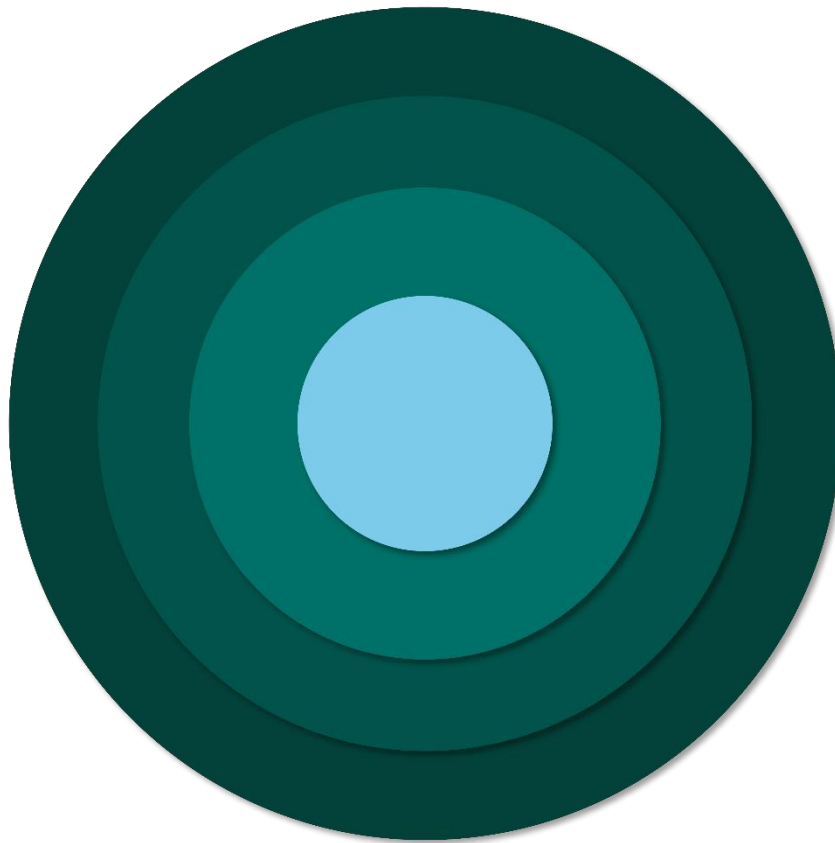




Getting to the point, with confidence.

Amendments to the Value Added Tax (VAT) Code

Law No. 10/2025 of 29 December was published, introducing amendments to the Value Added Tax (VAT) Code, among which are the following:

- The concept of tangible goods now includes **digital goods**, namely software, digital content, digital data with economic purpose, cryptocurrencies, e-books, social media profiles and other virtual assets, as well as digitally equivalent accounts, access rights and identifiers (among others).
- Introduction of the concept of **digital services**, which includes, among others, access to platforms, software-as-a-service (SaaS) applications, cloud computing services, media and streaming services and digital financial services.
- VAT liability on the **transfer of digital goods and the supply of digital services** when the supplier/provider is not resident. No VAT liability applies if the acquirer is a person established or domiciled abroad.

Taxation of digital goods and digital services

Extension and consolidation of the refund timelines

Mandatory electronic disclosure of invoices

- The VAT obligations relating to the supply of digital goods and services by non-residents to a resident taxable person must be **fulfilled by the acquirer** (reverse-charge mechanism), under terms to be regulated by the Government.
- Introduction of the principle of **proportional VAT deduction** where VAT is levied on a reduced taxable base, namely in transactions such as the supply of energy, aeronautical charges, certain public construction and rehabilitation works, and the supply of drinkable water through the public network.
- **Reinforcement of the formal requirements for the right to deduct and reconfiguration of the refund regime**, namely:
 - Only VAT on invoices or equivalent documents issued by VAT-registered taxable persons, as well as valid customs documents, gives right to deduction;
 - The obligation to claim at least 50% of accumulated VAT credits older than 12 months is revoked.
- **Extension and consolidation of the timelines applicable to VAT refunds:**
 - The refund period is extended from 30 days to 150 days, counted from the date of submission of the claim;
 - The suspension period for VAT credits is extended from 30 days to 60 days, counted from the notification date. It is expressly provided that, if the requested documents are not submitted within this period, the suspended credit shall be cancelled or adjusted;
 - A limitation period of 10 years is established for submitting VAT refund claims, counted from the date on which the right to deduct arises.
- Periodic VAT returns with no transactions must now be filed by the **15th day** of the following month.
- Acquisitions of digital goods and digital services from non-resident entities by a domestic acquirer must be reported in a monthly return to be submitted by the **10th day** of the following month.
- Non-resident taxable persons must comply with their VAT obligations through the submission of **isolated transaction returns**.
- **Entities with more than one establishment** must break down, in the periodic return, the sales and other transactions carried out by each establishment, under terms to be regulated by the Government.
- **Invoices and equivalent documents must be electronically disclosed to the Tax Authorities**, under terms to be regulated by the Government.

- If invoicing waiver is applicable, **sales or services receipts must be issued through systems duly authorized by the Tax Authorities** (with the continued possibility of using printed and sequentially numbered documents issued by printing houses).
- **The VAT exemption and simplified taxation regimes are revoked.** These taxpayers are now required to comply with the substantive and formal obligations of the general VAT regime.

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

The Government should issue relevant regulations within 180 days from the date of publication of the Law (i.e., 29 December 2025).

Contact Us

**Deloitte - Sociedade de
Auditores e Contabilistas
Certificados, Lda**
Rua dos Desportistas nº 833
JAT V-1, 3rd floor,
Maputo
Moçambique

Tel: +(258) 84 097 2160

www.deloitte.com/mz

Deloitte Tax Trusted. Transformational. Together.

Our greatest investment is in the connection we build with our clients. Today, we are more technological, innovative, and agile, and this is our hallmark. When we invest, we invest in trust.

““Deloitte,” “us,” “we” and “our” refer to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”) member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities and, therefore, do not bind each other for all intents and purposes. Accordingly, each entity is only liable for its own acts and omissions and cannot be held liable for the acts and omissions of the other. Furthermore, DTTL does not provide services to clients. To learn more, please consult www.deloitte.com/about

Deloitte provides industry-leading Audit & Assurance, Tax & Legal, Consulting | Technology & Transformation and Advisory | Strategy, Risk & Transactions to nearly 90% of the Fortune Global 500® among thousands of private companies. Our professionals deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society and a sustainable world. Building on its 180 year history, Deloitte spans more than 150 countries and territories. To learn how Deloitte’s 460,000 people worldwide make an impact that matters please consult www.deloitte.com.

This communication contains general information only, and neither Deloitte Touche Tohmatsu Limited (“DTTL”) nor its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Accordingly, before deciding or taking any action that may affect your finances or your business, on the basis of this communication you should consult a qualified professional adviser. No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and therefore neither the issuer, nor DTTL or its network of member firms, related entities, employees or agents may be held liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication.