

INFORMATION SHEET

KEY FISCAL DATES IN MOZAMBIQUE

Monthly

10th day	Submission of Social Security (INSS) contributions
15th day	Submission of VAT (IVA) if the previous month was in credit
20th day	Submission of tax withheld on Corporate Income Tax (IRPC) and Personal Income Tax (IRPS) during the prior month.
Last business day	Submissions of VAT (IVA) return for the sales undertaken in the previous month and the VAT received during the same period Submission of the declaration of goods produced in the country, together with submission of the tax assessed

Annual

March	Delivery of an annual declaration of tax withheld from resident and non-resident taxable persons
May	Submit Mozambique Profit Declaration Full Payment of Prev Year income tax (Profit) Payment of the 1st instalment of Provisional tax
June	Submit Mozambique Loss Declaration Special Payment of the 1st instalment of IRPC (Loss)
July	Payment of the 2nd instalment of Provisional tax
August	Special Payment of the 2nd instalment of IRPC (Loss)
September	Payment of the 3rd instalment of Provisional tax
October	Special Payment of the 3rd instalment of IRPC (Loss)