

REGISTRATION OF TAX MACHINES

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The Regulation is applicable: (i) to VAT taxable persons exempt from the obligation to issue invoices, but with the obligation to issue sales receipts, under the terms of the applicable code; and (ii) to ISPC (simplified tax for small taxpayers) whose provisional turnover or turnover for the previous tax year is at least MZM (meticals) 1,200,000.

The RMF defines a tax machine as: (i) the tax cash register; (ii) the tax printer and (c) the tax controller – the commercial automation equipment in the form of a printer with special characteristics, the purpose of which is to issue tax documents, and which acts as a peripheral of a computer that receives commands from an external software application. A tax cash register is also deemed to be a tax machine when properly connected to the tax printer or to other compatible devices. However, the Tax Authority may, at the express request of the supplier, authorise the use of other devices equivalent to the tax machine, as and when technology develops.

¹ Repeals Decree no. 28/2000, and all provisions that contradict the new Decree.

IT SYSTEM TO MANAGE TAX MACHINES

The IT system to manage tax machines is owned by the State and the Mozambican Tax Authority is responsible for installing and managing the system.

However, the system ombudsman may use concessions, consultancy or technical assistance to set up and activate the technological infrastructure of the IT system to manage tax machines.

Registration

The RMF provides that the use of tax machines is conditional upon registration by the Tax Authorities that culminates in attributing a reference number that must appear on the machine.

To register a tax machine, it is necessary to present the following documents: (i) document proving purchase of the tax machine from an authorised supplier; (ii) delivery note from an authorised supplier and (iii) inspection report for each tax machine.

OBLIGATIONS OF THE TAXABLE PERSON AND THE SUPPLIER OF THE TAX MACHINE

The RMF sets out a range of obligations to which the taxable person is subject. Of particular importance are that the taxable person must: (i) acquire the tax machine from an authorised supplier or distributor; (ii) ensure the tax machine is delivered to it together with the respective inspection report upon acquisition; (iii) Ensure that the supplier carries out regular maintenance of the tax machine; (iv) issue a tax receipt for the payments of sales made and services provided; (v) send the monthly summary of sales extracted from the tax machine to the Tax Authority; (vi) not use in the same place any other type of invoicing equipment that is incompatible with the tax machine specified in this Regulation.

In relation to the obligations of the supplier of the tax machine, it is important to note that the supplier must: (i) acquire, including by importation, and sell only takes machines manufactured by the manufacturers authorised by the Tax Authority; (ii) install, configure and activate the machines at the premises of the taxable person, interacting with the tax machine management system or in the presence of a representative of the Tax Authority; (iii) train taxable persons to use the tax machines correctly; (iv) provide suitable technical assistance to taxable persons; and (v) sent the tax authorities an up-to-date list of the technicians authorised by the Tax Authority.

When it comes to deadlines, the RMF provides that the use of the tax machine must be activated on the first day of the month following its licensing by the tax authorities.

It establishes that in the case of breakdown, robbery, maintenance or destruction of the tax machine, or of a stoppage due to a failure in the electricity supply, the taxable person must issue sales receipts printed by printers authorised under the terms of the applicable legislation or stamped by the tax authorities, while the tax machine is out of order.

The RMF also establishes that the taxable person must use any means of communication established to inform the Tax Authority, within a maximum of three business days, of any prolonged cut in the electrical energy supply or prolonged breakdown of the tax machine. The Tax Authority must register the occurrence and provide appropriate instructions.

Finally, the RMF establishes that if the taxable person ceases their activity for any reason, the tax machine must be deactivated by the Tax Authority.

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