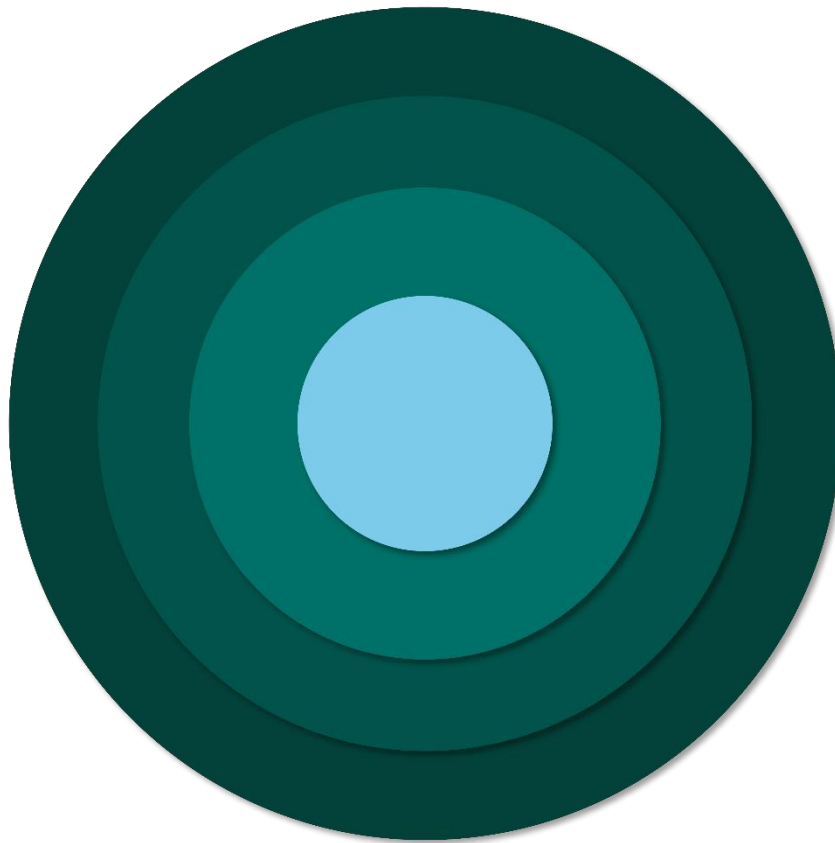




Getting to the point, with confidence.

Amendments to the Corporate Income Tax Code (CIT Code)

Law No. 12/2025 of 29 December was published, introducing amendments to the Corporate Income Tax Code (CIT Code), among which are the following:

- Reduction of the minimum duration required for the existence of a **permanent establishment**, from 6 months to 90 days, in respect of construction, installation or assembly sites or projects;
- Introduction of a new permanent establishment criterion based on the **provision of services, irrespective of physical presence**, whenever such services, on an aggregate basis, exceed 90 days within a 12-month period, starting or ending in the relevant tax year;
- Expansion of the tax base through the inclusion of income derived from the **transfer of digital goods or the provision of digital services**, carried out or used in Mozambique, where such income is payable by entities located or resident therein;

Expansion of the permanent establishment concept

Taxation of digital goods and services

Autonomous taxation of capital gains

- Corporate Income Tax (CIT) becomes chargeable **regardless of the place of disposal** in relation to the direct or indirect, onerous or gratuitous transfer of shares or other equity interests and participatory rights, when such transfers involve assets located in Mozambican territory;
- **Taxation at a rate of 10%** applicable to:
 - income derived from the transfer of digital goods or the provision of digital services;
 - commissions earned by electronic money agents;
- Clarification and reinforcement of withholding tax rules, including the **date of cost recognition** as an additional triggering event;
- **Capital gains are now subject to autonomous taxation at a rate of 32%**, and the reinvestment regime is revoked;
- **Organized accounting records using electronic systems becomes standard** and the simplified tax regimes are revoked.

The Law entered into force on **January,1 2026**.

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