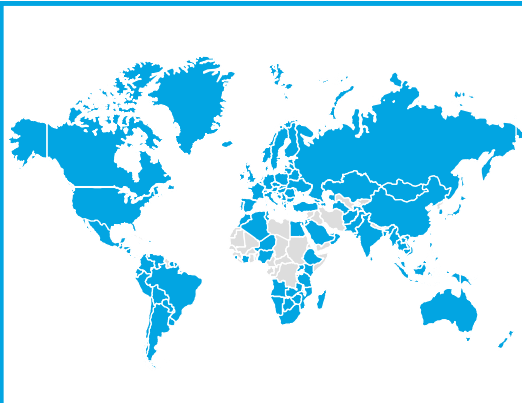


EXPATRIATES

Mozambique

Tax facts for International Assignees



INCOME TAX: WHO IS LIABLE

Domicile Tax Rules

According to article 21 of the Individual Income Tax Code, residents in Mozambican territory are persons who, in the year to which the income refers:

- Have resided in Mozambique for more than 180 consecutive or interpolated days;
- Have stayed in Mozambique for a shorter period but have a home there under conditions that lead to the supposition that they intend to keep and occupy it as a permanent residence;

- Execute duties or missions of a public nature overseas, in the service of the Republic of Mozambique;
- Are crewmembers on ships or aircrafts, as long as they are engaged by entities whose residence, head office or effective management is in Mozambican territory.

Persons who make up a household are always treated as residents, as long as any person in charge of the household resides in Mozambican territory.

Liable persons are under a duty to inform the tax administration authorities of their residence.

INCOME TAX RATES

NON RESIDENTS	Flat Rate
Salary/Employment Remuneration	20%

SOCIAL SECURITY CONTRIBUTIONS

According to the Social Security Regulation, approved by Decree 51/2017, October 9, the amount payable for social security corresponds to 7% of which 4% is the employer contribution and the remaining 3% is contribution by the employee.

Exemption is applicable for expatriates if they are registered in a mandatory social security regime on the country of origin.

For further information and to register for future updates contact

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