of rights for the production of and research into methane gas associated with coal is dealt with in specific regulations.

3.15.3.5 Pipeline or Pipeline Systems

- The right to construct and operate pipeline systems for the transport of oil or natural gas shall be granted by means of an application addressed to the Minister who oversees the petroleum sector.
- The application must be submitted to the INP and contain at least the following information:
 - The name, address and nationality of the applicant.
 - Being a foreign legal entity, the identification of its legal representative in Mozambique.
 - A description of the nature of the applicant, including the relationship and identification of the mother company and other subsidiaries, place of establishment and registration, identification of the applicant's management, place of residence and nationality.
 - If the applicant is a partnership of legal persons, the nature and conditions of such partnership.
 - The financial situation of the applicant, including the value of its share capital, shareholder structure and financial documentation, including its last three audited annual reports and accounts, as well as those of its mother company.
 - Experience of the applicant in the oil industry, in particular in the oil transport activity in circumstances similar to those in which he intends to work in the area covered by the application.
 - A description of the organisation and technical resources that the applicant will have available in Mozambique, as well as elsewhere, to carry out activities in the areas covered by the application.
 - Feasibility study of the Project to be

developed according to the concession agreement/contract.

- Environmental pre-feasibility study and programme to carry out the feasibility study.
- Proposal for a pipeline development plan.
- A proposal for State participation.
- Proposal of financing agreements, allocation of the right to participate, management and use of pipeline, terms and conditions of transportation and access of third parties.
- Any other terms relevant to the required concession agreement.
- A proposal indicating the operator.
- Any other additional information that may be required by the Minister who oversees the area of petroleum.

3.15.3.6 Construction and Operation of Infrastructure

- The allocation of the rights of construction and operation of infrastructure for the petroleum operations is made through an application addressed to the Minister who oversees the petroleum sector.
- The application must be submitted to the INP and contain at least the following information:
 - The name, address and nationality of the applicant.
 - Being a foreign legal entity, the identification of its legal representative in Mozambique.
 - A description of the nature of the applicant, including the relationship and identification of the mother company and other subsidiaries, place of establishment and registration, identification of the applicant's management, place of residence and nationality.
 - If the applicant is a partnership of legal

persons, the nature and conditions of such partnership.

- The financial situation of the applicant, including the value of its share capital, shareholder structure and financial documentation, including its last three audited annual reports and accounts, as well as those of its mother company.
- Experience of the applicant in the oil industry, in particular in the oil transport activity in circumstances similar to those in which he intends to work in the area covered by the application.
- A description of the organisation and technical resources that the applicant will have available in Mozambique, as well as elsewhere, to carry out activities in the areas covered by the application.
- Feasibility study of the Project to be developed according to the concession agreement/contract.
- Environmental pre-feasibility study and programme to carry out the feasibility study.
- Proposal for a pipeline development plan.
- A proposal for State participation.
- Any other terms relevant to the required concession agreement.
- A proposal indicating the operator.
- Any other additional information that may be required by the Minister who oversees the area of petroleum.

3.15.3.7 Length of Time

- The research and production concession contract is granted on an exclusive basis, divided into two periods:
 - Research period, up to a maximum of eight years, divided into sub-periods as provided in the concession agreement; and
 - Development and production period,

up to a maximum of 30 years, from the date of approval of the corresponding development plan.

- The contract for the concession of pipeline or pipeline systems or infrastructures shall be for a maximum of 30 years from the date of approval of the development plan.
- The construction and operation of infrastructures requires a licence under the applicable legislation.

3.15.3.8 Costs

Refer to Table 7 in Appendix U for specific amounts applicable.

3.15.4 Contact Information

Ministry of Mineral Resources and Energy,
National Directorate of Energy – Department of
Licensing and Oversight
Corner Av. FPLM and Av. Milagre Mabote
Maputo – Mozambique

And/or

DINAGECA – Direcção Nacional de Geografia e
Cadastro
Josina Machel Avenue, 537
Maputo – Mozambique
Or
Av. 25 de Setembro, 1218 3 Andar,
Maputo, CP 1381,
Mozambique
Phone: +258 21 303265
Fax: +258 21 313971
Email: info@me.gov.mz

ANNEXURES

Annexure A - Education

A. Letter/Application Form Requesting authorisation for the creation of a higher education institution / Sua Excelência, Ministro da Ciência, Tecnologia, Ensino Superior e Técnico Profissional

Excelência,

(Dados do requerente – Applicant's data), vem mui respeitosamente requerer a V. Excia. Se digne autorizar, nos termos da Lei nº. 27/2009, de 29 de Setembro, a criação de uma instituição de ensino superior denominada (indicar o nome e sede da instituição – name and location of the higher education institution).

Pede deferimento
Maputo, aos ____ de _____ de 20____

Pelo proponente (applicant's signature)

B. Letter/application form requesting authorisation for the operation of a higher education institution/Carta solicitando autorização para funcionamento de instituição de ensino superior Sua Excelência, Ministro da Ciência, Tecnologia, Ensino Superior e Técnico Profissional Excelência

(Dados do requerente – Applicant's data), vem mui respeitosamente requerer a V. Excia. Se digne autorizar, nos termos da Lei nº. 27/2009, de 29 de Setembro, a entrada em funcionamento de uma instituição de ensino superior denominada (indicar o nome e sede da instituição – name and location of the higher education institution) que ao abrigo do Decreto nº. ____/20__ de _____, foi autorizada a sua criação e emissão do respectivo Alvará.

Pede deferimento
Maputo, aos ____ de _____ de 20____

Pelo proponente (applicant's signature)

Annexure B - Health

A. Minutes of Incorporation of an Individual Company

Mr. Minister of Health

Maputo

Excelencia,

F _____ (name of applicant) de nacionalidade _____ (nationality), estado civil _____ (marital status), de _____ anos de idade (age), Profissao _____ filho de _____ (father's name) e de _____ (mother's name), natural de _____ (birth place, locality, district and province), residente em _____ (residence), portador do BI nº. _____ (ID nº.) emitido em _____ (place of issuance) on _____ (date), desejando constituir _____ em nome individual denominada _____, com ssede em (address of the private practice), para exercer actividades constantes do artigo 8 da Lei nº. 26/91, vem mui respeitosamente requerer a Vossa Excelencia se digne autorizar a criação do referido estabelecimento e o respectivo licenciamento.

Espera deferimento,

Date and signature.

Minuta de Constituicao de Empresa em Nome Colectivo (Sociedade)

Senhor Ministro da Saúde

Maputo

Excelencia

F _____ (name of applicant) de nacionalidade _____ (nationality), estado civil _____ (marital status), de _____ anos de idade (age), Profissao _____ filho de _____ (father's name) e de _____ (mother's name), natural de _____ (birth place, locality, district and province), residente em _____ (residence), portador do BI nº. _____ (ID nº.) emitido em _____ (place of issuance) on _____ (date), e
F _____ (name of applicant) de nacionalidade _____ (nationality), estado civil _____ (marital status), de _____ anos de idade (age), Profissao _____ filho de _____ (father's name) e de _____ (mother's name), natural de _____ (birth place, locality, district and province), residente em _____ (residence), portador do BI nº. _____ (ID nº.) emitido em _____ (place of issuance) on _____ (date) desejando constituir entre si uma sociedade _____ por quotas de responsabilidade limitada (Ltd) denominada _____, com sede em (address of the private practice), com o capital social de _____ MZN, correspondente a soma de _____ quotas pertencentes a (indicar os nomes e o valor de cada quota de cada socio) para nela exercer actividades _____ constantes do artigo 8 da Lei nº. 26/91, vem mui respeitosamente requerer a Vossa Excelencia se digne autorizar a constituição e o respectivo licenciamento.

Espera deferimento,

Date and signature.

Annexure C - Tourism

A. Hotels and Restaurants

B. Travel Agencies

REQUISITOS PARA AGÊNCIAS DE VIAGENS E TURISMO E DE PROFISSIONAIS DE INFORMAÇÃO TURÍSTICA

1º PROCEDIMENTO

1 – Requerimento dirigido ao Ministro da Cultura e Turismo.

EXMO SENHOR

MINISTRO DA CULTURA E TURISMO

(Pessoa Singular) _____ domicilio ou sede na Av. _____, Telefone _____, Distrito _____, Província/Cidade de _____, desejando explorar uma Agência de Viagens e Turismo a instalar na Av. _____, Distrito _____, Província/Cidade _____, com NUIT nº _____, (inscrito como entidade legal sob o número) _____ informando que o valor de investimento é de _____ 00 Mt, empregará _____ trabalhadores, vem mui respeitosamente requer a V.Exa se digne conceder-lhe a necessária autorização nos termos do Art. 25 do Regulamento das Agências de Viagens e Turismo e de Profissionais de Informação Turística, aprovado pelo Decreto 53/2015 de 31 de Dezembro. Pelo que;

Peço Deferimento

_____, aos _____ de _____ de _____

Devendo mencionar:

- Nome completo, filiação, nacionalidade;
- Denominação e sede social da entidade que irá explorar a actividade de agenciamento;
- Bilhete de identidade e validade do mesmo;
- Localização da Agência de viagens, identificação do representante legal e sede;

Annexure D - Trade and Finance**A. Gambling****B. Games of Chance**

REQUEST FORM (Tax Authority – AT)

THE MINISTER OF FINANCE

Or

HONOURABLE PRESIDENT OF THE MUNICIPAL COUNCIL OF

Or

ADMINISTRATOR OF THE DISTRICT OF

A (name of the applicant), constituted by public deed of ... / ... / ..., whose articles were published in BR nº of / ... /, with its head office at Rua / Av (address), represented

(name of representative, naturalness, type, number and validity of the ID), you are requested to authorise the exploitation of the Contest (name of the Contest) , and the consequent issue of the licence, pursuant to articles 12 and 13 of the Regulation of the Law on Social and Fun Games, approved by Decree nº. 17/2012, of July 05.

Asks for Deferment

Maputo, of 2016

(Name and Signature of Company Representative)

Annexure E - Simplified Licence

REPUBLIC OF MOZAMBIQUE
MAPUTO CITY GOVERNMENT
BAU – MAPUTO CITY
SIMPLIFIED LICENSE

LICENSE nº. ____/____/____/

DECREE nº. 39/2017, of 28 July

Name of Holder: _____

NUIT: _____

Main activity: _____

Address: _____

Validity: No time limit

Entrepreneur: _____

For record purposes, this Licence was issued and signed and is duly authenticated.

Maputo City, date, year

Signature of the BAU Executive Director

There is this notice at the back of the Simplified License:

The holder of the simplified licence, considering the type of activity, is especially obliged to:

- a) Report a change of address;
- b) Have the appropriate equipment or instruments for the business activity;
- c) Ensure hygienic work conditions;
- d) Comply with the labelling and consumption regulations for product packaging;
- e) Do not use advertising slogans or designs that may mislead buyers and / or consumers as to the nature, content or quality of the product;
- f) Observe national terms of employment for domestic and foreign workers;
- g) Observe national safety and fire regulations;
- h) Collaborate with all public institutions for the best performance of the activity;
- i) Comply with tax and social security obligations;
- j) Do not manufacture, manipulate, pack, store or sell products and / or substances that are prohibited by law;
- k) Comply with sector specific legislation.

REPUBLIC OF MOZAMBIQUE
MAPUTO CITY GOVERNMENT
BAU – MAPUTO CITY
COMMERCIAL (TRADE) ACTIVITY EXERCISE

Licence n°. ____/____/____/

DECREE n°. 34/2013, of 2 August

Name of Holder: _____

NUIT: _____

Main activity: _____

Address: _____

Validity: No time limit

Entrepreneur: _____

For record purposes, this Licence was issued and signed and is duly authenticated
Maputo City, date, year

Signature of the BAU Executive Director

At the back of the Licence, there is this notice:

Secondary Activities:

46105 – Commercial Agents involved in the wholesale of mixed products (without any dominant one)

46101 – Commercial Agents involved in the wholesale of agricultural raw materials and textile raw materials, live animals and semi-finished products

46102 – Commercial Agents involved in the wholesale of Mineral Ores, Metals, Chemicals for Industry, Machinery, Industrial Equipment, Vessels and Aircraft

46103 – Agents involved in the sale of Wholesale of construction materials, furniture, articles for domestic use.

Establishment _____

Address _____

The licensee must:

1. Comply with the conditions and legal requirements of labour, hygiene, safety, health, and public safety and environment and land use planning;
2. Observe the working hours of the establishment;
3. Keep on file the documentation pertinent to the constitution and registration of the legal entity as well as the property or lease of the commercial establishment;
4. Collaborate with the licensing entity by providing the information and data requested to it for and during the inspection;
5. Notify the licensing authority at least 10 days in advance of:
 - a) A change in licence information, the name and address of the licensee (including the transfer), the object of the articles of association, any changes to the property where the establishment operates, and those of the legal representative in the case of foreign commercial representations;
 - b) The temporary or permanent closure of any of the businesses' establishments and/ or the suspension of its business activities; and
 - c) A change in the business's operating hours.

APPENDIX

Appendix A: 2.4.3. Industrial Licensing Application Costs

- Amount to be paid for the licensing of medium-size industries:
 - MZN 15 984.00 – for the permit
 - MZN 23 996.00 – for the inspection
 - MZN 3 996.00 – for the renovation
- For medium-sized industries, the applicant must request an assessment from the fire department.
- Licensing fee for small industries:
 - MZN 7 992.00 – for the permit
 - MZN 15 984.00 – for the survey
 - MZN 3 996.00 – for the renovation

Appendix B: 2.5.1 Commercial Licensing Requirements – Costs

- Amount to be paid:
 - MZN 3 996.00 – for the licence
 - MZN 1 998.00 – for the inspection (in the case of commercial licensing of food products and chemical products)

Appendix C: 2.8. Costs

- Rates / fees are charged based on the

minimum wage in force in the civil service:

- For normal licensing, fees are linked to the minimum wage of a government employee i.e. MZN 3 278.00; inspection: MZN 1 639.00; endorsements MZN 819.50.
- For simplified licensing, a single rate of MZN 1 639.00. The fee for the simplified licensing corresponds to 50% of the minimum wage in force in the public service.
- The costs and related information listed above are as noted in Decree nº. 22/2014 of 16 May.

Appendix D: 3.1.5 Agricultural Sector Licensing Costs

- Costs may range from MZN 150 000.00 – MZN 500 000.00 depending on the nature of the licence.
- Additional costs for business and livestock inspections are due.

Appendix E: Communications Sector Licensing Costs

| Class A (Telecommunications Networks) | | | | |
|---|---------------|---------------------|-------------------|------------|
| Network Category | Scope | Validity of License | License Fee (MZN) | |
| | | | Each | Class |
| Underwater Cable Network | International | 15 years | 56,000,000 | 54,000,000 |
| Satellite Transport Network | | | 4,500,000 | |
| Micro-Waves Transport Network | | | 2,000,000 | |
| Transport Network (Micro-Waves, Optic Fibre, Satellite) | National | 15 years | | 3,600,000 |
| Fixed Radio Access Network | | | 540,000 | |
| Multipoint Multichannel Distribution Network (MMDS) | | | 540,000 | |
| TV Signal Distribution Network | | | 540,000 | |
| Multipoint Video Distribution Network (MVDS) | | | 540,000 | |
| Transport Network (Micro-Waves, Optic Fibre, Satellite) | National | 15 years | 216,000 | 1,440,000 |
| Fixed Radio Access Network | | | 216,000 | |
| MMDS | | | 216,000 | |
| TV Signal Distribution Network | | | 216,000 | |
| Other Networks | | | 216,000 | |
| Transport Network (Micro-Waves, Optic Fibre) | Local | 15 years | 86,000 | 576,000 |
| Fixed Radio Access Network | | | 86,000 | |
| MMDS | | | 86,000 | |
| Tv Signal Distribution | | | 86,000 | |
| Multipoint Video Distribution Network | | | 86,000 | |
| Other Networks | | | 86,000 | |

Table 3: Licensing fee for Networks and Telecommunications Services

| Unified License (establishes networks and renders all services in all segments) | | | |
|---|----------------------------|---------------------|-------------------|
| Network Services Category | Scope | Validity of License | License Fee (MZN) |
| Gateway | International | 20 years | 70,000,000 |
| Underwater Cable System | National and international | | |
| Mobile Cellular Telephony | Local and National | | |
| Fixed Telephony | | | |
| Data Transmission and Internet | | | |
| TV Signal Distribution | | | |
| Other Networks | | | |

| Class B (Telecommunications Services) | | | | |
|--|---------------|---------------------|-------------------|------------|
| Class B | Scope | Validity of License | License Fee (MZN) | |
| | | | Each | Class |
| Gateway Service | International | 15 years | 11,250,000 | 20,250,000 |
| IP Telephony Service (VoIP) | | | 6,750,000 | |
| Traffic Control Service | | | 675,000 | |
| Fixed/Mobile Telephony Service | National | 15 years | 35,000,000 | 36,000,000 |
| Virtual Telephony Service (Mobile and Fixed) | | | 2,475,000 | |
| Internet Access Service (ISPs) | | | 270,000 | |
| Rented Circuit Services | | | 1,575,000 | |

| Class B (Telecommunications Services) Cont. | | | | |
|---|------------|---------------------|-------------------|------------|
| Class B | Scope | Validity of License | License Fee (MZN) | |
| | | | Each | Class |
| IP Telephony Service (VoIP) | National | 15 years | 270,000 | 36,000,000 |
| Traffic Control Service | | | 270,000 | |
| SMRP - Mobile Service with Shared Resources | | | 270,000 | |
| SMGS – Global Mobile Service by Satellite | | | 270,000 | |
| SMS –Satellite Mobile Service | | | 270,000 | |
| SCPS – Personal Communication Service by Satellite | | | 270,000 | |
| Private Telecommunications Service | | | 270,000 | |
| Interconnecting Service – Clearing House | | | 270,000 | |
| Public Telephony Posts Services | | | 270,000 | |
| Internet Access Service - Internet Cafe | | | 270,000 | |
| Added value Telecommunications Service | | | 270,000 | |
| TV Signal Distribution Service (cable, land, satellite) | | | 270,000 | |
| Virtual Telephony Service (Mobile and Fixed) | | | 270,000 | |
| Other Services | | | 270,000 | |
| ISPs | Provincial | 15 years | 108,000 | 1,840,000 |
| SMRP | | | 108,000 | |
| IP Telephony Service | | | 506,000 | |
| SMGS | | | 108,000 | |
| SMS | | | 108,000 | |
| SCPS | | | 108,000 | |
| Private Telecommunications Service | | | 108,000 | |
| Interconnection Service – (Clearing House) | | | 108,000 | |
| Public Telephony Station Services | | | 108,000 | |
| Added Value Telecommunications Services | | | 108,000 | |
| TV Signal Distribution Services (cable, satellite) | | | 121,000 | |
| Virtual Telephony Service (Mobile and Fixed) | | | 990,000 | |
| Other Services | | | 108,000 | |
| ISPs | Local | 15 years | 43,000 | |
| SMRP | | | 43,000 | |
| SMGS | | | 43,000 | |
| SMS | | | 43,000 | |
| Satellite Personal Communications Service | | | 43,000 | |
| Private Telecommunications Service | | | 43,000 | |
| Interconnection Service – (Clearing House) | | | 43,000 | |
| Public Telephony Station Services | | | 43,000 | |
| Internet Access Service – Internet Cafe | | | 49,000 | |
| Added Value Telecommunications Service | | | 43,000 | |
| TV Signal Distribution Service (cable, satellite) | | | 67,000 | |
| Virtual Telephony Service (Mobile and Fixed) | | | 1,125,000 | |
| Other Services | | | 43,000 | |

| Class C – Supply, Establishment (setting up), Maintenance, Distribution and Sale of Telecommunications Equipment | | | |
|--|------------|------------------|-------------------|
| Service Category | Scope | License Validity | License Fee (MZN) |
| Establishment and Maintenance | National | 5 years | 113,000 |
| Import | | | 113,000 |
| Distribution and Sale | | | 113,000 |
| Establishment and Maintenance | Provincial | 5 years | 68,000 |
| Import | | | 68,000 |
| Distribution and Sales | | | |
| Establishment and Maintenance | Local | 5 years | 34,000 |
| Import | | | |
| Distribution and Sales | | | |

**Annual Acquisition and numbering Fee of Telecommunications
Emergency, natural disasters and calamities numbers are exempt**

| Numeric Resource | Acquisition Fee (MZN) | Annual Fee |
|--|-----------------------|------------|
| Subscriber's identification number | N/A | 1 |
| Network prefix (NDC & MNDC) | 25,000 | 15,000 |
| National Signal Point Code (NSPC) | 25,000 | 15,000 |
| International Signal Point Code (ISPC) | 25,000 | 15,000 |
| Green Line | 25,000 | 15,000 |
| Operators' selection codes | 25,000 | 15,000 |

| Numeric Resource | Category | Classification | Acquisition Fee | Annual Fee |
|----------------------------------|----------|----------------|-----------------|------------|
| Short Number (3 and 4 digits) | A | Gold | 25,000 | 15,000 |
| | | Silver | 20,000 | 15,000 |
| | | Bronze | 15,000 | 15,000 |
| | | Ordinary | 10,000 | 15,000 |
| Short number (3 and 4 digits) | C | Gold | 25,000 | 15,000 |
| | | Silver | 20,000 | 15,000 |
| | | Bronze | 15,000 | 15,000 |
| | | Ordinary | 10,000 | 15,000 |
| Number with a Premium Fee | B | Gold | 50,000 | 25,000 |
| | | Silver | 40,000 | 25,000 |
| | | Bronze | 30,000 | 25,000 |
| | | Ordinary | 25,000 | 25,000 |
| USSD Access Code | A | Gold | 25,000 | 15,000 |
| | | Silver | 20,000 | 15,000 |
| | | Bronze | 15,000 | 15,000 |
| | | Ordinary | 10,000 | 15,000 |
| USSD Access Code | B and C | Gold | 55,000 | 35,000 |
| | | Silver | 40,000 | 35,000 |
| | | Bronze | 35,000 | 35,000 |
| | | Ordinary | 30,000 | 35,000 |

Appendix F: 3.2.2.5. Postal Services**Licensing Costs****Postal Services**

- The fees for the provision of postal services are as follows:
 - Licensing fee
 - Annual fee
- The following licensing fees are applicable:
 - National and international: MZN 200 000.00
 - Interprovincial: MZN 100 000.00
 - Provincial: MZN 50 000.00

Appendix G: 3.4.4.7 Education Sector**Licensing Costs**

- Licensing fees are applicable for:
 - Issuing, reissuing and endorsement of licence – MZN 1 500.00, MZN 100 000.00 and MZN 500.00 respectively.
 - Inspection – MZN 100 000.00.
 - Registration of Institution for Scientific Investigation or foreign natural persons – MZN 1 500.00.

Appendix H: 3.6.8. Environmental Sector**Licensing Costs**

- For the purpose of initialising the process, the applicant must pay a fee of MZN 1 000.00.
- For the purpose of environmental Licensing, fees will be charged in the terms and values set out below:
 - Licensing of Category A + Activities – 0.30% of the investment value of the activity.
 - Licensing of Category A and B Activities – 0.20% of the investment value of the activity.
 - Category C licensing – is applied at a rate of 0.02% of the investment value of the activity for projects with an investment value of more than MZN 5 000 000.00 and a unit value of MZN1 000.00 for projects with an investment of up to MZN 5 000 000.00.
- Licensing of temporary concrete plants located within the construction area, a fee of 200 minimum wages is applied.
- Fees charged for renewal of the environmental licence:
 - Category A + Environmental License – MZN 80 000.00
 - Category A Environmental License – MZN 60 000.00
 - Environmental License of Category B – MZN 30 000.00
 - Category C Environmental License – MZN 5 000.00
- Fees charged for registering environmental consultants:
 - Registration of individual consultants – MZN 20 000.00
 - Registration of consulting companies – MZN60 000.00
- Fees charged for updating the register of environmental consultants:
 - Updating of registration of individual consultants – MZN 10 000.00
 - Updating of registration of consulting companies – MZN 30 000.00
- If the applicant intends to transfer the Environmental License to another entity or change the name of the entity holding the Environmental License, a fee in the amount of MZN 10 000.00 must be paid.
- The request for transfer must be accompanied with the correct updating of the Environmental Management Plan, in accordance with all environmental legislation in force at the time of transfer, without which the request cannot be accepted.
- The request to change the corporate name contained in the Environmental License must be accompanied by the Government Gazette

that publishes the said amendment.

- For the purpose of issuing the replacement copy of the Environmental License, the applicant must pay the fee equivalent to its renewal.
- The transfer of the certificate of individual or collective environmental consultant is not allowed.
- All licences have to be paid within 90 days of date of issue. The costs and related information listed above are as noted in Decree nº. 54/2015 of 31 December 2015.

Appendix I: 3.7.2.4 Capital Requirements for Finance Sector

- The minimum share capital required for the incorporation of an insurance or Reinsurance Company is:
 - MZN 15 million in case of exercising of only one of the following “non-life” insurance activities: “disease” or “assistance”.
 - MZN 33 million, in case of exercising of both activities referred above or any other “non-life” insurance business activities.
 - MZN 67 million, in case of exercising of “life” insurance activities.
 - MZN 100 million, in the case of exercising cumulatively of “life” insurance activity with one or more “non-life” insurance activities.
- Share capital: the minimum capital of micro insurance company incorporated as a limited liability company is MZN 10 million.

Appendix J: 3.10.3.5 Health Sector Licensing Costs

- Fees as per the Joint Ministerial Act: Ministry of Health and Ministry of Finance, nº. 125/2008 from 31 December.
- Issuing of licence to private operators
 - Urban pharmacy – MZN 5 000.00

- Pharmacy in expansion zone – MZN 2 500.00
- Medicine Dispensary station – MZN 2 000.00
- Commercial establishments – MZN 1 000.00
- Renewal of licence to private operators
 - Urban pharmacy – MZN 2 500.00
 - Pharmacy in expansion zone – MZN 1 250.00
 - Medicine Dispensary station – MZN 1 000.00
 - Commercial establishments – MZN 500.00
- Annual operational licence to private operators
 - Urban pharmacy – MZN 300.00
 - Pharmacy in expansion zone – MZN 200.00
 - Medicine Dispensary station – MZN 200.00
 - Commercial establishments – MZN 100.00

Appendix K: 3.10.5.3 Health Sector Import and Export Costs

- Licence may be issued to natural or legal persons:
 - Cost Issuing Licence – MZN 12 500.00
 - Renewal Licence – MZN 6 250.00
 - Operational annual licence – MZN 750.00
 - Fees are determined by Ministerial Order nº. 125/2008 from 31 December of the Minister of Health and the Minister of Finance.
- Every production unit shall have a qualified pharmacist as a Technical Manager.
- Certain production phases or their control may be done via a legally licenced third party.

Appendix L: 3.10.6.3 Health Sector Import and Wholesaling Licensing Costs

- Licence may be issued to natural or legal persons:
 - Cost Issuing licence – MZN 9 000.00
 - Renewal licence – MZN 4 500.00
 - Operational annual licence – MZN 500.00
- Fees are determined by Ministerial Order nº. 125/2008 from 31 December of the Minister of Health and the Minister of Finance.

Appendix M: 3.10.7 Pharmaceutical Product Distributor Licensing Costs

- Cost for export permit of medicines, vaccines, biological and other health products to importers per product – MZN 1 200.00.
- Cost for Export permit of medicines, vaccines, biological and other health products to manufacturers or industries per product – MZN 2 500.00.
- Cost of quality assurance inspection and issuing certificate of good production practices.
 - African countries – MZN 75 000.00
 - Middle East – MZN 87 000.00
 - Asia/India – MZN 87 500.00
 - Europe – MZN 100 000.00
 - USA and CANADA – MZN 115 000.00
- Fees are determined by the Ministerial Order nº. 125/2008 from 31 December of the Minister of Health and the Minister of Finance.

Appendix N: 3.11.5 Security Sector Licensing Costs

- Security and liability insurance – once the authorisation has been granted, the applicant company shall be notified of the respective order, within 60 days, to prove the following:
 - A guarantee to the Ministry of the Interior by means of bank deposit, bank guarantee or surety insurance in institutions with headquarters in Mozambique, of an amount of not less than MZN 250 000.00 to be fixed by the Ministry of the Interior;
 - Have civil liability insurance for unlawful acts and damages to third parties for at least MZN 750 000.00.
- The fees and related information listed above are as noted Decree nº. 9/2007 of 30 April.

Appendix O: 3.12. Tourism Sector Licences and Fees

Table 4: Fees of Licenses to Establish and Operate Business

| No. | Activity | Amount payable |
|----------|--|----------------|
| 1 | Tourist Accommodation Activity | |
| 1.1 | Hotels, Residential Hotels, Hotels, Resort Hotels, Lodges: | |
| | Project Analysis | 7.500.00 |
| | Inspection | 9.000.00 |
| | Permit | 10.000.00 |
| | Denomination | 1.500.00 |
| | Manager Registration | 2.500.00 |
| | | 30.500.00 MZN |
| 1.2 | Pensions and Boarding Houses: | |
| | Project Analysis | 6.500.00 |
| | Inspection | 8.000.00 |
| | Permit | 9.000.00 |
| | Name | 500.00 |
| | Manager Registration | 500.00 |
| | | 24.500.00 MZN |
| 1.3 | Campsites, Motels and Agro-Tourism Establishments: | |
| | Project Analysis | 7.500.00 |
| | Inspection | 9.000.00 |
| | Permit | 10.000.00 |
| | Denomination | 1.500.00 |
| | Manager Registration | 2.500.00 |
| | | 17.500.00 MZN |
| 1.4 | Bed and Breakfast, Private accommodation, Farm for Holiday and Holiday Homes: | |
| | Project Analysis | 3.000.00 |
| | Inspection | 5.000.00 |
| | Permit | 6.000.00 |
| | Name | 500.00 |
| | | 14.500.00 MZN |
| 2 | Restaurants and Beverage Licensing Activities | |
| 2.1 | Luxury Dance Rooms and 1st. Class, Luxury Bar and 1st. Class, Luxury Snack Bar and 1st. Class, 1st Class Tea Rooms, 1st Class Pastry House, 1st Class Coffee Shops: | |
| | Project Analysis | 5.000.00 |
| | Inspection | 7.000.00 |
| | Permit | 8.000.00 |
| | Denomination | 500.00 |
| | Manager Registration | 1.500.00 |
| | Dance rooms of 2nd Class, 2nd and 3rd Class Bars, 2nd and 3rd Class Snack-Bars, 2nd and 3rd Class Tea Rooms, 2nd and 3rd Class Beer Halls, 2nd and 3rd Class Pastries, 2nd and 3rd Classes Coffee Shops: | |
| | Project Analysis | 3.000.00 |
| | Inspection | 6.000.00 |
| | Alvará | 7.000.00 |
| | Denomination | 500.00 |
| | | 16.500.00 MZN |

| No. | Activity | | Amount payable |
|-----|---|----------|----------------|
| 2.2 | 1st Class Luxury Restaurants: | | |
| | Project Analysis | 5.000.00 | 23.000.00 MZN |
| | Inspection | 7.000.00 | |
| | Permit | 9.000.00 | |
| | Denomination | 0 | |
| | Manager Registration | 2.000.00 | |
| | Dance restaurants 2nd, 3rd. Classes and Catering: | | |
| | Project Analysis | 4.000.00 | 19.500.00 MZN |
| | Inspection | 6.000.00 | |
| | Permit | 8.000.00 | |
| | Denomination | 0 | |
| | Manager Registration | 500.00 | |
| 2.3 | Pizzeria: | | |
| | Project Analysis | 4.000.00 | 19.500.00 MZN |
| | Inspection | 6.000.00 | |
| | Permit | 8.000.00 | |
| | Denomination | 500.00 | |
| | Manager Registration | 1.000.00 | |
| 2.4 | 1st, 2nd and 3rd Class Ice Cream Shops: | | |
| | Project Analysis | 3.000.00 | 14.500.00 MZN |
| | Inspection | 5.000.00 | |
| | Permit | 6.000.00 | |
| | Denomination | 500.00 | |
| | Manager Registration | 1.000.00 | |

OTHER TAXES

| | | |
|----------|---|--------------|
| 3 | By Altering the Permit | |
| 3.1 | Hotels, Lodges, Residential Hotels, Apartment Hotels, Resort Hotels, Resorts, Vacation Packages | 6.000.00 MZN |
| 3.2 | Boarding Houses, Residential Boarding Houses and Motels | 5.000.00 MZN |
| 3.3 | Rental of rooms for tourist purposes, guest houses, farms for tourism purposes and private accommodation for tourist purposes | 4.000.00 MZN |
| 3.4 | Campsites, Country Houses, Agro-tourism Establishments and Restaurants and Beverage Establishments | 3.500.00 MZN |
| 3.5 | Dance Halls | 3.000.00 MZN |
| 4 | For the Renewal of a Management License | |
| 4.1 | Tourist Establishments | 2.000.00 MZN |
| 4.2 | Restaurants and Beverage Establishments | 500.00 MZN |

Appendix P: 3.12.4 Games of Chance Costs

MZN 3 000 000.00

Appendix Q: 3.13.2.9 Trade and Industry Costs

- Wholesale and retail trade or services rendering or external trade operator licence (irrespective of the groups, classes and subclasses in CAE) – 1 minimum state employee salary (SM).
- Representation of foreign company – 2 SM per year
- External trade operator identity card – 25% of the SM
- Endorsements – 25% of the SM
- Reemission of the licence – 50% of the SM
- Inspection – 50% of the SM
- Payment of fees / costs are done via deposit at a commercial bank and proof supplied to BAU.
- The fees, applicable for services rendered by BAU are included in the table on page 47 of the guide for submitting an application to the RLAC.
- The payment of fees / costs are done via deposit at a commercial bank and proof supplied to BAU. Order n°. 125/2008 from 31 December of the Minister of Health and the Minister of Finance.

Appendix R: 3.14.6. Transport Sector Costs

3.14.6.1 Sea Transport Costs

- Ship agency – MZN 50 000.00
- Merchandise transit agency – MZN 40 000.00
- Freight and chartering of goods – MZN 40 000.00
- Conference – MZN 25 000.00
- Expert and superintendence – MZN 25 000.00
- Auxiliary services of stevedoring – MZN 20 000.00

3.14.6.2 Maritime Transport Costs

- Commercial maritime – MZN 200 000.00
- International maritime – MZN 300 000.00
- Five-year local traffic transport for vessels with more than 50 t – MZN 80 000.00

3.14.6.4 Stowage Costs

- The value of the subscribed licence is dependent on the location (port) where the service will be performed:
 - Port of Maputo – MZN 500 000.00
 - Port of Beira – MZN 500 000.00
 - Port of Nacala – MZN 300 000.00
 - Port of Quelimane – MZN 150 000.00
 - Port of Pemba – MZN 200 000.00
 - Remaining commercial ports – MZN 100 000.00

3.14.6.5 Professional Driving Licencing Costs

- Licensing fee – MZN 40 000.00
- Inspection of diving facilities – MZN 20 000.00
- Inspection of diving equipment – MZN 35 000.00

3.14.6.6 Amateur Driving Licencing Costs

- Divers training (diving school) – MZN 40 000.00
- Diving centres – MZN 50 000.00

3.14.6.7 Dredging Costs

- The fee to pay for the exercise of the dredging activity is MZN 300 000.00, valid up to five years.

3.14.6.8 Ship Chandling

- The fee payable for this activity is MZN 40 000.00

Appendix S: 3.14.7 Stevedoring Activity Costs

Table 5: Fees of Licenses for Light Motor Vehicles

| Light Vehicles | | | | | | |
|----------------|------------------------|------------------------|---------------|------------------------------|-----------------------------------|------------------------------------|
| Groups | Fuel | | Electric | Annual Tax According to Age | | |
| | Petrol cc | Other fuels cc | Total Voltage | 1st Category | 2nd Category | 3rd Category |
| A | Up to 1000 | Up to 1500 | Up to 100 | Up to 6 years | More than 6 years, up to 12 years | More than 12 years, up to 25 years |
| | | | | 200,000.00 MZN or 200.00 MZN | 100,000.00 MZN or 100.00 MZN | 50,000.00 MZN or 50.00 MZN |
| B | More than 1000 to 1300 | 1500 to 2000 | More than 100 | 400,000.00 MZN or 400.00 MZN | 200,000.00 MZN or 200.00 MZN | 100,000.00 MZN or 100.00 MZN |
| C | More than 1300 to 1750 | More than 2000 to 3000 | | | | |

Table 6: Fees of Licenses to Establish and Operate Mining Business

| Preparation Fees for Mining Title Deeds | |
|--|----------------------------------|
| a) Rates for the Management of Mineral Securities | |
| Type of Service | Amount to be paid |
| Reconnaissance License | 2,000,000.00 MZN Or 2,000.00 MZN |
| Application registration fee | 850,000.00 MZN Or 850.00 MZN |
| Prospecting and Research License | 2,000,000.00 MZN Or 2,000.00 MZN |
| Application fee rate | 850,000.00 MZN Or 850.00 MZN |
| Rate of issue of title | 600,000.00 MZN Or 600.00 MZN |
| Late submission fee for the extension request | 500,000.00 MZN Or 500.00 MZN |
| Mining Concession | 2,000,000.00 MZN Or 2,000.00 MZN |
| Application fee rate | 1,200,000.00 MZN Or 1,200.00 MZN |
| Issue rate of the title | 600,000.00 MZN Or 600.00 MZN |
| Late submission fee for the extension request | 850,000.00 MZN Or 850.00 MZN |
| Certified copy of any license / certificate | 200,000.00 MZN Or 200.00 MZN |
| Authenticated copy / extract of any archived record (per page) | 200,000.00 MZN Or 200.00 MZN |

| b) Other Fees | |
|---|----------------------------------|
| Purchase of license files | 5,000.00 MZN Or 5.00 MZN |
| Processing of license files | 25,000.00 MZN Or 25.00 MZN |
| Procedures of the mining title | 150,000.00 MZN Or 150.00 MZN |
| Fees | 250,000.00 MZN Or 250.00 MZN |
| Elaboration and Topographical Outline A4 | 750,000.00 MZN Or 750.00 MZN |
| Publication of Edicts | 2,712,000.00 MZN Or 2,712.00 MZN |
| Stamps | 50,000.00 MZN Or 50.00 MZN |
| Publication in the Bulletin of the Republic (Government Gazette) | 264,000.00 MZN Or 264.00 MZN |
| Publication in the Bulletin of the Republic (mineral water exploration) | 728,000.00 MZN Or 780.00 MZN |
| Plastification of the title | 100,000.00 MZN Or 100.00 MZN |

c) Production Tax Rate

| Description | Percentage of the value of mineral products |
|--|---|
| Production obtained from concession area or license: | |
| Diamonds | 10% |
| Precious and semi-precious stones | 6% |
| Precious metals (gold, silver, platinum) | 5% |
| Other mineral products | 3% |
| Production obtained from the certificate or permit area: | |
| Precious and semi-precious stones | 8% |
| Ornamental stones | 6% |
| Precious Metals | 5% |
| Mineral building resources | 4% |
| Other products | 3% |

d) Tax on the Surface Tax

| Rate per hectare (ha) Mozambican Company | | Foreign Company | Duration Period |
|--|------|-----------------|---|
| MZN | USD | USD | |
| 3,000.00 | 0,16 | 1 | 12 months |
| 5,000.00 | 0,27 | 1,5 | First extension of 12 months |
| 6,000.00 | 0,32 | 2,0 | Second and subsequent extensions of 12 months |

Appendix U: 3.15.3 Petroleum Operations**Table 7: Fees Payable Licensing of Petroleum Operations**

| Procedure Name | Value of Fee |
|---|------------------|
| Presentation of the application for the attribution of the right to exercise Petroleum Operations | 2,000,000.00 MZN |
| Consideration of the request for renewal of the Concession Agreement | 500,000.00 MZN |
| Consideration of the request for an extension of the Concession Contract Search Period | 125,000.00 MZN |
| Appraisal of the Development Plan | 1,000,000.00 MZN |
| Review of Development Plan | 125,000.00 MZN |
| Authorisation for the start-up of infrastructures | 500,000.00 MZN |
| Approval of the Demobilisation Plan | 500,000.00 MZN |

APIEX PROFILE

The Agency for Promotion of Investment and Exports (APIEX) is a public institution those purpose is to promote and facilitate private and public investments and the establishment of special economic zones (SEZs), industrial free zones and rapid development zones in Mozambique.

MOZAMBIQUE PROFILE

GEOGRAPHICAL AND DEMOGRAPHIC INFORMATION

Location: Mozambique is situated on the south-eastern coast of Africa. It borders Tanzania to the north, Zambia, Malawi and Zimbabwe to the west and South Africa and Swaziland to the south. This location puts the country in a strategic position in the Southern African region with its ports giving easy access to international markets and being the first choice for regional importers and exporters. Mozambique has 11 provinces; from north to south: Cabo Delgado, Niassa, Nampula, Tete, Zambezia, Manica, Sofala, Inhambane, Gaza, Maputo Province and Maputo City.

Capital city: The capital city is Maputo

Area: Mozambique has an area of 799 390 km² of which 786 390 km² is land and 13 000 km² is interior waters.

Population: Mozambique has a population of 30 528 673.

Religion: Christianity, Islam and Hinduism.

LANGUAGES

The official language is Portuguese. English is widely spoken in the main cities as a business language.

WHY INVEST IN MOZAMBIQUE?

Mozambique has both comparative and competitive advantages, which are supplemented with good governance.

- » Strategic location (as a gateway to the Southern African Development Community, SADC): Providing infrastructure that gives access to land-locked SADC countries (ports, railways, pipelinesand roads);
- » Rich and diverse natural resources: Vast land reserves, mineral resources, water and a diverse cultural and historical heritage;
- » Abundant labour force: availability of a competitive, educated and easily trainable labour force;
- » Sustainable economic growth: Mozambique is expected to grow in average around 7% every year from 2022, as a result of the LNG Projects and will be one of the fastest growing economies in the Sub-Saharan Africa for years to come.
- » Increased investment into infrastructure: infrastructure development is one of the country's top priorities and public-private partnerships are encouraged;
- » Access to preferential markets: Signatory to the Trade Protocol of SADC, AGOA (USA), EBAS and the Cotonou Agreement (EU), Africa Continental Free Trade Agreement AfCFTA which provides duty-free/ preferential access to the relevant markets;
- » Protection of investments: Investments are adequately regulated by relevant laws. Mozambique has Membership Agreements with of the ICSID, MiGA and ICC; and a signatory to bilateral investment promotion and protection agreements with many countries around the globe including South Africa, Germany, Algeria, Belgium, Botswana, China, Cuba, Denmark, Egypt, USA, OIP (OIC), Finland, France, Indonesia, Italy, Mauritius, the Netherlands, Portugal, Sweden, United Kingdom (UK), Vietnam, Zimbabwe, India, Spain, Switzerland, Japan, Brazil, Singapore and Turkey;
- » Competitive incentives: Fiscal and non-fiscal incentives, agreements to prevent double taxation and fiscal evasion with Portugal, Mauritius, the United Arab Emirates (UAE), the Administrative Region of Macau, Italy, South Africa, Botswana, India and Vietnam; and
- » Good living environment: Sincerity, hospitality, friendliness, delicious food, beautiful beaches.

ECONOMY

The Mozambican economy has registered remarkable growth in the last decade benefitting from substantial inflows of foreign direct investment (FDI) into various sectors, notably agriculture and agro-industry, tourism, infrastructure development, energy, fisheries and aquaculture, industry, mineral resources (mainly coal and gas) and banking, among others.

| | Key Macroeconomic Indicators | | |
|-----------------------------------|------------------------------|-------|-------|
| | 2016 | 2017 | 2018 |
| Nominal GDP (million dollars) | 729.8 | 850.5 | 904.3 |
| Real GDP Growth Rate (%) | 7.4 | 5.6 | 4.4 |
| GDP Per Capita (US\$) | 1273 | 1236 | 1302 |
| Average Annual Inflation Rate (%) | 5.2 | 5.6 | 5.6 |
| Exports (Millions dollars) | 3328 | 4739 | 4456 |
| Imports (Millions dollars) | 4733 | 4887 | 4989 |
| Population (Millions) | 27.8 | 29.5 | 30.5 |

Source: INE

FOREIGN TRADE

Mozambique's external position is characterized by accelerated growth in the importation of capital goods and specialized services associated with increasing inflows of FDI, which in their turn, constitute one of the key funding sources for the country's current account deficit.

Exports have also seen a major rise because of increasing inflows of FDI with goods such as coal, natural gas, titanium and aluminium taking the lead. In 2018, Mozambique's exports amounted to US\$4.4 billion, on the other hand, imports reached an amount of US\$4.9 billion (Source: INE Statistical Yearbook 2018).

| Main Export Products | Main Import Products |
|--|---|
| Aluminium ingots, coal, electricity, natural gas, tobacco, heavy sands, sugar, wood, prawns, bananas, cotton, cashew chestnuts, fuel, cashew nuts and lobster. | Machinery, diesel, cereals, electricity, automobiles, medicine, gasoline, cooking oil, cement, beverages and sugar. |
| Main Export Markets | Main Import Origins |
| Belgium, South Africa, Spain, Portugal, the UK, Italy, Holland, Zimbabwe, Swaziland, Japan, USA, Brazil and India. | South Africa, Australia, USA, India, Portugal, China, Germany, France, Japan, Spain, Italy and the UK. |

Source: INE Statistical Yearbook 2018

INFRASTRUCTURE

Ports and airports: one of Mozambique's best facilities is its infrastructure, especially ports and railways connecting landlocked neighbors to the Indian Ocean. The main ports of Maputo, Beira and Nacala are at their peak of performance following upgrading with the involvement of private sector. In addition, the immense natural gas deposits in the Rovuma Basin have prompted the authorities to establish a logistical harbour in Pemba where a deep-water port already exists.

Roads and bridges are being upgraded everywhere in the country and new ones are being built. Thanks to these developments, it is now effectively possible to move freight from the south to the north and between provinces. In Maputo, the construction of a bridge across Maputo Bay to the town of Catembe is almost complete. With the planned improvement of the road between Catembe and the tourism town of Ponta de Ouro on the border with the wealthy South African province of KwaZuluNatal, the economic activity including cross border trade will receive a major boost.

Airports are not left behind. Upgrading airports is a top government priority. Maputo, Vilanculos and Pemba have already seen their airports rebuilt. The port city of Nacala has a brand-new international airport which will play a major role for the economy of the northern region of the country.

INVESTMENT REGULATIONS

The minimum value of FDI resulting from the inflow of own capital from foreign investors is set at the equivalent of MT2.5 million for the specific purpose of transfer of profits abroad and then re-export invested capital. The real value of FDI for registration and eligibility for guarantees and incentives established for this purpose shall consist of the sum of the values of equity, shareholders' loans without interest and/ or supplementary capital provided by investors themselves, as well as exportable profits that might have been re-invested in the country.

INVESTMENT INCENTIVES

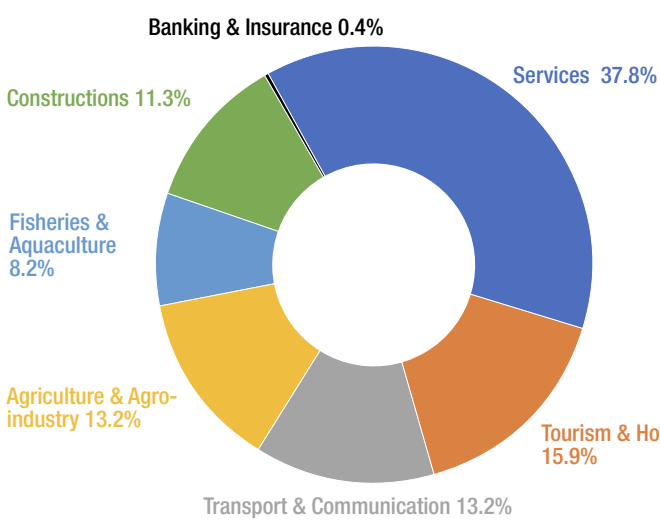
The Investment Law grants certain tax and customs benefits depending on the amount, location and sector of investment activity. The current incentive schemes are:

- » Generic Fiscal and Customs Benefits: Investments carried out under the Investment Law are exempt from payment of customs duties and VAT on capital goods and their accompanying parts and accessories classified as Class K of the Customs Tariff.
 - » Tax Credit per Investment: Investments carried out in Maputo City benefit, for a period of five tax years, from a deduction (not to exceed the tax payable in respect of the investment project activity) from Corporate Income Tax (IRPC) that is equal to 5% of the total investment realised.
- The percentage is 10% in all other remaining provinces. In addition, there are specific regimes for:
- » Agriculture and Fisheries;
 - » Trade and Industry in Rural Areas;
 - » Manufacturing and Assembly Industry;
 - » Creation of Basic Infrastructure;
 - » Industrial Free Zones;
 - » Tourism and Hotels;
 - » Large Scale Projects.

INVESTMENT DATA

As a result of its increasing competitiveness, Mozambique has registered substantial inflows of private investment in the last 5 years, and received an investment volume of nearly US\$14billion.

INVESTMENT APPROVED BY SECTOR DURING 2014-2018



Source: APIEX

INVESTMENT OPPORTUNITIES

Tourism and Hospitality
Unique investment opportunities in national parks and reserves, the possibility of investment in private game farms in the interior of the country, benefitting from fauna and flora, combined with beach tourism along the 2700 km coast and on islands and archipelagos.

The Government identified specific areas and protect by law for integrated tourism development: Inhassoro Integrated Resort; Pemba Integrated Resort (east coast and Pemba); Pemba Marina; Business Hotel in Pemba, Inhassoro Hotel; CrusseJamaliIntegrated Resort.

Energy and Mineral Resources

- Mozambique is endowed with an enormous and diversified energy resource base, most of which remains untapped. Nevertheless, as a result of recent developments, the country is expected to emerge as the 3rd largest exporter of LNG (liquefied natural gas) in the world, once the necessary investments have been fully made.
- » Exploitation of the 23 billion tonnes of cold reserve potential;
 - » 40 million tonnes/year production capacity
 - » Exploitation of more than 200 TCF natural gas reserves
 - » 2.5 TCF proven reserves from Pande and Temane gas fields, under exploration (2004)
 - » 170 TCF fully studied reserves from the Rovuma Basin, with the production expected to start in 2022/3
 - » Exploitation of more than 23TW of renewable energy potential:
 - » Hydro18 GW; Wind 4GW; Solar 23,000 GW and Biomass 0.2 GW

Agriculture

Mozambique has tropical to sub-tropical climate with fertile soil, ample rainfall, 36 million hectares of arable land, mostly unutilized and irrigable area estimated at about 3.0 million hectares, eight river basins considered the most favorable for the development of irrigation, Maputo, Limpopo, Búzi, Zambezi, Licungo, Meldi, Lúrio and Rovuma.

Mozambique identified 15 strategic value chains with greatest opportunities: maize, rice, potatoes, beans, cassava, poultry, meat, sweet potatoes, vegetables, banana, sugar, sesame, soy, cotton, cashew-nut, macadamia and paprika.

Agricultural Development Corridors

| DEVELOPMENT CORRIDOR | VALUE CHAINS | MAIN INVESTMENT ON VALUE CHAINS |
|----------------------|--|---|
| PEMBA-LICHINGA | Potato, wheat, beans, maize, soya, cotton, tobacco and poultry | • Agricultural inputs: produce and supply higher yielding seeds and fertilizers, pesticides |
| NACALA | Cassava, maize, cotton, fruit, poultry and groundnuts | • Supply farming machinery and equipment |
| VALE DO ZAMBEZE | Rice, maize, potato, cattle, goats, cotton and poultry | • Irrigation structures |
| BEIRA | Maize, wheat, horticulture, poultry, soya, rice and cattle | • Seed supply |
| LIMPOPO | Rice, horticulture, cattle and poultry | • Commercial and contract farming |
| MAPUTO | Rice, horticulture, cattle and poultry | • Harvest equipment supply |
| | | • Development of logistics and storage infrastructure |
| | | • Food industry, agro-industry, milling |
| | | • Feed for livestock and poultry |

Fisheries and Aquaculture

- a) **Crustaceans and marine fish farming**
The country has a coastline of 2,700 km in a straight line. Environmental conditions (climate, salinity, pH, oxygen, transparency, turbidity, wind and topography) are favorable to marine crustaceans and fish farming. They can be harvested in two to three cycles per year.
- » Potential area for marine farming (fish and crustaceans): 77.592 hectares
 - » Expected production: 540,000 tons
 - » Crustaceans and fish farming, through construction and exploration of production ponds
 - » Laboratories for the production of post-larvae, and Processing, cold storage and transport infrastructure
- b) **Seaweed cultivation**
- » Potential area for cultivation: 10.591 hectares
 - » Expected production: 640.000 ton/year
 - » Fish and crustaceans farming, through construction and exploration of production ponds
 - » Processing, cold storage and transport infrastructure
- c) **Fresh water fish**
- » Fish farming
 - » Processing, cold storage and transport infrastructure
- d) **Species grown in Mozambique**
Tilapia; African catfish; Carp; Other fish Cobia, Dusky Kob; Marine Shrimp; Fresh-water shrimp; Bivalve; Seaweed.

Infrastructure

- » The government is investing in the development of public infrastructure, namely roads, bridges and telecommunications, among other sectors, in partnership with the private sector. Public-private partnerships are encouraged by the government;
- » With the recently approved Industrial Strategy Policy, the government encourages the development of industrial parks in identified areas all over the country;
- » Construction of networks of roads and other infrastructure, essential to the materialization of the gas and oil projects.

Manufacturing

- » Investment opportunities almost all over the country food and agro-processing; packaging and printing; wood processing; textile and apparel; building materials; sanitary ware; furniture and metals and metallurgical.

FISCAL SYSTEM

The Taxation System in the Republic of Mozambique integrates national and municipal taxes. The taxes of the National Taxation System are classified as direct and indirect, acting at various levels, namely (i) direct taxation on income and wealth and (ii) indirect taxation on expenditure. **DIRECT TAXATION** on income is made through Corporate Income Tax (IRPC) and Personal Income Tax (IRPS).

Corporate Income Tax (IRPC) is taxable on gained income during the taxation period from tax payers, namely commercial or civil companies, cooperatives, public companies and other corporates, both public and private, entities with no legal existence whose incomes are not subject to taxation in the form of IRPS or IRPC.

- » General 32%
- » Agriculture and cattle breeding activities (from 2016 until 2025) 50%.

Personal Income Tax (IRPS) is imposed on the global annual value of income; is paid by singular persons residing in the Mozambican territory and by those not residing in the country but gaining income from it.

- » Minimum 10%
- » Maximum 32%

INDIRECT TAXATION, which comprises taxes on expenditure, integrates VAT, Specific Consumption Tax (ICE) and Customs Duties.

Value Added Tax (VAT) is imposed on the sale of goods and provision of services in the national territory by a tax payer acting as such, as well as on the importation of goods. 17%

Specific Consumption Tax (ICE) is imposed on the consumption of certain specified goods, produced or imported. 20%

Customs Duties are imposed on imported and exported goods. The rates vary as follows:

- » Raw materials: 2.5%
- » Capital goods (class K): 5%
- » Intermediary goods: 7.5%
- » Consumption goods: 20%
- » Withholding tax: 20%

Under the SADC Trade Protocol implementation framework, various products from the SADC region countries benefit from exemptions from payment of customs duties.

The Taxation System is augmented by other taxes, namely the Stamp Duty, Tax on Successions and Donations, SISA, Special Tax on Gambling, National Reconstruction Tax, Vehicle Tax and other legally established taxes and specific charges.

SOCIAL SECURITY

The registration of workers and their respective employers with the National Social Security System is mandatory. The fee for social security is 7%, namely 4% paid by the employer; and 3% paid by the employee.

FISCAL BENEFITS FOR SEZs AND IFZs

Customs Duty and VAT Exemption: Exemption from payment of customs duties and VAT on the import of construction materials, machinery, equipment, accompanying spare and accessory parts and other goods used in carrying out the licensed SEZ's and IFZ's activities.

| Income Tax: Exemption and reduction in the rate of corporate income tax (IRPC). | |
|---|---|
| IRPC (SEZs) | IRPC (IFZs and Isolated Free Zones) |
| SEZ Developers - IRPC exemption in the first 5 tax yrs - 50% reduction in the rate of IRPC from the 6th to the 10th tax year - 25% reduction in the rate of IRPC for the remaining life of the project | IFZ Developers & Enterprises - IRPC exemption in the first 10 tax yrs - 50% reduction in the rate of IRPC tax from the 11th to the 15th tax year - 25% reduction in the rate of IRPC for the remaining life of the project |
| SEZ Enterprises - IRPC exemption in the first 3 tax yrs - 50% reduction in the rate of IRPC from the 4th to the 10th tax year - 25% reduction in the rate of IRPC from the 11th to the 15th tax year | Isolated Free Zone Enterprises - IRPC exemption in the first 5 tax yrs - 50% reduction in the rate of IRPC tax from the 6th to the 10th tax year - 25% reduction in the rate of IRPC for the remaining life of the project |
| SEZ Service Enterprises - 50% reduction in the rate of IRPC for a period of 5 tax years | |

Source: INE Statistical Yearbook 2018

(Note: Information as of July, 2019)

VISAS

Entry visas can be obtained from Mozambican embassies and consulates in various countries and Mozambique. Single entry is valid for 30 days renewable and multi entries 90 days non-renewable.

The visa can also be requested from the National Immigration Directorate, Av. Ho Chi Min No. 316 in Maputo, Tel +258 21 320 472.Fax: +258 21 321 075 or +258 21 320 395.

Under bilateral agreements, citizens and bearers of passports from the Republic of South Africa, Botswana, Seychelles, Swaziland, Mauritius, Malawi, Zambia, Tanzania, Zimbabwe and Namibia are exempt from the requirement to obtain entry visas.

BORDER VISA may also be granted for tourist purposes to foreign nationals coming from a country where there is an embassy or consular representation of the Republic of Mozambique which, for duly substantiated reasons, has not been able to apply for a visa.

The border visa is valid for two entries and allows the holder to stay in the country for a period of up to 30days, not extendable, counted from the first entry.

INVESTMENT ACTIVITY VISA is granted by the Diplomatic and Consular Missions of the Republic of Mozambique to a foreign citizen investor, representative, attorney-in-fact or holder of the management body of the investing company, observing the legal formalities for hiring foreign labor, to allow the holder to enter Mozambique territory for implementing investment projects of US\$500000 or more approved by the competent authority.

PROCEDURES TO REGISTER A COMPANY IN MOZAMBIQUE

In light of the Commercial Code and complementary legislation the procedures approved by the Mozambican authorities for business registration have been simplified.

Approval of name: The first step in this type of process is to get approval of the name of the company to be set up and to indicate what type of company it will be.

Head office of the company: The Company must indicate the location where it will carry out its commercial activity. For this purpose, it is necessary to have the corresponding title (lease agreement or property registration).

Corporate structure: The identification documents or commercial certificates, according to whether individuals or legal entities are involved, of the shareholders or quota holders who will make up the corporate structure of the company are required. If the individuals or legal entities are foreign, the above documents must be legalisedat the Mozambican consulate in the country of origin.

If the shareholders or quota holders are legal entities, it will also be necessary to have the written resolution - which may be from the board of directors or the general meeting, depending on which body has power to pass the resolution on this matter – approving the setting up of the Mozambican company and the shareholding to be held by the legal entity in question. The resolution must also name the representative(s) for signature of the articles of association and other relevant documentation.

Powers of attorney: In the event the share/quota holders are not available to travel to Mozambique to sign the documentation necessary for the process of incorporating the company, they must execute powers of attorney granting powers to representatives in Mozambique to enable the latter to deal with the respective legal steps of incorporation.

The powers of attorney must also include the name of the company to be incorporated. This means that they should only be executed once the respective certificate of admissibility approving the name of the company has been obtained.

Articles of association: This document establishes the rules that will govern the operation of the company.

Composition of the corporate bodies: The members who will form the first board of directors must be indicated at the moment of incorporation.

Commercial License: After dealing with the deed of incorporation and respective commercial registration, an application must be made requesting the issue of the commercial license. For this purpose, it will be necessary to have a plan and written description of the premises where the company will be based, as well as the respective lease agreement and/or assignment of the space giving the right to occupation, or the registration of the property.

KEY ASPECTS OTHER THAN OBTAINING INVESTMENT APPROVAL FROM APIEX

1. Apply for certification "certidão negativa" from the Commercial Registry that confirms that the name of the company is not already in use;
2. Realise share capital by depositing the minimum share capital with a commercial bank and where appropriate, producing proof of incorporation of assets in kind into the company's capital;
3. Notarise the documents of the formation of the company;
4. Publish the company's statutes in the official gazette of Mozambique;
5. Register the company in the Commercial Registry;
6. Register the company in the local tax office in the district in which the company's registered office is situated or where it carries out its main activities;
7. Apply for license or alvará from the Ministry in Title.

PROCEDURE FOR OBTAINING INVESTMENT APPROVAL FROM APIEX

1. Identification of location (land or premises);
2. Elaborate a feasibility study of project;
3. Apply for authorisation submitting a project proposal to APIEX (three copies) accompanied by the following documents:
 - » Incorporate the implementing company at a Notary Public and publish its status in the Official Gazette;
 - » Bank references and evidence of the necessary financial capacity to undertake the project;
 - » Copy of the passport or identification card of each investor;
 - » If it is a company that will be investing a copy of the certificate of registration of the same
 - » List of equipment to be imported classified as "class K"

PROCEDURE FOR OBTAINING INVESTMENT APPROVAL FOR SPECIAL ECONOMIC ZONE AND INDUSTRIAL FREE ZONE

1. Incorporation of the project implementing company;
2. Register the company at the Commercial Registry Office and the Tax Authority Directorate at the zone;
3. Prepare and submit to APIEX four copies of the document for approval;
4. Make the reservation of the plot or premises if necessary;
5. Start the process of getting the Land Use and Benefit Right (DUAT);
6. Request Government Authorisation (after technical inspection of the premises) and other licenses required by the law;
7. Start the business.

All types of economic activities are eligible for the respective SEZ benefits except those that by their nature are not permitted by law.

REGISTRATION OF FOREIGN DIRECT INVESTMENT - BANK OF MOZAMBIQUE

1. In cases where the investment will be realised in freely convertible currency, the following documents must be submitted to the Bank of Mozambique:
 - » Photocopy of the authorisation;
 - » Extract of the deposit of the capital from the Commercial Bank.
2. In cases where the investment will be realised in equipment and other materials, the investors must submit the following documents to the Bank of Mozambique:
 - » Photocopy of the bulletin of import registration (BRI);
 - » Three copies of the list of equipment exempted from customs duties;
 - » Invoices;
 - » Certificate of inspection of the embarkation of equipment.

PROCEDURE FOR ESTABLISHING COMMERCIAL REPRESENTATION / BRANCH

Foreign commercial companies may choose to be represented in Mozambique through branches, agencies, delegations or other forms of representation. Representations are authorized to carry out activity in Mozambique in accordance within the applicable time limit. In the case of an agency, for example, the authorisation lasts as long as the respective agency agreement does. In the case of a delegation, the activity may only be carried out for a maximum period of three years, which may be renewed.

A branch is deemed to be a permanent establishment of the company which is not autonomous and does not have a legal personality different to that of the parent company (however, it must be registered at the legal entity registry office).

The parent company is responsible for the activity carried out by the branch and its liability is limited to the latter's net profits.

The management of the branch is done by one or more managers appointed by power of attorney. The branch is not legally required to have other management or supervision bodies.

The power of attorney must specify all the powers granted to the manager appointed and this manager will only be responsible for the diligent exercise of the powers delegated.

The branch does not formally have any share capital. However, the parent company must allocate a specific amount to the branch. Mozambican law does not establish a minimum amount for this purpose.

Make an application to the Ministry of Industry, Trade and Commerce, accompanied by the following documents:

- » Identification of the applicant;
- » Specify the form of representation (branch, delegation, agency etc.);
- » Describe in details the economic and commercial objectives of the project;
- » Notarised copy of the certificate of the registration of the company applying to establish a representation;
- » Power of Authority of the person mandated to represent the applicant in Mozambique.

LICENSING REQUIREMENTS FOR IMPORTS/EXPORTS

- » Licensing requirements (i) Name, age, nationality, place of birth, domicile, identity document number, place and date of issue - in the case of a natural person; (ii) Title, Public deed of the Social Pact or Bulletin of the Republic (BR) of your publication, address of the registered office, identification of the representative - in the case of a commercial company;
- » Documents to be attached (i) Application for commercial activity license; (ii) Drawn part of the premises intended for the exercise of commercial activity; (iii) a public deed of incorporation or the bulletin of the Republic that published it together with the corresponding commercial register, in the case of commercial society; (iv) lease agreement or property title of the property intended for the exercise of commercial activity; (v) proof of tax registration, issued by the Ministry of Economy and Finance.
- » Validity of Importer's License: one year from the date of issue of the respective card; exporter: (i) for the same period of validity of the authorization to carry on the business of the enterprise.

ACCESS TO LAND

Under the Constitution of the Republic of Mozambique all land is the property of the state and can be used on a lease basis, and the right to land use is regulated by the Land Law (Law Nº 19/97, 1 of October) and the Land Law Regulation (Decree Nº 66/98, 8 of December). The maximum period of a land lease is 50 years, renewable for a further 50-year period.

Land title is transferable for buildings and real property assets upon presentation of a public deed. The following conditions will apply in order to become a holder of land-use rights:

- » Foreign individuals or collective persons with adequately approved investment projects and applicable to either;
- » Single individuals who have been residing in Mozambique for at least five years; or
- » Collective entities who are incorporated and registered in Mozambique.

A DUAT is first attributed on a provisory base of two years for foreign investors and renewable for two periods of 50 years.

- » A community consultancy will be needed

There are three levels to allocate the land: Governor; Ministry of Land, Environment and Rural Development and Council of Ministers

The entity responsible for registration and information on land use is: **MINISTRY OF LAND, ENVIRONMENT AND RURAL DEVELOPMENT**
Rua Kassuende 167, Maputo
Tel: + 258 21492403

APIEX provides all the assistance necessary to ensure the investor obtains the necessary land use rights.

PROVINCIAL DELEGATIONS

Maputo (Head Office)
Av. Ahmed SekouTouré
No. 2539, PO Box 1669
Tel: +258 21 321291/3
Cel: +258 820088870
Rua da Imprensa, N° 332 - R/C
PO Box 4635
Tel: +258 21 313 310
info.apiex@apiex.gov.mz

Maputo Province
Edifício da Direcção
Provincial do Plano e Finanças,
Av. Saine-Saint-Denis nº 11.051
Cel: + 258 84 3087440
E-mail: meguibila@yahoo.com
Cidade da Matola

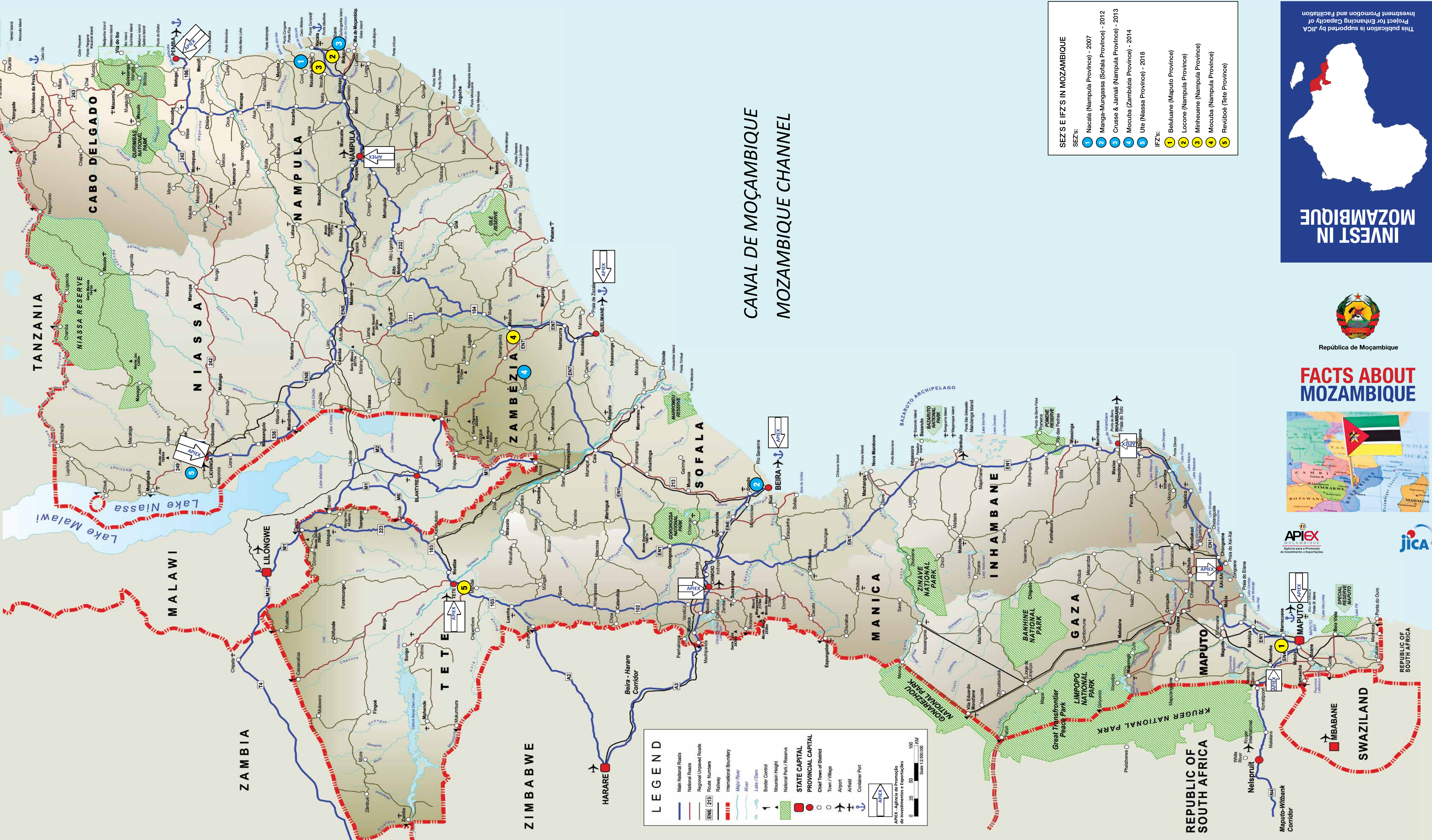
Inhambane Province
Bairro Chalambe 1
Av. de Moçambique
Casa 158,Inhambane
Tel: +258 823305430
E-mail:
cpininhambane@cp.i.co.mz

Sofala Province
Av. Eduardo Mondlane,
No 1083, R/C,
Tel: (+258) 875705727
Email:
nadiaaline23@hotmail.com
Cidade da Beira

Manica Province
Direcção Provincial de Indústria e Comércio
Rua de Bárua, No 285
Tel./fax: (+258) 25122233
Email: dpindustria@comercio-manica@gmail.com or noeribeiroandrade@gmail.com
Cidade de Chimioio

Tete Province
Av. Eduardo Mondlane,
No 15, R/C
Edifício do Hotel Zambeze
Tel: (+258) 828707270
Email:
camposdinhoero@gmail.com
Cidade de Tete

Zambezia Province
Edifício da Direcção Provincial do Plano e Finanças
Av. Da Marginal
Nr 1000, 4 andar
Tel: (+258) 824880780
Email:
Mayra.trindade@hotmail



CANAL DE MOÇAMBIQUE
MOZAMBIQUE CHANNEL

- SEZS E IFZS IN MOZAMBIQUE
- SEZS:
- 1 Nacala (Nampula Province) - 2007
 - 2 Manga-Mungassa (Sofala Province) - 2012
 - 3 Crusse & Janat (Nampula Province) - 2013
 - 4 Mocuba (Zambézia Province) - 2014
 - 5 Ute (Niassa Province) - 2018
- IFZ's:
- 1 Beluane (Maputo Province)
 - 2 Loane (Nampula Province)
 - 3 Minhueane (Nampula Province)
 - 4 Mocuba (Nampula Province)
 - 5 Revúboé (Tete Province)



República de Moçambique

FACTS ABOUT
MOZAMBIQUE

