

CHANGES TO THE LIST OF EMPLOYEES AND THEIR DETAILS

The forms listing employees must be updated by 30 April of each year using the data from March of the same year.

In face of the need to adjust the form used to list employees and their details (*mapa da relação nominal*) created by Ordinance no. 92/78, of 30 March, subsequently amended by Ministerial Order no. 1/89 of 4 January, the Minister of Work, Employment and Social Security approved Ministerial Order no. 104/2015 of 27 November 2015, which came into force on the date of its publication.

The form listing employees and their details applies to private employers and their Mozambican and foreign employees. It also applies to public law institutions and their Mozambican and foreign employees whose employment relationships are not governed by civil service rules.

The forms listing employees must be updated by 30 April of each year using the data from March of the same year.

Whenever a company or establishment begins its activity after the month of April, the employer must complete the form listing its employees within 30 days of the date of the declaration of commencement of activity made to the appropriate local Tax Department (*Repartição de Finanças*) of the Mozambican Tax Authority.

The characteristics of the updated version of the form used to list employees and their details appears in an annex to the new Ministerial Order, together with instructions on how to fill in the form.

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