



AMENDMENTS TO THE PERSONAL INCOME TAX CODE REGULATIONS

As part of the process to reform the Mozambique tax system, the Personal Income Tax Code Regulations have been amended and updated through Decree no. 51/2018, of 31 August, to harmonise them with the Personal Income Tax Code.

Accordingly, under this legislation, the income tax returns for all categories of income must be filed between 1 January and 30 April. However, there is an exception for employment income (category 1) and the cases in which there is taxation by means of retention at source (withholding tax) through the application of definitive rates.

The deadline for assessment of personal income tax has also been amended. Now, the tax must be assessed by 30 April of the year following the year to which the income relates, when it is not included in the second category.

It is important to note that the new legislation has repealed the provision that dispensed with the submission of an income tax return by taxpayers who, in the year to which the tax relates, had only earned income taxed at the definitive rates provided for in the Personal Income Tax Code.

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