



Translation of Simplified Tax for Small Contributors - ISPC

This document contains:

- **Law 5/2009 of 12 January**
- **Decree 14/2009 of 14 April**
- **Advisory Notice of 29 April 2009**

LAW NO. 5/2009

of 12 January

It being necessary to introduce a simplified tax for small contributors into the tax system, so as to reduce the costs of complying with tax obligations and of monitoring and control by simplifying procedures, and thus allowing a broadening of the tax base, in terms of the provisions of no. 2 of article 127, read together with line o) of no. 2 of article 179, both of the Constitution, the Assembly of the Republic decrees:

ARTICLE 1 (Simplified Tax for Small Contributors)

The Simplified Tax for Small Contributors, referred to in brief as ISPC, is created, and forms an integral part of the national tax system.

ARTICLE 2 (Nature and scope)

1. The Simplified Tax for Small Contributors is a direct tax, and is applicable to individual or collective persons performing small-scale agricultural, industrial or commercial activities within the national territory, including the performance of services.
2. For the purposes of this tax, small-scale activities are deemed to be those defined in the following articles, the annual turnover of which is equal to or less than Mt 2.500.000,00.
3. Taxation of taxpayers in terms of the Simplified Tax for Small Contributors, is optional.

ARTICLE 3 (Subjective incidence)

1. ISPC is due by individual or collective persons performing agricultural, commercial or industrial activities, such as agricultural marketing, ambulatory trade, general wholesale, retail or mixed commerce and rural trade, including in stands, stalls, kiosks, canteens, shops and tents, as well as in the manufacturing sector, and the performance of services.
2. ISPC is also applicable to exporters and importers.
3. For the purposes of the provisions of number 1 of this article, the legal definitions contained in specific legislation shall be applicable, and the conducting of activities referred to therein shall be proven by the presentation of the documents set out in the Regulations on the Licencing of Commercial Activities.

ARTICLE 4 (Real incidence)

1. ISPC is payable on the turnover achieved during the tax year, by the taxpayers referred to in the previous article, provided that:
 - a) the turnover for the previous year is equal to or less than Mt 2.500.000,00;
 - b) these taxpayers are not obliged, for Income Tax purposes, to make use of organised accounting.
2. In the case of taxpayers commencing their activities, the turnover to be taken into account shall be determined in accordance with the forecast made by the taxpayer in his declaration of commencement of activities, and confirmed by the Tax Administration.

ARTICLE 5
(Exclusion of the application of VAT, IRPS and IRPC)

1. For taxpayers who opt for ISPC taxation in terms of the previous articles, VAT shall not be applicable to the transfer of goods or the performance of services undertaken by them, and Individual Persons' Income Tax (IRPS) and Collective Persons' Income Tax (IRPC), all as set out in Law 15/2002, of 26 June, shall not be applicable to their income.
2. ISPC taxpayers who earn other income, in addition to income classified as Second Category Income for IRPS purposes, shall only be taxed under the ISPC system as regards the income from this category, and the remaining income must be declared for the purposes of IRPS taxation.

ARTICLE 6
(Tax period)

ISPC is due for each tax year, which coincides with the calendar year.

ARTICLE 7
(Exemption)

Taxpayers with a turnover equal to 36 minimum salaries, of the highest minimum salary at 31 December of the year before the one in which business was done, are exempt from ISPC.

ARTICLE 8
(Rates)

1. The annual rate of ISPC, is 75.000,00 Mt.
2. Alternatively, a rate of 3% is applicable to the turnover for that year.
3. Taxpayers who commence their activities and opt for ISPC for the first time, shall benefit from a 50% reduction in the tax rate in the first year in which they conduct activities.

ARTICLE 9
(Tax base)

1. For the purposes of the application of the rate contained in number 2 of article 8, the ISPC tax base is the turnover achieved in each trimester of the calendar year.
2. The turnover referred to in the previous number shall be calculated by the taxpayer.

ARTICLE 10
(Competence to calculate tax payable)

1. The calculation of ISPC payable shall be made by the taxpayer himself, in the declaration contained in the official form.
2. In the absence of the calculation referred to in the previous number, the same shall be performed by the Tax Administration, on the basis of all elements available to it.
3. ISPC shall be paid to the competent authority, in respect of each trimester of the year.
4. For the purposes of payment, the amount referred to in no. 1 of article 8 of this Law shall be divided into four trimestral payments, of equal value.

ARTICLE 11
(Declaratory obligations)

Taxpayers who have opted for ISPC taxation shall be obliged to declare the commencement, alteration and termination of their activities.

ARTICLE 12
(Obligation to prove and register operations effected)

ISPC taxpayers are obliged to issue simplified documentation, proving operations effected, and to attend to their registration.

ARTICLE 13
(Regulations)

The Council of Ministers shall be responsible for the passing of regulations on this Law, and for establishing the procedures necessary for the collection of this tax within a period of 60 days, counting from the date of its publication.

ARTICLE 14
(Entry into force)

This Law enters into force on 1 January 2009.

Approved by the Assembly of the Republic, on 26 December 2008. - The President of the Assembly of the Republic, *Eduardo Joaquim Mulémbwè*.

Promulgated on 1 January 2009.

It is published.

The President of the Republic, **ARMANDO EMÍLIO GUEBUZA**

DECREE NO. 14/2009

of 14 April

It being necessary to pass Regulations on Law 5/2009, of 12 January, which created the Simplified Tax for Small Contributors, the Council of Ministers, using the authority granted to it by Article 13 of the same Law, decrees:

Article 1. The Regulations on the Simplified Tax for Small Contributors, attached to this Decree, and forming an integral part of it, are approved.

Article 2. The Ministry of Finance shall be responsible for the creation or alteration of the procedures, templates and forms necessary for compliance with the obligations arising out of this Decree.

Approved by the Council of Ministers on 24 March 2009.

It is published.

The Prime Minister, *Luís Dias Diogo*.

Regulations on the Simplified Tax for Small Contributors (ISPC)

CHAPTER 1 General Provisions

ARTICLE 1 (Scope of application)

These Regulations establish the form of, and procedures for, the implementation of the Simplified Tax for Small Contributors, referred to in abbreviation as "ISPC", and are applicable to individual or collective persons who, in the national territory, perform agricultural, industrial or commercial activities, such as agricultural marketing, ambulatory trade, general wholesale, retail and mixed commerce, and rural trade, including trade in stands, stalls, kiosks, canteens, shops and tents, as well as in the manufacturing sector, and the performance of services, including exporters and importers, on a small-scale.

ARTICLE 2 (Real incidence)

In terms of Law 5/2009, of 12 January, ISPC is payable on the turnover of the tax year, by the taxpayers referred to in the previous number, provided that:

- a) as regards the previous year, turnover is equal to, or less than, Mt 2.500.000,00; and
- b) such taxpayers are not obliged to make use of organised accounting for Income Tax purposes.

ARTICLE 3 (Exemption)

1. In terms of the Law referred to in the previous article, taxpayers with a turnover of up to 36 minimum salaries, of the highest minimum salary at 31 December of the year prior to that in which business was conducted, are exempt from ISPC.
2. Whenever the tax administration has access to sufficient information to conclude that exempt taxpayers have, in any one year, exceeded the exemption limit, it shall notify the taxpayer

that he must present a declaration of alterations within a period of 15 days, on the basis of his turnover.

3. In the cases envisaged in the previous number, ISPC becomes payable in respect of operations effected, from the month following that of the notification.

ARTICLE 4 (Turnover)

1. In the case of taxpayers commencing their activities, the turnover to be taken into consideration for the purposes of determining whether they fall within the ISPC framework, is that established in accordance with the forecast made by the taxpayer as regards the respective calendar year and contained in its declaration of commencement of activities, following confirmation by the tax administration.

2. The confirmation referred to in number 1 consists of verifying that the requirements for registering a taxpayer for ISPC have been fulfilled.

3. When, in the year of commencement of activity, the reference period for the purposes of the previous number is less than the calendar year, then the turnover volume, as regards this period, shall be converted into the corresponding annual turnover.

4. For those taxpayers falling within the VAT, IRPC or second category IRPS frameworks, and who opt for ISPC, turnover shall consist of the value of the transfer of goods and/or the performance of services which served as the basis for the determination of taxable income for the previous year, in terms of the Income Tax Codes.

5. If the taxable income referred to in number 4 of this article does not exist, because of an exemption from Income Tax, then the elements which would have been taken into account, if the said exemption had not existed, shall be considered.

6. The turnover referred to in the previous numbers relates to the totality of activities undertaken by the taxpayer.

ARTICLE 5 (Rates)

1. In terms of Law 5/2009, of 12 January, ISPC rates are the following:

a) An annual rate of Mt 75.000,00.

b) Alternatively, a rate of 3% is applicable to annual turnover.

2. Taxpayers commencing their activities and opting for ISPC for the first time, shall benefit from a 50% reduction in the tax rate in the first year of the exercise of their activities.

3. ISPC shall not be included in the price of the sale of goods and services.

ARTICLE 6 (Indication of rate to be applied)

1. Taxpayers shall, in their declaration of commencement of activities or of alterations, indicate the rate which they intend to apply.

2. Once they have indicated the rate to be applied in terms of the previous number, taxpayers may alter the rate chosen up until the last working day of the month of December of each year, and must, for this purpose, complete a declaration of alterations, which shall take effect from the following year.

ARTICLE 7 (Opting for ISPC)

1. Taxpayers falling within the VAT, IRPC or second category IRPS frameworks, and who intend to opt for the application of ISPC, shall submit a declaration of alterations.
2. The declaration referred to in the previous number shall be submitted at the Tax Area Directorates, at Border Posts, at Tax Posts and at Collection Points, by the last day in the month of December.
3. Once the option has been exercised, taxpayers referred to in number 1 must regularise their tax situation as regards the framework into which they previously fell, by the month of February of the following year, or by the second month from the end of the period, in those cases in which the tax period is different from the calendar year.
4. Once the option referred to in this article has been exercised, ISPC taxation takes effect from 1 January of the following year.

ARTICLE 8

(Minimum period for remaining subject to ISPC)

1. Taxpayers opting for ISPC taxation are obliged to remain subject to this tax for a minimum period of two years, except in cases in which their turnover exceeds that envisaged for the purposes of this framework, in which case the tax administration shall make that taxpayer subject to VAT, IRPC or second category IRPS.
2. If they intend to revert to taxation on the basis of VAT, IRPC or second category IRPS, taxpayers must inform the tax administration of their intention by submitting a declaration of alterations, which shall take effect from 1 January of the following year.

ARTICLE 9

(Ceasing to be subject to ISPC)

1. A taxpayer ceases to be subject to ISPC when it is proven that the annual turnover limit of 2.500.000,00 Mt has been exceeded, in which case the taxpayer will be taxed on the basis of VAT, IRPC or second category IRPS from the tax year following the ascertainment of this fact.
2. For the purposes of the application of the previous number, the tax administration shall notify taxpayers of the fact, by the last day of the month of June of the year in which the alteration was ascertained.

CHAPTER II

Determination of the Tax Base, Calculation of Tax Payable, and Payment

ARTICLE 10

(Tax base)

For the purposes of the application of the rate envisaged in line b) of no. 1 of article 5 of these Regulations, the tax base shall be the turnover achieved in each trimester of the respective calendar year.

ARTICLE 11

(Responsibility for calculation of tax payable)

1. The calculation of tax payable is done by applying the ISPC rate envisaged in line b) of no. 1 of article 5, to the turnover achieved in each trimester of the relevant calendar year.
2. The calculation of ISPC shall be done by taxpayers themselves, on an appropriate payment form, and shall be based on the turnover reflected therein.
3. In the absence of the tax calculation referred to in the previous number, this shall be

performed by the tax administration on the basis of all of the information available to it.

4. The calculation referred to in no. 1 may be corrected, if necessary, within the period referred to in article 14 of these Regulations, the differences discovered being charged or voided.

ARTICLE 12 (Tax rectification)

Whenever the occurrence of material errors, or errors of calculation, is discovered after the calculation has been made, they must be rectified by the end of the fifth year following the year in which the fact which generated the tax obligation occurred.

ARTICLE 13 (Additional calculation)

1. The tax administration shall undertake an additional calculation when, following the calculation of the tax, it is shown that the tax owing is higher than that calculated, by virtue of a correction effected in terms of no. 4 of article 11.

2. An additional calculation shall also be performed, as a consequence of:

- a) Errors of fact or law, or omissions ascertained in any calculation, which result in prejudice to the State;
- b) Other information discovered during the investigation of taxpayers;
- c) A total or partial failure of a hierarchical appeal.

ARTICLE 14 (Expiry of the right to a tax calculation)

The right to calculate ISPC expires at the end of the fifth year following that in which the fact which gave rise to the tax obligation occurred, and the taxpayer must be advised of the calculation within the same time period.

ARTICLE 15 (Deadline for payment)

1. The payment of ISPC must be made relative to each trimester, respectively, and in order, in the months of April, July, October and January of the following year.

2. For the purposes of payment, the annual rate of Mt 75.000,00 shall be divided into four payments, and each payment must be made in terms of the previous number.

3. The amount referred to in the previous number may be paid in one single payment in the month of April, but taxpayers doing so shall be obliged to deliver payment forms for the following periods, referred to in number 1 of this Article.

4. If the payment referred to in no. 2 of this article is not made within the said periods, compensatory interest shall be charged, which shall be calculated up until the date of payment in terms of the Law which sets out the general principles and norms for Mozambican legal tax planning.

ARTICLE 16 (Payment of tax calculated by the tax authorities)

1. In the cases of a tax calculation in terms of number 3 of article 11 of these Regulations, made by the tax administration, taxpayers shall be notified to pay the tax and interest due within a period of 30 days, counting from the date of notification.

2. The notification referred to in the previous number shall be made in terms of the Law which sets out the general principles and norms for Mozambican legal tax planning.
3. If the tax is not paid within the period set out in number 1 of this article, compensatory interest shall immediately begin to run on the value of the debt, without prejudice to penalties applicable to the matter.

ARTICLE 17
(Place of payment)

1. The payment of ISPC shall be made at the local offices of the Tax Authority, and Tax Area Directorates, Border Posts, Tax Posts and Collection Points shall be deemed to be such.
2. The payment referred to in the previous number may also be made at collection points operating together with Local Administrations, on terms to be defined in a joint specific diploma of the Ministries which superintend the areas of Finance and State Administration.

ARTICLE 18
(Payment methods)

1. The payment of ISPC shall be made in national currency, in cash, or by cheque, direct deposit, an account to account transfer, postal order or by other methods utilised by the postal services or credit institutions which the law expressly authorises, or in kind, convertible into cash.
2. If the payment is made by way of a cheque, the extinction of the tax only takes place when the effective receipt of the respective amount is confirmed, but *mora* interest shall not be payable for the time between the delivery or sending of the cheque, and its receipt, unless it is not possible to collect the debt in its entirety, because of a lack of funds.
3. In the case of a postal order, the tax obligation is considered to be extinct on its delivery or sending.

CHAPTER III
Accessory obligations

ARTICLE 19
(Declaratory obligations)

1. Taxpayers subject to ISPC shall be obliged to submit declarations of commencement, alteration or termination of activities, in terms of article 20 of these Regulations.
2. When declarations are not considered to be sufficiently clear, the tax administration services shall, when receiving the same, request taxpayers to provide necessary information and indispensable clarification, or provide direct assistance with the completion of the same.

ARTICLE 20
(Declaration of commencement, of alteration or of termination of activities)

1. The Tax Area Directorates, Border Posts, Tax Posts and Collection Points shall assist taxpayers subject to this tax with the completion of the declaration of commencement of activities referred to in no. 1 of the previous article, in duplicate.
2. Whenever there is an alteration of any of the information contained in the declaration of commencement of activities, taxpayers shall deliver the respective declaration of alteration within a period of 15 days, counting from the date of occurrence of the alteration.
3. When activities cease, taxpayers shall present the respective declaration of termination of activities, within a period of 30 days counting from the date of occurrence of the termination.

ARTICLE 21

(Verbal declaration of commencement, alterations or of cancellation of registration)

1. Declarations of commencement, alterations or termination of activity may be substituted by verbal declarations, made by taxpayers, of all information necessary for the purpose of registration or the alteration of information contained in such registration, or its cancellation, and this information shall immediately be registered by the tax administration and confirmed by the declarant.
2. The tax administration shall be responsible for guaranteeing the registration of verbal declarations made in terms of the previous number.
3. The document providing proof of the registration of alterations or termination of activity of ISPC taxpayers, shall, depending on the case, be processed following confirmation of data by the declarant, authenticated by the signature of the receiving functionary.

ARTICLE 22

(Special obligations)

1. Exempt taxpayers shall be obliged to present, in duplicate, by the last working day of February in each year, a declaration in which purchases and sales and/or services provided during the previous year, are listed.
2. The declaration referred to in the previous number shall be presented at Tax Area Directorates, Border Posts, Tax Posts and Collection Points.

ARTICLE 23

(Proof of sales)

1. ISPC taxpayers are obliged to issue sales slips whenever requested to do so by the acquirer of goods or services.
2. Sales slips shall be those approved on an appropriate form, and provided in advance by the tax administration to registered taxpayers.
3. Without prejudice to the issuing of sales slips, taxpayers shall register operations effected by them on a daily basis, on cash sheets, within 30 days following the date on which these occurred.
4. The tax administration shall provide any clarification necessary regarding the completion of the documents listed in the previous number.

ARTICLE 24

(Registration of Operations)

1. ISPC taxpayers shall be obliged to register purchases and sales on a monthly basis, and on the appropriate form, in terms of global daily amounts, and keep these in good order.
2. Exempt taxpayers shall be obliged to register their acquisitions of goods and services.
3. For the purposes of the provisions of the previous numbers, taxpayers shall make use of an appropriate registration form, to be provided by the tax administration.

CHAPTER IV

Final Provisions

Article 25

(General Duty of Supervision)

1. Taxpayers' compliance with tax obligations shall be monitored by the competent tax administration authorities, in terms of the Law which sets out the general principles and norms for Mozambican judicial tax planning, and the Regulations on Tax Monitoring Procedures.
2. The tax monitoring framework to be applied to ISPC taxpayers shall be that set out in a Diploma of the Ministry supervising the area of Finance.

ARTICLE 26
(Registration of taxpayers)

1. The tax administration shall organise the registration of ISPC taxpayers on the basis of their declarations of commencement of activity and registration and other information available to them.
2. The registration referred to in the previous number shall be updated, taking into account ascertained alterations to previously declared information, which shall be indicated in a declaration of alterations.

ARTICLE 27
(Classification of activities)

Activities exercised by ISPC taxpayers shall be classified, for the purposes of this tax, in accordance with the Classification of Economic Activities of the National Institute of Statistics.

ARTICLE 28
(Supplementary Norms)

The provisions contained in the VAT, Collective Persons' Income Tax and Individual Persons' Income Tax Codes, and in other applicable legislation, shall be applicable to any matter not dealt with herein, insofar as they do not contradict the provisions of these Regulations.

CHAPTER V
Transitional Provisions

ARTICLE 29
(Opting for ISPC in 2009)

1. Exceptionally, for the 2009 year, taxpayers registered for VAT, IRPC and second category IRPS, who satisfy the requirements set out in article 2 of these Regulations, and who intend to opt for ISPC, should submit a declaration of alterations to the Tax Area Directorates, Border Posts, Tax Posts and Collection Points by the last day of the month of June, 2009.
2. The option referred to in the previous number shall take effect from the month following the submission of the declaration.
3. Taxpayers who opt for ISPC in terms of the previous numbers must regularise their tax situation, as regards VAT, IRPC and second category IRPS, within 30 days, counting from the date of submission of the declaration.

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MINISTRY OF FINANCE

Advisory Notice

As it is necessary to establish the mechanisms for implementing the Regulations on the Simplified Tax for Small Contributors (ISPC) approved by Decree 14/2009 of 14 April, I now, in terms of the provisions of article 2 of the same Decree, determine:

Article 1 The following printed forms are approved:

- a) MOI - ISPC - Declaration of Commencement of Activities / Alterations
- b) M30 - Payment Form (ISPC)
- c) M31 - Declaration of Purchases and Sales (Exempt) for taxpayers exempt from ISPC

Article 2 Forms for cash sales - ISPC and the Book for Recording Operations - ISPC are approved, as referred to in articles 23 and 24, respectively, of the ISPC Regulations approved by Decree 14/2009 of 14 April, attached to this Advisory Notice and forming an integral part of it.

Article 3 The Declaration of Termination of Activities (M04) is amended.

Ministry of Finance, Maputo, 29 April 2009 - The Minister of Finance, *Manuel Chang*

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This declaration should be preceded by the obtaining of a tax number (NUIT)													
[CREST]	Republic of Mozambique Ministry of Finance Mozambican Tax Authority General-Directorate of Taxation	DECLARATION OF COMMENCEMENT OF ACTIVITIES / ALTERATIONS (ISPC)	M/01-ISPC										
1 - TYPE OF DECLARATION													
Declaration of commencement of activities		Declaration of alterations											
2 - NAME / COMPANY NAME OF TAXPAYER		3 - NUIT											
		<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>											
4 - TRADE NAME (IF IT EXISTS)		Tax Area											
		<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td> </tr> </table>											
5 - DOMICILE FOR TAX PURPOSES													
Road / Avenue no. floor no. of flat PO Box Suburb Cell Quarter House no. Postal Code Town District Province Fixed telephone line Cell number Fax Email													
6 - TYPE OF ACTIVITY TO BE CONDUCTED													
Activities conducted		Exclusively for official use ECONOMIC ACTIVITY CLASSIFICATION CODE											
1		<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>											
2		<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>											
3		<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>											
7 - DETAILS OF ACTIVITY													
Turnover		MT											
Date of commencement of activities		Date of company incorporation											
Date of alteration of details		Number of employees											
____/____/____		____/____/____											
____/____/____		____/____/____											
8 - CHOICE OF TAX RATE													
(Choose only one rate)		Rate of 3% Rate of 75.000,00 Mt											
9 - BLOCKS IN WHICH ALTERATIONS WERE MADE		10 - OBSERVATIONS AND ADDITIONAL INFORMATION											
Indicate the number of the block in which an alteration was made													
11 - AUTHENTICATION OF TAXPAYER		12 - EXCLUSIVELY FOR OFFICIAL USE											
This declaration is true, and no relevant information which should be contained herein has been omitted.		APPLICABLE ISPC FRAMEWORK											
		Rate of 3% Rate of 75.000,00 MT Exempt											
Signature		Date ____/____/20____											
_____		Date of receipt Entry no.											
Date		____/____/20____											
____/____/20____		____/____/20____											
		Name of official											
		_____ Signature											

INSTRUCTIONS FOR COMPLETION

This form is intended for the declaration of commencement of activities or alterations referred to in the ISPC regulations, and should be completed in a legible manner, and, when handwritten, in block letters, and presented in duplicate, at the Tax Area Directorate, or at any other entity referred to in Law, and the original must be returned to the taxpayer, following authentication.

BLOCK 1

Indicate the type of declaration

BLOCK 2

Indicate the name, or company name, of the taxpayer

BLOCK 3

It is obligatory to mention the Single Tax Identification Number - NUIT, which should have 9 digits

BLOCK 4

Indicate the trading name, if this exists

BLOCK 5

Indicate the domicile, for tax purposes, of the taxpayer, completing all required information.

BLOCK 6

Indicate the type of activities to be exercised

BLOCK 7

Provide information regarding activities, indicate the estimated annual turnover, the date of commencement of activities, the date of incorporation of the company, the date of the alteration of data, and the number of employees. Taxpayer which change their tax framework, from regular income tax, and VAT, to ISPC, should also complete this block.

BLOCK 8

This field is reserved for the choice of the tax rate.

BLOCK 9

This field should be used to indicate the blocks in which alterations have been made to the initial declaration of the taxpayer

BLOCK 10

Reserved for observations and complementary information

BLOCK 11

This field should be signed and dated by the taxpayer, agent or legal representative having sufficient authority for this purpose

BLOCK 12

Reserved for the Tax Administration, for the purposes of recording the applicable ISPC framework, registering the submission of the declaration, signature by the receiving official and the Director of the Tax Area Directorate, or any other entity referred to in Law.

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REVERSE

Republic of Mozambique Ministry of Finance Mozambican Tax Authority General-Directorate of Taxation [CREST]	DECLARATION OF TERMINATION OF ACTIVITIES (IRPS CODE, IRPC CODE, VAT CODE, ISPC)	M/04												
1 - NAME / COMPANY NAME OF TAXPAYER		3 - NUIT <table border="1" style="width:100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> </tr> </table> Tax Area <table border="1" style="display: inline-table; width: 40px; height: 20px; border-collapse: collapse;"> <tr> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> </table>												
4- RESIDENTIAL ADDRESS / COMPANY HEAD OFFICE (in Mozambique) Road / Avenue no. floor no. of flat..... PO Box Suburb Cell Quarter House no. Postal Code Town District Province Fixed telephone line Cell number Fax Email														
5 - REASONS FOR TERMINATION OF ACTIVITIES A - SALE OF BUSINESS Information regarding the entity which acquired the business Name and NUIT of entity acquiring the business NUIT <table border="1" style="display: inline-table; width: 100px; height: 20px; border-collapse: collapse;"> <tr> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> <td style="width:12.5%;"></td> </tr> </table> Road / Avenue no. floor no. of flat..... PO Box Suburb Cell Quarter House no. Postal Code Town District Province Fixed telephone line Cell number Fax Email Name of person to be contacted Cell number Value of Sale of Business Mt														
B - DISSOLUTION OF COMPANY A copy of the resolution regarding the dissolution of the company should be attached.														
C - SIMPLE CLOSURE Value of company assets Mt Destination of company assets														
D - SHARING OF INDIVISIBLE INHERITANCE Indicate the names and NUIT of the current owners of the business														
E - OTHER REASONS														
10 - OBSERVATIONS AND ADDITIONAL INFORMATION														
11 - AUTHENTICATION OF TAXPAYER This declaration is true, and no relevant information which should be contained herein has been omitted. Signature _____ Date ____/____/20____	12 - EXCLUSIVELY FOR OFFICIAL USE Date ____/____/20____ DIRECTOR, TAX AREA DIRECTORATE _____ Date of receipt Entry no. ____/____/20____ _____ Name of official _____ Signature _____													

ACIS

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Instructions

This form is intended for the declaration of termination of activities referred to in the VAT Code, the IRPS Code, the IRPC Code and ISPC, and should be completed in a legible manner, and, when handwritten, in block letters, and presented in triplicate, at the Tax Area Directorate, or at any other entity referred to in Law for this purpose, and the original must be returned to the taxpayer, following authentication.

BLOCK 1

Indicate the name, or the company name, of the taxpayer.

BLOCK 2

It is obligatory to mention the Single Tax Identification Number - NUIT, which should have nine digits.

BLOCK 3

The taxpayer should indicate the date of termination of activities.

BLOCK 4

Indicate the domicile, for tax purposes, of the taxpayer, completing all required information.

BLOCK 5 (Fields A, B, C, D and E)

Field A)

In the case of a sale or transfer of the establishment or business, the taxpayer should indicate all information regarding the entity which acquired the business, including the name of the contact person, telephone, as well as the value of the transfer or sale.

Field B)

In the case of the dissolution of the company, because of any of the events listed in article 229 of the Commercial Code, the taxpayer should annex all relevant documentation.

Field C)

When dealing with individual taxpayers, in the case of simple closure, the value of all assets in existence at the date of termination, must be indicated, along with the destination thereof.

Field D)

In the case of termination of activity, because of the sharing of an indivisible inheritance, the taxpayer must, when submitting the declaration of termination of activities, indicate the NUIT and the name(s) of the current business owners, annexing relevant documentation.

Field E)

If the termination occurred because of any fact not expressly mentioned in the previous fields, the taxpayer should indicate, in this field, the determining reason for termination, annexing, if possible, all probative documentation.

BLOCK 6

This field is reserved for the taxpayer, so that he can mention any fact or information which he deems necessary.

BLOCK 7

This field should be signed and dated by the taxpayer, agent or legal representative having sufficient authority for this purpose.

BLOCK 8

Reserved for the Tax Administration, for the purposes of recording the date of entry, and for signature by the receiving official and by the Director of the Tax Area, or any other entity referred to in Law for this purpose.

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Republic of Mozambique Ministry of Finance Mozambican Tax Authority General-Directorate of Taxation [CREST]	PAYMENT FORM (ISPC)	M/30														
1 - NAME / COMPANY NAME OF TAXPAYER		3 - NUIT														
.....		<table border="1" style="width:100%; height: 20px;"> <tr> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> </table>														
3- DOMICILE, FOR TAX PURPOSES																
Road / Avenue no. floor no. of flat..... PO Box Suburb Cell Quarter House no. Postal Code Town District Province Fixed telephone line Cell number Fax Email																
4 - PERIOD TO WHICH PAYMENT RELATES		5 - ECONOMIC ACTIVITY CLASSIFICATION CODE														
Year <table border="1" style="display: inline-table; width: 40px; height: 20px; vertical-align: middle;"> <tr> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> </table> Trimester					Deadline complied with Deadline not complied with Reserved for the Tax Administration	<table border="1" style="width:100%; height: 20px;"> <tr> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> </table> Reserved for the Tax Administration										
If, during the period indicated, no asset operations were effected, tick here and complete Block 8.																
6 - MANNER OF PAYING FIXED RATE																
If a rate of 75.000,00 Mt has been chosen, indicate the manner of payment																
Payment in one instalment		Payment in four instalments														
7 - CALCULATION OF TAX PAYABLE																
	Amount as regards the trimester	Amount accumulated during the year														
Total of sales and / of services provided	01 <table border="1" style="width: 100px; height: 20px;"></table>	02 <table border="1" style="width: 100px; height: 20px;"></table>														
Tax calculated at a rate of 3% (=01 x 3%)	03 <table border="1" style="width: 100px; height: 20px;"></table>	04 <table border="1" style="width: 100px; height: 20px;"></table>														
Tax payable at fixed rate	05 <table border="1" style="width: 100px; height: 20px;"></table>	06 <table border="1" style="width: 100px; height: 20px;"></table>														
Compensatory Interest	07 <table border="1" style="width: 100px; height: 20px;"></table>	08 <table border="1" style="width: 100px; height: 20px;"></table>														
	09 = 03 + 07 (rate of 3%) 09 = 05 + 07 (fixed rate)	10 = 04 + 08 (rate of 3%) 10 = 06 + 08 (fixed rate)														
Total	09 <table border="1" style="width: 100px; height: 20px;"></table>	10 <table border="1" style="width: 100px; height: 20px;"></table>														
Value to be paid, in words (field 09)																
11 - AUTHENTICATION OF TAXPAYER	12 - EXCLUSIVELY FOR OFFICIAL USE															
This declaration is true, and no relevant information which should be contained herein has been omitted.	<table border="1" style="width:100%; text-align: center;"> <tr> <td style="width:15%;">Sector _____</td> <td style="width:15%;">Chapter _____</td> <td style="width:15%;">Article _____</td> <td style="width:15%;">Line _____</td> <td style="width:15%;">No. _____</td> </tr> </table>		Sector _____	Chapter _____	Article _____	Line _____	No. _____									
Sector _____	Chapter _____	Article _____	Line _____	No. _____												
Signature _____	Entry Number Receipt Number Date of payment ___/___/20___	<table border="1" style="width:100%; text-align: center;"> <tr> <td style="width:50%; height: 40px;"> Official _____ </td> <td style="width:50%; height: 40px;"> Receiver _____ </td> </tr> </table>	Official _____	Receiver _____												
Official _____	Receiver _____															
Date ___/___/20___																

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INSTRUCTIONS FOR COMPLETION

This form is intended for the payment of ISPC, approved by Law 5/2009, of 12 January.

The form should be completed in a legible manner, and, when handwritten, in block letters, and presented in triplicate, at the Tax Area Directorate, or at any other entity referred to in Law for this purpose, and the original must be returned to the taxpayer, following authentication.

This declaration should be submitted in the months of April, July, October and January of the following year (no. 1 of article 15 of the ISPC Regulations, approved by Decree 14/2009, of 14 April)

BLOCK 1

Indicate the name or the company name of the taxpayer

BLOCK 2

It is obligatory to mention the Single Tax Identification Number - NUIT, which should have 9 digits.

BLOCK 3

Indicate the domicile, for tax purposes, of the taxpayer, and complete all required information.

BLOCK 4

Indicate the period to which the ISPC to be paid, relates, that is, the year and the trimester. Indicate with an X in the block, if no sales or service performance has been effected during the period.

BLOCK 5

This block is intended for indicating the Economic Activity Classification Code.

BLOCK 6

For those who opt for a fixed rate of MT 75.000,00, the form of payment should be indicated, ie, whether this is made in a single payment, or in four instalments.

BLOCK 7

This block is intended for the calculation of tax payable for the period to which the declaration relates.

- Field 01** Indicate the total amount of sales made or services performed by the taxpayer.
- Field 02** Indicate the accumulated value in this field, as regards previous trimesters in the same year.
- Field 03** Tax calculated at a rate of 3%.
- Field 04** Indicate the accumulated tax value, as regards previous trimesters in the same year.
- Field 05** The amount of tax to be paid at the fixed rate.
- Field 06** Indicate the accumulated tax value, as regards previous trimesters in the same year.
- Field 07** Indicate the total amount of compensatory interest for the trimester, if applicable.
- Field 08** Accumulated amount of interest as regards previous trimesters in the same year.
- Field 09** Indicate the total amount of tax calculated in fields 03 + 07, or the total value of tax payable 05 + 07
- Field 10** Accumulated value of fields 04 + 07 or 05 + 07

Indicate, in words, the tax calculated in field 09.

BLOCK 8

This field should be signed and dated by the taxpayer, agent or legal representative with sufficient authority for this purpose.

BLOCK 9

Reserved for the Tax Administration, for the purposes of recording the date of entry, budget classification, an indication of whether the form was submitted within or outside of the deadline, and for signature by the receiving official and by the Director of the Tax Area, or any other entity referred to in Law for this purpose.

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Republic of Mozambique Ministry of Finance Mozambican Tax Authority General-Directorate of Taxation [CREST]	DECLARATION OF PURCHASES AND SALES (ISPC) EXEMPT TAXPAYERS	M/31												
1 - NAME / COMPANY NAME OF TAXPAYER	2 - NUIT													
3 - DOMICILE FOR TAX PURPOSES														
Road / Avenue no. floor no. of flat PO Box Suburb Cell Quarter House no. Postal Code Town District Province Fixed telephone line Cell number Fax Email														
4 - PERIOD TO WHICH PAYMENT RELATES		5 - ECONOMIC ACTIVITY CLASSIFICATION CODE												
Year <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> _____ Trimester If, during the period indicated, no asset operations were effected, tick here and complete Block 8.	Deadline complied with Deadline not complied with Reserved for the Tax Administration	<table border="1" style="width:100%; height: 20px;"> <tr> <td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td> </tr> </table> Reserved for the Tax Administration	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>			
6 - TOTAL AMOUNT OF PURCHASES AND SALES														
PURCHASES		SALES												
Total for the year		01 <input type="text"/>												
		02 <input type="text"/>												
7 - AUTHENTICATION OF TAXPAYER	8 - EXCLUSIVELY FOR OFFICIAL USE													
This declaration is true, and no income which should be reflected herein and in the annexures referred to above, has been omitted. Signature _____ Date ___/___/20___	Date of receipt Entry no. ___/___/20___ _____ Name of official _____ Signature _____													

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INSTRUCTIONS FOR COMPLETION

This form is intended for the payment of ISPC, approved by Law 5/2009, of 12 January.

The form should be completed in a legible manner, and, when handwritten, in block letters, and presented in **duplicate**, at the Tax Area Directorate, or at any other entity referred to in Law for this purpose, and the original must be returned to the taxpayer, following authentication.

This declaration should be submitted by the last working day of the month of February, in each year.

BLOCK 1

Indicate the name or the company name of the taxpayer

BLOCK 2

It is obligatory to mention the Single Tax Identification Number - NUIT, which should have 9 digits.

BLOCK 3

Indicate the domicile, for tax purposes, of the taxpayer, and complete all required information.

BLOCK 4

Indicate the year to which the declaration relates.

The indication of whether the submission was within or outside of the deadline, is made by the Tax Administration.

Indicate with an X in the block, if there were no operations.

BLOCK 5

Indicate the Economic Activity Classification Code.

BLOCK 6

Indicate the total value of purchases and sales effected during the previous year.

BLOCK 7

This field should be signed and dated by the taxpayer, agent or legal representative with sufficient authority for this purpose.

BLOCK 8

Reserved for the Tax Administration, for the purposes of recording the date of entry, and for signature by the receiving official and by the Director of the Tax Area, or any other entity referred to in Law for this purpose.

INSTRUCTIONS FOR COMPLETION

This book is intended for operations performed monthly, set out in article 24 of the Regulations on Law 5/2009, of 12 January, which approved the Simplified Tax for Small Contributors, and must be completed in a clearly legible manner, and, when handwritten, in block letters, and displayed whenever requested by the Tax Administration, or by any other entity which comes to be determined by Law.

In the top right hand block of the heading, indicate the month to which operations pertain.

BLOCK 1

Indicate the name of company name of the taxpayer.

BLOCK 2

It is obligatory to state the Single Tax Identification Number - NUIT, which must have 9 digits.

BLOCK 3

Indicate the trading name.

BLOCK 4

Indicate the domicile, for tax purposes, of the taxpayer, completing all necessary information.

In the "date" column, the taxpayer must indicate the date on which operations were performed.

In the "purchases" column, the taxpayer must indicate the total value of the purchases made on that day.

In the "sales" column, the taxpayer must indicate the total value of sales made on that day.

In the "notes" column, the taxpayer must indicate any information which he deems relevant.