



Tax Alert

23 July 2012

N.º3/2012

Minimum Wages

New minimum wages for each sector of activity, were approved on April 30 by the Government of Mozambique with immediate effect and retroactive to April 1, 2012 although only published in the Official Gazette number 23, I Series of June 6, 2012.

The adjustments range from 8% in Fishing Sector up to 22% in the Mining sector, as follows:

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	Sector of Activity	Minimum wage (MT)	Nominal Growth
1	Agriculture, Livestock, Hunting and Forestry, including agro-industrial companies from Cashew and Sugar Industry	2 300.00	15%
2	Maritime, Industrial and Semi-industrial Fishing	2 680.00	8%
2	Fishing of Kapenta	2 485.00	8%
3	Mineral Extraction	3 526.00	22%
3	Mineral Extraction: Quarries and Megrin	3 295.00	N/A
4	Manufacturing Industry	3 585.00	16%
4	Manufacturing Industry: Baking	3 021.00	6%
5	Production and distribution of electricity, gas and water	3 817.00	18%
6	Construction	3 177.00	14%
7	Non-financial Services	3 510.00	17%
8	Financial Services	6 171.00	16%

Minimum Non Taxable – Individual Income Tax

As consequence of the revision of the minimum wages, the **minimum non-taxable** for the purposes of calculating Individual Income Tax during 2012 is **222 156.00 MT** (36 x 6 171.00).

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