Diplomazia della crescita: destinazione Mozambico

Ambasciata d'Italia
Maputo

ITALIAN TRADE AGENCY

Guida alle opportunità per le aziende italiane

2025

TAVOLA DEI CONTENUTI

PREFAZIONE

È con grande soddisfazione che presento questa Guida per gli investimenti in Mozambico, elaborata dall'Agenzia ICE in stretta collaborazione con l'Ambasciata, le istituzioni locali e il sistema Italia operante nel Paese. Un'iniziativa che testimonia il nostro impegno nel promuovere una partnership economica sempre più consapevole e mutuamente vantaggiosa con il Mozambico.

Le relazioni tra Italia e Mozambico si fondano su una consolidata amicizia e su condivisi valori di democrazia e sviluppo sostenibile. Sul piano economico, questa partnership ha dimostrato straordinaria solidità: nei primi otto mesi del 2025, l'interscambio ha registrato una crescita sostenuta, aumentando del +21,8% rispetto allo stesso periodo dell'anno precedente e raggiungendo un valore complessivo di 424 milioni di euro. Dal lato degli investimenti, nel 2024 lo stock di IDE italiani nel Paese ammontava a 191 milioni di euro, un segnale tangibile della fiducia delle nostre imprese nel potenziale di questo Paese.

Il Mozambico si presenta oggi come una destinazione sempre più attrattiva. Le prospettive macroeconomiche rimangono favorevoli, con previsioni di crescita sostenuta supportate dai mega-progetti nel settore energetico e dalla crescente diversificazione dell'economia. Le nostre aziende operano con successo nei settori strategici – energia, costruzioni, agroalimentare – contribuendo alla creazione di posti di lavoro dignitosi e al trasferimento di know-how tecnologico. In questo contesto si inserisce l'impegno del Governo italiano attraverso il Piano Mattei, che pone il Mozambico tra i Paesi prioritari per una cooperazione centrata su agricoltura sostenibile, innovazione agro-industriale, meccanizzazione e irrigazione – settori nei quali l'Italia vanta competenze riconosciute a livello globale. Un dialogo intenso con le autorità mozambicane e con i nostri partner locali consente oggi di identificare con sempre maggiore chiarezza le aree di mercato e le opportunità concrete per il sistema imprenditoriale italiano.

A fronte di una stabilità normativa in progressivo miglioramento, il Mozambico offre alle imprese italiane – dalle grandi aziende alle PMI – la possibilità di investire in settori critici per lo sviluppo nazionale mozambicano, generando al contempo profitti e valore condiviso. È precisamente questo il modello di "reciproco vantaggio" che l'Italia intende promuovere: un'economia al servizio delle persone, costruita sulla qualità, l'innovazione e il rispetto dell'ambiente.
La presente guida vuole rappresentare uno strumento pratico al servizio delle imprese interessate ad operare in Mozambico, fornendo informazioni normative, opportunità settoriali e contatti istituzionali. Invitiamo tutte le aziende italiane a valutare seriamente le prospettive offerte da questo mercato dinamico e a considerare il Mozambico come terreno fertile per una crescita imprenditoriale duratura e responsabile.

Il nostro impegno – dell'Ambasciata, di ICE, della Cooperazione italiana e delle istituzioni locali – rimane totale nel facilitare il dialogo, rimuovere gli ostacoli e accompagnare le vostre iniziative verso il successo.

Gabriele Annis

Ambasciatore d'Italia in Mozambico

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Perché il Mozambico

Il Mozambico ha registrato un'impressionante ripresa nel 2022/2023, segnando una crescita del 5% nel 2023 rispetto al 4,2% del 2022, e una riduzione dell'inflazione al 7,3% nel 2023 rispetto a oltre il 10% dell'anno precedente. La crescita del 2023 è stata trainata da settori quali le industrie estrattive (ad esempio la lavorazione del gas naturale liquefatto nel giacimento Coral South), il settore dei servizi, l'agricoltura e il turismo. La crescita del PIL nel 2024 ha raggiunto il 4,3% rispetto al 2023. Il FMI prevede che la crescita rimbalzerà moderatamente nel 2025 (il World Economic Outlook di febbraio 2025 indica il 2,9%), sostenuta dal settore estrattivo, in particolare dalla produzione di gas, e dai consumi privati. La significativa diminuzione dell'inflazione dal 2022 al 2023 è stata attribuita al miglioramento della politica monetaria e alla riduzione dei prezzi globali dei prodotti alimentari e dei carburanti. Tuttavia, negli ultimi quattro mesi del 2024 l'inflazione è aumentata consecutivamente (2,45%, 2,68%, 2,84% e 4,15%); nel primo trimestre del 2025 si è registrato inoltre un andamento di crescita continua e progressiva dell'inflazione (4,69%, 4,74%, 4,77%), e nel quinto mese dell'anno il tasso di inflazione annuale è sceso al 3,99%, influenzato da fattori quali la svalutazione della moneta, l'aumento dei costi delle importazioni e la pressione fiscale. Permane un elevato rischio di sovraindebitamento e la dipendenza del Paese dai megaprogetti continua a esporre l'economia agli shock esterni delle materie prime. In questo contesto, e nonostante la variabilità di alcuni indicatori economici, individuiamo cinque motivi per scegliere il Mozambico come destinazione per gli affari.

Popolazione

Popolazione e forza lavoro giovane. Gli investitori possono beneficiare del dividendo demografico che le organizzazioni multilaterali stanno contribuendo a realizzare aumentando l'emancipazione, l'accesso all'istruzione e le opportunità di lavoro per i giovani.

Risorse

Quando parliamo di risorse, non ci riferiamo solo a petrolio, gas e attività minerarie, ma includiamo anche agricoltura, pesca e turismo.
Le risorse turistiche del Paese comprendono aree protette ricche di biodiversità, una costa incontaminata con barriere coralline, spiagge, foreste interne, montagne e laghi.

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Infrastrutture

Tre corridoi logistici (Maputo, Beira, Nacala) collegano i tre principali porti mozambicani con l'entroterra africano attraverso reti stradali, ferroviarie e un oleodotto. Vi sono opportunità nelle infrastrutture di trasporto e nei servizi idrici e igienico-sanitari.
Lo sviluppo del settore delle infrastrutture in Mozambico è ancora nelle fasi iniziali, limitando la crescita economica del Paese e la sua capacità di sfruttare pienamente le vaste risorse naturali. Esiste un significativo deficit nella rete stradale: solo circa il 20% dei 30.562 km totali è asfaltato, mentre il restante 80% rimane sterrato. Ciò è particolarmente critico per l'agricoltura, principale attività economica del Paese, che dipende fortemente dal trasporto su strada per raggiungere i mercati.
Le grandi dimensioni del Paese e le infrastrutture limitate rendono fondamentale lo sviluppo delle reti di trasporto di superficie — strade, ferrovie e vie d'acqua — per facilitare la mobilità di persone e merci. Sebbene il traffico sia aumentato negli ultimi anni grazie alla crescita economica, le attuali carenze infrastrutturali rappresentano un ostacolo allo sviluppo del Mozambico e agli scambi con i Paesi confinanti.

Progetti di sviluppo

Come evidenziato da studi recenti condotti da partner bilaterali e multilaterali per lo sviluppo, un elemento cruciale per lo sviluppo economico del Mozambico consiste generalmente nell'aumentare il coinvolgimento locale nelle filiere a monte dei megaprogetti. Le opportunità per il settore privato di servire questi mercati potrebbero arrivare fino a 8 miliardi di dollari. Le principali opportunità riguardano: forniture alimentari, comprese le agroindustrie come orticoltura, avicoltura, allevamento di bovini e servizi di ristorazione; servizi di costruzione, come preparazione dei cantieri, lavori elettrici di base e lavori in calcestruzzo; servizi di supporto, tra cui sicurezza, pulizia, gestione dei rifiuti, trasporti, stoccaggio e servizi pubblici. (3)

Contesto per gli affari

La creazione di un ambiente favorevole agli affari è una priorità del governo mozambicano. Il Paese ha semplificato i quadri normativi e di investimento, favorendo l'attività del settore privato, sebbene la privatizzazione delle imprese statali proceda più lentamente del previsto. La nuova Legge sugli Investimenti, n. 8/2023 del 9 giugno, definisce il regime giuridico, i principi generali e le garanzie per gli investimenti privati, abrogando la Legge n. 3/93. Il governo sta inoltre promuovendo la liberalizzazione del commercio, pur con alcune barriere non tariffarie ancora presenti, e il Comitato di politica monetaria (CPMO) lavora per normalizzare i tassi di interesse, influenzati da proiezioni sull'inflazione e valutazione dei rischi. Nonostante ciò, l'inflazione resta sotto controllo con tassi annui in diminuzione e il settore bancario rimane solido. La crescita economica ha rallentato leggermente a causa del calo della produzione nel settore estrattivo e manifatturiero. Complessivamente, le riforme economiche hanno mostrato risultati promettenti, ma restano aree da migliorare per garantire uno sviluppo sostenuto.

SETTORI DI INVESTIMENTO IN MOZAMBICO

(3) Creating Markets in Mozambique - Sverige and World Bank Group - June 2021

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Acronimi

BAÚ	Sportello unico (One stop-shop)
BR	Bollettino della Repubblica (Official Gazette)
CIT	Imposta sul reddito delle società
CAE	Classificazione delle attività economiche (Classification of Economic Activities)
CPMO	Comitato di politica monetaria (Country's Monetary Policy Committee)
DCU	Dipartimento dell'edilizia e dell'urbanistica
DIRE	Documento di Identificazione e Residenza per Stranieri (Identification and Residence Document for Foreigners)
DTTs	Trattati sulla doppia imposizione
DUAT	Diritto di Uso e Godimento della Terra (Right to Use and Benefit from Land)
EAS	Valutazione Ambientale Semplificata
EDM	Compagnia Elettrica del Mozambico
EIA	Valutazione di Impatto Ambientale
EPDA	Studio di prefattibilità ambientale e definizione dell'ambito (Environmental Pre-Feasibility Study and Scope Definition)
GDP	Prodotto interno lordo
IFZ	Zona franca industriale
INSS	Istituto nazionale di previdenza sociale (National Institute of Social Security)
IVA	Imposta sul valore aggiunto (Value Added Tax - VAT)
LNG	Gas naturale liquefatto
MIC	Ministero dell'Industria e del Commercio (Ministry of Industry and Commerce)
MTA	Ministero del Territorio e dell'Ambiente (Ministry for land and Environmental)
Mtn	Nuovo metical
Mzn	Valuta nazionale
NUIT	Numero unico di identificazione fiscale (Unique Identification Number Tax)
PAE	Pacchetto di misure di accelerazione economica (Economic Acceleration Stimulus Package)
SADC	Comunità per lo sviluppo dell'Africa australe
SEZs	Zone economiche speciali
SISA	Pagamento dell'imposta sul trasferimento di proprietà
SM	Salario minimo (Minimum Wage)
SPGC	Servizio provinciale di geografia e catasto
Tdr	Termini di riferimento (Terms of reference)
WB	Banca mondiale

TAVOLA DEI CONTENUTI

1
Sintesi

SINTESI

La guida Investire in Mozambico, edizione 2025, è un manuale operativo, destinato all'operatore che intende fare affari in Mozambico. Oltre a indicare le principali aree di investimento, la Guida affronta in dettaglio gli aspetti procedurali che regolano le attività e gli investimenti, comprese le modalità per ottenere tutte le autorizzazioni, le registrazioni e gli eventuali benefici previsti dalle istituzioni locali. La Guida inizia indicando le Cinque Ragioni principali per scegliere il Mozambico come destinazione per gli affari: Persone, Risorse, Infrastrutture, Progetti di sviluppo, Contesto per gli affari, spiegando per ciascuna di queste ragioni vantaggi e sfide.

Il **Capitolo 2** offre una panoramica generale del Paese in termini di geografia, clima, popolazione, sistema politico, giudiziario ed economia, fornendo inoltre un aggiornamento sulle principali strategie di sviluppo del governo e sui risultati raggiunti nell'ultimo decennio per il miglioramento del clima imprenditoriale.

Il **Capitolo 3** fornisce al lettore dati specifici sulle performance economiche, la struttura e le sfide del settore privato, le politiche di investimento e una valutazione della loro attuazione, il commercio estero, lo stato delle infrastrutture, le sfide legate al capitale umano e una rapida panoramica del mercato dei capitali.

Il **Capitolo 4** mira a fornire informazioni dettagliate sulle regole per avviare un'attività e sulla base giuridica relativa. La legislazione sul lavoro è presentata con le ultime innovazioni. Vengono inoltre illustrate le normative su terreni e costruzioni, il sistema fiscale e, infine, le procedure di import/export e le transazioni in valuta.

Il **Capitolo 5** indica le opportunità settoriali per le imprese esistenti e per nuovi investimenti e presenta un caso di successo di un investimento realizzato da un'azienda italiana.

Il **Capitolo 6** offre un'ampia raccolta di documenti, che vanno da modelli di formulari a leggi e regolamenti, e una panoramica sintetica dell'industria del petrolio e del gas.

2

Introduzione

INTRODUZIONE

a. Panoramica del paese

Questo capitolo introduttivo ha l'obiettivo di fornire al lettore informazioni generali sul Mozambico, quali geografia, economia e settore privato, mostrando i progressi degli ultimi dieci anni nel settore imprenditoriale, con particolare attenzione agli incentivi e agli investimenti presenti nel Paese.

Geografia e clima – Il Mozambico si trova sulla costa orientale dell'Africa meridionale e confina a nord con la Tanzania, a sud con Sudafrica ed Eswatini, a ovest con Zambia, Zimbabwe e Malawi, mentre a est è bagnato dall'Oceano Indiano. La topografia è varia, dalle pianure costiere alla valle dello Zambesi e agli altopiani del nord e dell'ovest.

Il clima è tropicale, caldo e umido, mentre le zone costiere godono di temperature più miti grazie alla brezza marina. La stagione delle piogge va generalmente da ottobre a marzo, con precipitazioni intense e rischio di alluvioni, mentre la stagione secca, da aprile a settembre, è calda e soleggiata.

Popolazione e lingue – La popolazione totale è di circa 32 milioni di abitanti (stima 2023; prossimo censimento previsto per il 2027), prevalentemente giovane, con un alto tasso di crescita, concentrata lungo la costa e i principali fiumi. L'urbanizzazione è in aumento, con la conurbazione Maputo–Matola come maggiore agglomerato urbano. Sebbene il portoghese sia la lingua ufficiale, ereditata del periodo coloniale, il Mozambico vanta una grande varietà di lingue locali (oltre 40 lingue indigene). Nelle principali città l'inglese è talvolta utilizzato negli affari.

Amministrazione – Il Paese è suddiviso in 11 province: Cabo Delgado e Niassa a nord; Nampula, Tete, Zambesia, Manica e Sofala al centro; Gaza, Inhambane, Provincia di Maputo e città di Maputo (capitale) a sud.

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Storia – La storia del Mozambico è segnata da secoli di dominazione straniera. Il Paese fu colonizzato dal Portogallo nel XVI secolo e ottenne l'indipendenza nel 1975, dopo una lunga guerra di liberazione. A questa seguì una guerra civile, conclusasi nel 1992 anche grazie al contributo della mediazione politica e diplomatica italiana. Da allora il Mozambico ha compiuto significativi progressi nella ricostruzione e nello sviluppo della propria economia.

Religione – Le principali religioni sono il cristianesimo (prevalentemente cattolico e protestante), l'islam e le credenze tradizionali.

Moneta – La valuta ufficiale è il Metical (Mtn). Al momento della pubblicazione di questa edizione, un euro corrisponde in media a 70,5 Mtn. Nel 2024 la banca centrale ha emesso nuove banconote.

Sviluppo economico – Il Mozambico è tra i Paesi africani che hanno registrato una notevole crescita economica all'inizio del secolo. Il Prodotto Interno Lordo (PIL) è aumentato mediamente del 7–8% annuo e si prevede che continui a crescere tra il 2024 e il 2029 per un totale di circa 15 miliardi di dollari USA, trainato soprattutto dal settore minerario, dagli investimenti nel gas naturale e dalle nuove infrastrutture energetiche. L'inflazione è salita dal 2,84% al 4,15% tra novembre e dicembre 2024, un incremento improvviso dovuto all'instabilità generata dalle recenti elezioni presidenziali, che hanno causato disordini con perdite superiori a 32,2 miliardi di meticais e lasciato 50.000 persone senza lavoro. Dal punto di vista monetario, il Mozambico mantiene uno dei regimi di cambio più liberalizzati dell'Africa.

Sfide allo sviluppo economico – Dal 2015 l'economia mozambicana ha registrato una serie di gravi difficoltà, tra cui la crisi del debito occulto, cicloni devastanti, la pandemia di COVID-19, un conflitto persistente nel nord e la recente instabilità post-elettorale. Di conseguenza, la crescita economica rimane fragile e fortemente dipendente dalle industrie estrattive.

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Nonostante impieghi oltre il 70% della popolazione, il settore agricolo mozambicano affronta notevoli difficoltà. Bassa produttività, vulnerabilità legate ai cambiamenti climatici e insufficienti investimenti in infrastrutture penalizzano profondamente il comparto. Di conseguenza, la povertà rurale rimane radicata. Il mercato del lavoro, inoltre, è dominato dal settore informale, che rappresenta oltre l'80% dell'occupazione. Questo aspetto, unito a infrastrutture inadeguate e a diversi vincoli per le imprese, limita fortemente la crescita della produttività e la capacità del Paese di mobilitare risorse interne.
Le pressioni fiscali in Mozambico si sono intensificate, ponendo il Paese in una fase critica. Nel 2024, la spesa combinata per gli stipendi pubblici e gli interessi sul debito ha assorbito il 92% delle entrate fiscali, lasciando risorse minime per investimenti cruciali come istruzione, sanità e infrastrutture. A complicare ulteriormente il quadro vi sono significativi vincoli di finanziamento: un elevato rischio di sovraindebitamento, un accesso limitato ai mercati internazionali dei capitali e un mercato interno poco sviluppato.

Alti livelli di sotto-occupazione e disuguaglianze costituiscono un ostacolo rilevante all'inclusione economica in Mozambico. La predominanza del settore informale, che assorbe oltre l'80% della forza lavoro, lascia molti lavoratori privi di protezioni sociali essenziali. Inoltre, con un indice di capitale umano estremamente basso (pari a 0,36), l'estrema scarsità di competenze rappresenta un freno fondamentale a una crescita rapida, inclusiva e sostenibile. La mancanza di programmi di formazione efficaci e i deboli collegamenti tra domanda e offerta di lavoro contribuiscono a un mercato del lavoro fragile e a una produttività stagnante. La condizione di svantaggio di ragazze e donne rallenta ulteriormente lo sviluppo del Paese, con tassi di fertilità elevati, alta mortalità infantile e materna, basso livello di competenze femminili e minore produttività delle donne occupate.

L'erogazione di servizi essenziali di istruzione e sanità è molto disomogenea sul territorio, alimentando disuguaglianze regionali. In aggiunta, i meccanismi di protezione dei gruppi più vulnerabili dagli shock (climatici, economici, sanitari) sono del tutto inadeguati.

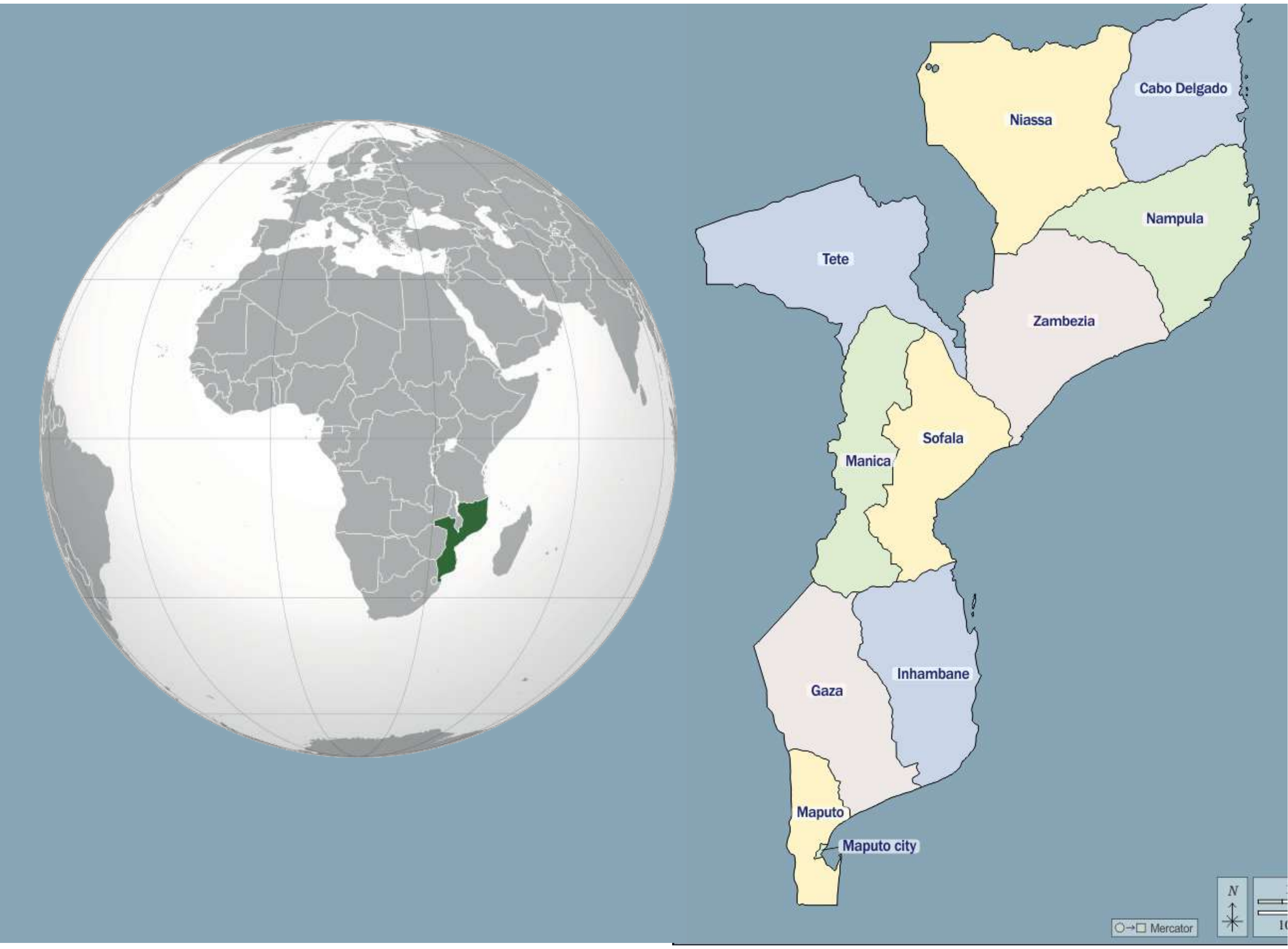
Per creare occupazione, ridurre la povertà e rafforzare la resilienza di fronte a shock futuri, il Mozambico necessita di un modello economico più solido e inclusivo. Raggiungere la sostenibilità fiscale richiede una riduzione del costo del pubblico impiego, un miglioramento dell'efficienza della spesa e una gestione più rigorosa del debito. Allo stesso tempo, è fondamentale migliorare la gestione degli introiti derivanti dal gas naturale liquefatto (GNL), aumentare la disponibilità di finanziamenti, investire nell'istruzione, colmare il gap infrastrutturale e rimuovere gli ostacoli normativi. Solo così si potranno creare posti di lavoro, trasformare strutturalmente l'economia e ridurre la fragilità complessiva del Paese.

Sistema politico – Il Mozambico è una repubblica a sistema multipartitico. Il Presidente è sia capo di Stato sia capo di governo, mentre il potere legislativo è esercitato dall'Assemblea della Repubblica. Dalla fine della guerra civile il Paese ha conosciuto una relativa stabilità politica, sebbene permangano sfide in materia di governance e corruzione. Questo scenario di relativa calma si è interrotto dopo le elezioni presidenziali dell'ottobre 2024, quando in tutto il Paese sono esplose proteste violente che hanno provocato la morte di numerosi cittadini e paralizzato per settimane il normale funzionamento di porti e aeroporti, inclusi i principali valichi di frontiera di Ressano Garcia e Machipanda.

Nel processo di formazione del nuovo governo mozambicano, alcune cariche e ministeri sono stati eliminati, riorganizzati o accorpati. Tra questi figurano il Ministero dell'Economia e delle Finanze, il Ministero dei Trasporti e delle Comunicazioni, il Ministero della Cultura e del Turismo, il Ministero dell'Agricoltura e dello Sviluppo Rurale, il Ministero della Terra e dell'Ambiente, il Ministero del Mare, delle Acque Interne e della Pesca, e il Ministero dell'Industria. Sono così stati creati nove nuovi ministeri: Ministero delle Finanze, Ministero dell'Economia, Ministero dell'Agricoltura, Ambiente e Pesca, Ministero dei Trasporti e della Logistica, Ministero dell'Istruzione e della Cultura, Ministero del Lavoro, del Genere e dell'Azione Sociale, Ministero delle Comunicazioni e della Trasformazione Digitale, Ministero della Pianificazione e dello Sviluppo, Ministero della Gioventù e dello Sport.

INTRODUZIONE

b. Mappe



c. Sistema giudiziario e risoluzione dei conflitti

Il sistema giudiziario del Mozambico rappresenta un elemento fondamentale del sistema di governance: ha il compito di garantire lo Stato di diritto, tutelare i diritti e risolvere le controversie. Il presente capitolo offre una panoramica del sistema giudiziario e dei meccanismi di risoluzione delle controversie in Mozambico, illustrando la struttura dell'apparato giudiziario, l'ordinamento giuridico di riferimento e le diverse modalità di risoluzione dei conflitti.

1. Gerarchia delle Corti

- Corte Suprema (Tribunal Supremo): È la massima autorità giudiziaria del Mozambico, competente per i ricorsi provenienti dai tribunali inferiori e per i casi di rilevanza nazionale.
- Tribunali Provinciali (Tribunais Provinciais): Tribunali intermedi che giudicano reati gravi e cause civili importanti, oltre a esaminare i ricorsi dei tribunali distrettuali.
- Tribunali Distrettuali (Tribunais Distritais): Tribunali di primo grado che trattano reati minori e cause civili di minore entità.
- Tribunali Specializzati: Comprendono i Tribunali Amministrativi, Militari, del Lavoro e Doganali, ciascuno competente per tipologie specifiche di controversie.

2. Giudici e funzionari giudiziari
- Nomina e formazione: I giudici sono nominati dal Presidente della Repubblica su raccomandazione del Consiglio Superiore della Magistratura. I funzionari giudiziari ricevono la loro formazione presso il Centro di Formazione Giudiziaria.
- Indipendenza: La Costituzione del Mozambico garantisce l'indipendenza della magistratura, assicurando che i giudici possano decidere senza pressioni esterne.

3. Professionisti del settore legale
- Avvocati (Advogados): Devono essere iscritti all'Ordine degli Avvocati del Mozambico (Ordem dos Advogados de Moçambique) e rispettare gli standard etici professionali.
- Pubblici Ministeri (Procuradores): Rappresentano lo Stato nei procedimenti penali e fanno parte dell'Ufficio del Pubblico Ministero (Ministério Público).

Quadro normativo

1. Costituzione
- Legge Suprema: La Costituzione del Mozambico, adottata nel 2004 (e successivamente modificata), è la legge suprema del Paese. Essa stabilisce i diritti e le libertà fondamentali, l'organizzazione dei poteri dello Stato e i principi generali dell'ordinamento giuridico.

2. Diritto civile
- Tradizione giuridica: Il Mozambico adotta un sistema di diritto civile derivante da quello portoghese. L'ordinamento è formato da una raccolta di Codici: Civile, Penale e Commerciale.
- Legislazione: Le fonti primarie del diritto includono statuti, decreti e regolamenti emanati dal Parlamento e dall'esecutivo.

3. Diritto consuetudinario
- Riconoscimento: Il diritto consuetudinario è riconosciuto in determinati contesti, in particolare nelle aree rurali, dove i leader tradizionali (Régulos) svolgono un ruolo nella risoluzione delle controversie secondo usi e pratiche locali.

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Meccanismi di risoluzione delle controversie

1. Risoluzione giudiziale delle controversie
   - Contenzioso civile: comporta la presentazione di un'azione legale presso un tribunale distrettuale o provinciale, seguita dal processo e dalla sentenza. È possibile fare appello ai tribunali di grado superiore, fino alla Corte Suprema.
   - Contenzioso penale: il Pubblico Ministero avvia il procedimento penale, con i processi che si svolgono nei tribunali distrettuali o provinciali, a seconda della gravità del reato.

2. Risoluzione alternativa delle controversie (ADR)
   - Arbitrato: metodo formale di ADR in cui le parti in conflitto concordano di sottoporre la loro controversia a uno o più arbitri, la cui decisione è vincolante. L'arbitrato è comunemente utilizzato nelle controversie commerciali.
   - Mediazione: prevede l'intervento di una terza parte neutrale (mediatore) che facilita le negoziazioni tra le parti in conflitto per aiutarle a raggiungere un accordo reciprocamente accettabile. La mediazione è volontaria e non vincolante.
   - Conciliazione: simile alla mediazione, ma il conciliatore può proporre una soluzione alla controversia, che le parti possono accettare o rifiutare.

3. Risoluzione tradizionale delle controversie
   - Pratiche consuetudinarie: nelle aree rurali, i leader tradizionali mediano le dispute sulla base delle leggi e delle pratiche consuetudinarie. Questo sistema opera parallelamente a quello giudiziario formale ed è particolarmente rilevante in materia di famiglia, terra ed eredità.
   - Integrazione con il sistema formale: sono in corso sforzi per integrare i meccanismi tradizionali di risoluzione delle controversie con il sistema giudiziario formale, al fine di garantire coerenza legale e rispetto dei diritti umani.

Sfide

1. Accesso alla giustizia
   - Ostacoli: le difficoltà comprendono barriere geografiche, risorse finanziarie limitate e mancanza di consapevolezza sui diritti legali e le procedure.
   - Iniziative: il governo e le organizzazioni non governative stanno lavorando per migliorare l'accesso alla giustizia attraverso programmi di assistenza legale, tribunali mobili e campagne di sensibilizzazione pubblica

2. Efficienza della giustizia
   - Arretrato dei casi: i tribunali devono spesso far fronte a un notevole arretrato, che comporta ritardi nella risoluzione delle cause.
   - Riforme: le misure per migliorare l'efficienza giudiziaria comprendono la digitalizzazione degli archivi giudiziari, programmi di formazione per il personale giudiziario e l'implementazione di sistemi di gestione dei casi.

3. Indipendenza ed integrità della magistratura
   - Corruzione: episodi di corruzione e indebite influenze minano la fiducia pubblica nel sistema giudiziario
   - Misure: il rafforzamento dei meccanismi di controllo, la promozione della trasparenza e l'applicazione di rigorosi standard etici per i funzionari giudiziari sono fondamentali per mantenere l'integrità della magistratura.

In conclusione, il sistema giudiziario e i meccanismi di risoluzione delle controversie del Mozambico sono elementi fondamentali per il rispetto dello stato di diritto e per garantire giustizia ai cittadini. Nonostante siano stati compiuti progressi significativi, permangono sfide legate all'accesso alla giustizia, all'efficienza giudiziaria e all'integrità. Sono necessarie riforme e investimenti continui nel settore giudiziario per affrontare tali sfide e promuovere un sistema legale equo, trasparente ed efficace in Mozambico.

d. Strategie di sviluppo del governo

Il Mozambico sta lavorando su diverse strategie di sviluppo per promuovere la crescita economica, ridurre la povertà e migliorare il tenore di vita complessivo dei suoi cittadini. Questo capitolo illustra le strategie di sviluppo del governo mozambicano, concentrandosi sui settori chiave, le iniziative recenti e gli impatti di tali strategie sul panorama socioeconomico del paese.

Principali strategie di sviluppo

1. Diversificazione economica
- Obiettivo: ridurre la dipendenza dalle risorse naturali, in particolare dagli idrocarburi e dai minerali, promuovendo una base economica più diversificata.
- Approccio: sostenere settori come agricoltura, manifattura, turismo e servizi attraverso incentivi, sviluppo infrastrutturale e potenziamento delle capacità.
- Programmi: iniziative come il "Programma di commercializzazione agricola e della pesca" e il "Programma nazionale di industrializzazione" mirano a incrementare la produttività e la competitività nei settori non estrattivi.

2. Sviluppo delle infrastrutture
- Obbiettivo: migliorare le infrastrutture nazionali per sostenere le attività economiche, potenziare la connettività e attrarre investimenti.
- Approccio: investire nelle infrastrutture dei trasporti, dell'energia e delle telecomunicazioni.
- Progetti: tra i progetti più rilevanti figurano il Corridoio di Nacala, la Linea di trasmissione regionale centro-meridionale, il Ponte Maputo-Katembe e la centrale idroelettrica di Mpanda Mkuwa, che potenziano il commercio e la mobilità regionali.

3. Sviluppo del capitale umano
- Obiettivo: Migliorare istruzione e sanità per sviluppare una forza lavoro qualificata e garantire la salute pubblica.
- Approccio: Aumentare l'accesso a servizi di istruzione e assistenza sanitaria di qualità, potenziare la formazione professionale e affrontare le disparità di genere.
- Iniziative: Programmi come il "Piano strategico per l'istruzione" e il "Piano strategico per il settore sanitario" si concentrano sull'ampliamento delle strutture educative, sulla formazione di insegnanti e professionisti sanitari e sul miglioramento dell'erogazione dei servizi.

INTRODUZIONE

4. Governance e rafforzamento istituzionale

- Obiettivo: Migliorare la governance, la trasparenza e la responsabilità per creare un ambiente favorevole allo sviluppo sostenibile.
- Approccio: Attuare riforme per aumentare l'efficienza del settore pubblico, combattere la corruzione e rafforzare lo stato di diritto.
- Misure: Il "Programma di riforma del settore pubblico" e la creazione di organismi anticorruzione mirano a migliorare gli standard di governance e l'amministrazione pubblica.

5. Sviluppo del settore privato

- Obiettivo: Promuovere un settore privato dinamico come motore della crescita economica.
- Approccio: Semplificare le normative per le imprese, fornire sostegno finanziario per gli imprenditori
- Sostegno: La "Strategia di sviluppo delle piccole e medie imprese (PMI)" e varie agenzie di promozione degli investimenti forniscono risorse per incoraggiare la crescita del settore privato.

Iniziative recenti

1. Strategia Nazionale di Sviluppo (ENDE) 2015-2035. Un nuovo documento, con orizzonte al 2042, è stato presentato in parlamento

- Obiettivo: Raggiungere una crescita economica sostenibile e inclusiva attraverso la trasformazione strutturale e la diversificazione.
- Pilastri: La strategia si concentra sullo sviluppo del capitale umano, la diversificazione economica, lo sviluppo delle infrastrutture e il miglioramento della governance.
- Attuazione: Diverse politiche settoriali e piani d'azione sono allineati all'ENDE per garantire un coordinamento efficace tra i vari livelli di governo.

2. Integrazione degli Obiettivi di Sviluppo Sostenibile (SDG)

- Obiettivo: Allineare i piani di sviluppo nazionali agli SDG delle Nazioni Unite per affrontare sfide globali come povertà, disuguaglianza e cambiamento climatico.
- Approccio: Integrare i target degli SDG nelle politiche nazionali, monitorare i progressi e coinvolgere gli stakeholder negli sforzi di sviluppo sostenibile.
- Progressi: Il Mozambico ha compiuto notevoli progressi in settori come la riduzione della povertà, l'istruzione e la sanità, ma restano sfide per il raggiungimento di tutti gli obiettivi degli SDG.

3. Piano Economico e Sociale (PES)

- Obiettivo: Definire le priorità annuali di sviluppo, assegnare le risorse e monitorare i progressi verso gli obiettivi nazionali.
- Aree di intervento: Le principali aree includono la crescita economica, lo sviluppo sociale, la governance e la sostenibilità ambientale.
- Risultati: Il PES guida l'allocazione del bilancio e l'attuazione dei programmi governativi.

INTRODUZIONE

Impact and Challenges

1. Crescita economica

- Risultati positivi: Le strategie di sviluppo hanno portato a una crescita economica costante, in particolare nei settori dell'agricoltura, delle miniere e dell'energia. Gli investimenti nelle infrastrutture hanno migliorato la connettività e il commercio.
- Sfide: Nonostante i progressi, la diversificazione economica rimane una sfida e l'economia è ancora vulnerabile agli shock esterni, come le fluttuazioni dei prezzi delle materie prime.

2. Sviluppo sociale

- I Miglioramenti: Si sono registrati notevoli miglioramenti nell'iscrizione scolastica e nell'accesso ai servizi sanitari.
- Problemi: Le questioni persistenti includono disparità regionali, alti tassi di disoccupazione, servizi sociali inadeguati nelle aree rurali e mancanza di prove quantitative della riduzione della povertà.

3. Governance e Istituzioni

- Progressi: Le riforme in materia di governance hanno migliorato la trasparenza e l'efficienza del settore pubblico. Le misure anticorruzione sono state rafforzate.
- Limitazioni: La corruzione e le inefficienze burocratiche continuano a rappresentare ostacoli significativi. Sono necessari ulteriori sforzi per costruire istituzioni solide e rafforzare l'accountability.

4. Settore private e clima degli investimenti

- Crescita: Il settore privato ha registrato una crescita, in particolare le PMI e le start-up, sostenute da politiche favorevoli e incentivi agli investimenti.
- Vincoli: L'accesso ai finanziamenti, la complessità normativa e le lacune infrastrutturali continuano a ostacolare l'espansione del settore privato.

In conclusione le strategie di sviluppo del Mozambico riflettono un approccio globale volto a promuovere una crescita sostenibile e inclusiva. L'attenzione del governo alla diversificazione economica, allo sviluppo delle infrastrutture, al capitale umano, alla governance e al sostegno al settore privato ha portato a progressi significativi. Tuttavia, rimangono delle sfide che richiedono sforzi continui per affrontare le questioni strutturali, rafforzare la capacità istituzionale e creare un'economia più resiliente e diversificata.

INTRODUZIONE

Il Pacchetto di Stimolo per l'Accelerazione Economica

Il 9 agosto 2022, il Governo del Mozambico ha annunciato il lancio del Pacchetto di Stimolo per l'Accelerazione Economica

Negli ultimi anni, la performance dell'economia mozambicana è stata influenzata da ostacoli interni ed esterni consecutivi e senza precedenti, che hanno condizionato il tasso di crescita del paese. Tra questi fattori vi è stata la sospensione del sostegno estero al bilancio dello Stato, motivata da debiti non dichiarati. Questo taglio finanziario ha sottratto oltre ottocento milioni di dollari l'anno in risorse che erano fondamentali per la capacità del paese di realizzare investimenti.

Altri fattori comprendono il conflitto a bassa intensità nella provincia di Cabo Delgado, che fino a oggi ha causato lo sfollamento di oltre 850.000 persone; la crisi sanitaria dovuta alla pandemia; e l'aumento della frequenza e dell'intensità dei disastri naturali, con più di nove cicloni registrati negli ultimi quattro anni. Questa situazione ha provocato perdite materiali e umane, nonché gravi danni alle infrastrutture pubbliche e private, con costi diretti annuali superiori ai 100 milioni di dollari statunitensi.

La combinazione di tutti questi fattori ha determinato un'improvvisa decelerazione della crescita economica, aggravando ulteriormente le sfide già complesse che gravano sulla gestione finanziaria del Mozambico. Inoltre, il contesto economico indebolito ha messo in risalto le carenze strutturali dell'economia, quali disavanzi di bilancio cronici, squilibri nella bilancia dei pagamenti, bassa competitività e un debito pubblico in continua crescita. Di conseguenza, la crescita del PIL è rallentata da una media annua del 7,3% — tra il 2006 e il 2014 — a una media del 2,8% negli ultimi sette anni, rappresentando così un grave ostacolo alla capacità del Governo di realizzare gli obiettivi di sviluppo socioeconomico inizialmente prefissati.

Il conflitto in Ucraina ha aggravato la situazione macroeconomica globale, generando pressioni inflazionistiche su scala internazionale, con aumenti dei prezzi dei beni essenziali, in particolare di alimenti e carburanti. Questa situazione ha comportato un significativo aumento del costo della vita per le famiglie mozambicane e ha messo sotto pressione le prospettive di evoluzione economica nel contesto post-pandemico.

Il Mozambico dispone di numerosi vantaggi competitivi per invertire questo scenario, e spetta al Governo adeguare la propria strategia per rilanciare l'economia di fronte alle sfide future. È in questo contesto che il Governo intende attuare un pacchetto strutturato di misure di riforma che ponga il settore privato al centro della trasformazione e dello sviluppo economico del paese, al fine di promuovere la diversificazione delle attività produttive, ampliare le opportunità di crescita e garantire lo sfruttamento del potenziale ancora inesplorato del paese.

INTRODUZIONE

Gli adeguamenti e gli incentivi previsti dal Pacchetto di Stimolo per l'Accelerazione Economica creeranno un ambiente favorevole per la crescita dei settori chiave dell'economia, attraverso l'attrazione di maggiori investimenti e la creazione di nuovi posti di lavoro, assicurando un miglioramento della stabilità macroeconomica e della sostenibilità del sistema fiscale a medio e lungo termine.

Il pacchetto di misure comprende componenti solide finalizzate al miglioramento dell'ambiente imprenditoriale, della trasparenza e della governance, con azioni specifiche per aumentare la produttività e la dinamicità del settore pubblico, mediante approcci che consentano allo Stato mozambicano di disporre di una migliore regolamentazione, maggiore efficienza, sostenibilità finanziaria rafforzata, azione più incisiva delle istituzioni nella lotta alla corruzione e fornitura di servizi migliori ai cittadini.

Il Pacchetto di Stimolo per l'Accelerazione Economica si basa su 20 misure di riforma concentrate su due aree di intervento che costituiscono la base per la ripresa della crescita economica: le misure di stimolo fiscale ed economico e quelle orientate al miglioramento dell'ambiente imprenditoriale, della trasparenza, della governance e all'accelerazione dei progetti infrastrutturali strategici.

RIDUZIONE DELL'ALIQUOTA IVA DAL 17% AL 16%

Con l'approvazione necessaria da parte dell'Assemblea della Repubblica, la misura mira a ridurre gradualmente il carico fiscale, stimolando l'economia e migliorando il potere d'acquisto delle famiglie.

ESENZIONE IVA PER LE IMPORTAZIONI NEI SETTORI PRODUTTIVI DELL'AGRICOLTURA E DELL'ELETTRIFICAZIONE

Questa misura punta a ridurre il costo degli input agricoli per aumentare la produzione e la competitività e a promuovere maggiori investimenti nelle energie rinnovabili per accelerare l'accesso all'elettricità, soprattutto nelle aree rurali.

RIDUZIONE DELL'IMPOSTA SUL REDDITO DELLE IMPRESE DAL 32% AL 10% NEI SETTORI DELL'AGRICOLTURA, DELL'ACQUACOLTURA E DEI TRASPORTI URBANI

L'obiettivo è migliorare la competitività dei settori indicati, rendendoli più attrattivi per gli investimenti privati, riducendo al contempo il deficit e il costo del trasporto pubblico per la popolazione.

INCENTIVI FISCALI PER NUOVI INVESTIMENTI NEI SETTORI CHIAVE NEI PROSSIMI 3 ANNI

Questi incentivi copriranno sia nuove iniziative private sia l'espansione degli investimenti attuali, estendendo la capacità produttiva installata nei settori dell'agricoltura, della trasformazione agroalimentare, della manifattura, del turismo e dei trasporti urbani. Gli incentivi consistono nell'accelerazione degli ammortamenti del capitale investito a metà del periodo stabilito dal codice fiscale vigente, per investimenti in impianti e attrezzature correlati all'attività produttiva delle imprese, a condizione che risultino nella creazione di almeno 20 nuovi posti di lavoro permanenti.

INTRODUZIONE

SEMPLIFICAZIONE DELLE PROCEDURE DI RIMPATRIO DEI CAPITALI

Questa misura mira a facilitare il flusso di capitali, attirare più investimenti esteri e ridurre i costi del rimpatrio, considerati essenziali per integrare gli sforzi delle imprese nazionali e per aumentare e diversificare la produzione nazionale.

RAFFORZAMENTO DELLA SUPERVISIONE DELLE ESPORTAZIONI DI RISORSE NATURALI

L'obiettivo è garantire maggiore efficienza nella tassazione delle esportazioni mediante un migliore controllo delle quantità, delle specifiche e dei valori associati, riducendo la sotto-fatturazione delle esportazioni.

Questa misura sarà accompagnata da un'azione più vigorosa ed efficace nella riduzione dei rischi fiscali e nella lotta al contrabbando, con l'introduzione di controlli indipendenti e la supervisione dei relativi processi.

PROMOZIONE DELL'EDILIZIA E DINAMIZZAZIONE DELL'INDUSTRIA NAZIONALE DEI MATERIALI DA COSTRUZIONE

La misura riallineerà la missione del Fondo per la Promozione dell'Abitazione verso infrastrutture territoriali per cittadini e investitori privati, favorendo investimenti nella produzione locale di materiali da costruzione.

L'azione promuove anche un mercato per la costruzione di abitazioni, con l'obiettivo di ridurre i costi delle costruzioni e garantire un maggiore accesso a case dignitose per la popolazione.

DESTINAZIONE DEL 10% DELLE ENTRATE FISCALI DERIVANTI DALLE RISORSE NATURALI ALLO SVILUPPO DELLE PROVINCE DOVE AVVIENE L'ESTRAZIONE

Le entrate dovranno essere utilizzate esclusivamente per il finanziamento di progetti infrastrutturali e programmi di sviluppo nelle comunità delle aree estrattive, con effetto moltiplicatore sull'economia locale.

CREAZIONE DI UN FONDO DI GARANZIA MUTUALE

La misura affronta una delle principali difficoltà per lo sviluppo delle piccole e medie imprese mozambicane: l'accesso ai finanziamenti e il loro elevato costo.

Per rispondere a questo problema, per la prima volta sarà creato un Fondo di Garanzia Mutuale nel paese, inizialmente valutato in 250 milioni di dollari USA.

Il fondo permetterà alle banche nazionali di fornire risorse finanziarie per rafforzare la capacità di investimento a tassi di interesse accessibili per micro, piccole e medie imprese operanti nei settori dell'agricoltura, dell'acquacoltura, della commercializzazione e trasformazione agricola, del turismo e dell'edilizia abitativa.

INTRODUZIONE

MISCELA OBBLIGATORIA DI CARBURANTI IMPORTATI CON BIOCARBURANTI

Per generare più posti di lavoro e stimolare investimenti privati nella filiera agricola, la misura obbligherà importatori e distributori di carburanti liquidi a utilizzare l'intera produzione di biocarburanti di Mozambico per la miscelazione, per sostituire parzialmente le importazioni, promuovere l'occupazione e mitigare gli effetti sull'ambiente.

MIGLIORAMENTO DELLA COMPETITIVITÀ DEGLI AEROPORTI NAZIONALI E DEI CORRIDOI LOGISTICI

L'obiettivo è aumentare il flusso di persone e merci in Mozambico, rafforzando il contributo di questo importante settore all'economia nazionale.

In questo ambito, le procedure saranno semplificate per essere più efficienti. Saranno introdotti incentivi per le operazioni di trasbordo nei principali porti e procedure per migliorare l'efficienza ai principali valichi di frontiera e la competitività delle tariffe applicate da aeroporti, porti e corridoi logistici.

STIMOLARE LA PRODUZIONE LOCALE DI BENI ACQUISTATI SU LARGA SCALA DALLO STATO

Questa misura intende incentivare la produzione locale di beni frequentemente acquistati su larga scala dal Governo.

Regole per gli appalti pubblici saranno adeguate in modo che la produzione locale pesi maggiormente nei criteri di aggiudicazione.

REVISIONE DEL REGIME VISTI PER L'INGRESSO NEL PAESE

Si punta a migliorare l'ambiente imprenditoriale aumentando la competitività del paese nell'attrazione di investimenti diretti esteri, turismo e affari. Sarà introdotta l'esenzione del visto per i cittadini di paesi a basso rischio migratorio.

Saranno concessi visti per investimenti con periodi più lunghi agli stranieri che detengono investimenti in Mozambico e si convertirà il visto turistico a breve termine in un visto misto turistico e business. Per facilitare il rilascio dei visti, saranno introdotti visti elettronici per i cittadini di paesi non coperti dall'esenzione.

ADEGUAMENTI DELLE LEGGI SUL LAVORO E SUGLI INVESTIMENTI PER RENDERLE PIÙ ATTRATTIVE PER GLI INVESTIMENTI STRANIERI

La misura mira a creare posti di lavoro stabili e qualificati promuovendo il trasferimento di competenze e conoscenze ai lavoratori mozambicani. Include l'istituzione, per la prima volta, di un fondo assicurativo per casi di riduzione involontaria del personale.

Questi adeguamenti ridurranno anche gli impatti sul lavoro in caso di disoccupazione ciclica legata ai cicli economici e aumenteranno la resilienza delle imprese in caso di crisi.

INTRODUZIONE

SEMPLIFICAZIONE DEI PROCESSI AMMINISTRATIVI NEI RAPPORTI TRA STATO, IMPRESE E CITTADINI

Questa misura semplifica i processi amministrativi nelle relazioni Stato-imprese-popolo, facilitando la creazione di imprese private e aumentando la loro competitività, oltre a facilitare la vita dei cittadini e ridurre i costi per l'accesso ai servizi pubblici.

Particolare rilievo ha la semplificazione degli atti notarili, con le stazioni di polizia che certificano gratuitamente gli atti notarili più semplici per i cittadini. Avvocati certificati potranno certificare atti notarili più complessi, accelerando le procedure e riducendo i costi per le imprese.

La misura introduce per il settore privato l'eliminazione di permessi selezionati in alcuni settori commerciali.

Migliora inoltre la produttività delle ispezioni delle attività economiche, aumentando la prevedibilità, adottando un approccio meno punitivo e più educativo, per migliorare il supporto alle imprese e tutelare gli interessi dei cittadini.

RAFFORZAMENTO DELLE PROCEDURE DI SORVEGLIANZA DEI FONDI DI PREVIDENZA SOCIALE E COMPLEMENTARI

Si mira a diversificare maggiormente gli investimenti e a rafforzare la protezione del portafoglio dei contribuenti.

Include la revisione degli investimenti obbligatori affinché i fondi e i ricavi generati siano meglio tutelati, indirizzati verso portafogli più robusti e diversificati, garantendo maggiore protezione degli interessi dei contribuenti e aumentando il contributo di questi fondi allo sviluppo del paese.

Tutti i fondi pensione, incluso l'INSS, saranno sorvegliati dall'Istituto di Vigilanza Assicurativa.

La gestione dell'INSS sarà aggiornata tramite il cambiamento del modello di governance e l'istituzione di un comitato indipendente per approvare e valutare tutte le performance degli investimenti, oltre a modificare i criteri di selezione dei membri del consiglio di amministrazione per aderire alle migliori pratiche internazionali.

RIFORMA DI ELEMENTI SELEZIONATI DEL SISTEMA DI AMMINISTRAZIONE GIUDIZIARIA

Questa misura mira a promuovere un migliore contesto legale per gli affari, in particolare la revisione e semplificazione della legislazione procedurale; la modernizzazione dei processi con soluzioni digitali; il rafforzamento e la formazione delle risorse umane del settore; l'espansione dei centri di formazione e il reclutamento per affrontare l'accumulo di processi e la massificazione di strumenti alternativi di risoluzione delle controversie.

INTRODUZIONE

SEMPLIFICAZIONE DELL'ARCHITETTURA DELL'AMMINISTRAZIONE PUBBLICA

La misura punta a semplificare l'amministrazione pubblica migliorando l'efficienza e la qualità dei servizi ai cittadini.

Questo sarà raggiunto attraverso la fusione di istituzioni con attività ridondanti, l'uso di piattaforme digitali e una maggiore interoperabilità dei sistemi per servire meglio il pubblico.

CREAZIONE E ATTUAZIONE DEL FONDO SOVRANO DEL MOZAMBICO

La misura riguarda la creazione del Fondo Sovrano del Mozambico, che disporrà di un robusto quadro normativo per garantire che i proventi del petrolio e del gas siano utilizzati in modo trasparente, proteggendo l'economia dagli effetti della volatilità e degli shock esterni e contribuendo allo sviluppo socioeconomico con benefici per le generazioni presenti e future.
Il Fondo deve essere operativo prima dell'inizio della produzione di gas naturale liquefatto dai progetti nel bacino di Rovuma.
Nell'ambito dell'attuazione di queste misure, il Governo approfondirà e accelererà la riforma del settore imprenditoriale pubblico per migliorarne le prestazioni e preparare la privatizzazione delle imprese non strategiche, riducendo i rischi fiscali, la pressione sui conti pubblici e eliminando distorsioni economiche e concorrenza sleale in mercati selezionati.

RIFORMA DEL SOTTOSISTEMA DI REVISIONE INTERNA DELLO STATO

Per rispondere alla necessità continua di migliorare governance, trasparenza e responsabilità nell'amministrazione statale, questa misura riformerà il sottosistema di revisione interna dello Stato.

Allineerà la struttura, il modello di governance, controllo e gestione del rischio agli standard internazionali orientati al consolidamento del sistema di amministrazione finanziaria statale, contribuendo alla lotta contro la corruzione e il dirottamento di fondi pubblici.

Nell'ambito dell'attuazione di queste misure, il pacchetto approfondirà e accelererà anche la riforma del settore imprenditoriale statale, al fine di migliorarne le prestazioni e preparare la privatizzazione delle imprese non strategiche, con l'obiettivo di ridurre il loro rischio fiscale e la pressione sui conti pubblici, oltre a eliminare distorsioni economiche e concorrenza sleale che alcune di queste imprese generano in mercati competitivi specifici.

Le misure del ***Pacchetto di Stimolo per l'Accelerazione Economica (PAE)*** sono audaci e profonde, e dovrebbero essere implementate entro un arco temporale di due anni. L'attuazione richiederà uno sforzo collettivo da parte dell'intero Governo, dell'Assemblea della Repubblica e dei vari sottosistemi della magistratura, per garantirne il successo.

Le misure del pacchetto pongono il cittadino e il settore privato nazionale al centro dell'attività economica, con azioni specifiche volte ad ampliare il potenziale della produzione nazionale, espandere i confini della crescita economica, promuovere l'occupazione e assicurare uno sviluppo più rapido e inclusivo del Mozambico, mentre contemporaneamente si alleggerisce la pressione sullo Stato, consentendo a quest'ultimo di concentrarsi maggiormente sull'area della protezione sociale e nella fornitura di servizi pubblici essenziali alla popolazione, con particolare attenzione a sanità, istruzione, infrastrutture stradali e protezione delle persone.

INTRODUZIONE

In questo contesto, questo programma di riforme consentirà un aumento dello spazio di bilancio per estendere la copertura della protezione sociale a 40.000 famiglie in più e per l'attuazione di altre misure volte a mitigare gli effetti dell'aumento vertiginoso del costo della vita sulle popolazioni in condizioni di povertà e vulnerabilità.

A supporto del pacchetto di riforme, il governo è in trattative con vari partner finanziari, bilaterali e multilaterali, incluso il Fondo Monetario Internazionale, con cui è stato firmato un accordo a maggio 2022 che rappresenta una guida per il ritorno alla credibilità internazionale del paese nel mercato finanziario globale e che migliorerà il flusso di finanziamenti all'economia.

Il pacchetto comprende inoltre nuovi investimenti pubblici e privati in infrastrutture per oltre due miliardi di dollari USA nei prossimi 3 anni, coprendo aree chiave dello sviluppo con enfasi su sanità, istruzione professionale, strade, energia, acqua, telecomunicazioni, sviluppo agricolo e turismo.

Per monitorare il programma, il Governo ha istituito una Delivery Unit dedicata esclusivamente all'implementazione, al seguito e al monitoraggio delle riforme e delle priorità indicate.
La Delivery Unit opera sotto la supervisione diretta dell'ufficio del Primo Ministro o di un'autorità governativa di alto livello equivalente (Ministero delle Finanze).

Sarà inoltre creato un Consiglio Strategico Economico, composto da attuali e ex Ministri dell'Economia e delle Finanze, imprenditori di rilievo nei rispettivi settori, accademici di fama e altre personalità di comprovata reputazione e competenza, con l'obiettivo di consigliare il Presidente della Repubblica sulle questioni relative alla politica economica del governo.

Nonostante qualche rallentamento nella valutazione dell'efficacia delle misure, con alcuni esperti che ritengono non abbiano avuto un impatto immediato sul costo della vita o della produzione, il Pacchetto di Stimolo Economico ha contribuito a stimolare l'economia del Mozambico, attirando investimenti e creando posti di lavoro. Tuttavia, per massimizzarne l'impatto è necessario affrontare le sfide legate alla burocrazia, all'accesso al credito e alla mancanza di pianificazione strategica.

VALUTAZIONE DI IMPATTO DEL PACCHETTO

Quasi tre anni dopo l'introduzione del Pacchetto (PAE), l'iniziativa ha avuto un impatto sull'economia nazionale, sebbene permangano delle sfide. Per affrontarle e rendere operative le misure fiscali del PAE, il nuovo governo ha coinvolto l'Agenzia delle Entrate in un processo noto come consolidamento fiscale, nominando nuovi direttori per gestire efficientemente il processo. Il nuovo approccio include la digitalizzazione dei servizi forniti nell'ambito del PAE. Secondo il nuovo governo, tutte e 20 le misure sono state rivitalizzate per migliorarne l'efficacia.

Per valutare l'impatto del Pacchetto di Stimolo Economico del Mozambico lanciato dal Presidente Filipe Nyusi nell'agosto 2022, possono essere considerati diversi indicatori e fonti:

Principali indicatori e fonti
Attuazione delle misure: Il Ministero delle Finanze ha riportato che il 70% delle misure del PAE è stato attuato, con risorse già mobilitate per completare il restante 30%.

1. Tendenza degli investimenti
Tra il 2019 e il 2023, il Mozambico ha attratto circa 10 miliardi di dollari in investimenti, con settori come energia (40%), turismo (18%), industria (15%), servizi (14%) e costruzioni (5%) in testa, beneficiando di misure fiscali del PAE come la riduzione dell'IVA e l'esenzione dal visto per 29 paesi. Nel solo 2023, le intenzioni di investimento sono ammontate a 139 miliardi di metical (circa 2,2 miliardi di dollari), segnando un aumento del 44% rispetto all'anno precedente.
Progetti di investimento: Nel 2023 sono stati approvati 277 progetti di investimento per un valore di 5,3 miliardi di dollari, destinati a creare oltre 30.000 posti di lavoro, principalmente nelle province di Nampula e Nacala.

(4) https://clubofmozambique.com/news/mozambique-investment-hit-10-billion-in-five-years-265153/

2. Crescita del turismo
Il turismo ha registrato una crescita del 23% nel 2023, con oltre 1,2 milioni di visitatori tra gennaio e settembre. Questo aumento è in parte attribuito all'introduzione del sistema di e-Visa e alle esenzioni dal visto per i cittadini di 29 paesi.

3. Riforme fiscali
Il PAE ha introdotto significative riduzioni fiscali, tra cui:
- L'imposta sul reddito delle persone giuridiche (IRPC) ridotta dal 32% al 10% per i settori dell'agricoltura, dell'acquacoltura e del trasporto urbano.
- L'imposta sul valore aggiunto (IVA) ridotta dal 17% al 16%, con esenzioni sulle importazioni per i settori dell'agricoltura e dell'elettrificazione. Queste misure fiscali mirano a stimolare l'attività economica e a ridurre il costo della vita.

4. Sfide nell'attuazione
- Dipendenza dal Parlamento: molte misure richiedono l'approvazione parlamentare, rallentandone l'attuazione. La Confederazione delle Associazioni Economiche del Mozambico (CTA) ha evidenziato la necessità di una maggiore collaborazione tra governo e legislativo.
- Difficoltà di accesso al credito: nonostante le promesse, i fondi di garanzia per i prestiti non sono ancora pienamente operativi, limitando l'accesso al credito per le piccole e medie imprese.
- Carenza di monitoraggio e pianificazione: l'assenza di un piano dettagliato e di scenari alternativi ha ostacolato la valutazione dell'efficacia delle misure, e alcuni esperti ritengono che esse non abbiano avuto un impatto immediato sul costo della vita o sulla produzione.

In conclusione, il PAE ha contribuito a stimolare l'economia del Mozambico, attirando investimenti e creando posti di lavoro. Tuttavia, per massimizzarne l'impatto, è necessario affrontare le sfide legate alla burocrazia, all'accesso al credito e alla carenza di pianificazione strategica.

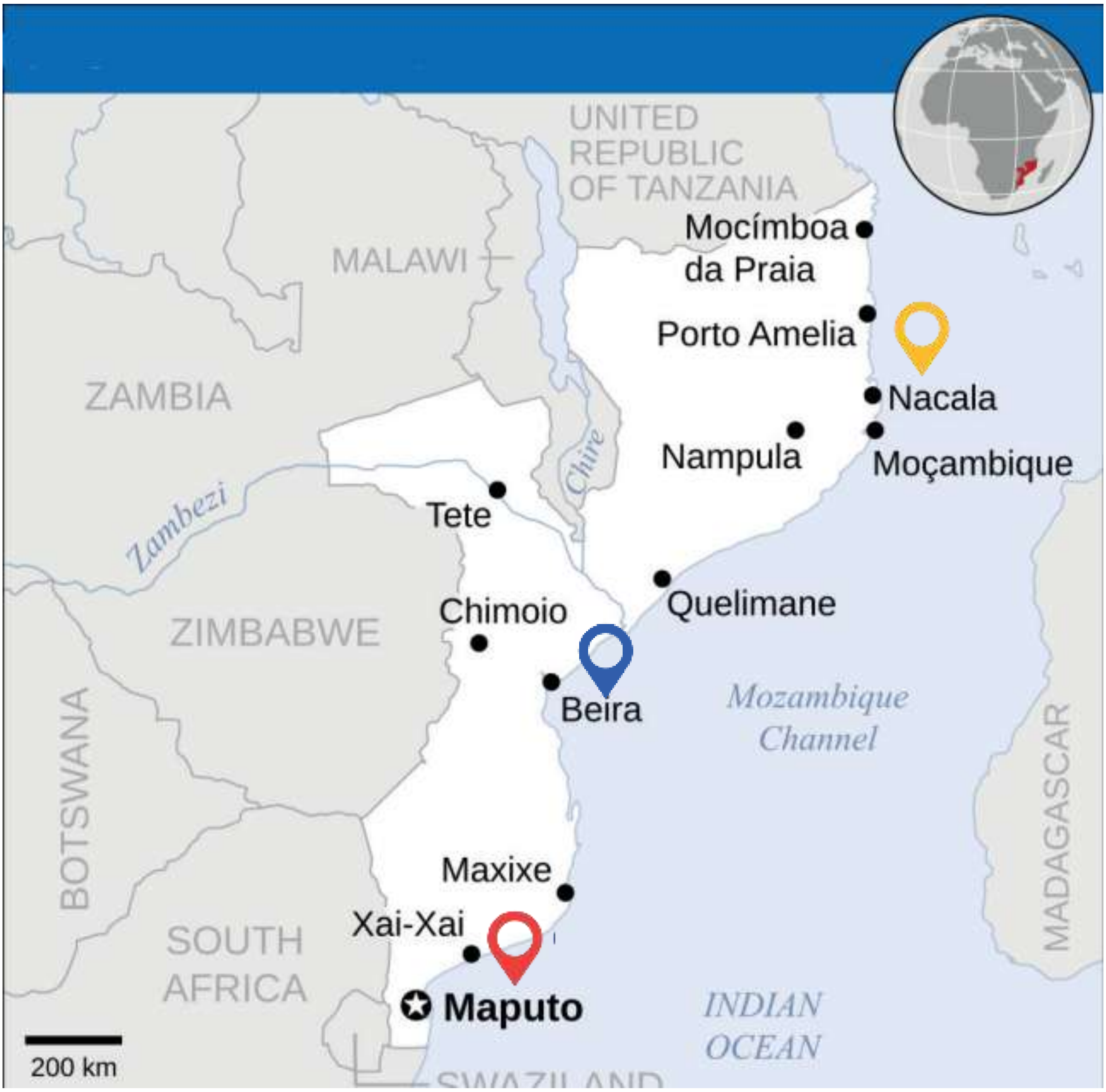
Feedback del settore privato
Gli imprenditori valutano generalmente in modo positivo il PAE, rilevando miglioramenti in aree quali la facilitazione dei visti e la logistica commerciale. Tuttavia, alcuni esprimono preoccupazioni per la mancanza di piani e scadenze dettagliate di attuazione.
In sintesi, sebbene il PAE abbia portato a miglioramenti significativi in materia di investimenti, turismo e riforme fiscali, il suo impatto complessivo è ancora in fase di sviluppo. È essenziale un monitoraggio e una valutazione continui per garantire l'efficacia delle misure e affrontare eventuali difficoltà nella loro applicazione.

Key Monitoring Entities and Mechanisms
1. Ufficio delle riforme economiche
Questo ufficio supervisiona l'esecuzione delle misure del PAE. Tiene regolarmente riunioni con vari portatori di interesse, tra cui ministeri, partner internazionali e settore privato, per valutare i progressi e affrontare le sfide. Ad esempio, all'inizio del 2023, l'ufficio ha organizzato una riunione di due giorni con il team del Gabinetto delle Riforme Economiche del MEF per valutare l'attuazione delle misure.
2. Ministero delle finanze (MF)
Il MF svolge un ruolo centrale nel monitoraggio dell'attuazione del PAE. Secondo João Macaringue, dell'Ufficio delle Riforme Economiche, a marzo 2023 il governo aveva già realizzato il 70% delle misure del PAE, mentre le risorse per il restante 30% erano già state mobilitate.
3. Confederazione delle Associazioni Economiche del Mozambico (CTA)
La CTA, che rappresenta il settore privato, partecipa attivamente al monitoraggio dell'impatto del PAE. È impegnata in un dialogo con il governo per individuare le difficoltà di attuazione e proporre soluzioni. Ad esempio, la CTA ha sottolineato la necessità di un calendario chiaro di attuazione e dell'istituzione di un fondo di garanzia per i prestiti destinato al sostegno delle imprese.
4. Partner internazionali
Organizzazioni internazionali come la Banca Mondiale e la Banca Africana di Sviluppo collaborano con il governo mozambicano per monitorare i progressi del PAE. Forniscono assistenza tecnica, realizzano valutazioni e offrono raccomandazioni per migliorare l'efficacia delle misure.
5. Consultazioni pubbliche e coinvolgimento degli stakeholder
Il governo organizza consultazioni pubbliche e coinvolge diversi portatori di interesse per raccogliere feedback sull'attuazione del PAE. Ad esempio, all'inizio del 2023, il team del PAE ha tenuto un evento di socializzazione con i giornalisti per discutere i progressi delle misure

Conclusioni
Nonostante tali sforzi, permangono difficoltà nel monitorare efficacemente l'impatto del PAE. La mancanza di un calendario dettagliato di attuazione e la dipendenza dall'approvazione parlamentare per alcune misure sono state identificate come ostacoli all'esecuzione tempestiva. Inoltre, è stata sottolineata la necessità di un quadro completo di monitoraggio e valutazione per garantire che le misure raggiungano gli obiettivi prefissati. Il monitoraggio dei progressi del PAE, dunque, comporta un approccio collaborativo tra l'Ufficio delle Riforme Economiche, il Ministero delle Finanze, il settore privato, i partner internazionali e altri portatori di interesse. Pur essendo stati compiuti progressi significativi, sono necessari ulteriori sforzi per affrontare le difficoltà di attuazione e garantire che le misure stimolino efficacemente la crescita economica.

Zone Economiche Speciali
Il Mozambico ha creato Zone Economiche Speciali (SEZ) per stimolare la crescita e lo sviluppo economico. Le SEZ sono aree marittime designate con l'obiettivo di attrarre investimenti esteri, incrementare le esportazioni e promuovere l'industrializzazione.
Il Mozambico ha istituito diverse SEZ per valorizzare i propri vantaggi strategici e le risorse disponibili. Le principali sono:

1. Nacala (NSEZ)
2. Beira (BSEZ)
3. Maputo (MSEZ)



INTRODUZIONE

Zona Economica Speciale di Nacala (NSEZ)
La Zona Economica Speciale di Nacala (Nacala SEZ) si trova nella parte settentrionale del Mozambico, nei pressi della città portuale di Nacala. Questa zona beneficia della sua vicinanza al porto nelle acque profonde di Nacala, uno dei più grandi porti naturali della regione. Sono stati effettuati investimenti significativi per migliorare il porto, le ferrovie e la rete stradale, al fine di potenziare la connettività.
La NSEZ promuove la trasformazione agroalimentare, la manifattura e la logistica. L'obiettivo è sfruttare il potenziale agricolo della regione, incoraggiando la produzione orientata all'esportazione.
Attirando investimenti locali e stranieri, la NSEZ mira a creare opportunità di lavoro per la popolazione locale e a contribuire allo sviluppo economico regionale.

Zona Economica Speciale di Beira (BSEZ)
La Zona Economica Speciale di Beira è situata nei pressi della città di Beira, nel Mozambico centrale, e sfrutta la sua posizione strategica come importante porto e nodo di trasporto. Beira funge da porta d'accesso ai Paesi senza sbocco sul mare come Zimbabwe, Zambia e Malawi, costituendo così un centro logistico di rilevanza cruciale.
La BSEZ mira a sviluppare industrie quali la lavorazione degli alimenti, il tessile e la logistica. Essa valorizza le risorse agricole e minerarie della regione, promuovendo attività industriali che aggiungono valore a tali materie prime. Lo sviluppo della zona è destinato a rafforzare la competitività dei prodotti mozambicani nei mercati internazionali.

Zona Economica Speciale di Maputo (MSEZ)
La Zona Economica Speciale di Maputo si trova nella parte meridionale del Mozambico, vicino alla capitale Maputo. Questa zona beneficia della vicinanza con il Sudafrica e del Porto di Maputo, un punto di ingresso fondamentale per le merci.
La MSEZ si concentra su settori quali la manifattura, la petrolchimica e i servizi. L'obiettivo è attrarre investimenti nelle industrie ad alta tecnologia e promuovere lo sviluppo di una base industriale diversificata. La MSEZ è concepita per stimolare le esportazioni, generare occupazione e potenziare lo sviluppo economico complessivo della regione meridionale del Mozambico. Attirando consistenti investimenti diretti esteri (IDE), la zona mira a diventare un polo per le attività industriali e commerciali. (5)

Sfide e opportunità

Sfide
Nonostante i potenziali vantaggi, le SEZ in Mozambico devono affrontare diverse sfide, tra cui:
- Lacune infrastrutturali: nonostante gli investimenti, permangono lacune infrastrutturali, in particolare nei settori dei trasporti e dell'energia.
- Contesto normativo: gli ostacoli burocratici e le inefficienze normative possono scoraggiare i potenziali investitori.
- Manodopera qualificata: c'è bisogno di manodopera qualificata per soddisfare le esigenze delle industrie promosse all'interno delle SEZ.

Opportunità

- Risorse naturali: le vaste risorse naturali del Mozambico costituiscono una solida base per lo sviluppo industriale.
- Posizione strategica: la vicinanza ai principali mercati dell'Africa meridionale migliora le opportunità commerciali.
- Sostegno del governo: il governo mozambicano è impegnato nello sviluppo delle SEZ, fornendo sostegno politico e incentivi per attrarre investimenti.

(5) https://apiex.gov.mz/manga-mungassa-special-economic-zone/

INTRODUZIONE

Incentivi agli investimenti

The La nuova legge sugli investimenti, n. 8/2023, del 9 luglio, stabilisce il regime giuridico, le basi e i principi generali applicabili alla realizzazione di investimenti privati nella Repubblica del Mozambico e ammissibili a beneficiare di garanzie e incentivi fiscali e non fiscali e abroga la legge n. 3/93, del 24 giugno.

Tutti gli investimenti previsti dalla legge sugli investimenti, nonché quelli che rientrano nell'ambito delle attività commerciali e industriali sviluppate nelle zone rurali, nel commercio all'ingrosso e al dettaglio e nelle nuove infrastrutture costruite per la produzione e l'assemblaggio, hanno diritto ai benefici fiscali e doganali previsti dal Codice dei benefici fiscali.

Le società e i privati nazionali o stranieri che intendono investire in Mozambico, sotto forma di flussi di investimenti diretti con capitale proprio o con beni, servizi, prestiti, ecc. possono accedere a vari incentivi. Il sistema di incentivi agli investimenti prevede quattro grandi categorie di incentivi, in particolare:

Ai sensi del decreto n. 48/2003 del 13 settembre, la decisione sui progetti di investimento deve essere presa:
a) Dal Governatore della Provincia entro 3 giorni lavorativi nel caso di investimenti diretti nazionali o esteri Mt.
a) Dal Direttore Generale dell'Agenzia per la Promozione degli Investimenti (APIEX), entro 3 giorni lavorativi dal ricevimento della proposta, quando il valore dell'investimento nazionale o estero non supera i 2.500.000.000,00 metical.
b) Il Ministro della Pianificazione e dello Sviluppo assegna 3 giorni per l'elaborazione della proposta quando il valore dell'investimento nazionale non supera i 13.500.000.000,00 metical.
c) Il Consiglio dei Ministri assegna 30 giorni lavorativi dall'elaborazione della proposta per:
> Progetti di investimento con un valore superiore a 13.500 milioni di Mt;
> Progetti di investimento che richiedono un'area superiore a 10.000 ettari;

Qualsiasi altro progetto con implicazioni economiche, politiche, sociali, finanziarie o ambientali, per il quale la decisione deve essere presa dal Consiglio dei Ministri su proposta del Ministro.

Esistono anche altri progetti che possono essere autorizzati dall'APIEX (precedentemente GAZEDA, un'istituzione soppressa con Decreto 60/2016 del 12 dicembre). (6)

Incentivi fiscali

La normativa sugli investimenti, basata sul valore, sull'ubicazione e sul settore di attività, offre vantaggi doganali e fiscali (in conformità con la Legge 4/2012 di gennaio - Codice dei vantaggi fiscali e la Legge 43/2009 di agosto - Regolamento della Legge sugli investimenti) per i progetti ammissibili, oltre a vantaggi generici quali:

- Esenzioni dai dazi all'importazione per le attrezzature di classe "K" della tariffa doganale prevista (l'esenzione è estesa all'imposta sul valore aggiunto - IVA);
- Riduzione del 50% dell'imposta sul trasferimento di proprietà (SISA) sull'acquisto di immobili per l'industria, l'agroindustria e gli alberghi, a condizione che i prodotti siano acquistati nei primi 3 anni dalla data di autorizzazione dell'investimento;
- Sono previsti crediti d'imposta per gli investimenti (CFI) su 5 esercizi fiscali:
  > Nampula, Manica, città di Maputo e provincia di Maputo 5%
  > Gaza, Sofala, Tete e Zambezia 10%
  > Niassa, Cabo Delgado e Inhambane 10%

Gli incentivi fiscali consistono in:

- Credito d'imposta sugli investimentiAmmortamento accelerato;
- Costi relativi alla modernizzazione e all'introduzione di nuove tecnologie;
- Costi di formazione professionale;
- Costi classificabili come costi fiscali;
- Riduzione dell'imposta sul reddito agricolo;
- Riduzione delle imposte sul trasferimento di proprietà;
- Esenzione dall'imposta di bollo e da altre imposte.

(6) GAZEDA si occupa principalmente della promozione e del coordinamento di tutte le azioni relative alla creazione, allo sviluppo e alla gestione delle Zone Economiche Speciali, comprese le Zone Industriali Libere, di seguito denominate entrambe ZES. È stata quindi creata una zona economica speciale denominata Zona economica speciale di Nacala, una zona franca industriale denominata Parco industriale di Beluluane, situata nella provincia di Maputo e, più recentemente, le zone franche di Locone e Minheuene, entrambe situate nel distretto di Nacala, nella Zona economica speciale di Nacala.

ii) Incentivi doganali

L'esenzione dai dazi doganali è concessa a:

- Investimenti nel settore dell'industria di trasformazione. Essi beneficiano dell'esenzione dal pagamento dei dazi all'importazione per le materie prime destinate al processo di produzione industriale.
- Gli investimenti nel settore dell'assemblaggio di veicoli, delle apparecchiature elettroniche, delle tecnologie dell'informazione, delle comunicazioni e in altri settori beneficiano dell'esenzione dal pagamento dei dazi doganali sull'importazione di materiali destinati al processo di produzione industriale.

La domanda per usufruire dei benefici deve essere presentata da soggetti giuridicamente registrati sotto forma di società, presentando il relativo NUIT (codice fiscale) e la licenza per l'esercizio dell'attività industriale. I benefici sopra menzionati sono concessi a progetti di investimento che dimostrano e si impegnano a mantenere un fatturato annuo non inferiore a 3.000.000 MT e il cui valore aggiunto al prodotto finale corrisponde ad un minimo del 20%.

iii) Rimpatrio di profitti e capitali

Lo Stato garantisce il trasferimento all'estero di:

- Profitti esportabili, derivanti da investimenti ammissibili all'esportazione dei profitti secondo i

termini di legge;

- "Royalties" o altri proventi derivanti dalla remunerazione di investimenti indiretti associati alla vendita o al trasferimento di tecnologie;
- Ammortamenti e interessi su prestiti contratti sul mercato finanziario internazionale e applicati a progetti di investimento realizzati nel Paese;
- Indennizzi;
- Capitale straniero investito e riesportabile, indipendentemente dal fatto che il relativo progetto di investimento sia idoneo all'esportazione degli utili.

iv) Protezione dei diritti di proprietà

Lo Stato garantisce:

- La sicurezza e la tutela giuridica della proprietà dei beni e dei diritti, compresi i diritti di proprietà industriale inclusi nell'ambito degli investimenti autorizzati e realizzati in conformità con la presente legge e i rispettivi regolamenti;
- La nazionalizzazione o l'espropriazione dei beni e dei diritti che costituivano investimenti autorizzati e realizzati in conformità con la presente legge sono soggette a un indennizzo equo ed equo.
- Un equo ed equo indennizzo per i danni subiti a causa della responsabilità esplicita delle istituzioni statali.
- La valutazione dei beni e dei diritti nazionalizzati o espropriati, nonché dei danni finanziari subiti dall'investitore a causa della responsabilità esplicita delle istituzioni statali.

Procedure per ottenere incentivi agli investimenti

Il Mozambico offre una combinazione di incentivi ed esenzioni agli investitori stranieri e nazionali. Le esenzioni sono regolate dal Codice dei benefici fiscali (Código dos Benefícios Fiscais) approvato con la Legge n. 4/2009 del 12 gennaio. Il Codice dei benefici fiscali indica i benefici fiscali generali e quelli relativi agli investimenti del settore pubblico-privato, il cui scopo è la creazione di infrastrutture di base e servizi pubblici essenziali per la promozione e l'attrazione di investimenti (costruzione e riabilitazione di strade, ferrovie, aeroporti, distribuzione idrica, elettricità, telecomunicazioni, ecc.), l'esercizio di attività in settori dell'economia, quali il commercio e l'industria nelle zone rurali; lo sviluppo della produzione e dell'assemblaggio, dell'agricoltura e della pesca, della vinificazione e del turismo; lo sviluppo di parchi scientifici e tecnologici, la realizzazione di progetti su larga scala (il cui investimento supera i 12.500.000.000,00 MZN - equivalenti a 480.000.000,00 USD (quattrocentottanta milioni di dollari) e progetti per zone di sviluppo accelerato, zone franche e zone economiche speciali.

INTRODUZIONE

Il Codice dei benefici fiscali stabilisce una serie di agevolazioni fiscali e doganali, quali esenzioni dai dazi doganali e dall'IVA, crediti d'imposta sugli investimenti, ammortamenti, detrazioni dal reddito imponibile per investimenti in modernizzazione e introduzione di nuove tecnologie, formazione professionale per il personale mozambicano e altre spese considerate deducibili dal reddito imponibile. Le società che desiderano beneficiare delle esenzioni offerte sono tenute a notificare il loro progetto all'Agenzia per la promozione degli investimenti e delle esportazioni (APIEX). I requisiti minimi di investimento sono 50.000 dollari USA per gli investimenti diretti esteri e 5.000 dollari USA per gli investimenti interni. La registrazione presso l'APIEX (vedi allegato VIII) ai sensi della legge sugli investimenti fornisce inoltre agli investitori garanzie legali sull'esportazione sia di capitali che di profitti.

La registrazione presso l'APIEX può (e dovrebbe) essere avviata anche prima del completamento del processo di costituzione della società. I funzionari dell'APIEX possono chiedere di visionare una bozza dello statuto sociale al fine di confermare gli obiettivi commerciali della società e l'identità degli azionisti/investitori. La domanda all'APIEX viene presentata tramite un modulo di domanda e una proposta di progetto dettagliata. La domanda deve inoltre includere i seguenti documenti:

> Documento di identità o passaporto di ciascun investitore individuale nel progetto;

> Prova dell'esistenza legale della società (statuto, registrazione nel BR equivalente della Gazzetta Ufficiale o registrazione nel Registro delle Imprese);
> Referenze bancarie e prova della capacità finanziaria necessaria per intraprendere il progetto;
> Bilanci e relazione annuale dell'ultimo esercizio finanziario per ciascun investitore.

Sebbene non sia necessario attendere l'approvazione dell'APIEX per procedere con le domande di licenze o autorizzazioni, le società con esenzioni doganali sono tenute a fornire la prova dell'approvazione dell'APIEX al momento della richiesta di una licenza di importazione.

La tabella seguente riassume le procedure necessarie per ottenere gli incentivi agli investimenti:
Partenariato pubblico-privato (PPP)
PPP si riferisce a qualsiasi attività commerciale svolta in un'area di dominio pubblico, escluse quelle relative alle

	ENTITY	TIME	COST	COMMENT
Submit the investment project for APIEX approval	Investment and Export Promotion Agency (APIEX)			
Obtaining investment project approval	Investment and Export Promotion Agency (APIEX)			The reasons for NOT obtaining approval from APIEX are: - Lack of information/ communications relating to the proposed investment or to the investors themselves - Lack of conditions required as per current legislation - Missing all or part of the required documents
Execution of the investment project	Investor	120 days	Total funds as approved	

Table 1 - Procedures for obtaining investment incentives

risorse minerarie e petrolifere, o in un settore di fornitura di servizi pubblici, in cui, in base a un contratto e con il finanziamento totale o parziale di un partner privato, quest'ultimo si impegna, insieme al partner pubblico, a realizzare gli investimenti necessari per gestire la rispettiva attività, sia essa una fornitura efficiente di servizi o la fornitura di beni di cui lo Stato è responsabile.

La nuova legge sui PPP e sui megaprogetti mira a creare maggiore chiarezza e trasparenza nel processo di realizzazione degli investimenti e nello svolgimento di attività commerciali sostenibili dal punto di vista sociale, ambientale, economico e finanziario. Va ricordato che anche i progetti interamente finanziati da investitori privati saranno classificati come PPP e regolamentati come tali se i servizi forniti sono classificati come di competenza dello Stato.

La presente legge si applica ai seguenti tipi di attività:
d) partenariati pubblico-privati in aree pubbliche per la fornitura di servizi o beni essenziali, indipendentemente dalla modalità contrattuale adottata;
a) megaprogetti che beneficiano di incentivi e concessioni elevati per la prospezione, la ricerca, lo sfruttamento e la commercializzazione di risorse minerarie, petrolifere e naturali;
b) attività di concessione per l'uso o lo sfruttamento di beni, attività o attività economiche o sociali nel settore pubblico.

La legge sui megaprogetti è stata approvata dall'Assemblea della Repubblica il 19 maggio 2011. La legge sui megaprogetti include le seguenti disposizioni:

- Partecipazione degli investitori nazionali al capitale sociale delle società, in termini commerciali e attraverso la borsa valori, per un importo compreso tra il 5% e il 20% del capitale sociale;
- I "benefici straordinari" (ovvero i profitti inattesi) devono essere suddivisi in uno dei tre modi indicati: (i) reinvestimento in Mozambico, (ii) creazione di una riserva per investimenti futuri o per coprire perdite straordinarie, (iii) applicazioni finanziarie in Mozambico.
- Bonus alla firma (dallo 0,5% al 5% del valore equo di mercato dei beni concessi dallo Stato per l'attività imprenditoriale (il VJM dei Beni).
- Canone di concessione fisso2 (dal 2% al 5% del VJM dei Beni).
- Canone di concessione variabile (dal 2% al 10% del fatturato lordo, in parte dipendente dall'oggetto del PPP e dal livello di rimborso del finanziamento corrispondente).
- Mitigazione e prevenzione dei rischi per le parti contraenti, tra cui:
  - Rischi derivanti dalla capacità professionale, tecnica, tecnologica, commerciale o gestionale;
  - Rischi politici e legislativi e conflitti di interesse di natura istituzionale e concessione di terreni.
- Il regime giuridico generale per l'aggiudicazione di appalti a società nel contesto di un PPP è la gara pubblica con possibilità eccezionale di aggiudicazione diretta, in circostanze debitamente giustificate e come ultima risorsa, previa approvazione espressa del Governo.
- Le attività imprenditoriali di iniziativa privata nel contesto dei PPP sono soggette a una gara d'appalto pubblica volta a determinare o confermare i termini tecnici e qualitativi, il prezzo e le altre condizioni offerte dal proponente. Il proponente beneficia del diritto a un margine di preferenza del 15% nel calcolo delle proposte tecniche e finanziarie risultanti dalla gara d'appalto.
  La legge sui megaprogetti condizionerà i PPP che saranno creati per costruire e gestire le infrastrutture necessarie al trasporto e al carico del carbone che sarà esportato. La maggior parte delle norme di attuazione sarà incorporata in regolamenti subordinati che saranno promulgati dal governo entro 90 giorni dalla pubblicazione della legge.

Al fine di migliorare la legislazione in materia di PPP, nel 2012 è stato approvato il Decreto 16/2012 del 4 luglio sulla regolamentazione della legge sui partenariati pubblico-privati, i grandi progetti e le concessioni commerciali, mentre nel 2013 è stato approvato il Decreto 69/2013 del 20 dicembre, che disciplina i partenariati pubblico-privati e le concessioni alle piccole imprese. Quest'ultimo stabilisce le procedure e le linee guida applicabili alle iniziative commerciali il cui valore di investimento non supera i cinque milioni di metical e che sono realizzate su iniziativa o decisione e sotto il controllo di enti governativi a livello centrale, provinciale e distrettuale, nonché su iniziativa del settore privato.

3

Contesto imprenditoriale

CONTESTO IMPRENDITORIALE

A. RISULTATI ECONOMICI (indicatori macroeconomici e confronti regionali)

Mozambico ha un'economia mista in cui i settori agricolo, industriale e dei servizi contribuiscono al suo PIL. Nel corso degli anni, il Paese ha registrato risultati economici variabili a causa di fattori interni ed esterni. Questo capitolo fornisce un'analisi dei principali indicatori macroeconomici e confronta i risultati economici del Mozambico con quelli dei Paesi della regione.

1. Crescita del PIL

Il Mozambico ha registrato fluttuazioni significative nella crescita del PIL, è cresciuto di circa l'1,9% nel 2024, ben al di sotto della previsione del 5,5% del governo, principalmente a causa dell'impatto delle tensioni post-elettorali nell'ultimo trimestre dell'anno, che hanno portato alla distruzione diffusa di strutture pubbliche e aziende. Le forti piogge hanno influito sulla produzione agricola, mentre il rallentamento del settore estrattivo ha ulteriormente frenato l'attività economica. Il progetto Coral South LNG ha raggiunto la piena capacità nel 2023, contribuendo in misura minore alla crescita nel 2024.

- 2016-2020: la crescita media annua del PIL è scesa al 3,3%, con un calo significativo nel 2019 e nel 2020 a causa dei cicloni Idai e Kenneth e della pandemia di COVID-19.
- 2021: una ripresa con un tasso di crescita del PIL di circa il 2,2%.
- 2023-2024: nel 2023 la crescita annuale del PIL è stata del 5% e nel 2024 è cresciuta di circa l'1,9%.

2. Tasso di Inflazione

L'inflazione in Mozambico è stata volatile, influenzata dal deprezzamento della valuta, dai prezzi dei generi alimentari, dai costi delle importazioni e dall'instabilità socio-politica. Il tasso di inflazione annuale è sceso al 3,99% nell'aprile 2025, dal 4,77% del mese precedente. I prezzi hanno subito un rallentamento soprattutto per i prodotti alimentari e le bevande analcoliche (8,79% contro il 12,08% di marzo), le attività ricreative e culturali (2,72% contro il 3,18%) e l'abbigliamento e le calzature (1,37% contro l'1,81%).

- 2017-2020: inflazione media del 6-7%.
- 2021: tasso di inflazione del 5,7%, che riflette l'andamento dei prezzi globali e le condizioni economiche locali.
- 2024: l'inflazione è aumentata dal 2,84% al 4,15% a causa del conflitto post-elettorale.
- 2025: l'inflazione è diminuita dal 4,69% al 3,99% (gennaio-aprile 2025)

3. Tasso di disoccupazione

Il tasso di disoccupazione in Mozambico è rimasto costantemente elevato, con un'occupazione significativa nel settore informale. Secondo gli indicatori di sviluppo raccolti dalla Banca Mondiale, nel 2024 il tasso di disoccupazione è cresciuto del 3,527%. (7)

- 2010-2020: il tasso di disoccupazione ufficiale si è attestato intorno al 20-25%, anche se la sottoccupazione e l'occupazione nel settore informale suggeriscono sfide più ampie per il mercato del lavoro.
- Disoccupazione giovanile: particolarmente elevata, stimata intorno al 40%.
- 2023-2024: il tasso di crescita della disoccupazione è passato dal 3,519% al 3,527%.

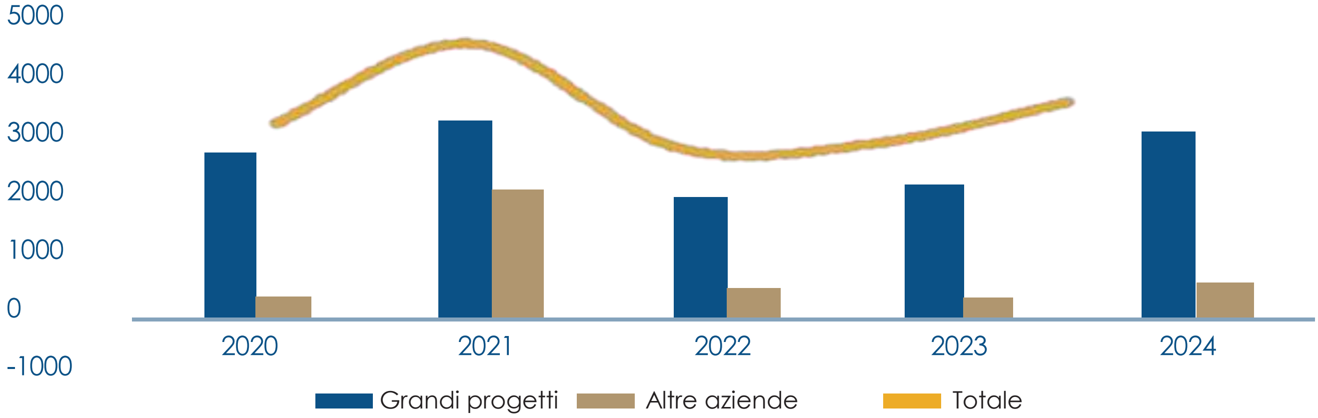
4. Tasso di Povertà

Il tasso di povertà nazionale è aumentato dal 48,4% al 62,8% tra il 2014/15 e il 2019/20. Il numero di poveri è aumentato da 13,1 a 18,9 milioni, riflettendo in parte l'impatto del COVID-19 sulle famiglie. Si è registrato un aumento sproporzionato della povertà nelle aree urbane. Ciò può essere spiegato dal fatto che, mentre si è verificata una contrazione generalizzata dei consumi, le aree urbane sembrano essere state colpite in modo sproporzionato dalla pandemia globale a causa degli effetti più pesanti della ridotta mobilità e del rallentamento dell'attività economica.

5. Investimenti diretti esteri (IDE))

Secondo la Banca del Mozambico, nel 2024 gli afflussi di IDE (investimenti diretti esteri) sono aumentati del 41,6%, raggiungendo un totale di 3.552,7 milioni di dollari (16,1% del PIL). Ciò conferma il trend di crescita osservato negli ultimi cinque anni, come illustrato nel grafico.

Evoluzione degli investimenti diretti esteri per dimensione (milioni di dollari)



(7) Economia commerciale, Mozambico - Disoccupazione, totale (tradingeconomics.com/mozambique/unemployment-total-per- cent-of-total-labor-force-wb-data.html)

CONTESTO IMPRENDITORIALE

Le operazioni finanziarie tra l'economia mozambicana e il resto del mondo hanno portato a un afflusso netto di fondi pari a 2.494,5 milioni di dollari, equivalente all'11,3% del PIL. Si tratta di una diminuzione del 4,7% rispetto ai 2.617,1 milioni di dollari (12,5% del PIL) registrati l'anno precedente. Ciò si è verificato in un contesto in cui gli investimenti diretti esteri (IDE) sono aumentati, come menzionato sopra. (8)

Principali paesi investitori in Mozambico con i rispettivi settori (%)

Positione	Paese	Settore di attività	Peso %
1	Sud Africa	Industria estrattiva e manifatturiera, produzione e distribuzione di energia elettrica, gas e acqua	29.0
2	Olanda	Industria estrattiva e manifatturiera e attività finanziarie	27.8
3	Mauritius	Industria estrattiva, commercio all'ingrosso e al dettaglio e riparazioni varie, agricoltura, produzione animale, caccia e silvicoltura	21.0
4	**Italia**	**Industrie estrattive e attività immobiliari**	**12.7**
5	Stati Uniti	Industria estrattiva e produzione e distribuzione di energia elettrica, gas e acqua	2.2

Fonte: Banca Centrale del Mozambico

I principali settori scelti per gli investimenti sono l'industria estrattiva, l'industria manifatturiera, le attività finanziarie, l'edilizia, nonché la produzione e la distribuzione di energia elettrica.

Posizione finanziaria internazionale del Mozambico

I dati della posizione patrimoniale sull'estero rivelano che la posizione debitoria netta dell'economia mozambicana rispetto al resto del mondo è aumentata del 2,61%, registrando uno stock di 71.306,3 milioni di dollari, risultato di un aumento, in termini assoluti, delle passività rispetto alle attività.

Nel periodo compreso tra gennaio e settembre dell'anno precedente, quasi il 28% degli investimenti diretti esteri in Mozambico proveniva dal Sudafrica, per un totale di 778 milioni di dollari (740,5 milioni di euro). Mauritius è stata la seconda fonte più importante, con un contributo del 26,4% pari a 735,5 milioni di dollari (700 milioni di euro), mentre i Paesi Bassi hanno rappresentato il 26% con 725 milioni di dollari (690 milioni di euro). L'industria estrattiva ha mantenuto la sua "posizione di principale destinazione dei flussi di investimento", attirando un totale di 2.449,7 milioni di dollari (2.331 milioni di euro) nei primi nove mesi dell'anno. In particolare, il settore petrolifero e del gas ha assorbito il 75,4% di questi investimenti diretti esteri totali, registrando una robusta crescita annuale del 58,6% e raggiungendo 1.706,1 milioni di dollari (1.623,5 milioni di euro). Anche il sottosettore dell'estrazione del carbone ha registrato un andamento positivo, con un aumento annuo dell'11,2% che ha portato a un afflusso totale di IDE pari a 545,3 milioni di dollari (519 milioni di euro) alla fine di settembre.

Nel 2023, la categoria "Grandi progetti", che comprende principalmente società di estrazione di gas naturale, ha attirato 2.087 milioni di dollari (1.986 milioni di euro) di IDE attraverso il capitale azionario. Ciononostante, la performance complessiva degli IDE nel 2023 ha superato la previsione iniziale del governo di 1.425 milioni di dollari (1.356 milioni di euro). Il governo mozambicano prevede un raddoppio degli investimenti diretti esteri nel Paese nel corso del 2024, trainato in gran parte dalle attività nel settore dell'esplorazione del gas naturale. I documenti di supporto al Piano economico e sociale del bilancio statale 2024 (PESOE) indicano che il governo prevede un aumento degli investimenti diretti esteri a 4.778 milioni di dollari (4.546 milioni di euro).

(8) relatório-anual-bop-pii_2024_v01

6. Bilancia commerciale

Il Mozambico presenta un deficit commerciale persistente, con importazioni superiori alle esportazioni. Il Paese esporta principalmente risorse naturali e prodotti agricoli, mentre importa macchinari, veicoli e prodotti petroliferi raffinati.

- 2010-2020: Deficit commerciali costanti
- 2021: Disavanzo commerciale di circa 3 miliardi di dollari.
- 2023: Disavanzo commerciale pari a circa 1,82 miliardi di dollari

Confronto tra regioni

I risultati economici del Mozambico possono essere confrontati con quelli di altri paesi della Comunità per lo sviluppo dell'Africa australe (SADC), come il Sudafrica, la Tanzania e lo Zambia.

1. Sud Africa:

- Crescita del PIL: il Sudafrica ha registrato una crescita più lenta rispetto al Mozambico, con una media dell'1-2% nell'ultimo decennio.
- Inflazione: tassi di inflazione generalmente più elevati, con una media intorno al 4-5%.
- Disoccupazione: tassi di disoccupazione più elevati, superiori al 30%.

2. Tanzania:

- Crescita del PIL: costantemente forte, con una media annua del 6-7% circa.
- Inflazione: tassi di inflazione più bassi, con una media di 3-4%.
- Riduzione della povertà: ritmo più rapido di riduzione della povertà rispetto al Mozambico.

3. Zambia:

- Crescita del PIL: forte crescita all'inizio degli anni 2010, ma più lenta negli ultimi anni.
- Inflazione: tassi di inflazione più elevati, in particolare negli ultimi anni, con una media di 8-10%.
- Sfide economiche: problemi di sostenibilità del debito e diversificazione economica.

In conclusione, l'andamento economico del Mozambico nell'ultimo decennio riflette sia opportunità significative che sfide persistenti. La ricchezza di gas naturale, offre un notevole potenziale di crescita. Tuttavia, l'instabilità politica, le catastrofi naturali e le sfide socioeconomiche come la povertà e la disoccupazione devono essere affrontate per garantire una crescita sostenibile e inclusiva. In termini comparativi, sebbene il Mozambico abbia registrato una crescita impressionante in alcuni periodi, è in ritardo rispetto ad altri Paesi della regione come la Tanzania in termini di performance costanti e riduzione della povertà.

B. SETTORE PRIVATO

Il settore privato in Mozambico svolge un ruolo fondamentale nello sviluppo economico del Paese, contribuendo alla creazione di posti di lavoro, all'innovazione e alla diversificazione economica. Questo capitolo esamina la struttura del settore privato mozambicano, le recenti tendenze di sviluppo, le sfide e le opportunità. Evidenzia inoltre gli sforzi compiuti dal governo per sostenere la crescita del settore privato attraverso riforme politiche e iniziative.

Struttura del settore private
Il settore privato locale è caratterizzato da due tipi distinti di attività commerciali:

a) i "mega-progetti" ad alta intensità di capitale di proprietà straniera orientati alle esportazioni rappresentano il contributo maggiore alla crescita del PIL;
b) le piccole e medie imprese, condizionate da risorse finanziarie limitate, rappresentano la maggioranza delle attività economiche. Esse vendono principalmente sul mercato locale e contribuiscono in misura modesta alla crescita economica e alle esportazioni.

1. Piccole e medie imprese (PMI): le PMI costituiscono la spina dorsale del settore privato del Mozambico, contribuendo in modo significativo all'occupazione e all'attività economica. Operano in vari settori, tra cui il commercio al dettaglio, l'agricoltura, l'industria manifatturiera e i servizi.

2. Grandi società: le grandi società nazionali e multinazionali operano principalmente in settori ad alta intensità di capitale come l'estrazione mineraria, l'energia, il settore bancario e le telecomunicazioni.

3. Settore informale: una parte consistente del settore privato opera in modo informale, in particolare nelle aree urbane e rurali. Ciò include piccoli commercianti, artigiani e fornitori di servizi che spesso non dispongono di una registrazione formale e non hanno accesso ai finanziamenti.

Tendenze recenti dello sviluppo

Crescita economica

- Boom del gas naturale: la scoperta e lo sviluppo di importanti riserve di gas naturale hanno posizionato il Mozambico come potenziale attore globale nel settore energetico. Si prevede che i grandi progetti relativi al GNL stimoleranno la crescita economica e creeranno opportunità in vari settori. Sviluppo delle infrastrutture: ingenti investimenti nelle infrastrutture, compresi i trasporti, l'energia e le telecomunicazioni, stanno migliorando la connettività e sostenendo le attività del settore privato.
- Trasformazione digitale: l'adozione delle tecnologie digitali sta trasformando le imprese, migliorando l'efficienza e consentendo nuovi modelli di business. Il mobile money e il digital banking hanno un impatto particolarmente significativo.

Iniziative governative

1. Promozione degli investimenti: APIEX, l'agenzia per la promozione degli investimenti, offre incentivi e sostegno per attrarre investimenti sia nazionali che esteri. Ciò include agevolazioni fiscali, esenzioni doganali e procedure semplificate per la registrazione delle imprese.
2. Riforme del contesto imprenditoriale: il governo sta attuando riforme volte a semplificare di fare impresa, tra cui la semplificazione delle procedure normative, il rafforzamento dei diritti di proprietà e il miglioramento dell'esecuzione dei contratti.
3. Inclusione finanziaria: sono in corso iniziative volte a promuovere l'inclusione finanziaria, quali l'espansione dei servizi bancari mobili, dei servizi di microfinanza e dei programmi di alfabetizzazione finanziaria, al fine di sostenere le popolazioni e le imprese svantaggiate.
4. Sviluppo delle competenze: gli investimenti nei programmi di istruzione e formazione professionale mirano a colmare il divario di competenze e a fornire una forza lavoro qualificata.
5. Partenariati pubblico-privati: incoraggiare i PPP nei progetti di infrastrutture e fornitura di servizi per sfruttare le competenze e le risorse del settore privato.

C. INVESTIMENTI

Il panorama degli investimenti del Paese è caratterizzato dalle abbondanti risorse minerarie, dal vasto potenziale agricolo e dagli sforzi volti a migliorare le infrastrutture e il contesto imprenditoriale. Questo capitolo offre una panoramica degli investimenti nazionali ed esteri in Mozambico, mettendo in evidenza i settori chiave, le tendenze recenti, le sfide e le opportunità.

CONTESTO IMPRENDITORIALE

Panoramica sul clima degli investimenti

Il Mozambico si è impegnato attivamente per creare un clima favorevole agli investimenti attraverso varie riforme politiche e iniziative. Gli sforzi del governo includono l'istituzione di zone economiche speciali (SEZ), incentivi agli investimenti e quadri giuridici a tutela degli investitori. L'APIEX, il centro di promozione degli investimenti, e il Ministero dell'Industria e del Commercio svolgono un ruolo fondamentale nel facilitare gli investimenti.

Investimenti interni

Settori chiave per gli investimenti interni:

1. Agricoltura: i vasti terreni coltivabili e le condizioni climatiche favorevoli del Mozambico rendono l'agricoltura un settore significativo per gli investimenti interni. Le aree chiave includono colture da reddito come anacardi, canna da zucchero, cotone e orticoltura.

Edilizia e settore immobiliare: con il continuo sviluppo delle infrastrutture, si registrano investimenti sostanziali nell'edilizia e nel settore immobiliare, in particolare nelle aree urbane.

2. Energia: gli investimenti nazionali in progetti di energia rinnovabile, come l'energia solare e idroelettrica, stanno aumentando per soddisfare la crescente domanda di energia.
3. Produzione: il governo incoraggia gli investimenti nel settore manifatturiero per diversificare l'economia e ridurre la dipendenza dalle importazioni.

Tendenze Recenti

a. Crescita delle PMI: si è registrato un notevole aumento delle piccole e medie imprese (PMI), sostenuto dalle iniziative governative e dagli istituti di microfinanza.

b. Partenariati pubblico-privati: maggiore collaborazione tra il governo e il settore privato nei progetti relativi alle infrastrutture e alla fornitura di servizi.

Investimenti Esteri

Settori chiave per gli investimenti esteri:

CONTESTO IMPRENDITORIALE

1. Risorse naturali: Le industrie estrattive, in particolare quelle del gas naturale e del carbone, attraggono ingenti investimenti diretti esteri (IDE). La scoperta di grandi riserve di gas offshore ha posizionato il Mozambico come uno dei principali attori nel mercato energetico globale.
2. Agroalimentare: gli investitori stranieri sono coinvolti in progetti agricoli su larga scala, concentrandosi sull'agricoltura orientata all'esportazione e alla trasformazione dei prodotti agricoli.
3. Turismo: la splendida costa, la fauna selvatica e il patrimonio culturale del Mozambico rendono il turismo un settore in crescita per gli investimenti stranieri.
4. Infrastrutture: gli investimenti stranieri nello sviluppo delle infrastrutture, compresi porti, ferrovie e reti stradali, sono fondamentali per la crescita economica. Il Mozambico ha diversi progetti infrastrutturali in corso e in programma, in particolare nei settori dei trasporti, dell'energia, dell'acqua e dei servizi igienico-sanitari. Tra i progetti chiave figurano la costruzione di strade come il progetto Move, l'ampliamento dei porti, la costruzione di oleodotti e iniziative volte a migliorare l'accesso all'acqua potabile e ai servizi igienico-sanitari.

Tendenze Recenti

- Progetti nel settore del gas: importanti investimenti da parte di aziende internazionali quali ENI, TotalEnergies ed Exxon-Mobil nel settore del gas naturale liquefatto (GNL). TotalEnergies ha confermato che riprenderà il progetto Mozambique LNG entro la metà del 2025, sospeso dall'aprile 2021 a causa dell'instabilità della situazione di sicurezza a Cabo Delgado. La decisione, annunciata dall'amministratore delegato della società, Patrick Pouyanné, arriva dopo i costanti segnali di miglioramento delle condizioni di sicurezza, attribuiti all'azione congiunta delle forze di difesa e sicurezza mozambicane, della SADC e delle forze ruandesi.
- Diversificazione: aumento degli investimenti esteri in tecnologia e energie rinnovabili.
- Accordi di investimento: trattati e accordi bilaterali di investimento con paesi come Cina, Sudafrica e Portogallo, che favoriscono la fiducia degli investitori. Con un investimento totale di 20 miliardi di dollari, il progetto dovrebbe produrre fino a 12,8 milioni di tonnellate di gas naturale liquefatto all'anno. La revoca ufficiale della forza maggiore dipende dall'approvazione definitiva dei finanziamenti e delle garanzie istituzionali, tra cui quella della US ExIm Bank, che ha già riconvalidato un prestito di 4,7 miliardi di dollari, e da altri impegni da parte del Regno Unito e dei Paesi Bassi.

Sfide

1. Instabilità politica: periodici disordini politici e problemi di sicurezza, in particolare nelle regioni settentrionali, possono scoraggiare gli investitori.
2. Deficit infrastrutturale: nonostante i miglioramenti, l'inadeguatezza delle infrastrutture rimane un ostacolo agli investimenti, soprattutto nelle zone rurali.
3. Burocrazia e corruzione: procedure normative complesse e corruzione possono rappresentare sfide significative per gli investitori.
4. Carenza di manodopera qualificata: la disponibilità limitata di manodopera qualificata può influire sull'efficienza e sulla produttività degli investimenti.

Opportunità

1. Boom del gas naturale: i progetti relativi al GNL offrono vaste opportunità di investimento nei settori correlati,

PRINCIPALI ESPORTAZIONI DEL MOZAMBICO NEL 2024 PER PAESE

	Paese	Quota di mercato(%)	Prodotti			
Posizione			Combustibili minerali, oli, prodotti della distillazione	Alluminio	Scorie e ceneri di minerali	Tobacco
	HS code		27	76	26	24
1	India	19,54%	27,90%	0,20%	2,30%	_
2	China	16,16%	15,80%	0,20%	45,30%	_
3	Sud Africa	14,39%	18,35%	2,60%	_	0,20%
4	Singapore	8,53%	7,40%	26,30%	_	1,80%
18	Italia	1%	_	3,90%	4,20%	1,40%

Fonte: I dati percentuali relativi ai prodotti per ciascun paese sono stati ricavati dal portale TDM

PRINCIPALI IMPORTAZIONI DEL MOZAMBICO NEL 2024 PER PAESE

	Paese	Quota di Mercato(%)	Prodotti				
Posizione			Combustibili minerali, oli minerali e prodotti della loro distillazione; sostanze bituminose; cere minerali	Reattori nucleari, caldaie, macchinari e apparecchiature meccaniche	Veicoli diversi dai mezzi ferroviari e tranviari. Veicoli diversi dal materiale rotabile ferroviario e tranviario	Cereali	Apparecchiature elettriche ed elettroniche
	HS code		27	84	87	10	85
1	Sud Africa	24,99%	14,80%	31,88%	30,71%	8,78%	23,19%
2	Cina	16,24%	0,99%	25,54%	27,92%	3,62%	37,28%
3	India	6,81%	7,14%	4%	6,31%	13%	4,35%
4	Emirati Arabi Uniti	5,78%	16,66%	2,02%	1,03%	0,31%	1,56%
13	Italia	1,42%	2,01%	3,40%	0,28%	_	0,58%

Fonte: I dati percentuali relativi ai prodotti per ciascun paese sono stati ricavati dal portale TDM.

tra cui quello petrolchimico, energetico e delle infrastrutture.
2. Potenziale agricolo: i vasti terreni agricoli offrono opportunità di investimento nel settore agroalimentare, in particolare nell'orientare l'agricoltura all'esportazione.
3. Energia rinnovabile: la spinta verso l'energia sostenibile offre opportunità di investimento in progetti solari, eolici e idroelettrici.
4. Sviluppo turistico: il settore turistico può attrarre investimenti nell' ospitalità, nell'ecoturismo e nei servizi correlati.

Iniziative governative per attrarre investimenti

1. APIEX, il Centro per la promozione degli investimenti, fornisce sostegno e incentivi agli investitori, tra cui
agevolazioni fiscali, esenzioni doganali e procedure semplificate per la registrazione delle imprese.
1. Quadri giuridici: attuazione di leggi e regolamenti a tutela degli investimenti e della proprietà intellettuale, quali la legge sugli investimenti e il codice commerciale.
2. Partenariati pubblico-privati (PPP): incoraggiare i PPP nei progetti infrastrutturali e di servizio pubblico per sfruttare le competenze e il capitale del settore privato. 4. Zone economiche: sviluppo di zone economiche speciali (SEZ) e zone industriali franche (IFZ) per fornire un ambiente favorevole agli investimenti con infrastrutture e incentivi fiscali.

Sebbene permangano sfide quali l'instabilità politica e le carenze infrastrutturali, il potenziale di crescita in settori quali il gas naturale, l'agricoltura, le energie rinnovabili e il turismo rimane notevole. Gli investimenti strategici nelle infrastrutture e nel capitale umano, saranno fondamentali per liberare appieno il potenziale economico del Mozambico.

D. COMMERCIO ESTERO

Questo capitolo esamina la struttura e l'andamento del commercio estero del Mozambico, analizzando le principali merci esportate e importate, i principali partner commerciali, le politiche commerciali e le tendenze recenti.

Struttura del commercio estero Struttura delle esportazioni

Il settore delle esportazioni del Mozambico è caratterizzato da una concentrazione sulle risorse naturali e sulle materie prime. Le principali materie prime esportate includono:

1. Minerali e metalli: questa categoria è guidata dall'alluminio, che rappresenta una quota significativa dei ricavi da esportazione. Il carbone, il titanio e altri minerali contribuiscono anch'essi in misura considerevole.
2. Prodotti agricoli: le tradizionali esportazioni agricole includono zucchero, cotone, anacardi e tabacco.

3. Energia: in seguito alle importanti scoperte offshore, i progetti relativi al GNL dovrebbero trasformare il Mozambico in uno dei principali fornitori mondiali di energia.
4. Prodotti ittici: il Mozambico esporta una varietà di prodotti ittici, in particolare gamberi e gamberetti, molto apprezzati sui mercati internazionali.

Nel 2024, le esportazioni hanno raggiunto un totale di 8.211 milioni di dollari (37,2% del PIL), con una riduzione annua dell'1,0%, dovuta a un calo del 5% delle esportazioni dell'economia tradizionale, in uno scenario in cui le esportazioni dell'economia globale hanno registrato un leggero aumento dello 0,5%.

La riduzione delle esportazioni dell'economia tradizionale di circa 96 milioni di dollari è stata essenzialmente dovuta a un calo delle vendite di rubini, per un valore di 153 milioni di dollari. Inoltre, il cotone ha fruttato al Paese 14 milioni di dollari, con una riduzione di oltre il 100% rispetto al 2023. Questo risultato è stato una conseguenza del calo di circa il 9% del prezzo di mercato internazionale della fibra di cotone, tra gli altri fattori.

Struttura delle importazioni

Il Mozambico importa una vasta gamma di beni necessari per il proprio sviluppo e per soddisfare il fabbisogno dei consumatori. Le principali merci importate includono:

1. Macchinari e attrezzature: essenziali per progetti infrastrutturali, attività industriali e sviluppo energetico.
2. Carburanti e oli: nonostante le sue riserve di gas naturale, il Mozambico importa prodotti petroliferi raffinati a causa della limitata capacità di raffinazione. Nel 2024, la spesa per le importazioni si è attestata a 8.375 milioni di dollari (37,9% del PIL), con una riduzione annua del 9,0%, influenzata essenzialmente dal calo delle importazioni di beni dell'economia tradizionale (14%).
3. Alimenti e bevande: compresi grano, riso e altri alimenti di base, nonché bevande e alimenti trasformati.
4. Prodotti manifatturieri: beni di consumo, veicoli, prodotti farmaceutici e tessili costituiscono una parte significativa delle importazioni.

Politiche e accordi commerciali

Il Mozambico ha adottato diverse politiche commerciali e stipulato numerosi accordi per facilitare e promuovere il commercio estero:

1. Comunità per lo sviluppo dell'Africa australe (SADC): il Mozambico è membro della SADC e beneficia di accordi commerciali regionali che promuovono la riduzione delle tariffe doganali e l'agevolazione degli scambi commerciali.
2. Area di libero scambio continentale africana (AfCFTA): la partecipazione all'AfCFTA mira a stimolare il commercio intra-africano e a diversificare i mercati di esportazione.

3. Accordi di partenariato economico (APE): gli accordi con l'Unione europea garantiscono un accesso preferenziale dei prodotti mozambicani ai mercati europei.
4. Accordi bilaterali: il Mozambico ha stipulato accordi commerciali bilaterali con paesi chiave, migliorando l'accesso al mercato e le opportunità di investimento.

5. Crescita delle esportazioni di GNL: lo sviluppo dei progetti relativi al GNL ha aumentato in modo significativo i ricavi delle esportazioni e diversificato la base delle esportazioni.
Diversificazione delle esportazioni agricole: gli sforzi volti a diversificare le esportazioni agricole stanno dando i loro frutti, con un aumento delle esportazioni di prodotti ortofrutticoli e alimenti trasformati. Aumento delle importazioni di beni strumentali: i progetti infrastrutturali in corso e lo sviluppo industriale hanno portato a un aumento delle importazioni di macchinari e materiali da costruzione.
6. Impatto delle condizioni economiche globali: le fluttuazioni dei prezzi globali delle materie prime, le recessioni economiche e le interruzioni della catena di approvvigionamento (ad esempio, a causa della pandemia di COVID-19) hanno influito sui volumi commerciali e sui ricavi.

Opportunità

1. Sviluppo delle SEZ: le zone economiche speciali possono attrarre investimenti, promuovere l'industrializzazione e incrementare le esportazioni.
2. Integrazione regionale: sfruttare gli accordi commerciali regionali e partecipare a iniziative come l'AfCFTA può ampliare l'accesso al mercato e promuovere la diversificazione commerciale.
3. Valore aggiunto: investire nella trasformazione a valore aggiunto dei prodotti agricoli e minerari può aumentare le entrate da esportazione e creare posti di lavoro.
4. Investimenti nelle infrastrutture: il miglioramento delle infrastrutture di trasporto e logistiche può aumentare l'efficienza e la competitività del commercio.

E. INFRASTRUTTURE

Il Mozambico ha registrato un significativo sviluppo infrastrutturale negli ultimi decenni. Tuttavia, il Paese deve ancora affrontare sfide importanti, in particolare in termini di qualità, accessibilità e sostenibilità. Questo capitolo fornisce una panoramica dei principali settori infrastrutturali del

CONTESTO IMPRENDITORIALE

Mozambico, tra cui trasporti, energia, approvvigionamento idrico e telecomunicazioni.

Infrastrutture di Trasporto

1. Strade: la rete stradale del Mozambico comprende circa 30.000 chilometri, ma meno del 20% è asfaltato. Le principali autostrade, come la EN1, collegano il nord e il sud, facilitando il commercio e gli spostamenti. Tuttavia, le zone rurali soffrono di cattive condizioni stradali, che ostacolano le attività economiche e l'accesso ai mercati.
2. Ferrovie: il Paese dispone di tre principali corridoi ferroviari: la linea Sena, la linea Nacala e la linea Limpopo. Queste linee sono fondamentali per le esportazioni di carbone e la connettività regionale. Nonostante i recenti investimenti, il sistema ferroviario necessita di un'ulteriore modernizzazione per aumentare la capacità e l'efficienza.
3. Porti: il Mozambico ha diversi porti importanti, tra cui Maputo, Beira e Nacala. Questi porti sono fondamentali per l'economia del Paese, poiché fungono da porte d'accesso per le esportazioni e le importazioni. Il porto di Nacala è noto per essere uno dei porti naturali più profondi dell'Africa ed è attualmente in fase di ampliamento per poter gestire un volume di merci sempre maggiore.
4. Aeroporti: il Mozambico ha 4 aeroporti internazionali e tanti altri nazionali. L'aeroporto internazionale di Maputo è il principale punto di accesso per i viaggiatori internazionali. Si continua a investire nelle infrastrutture aeroportuali per migliorare gli standard di sicurezza e i servizi per i passeggeri.

Infrastrutture Energetiche

1. Produzione e distribuzione di energia elettrica: il Mozambico dispone di notevoli risorse energetiche, in particolare di energia idroelettrica, di cui la diga di Cahora Bassa è una delle principali fonti. Il progetto Mphanda Nkuwa sul fiume Zambesi, con una centrale elettrica della capacità di 1500 megawatt, è ancora in fase di discussione. Il Paese possiede anche notevoli riserve di gas naturale, in particolare nel bacino del Rovuma. Nonostante questo potenziale, l'accesso all'elettricità rimane limitato, soprattutto nelle zone rurali. Il tasso di elettrificazione nazionale è di circa il 30%
2. Energia rinnovabile: cresce l'interesse per le fonti di energia rinnovabile, come quella solare ed eolica, al fine di diversificare il mix energetico e migliorare l'elettrificazione rurale. Progetti come l'impianto solare di Mocuba rappresentano un passo avanti verso lo sfruttamento dell'energia rinnovabile.

Approvvigionamento idrico e servizi igienico-sanitari

1. Approvvigionamento idrico urbano: nelle aree urbane, circa il 50% della popolazione ha accesso

all'acqua corrente. Tuttavia, l'invecchiamento delle infrastrutture e gli investimenti inadeguati causano frequenti interruzioni dell'approvvigionamento.

3. Accesso all'acqua nelle zone rurali: solo circa il 37% della popolazione rurale ha accesso a fonti idriche migliorate. Gli sforzi per ampliare l'accesso comprendono la perforazione di pozzi e la costruzione di sistemi idrici su piccola scala.
4. Servizi igienico-sanitari: le infrastrutture igienico-sanitarie sono notevolmente carenti, con meno del 25% della popolazione che ha accesso a servizi igienico-sanitari migliorati. Le aree urbane sono in condizioni migliori rispetto a quelle rurali, ma la situazione generale rimane una sfida per la salute pubblica.

Telecomunicazioni

1. Il panorama digitale del Mozambico è caratterizzato da un accesso limitato a Internet, costi elevati e infrastrutture disomogenee. Le reti mobili sono il principale mezzo di connettività, mentre la banda larga fissa è in gran parte indisponibile. Nel 2025, circa il 20% della popolazione sarà online, con forti disparità tra aree urbane e rurali. Mentre città come Maputo beneficiano della copertura 4G e di una copertura 5G limitata, molte aree rurali non dispongono nemmeno della banda larga mobile di base
2. Operatori di telecomunicazioni: il mercato delle telecomunicazioni è dominato da alcuni operatori chiave, quali Vodacom, Movitel e Tmcel. La concorrenza tra questi operatori sta determinando miglioramenti nella qualità del servizio e nella copertura.

Sfide e Opportunità

1. Sfide: il Mozambico deve affrontare diverse sfide, tra cui risorse finanziarie limitate, vulnerabilità ai disastri naturali (ad esempio cicloni, inondazioni) e instabilità politica. Anche la corruzione e l'inefficienza burocratica ostacolano lo sviluppo delle infrastrutture.
2. Opportunità: nonostante queste sfide, la posizione strategica del Mozambico e la ricchezza delle sue risorse naturali offrono opportunità significative. Gli investimenti stranieri, in particolare nei settori dell'energia e dei trasporti, potrebbero determinare miglioramenti sostanziali delle infrastrutture. I partenariati pubblico-privati e gli aiuti internazionali svolgono un ruolo cruciale nel finanziamento e nel trasferimento di competenze.

   In conclusione, le infrastrutture del Mozambico stanno migliorando gradualmente, ma permangono notevoli lacune, in particolare nelle zone rurali. Per migliorare la qualità e l'accessibilità delle infrastrutture sono essenziali investimenti continui, riforme politiche e cooperazione internazionale.

F. CAPITALE UMANO

Il capitale umano si riferisce al valore economico delle competenze, delle conoscenze e delle esperienze della forza lavoro. In Mozambico, questo valore è fondamentale per lo sviluppo socioeconomico del Paese. Questo capitolo fornisce una panoramica dello stato attuale del capitale umano in Mozambico, esaminando indicatori chiave quali l'istruzione, la salute, la partecipazione alla forza lavoro e le iniziative governative volte a migliorare il capitale umano.

Educazione

1. Tassi di alfabetizzazione:

- Secondo dati recenti, il tasso di alfabetizzazione degli adulti in Mozambico è pari a circa il 60,7%. Esiste una significativa disparità di genere con un tasso di alfabetizzazione maschile pari a circa il 72,6% rispetto a quello femminile pari al 50.3%.

2. Tassi di iscrizione:

• L'iscrizione alla scuola primaria è elevata, con tassi netti di iscrizione superiori al 90%. Tuttavia, il passaggio all'istruzione secondaria registra un forte calo, con tassi netti di iscrizione che scendono a circa 20%.

3. Livello di istruzione:

• In media, i mozambicani ricevono circa 3,5 anni di istruzione, un dato inferiore alla media dell'Africa subsahariana, pari a 5 anni. Ciò riflette le difficoltà nel trattenere gli studenti oltre l'istruzione primaria.

4. Qualità dell'istruzione:

• La qualità dell'istruzione è motivo di preoccupazione, con classi numerose e carenza di insegnanti qualificati. Sono in corso iniziative volte a migliorare la formazione degli insegnanti e la pertinenza dei programmi scolastici.

Salute

1. Aspettativa di vita:

• L'aspettativa di vita alla nascita in Mozambico è di circa 60 anni, il che riflette i miglioramenti nell'assistenza sanitaria, ma è ancora inferiore alla media globale di 72 anni.

2. Tasso di mortalità infantile:

- Il tasso di mortalità infantile per il 2025 è pari a 42,04, con un calo del 3,31% rispetto al 2024.
- Il tasso di mortalità infantile per il 2024 era pari a 43,48, con un calo del 3,2% rispetto al 2023.
- Il tasso di mortalità infantile per il 2023 era pari a 44,92, con un calo del 3,85% rispetto al 2022.
- Il tasso di mortalità infantile in Mozambico per il 2022 era pari al 46,72, con un calo del 3,7% rispetto al 2021.

3. Accesso all'assistenza sanitaria:

Il governo del Mozambico fornisce servizi sanitari alla maggior parte della popolazione attraverso il Ministero della Salute, che gestisce ospedali pubblici e centri sanitari. L'HIV/AIDS, la tubercolosi e la malaria sono le malattie trasmissibili più diffuse. Si sta inoltre prestando sempre maggiore attenzione ad altre malattie trasmissibili e non trasmissibili quali il cancro, le malattie cardiache, l'ipertensione, il diabete e altre ancora.

Partecipazione alla forza lavoro

1. Tassi di occupazione:

• Il tasso di partecipazione alla forza lavoro per il 2023 era del 60,39%, con un aumento dello 0,05% rispetto al 2022. Il tasso di partecipazione alla forza lavoro del Mozambico per il 2022 era del 60,34%, con un calo dello 0,2% rispetto al 2021. Il tasso di disoccupazione si attesta intorno al 18,4%.

2. Distribuzione settoriale:

• L'agricoltura impiega circa il 70% della forza lavoro, seguita dai servizi (20%) e dall'industria (10%). La forte dipendenza dall'agricoltura sottolinea la necessità di diversificare e modernizzare l'economia.

3. Competenze e formazione:

Esiste un divario di competenze nella forza lavoro, con molti che non hanno una formazione formale e un'istruzione superiore. Si stanno promuovendo programmi di istruzione e formazione tecnica e professionale (TVET) per colmare questo divario.

Iniziative governative e sostegno internazionale

1. Piani strategici:

• Il governo del Mozambico ha attuato diversi piani strategici volti a valorizzare il capitale umano, quali il Piano strategico per l'istruzione (2019-2028) e la Strategia sanitaria nazionale (2014-2023).

• La Strategia Nazionale di Sviluppo (ENDE) è uno strumento strategico di pianificazione e bilancio che nasce come risposta alle sfide e alle opportunità che il Paese deve affrontare, alla ricerca di uno sviluppo sostenibile, inclusivo e resiliente. Si tratta di una revisione della Strategia, sostenuta da cinque pilastri, ovvero: trasformazione strutturale dell'economia; trasformazione sociale e demografica; infrastrutture, organizzazione e pianificazione territoriale; governance, pace e sicurezza; sostenibilità ambientale, cambiamenti climatici ed economia circolare. Il governo difende l'ENDE come meccanismo che svolgerà un ruolo fondamentale nella costruzione di un futuro prospero ed equo per tutti i mozambicani, in quanto guida le politiche pubbliche, promuove il coordinamento e la coerenza, allinea gli obiettivi a lungo termine, attira gli investimenti e affronta la questione della sostenibilità.

• STRATEGIA DI SVILUPPO DELL'ECONOMIA BLU (EDEA) - Il concetto di economia blu sta prendendo piede nella pianificazione politica e strategica dei paesi e si riferisce a un approccio integrato volto a bilanciare l'uso sostenibile delle risorse marine, migliorare il tenore di vita delle persone e proteggere l'ecosistema marino al fine di creare posti di lavoro, sradicare la povertà e affrontare il cambiamento climatico, il che richiede una stretta collaborazione tra i diversi segmenti della società.

2. Aiuti internazionali e collaborazioni:

• Il Mozambico riceve ingenti aiuti internazionali destinati al miglioramento delle infrastrutture scolastiche e sanitarie. Tra i principali partner figurano la Banca mondiale, la Banca africana di sviluppo, l'ONU, l'UNICEF e vari partner bilaterali per lo sviluppo, tra cui Francia, Italia, Germania, Paesi Bassi, Regno Unito, Giappone, Canada, ecc.

3. Riforme politiche:

• Le riforme comprendono il miglioramento dell'accesso all'istruzione per le ragazze, il potenziamento dei programmi di formazione degli insegnanti e l'ampliamento dei servizi sanitari, in particolare nelle zone rurali.

Sfide e Opportunità:

1. Sfide:

• Gli elevati tassi di povertà, l'accesso limitato a un'istruzione e a un'assistenza sanitaria di qualità e un'economia prevalentemente informale costituiscono ostacoli significativi allo sviluppo del capitale umano.

2. Opportunità:

• Gli investimenti nell'istruzione e nella sanità, insieme alle riforme economiche volte a diversificare e formalizzare l'economia, possono liberare il potenziale del capitale umano del Mozambico. Lo sviluppo di settori quali l'agroindustria, l'energia, il turismo e la pesca potrebbe creare nuove opportunità di lavoro.

G. MERCATI DEI CAPITALI, BANCHE E FINANZA

Il settore finanziario del Mozambico, che comprende il mercato dei capitali, il settore bancario

e quello finanziario, è parte integrante dello sviluppo economico del Paese.
Nonostante le difficoltà, il settore ha dimostrato resilienza e crescita, trainato dalle riforme, dai progressi tecnologici e dall'aumento degli investimenti esteri. Questo capitolo fornisce una panoramica della struttura, dei recenti sviluppi, delle sfide e delle opportunità del settore finanziario del Mozambico.

Mercato Capitale
Struttura e attori chiave
Il mercato dei capitali del Mozambico è relativamente sottosviluppato, ma si sta gradualmente evolvendo. Le componenti principali includono:

1. Borsa valori del Mozambico (BVM): fondata nel 1999, la BVM è la principale piattaforma per la negoziazione di titoli in Mozambico. La borsa quotata un numero limitato di società (16 società a metà del 2025), concentrandosi principalmente sui titoli di Stato e su alcuni titoli azionari.
2. Organismi di regolamentazione: la Banca del Mozambico (Banco de Moçambique) e l'Autorità dei mercati finanziari del Mozambico (Autoridade do Mercado de Capitais) vigilano e regolamentano il mercato dei capitali per garantire la trasparenza e tutelare gli investitori.
Fondi di investimento: sul mercato operano vari fondi comuni di investimento e fondi pensione, che offrono opportunità di investimento sia agli investitori al dettaglio che a quelli istituzionali.

Recenti Sviluppi

1. Aumento delle quotazioni: iniziative volte ad attrarre un maggior numero di società, comprese le piccole e medie imprese (PMI), a quotarsi sul BVM, al fine di aumentare la liquidità del mercato e la partecipazione degli investitori.
2. Titoli di Stato: emissione attiva di titoli di Stato per finanziare progetti pubblici e gestire i disavanzi fiscali, contribuendo allo sviluppo del mercato del debito.
3. Riforme normative: introduzione di riforme volte a migliorare le infrastrutture di mercato, rafforzare i quadri normativi e promuovere la fiducia degli investitori.

Settore Bancario
Struttura e attori chiave
Il settore bancario in Mozambico è più sviluppato rispetto al mercato dei capitali e svolge un ruolo fondamentale
nell'intermediazione finanziaria. Tra i principali attori figurano:

1. Banche commerciali: il settore è dominato da poche grandi banche, tra cui Banco Comercial e de Investimentos (BCI), Standard Bank Mozambique, Millennium BIM e Nedbank. Queste banche forniscono una vasta gamma di servizi, tra cui servizi bancari al dettaglio, servizi bancari aziendali e servizi bancari di investimento.
2. Banca centrale: la Banca del Mozambico funge da banca centrale, responsabile della politica monetaria, della stabilità finanziaria e della regolamentazione del settore bancario.
3. Istituzioni di microfinanza: nel Paese operano diverse istituzioni di microfinanza che forniscono servizi finanziari alle popolazioni rurali e svantaggiate.

Recenti Sviluppi

1. Digital Banking: l'adozione dei servizi bancari digitali, compresi il mobile banking e l'internet banking, è in aumento, spinta dalla necessità di inclusione finanziaria e praticità.
2. Iniziative di inclusione finanziaria: iniziative del governo e del settore privato volte a migliorare l'accesso ai servizi bancari, in particolare nelle zone rurali. Ciò include l'espansione dei servizi di microfinanza e delle piattaforme di mobile money.
3. Riforme bancarie: attuazione delle riforme del settore bancario per migliorare la vigilanza regolamentare, rafforzare la stabilità finanziaria e promuovere la concorrenza.

Settore Finanziario
Struttura e attori chiave
Il settore finanziario in Mozambico comprende una serie di istituzioni e servizi finanziari, quali:

1. Compagnie assicurative: diverse compagnie assicurative locali e internazionali operano in Mozambico, offrendo una varietà di prodotti assicurativi, tra cui assicurazioni sulla vita, sulla salute e sulla proprietà.
2. Istituzioni finanziarie per lo sviluppo (DFI): istituzioni come la Banca nazionale di investimento del Mozambico (Banco Nacional de Investimento) svolgono un ruolo fondamentale nel finanziamento di progetti infrastrutturali e nella promozione dello sviluppo economico.
3. Istituzioni finanziarie non bancarie (NBFIs): società di leasing, cooperative di credito e società di investimento che forniscono servizi finanziari alternativi.

Recenti Sviluppi

1. Crescita del mercato assicurativo: espansione del mercato assicurativo, guidata dalla crescente consapevolezza e domanda di soluzioni di gestione del rischio.
2. Private equity e venture capital: crescente interesse per gli investimenti in private equity e venture capital, in particolare in settori quali tecnologia, agricoltura ed energie rinnovabili.
3. Finanza sostenibile: iniziative volte a promuovere pratiche finanziarie sostenibili, tra cui green bond e investimenti a impatto sociale, a sostegno di progetti responsabili dal punto di vista ambientale e sociale.

Sfide

1. Profondità di mercato limitata: la profondità e la liquidità limitate del mercato dei capitali restringono le opportunità di investimento e ostacolano lo sviluppo del mercato.
2. Accesso ai finanziamenti: nonostante i miglioramenti, l'accesso ai finanziamenti rimane una sfida, in particolare per le PMI e le popolazioni rurali.
3.Quadri normativi e istituzionali: necessità di rafforzare ulteriormente i quadri normativi e istituzionali per migliorare la trasparenza, proteggere gli investitori e promuovere la stabilità finanziaria.
4.Volatilità economica: il settore è vulnerabile alla volatilità economica, comprese le fluttuazioni dei prezzi delle materie prime, l'instabilità politica e gli shock esterni.

Opportunità

1. Inclusione finanziaria: l'espansione dell'inclusione finanziaria attraverso servizi bancari digitali, microfinanza e servizi di mobile money può sbloccare un potenziale economico significativo e migliorare le condizioni di vita.
2. Finanziamento delle infrastrutture: sfruttare i finanziamenti allo sviluppo e i partenariati pubblico-privati (PPP) per finanziare progetti infrastrutturali fondamentali, tra cui energia, trasporti e telecomunicazioni.
3. Diversificazione dei prodotti finanziari: sviluppo di una gamma più ampia di prodotti e servizi finanziari, quali derivati, fondi comuni di investimento e obbligazioni societarie, al fine di aumentare la profondità del mercato e attrarre gli investitori.
4.Finanza verde: promuovere iniziative di finanza verde per attrarre investimenti in energie rinnovabili, agricoltura sostenibile e progetti di conservazione ambientale.

4

Regole per avviare un'impresa

REGOLE PER AVVIARE UN'IMPRESA

A. CORPORATE LAW

Il quadro giuridico del Mozambico mira a promuovere un ambiente favorevole alle imprese, attrarre investimenti stranieri e garantire il rispetto degli standard internazionali. Questo capitolo esamina il diritto societario del Mozambico, confrontandolo con il diritto societario di alcuni altri Paesi della Comunità per lo sviluppo dell'Africa australe (SADC).

Quadro giuridico in Mozambico

1. Legislazione chiave:
   - Codice commerciale (Código Comercial): la legislazione primaria che disciplina le persone giuridiche in Mozambico. Copre varie strutture aziendali, tra cui società a responsabilità limitata, società per azioni e società di persone.
   - Legge sugli investimenti (Lei de Investimento): fornisce la base giuridica per gli investimenti esteri, offrendo incentivi e tutele agli investitori.
   - Regolamento sulle attività economiche (Regulamento das Atividades Económicas): definisce le procedure e i requisiti per lo svolgimento delle attività commerciali, comprese le licenze e le registrazioni.

2. Tipi di entità societarie:
   - Sociedade por Quotas (Società a responsabilità limitata): la forma più comune, in cui la responsabilità degli azionisti è limitata al loro conferimento di capitale.
   - Sociedade Anónima (Società per azioni): adatta alle aziende di grandi dimensioni, consente la negoziazione pubblica delle azioni.
   - Partenariati e joint venture: disciplinati da disposizioni specifiche del Codice commerciale.

3. Costituzione e registrazione della società:
   - Processo di costituzione: prevede la presentazione dello statuto societario, dei documenti di identità e della prova del versamento del capitale al Registro delle Imprese.
   - Tempistica: in genere occorrono dai 15 ai 30 giorni, a seconda della completezza della documentazione e dell'efficienza amministrativa.
   - Costi: le spese di registrazione variano in base al tipo di società e all'ammontare del capitale.

   Esempi:
   Tipi di Aziende
   - Una **società a responsabilità limitata** (Lda) e una **società per azioni** (SA) sono soggette a tariffe base diverse.
   - Le filiali di società straniere devono solitamente sostenere costi fissi più elevati.

   Secondo una guida:
   - Lda ≈ 320 MZN
   - SA ≈ 480 MZN
   - Filiale estera ≈ 480 MZN

Capitale Condiviso
• Per le società (comprese Lda e SA), il capitale sociale fino a 5 milioni di MZN è tassato allo 0,4%; gli importi superiori a tale cifra sono soggetti a un'aliquota dello 0,03%.
• Un'altra fonte spiega:
- Fino a 5 millioni MZN → 2‰ (ch equivle a 0.2%)
- Sopra 5 millioni MZN → 0.1‰ (0.01%) .

4. Governance aziendale:
• Consiglio di amministrazione: obbligatorio per le società per azioni, responsabile della supervisione della gestione.
• Assemblee degli azionisti: le assemblee annuali sono obbligatorie per l'approvazione dei bilanci e per prendere decisioni importanti.
• Conformità: le aziende devono rispettare i principi contabili, presentare relazioni annuali e sottoporsi a revisioni contabili periodiche.

5. Investmenti Stranieri:
• Incentivi agli investimenti: includono agevolazioni fiscali, esenzioni doganali e rimpatrio degli utili.
• Protezioni legali: garanzia contro l'espropriazione e parità di trattamento per gli investitori stranieri e nazionali.

Confronto regionale: Paesi della SADC

1. Sud Africa:

• Quadro giuridico: la legge sulle società n. 71 del 2008 disciplina le persone giuridiche, fornendo un contesto normativo completo e moderno.
• Facilità di fare impresa: classificato ai primi posti nell'indice di facilità di fare impresa della Banca Mondiale, il Sudafrica offre un processo di costituzione delle società più snello e solide tutele per gli investitori.
• Gestione aziendale: forte enfasi sulla corporate governance, con una relazione che fornisce linee guida sulla leadership etica e sulle pratiche commerciali sostenibili.

2. Zambia:

• Quadro giuridico: la legge sulle società del 2017 ha modernizzato il contesto giuridico societario, concentrandosi sulla semplificazione della registrazione delle imprese e sulla tutela degli investitori.
• Investimenti esteri: lo Zambia offre diversi incentivi simili a quelli del Mozambico, con particolare attenzione ad attrarre investimenti nel settore minerario e agricolo.
• Gestione aziendale: pone l'accento sulla trasparenza e sulla responsabilità, con obblighi di revisione contabile e rendicontazione.

3. Tanzania:

• Quadro giuridico: la legge sulle società del 2002 e la legge sulla registrazione delle attività commerciali regolano le persone giuridiche.
• Clima degli investimenti: la Tanzania ha compiuto sforzi per migliorare il proprio ambiente imprenditoriale attraverso riforme normative e incentivi agli investimenti.
• Gestione aziendale: focus sul rispetto degli standard internazionali, con requisiti per audit regolari e informativa finanziaria.

Il diritto societario del Mozambico fornisce una solida base per le operazioni commerciali, promuovendo gli investimenti e la crescita economica. Tuttavia, vi è spazio per miglioramenti nella razionalizzazione delle procedure e nel miglioramento degli standard di governo societario. Rispetto ad altri paesi della SADC, il quadro giuridico del Mozambico è competitivo ma può trarre vantaggio dall'adozione delle migliori pratiche da parte di leader regionali come il Sud Africa.

REGOLE PER AVVIARE UN'IMPRESA

B. COSTITUZIONE DELL'AZIENDA

Questa sezione illustra i diversi tipi di società esistenti, presenta alcune differenze tra i due tipi di società più comuni in Mozambico e fornisce una prospettiva procedurale e sui costi per avviare una società.

TIPI DI AZIENDE

Le entità aziendali in Mozambico possono essere classificate in base alla loro struttura giuridica, settore o proprietà.

Strutture Legali

Proprietà unica (Empresa em Nome Individual)
- Proprietà unica (Empresa em Nome Individual).
- Adatto per piccole imprese o commercio informale.
- Il proprietario ha responsabilità illimitata.

Società a responsabilità limitata (Sociedade por Quotas – Lda)
- Tipo più comune in Mozambico.
- Richiede almeno 2 partner (possono essere individui o aziende).
- La responsabilità è limitata al capitale investito.
- Adatto alle piccole e medie imprese.

Società per azioni (Sociedade Anónima – SA)
- Può essere quotata in borsa.
- Richiede almeno 3 azionisti.
- Utilizzata da grandi aziende, specialmente nei settori finanziario, delle telecomunicazioni e dell'energia.
- Ha una struttura e requisiti normativi più complessi.

Partenariati (Sociedade em Nome Coletivo)
- I soci hanno responsabilità congiunta e illimitata.
- Meno comunemente usato a causa dei rischi di responsabilità.

Partenariati Limitati (Sociedade em Comandita)
- Include soci accomandatari e soci accomandanti.
- Raramente utilizzato nella pratica.

Filiali di aziende straniere
- Le aziende straniere possono registrare una filiale in Mozambico.
- La società madre è responsabile per gli obblighi della filiale.

Settori

Settore Primario (Risorse Naturali)
- Miniere ed estrattive: carbone, grafite, titanio, gas naturale (ad esempio, Vale, TotalEnergies, ENI).
- Agricoltura: zucchero, anacardi, cotone, tabacco.
- Pesca: gamberi, esportazioni di pesce.

Settore Secondario (Industria e Produzione)
- Lavorazione di alimenti e bevande.
- Materiali per l'edilizia.
- Produzione leggera e assemblaggio.
- Produzione di energia (idroelettica, a gas)).

Settore Terziario (Servizi)
- Banche e Finanza (ad esempio, Millennium BIM, BCI).
- Telecomunicazioni (ad esempio, Vodacom, Movitel).
- Turismo e Ospitalità (resort sulla spiaggia, eco-turismo).
- Trasporti e Logistica (soprattutto intorno ai porti come Maputo, Beira, Nacala).
- Commercio al dettaglio e commercio (supermercati, aziende di import-export).

Proprietà

Aziende Private
- Possedute da individui o società.
- Possono essere di proprietà nazionale o straniera.

Imprese di Stato (SOE)
- Possedute e controllate dal governo.
- Esempi: Electricidade de Moçambique (EDM), Portos e Caminhos de Ferro de Moçambique.

Società di proprietà straniera
- Gestite da investitori internazionali, spesso nei settori dell'energia, minerario e bancario.
- Devono registrarsi presso il Centro di Promozione degli Investimenti (CPI) e rispettare le leggi sugli investimenti.

TYPE OF COMPANY	ANONYMOUS SOCIETY	LIMITED LIABILITY COMPANY
Number of shareholders	Minimum 3, single or collective, national or foreign	Minimum 2 members and maximum 30. Industrial members are not admitted.
Share Capital	The Commercial Law does not set a minimum capital	The share capital must be equal to the sum of the nominal values of the individual shares
	It must be appropriate to the achievement of the social objective and expressed in metical	Expressed in metical
	Shares can be bearer shares, registered shares or shares in current accounts	The shares are always nominative
	For the purposes of incorporation, 100% of the capital must be subscribed and 25% must be realized	
Capital Flexibility	Bearer shares, the transfer is carried out by simply delivering the securities to the purchaser	
	Title by the purchaser and must be communicated to the company itself through registration in the company's share register	
	Actions on current accounts: the transfer is made by registering on the buyer's account	

Responsibility	The liability of shareholders towards third parties is limited to the value of the shares subscribed by them.	The partners are not liable to the company's creditors but only to the company. Each partner is immediately liable for his share and jointly and severally with the other partners.
Internal Organization	General Assembly - deliberative body	General Assembly - deliberative body
	Board of Directors - Executive or Administrative Body	Board of Directors - Executive or Administrative Body
	Fiscal Council or Single Fiscal - Control Body	Fiscal Council or Single Fiscal - Supervisory body (optional)
Legal Reserve		Of the operating revenues, a portion of no less than 20% must remain within the company. The value must not, however, be less than one fifth of the share capital.
Other Features	The share capital of the joint stock company is represented by shares that can be bearer shares and the name of the partner must be registered in the book after his share has been subscribed for at least 25%. The own shares are used as a guarantee for the company. No partner must use his assets to honor the payments of the debts of the company. The shares are circulating securities. For example, shareholders are free to sell/ exchange their shares. The joint stock company can have as its object any branch of activity provided that it is for profit.	The names of the shareholders must appear explicitly in the company statute and in the minutes where the resolutions are made. The liability of the parties is limited to the value of the capital subscribed by each shareholder. It is constituted by a general meeting of all the shareholders and the management can be entrusted to the shareholders or to persons external to the company.

Table 2 - Types of commercial companies

Source: Mozambican Commercial Code (CCM), approved by Decree-Law No. 2/2009, of April 24

COSTITUZIONE E REGISTRAZIONE DELL'AZIENDA

Questo sottocapitolo riassume le procedure per il riconoscimento e la registrazione di un'impresa, le procedure per l'ottenimento della licenza semplificata, della licenza commerciale e della licenza industriale.

Il processo di registrazione dipende dal tipo di azienda, anche se le differenze non sono così significative. La differenza nell'incorporazione dei due tipi di aziende riguarda principalmente i costi degli atti pubblici.

Lo scopo della registrazione è rendere pubblico lo stato di commerciante di persone fisiche e giuridiche. Il mancato rispetto comporta una sanzione pecuniaria, senza l'avvio di procedimenti penali. In alcune parti del Paese la procedura per registrare e autorizzare le attività è più semplice di quanto descritto di seguito grazie all'introduzione del Modulo Unico per la costituzione, la registrazione delle imprese e l'attribuzione della licenza, l'ottenimento del NUIT, la dichiarazione di inizio attività, la registrazione dei dipendenti nel sistema nazionale di previdenza sociale e la definizione dell'orario di lavoro.

Le procedure necessarie per la costituzione e la registrazione di una società sono:

i) Certificato Negativo

Per ottenere questo certificato, è necessario compilare e presentare un modulo di richiesta del nome alla "Conservatória de Registo de Entidades Legais". Questo documento certifica l'inesistenza di altre società commerciali con lo stesso nome o con un nome simile a quello che si desidera registrare ed è valido per 90 giorni. Il costo totale attuale del documento è di 300 MTN. Dopo novanta giorni, se l'imprenditore non ha ancora registrato l'attività, la prenotazione del nome scade, ma questa prenotazione può essere rinnovata per ulteriori novanta giorni. Lo scopo di questa prenotazione è proteggere il nome dell'attività mentre l'imprenditore prepara i documenti necessari per l'incorporazione.

ii) Scrittura Pubblica

L'obiettivo principale di questa procedura è la registrazione degli statuti nei registri e presso i notai. A tal fine, prima di tutto, gli statuti o il contratto sociale della società devono essere redatti dai soci. Gli statuti rappresentano l'insieme delle regole che regolano una società e il rapporto tra i soci e hanno l'obiettivo di disciplinare la società.
In secondo luogo, gli statuti vengono sottoposti ai "Registri dei Notai", dove vengono valutati la legittimità della società e la disponibilità dei soci a partecipare alla società.
In questa procedura per ottenere un atto pubblico, i membri devono presentare al notaio gli statuti accompagnati dai seguenti documenti:

i) Certificato di registrazione del nome - copia certificata o originale;

ii) In passato era necessario dimostrare il deposito del capitale sociale fornendo la ricevuta del valore corrispondente ai Registri dei Notariati, ma oggi questo non è più rilevante.
iii) Fotocopia dei documenti d'identità dei membri (per gli stranieri deve essere il passaporto o il DIRE).
Dopo aver verificato i documenti, il notaio calcola il costo che deve essere pagato per l'atto, che normalmente ammonta al 10% del capitale sociale. I soci devono fissare una data per procedere con l'atto (firma dello statuto da parte del notaio) e effettuare il pagamento dello stesso. In questo modo, una volta effettuato l'atto pubblico e rilasciato il certificato, si creano le condizioni per procedere con l'iscrizione provvisoria della società presso la Conservatoria del Registro delle Persone Giuridiche".

iv) Pubblicazione dello statuto e registrazione finale

Una volta completato quanto sopra, le parti interessate devono presentare l'atto, accompagnato da un estratto, per la pubblicazione nel "Boletim da República" (BR) e per la registrazione finale della società. I documenti vengono presentati alla "Conservatória de Registo de Entidades Legais" previo pagamento di una tassa calcolata in base al numero di pagine dello statuto societario e al valore del capitale sociale. Attualmente, la registrazione finale della società avviene dopo la pubblicazione dello statuto nel BR mediante la presentazione di una fotocopia del BR con lo statuto pubblicato. Per la pubblicazione, gli imprenditori devono presentare l'estratto dell'atto pubblico, che viene redatto presso lo studio notarile e l'atto può richiedere da 15 a 30 giorni. Dopo la pubblicazione, l'imprenditore deve effettuare la registrazione finale presso la Conservatoria de Registo de Entidades Legais. Per registrare, l'imprenditore deve presentare: l'atto pubblico, la pubblicazione nel Bollettino della Repubblica e compilare un modulo (la registrazione finale può richiedere fino a 48 ore). Dopo che l'imprenditore ha ottenuto il Certificato di Registrazione Finale, la società è considerata legalmente costituita.

Procedure dopo la costituzione e la registrazione

Una volta completate le procedure descritte sopra, l'azienda può essere considerata legalmente costituita. Tuttavia, ci sono alcune procedure da seguire prima di avviare l'attività, tra cui:

i) ottenimento del NUIT (Numero Unico di Identificazione Fiscale)
La richiesta di un numero unico di identificazione fiscale o NUIT si effettua tramite un modulo chiamato Modello 01C. Il NUIT viene registrato sul Modello 01C, che viene restituito all'azienda. Una volta in possesso del NUIT, l'azienda può procedere con la stampa di fatture e blocchi di ricevute, che devono per legge contenere il NUIT. La carta intestata dell'azienda può riportare il NUIT, ma non è obbligatorio. Fatture e blocchi di ricevute devono essere stampati da una tipografia registrata e approvata dal Governo.
Il Modello 01C viene presentato alla Repartição das Finanças insieme alla prova dell'esistenza legale dell'azienda (Atto Costitutivo, BR, Registro Commerciale) nonché alla licenza per operare (alvará).

ii) inspezione
L'ispezione viene effettuata negli uffici e nei locali in cui si svolge l'attività prima di rilasciare le licenze. Sarà effettuata dagli enti di protezione competenti (agricoltura, industria) e da alcuni enti complementari (vigili del fuoco, sanità, ambiente).

iii) Comunicazione alla Direzione del Lavoro "Direcção de Trabalho"
La comunicazione, con l'indicazione dell'inizio dell'attività, viene effettuata per iscritto dopo aver ottenuto il NUIT e le licenze. L'azienda (assistita dal commercialista/tecnico di riferimento, che dovrà anche firmare il modulo) deve presentare una dichiarazione di inizio attività (declaração de inicio de actividade, più comunemente nota come Modello 02) all'ufficio locale del Ministero delle Finanze (Repartição das Finanças).

Il Modello 02 contiene l'indirizzo dell'azienda, i settori di attività, la data in cui inizieranno le operazioni e la previsione del fatturato annuo. Le dichiarazioni periodiche devono essere presentate a partire dalla data in cui sono iniziate le operazioni. Questa data deve quindi essere il più precisa possibile. Se le operazioni non sono iniziate in quella data, è possibile richiedere una proroga del periodo oppure presentare un reddito 'zero' per i mesi trascorsi fino all'inizio delle operazioni.

Il Modello 02 viene presentato alla Repartição das Finanças insieme alla prova dell'esistenza legale della società (Statuti, BR, Registro Commerciale), nonché alla sua licenza d'uso (Alvará) e a una copia del Modello 06.

I Modelli 02 e 01 C devono essere conservati e possono essere richiesti durante un controllo dal Ministero delle Finanze.

iv) Registrazione alla Segurança Social
L'azienda deve registrare i propri lavoratori nel sistema nazionale di sicurezza sociale. Spetta al datore di lavoro trattenere l'importo del contributo mensile e versarlo mensilmente all'Istituto di Sicurezza Sociale. È consentito utilizzare schemi di previdenza complementare.

iv) Registrazione aziendale presso il Banco de Moçambique
L'investitore deve, entro 90 giorni (120 giorni per le aziende registrate al CPI) dalla costituzione, registrare la società presso il Banco de Moçambique. Ciò avviene tramite:

i) la presentazione di una lettera al Banco accompagnata dai documenti che attestano la costituzione della società e dai documenti di identificazione dei soci

ii) il completamento di un modulo specifico presso il Banco de Moçambique. Entro un massimo di 15 giorni, la Banca rilascia una lettera di conferma della registrazione. Questa registrazione consentirà l'importazione del capitale dei membri. La mancata registrazione impedisce l'esportazione dei profitti e la riesportazione del capitale investito

REGOLE PER AVVIARE UN'IMPRESA

PROCEDURE	ENTITY	TIME	COST	COMMENTS
1. Obtain the Certificate of Uniqueness of the Name (Certidão de reserva de nome)	Maputo Commercial Registry Office (Conservatória do Registo Comercial)	2 weeks	200	The Registry Office in Maputo has been automated and name verification can be done in two weeks
2. Registration at the Maputo Commercial Registry Office (Conservatória do Registo Comercial – Balcão de Atendimento Unico BAU); 2.1. Request a Commercial Registry certificate (Certidão comercial); 2.2. Final certificate (Certificado definitivo); 2.3. Nuit 2.4. Alvará	Maputo Commercial Registry Office (Conservatória do Registo Comercial)	 2 weeks 2 weeks 1 week 2 weeks	 1500 0 0 5k - 80k	To register a company at the Commercial Registry Office in Maputo, the following costs must be considered: A nominal fixed cost is applied for company registration. The cost of registration varies depending on the share capital: for an amount up to 5 million MZN, 2% is calculated, for an increase above 5 million MZN, 1% is calculated. A variable cost for administrative expenses can be up to MZN 2,000. The Commercial Registry Office coordinates with the Official Gazette for the publication of the statutes. The fixed price for online publication is MZN 475 per year for a page with 25 lines. The waiting time can range from 3 days to a week.
3. Tax registration and obtaining NUIT	Finance department	1 week	0	
4. Apply for the operational license (Alvará)	President of the Municipal Council	1 - 2 weeks	5k - 80k	The following documents are required for the application:

PROCEDURE	ENTITY	TIME	COST	COMMENTS
				Application letter with notarized signature containing the name of the company and its principal office, the proposed business activity including the type of products or services offered and the address of the office where the company is registered. Certificate of incorporation issued by the Commercial Registry or copy of the articles of association of the company (temporary authorization may also be sufficient). Personal identification documents (certified by a notary). Rental contract (certified by a notary). If the company owns the property, it must prove it by submitting a certificate from the Real Estate Office. at the time of the request. If an operational permit is required, the Ministry of Industry and Trade is responsible for coordinating inspections including: health prevention, fire, public health and others. Costs for applying for an Operational License: 1. Import-export company: MZN 2,500 plus MZN 500 for each class of goods imported or exported

PROCEDURE	ENTITY	TIME	COST	COMMENTS
5. Receive inspection*	Ministry of Health and Department of Fire Prevention and Management of the Ministry of Industry and Commerce			Although the inspection takes no more than an hour, it can take more than a week to arrange an appointment with the Ministry of Health. The inspection is coordinated between several ministries.
6. Declaration of commencement of activities	Department of Tax Authority (Ministry of Finance)			After the tax reform, a single income tax system replaced the previous one. The "Modelo M/01" format had to be filled in with the identification number for income from work (Impostas sobre o risparmio do trabalho), secção A, and the format 44 used for other complementary taxes. Since 2002, there is no longer a tax on income from work (Rendimento do Trabalho Secção A). The tax has been replaced by the Income of Legal Persons and the one for natural persons ("Imposto sobre o Rendimento das Pessoas Colectivas") and ("Imposto sobre o Rendimento das Pessoas Singulares"). With regard to VAT and corporate income tax, the declaration of commencement of activities must be communicated 15 days before the commencement of the same. The communication must be forwarded to the tax office of the competent tax district through Form 6. It is also required

PROCEDURE	ENTITY	TIME	COST	COMMENTS
				to complete Form 5 (in triplicate) and a certified copy of the operational license. The company is assigned a unique tax identification number (numero unico de identitàção tributária) within 15 days, while an individual dossier for the company is opened for the payment of all taxes.
7. Declaration of commencement of activities and registration of job candidates*	Provincial Employment Center			To register employees at the Provincial Employment Center, the employer must request a work document within 30 days from the date of the agreement or contract and submit a working schedule. Declare the employment of national workers within 3 days from the start of the respective contracts. An employer with more than 10 employees must open an individual file and prepare 4 copies of a specific form for each worker specifying name, position, qualification, sex, date of birth, ID number, date of entry into the company, date of last promotion and salary, sending everything to the Employment Center that, after stamping the copies, keeps 3 and returns the fourth to the employer for display.

PROCEDURE	ENTITY	TIME	COST	COMMENTS
				The employee table (Relação Nominal) must be updated annually and approved by the Ministry of Labor. Together with the Relação Nominal, the Employer must deliver the annual leave plan (plano de férias) and the work card of each employee (MZN 5,000 each), which includes personal information and must be signed by the worker. Upon stamping, the Employment Center returns the cards to the employer who gives them to the employees, acting as company identification cards.
8. Registration of workers in the Social security system*	National Institute of Social Security (INSS)	1 day	0	The employer must register the company within 15 days of starting operations and register the employees within 15 days of starting the employment contract/ agreement. A special form (boletim de identitàção dos beneficios) must be filled out for each worker and submitted to the INSS (Instituto Nacional de Seguranca Social) within 15 days of signing the employment contract accompanied by a certified copy of the worker's identification document, a certified copy of the operational license and the NUIT (numero unico de identitàção tributária). A special form (ficha da empresa) must be filled out for each company.

Table 3 - Procedures, times and costs for starting a business

OTTENIMENTO DI UNA LICENZA ("LICENCIAMENTO")

Il "licenciamento" si riferisce all'insieme di norme imposte dallo Stato mozambicano per ottenere l'autorizzazione a svolgere attività economiche. Il processo si conclude con l'attribuzione di un alvará o licenza che consente all'impresa di esercitare l'attività.

Questa sezione descrive in dettaglio i requisiti per l'ottenimento della licenza semplificata e stabilisce anche le procedure per ottenere le licenze commerciali, industriali, ambientali, edilizie e di utilizzo ed esplorazione del suolo.

Licenza semplificata (Decreto n. 39/2017 del 28 luglio)

La licenza semplificata si applica alle attività economiche che, per la loro natura, non producono impatti negativi sull'ambiente, sulla salute pubblica, sulla sicurezza e sull'economia in generale e consiste nell'elaborazione e rilascio simultaneo di una licenza per l'esercizio delle attività economiche presso i Balcões de Atendimento Único (BAU), gli sportelli unici presenti presso le amministrazioni distrettuali e i consigli municipali.

Il nuovo regolamento sulla licenza semplificata nasce dall'esigenza di migliorare il precedente regime semplificato, approvato con il Decreto 2/2008, per coprire un maggior numero di settori di attività economica, armonizzare le procedure, le tasse applicabili, le competenze, i diritti e i doveri derivanti dalla licenza semplificata. La Tabella 4 riassume la ripartizione delle attività ammissibili alla licenza semplificata.

La Tabella 4 riassume la ripartizione delle attività ammissibili alla licenza semplificata.

SECTOR OF ACTIVITY	ECONOMIC ACTIVITY
Agriculture, Animal Production, Hunting, Forestry and Fishing	☐ Agricultural activity for extensions up to 350 ha, with irrigation and up to 1000 ha, without irrigation. ☐ Irrigation systems for areas up to 350ha ☐ Farming of poultry up to 100,000 ☐ Pig breeding up to 3000 units and/or 100 mares.
Animal Production, Hunting, Forestryand Fishing	☐ Cattle breeding up to 50 ☐ Fishing and Aquaculture
Wholesale and retail trade; wholesale and retail repair of motor vehicles and motorcycles, repair of motor vehicles and motorcycles	☐ Retail sale of beverages in specialized stores. ☐ Tools, hardware and building materials and grocery items. ☐ Electrical goods, radios, household electrical appliances, and refrigerators, lanterns, lamps and batteries, electric and decorative lamps, recorded records and tapes. ☐ Photographic, optical and precision instrument goods, televisions, videos, video cassettes, communication equipment and materials. ☐ Fabrics, fashion and clothing, clothing, costume jewellery, similar objects, fans, dust cloths, dish cloths, curtains and accessories.

SECTOR OF ACTIVITY	ECONOMIC ACTIVITY
	☐ Shoes and footwear in specialized stores. ☐ Household and industrial sewing machines ☐ Footwear and shoe shops ☐ Bookshops and stationery shops, bookbinding and office supplies ☐ Office furniture and typewriters, calculating and accounting machines and computer equipment. ☐ Mineral oils, lubricants and lighting oil. Perfumery and beauty and hygiene articles. ☐ Goldsmiths and watchmakers ☐ Non-motorized bicycles and parts thereof. ☐ Food products, including wine and beverages. ☐ Fresh products, including fruit and vegetables. ☐ Electrical articles, glass and porcelain for household use, crockery and knick-knacks, cleaning articles and similar for household use, travel articles, typically oriental articles, upholstery articles, furniture, mattresses and the like, floor coverings, paintings and decorative articles, musical instruments, souvenirs and toys, vases and carafes, metal and glass and floral art accessories. ☐ Agricultural sales carried out in premises such as: canteens, tents and street trading
Buildings	☐ Real estate activity ☐ Consulting in the area of civil construction, bridges, hydraulic works, ☐ Small-scale construction materials factories Real estate promotion ☐ Real estate promotion
Manufacturing industries (micro and small scale except Food, beverage and pharmaceuticals)	☐ Manufacture of clothing, except fur: ☐ Manufacture of work clothes and uniforms. ☐ Serial and made-to-measure clothing. ☐ Manufacture of other clothing and accessories. ☐ Leather industries not involving washing or dyeing of fibres and a textile process.

SECTOR OF ACTIVITY	ECONOMIC ACTIVITY
	☐ Wood cutting and planing.
	☐ Manufacture of: construction works, wooden boxes, wicker and similar.
	☐ Cork and woodworking industries.
	☐ Reproduction of recorded media.
	☐ Manufacture of: rubber products, plates, sheets, tubes and profiles of plastic materials; plastic packaging and articles; bricks, tiles and other clay products for construction; concrete blocks, marble articles, stone, stone; metal structure construction, doors, windows and metal windows; jewellery and similar items; musical instruments; sporting goods; games and toys; medical-surgical instruments and apparatus; brooms; pens, pencils and the like; wooden coffins
	☐ Repair and overhaul of: metal products: machinery and equipment; electronic and optical equipment; electrical equipment; means of transport, except motor vehicles and other equipment.
	☐ Installation of industrial machinery and equipment.
Accommodation and food services	☐ One and two star hostels.
	☐ One star motels
	☐ Cafes and bakeries.
	☐ 1st and 3rd class beer houses and bars
	☐ Other pubs
Real estate activities Professional, scientific, technical, and similar activities Artistic, entertainment, sports, and recreation activities	☐ Video club services, craft sales, dance teaching: craftsmen, artists and art dealers.
	☐ Repair of: televisions and other similar consumer goods: household appliances and other equipment for domestic use: footwear and leather goods; furniture and similar, for domestic use; watches and jewellery; bicycles and tricycles without motor.
	☐ Activities for hairdressers and beauty salons.
	☐ Event decoration and entertainment activities, photocopying services.

Table 4 – Activities eligible for the “Lic nciamento Simplificado” Source: Decree n. 39/2017 of 28 July

Le procedure principali necessarie per ottenere la licenza semplificata sono mostrate in questa figura.

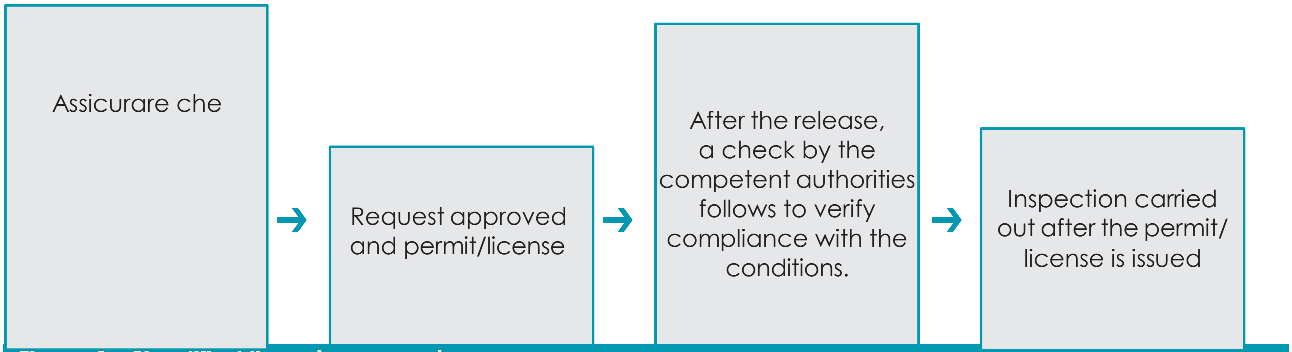


Figure 1 - Simplified licensing procedures

Licenza commerciale (Decreto No. 34/2013 del 2 agosto)

Il regolamento per l'ottenimento della licenza di attività commerciale è finalizzato ad autorizzare l'esercizio delle attività di commercio all'ingrosso e al dettaglio, la rappresentanza di attività commerciali estere (secondo le sottoclassi previste dalla legge) e la registrazione degli operatori del commercio estero.

Inoltre, questa licenza si applica alle attività economiche elencate nella CAE che non sono coperte da una legge speciale, incluse le attività commerciali e di agente commerciale nel settore agricolo regolamentate dal regolamento della licenza semplificata. La figura seguente mostra la procedura per l'ottenimento della licenza commerciale.

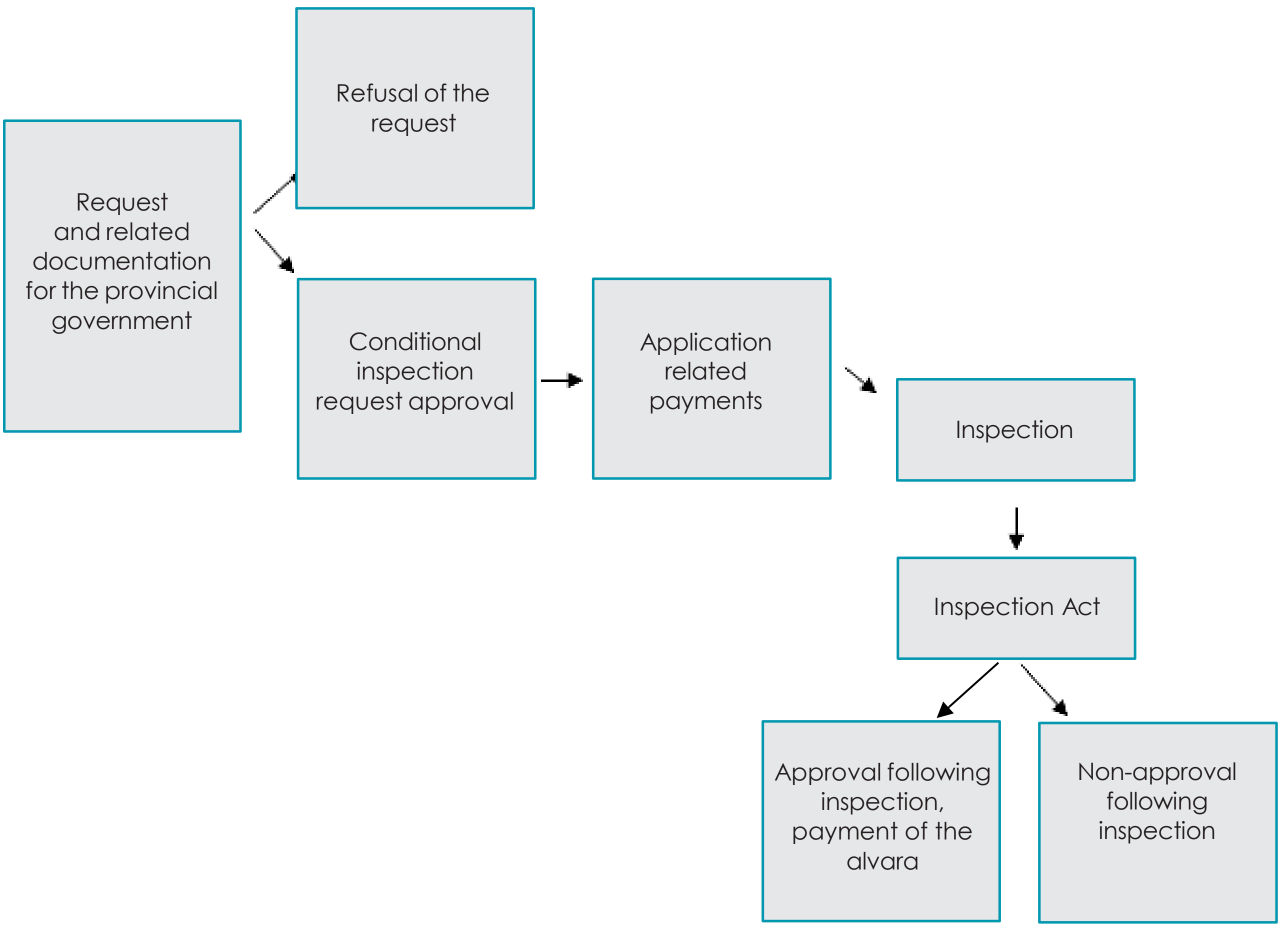


Figure 2 - Procedure for obtaining the Commercial Alvará

REGOLE PER AVVIARE UN'IMPRESA

PROCEDURA PER L'OTTENIMENTO DI UNA LICENZA COMMERCIALE

Il regolamento per l'ottenimento della licenza commerciale ha lo scopo di autorizzare l'esercizio di attività di rappresentanza commerciale estera in Mozambico e la registrazione delle operazioni di commercio estero per lo svolgimento di attività di import/export.

1. Presentazione del modulo di domanda accompagnato da copie non autenticate del documento di identità (carta d'identità/passaporto/patente di guida/carta elettorale), certificato di registrazione della persona giuridica; parere positivo dell'autorità responsabile dell'area AE richiesta; registrazione commerciale o equivalente legale del richiedente nel suo paese d'origine e traduzione certificata, procura a favore dell'imprenditore o della società accreditati, che dovrebbe includere i rispettivi poteri di rappresentanza e la relativa traduzione certificata;
2. Verifica della correttezza dei documenti presentati, previa esibizione dell'originale;
3. Istruzioni relative alle indagini e ai controlli in relazione ai processi che coinvolgono prodotti alimentari, materie prime, componenti e prodotti chimici, prodotti biologici o radiologici che presentano un potenziale rischio per la vita, la salute e l'ambiente;

Per i restanti casi, l'istruzione del procedimento deve essere completata con la notifica della decisione entro otto giorni lavorativi.

LICENZA INDUSTRIALE (DECRETO N. 22/2014 DEL 16 MAGGIO)

In relazione alla prevenzione dei rischi e alla creazione di un buon ambiente imprenditoriale, nel marzo 2014 è stato approvato il nuovo regolamento industriale (Decreto n. 22/2014, del 16 maggio). Rispetto al decreto precedente (Decreto 39/2003, del 26 novembre), il regolamento elimina alcuni requisiti per l'ottenimento delle licenze e decentralizza il livello decisionale.

La licenza per le grandi e medie imprese è rilasciata dal Ministro dell'Industria e del Commercio (nel caso delle medie imprese, il potere può essere delegato al Governatore provinciale). Le microimprese devono essere regolarmente registrate compilando un semplice modulo che elimina la necessità di presentare una domanda.

Le norme che regolano le licenze industriali prevedono tre categorie distinte di licenze, oltre a una quarta categoria che richiede solo la registrazione e ora una nuova categoria che può avvalersi del sistema di licenze semplificato. I tre criteri sono: il valore degli investimenti, l'utilizzo di kVA e il numero di lavoratori. Le categorie e i criteri corrispondenti sono descritti nella tabella seguente:

Category	Initial Investment (USD)	Installed or to be installed potential (KvA)	No. of workers
Large size	Equal to 300,000,000 or more	Equal to or greater than 1,000	100 or more
Medium size	Equal to or more than 75,000.00	500 Equal to or greater	50 to 100
Small size	Equal to or more than 750,000.00	10 Equal to or greater	5 to 49
Micro size	Less than 750,000.00	Less than 10	Less than 5

Table 5 Industrial licenses - categories and classification criteria
To be classified in a certain category, the company must meet at least two requirements in the table above.

REGOLE PER AVVIARE UN'IMPRESA

Le procedure per ottenere una licenza industriale sono illustrate nella figura seguente:

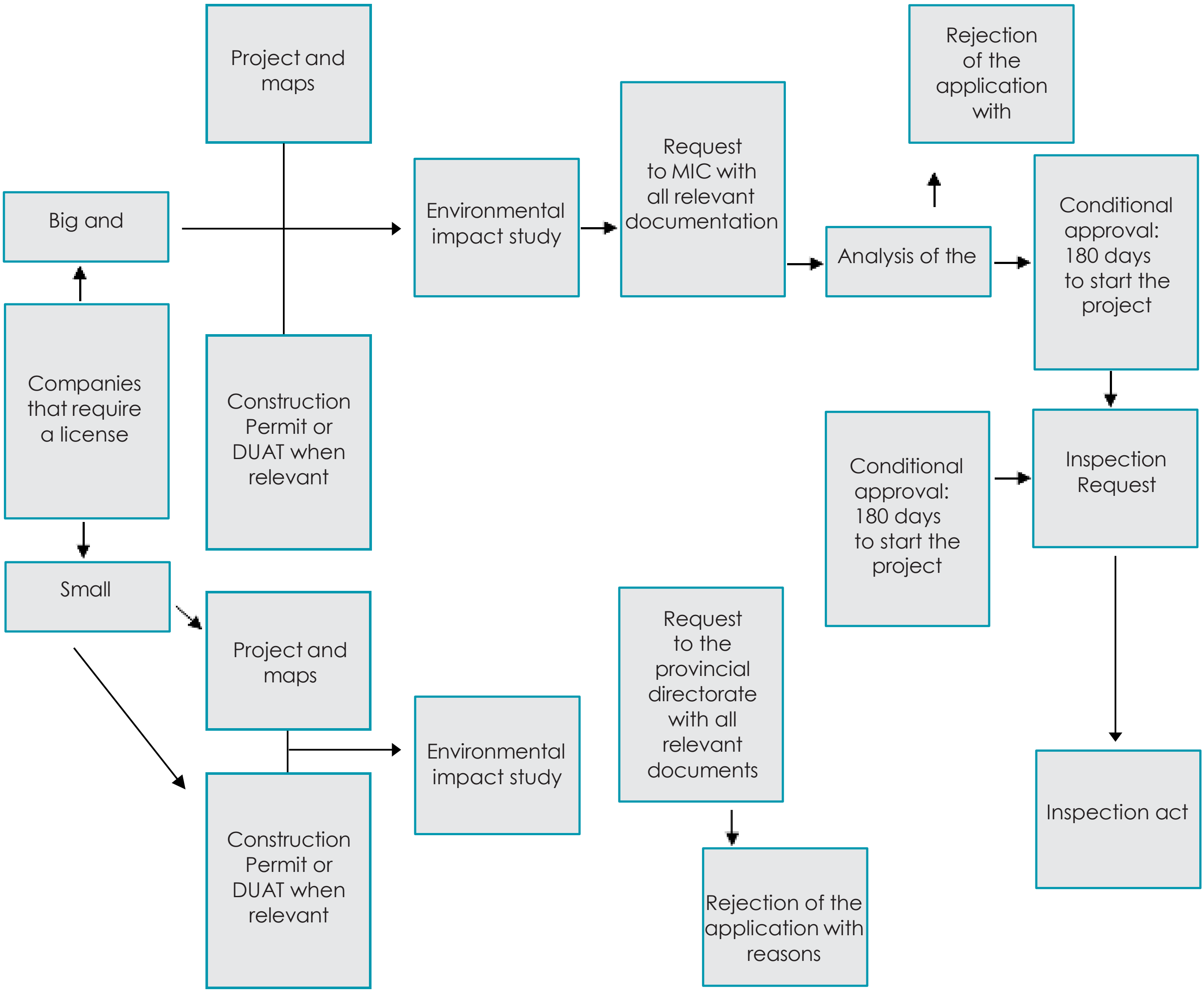


Figure 3 - Procedure for obtaining the Industrial Alvará

Dopo l'approvazione della licenza, è necessario versare le tasse secondo le tabelle specifiche. Il pagamento viene effettuato presso il Ministero delle Finanze o la sua rappresentanza nella zona in cui si trova lo stabilimento. Il pagamento viene effettuato utilizzando un modulo speciale.
Il fattore utilizzato per calcolare le imposte dovute è il salario minimo (MS) moltiplicato per il numero pertinente delle tabelle di cui sopra.

Size	Issuance of License x Minimum Wage (SM)	Approval of Changes x SM	Inspectios x SM	Certifications and Decertifications of Industrial Equipment x SM	Transport Mt/Km
Large	5	4	6	1	5
Medium	4	3	4	1	5
Small	2	2	2	1	5
Micro	1				5

Table 6 - Industrial License Fees

LICENZE AMBIENTALI (DECRETO N. 54/2015 DEL 31 DICEMBRE E DECRETO N. 42/2008 DEL 4 NOVEMBRE)

La licenza ambientale è richiesta per qualsiasi attività che possa avere un impatto sull'ambiente. L'autorizzazione si basa sulla valutazione del potenziale impatto ambientale dell'attività pianificata e si conclude con il rilascio di una licenza ambientale da parte del MTA.

La politica e la legislazione in materia di ambiente richiedono che la sua gestione si basi su sistemi preventivi e stabiliscono una serie di requisiti preventivi che devono essere soddisfatti prima del rilascio di una licenza ambientale.
Gli allegati I, II e III del "Regulamento da Avaliação do Impacto Ambiental" (Decreto 54/2015 del 31 dicembre) dividono le attività in tre categorie in base al loro probabile impatto sull'ambiente:

- Categoria A: La categoria è soggetta a una valutazione completa dell'impatto ambientale (VIA). Attività: infrastrutture, silvicoltura, agricoltura, industria (produzione e trasformazione di metalli, prodotti chimici, alimenti, tessili, cuoio, legno e carta, gomma, attività minerarie ed energie complementari, trattamento e smaltimento di rifiuti solidi e liquidi e aree protette). Sono incluse anche le aree e le regioni con caratteristiche speciali identificate dalla legge.

- Categoria B: sono soggette a una valutazione ambientale semplificata (VAS). Si tratta solitamente di attività che non incidono sulla popolazione umana o su aree ecologicamente sensibili. Gli effetti negativi sono di durata, intensità, estensione e portata inferiori rispetto a quelli della categoria A e meno significativi; pochi sono irreversibili. Gli impatti di queste attività costituiscono e consentono l'attuazione di misure di mitigazione relativamente semplici, per cui richiedono solo una VAS. Questa categoria comprende, in linea di principio, tutte le attività non incluse nella categoria A e nella categoria C.

- Categoria C: È soggetta al rispetto di buoni standard di gestione ambientale. Si tratta di attività per le quali non è generalmente necessario procedere con alcuna VIA o VAS, dato che gli impatti negativi sono trascurabili, insignificanti, minimi o addirittura inesistenti. Non vi sono impatti irreversibili in questa categoria e gli aspetti positivi sono chiaramente superiori e più significativi di quelli negativi.

Qualsiasi altra attività che possa causare un impatto negativo significativo sull'ambiente è soggetta a una valutazione preliminare da parte del MICOA.

Le procedure per ottenere le licenze di categoria A e B sono identiche, ad eccezione di alcuni documenti che devono essere presentati. Nel caso di una licenza ambientale di categoria B, l'EPDA non è necessaria, la VIA è sostituita dalla VAS e la licenza è rilasciata a tempo indeterminato. La figura seguente evidenzia la procedura, nell'ambito del Decreto 54/2015 del 31 dicembre.

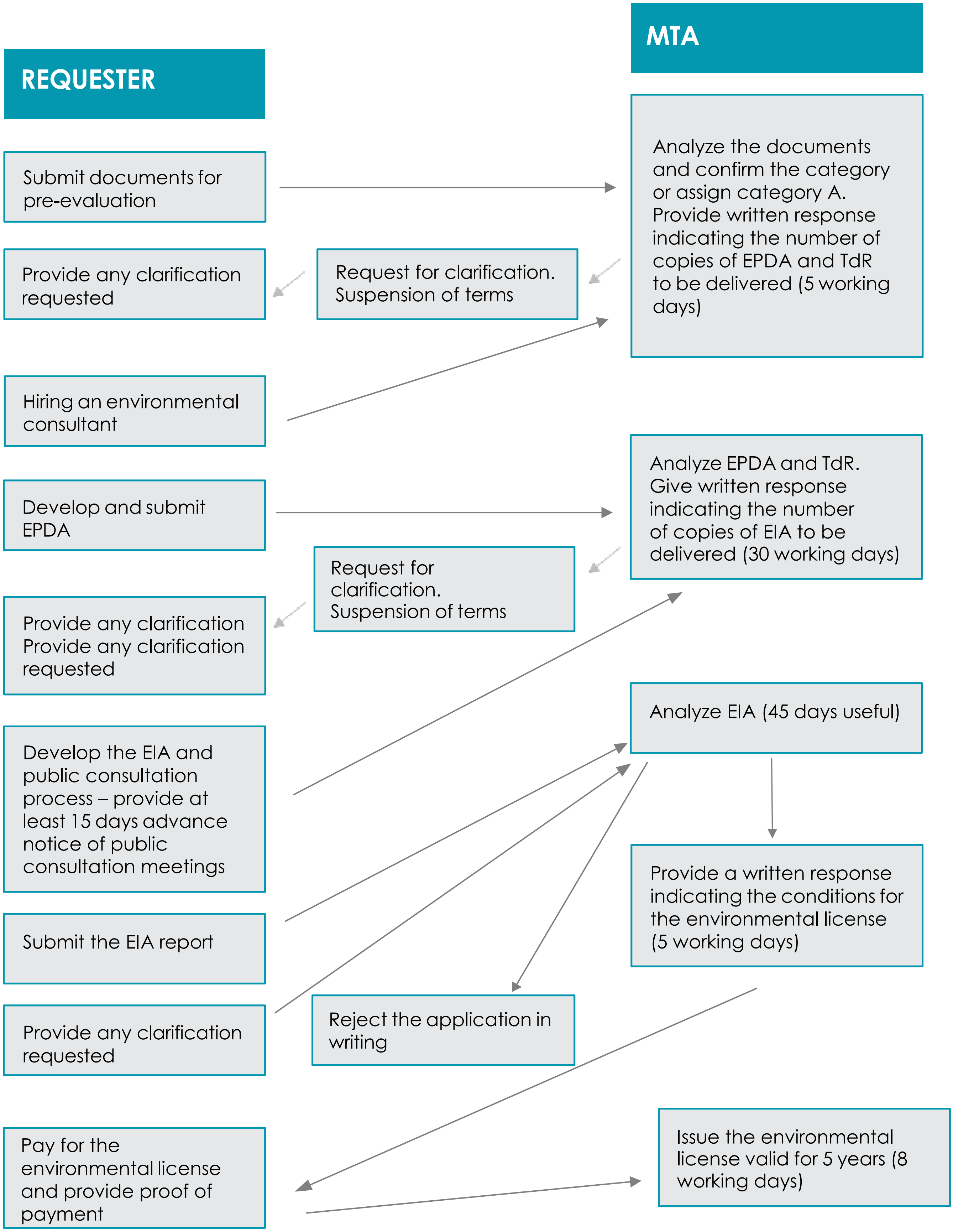


Figure 4 - Procedure for obtaining an Environmental License - Category A and B

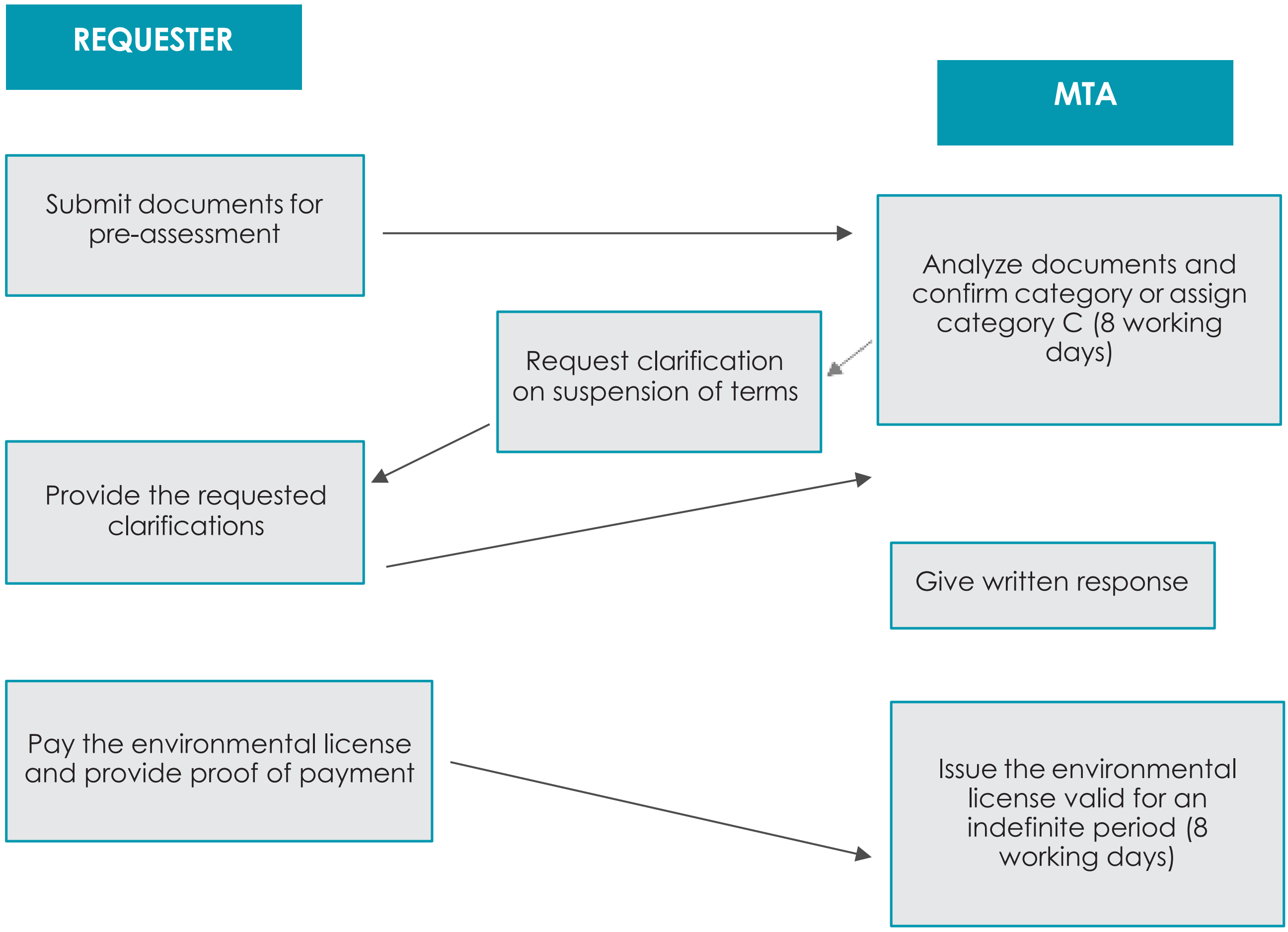


Figure 5 - Procedure for obtaining an Environmental License – Category C

C. LEGISLAZIONE DEL LAVORO E RELAZIONI INDUSTRIALI

Diritto del lavoro e relazioni industriali in Mozambico con un confronto con i paesi della SADC. La nuova legge sul lavoro del Mozambico (2024). Il Mozambico è pronto ad attuare una nuova legge sul lavoro il 21 febbraio 2024, che mira a modernizzare il quadro esistente istituito nel 2007. Questa riforma affronta i progressi socioeconomici e tecnologici sul posto di lavoro, garantendo che la legge sul lavoro sia contemporanea e inclusiva.

Cambiamenti chiave:

1. Contratti di lavoro:
- Maggiore flessibilità per le piccole e medie imprese nell'stipulare contratti a termine.
- Imposizione di termini massimi per i contratti temporanei al fine di impedire proroghe indefinite.

2. Politiche in materia di ferie:
- Miglioramento delle disposizioni relative al congedo di maternità e paternità.
- Aumento delle ferie annuali spettanti.

3. Protezioni dei lavoratori:
- Rafforzamento dei diritti contro la discriminazione basata su colore della pelle, razza, sesso, origine etnica e altri motivi specifici.
- Miglioramento degli standard di salute e sicurezza sul lavoro.

4. Disposizioni speciali:
- Normative specifiche per settori quali quello marittimo, minerario e petrolifero.
- Nuovi concetti come il telelavoro e i servizi di lavoro temporaneo.

5. Principi fondamentali:
- Emphasis on the right to work and non-discrimination.
- Stabilità dell'occupazione e necessità di adattabilità alle condizioni del posto di lavoro.

Confronto con altri paesi della SADC

Sud Africa:
- Normative: le leggi sul lavoro del Sudafrica sono molto dettagliate e coprono ampie tutele dei lavoratori, diritti di contrattazione collettiva e una forte attenzione all'eliminazione della discriminazione sul posto di lavoro.
- Politiche in materia di congedi: il Sudafrica offre un congedo di maternità generoso (fino a quattro mesi) e ha recentemente introdotto disposizioni in materia di congedo parentale.
- Diritti dei lavoratori: enfasi sul trattamento equo, condizioni di lavoro sicure e meccanismi completi di risoluzione delle controversie.

Botswana:
- Normativa: la legislazione sul lavoro del Botswana è relativamente meno completa, ma si concentra sui diritti fondamentali dei lavoratori, tra cui salari equi e condizioni di lavoro sicure.
- Politiche in materia di congedi: offre il congedo di maternità, ma con durate inferiori rispetto al Sudafrica.
- Diritti dei lavoratori: garantisce i diritti e le tutele fondamentali, ma manca di disposizioni dettagliate in materia di contrattazione collettiva.

Namibia:
- Normative: le leggi sul lavoro in Namibia sono rigorose e pongono l'accento sul trattamento equo, la lotta alla discriminazione e il benessere dei lavoratori.
- Politiche in materia di congedi: simili a quelle del Sudafrica, con disposizioni rigorose in materia di congedo di maternità e malattia.
- Diritti dei lavoratori: tutele complete contro il licenziamento ingiustificato e norme dettagliate in materia di salute e sicurezza.

Tanzania:

- Normative: si concentrano sulla tutela dei diritti dei lavoratori, sulla promozione di pratiche lavorative eque e sulla garanzia di ambienti di lavoro sicuri.
- Politiche in materia di congedi: comprendono il congedo di maternità e altre forme di congedo, sebbene non siano così estese come in Sudafrica.
- Diritti dei lavoratori: pone l'accento sulla risoluzione delle controversie e sul benessere dei lavoratori, con un'attenzione crescente alle misure antidiscriminatorie.

La nuova legge sul lavoro del Mozambico è strettamente allineata agli standard contemporanei adottati in altri paesi della SADC, ponendo l'accento sulla modernizzazione e l'inclusività. Le differenze principali risiedono nella portata delle disposizioni specifiche e nell'attenzione rivolta all'adattamento ai cambiamenti tecnologici e socioeconomici. La nuova legge pone il Mozambico su un percorso progressista, mirando a bilanciare la tutela dei lavoratori con le esigenze dei datori di lavoro, in modo simile agli approcci adottati in Sudafrica e Namibia.

RAPPORTI DI LAVORO

Questa sezione descrive i requisiti e le procedure delle varie attività che costituiscono i rapporti di lavoro, tra cui la redazione dei contratti, l'assunzione di lavoratori nazionali e stranieri, la risoluzione dei contratti, la previdenza sociale, il pagamento delle imposte, ecc. in tutti i settori di attività, che svolgono la loro attività nel paese in base alla nuova legge sul lavoro (Legge n. 13/2023 del 23 agosto).

Contratti di lavoro

I contratti di lavoro sono regolati principalmente dalla **Legge sul lavoro (Legge n. 23/2007 del 1° agosto)**. Questa legge definisce diversi tipi di contratti di lavoro in base alla durata, alla **natura del lavoro** e alle **condizioni specifiche**. Principali tipi di contratto di lavoro:

1. Contratto a tempo indeterminato – "Contrato por Tempo Indeterminado"
- Nessuna data di scadenza fissa
- Il tipo predefinito, salvo diversamente specificato.
- Offre la massima sicurezza lavorativa.
- Il licenziamento richiede una giustificazione adeguata (ad esempio, motivi disciplinari, esubero).

2. Contratto a tempo determinato – "Contrato a Prazo Cierto"
- Ha una durata specifica o una data di scadenza concordata in anticipo.
- Di solito viene utilizzato per:
  - Sostituzione temporanea di un lavoratore
  - Progetti stagionali o a breve termine
- Compiti specifici con una scadenza definite
- Può essere rinnovato, ma in genere è limitato a due rinnovi e non può superare i 2 anni in totale, a meno che non sia giustificato dalla natura del lavoro.

3. Contratto a tempo indefinito – "Contrato a Prazo Incerto"
- Non esiste una data di scadenza precisa, ma la fine dipende da un evento futuro e incerto (ad esempio, il completamento di un progetto o il rientro di un dipendente sostituito).
- Comune nei settori dell'edilizia o dei progetti.

4. Contratto Part-Time
- Specifies Specifica un numero di ore lavorative inferiore rispetto all'orario a tempo pieno (di solito meno di 8 ore al giorno o 44 ore alla settimana).
- Il dipendente riceve una retribuzione e benefici proporzionati.

5. Contratti di lavoro intermittente o occasionale
- Utilizzato per lavori occasionali o irregolari.
- Meno sicurezza lavorativa e generalmente utilizzato per lavoro temporaneo o su richiesta.

6. Contratti di tirocinio – "Contrato de Estágio"
- Per studenti o neolaureati.
- Destinato alla formazione o all'acquisizione di esperienza lavorativa.
- La durata e le condizioni sono regolamentate e può essere prevista una retribuzione.

La descrizione di ciascun tipo di contratto è illustrata nella tabella alla pagina seguente:

	INDEFINITE-TERM CONTRACT	FIXED-TERM CONTRACT FIXED-TERM CONTRACT / UNCERTAIN-TERM
Maximum duration of the contract	Indeterminate	2 years, except if it is a micro, small or medium-sized enterprise in the first eight years of activity; - The conclusion of fixed-term contracts that violates the limits of renewals and/or the maximum duration of a fixed-term contract, and in cases where a non-renewal clause is established in the employment contract, and the employee continues to carry out the activity after the end of the contract, it automatically becomes an indefinite term contract. - The conclusion of an employment contract for an uncertain-term is only permitted in cases where it is not possible to predict with certainty the period in which the cause that justifies it ceases, the production of effects of expiry depends on the expiry of the period to which it is subject, and the occurrence of the fact to which the parties attributed extinguishing effect must be verified. - An employment contract for an uncertain-term that exceeds six years of service, consecutive or interspersed for a period not exceeding six months, shall be converted to an employment contract for an in indefinite-term.
Maximum number of renewals	N.A.	2, except if it is a micro, small or medium-sized enterprise in the first eight years of activity
Trial period	60 days for all workers and 90 days for medium and higher level technicians and workers who carry out coordination and management roles	90 days in fixed-term contracts with a duration of more than one year, and is reduced to 30 days in contracts with a term of between six months and one year.
		15 days for contracts up to six months
		15 days for contracts with uncertain term when the expected duration is equal to or greater than 90 days

	INDEFINITE-TERM CONTRACT	FIXED-TERM CONTRACT	
		FIXED-TERM CONTRACT	UNCERTAIN-TERM
Vacations	1 day per month for the first year	1 day per month for the first year 1 day for each month for workers with a fixed-term contract of less than one year and more than three months	
	~~2 days per month for the second~~ year	~~2 days per month for the second~~ year	
	30 days per year starting from the second year onwards	~~30 days per year starting from~~ the second year.	
Rescission	Compensation ranging from 3 to 30 days for each year depending on the salary category measured with the minimum wage – but only for some years –, because for now the regime of law 8/98 continues to prevail in relation to workers contracted with this law and therefore with acquired rights. The employee may terminate the employment contract, with just cause, by giving at least seven days' prior notice, expressly and unequivocally indicating the facts that justify it. Termination of an employment contract for an indefinite period, with just cause on the part of the employee, gives him the right to compensation corresponding to 45 days' salary for each year of service and, prorated, for a period of less than 12 months. The employer may terminate the employment contract, with prior notice, provided that this measure is based on structural, technological or market reasons and is essential to the competitiveness, economic recovery, administrative or productive reorganization of the company. Termination of the employment contract gives the employee the right to compensation equivalent to: - 30 days' salary for each year of service, if the employee's base salary, including the se-	Compensation for the time remaining until the end of the contract.	

	INDEFINITE-TERM CONTRACT	FIXED-TERM CONTRACT	
		FIXED-TERM CONTRACT	UNCERTAIN-TERM
	niority bonus, corresponds to a value between one and seven minimum wages for the sector of activity; - 15 days' salary for each year of service, if the employee's base salary, including the seniority bonus, corresponds to a value between more than seven and eighteen minimum wages for the sector of activity; - 5 days' salary for each year of service, if the employee's base salary, including the seniority bonus, corresponds to a value of more than 18 minimum wages for the sector of activity.		

Table 7 - Types of work contracts

Modulo di contratto di lavoro

Il contratto di lavoro deve essere stipulato per iscritto, salvo nel caso di un contratto a tempo determinato, che ha come oggetto l'esecuzione di mansioni, con una durata non superiore a 90 giorni. Il contratto deve essere datato e firmato da entrambe le parti e contenere le seguenti informazioni:

- Identificazione del datore di lavoro e del dipendente;
- Categoria professionale, mansioni o attività concordate
- Luogo di lavoro,
- Durata del contratto e condizioni di rinnovo,
- Importo della retribuzione (forma e frequenza di pagamento della retribuzione),
  Data di inizio dell'esecuzione del contratto di lavoro (in assenza di indicazione espressa della data di inizio della sua esecuzione, il contratto di lavoro si considera in vigore a partire dalla data della sua conclusione)
- Periodo di validità (e giustificazione per i contratti a tempo determinato),
- Data di firma del contratto (e per i contratti a tempo determinato, la data di scadenza).
  la data in cui il contratto è stato concluso e, se è a tempo determinato, la data in cui è scaduto.

Assunzione di lavoratori stranieri, in conformità con la Legge n. 13/2023 del 23 agosto (Legge sul lavoro) e il Decreto 43/2022 del 19 agosto (che modifica il Regolamento approvato sui meccanismi e le procedure per l'assunzione di cittadini stranieri - Decreto 37/2016 del 31 agosto)

Ai sensi della legge n. 13/2023 del 23 agosto, i datori di lavoro, sia nazionali che stranieri, possono assumere un

cittadino straniero previa autorizzazione del Ministero del Lavoro o di un organismo da esso delegato.

I datori di lavoro possono anche assumere stranieri, semplicemente comunicandolo al Ministro del Lavoro o a un organismo da esso delegato, a condizione che il numero di stranieri ammessi rientri nelle seguenti quote:

- nelle grandi imprese (più di 100 dipendenti), fino al 5% del numero totale dei lavoratori;
- nelle medie imprese (da 11 a 99 dipendenti), fino all'8% del numero totale dei lavoratori;
- nelle piccole imprese (fino a 10 dipendenti), fino al 10% del numero totale dei lavoratori;
- nelle microimprese (meno di 10 dipendenti), fino al 15% del numero totale dei lavoratori.

Esistono tuttavia alcune condizioni e restrizioni relative all'assunzione di cittadini stranieri. Uno straniero può essere assunto solo se possiede i titoli accademici e professionali richiesti per la posizione e se non vi sono cittadini mozambicani con tali qualifiche o se il loro numero è insufficiente. Gli stranieri che entrano in Mozambico con visti diplomatici, di cortesia, ufficiali, turistici, di visita, di studio o d'affari non possono essere assunti/assunti. Inoltre, i lavoratori stranieri con residenza temporanea non possono rimanere in Mozambico dopo il periodo contrattuale in base al quale sono entrati nel paese. L'assunzione di cittadini stranieri per lavorare in organizzazioni non governative, nella ricerca scientifica, nell'insegnamento, nella medicina, nell'assistenza infermieristica, nel pilotaggio dell'aviazione civile e in altri settori di assistenza tecnica specializzata, o l'assegnazione di lavoratori stranieri, è decisa con decreto del Ministro che sovrintende al settore del lavoro, previa consultazione dell'ente che sovrintende al settore in questione. L'assunzione di un lavoratore straniero, nei casi in cui è richiesta l'autorizzazione del Ministro che sovrintende al settore del lavoro, viene effettuata su richiesta del datore di lavoro, indicando il suo nome, la sede legale e il campo di attività, l'identificazione del lavoratore straniero da assumere, i compiti da svolgere, la retribuzione prevista, la qualifica professionale debitamente comprovata e la durata del contratto, che deve essere in forma scritta e rispettare le formalità previste dalla legislazione specifica. Il decreto n. 43/2022, del 19 agosto, che modifica il regolamento approvato sui meccanismi e le procedure per l'assunzione di cittadini stranieri - il decreto 37/2016 del 31 agosto, entrato in vigore nel 2016 e che abroga il decreto n. 55/2008, del 30 dicembre, mira ad adeguare il quadro giuridico mozambicano alle attuali sfide del mercato, alla luce della legge n. 23/2007, del 1° agosto (ora abrogata dal decreto 43/22), legge sul lavoro, e prevede la possibilità di assumere lavoratori di nazionalità straniera da parte di datori di lavoro mozambicani o stabiliti in Mozambico. Il regime introdotto dalla nuova normativa si estende ai soci, amministratori, direttori, manager, agenti ed enti che rappresentano società straniere in relazione ai lavoratori o ai delegati delle loro rappresentanze. Il paragrafo 4 dell'articolo 2 del regolamento (Decreto 37/2016) stabilisce espressamente l'ambito di applicazione per l'assunzione di cittadini stranieri nelle istituzioni della Pubblica Amministrazione, materia disciplinata dal Decreto Legislativo n. 2/2011, del 19 ottobre.

REGOLE PER AVVIARE UN'IMPRESA

Alla luce della nuova normativa, il regime di assunzione dei lavoratori stranieri in Mozambico presenta quattro diverse modalità:

i) Assunzione con contratto a tempo determinato;
ii) Assunzione con contratto a quota;
iii) Assunzione nell'ambito di progetti di investimento approvati dal governo;
iv) Assunzione tramite permesso di lavoro.

Ai sensi del comma 1 dell'articolo 5 del nuovo regolamento (Decreto n. 43/2022), per lavoro di breve durata si intende il lavoro che non supera i centoventi giorni all'anno, continuativi o frazionati, svolto da cittadini stranieri vincolati da un contratto con un datore di lavoro - sede centrale o suo rappresentante - che ha sede in un altro Paese.

Si tratta di un cambiamento significativo nella durata del lavoro a breve termine rispetto al regolamento precedente che è passato da 90 a 120 giorni.

Per quanto riguarda gli aspetti formali, questa modalità di contrattazione presenta alcune novità, quali una maggiore specificità delle informazioni che devono essere presentate dal datore di lavoro, o da un suo rappresentante, prima dell'ingresso del cittadino straniero in Mozambico, l'invio della comunicazione in duplice copia all'ente che sovrintende alle questioni lavorative nella provincia in cui il cittadino lavorerà, in particolare:

a) Nome e indirizzo dell'ente richiedente;
b) Identificazione del cittadino straniero e della sua funzione;
c) Periodo, date di inizio e fine del lavoro;
d) Giustificazione;
e) Documento di identità autenticato dello straniero da assumere;
f) Fotocopia autenticata dell'alvará o della licenza o di altro documento equivalente;
g) Prova del pagamento dell'imposta corrispondente al salario minimo in vigore nel settore di attività in cui opera il datore di lavoro.

Per quanto riguarda la contrattazione basata sulle quote, il diritto del lavoro distingue tra piccole, medie e grandi imprese, poiché il criterio che distingue queste tre figure influisce sul numero di lavoratori che l'impresa presenta nel proprio organico.
Nel primo anno di attività dell'azienda, il numero di lavoratori da considerare è quello alla data di inizio dell'attività. Le quote per l'assunzione di lavoratori stranieri sono:

a) il cinque per cento del totale dei lavoratori nelle grandi imprese;
b) l'otto per cento del totale dei lavoratori nelle medie imprese;
c) l'otto per cento del totale dei lavoratori nelle medie imprese;
d) il quindici per cento del totale dei lavoratori nelle microimprese.

È importante sottolineare che le piccole imprese, comprese quelle con un numero totale di lavoratori nazionali inferiore a dieci, possono assumere cittadini stranieri.
Il termine per la risposta è di cinque giorni lavorativi.
Per quanto riguarda l'assunzione di cittadini stranieri nell'ambito di progetti di investimento approvati dal governo, gli articoli da 12 a 15 del regolamento approvato (43/2022) prevedono l'assunzione di cittadini stranieri in progetti di investimento approvati dal governo, in cui è richiesta l'assunzione di uno o più lavoratori stranieri.
Per quanto riguarda questo metodo di negoziazione, l'unica modifica rispetto al regolamento revocato (decreto n. 55/2008) è che è stato mantenuto come metodo, ma è stato inserito nel capitolo relativo al regime di negoziazione delle quote (capitolo V).
Per quanto riguarda la negoziazione nell'ambito di un regime di permessi di lavoro, questa è ammissibile solo quando non vi sono cittadini nazionali con le qualifiche necessarie per ricoprire la posizione o quando, anche in presenza di tali figure, il loro numero non è sufficiente, determinando così la loro indisponibilità sul mercato del lavoro.
La domanda di permesso di lavoro deve essere presentata al Ministro che sovrintende all'area di lavoro o agli enti delegati e il regolamento stabilisce che la pratica deve essere conclusa entro un massimo di quindici giorni lavorativi, da contare a partire dal ricevimento della richiesta da parte dell'autorità competente. Una novità introdotta dal regolamento in questione è l'esistenza di un nuovo capitolo (Capitolo VIII) relativo al trasferimento del lavoratore straniero.

Il regolamento stabilisce che il trasferimento temporaneo di un lavoratore straniero sotto contratto viene effettuato solo quando tale trasferimento è finalizzato allo svolgimento di programmi di lavoro specifici e determinati, che non comprendono l'intero periodo di validità del contratto.

REGOLE PER AVVIARE UN'IMPRESA

Il trasferimento permanente, invece, si applica solo, salvo diversamente specificato nel contratto, in caso di cambiamento totale o parziale del datore di lavoro o dell'istituzione presso cui lavora il lavoratore da trasferire.

Il trasferimento del lavoratore straniero deve essere comunicato all'ente che supervisiona l'area di lavoro nella provincia in cui il lavoratore è stato assunto e il datore di lavoro deve conservare una copia della relativa procedura archiviata nei locali in cui il suddetto cittadino svolgerà la sua attività.

Altre novità della normativa:

Il processo di revoca, che può essere avviato dall'Ispettorato Generale del Lavoro, o dalla sua delegazione provinciale, dell'atto che ha reso possibile l'assunzione del cittadino straniero;

La destinazione delle entrate, da cui risulta il pagamento delle imposte previste dalla normativa, il 60% torna al tesoro e il 40% è destinato alle spese di elaborazione procedurale nelle rispettive aree.

Si vedano le procedure per l'assunzione di lavoratori stranieri nella figura seguente:

Sia i datori di lavoro che i dipendenti sono tenuti a contribuire alla previdenza sociale del lavoratore iscritto.

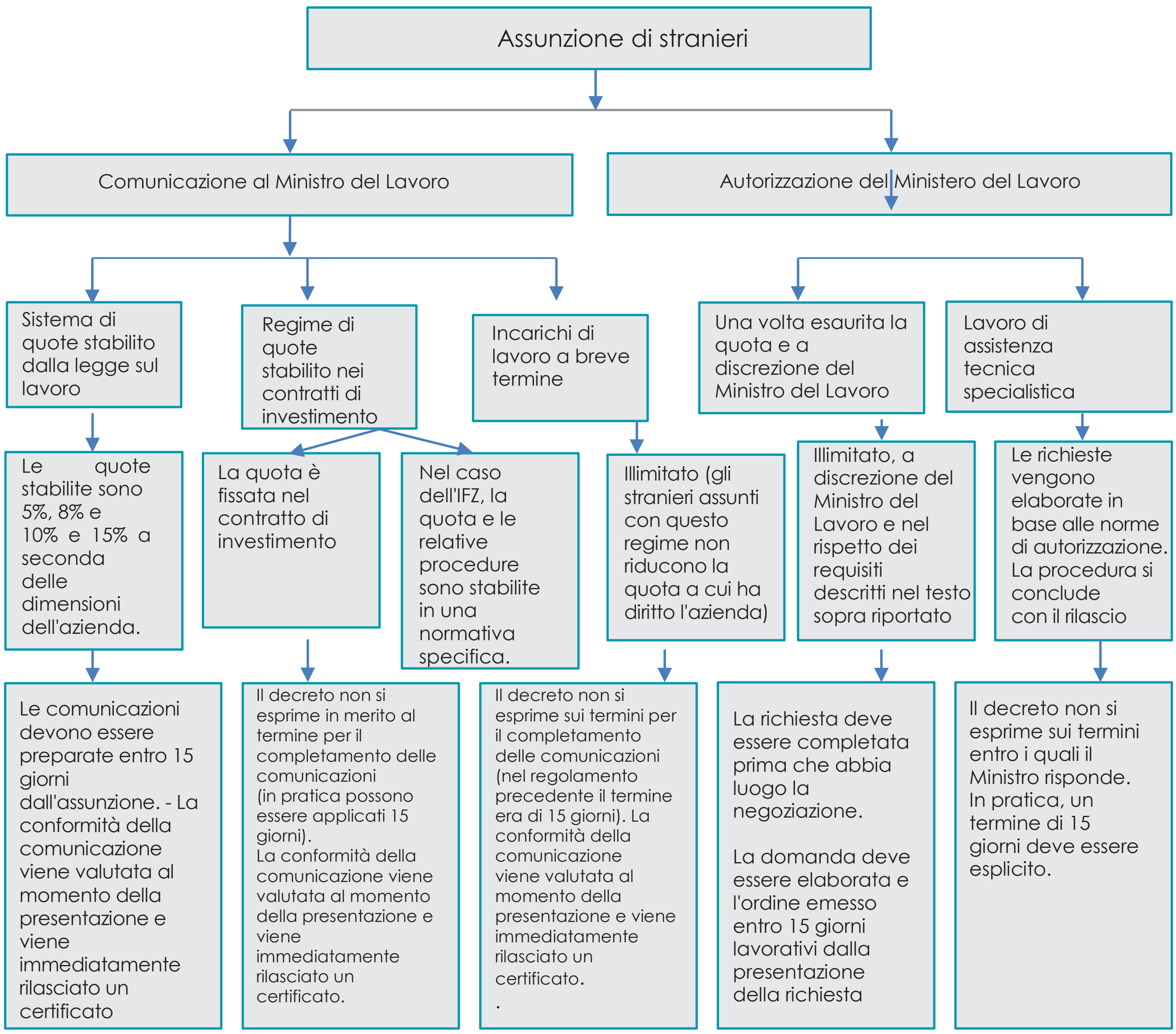


Figure 6 - Procedure for Contracting Foreign Citizens

Il contributo previdenziale obbligatorio è pari al 7% dello stipendio mensile lordo del dipendente. Il 4% è a carico del datore di lavoro e il 3% a carico del dipendente.
I datori di lavoro sono tenuti a trattenere alla fonte sia i propri contributi che quelli dei propri dipendenti
e a versare l'importo mensile corrispondente all'INSS.
La preparazione della dichiarazione per il pagamento all'INSS può essere effettuata online (login inss.gov.mz), dove vengono inseriti gli stipendi lordi di ciascun lavoratore e il portale emette una dichiarazione con un numero di riferimento per il pagamento dovuto.
Il pagamento deve essere effettuato entro il 10 del mese successivo.
La normativa si applica a tutti i dipendenti, cittadini o stranieri, residenti in Mozambico, indipendentemente dal settore in cui lavorano. Si applica anche a coloro che lavorano a tempo parziale, in periodo di prova e a coloro che svolgono tirocini. Il decreto 51/2017, del 9 ottobre, stabilisce i regimi previdenziali obbligatori per i lavoratori dipendenti e per i lavoratori autonomi.

Cessazione del contratto

La risoluzione del contratto (Rescisão de contracto) può avvenire, su iniziativa del datore di lavoro, nei seguenti casi:

- risoluzione unilaterale del contratto di lavoro da parte del datore di lavoro per giusta causa,
- risoluzione unilaterale del contratto di lavoro da parte del datore di lavoro con preavviso.

Almeno 30 giorni prima della scadenza del contratto, il datore di lavoro deve comunicare le sue intenzioni al lavoratore, al comitato sindacale e al Ministero del Lavoro.

La risoluzione unilaterale del contratto di lavoro da parte del datore di lavoro per giusta causa può essere basata su uno dei seguenti quattro motivi:

- Per inadeguatezza manifestata dal dipendente, scoperta dopo la fine del periodo di prova;
- Per comportamento colposo da parte del dipendente, sufficientemente grave da giustificare il licenziamento;
- Per l'arresto o la detenzione del dipendente se, a causa della natura delle sue mansioni lavorative, l'arresto o la detenzione potrebbero ostacolare il corretto funzionamento dell'azienda;
- Per ragioni economiche che possono essere di natura tecnologica, strutturale o legate al mercato.

Contributi previdenziali

La retribuzione è costituita dallo stipendio e da qualsiasi altro pagamento periodico, diretto o indiretto, in denaro o in natura. Qualsiasi pagamento in natura non può superare il 25% della retribuzione complessiva.

Gli straordinari sono calcolati sulla base della tariffa oraria normale del lavoratore più il 50% per le ore di straordinario lavorate fino alle 20:00 (cioè 1,5 volte la tariffa normale) e sulla base della tariffa base più il 100% per le ore di straordinario lavorate tra le 20:00 e l'inizio del giorno lavorativo successivo (cioè il doppio della tariffa normale).

Tutti i datori di lavoro devono essere registrati presso l'Istituto di previdenza sociale. I datori di lavoro sono tenuti per legge a registrare tutti i lavoratori, sia nazionali che stranieri, presso la previdenza sociale.

Tuttavia, i datori di lavoro non sono tenuti a registrare i lavoratori stranieri iscritti ai sistemi di previdenza sociale dei loro paesi d'origine se è possibile dimostrare che sono già registrati. Sebbene la legge non specifichi come ciò debba essere dimostrato, nella pratica è norma presentare un certificato o una dichiarazione dell'istituto di previdenza sociale del paese d'origine. Ogni straniero deve richiedere all'INSS un certificato di esenzione specifico, di cui deve essere conservata una copia nel fascicolo del lavoratore, per consentire l'ispezione da parte dell'Ispettorato del lavoro.

CATEGORIES	CATEGORIES OF SOCIAL SECURITY OFFICERS
1	Administrators, managers and members of corporate bodies with an employment contract; owners, managers or members of corporate bodies of single-member companies;
2	Individual entrepreneurs with workers in their service or with a stable structure;
3	Loaders, contracted by a loading company or an employment agency;
4	Professionals in the service of transporters;
5	Workers of State institutions or local autarchies and workers of public companies who are not included in the general statute of State officials;
6	Seasonal workers;
7	Workers of political parties, trade unions, associations, social organizations and NGOs.

Table 8 - Categories of Social Security Officials

d. Terreni e costruzioni

Diritto di utilizzo e cessione di terreni (DUAT)

In Mozambico, la terra è considerata proprietà dello Stato e non può essere venduta, alienata, ipotecata o sequestrata. Pertanto, lo Stato determina le condizioni di utilizzo e sfruttamento della terra come mezzo per creare ricchezza e benessere sociale (Lei de Terras N° 19/97 de 1 de Outubro). Esistono tre modi per acquisire un DUAT, anche se le opzioni non sono disponibili per tutti:

- Attraverso norme e pratiche consuetudinarie - Occupazione da parte di individui e comunità locali sulla base di norme e pratiche consuetudinarie. Ciò significa che gli individui e le comunità locali possono ottenere il DUAT per occupare terreni sulla base delle tradizioni locali o come eredità dai propri antenati;

- Occupazione in buona fede - Occupazione da parte di individui che hanno utilizzato il terreno in buona fede per almeno dieci anni. Questo tipo di acquisizione si applica solo ai cittadini;
- Previa autorizzazione rilasciata dallo Stato, come stabilito dalla legislazione fondiaria. Questo è l'unico tipo di DUAT applicabile agli stranieri e alle persone fisiche e giuridiche.

La giurisdizione per l'assegnazione dei DUAT dipende dalle dimensioni del terreno richiesto. I DUAT inferiori a 1.000 ettari sono autorizzati dal governo provinciale, quelli compresi tra 1.000 e 10.000 ettari dal ministro dell'Agricoltura e quelli superiori a 10.000 ettari dal Consiglio dei ministri.

Di seguito sono riportate le tabelle con la descrizione delle imposte e dei dazi relativi ai DUAT:

Required Documents	Number of Copies	Note
Filled form	3	Applicant details, name and personal details for completing the form, purpose, description of the area, details of any water resources, date of recognition, date of consultation with the community
Physical map of the area	3	
Descriptive – a written description of the area	3	
Minutes or minutes of the community consultation	3	
Announcement - evidence of public hearing at the district administration	3	
Usage plan	3	
Proof of registration and establishment of a commercial company	3	It applies only to legal entities. Evidence usually comes in the form of a public deed and a commercial register title.
An investment project approved at the CPI	3	Applies only to foreign legal entities
Proof of payment for temporary licenses	4	
Proof of payment of annual territorial taxes	4	
Documents received	**Number of Copies**	**Note**
Stamped form as proof of delivery	1	
Notification of a temporary authorization	1	Only if the request has been completed correctly

Table 9 - Documents required for the application for a provisional DUAT

Tabella 7: Documenti richiesti per ottenere una DUAT provvisoria

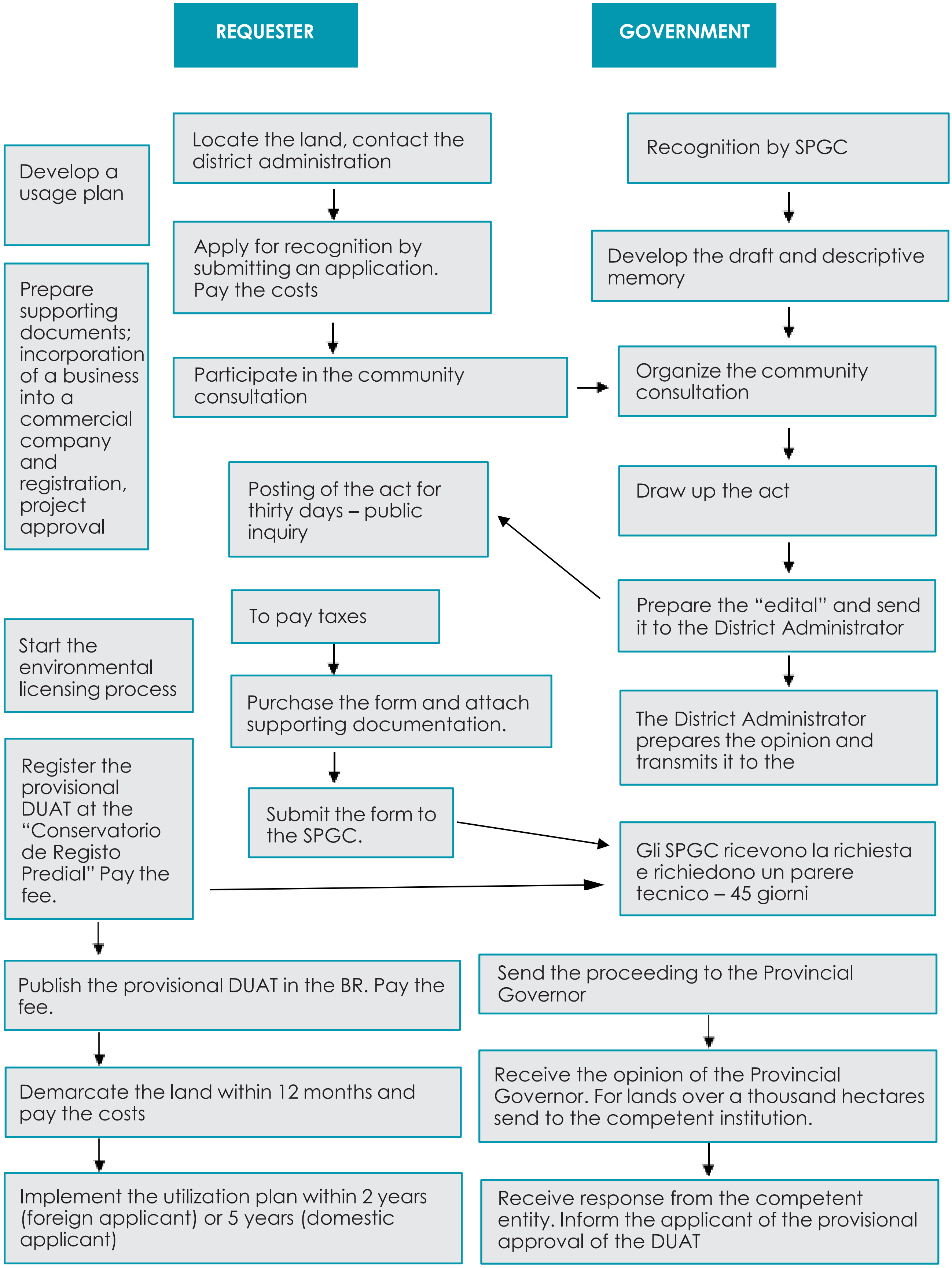


Figure 7 - Procedure for obtaining a temporary DUAT

DOCUMENTS REQUIRED	NUMBER OF COPIES	NOTE
Filled form	3	Applicant details, name and personal details for completing the form, purpose, description of the area, details of any water resources, date of recognition, date of consultation with the community
Inspection report	3	Proof of inspection and compliance with the exploitation plan
Proof of demarcation		
Proof of payment of fees for final licenses	4	
Proof of payment of annual territorial taxes	4	
Documents received	**Number of Copies**	**Note**
Stamped form as proof of delivery	1	
Notification of final authorization		Only if the request has been executed correctly

Table 10 - Documents required and received to obtain permanent DUAT

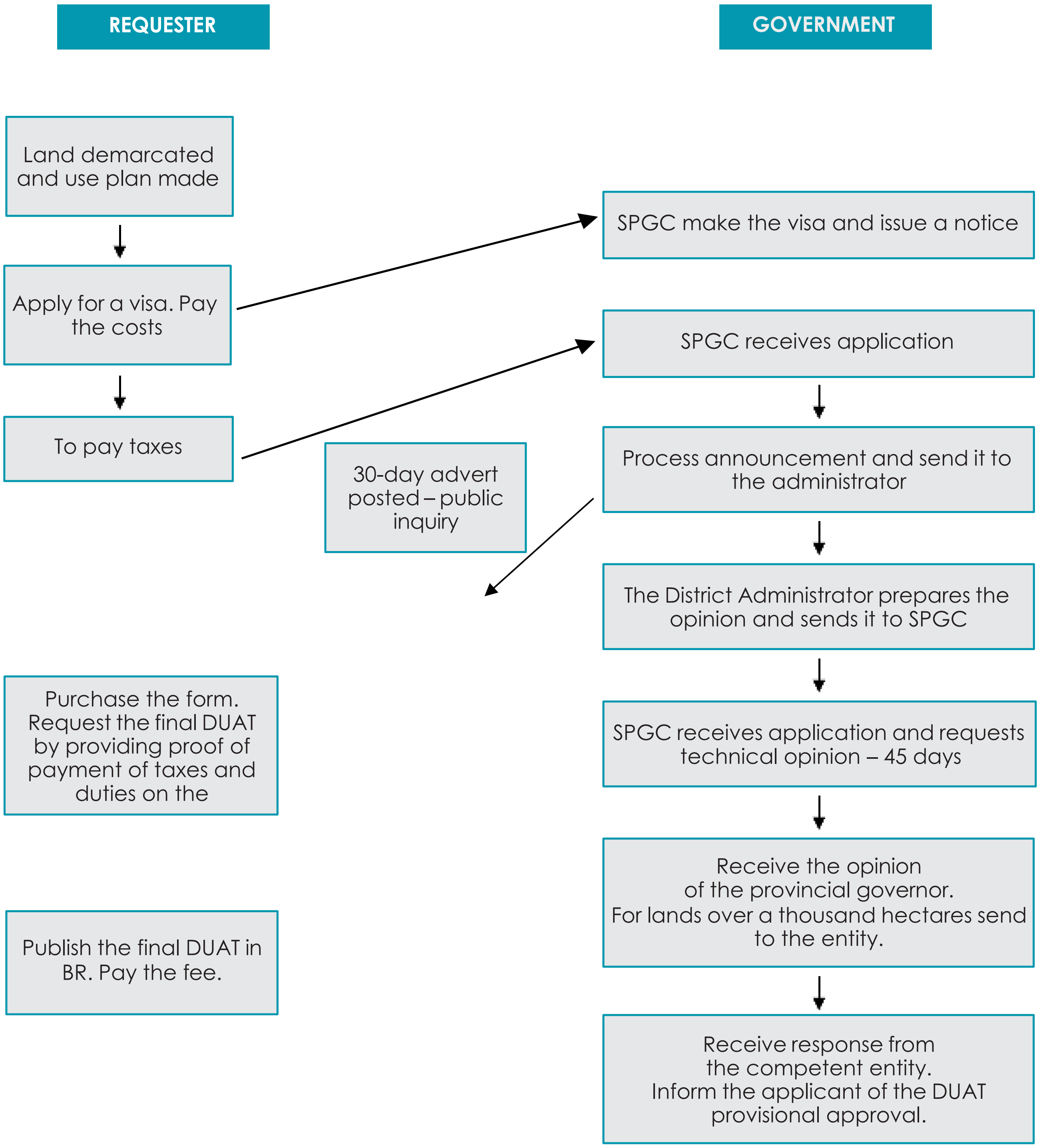


Figure 8- Procedure for obtaining a definitive DUAT

Tabelle con le tasse e le commissioni relative alla DUAT:

SUBJECT	TAX
Project preparation	200.000,00 MT
Costs	600.000,00 MT
Community tax	300.000,00 MT
Request Form	10.000,00 MT
Senior Technician (per day)	600.000,00 MT
Medium Technician (per day)	487.500,00 MT
Basic Technician (per day)	397.500,00 MT
Fuel (if using a SPGC machine)	5.000,00 MT/km

Table 11 - Fees due to SPGC for requesting a provisional DUAT

AUTHORIZATION TYPE	TAX
Provisional authorization	600.000,00MT
Definitive authorization	300.000,00 MT (1/2 of the provisional authorization fee)

Table 12 - Costs for the request

PURPOSE	AMOUNT
Livestock, wild animal breeding, permanent crops	2.000,00MT/ha
Agriculture	15.000,00MT/ha.
Other purposes	30.000,00 MT/ha
Tourism, temporary residence (second homes), trade up to 1 ha from the beach	200.000,00MT

Table 13- Annual Tax Table

REGOLE PER AVVIARE UN'IMPRESA

Il valore di questa imposta è calcolato in base all'ubicazione del terreno, alle sue dimensioni e al suo utilizzo.

Richiesta di concessione forestale
La legislazione forestale regola l'uso e la gestione delle foreste naturali e delle piantagioni esistenti, nonché la creazione di nuove piantagioni.
I cittadini mozambicani e le collettività, sia mozambicane che straniere, possono richiedere concessioni forestali allo Stato. Possono essere concesse foreste produttive e ad uso multiplo.
L'esplorazione forestale può essere effettuata sulla base di una semplice licenza o di un contratto di concessione. Le licenze semplici sono disponibili solo per i cittadini di nazionalità mozambicana.

La legge divide le foreste del Mozambico in tre categorie:
• Foreste protette (non possono essere richieste);
• Foreste produttive;
• Foreste per usi multipli.

CRITERION	NOTE	VALUE
Local	Maputo Province (Excluding livestock)	2.0
	Land in partially protected areas	1.5
	Priority development areas (Zambezi Valley)	0.5
	Other areas	1.0
Size	Up to 100 ha	1.0
	From 101 to 1.000 ha	1.5
(does not apply to cattle ranches, wild animal ranches and permanent cultivations etc.)	Over i 1.000 ha	2.0
Purpose	Associations	0.5
	National individual	0.8

Table 14- Annual adjustment fee

NOTIFICATION OF THE ORDINANCE	SIGNING A MEMBERSHIP TERM	
Phase II: Delivery of the Management Plan		
Requested documents Management Plan prepared by a Government-recognized forest management specialist Forest inventory prepared by a Government-recognized forest inventory specialist	Number of copies 6	Note
Documents Received Forestry concession contract Summary of the forestry concession contract to be published in the Official Journal	Number of copies 1	Note
Phase III: Request to start operations		
Required Documents Inspection Request Proof of payment of annual concession fee Proof of Payment of Exploitation License Fee	Number of copies 6	Note
Received documents Exploitation license Cutting license	Number of copies 1	Note

Table 15 - forestry concession request

REGOLE PER AVVIARE UN'IMPRESA

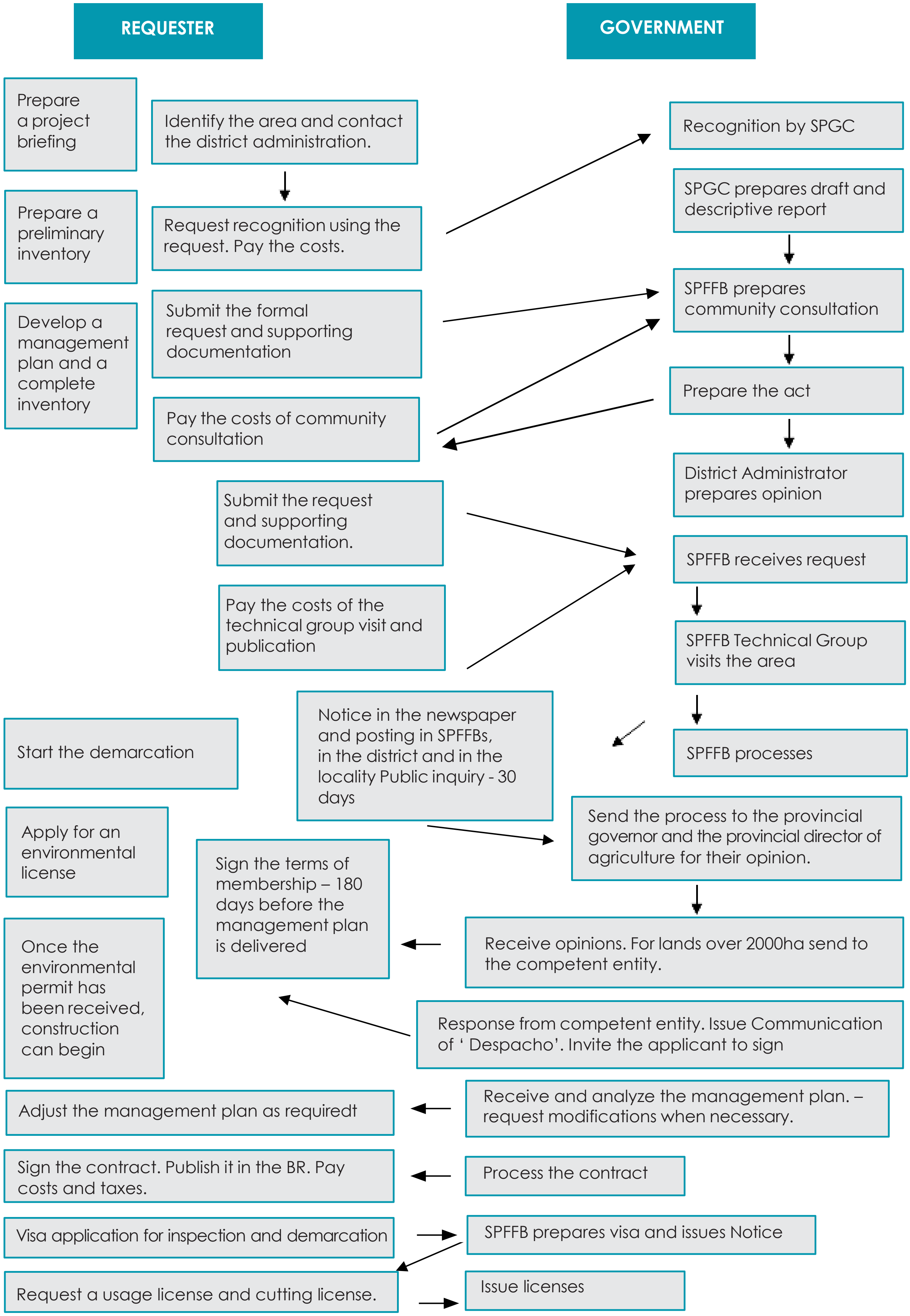


Figure 9 - Forestry Concession Request

Permesso di costruire

La costruzione e la ristrutturazione di edifici privati, l'ampliamento, la modifica e la demolizione di edifici e i lavori che comportano modifiche topografiche richiedono tutti un permesso di costruzione. Le licenze sono rilasciate dalle autorità comunali o dall'amministrazione distrettuale. Il rilascio delle licenze per alcuni grandi progetti, tra cui impianti industriali, alberghi, grandi negozi, opere d'arte pubbliche e luoghi di intrattenimento, avviene a livello nazionale.

Il rilascio delle licenze avviene in quattro fasi:
- Approvazione del progetto;
- Permessi di costruzione;
- Supervisione dei lavori;
- Utilizzo delle licenze.

I certificati sono rilasciati dalle autorità comunali o distrettuali.

Di seguito sono riportate tutte le fasi dalla richiesta del DUAT (discusso nel paragrafo precedente) fino alla registrazione dell'immobile:

FASI	DOCUMENTS
Request for preliminary information	Request
	Descriptive report of the works to be carried out;
	Plan at a minimum scale of 1:1000, with precise indication of the location of the work. Descriptive report of the works to be carried out;
New buildings or expansion and reconstruction works	Plan of the work at a minimum scale of 1:200, showing the alignment and perimeter of the buildings and identifying the use for which they are intended,
	Data of the foundations and number of floors;
	Areas and volumes of each building to be constructed.
Immediate start of project approval request.	Request in duplicate with the complete identification of the applicant, the domicile, or registered office, the type of work to be carried out and the purpose for which the work is intended;
	Certified copy of the DUAT in case of new work or title deed in case of existing buildings.
	Extract of the plan, summary of the plan and topographic plan, also indicating:
	Architectural project of the work
	Terms of responsibility of the architect
	Distinction of the various autonomous functions and common parts
Request for building permit	Request;
	Copy of architectural project authorization;
	Estimate of the cost of the work, signed by the technician responsible for the work.
	Copy of the contractor's alvarà and a declaration of commitment.

Table 16 - Documents for the granting of building permits

REGOLE PER AVVIARE UN'IMPRESA

Di seguito sono riportati tutti i passaggi dalla richiesta del DUAT (discusso nel paragrafo precedente) fino alla registrazione dell'immobile

PROCEDURE	ENTITY	TIME	COST	COMMENTS
1. Request and Obtaining the Right to Use and Enjoyment of Land – DUAT	City Council, Department of Building and Urban Planning (DCU)	120	300	- The company must obtain the right to use and enjoy the land from the City Council, Department of Construction and Urban Planning (DCU), the land is owned by the state. The cost of obtaining approval may vary depending on the location of the parcel. Obtaining parcels for construction does not require prior meetings with the District Administrator or even the delivery of drafts indicating the location to the Administrator. - Procedures 1 and 2 are carried out simultaneously. It takes at least 120 days before preliminary documents can be obtained that allow the builder to apply for building permits. The right to use the land must be requested before construction begins. Even if the company has obtained the right in the past, it must be ensured that it is still valid and related to the land that is to be used and compatible with the new use.
2. Request and obtain topographic maps	City Council, Department of Building and Urban Planning (DCU)	120	325	- The company must obtain topographical plans from the City Council - Department of Construction and Urban Planning (DCU). Additional documents that can be submitted to the DCU: a) Plan;

PROCEDURE	ENTITY	TIME	COST	COMMENTS
				b) Architectural design of the structure; c) Terms of responsibility of the author of the architectural design - Cost of MZN 225: MZN 150 paid to DCU, MZN 75 paid to Department of Water/Sanitation and Facilities. However in practice companies end up paying MZN 325.
3. Request and obtain topographic maps	City Council, Department of Building and Urban Planning (DCU)	60	6,503	- The company must submit an application to the Municipal Council with the project attached including all the details. The cost varies from MZN 5 to MZN 10 per square meter. In this case the cost would be MZN 5 x 1,300.6 = MZN 6,503. There is a limit of one month after which there is silence/assent. In practice investors do not trust silence/assent because they fear the risk that their works will be demolished if they do not have a license in hand. In 2008 the Municipality of Maputo had an internal reorganization that increased the duration for the processing of the paperwork from 45 to 90 days. - The building permit can be used to request connections to water, electricity, sewerage and telephones

PROCEDURE	ENTITY	TIME	COST	COMMENTS
4. Municipality Inspections - I	City Council	1	-	Inspections can take place during construction. According to the law, two or three inspections can be conducted by the Municipality and the Labour Inspectorate. In practice, these inspections are rare and when they do take place, they are announced in advance by the inspectors themselves. They are usually conducted when the concrete is being poured. A construction diary must be kept where all relevant information is entered. The inspectors use the diary to check the current state of the construction and its compliance with the submitted project.
5. Municipality Inspections – I	City Council	1	-	
6. Energy connection request	Ministry of Energy - National Energy Directorate	7	-	The company must obtain approval from the National Directorate of Energy for the connection to medium and high voltage before contacting the Electricity Company of Mozambique (EDM)
7. Request for electricity connection	Request for electricity connection	1	6,837	- The connection is completed by the EDM who first conducts a site inspection to check the availability of electricity in the area. - The company must pay for the cables which cost about 40 USD per meter.

PROCEDURE	ENTITY	TIME	COST	COMMENTS
8. Receive inspection and obtain approval for electrical systems	EDM	1	37,416	- The company must provide the site plan. On average it takes about 4 weeks before the inspection arrives.
9. Connection to EDM services*	EDM	53	4,700	- The connection is immediate since the company has already been informed of the needs and has approved the project.
10. Request for water and sewer connection*	EDM	1		- The company must provide the operational drawing. On average, it takes about 4 weeks.
11. Receive inspection and obtain approval for the sewer plan from the Municipal Water Department*				
12. Water and sewer connection		43	2,580	- The connection is immediate since the company has already been informed of the needs and has approved the project. The cost is 10 USD per meter.
13. Request and obtain telephone connection		2		- The connection is immediate since the company has already been informed of the needs and has approved the project. The cost is 10 USD per meter.
14. Final inspection request	City Council, Department of Construction and Urban Planning (DCU)	1		- The applicant can request a final inspection only when the construction is comple-

PROCEDURE	ENTITY	TIME	COST	COMMENTS
				finished. The final inspection must take place within 30 days. With the new rules of standardization of procedures and fight against corruption, the municipality requires that the application for the final inspection be submitted to its central office of Construction and Urban Planning. The rationale behind the request is given by the attempt to prevent personal relationships that may have been created from affecting the judgments. This new rule increases the inspection waiting time by 5 days.
15. Final inspection	City Council	1	2,000	- The final inspection is conducted by the fire prevention department, health, water and other relevant departments and is coordinated by the Municipality.
16. Apply for and obtain an occupation permit		95	410	- To obtain the occupation permit it is necessary to request a certificate of improvement, pay all related fees and attach the building permit.
17. Registration of the new property at the Registry Office		45		- It is necessary to register the construction for the purpose of property taxation. For this purpose the certificate of occupancy must be obtained and submitted for registration to the Registry Office.

Table 17 - Procedures and costs for obtaining a property ownership registration

REGOLE PER AVVIARE UN'IMPRESA

Registrazione di un immobile

Questa sottosezione descrive le fasi necessarie per registrare un immobile in termini di procedura, tempi e costi richiesti.

PROCEDURE	ENTITY	TIME	PRICE	COMMENTS
1. Obtain a certificate of ownership in the Real Estate Registry	Real Estate Registry Office			The certificate of ownership in the Real Estate Registry (Conservatória do Registo Predial). is obtained at the Conservatória do Registo Predial. The certificate lists all the owners of the property/ beneficiaries of use and the rights of the beneficiaries of use and is valid for 90 days. If the owner does not have a copy of the real estate registration, it is possible to obtain the DCU reference number so that the book and page where the property is registered can be located. This process takes place simultaneously with number 2.
2. Obtain a certificate	The tax agency assesses the value of the property			A certificate (matrix register) with the value of the property can be obtained from the Tax Agency or the Department of Finance (Repartição das Finanças). This process takes place simultaneously with the number 1.
3. A lawyer prepares a draft of a sales contract				A lawyer prepares a draft of the purchase and sale contract. It is necessary to have a deed that shows ownership of the property so that all the details and demarcation of the parcel are available. The form and detail of the description required varies depending on whether you are in a rural or urban area. The current system of sale is quite simple but additional administrative and registry requirements complicate the preparation of the deed.

PROCEDURE	ENTITY	TIME	PRICE	COMMENTS
4. Payment of Property Transfer Tax (SISA)	Municipal Tax Office			The property must be registered for local and national tax purposes, all property taxes must be paid (and a certificate must also be obtained to prove this). The seller and buyer must have NUIT. A receipt from SISA must be attached to the purchase contract delivered to the notary and the name of the buyer must be registered with the Tax Agency. The SISA tax was reformed by decree no. 46/2004 of October 27, with a cut from the previous value of approximately 10%. In the past, the 10% that applied to the city of Maputo had never been fully implemented due to the impossibility of establishing cadastral values. Now throughout the country the tax is 2%.
5. Submit the sales contract to a notary for the necessary checks and the issuing of the title deed	Public notary			The lawyer or the parties submit the draft of the contract to the notary who verifies the documentation and prepares the document for the change of ownership title that must be signed by the parties. The certificate of the Real Estate Registry and the receipt of payment of the SISA tax must also be submitted together with the identification documents of the parties or their representatives and of the companies, in the case of a sale between companies. In this latter case, copies of the powers granted to the shareholders or legal representatives must be submitted. In some cases, it is possible to legalize the deed more quickly if it is prepared by the parties and submitted to the notary for legalization.

PROCEDURE	ENTITY	TIME	PRICE	COMMENTS
6. Request for registration of the property at the Land Registry Office	Land Registry Office			The registration fee is based on the following scheme: 0.4% up to 5 million MZN + 0.01% of the property value above 5 million MZN. The notarial deed of sale is submitted to the Land Registry Office together with a request for possession of the bare ownership, the property and the right to use the land in the name of the buyer. Simultaneously with the registration request (or later, depending on the modality) a registration certificate is requested, which provides the buyer with copies of the pages of the register where the title of ownership is registered. This is a precautionary measure in case the registers are destroyed or damaged (as happened during the floods of 2000).
7. Submit the notarial deed to the Municipal Tax Office	Municipal Tax Office			The notarial deed is submitted to the Municipal Tax Office by the parties together with an application requesting the registration of the buyer as the owner of the property in the register of the Municipal Tax Office.

Table 18- Registration of a real estate property

REGOLE PER AVVIARE UN'IMPRESA

E. SISTEMA FISCALE DELLE IMPRESE

Il sistema fiscale delle imprese del Mozambico svolge un ruolo cruciale nel panorama economico del Paese, influenzando sia le imprese nazionali che quelle straniere che operano nel Paese.

Componenti chiave del sistema di tassazione delle imprese

1. Imposta sul reddito delle società (CIT):

- Aliquota CIT standard: l'aliquota standard dell'imposta sul reddito delle società in Mozambico è del 32%. Si applica a tutte le società residenti e alle entità straniere con stabili organizzazioni in Mozambico;
- Aliquote CIT ridotte: alcuni settori e attività, come l'agricoltura e il turismo, possono beneficiare di aliquote CIT ridotte o esenzioni fiscali temporanee nell'ambito di programmi di incentivazione degli investimenti;

2. Taxable Income:

- Fonti di reddito: il reddito imponibile comprende tutti i redditi derivanti da attività commerciali, compresi i profitti da vendite, servizi e rendimenti da investimenti;
- Detrazioni: le detrazioni consentite includono spese operative, ammortamenti, interessi sui prestiti e altre spese relative all'attività commerciale. Le detrazioni specifiche sono regolate dal Codice delle imposte sul reddito delle società;

3. Imposta sulle plusvalenze:

- Aliquota: le plusvalenze sono generalmente tassate all'aliquota standard dell'imposta sul reddito delle società (CIT) del 32%. Tuttavia, esistono disposizioni specifiche ed esenzioni per determinati tipi di attività e transazioni;
- Esenzioni: le plusvalenze derivanti dalla vendita di azioni o titoli detenuti per più di 12 mesi possono beneficiare di un'esenzione parziale;

4. Ritenute fiscali:

- Dividendi: i dividendi pagati agli azionisti residenti e non residenti sono soggetti a una ritenuta alla fonte del 20%;
- Interessi: i pagamenti di interessi a non residenti sono soggetti a una ritenuta alla fonte del 20%, mentre gli interessi pagati a residenti sono tassati con aliquote progressive;
- Royalties: le royalties pagate a soggetti non residenti sono soggette a una ritenuta alla fonte del 20%;

5. Imposta sul valore aggiunto (IVA):

- Aliquota IVA standard: l'aliquota IVA standard in Mozambico è del 16%;
- Registrazione IVA: le imprese con un fatturato annuo superiore a 1.000.000 MZN devono registrarsi ai fini IVA. La registrazione volontaria è disponibile per le imprese al di sotto di tale soglia;
- Esenzioni e forniture a tasso zero: alcuni beni e servizi, come i prodotti alimentari di base, l'istruzione e l'assistenza sanitaria, possono essere esenti o soggetti a tasso zero;

Requisiti di conformità e archiviazione

1. Anno fiscale e dichiarazione dei redditi:

- Anno fiscale: l'anno fiscale in Mozambico segue solitamente l'anno solare e termina a dicembre 31;
- Termine di presentazione: le dichiarazioni dei redditi annuali delle società devono essere presentate entro la fine di maggio dell'anno successivo. Sono inoltre richiesti pagamenti anticipati trimestrali, con scadenza l'ultimo giorno del mese successivo alla fine di ogni trimestre;

2. Pagamento delle imposte:

- Pagamenti anticipati: le società devono effettuare pagamenti anticipati trimestrali dell'imposta sul reddito delle società (CIT) sulla base del loro reddito imponibile annuale stimato.
- Liquidazione finale: qualsiasi saldo dovuto deve essere saldato entro la scadenza di presentazione prevista per maggio. Gli importi pagati in eccesso possono essere riportati come credito a fronte di future passività fiscali.

La legge ordinaria contiene i principi che regolano l'organizzazione e il funzionamento del sistema fiscale nazionale e stabilisce le rispettive basi sistematizzate in due leggi complementari, rispettivamente: Legge n. 15/2002 del 26 giugno e Legge n. 2/2006 del 22 marzo.
L'attuale sistema tributario è il risultato della riforma avviata nel 1998, che ha come pilastri principali l'imposta indiretta (IVA), le imposte dirette (IRPC e IRPS) e il sistema fiscale autarchico.

3. Sanzioni e interessi:

- Ritardo nella presentazione della dichiarazione dei redditi e nel pagamento delle imposte: le sanzioni per il ritardo nella presentazione della dichiarazione dei redditi e nel pagamento delle imposte possono essere significative e comprendere interessi sugli importi scaduti e sanzioni fisse.

- Inadempienza: il mancato rispetto degli obblighi fiscali può comportare verifiche fiscali, accertamenti supplementari e potenziali azioni legali.

Riforme e sviluppi recenti

1. Incentivi fiscali ed esenzioni:

- Zone economiche speciali (SEZ): le società che operano all'interno delle SEZ possono beneficiare di aliquote CIT ridotte, esenzioni IVA e altri incentivi fiscali volti a promuovere gli investimenti e lo sviluppo economico.
- Incentivi agricoli e industriali: sono disponibili incentivi specifici per gli investimenti nell'agricoltura, nella produzione manifatturiera e in altri settori strategici, tra cui esenzioni fiscali temporanee e ammortamenti accelerati.

2. Normativa sui prezzi di trasferimento:

- Principio di libera concorrenza: il Mozambico ha implementato una normativa sui prezzi di trasferimento basata sul principio di libera concorrenza, che richiede che le transazioni tra parti correlate siano condotte a prezzi di mercato.
- Requisiti di documentazione: le società devono conservare una documentazione dettagliata sui prezzi di trasferimento.

TAX CATEGORY	DESCRIPTION	
Main State Taxes	IRPC - Collective personal income tax.	
	IRPS - personal income tax	
	Value Added Tax (VAT)	
	Other taxes on expenditure	Taxes on specific consumption
		Customs duties
		Fuel Taxes
	Property transfer tax. Tax on inheritance and donations	Sisa
Other State taxes	Vehicle taxes	
	Stamp duties	
	National reconstruction tax	
Autarchic tax system	Autarchic personal tax	
	Autarchic property tax	
	Business activity tax	
	Autarchic vehicle tax	
	autarchic sisa tax	
	Contribution of Improvements	
	Other municipal taxes	Fee for Licenses Granted
		Fees and Taxes for Providing Services
Autarchic tax system	Special Tax on Games	
	Specific taxes on mining activity	Mining Production Tax
		Area Tax
		Specific Tax on Petroleum Activity
	Industrial free zones	

Table 19 - Tax System

Stamp duty	1				
Value Added Tax (VAT)	12	120	16.0%	Added Value	
Fuel Tax	1				
Car tax	1	Annual cost based on the year of manufacture and engine size of the car		0.50	
Interest Tax	0		0.2	Interest income	0.51
Municipal property tax	2		01.% to 1%	construction value	0.54
Municipal tax on economic activities	1		2000*1.5*1.5		1.05
Social security contributions	12	60	4.0%	Gross wages	4.51
Corporate Income Tax	7	50	0.32	Taxable on profits	27.68
Total	37	230			34.79

Table 20 - Compulsory annual contributions

I soggetti passivi IRPC possono essere raggruppati in base a due criteri, ovvero:
- Residenza - con sede legale o direzione centrale nel territorio nazionale;
- Personalità giuridica.

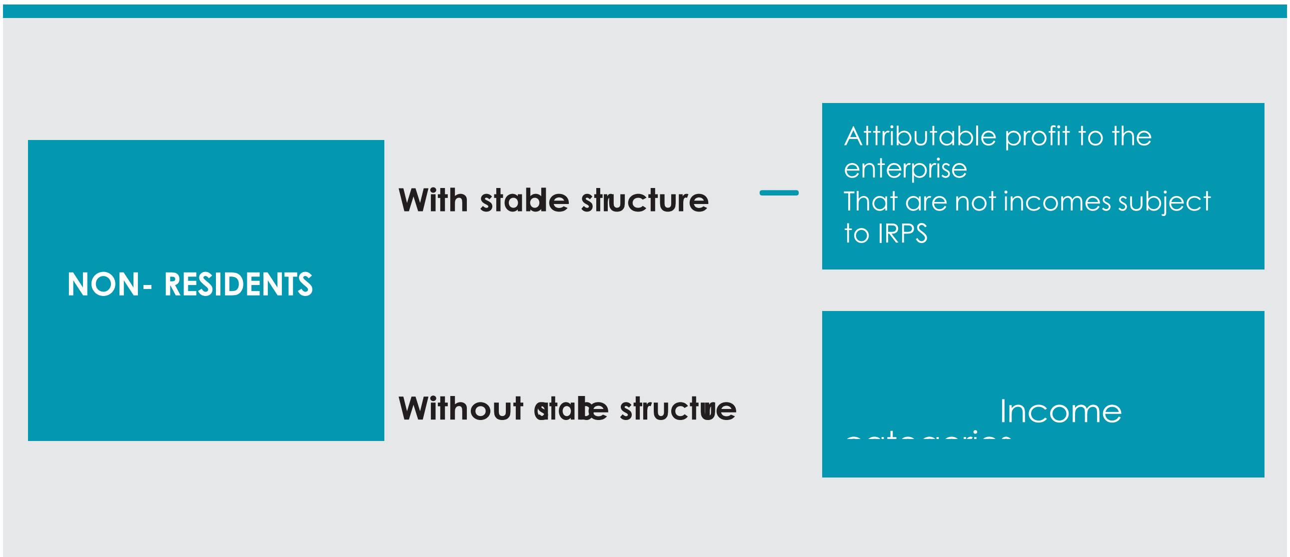


Figure 10 - Tax base not applicable to non-residents

2.1 Calendario fiscale

DAY	OBLIGATIONS
10	Deadline for submission of Social Security contributions (INSS)
20	Deadline for submission of Social Security contributions (INSS)
Last business day	Submission of the periodic declaration (Form A) related to the sales of the previous month and submission of the amount due for VAT.
	Submission of the declaration, for entities subject to ICE, of goods produced in the country outside of those falling under the customs regime. Submission of related taxes.

Table 21 - Monthly fiscal calendar of the main obligations

DAY	OBLIGATIONS
January	Delivery of the sum relating to the previous month withheld at source for IRPC, by the debtor entities obliged to carry out withholding at source (withholding agent)
	Delivery to the subjects holding the rights of documents proving the returns subject to IRPC and IRPS by the tax substitute (equivalent to the CUD).
Febr	Delivery of the sum relating to the previous month withheld at source for IRPC, by the debtor entities obliged to carry out the withholding at source (withholding agent)
March	Submission of the annual declaration relating to income and related withholdings at source made in the previous fiscal year.
	Submission of the annual tax return relating to income of entities not resident in Mozambique or to persons without permanent residence in the country.
	January to March: Delivery to the DAF by entities that in the previous year have made any payment subject to withholding tax of IRPC and IRPS. Declaration with official model
	Deadline for submitting declarations relating to withholdings made by withholding agents to non-resident taxable persons in the country and declaration of tax relief for persons entitled to benefits as well as persons exempted from withholdings and exemptions.
	Deadline for submitting the annual income tax return, forms M/10 and M/10V, for taxpayers who in the previous year obtained First Category income (employee work)
April	Delivery of the sum relating to the previous month withheld at source for IRPC, by the debtor entities obliged to carry out withholding at source (withholding agents)
	Deadline for submitting the annual income tax return forms M/10 and M/10V1, for taxpayers who in the previous year have obtained other income not from employment
May	Delivery of the sum relating to the previous month withheld at source for IRPC, by the debtor entities obliged to carry out the withholding at source (tax substitutes)
	Submission of periodic tax return
	Payment of any difference that may exist between the total IRPC calculated and that delivered monthly. The payment will be made at the same time as the delivery of the periodic income tax return - Model M/22 and Model M/39
	Payment of the first tranche by invoice (por conta) – IRPC M/39
	Delivery possible up to the last day of the month of the periodic income tax return M/22 to be done annually
	Deadline for the payment of the sum due to IRPS relating to income from category 1 (first category) of the previous year - IRPS M/19

June	Delivery of the sum relating to the previous month withheld at source for IRPC, by the debtor entities obliged to carry out withholding at source (tax substitutes)
	Submission of the annual accounting and tax information declaration form - M/20 and respective annexes - Last useful day (30)
	Payment of the first special tranche by invoice – IRPC M/39
	Deadline for the payment of the amount due to IRPS relating to income from categories 2,3,4,5 for the previous year - IRPS M/19
July	Delivery of the sum relating to the previous month withheld at source for IRPC, by the debtor entities obliged to carry out the withholding at source (withholding agents)
	Payment of the second tranche by invoice – IRPC M/39
	Payment of the second special tranche by invoice – IRPC M/39
August	Delivery of the sum relating to the previous month withheld at source for IRPC, by the debtor entities obliged to carry out the withholding at source (tax substitutes)
	Payment of the second special tranche by invoice – IRPC M/39
	Deadline for payment of IRPS liquidated according to line d) n° 1 art 20 of the IRPS Regulation (failure to submit the declaration within the legal deadlines), increased by the interest due
September	Delivery of the sum relating to the previous month withheld at source for IRPC, by the debtor entities obliged to carry out the withholding at source (withholding agents)
	Payment of the third and final tranche by invoice – IRPC M/39
October	Delivery of the sum relating to the previous month withheld at source for IRPC, by the debtor entities obliged to carry out the withholding at source (withholding agents)
	Payment of the third and final special tranche por conta – IRPC M/39
November	Delivery of the sum relating to the previous month withheld at source for IRPC, by the debtor entities obliged to carry out the withholding at source (withholding agents)
December	Delivery of the sum relating to the previous month withheld at source for IRPC, by the debtor entities obliged to carry out the withholding at source (withholding agents)

Table 22 - Annual fiscal calendar of the main obligations

2.2 Obblighi del soggetto tassato

Gli obblighi del soggetto passivo sono raggruppati nelle seguenti categorie:

- Obblighi di pagamento, che possono essere anticipati (ritenute alla fonte, pagamenti per conto di terzi) o con pagamento finale;
- Obblighi di dichiarazione, compresa la dichiarazione di registrazione di una persona fisica, la dichiarazione dei redditi, la dichiarazione di costituzione, modifica e chiusura di attività, la contabilità annuale e la dichiarazione dei redditi;
- Obblighi di provare gli elementi dichiarati.

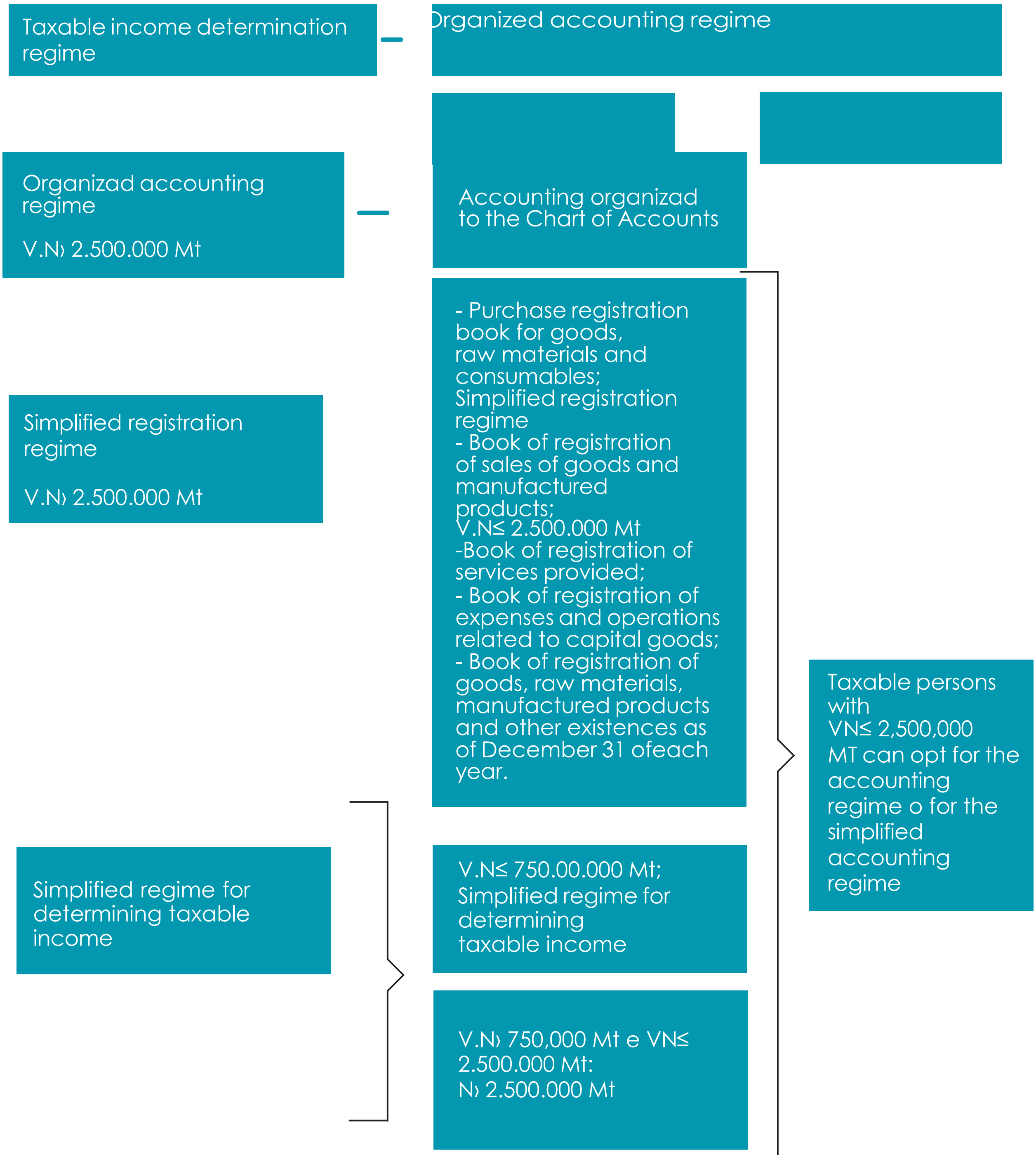


Figure 11- Accounting obligations and options with respect to the accounting method used to determine the taxable income (IRPC)

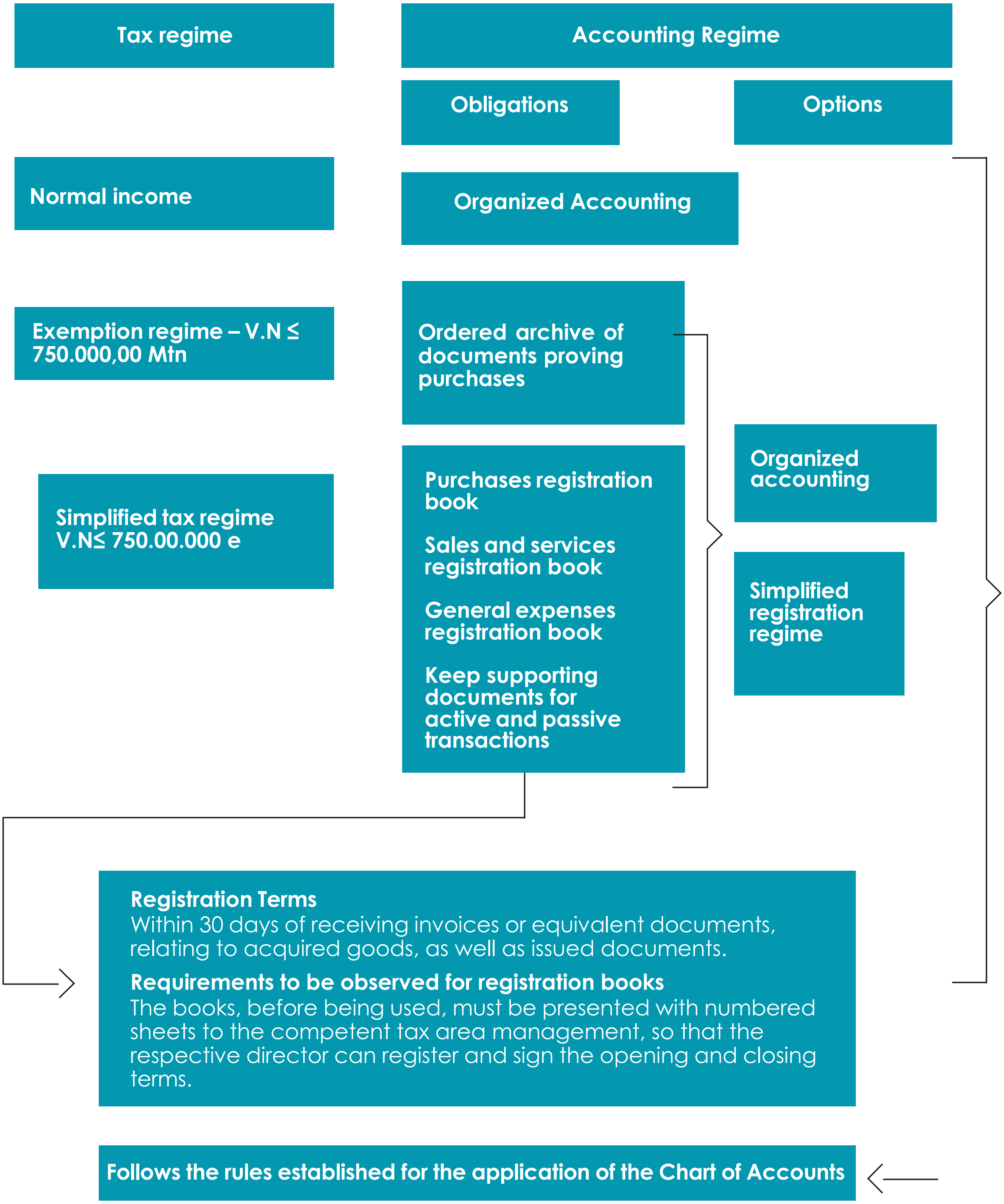


Figure 12 - Obligations and options with respect to the accounting system used for the VAT regime

Taxable Entity Framwwork	Reporting obligations		
	Statement (Forms)	Deadline	Comments
Ordinary Regime V.N›2.500.000 Mtn	Start of activity Model 01	15 days before the start of the activity	Art. 37 of the CIRPC regulation
	Alteration Model 03	15 days from the date of change	Art. 37 of the CIRPC regulation
	Termination of activities Model 04	30 days from the date of termination of activities	Art. 37 of the CIRPC regulation
	Monthly Model A (in case of Replacement Model B)	Until the last day of the month	- The obligation exists even if there are no taxable transactions in the period
		following the one relating to the operations	- Exempt transactions that do not confer the right to deduction are exempted
Exemption Regime VN≤750.000 Mtn	Start of activity Model 01	15 days before the start of activities	Art. 37 of the CIRPC regulation
	Alteration Model 03	15 days from the DGI notification date	When notified by the DGI for the submission of the declaration of alteration relating to the turnover.
	Termination of Activities Model 04	30 days from the date of termination of activities	Art. 37 of the CIRPC regulation
Simplified Tax Regime VN› 750.000 e VN≤ 2.500.000 Mt	Start of activities Model 01	15 days before the start of activities	Art. 37 of the CIRPC regulation
	Alteration Model 03	15 days from the Date of alteration	In case the increase in turnover requires the application of the normal regime, it will be during the month of January of the following year with respect to the turnover
	Termination of activities Model 04	30 days from the date of termination of activities	Art. 37 of the CIRPC regulation
	Quarterly Model C	In the months of April, July, October and January of the following year	lines b) and e) of n. 1 of Art 49 of the CIVA
Isolated act or one that mentions VAT in the invoice unduly	Declaration Model E	Until the end of the month following the month in which the transaction was concluded	lines b) and e) of n. 1 of Art. 2 of the CIVA

Table 23 - VAT declaration obligations

F. COMMERCIO ESTERO E REGOLAZIONE DELLA VALUTA

Il commercio estero è regolato dal Decreto 56/98 dell'11 novembre, insieme ai Diplomi Ministeriali numeri 202 e 203/98 del 12 novembre.

Per la licenza di esportatore, dopo la registrazione dell'agente economico viene rilasciato un permesso di operatore di commercio estero. Il costo del rilascio del permesso di importazione varia da 250 Mt a 1000 Mt.

Esportazioni
Per l'esportazione sono richiesti otto documenti e il processo per ottenerli richiede circatredici giorni, con un costo di 185 dollari USA. I documenti necessari per l'esportazione sono:

- polizza di carico;
- autorizzazione al movimento delle merci;
- fattura commerciale;
- dichiarazione doganale per l'esportazione;
- rapport di ispezione con scanner;
- lista di carico;
- rapport di ispezione prima della chiusura del carico.

Le procedure, i costi e i tempi necessari per esportare un carico standard di merci

Export procedures (2009)	Duration (days)	Costs (US$)
Documents preparation	13	185
Customs clearance and technical control	2	250
Management costs for ports and/or terminais	4	365
Land transport and packaging	4	300
Total	23	1100

Table 24 - Procedures for exporting a standard cargo of goods

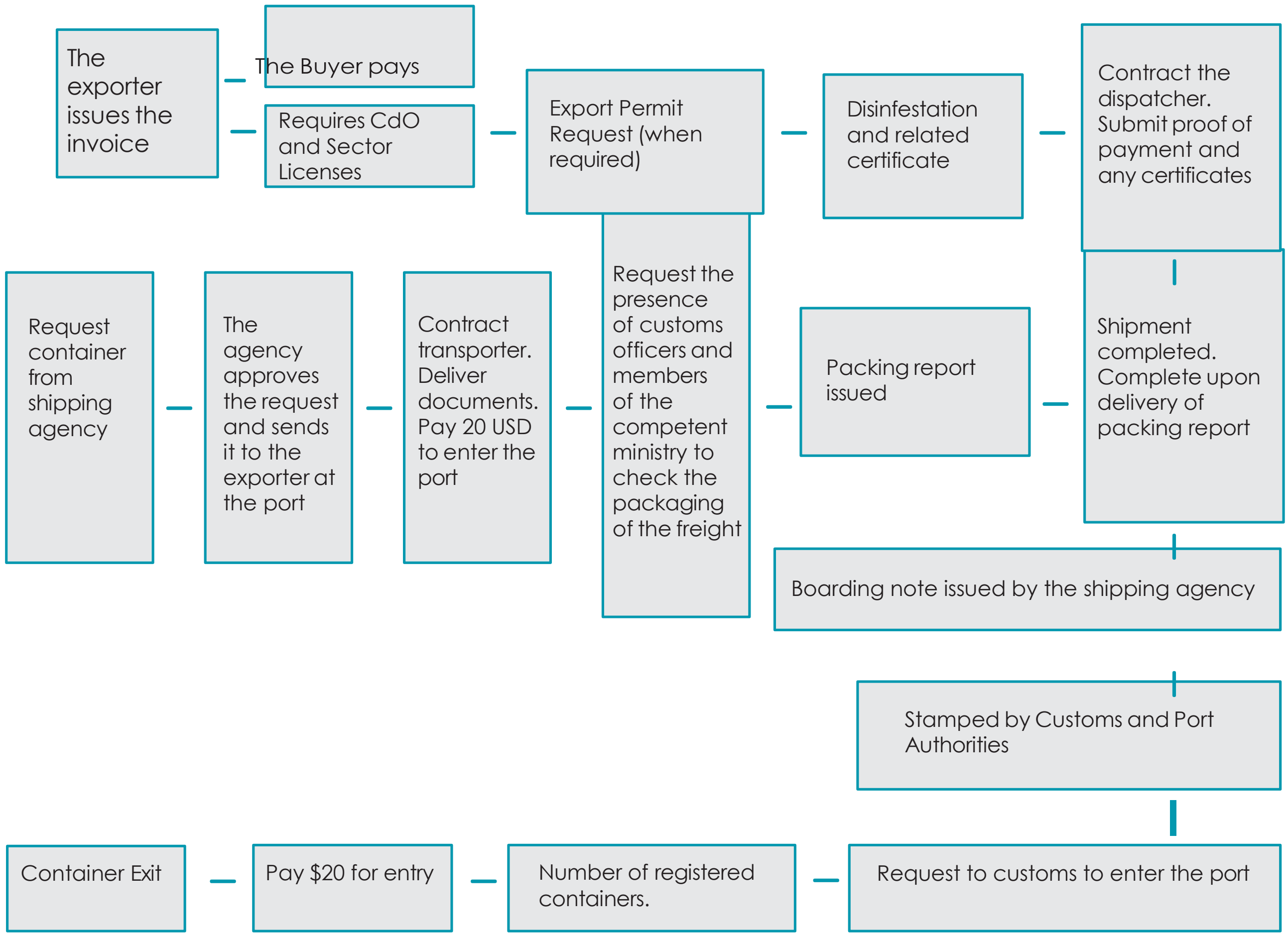


Figure 13 - Procedures for exporting a standard cargo of goods

Note: These procedures may vary depending on the type of goods to be exported.
This chart assumes that pre-clearance is initiated and the goods arrive by sea

Import

Il costo per ottenere i documenti necessari per l'importazione è di 495 USD e richiede circa 20 giorni. In questa procedura sono necessari dieci documenti, in particolare:

- Polizza di carico
- Autorizzazione allo spostamento del carico
- Certificato di origine
- Fattura commerciale
- Dichiarazione doganale di importazione
- Ordine
- Rapporto di ispezione dello scanner
- Elenco
- Rapporto di ispezione prima della chiusura del carico
- Ricevuta per la movimentazione portuale

Le procedure per l'importazione di un carico standard di merci sono riportate nella tabella e nella figura seguenti.

Import procedures (2009)	Duration (days)	Costs (US$)
Documents preparation	**20**	**495**
Customs clearance and technical control	**3**	**230**
Management costs for ports and/or terminais	**5**	**400**
Land transporting and packaging	**2**	**300**
Total	**30**	**1475**

Table 25 - Procedures for importing a standard cargo of goods

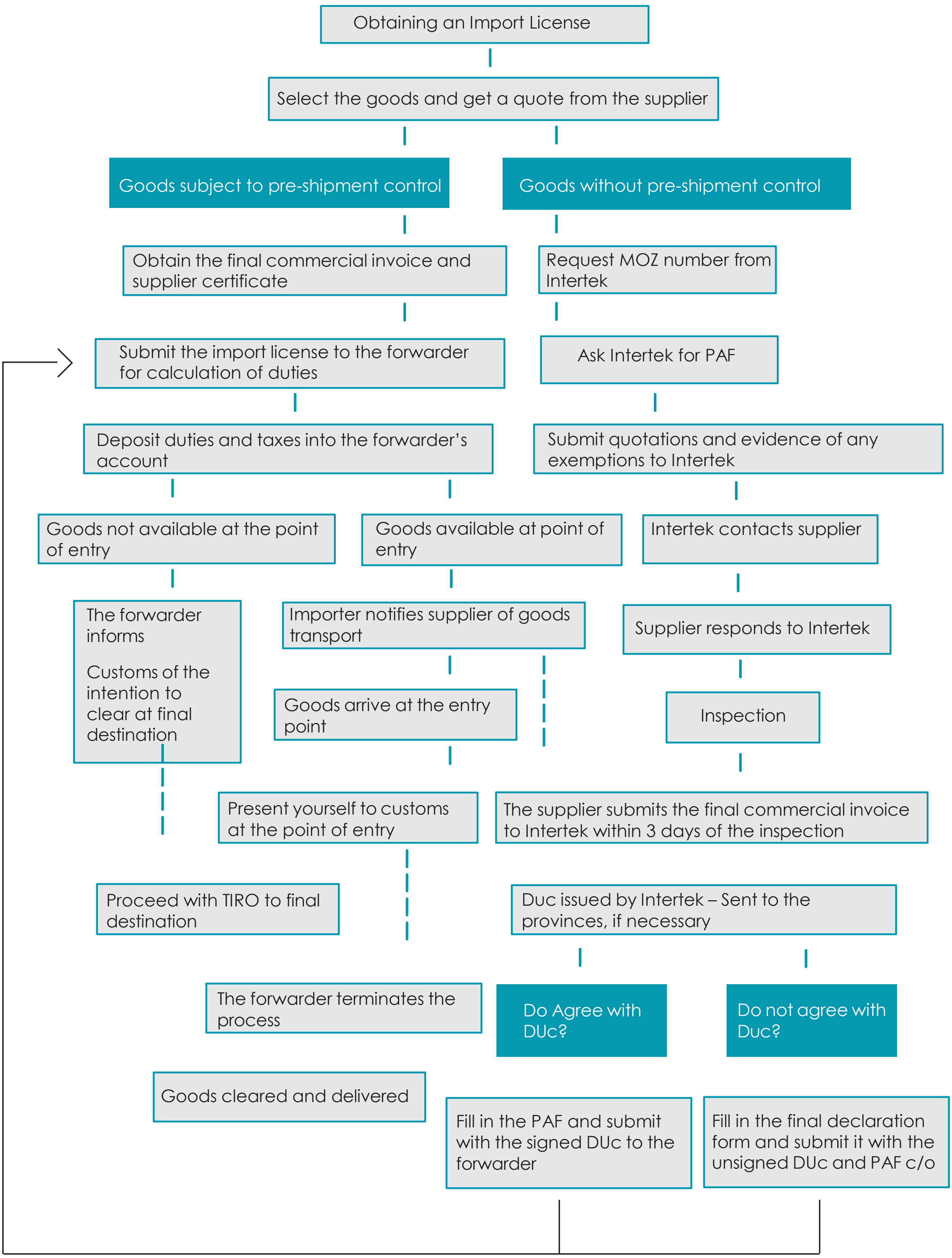


Figure14 - Procedures for importing a standard cargo of goods

Note: the scheme assumes that the goods arrive by land

Legge sulla valuta

La legge n. 11/2009 dell'11 marzo e il relativo decreto attuativo n. 83/2010 del 31 dicembre, entrato in vigore l'11 luglio 2011 e abrogato dal decreto n. 49/2017 dell'11 settembre, stabiliscono il quadro giuridico che disciplina le operazioni di cambio in Mozambico, introducendo il principio della liberalizzazione del conto corrente. Il decreto n. 49/2017 dell'11 settembre ha conferito al Banco de Moçambique, in qualità di autorità di cambio, la competenza di approvare le norme e le procedure per l'attuazione delle disposizioni contenute nella legge n. 11/2009 dell'11 marzo.

Alla luce delle modifiche apportate, entra in vigore la comunicazione n. 20/GBM/2017, del 27 dicembre, relativa alle norme e alle procedure di cambio di valuta

Nel precedente quadro giuridico, la Banca Centrale esercitava, in una prima fase, il controllo totale su tutte le operazioni di cambio, passando, in una seconda fase, ad un allentamento del controllo sul cambio attraverso il trasferimento di alcune responsabilità alle banche commerciali e agli uffici di cambio (fino a una soglia di 5000 dollari USA). Il nuovo quadro giuridico:

- liberalizes all current transactions (goods, services, income and current transfers);
- liberalizza tutte le transazioni correnti (beni, servizi, redditi e trasferimenti correnti); stabilisce la natura obbligatoria delle rimesse dei proventi delle esportazioni e dei redditi generati all'estero;
- stabilisce la dichiarazione obbligatoria dei beni detenuti all'estero;
- delega alle banche commerciali la responsabilità dell'attuazione delle operazioni di cambio e l'indicazione dei requisiti specifici per ciascuna operazione

Currency Transaction	Classification of Currency Transactions	Requirements
Payments for the import of goods (Art. 20 to 30)	General goods Other goods (goods for processing, repair, goods acquired at the port through means of transport, non- monetary gold)	Commercial invoice; Transport document; Single document
Payment for the import of services (Art. 32)	Services supporting the production sector (e.g. transport, construction, financial services, etc.) Services organized according to their functions (travel services, government operations, etc.)	Identification Commercial invoice/debit note Service provision contract Discharge certificate
Transfer of income (Art. 49)	Income from work – wages, benefits and taxes; Financial applications (direct investments, portfolio investments, others) – profits, dividends and interests; Income from mineral resources – land, sea rents, etc.	Identification of the parties Proof of fulfillment of tax obligations Authorization of the capital transaction by the BM Proof of registration of the invested capital at the BM Declaration of the relationship existing between the parties involved Source of income Regular tax situation
Current Transfers Art 60	Public administration - administrative contributions in international organizations; consumption donations, taxes and fees, hunting and fishing licenses, etc.; Other resident sectors - administrative contributions in international organizations; consumption donations, scholarships, inheritances, donations, non-life insurance premiums and compensation, social security, etc.	

Table 26 - Requirements for carrying on currency transactions

Secondo la legge sulla valuta, le transazioni che richiedono l'autorizzazione sono:

- Operazioni di capitale
- Investimenti diretti esteri
- Prestiti e crediti finanziari
- Crediti collegati a transazioni di beni o fornitura di servizi
- Garanzie
- Apertura e movimenti di conti presso istituti finanziari esteri
- Altre operazioni previste dalla legge.
- Apertura e gestione di conti residenti in valuta estera.
- Concessione di crediti a residenti in valuta estera
- Operazioni di cambio in regime speciale nelle zone di confine

Classification of Operations	Procedures
Fill in the PAF and submit with the signed DUc to the forwarder	• Remit export earnings of goods, services and investment within 90 days. • Bank transfer and reflected in MN • Intermediary banker exchange rate
General obligations	• Remit export earnings of goods, services and investment within 90 days. • Bank transfer and reflected in MN • Intermediary banker exchange rate
Retention abroad – authorization case by case. Exception (1st priority order)	• Amortize debts abroad • Other cases duly authorized by the WB
Foreign currency retention option)	• Amortization of foreign currency loans in the domestic banking system • Retention of up to 50% in the exporter's accounts in Foreign Currency
Opening power sources	• Submission of the request to the BM, through your banker • Directly by the interested party • Funds from loans or intended for export • Funds from export earnings or income from investment abroad, up to 50%
Individual	• Deposits of notes or traveler's checks • Funds from external loans • Bank account transfers
Withdrawals	Up to the limit of 5000 USD for travel purposes only.

Table 27 - Currency operations procedures_1

G. PARTECIPAZIONE AGLI APPALTI PUBBLICI

Qualsiasi persona fisica o giuridica, nazionale o straniera, che non sia stata condannata per un reato punibile con la reclusione o che comprometta la sua condotta professionale, a cui non sia vietato stipulare contratti con lo Stato e che non sia dipendente o controllata dal contraente. Tutti i documenti di gara devono essere presentati in lingua portoghese.
Le persone che non risiedono in Mozambico possono firmare una procura presso un'ambasciata o un consolato del Mozambico.

i) Requisiti di ammissibilità

- Modulo compilato e copia autenticata del certificato di registrazione;

- Una dichiarazione (Declaração de Honra) equivalente all'autocertificazione;
- Documenti relativi al progetto per la costituzione di un consorzio o al consorzio già costituito;
- Documenti legali necessari relativi al settore specifico;
- Documenti che soddisfano requisiti quali: nazionalità, criteri finanziari, tecnici, fiscali, ecc

ii) Criteri di selezione
Ai fini della partecipazione a un appalto pubblico, le parti interessate devono rispettare una serie di criteri, tra cui quelli legali, di nazionalità, finanziari, tecnici e fiscali.

a) Criteri legali
I requisiti legali da rispettare sono riassunti nella presentazione di (1) documento di identità (nel caso di una persona fisica) o certificato di registrazione commerciale (Alvarà) e statuto nel caso di una persona giuridica; (2) Declaração de Honra (equivalente all'autocertificazione) in cui si dichiara che la persona non ha impedimenti legali per partecipare alla gara d'appalto.

b) Criterio di nazionalità

Il bando può limitare la partecipazione alle gare pubbliche in base alla nazionalità o all'acquisto di beni prodotti sul territorio nazionale. In alternativa, in alcuni appalti pubblici, i criteri di valutazione possono includere sistemi che favoriscono i commercianti di prodotti nazionali o di beni prodotti sul territorio nazionale. Per poter essere applicati, tali criteri devono essere espressamente menzionati nei documenti di gara. Se l'appaltatore desidera stabilire determinati criteri nella gara d'appalto, deve ottenere l'autorizzazione preventiva dal proprio Ministero o dal Ministero delle Finanze.

Per quanto riguarda il significato di beni prodotti a livello nazionale, è necessario dimostrare che questi incorporano materie prime o beni di consumo prodotti a livello nazionale per una quota non inferiore al 30% del valore del prodotto finito.

I criteri di nazionalità sono determinati come segue:
- per le persone fisiche - essere di nazionalità mozambicana.
- per le persone giuridiche - essere legalmente costituite e registrate in Mozambico con almeno il 50% del capitale detenuto da una persona fisica mozambicana o da una persona giuridica mozambicana che abbia almeno il 50% del capitale detenuto da una persona fisica mozambicana.

I concorrenti stranieri sono definiti come tutti coloro che non soddisfano i requisiti di nazionalità sopra menzionati. I concorrenti stranieri sono tenuti a soddisfare gli stessi criteri e requisiti generali stabiliti per i cittadini nazionali, dovendo presentare documenti equivalenti dei propri paesi se non dispongono di documenti mozambicani. Oltre ai documenti sopra indicati, i concorrenti stranieri, indipendentemente dal fatto che siano legalmente autorizzati ad operare in Mozambico, devono fornire:
> Prova di avere un rappresentante legale o un delegato domiciliato nel paese
> Dimostrazione della conformità nel proprio Paese di origine alle disposizioni legali, ai criteri finanziari, tecnici e fiscali sopra descritti
> Dimostrazione che non sussistono impedimenti alla realizzazione di un'attività economica sia in Mozambico che nel proprio Paese di origine.

c) Criterio finanziario
Il criterio finanziario consiste in controlli periodici sulla dichiarazione dei redditi, sul bilancio contabile-finanziario e su eventuali stati di insolvenza del concorrente.
In caso di gare pubbliche per l'aggiudicazione di concessioni, il valore del capitale sociale o della liquidità attiva definito nel capitolato generale deve includere i costi che il concessionario sosterrà nei primi tre anni della concessione, comprese tutte le imposte relative al contratto in questione.

d) Criterio tecnico
I criteri tecnici comprendono una valutazione della compatibilità tra la natura dell'impresa e quella dell'appalto; l'esistenza di infrastrutture, attrezzature, personale, esperienza, qualifiche accademiche e professionali dell'impresa che possono portare all'esecuzione dell'appalto. I documenti di gara devono stabilire chiaramente il livello minimo di informazioni e documentazione necessari per l'idoneità tecnica di un concorrente. La qualifica tecnica per formulare l'offerta deve essere adeguata alla responsabilità tecnica che il concorrente deve avere per eseguire il contratto.

e) Criterio fiscale
Il concorrente deve dimostrare di aver adempiuto ai propri obblighi fiscali e previdenziali. Ciò avviene tramite una dichiarazione denominata Certidão de Quitação.

5

Opportunità di settore

OPPORTUNITÀ DI SETTORE

5. OPPORTUNITÀ DI SETTORE

Il Mozambico offre una serie di opportunità commerciali e di investimento redditizie in vari settori, grazie alle sue abbondanti risorse naturali, alla posizione geografica strategica e alle riforme economiche in corso. Questo capitolo mette in evidenza i settori più promettenti per gli investimenti in Mozambico, concentrandosi sulle attuali condizioni di mercato, sui potenziali rendimenti e sulle politiche di sostegno del governo.

1. ENERGIA E RISORSE NATURALI

A. Gas Naturale

- Panoramica: il Mozambico possiede alcune delle più grandi riserve di gas naturale non sfruttate al mondo, in particolare nel bacino di Rovuma.
- Opportunità: investimenti in progetti di gas naturale liquefatto (GNL), impianti di lavorazione a valle e infrastrutture correlate.
- Progetti chiave: Progetti Rovuma LNG, Coral South FLNG e Mozambique LNG guidati da importanti società internazionali quali ENI, TotalEnergies ed Exxon Mobil.
- Sostegno del governo: Il governo offre incentivi fiscali, procedure normative semplificate
- e partnership per facilitare gli investimenti.

B. Energie Rinnovabili

- Panoramica: il Mozambico ha un potenziale significativo per le energie rinnovabili, tra cui l'energia idroelettrica, solare ed eolica.
- Opportunità: sviluppo di parchi solari ed eolici, progetti idroelettrici di piccola e media scala e soluzioni off-grid per le aree rurali.
- Progetti chiave: centrale solare di Mocuba e centrale solare di Metoro.
- Sostegno del governo: politiche volte ad aumentare la quota delle energie rinnovabili nel mix energetico, l'accesso ai finanziamenti internazionali per il clima e i partenariati pubblico-privati.

2. AGRICOLTURA E AGROALIMENTARE

Agricoltura Commerciale

- Panoramica: l'agricoltura è un settore chiave, che impiega la maggior parte della popolazione e contribuisce in modo significativo al PIL.

OPPORTUNITÀ DI SETTORE

- Opportunità: investimenti nell'agricoltura commerciale su larga scala, in particolare nelle colture da reddito come canna da zucchero, cotone, tabacco, tè e orticoltura.
- Aree chiave: Manica, Valle dello Zambesi, regioni del Corridoio di Nacala.
- Sostegno governativo: politiche di assegnazione dei terreni, progetti di irrigazione e servizi di divulgazione agricola.

A. Agroalimentare e trasformazione Agricola

- Panoramica: aggiungere valore ai prodotti agricoli attraverso la trasformazione può aumentare significativamente la redditività e ridurre le perdite post-raccolta.
- Opportunità: investimenti in strutture di trasformazione, confezionamento e stoccaggio di prodotti alimentari come anacardi, frutta e verdura.
- Sostegno governativo: incentivi per l'agroalimentare, accesso ai finanziamenti per lo sviluppo e iniziative come il Fondo per lo sviluppo agricolo.

3. SIDERURGIA

A. Risorse minerarie

- Panoramica: il Mozambico è ricco di minerali quali carbone, grafite, titanio e pietre preziose.
- Opportunità: investimenti in strutture di esplorazione, estrazione e lavorazione mineraria.
- Progetti chiave: miniere di carbone di Moatize e progetti di estrazione della grafite.
- Sostegno governativo: licenze minerarie, agevolazioni fiscali e sviluppo delle infrastrutture nelle regioni mine.

B. Valore aggiunto

- Panoramica: aumentare il valore dei minerali estratti attraverso la lavorazione locale.
- Opportunità: creazione di raffinerie e impianti di arricchimento per minerali quali grafite e sabbie pesanti.
- Sostegno governativo: politiche che incoraggiano il contenuto locale e l'arricchimento, nonché partnership con investitori stranieri.

4. TURISMO E OSPITALITÀ

A. Ecoturismo e turismo d'avventura

- Panoramica: le bellezze naturali del Mozambico, tra cui la costa, le isole, i parchi nazionali e la fauna selvatica, offrono opportunità turistiche uniche.
- Opportunità: sviluppo di eco-lodge, strutture per il turismo d'avventura e iniziative di turismo sostenibile.
- Aree chiave: arcipelago di Bazaruto, Parco Nazionale di Gorongosa e arcipelago delle Quirimbas.
- Sostegno del governo: campagne di promozione turistica, sviluppo delle infrastrutture nelle aree turistiche e incentivi agli investimenti.

OPPORTUNITÀ DI SETTORE



B. Settore alberghiero
- Panoramica: crescente domanda di alloggi e servizi di alta qualità trainata dall'aumento degli arrivi turistici;
- Opportunità: investimenti in hotel, resort e servizi accessori quali tour operator e trasporti;
- Sostegno governativo: incentivi fiscali, procedure di concessione delle licenze semplificate e partenariati pubblico-privati per le infrastrutture turistiche;

5. PRODUZIONE E INDUSTRIA

A. Produzione leggera
- Panoramica: Esiste un potenziale di crescita nei settori della produzione leggera quali tessili, abbigliamento e beni di consumo;
- Opportunità: Creazione di unità produttive in zone economiche speciali (SEZ) e parchi industriali;
- Aree chiave: Parco industriale di Beluluane e zona economica speciale di Nacala;
- Sostegno del governo: esenzioni fiscali, esenzioni dai dazi all'importazione e accesso a terreni industriali a prezzi accessibili;

B. Materiali da costruzione
- Panoramica: il boom edilizio trainato dai progetti infrastrutturali e dall'urbanizzazione ha aumentato la domanda di materiali da costruzione;
- Opportunità: produzione di cemento, mattoni, piastrelle e altri materiali da costruzione;
- Sostegno governativo: incentivi alla produzione locale e misure protezionistiche contro le importazioni a sostegno dei produttori nazionali;

6. SERVIZI FINANZIARI

A. Settore bancario e microfinanza
- Panoramica: il settore finanziario è in espansione, con una crescente domanda di servizi bancari e iniziative di inclusione finanziaria;
- Opportunità: creazione di banche commerciali, istituti di microfinanza e servizi bancari mobili;
- Sostegno governativo: riforme del settore finanziario, sostegno normativo all'inclusione finanziaria e incentivi per le banche rurali;

B. Servizi assicurativi e di investimento
- Panoramica: con la crescita dell'economia, aumenta la domanda di prodotti assicurativi e servizi di investimento.
- Opportunità: offerta di prodotti assicurativi vita, salute e proprietà, nonché servizi di consulenza in materia di investimenti e gestione patrimoniale.

OPPORTUNITÀ DI SETTORE

• Sostegno governativo: miglioramenti normativi, campagne di sensibilizzazione dell'opinione pubblica e incentivi per i nuovi operatori nel mercato finanziario.

In conclusione, il Mozambico offre una vasta gamma di opportunità commerciali e di investimento redditizie in diversi settori chiave. Le politiche di sostegno del governo, la posizione strategica e le risorse naturali creano un ambiente attraente per gli investitori. Sebbene esistano sfide quali carenze infrastrutturali e complessità normative, i potenziali rendimenti in settori quali energia, agricoltura, estrazione mineraria, turismo, produzione manifatturiera e servizi finanziari sono notevoli.

UNA STORIA DI SUCCESSO: NOVAMONT IN MOZAMBICO

Questo paragrafo è dedicato a un caso di investimento di successo in cui un investitore italiano specializzato in prodotti biochimici ha interagito con l'Agenzia Italiana per la Cooperazione, istituti di ricerca mozambicani e investitori mozambicani, portando alla creazione di una start-up che propone soluzioni agricole intelligenti per il Mozambico.

Novamont è un'azienda italiana leader a livello internazionale nel settore delle bioplastiche e nello sviluppo di prodotti biochimici. Da oltre venticinque anni è impegnata nello sviluppo di materiali provenienti da fonti rinnovabili e nella promozione di un approccio sistemico alle bioplastiche e ai bioprodotti, che ha permesso all'azienda di diventare leader riconosciuto a livello internazionale. Novamont opera all'estero attraverso sedi in Francia, Germania e Nord America e attraverso una rete di distributori in tutto il mondo. Dal 2023 fa parte del Gruppo Versalis, il colosso chimico italiano che opera a livello mondiale.

All'inizio degli anni Venti, le politiche strategiche di Novamont erano volte a creare nuove alleanze con stakeholder internazionali e ad avviare progetti innovativi per migliorare i sistemi di raccolta e compostaggio dei rifiuti organici in Nord America, nei paesi scandinavi, nell'Europa orientale, in Australia e nel continente africano.

In particolare nel 2019, insieme al Comune di Milano, Novamont ha sviluppato un progetto per migliorare la raccolta dei rifiuti organici nella città di Quelimane, in Mozambico. Incoraggiata dai risultati positivi del progetto, Novamont ha deciso di esplorare le opportunità di business in quel Paese e ha commissionato uno studio strategico per identificare specifiche aree di intervento. Sulla base di tale studio, nel 2020 Novamont ha deciso di candidarsi a un progetto di sviluppo internazionale lanciato dall'AICS, l'Agenzia Italiana per lo Sviluppo volta a sviluppare partnership

pubblico-private, sostenendo finanziariamente parte delle spese di pre-investimento sostenute da Novamont. Il progetto mirava a dimostrare l'efficacia delle tecnologie agricole intelligenti nella regione dell'Africa meridionale e a introdurre tali tecnologie in Mozambico.

Nella capitale mozambicana è stato costituito un team di progetto, composto da professionisti mozambicani e italiani, con l'obiettivo di effettuare test sul campo dei prodotti Novamont in diverse aree climatiche del Paese, sotto l'egida del Centro Nazionale di Ricerca Agricola del Mozambico e del Ministero dell'Agricoltura.

Durante il periodo di validità del progetto, fino a luglio 2024, sono state effettuate più di 30 prove sul campo in tutto il Paese, in particolare nelle province di Maputo, Manica e Tete, verificando l'efficacia di due prodotti chiave di Novamont.:

- un telo pacciamante biodegradabile applicabile all'orticoltura, al mais e al riso;
- un regolatore biologico della crescita delle piante volto ad aumentare la produttività delle piante di tabacco senza danneggiare la salute umana e nel rispetto del suolo.

Il progetto ha coinvolto più di 500 persone, tra cui coltivatori di tabacco, personale delle stazioni di ricerca, piccoli agricoltori e agricoltori commerciali.
Nei tre anni di durata del progetto, Novamont ha investito, direttamente e indirettamente, circa mezzo milione di euro in attività di pre-investimento, tra cui prove sul campo, missioni specifiche di specialisti italiani, viaggi di studio di manager e esperti agricoli mozambicani in Italia per visitare fiere specializzate, aziende che utilizzano tecnologie intelligenti e per incontrare associazioni di categoria e sindacati.

Come risultato, Novamont ha sviluppato una conoscenza più approfondita dei mercati locali, ampliato l'orizzonte dei suoi mercati allo Zimbabwe e creato le condizioni per una start up che funga da veicolo di sviluppo e consolidi una relazione a lungo termine con i mercati dell'Africa del Sud.

Nel 2024, al termine del progetto finanziato dall'AICS, è stata costituita una start-up locale che rappresenta lo strumento speciale per portare avanti l'attività di Novamont in Mozambico e nella regione. Il suo nome è SBT (Soluções Bio para Terra Lda.). La società è di proprietà di tre azionisti, due mozambicani e uno italiano. Gli obiettivi principali di SBT sono:

- introdurre tecnologie biochimiche intelligenti nell'agricoltura mozambicana e nell'industria del confezionamento alimentare;
- identificare i produttori di plastica per facilitare la produzione locale di teli pacciamanti e sacchetti della spesa biodegradabili e compostabili, creando nuovi posti di lavoro specializzati in quel settore.
- supportare gli istituti di certificazione locali nell'elaborazione di norme sulla biodegradazione in linea con gli standard internazionali.

L'azienda opera anche in Zimbabwe, dove a breve verrà aperta una rappresentanza.
SBT rappresenta un vivido esempio di come l'interazione tra i diversi componenti del "Sistema Italia" possa generare valore aggiunto e vantaggi per tutte le parti coinvolte, tra cui in primo luogo il Paese ospitante, il settore privato, le ONG, l'agenzia di cooperazione allo sviluppo, concretizzando in questo modo lo spirito del Piano Mattei in Africa.

6 Annexes

LIST OF DOCUMENTS IN APPENDIX

A. FREQUENTLY ASKED QUESTIONS

I. Frequently Asked Questions about Business Registration and Permits Business Registration

Foreign Investor (FI): *Is it necessary to have a Mozambican shareholder?*
Government Representative (GR): There is no legal obligation for companies to have Mozambican shareholders. However, in some sectors, particularly construction, the company must be majority-owned by Mozambicans to be eligible for certain types of public contracts.

FI: *Can I apply for my DIRE and start operating now?*
GR: No, a commercial registration creates a "dormant" company. This company must be "activated" through a commercial or industrial license (see below). Business activities can be conducted, and residency documents can be obtained only with a fully operational company.

FI: *I made a payment but did not receive a receipt. Is this correct?*
GR: No, whenever a payment is made to any government department, you are entitled to receive, and indeed should request, a receipt. In practice, in the case of notary for small amounts like the cost of recognizing signatures, it is not common to receive a receipt. However, most government departments dealing with these kinds of procedures have an "urgent" payment system, and receipts are always provided. The law requires every government entity to have a bank account and that payments can be made directly into such an account. Where possible, it is preferable to use this system rather than paying in cash.

FI: *I have many receipts from the registration process. What should I do with them?*
GR: Keep them. Registration costs can and should be included in the company's accounting.

FI: *What is the difference between the notary, the Official Gazette, and the commercial register, and why is it necessary to register with all three?*
GR: As suggested above, each has a different function: → The notary ensures that the company is correctly and legally constituted.
→ The commercial register ensures that the main data of all events in the company's life are recorded and available for public consultation.
→ The Official Gazette is the official publication of the State where all official acts are published, thus conferring legal force and wide publicity.

While it is theoretically possible, even desirable, for the three functions to be performed by a single body, in Mozambican law, the functions are distributed among different agencies. The Technical Unit for Legal Reform (the executive arm of an inter-ministerial committee responsible for legal reform in Mozambique) is considering changes that could at least streamline the process so that its various elements can be contained in a single physical space.

FI: *With which document can a shareholder prove their identity?*
GR: If you are a natural person, an authenticated copy of the passport or another identification document containing a photograph will suffice. Only copies authenticated by a notary in Mozambique or a Mozambican Consulate will be accepted. If the shareholder is a legal entity, an authenticated copy of the shareholder company's membership certificate (or similar document) will suffice. Sometimes, the notary may also require seeing the operating or commercial license of a legal entity. While authenticated copies of passports in a foreign language are readily accepted by notaries in Mozambique, a registration certificate or operating license in a foreign language will almost always need to be translated and legalized by an officially recognized translator. Both the original and translated documents must be presented to the notary.

FI: *How should an "appropriate resolution" of the company's board of directors empowered to make*

decisions regarding the creation and participation in the capital of a subsidiary be?
GR: "Appropriate" means, firstly, that it should be effective under the law of the country where the company is incorporated and where its statute is recognized. For example, if we are speaking of South Africa, the resolution should take the form it usually takes according to South African law and practice; if a majority of the board of directors is required to make investment decisions, then the resolution should be signed by the majority of directors. The signatures of those directors must be recognized by a notary - either in Mozambique, if the directors are present in Mozambique, or in their home countries. A second measure of "adequacy" is that the resolution contains the basic information that the Mozambican notary requires, including a clear decision to invest a certain amount, the percentage of capital to which that amount corresponds, and the name of the company in which the investment will be made.

FI: *When is a company considered foreign-owned?*
GR: A company is considered foreign-owned or foreign-capitalized when:
1. It is owned by a natural person of non-Mozambican nationality;
2. Any legal person established under a law other than that of Mozambique;
3. Any business entity constituted in the Republic of Mozambique but with its capital held over 50% by foreigners.

Frequently Asked Questions about Licenses

FI: *I have my operating license. Can I start trading now?*
GR: In principle, yes. However, there are several other requirements to be met, including those from the Finance and Labor Departments (see below 6-9).

FI: *During the inspection, the inspectors asked me to pay for travel to the site to be inspected. Is this correct?*
GR: No. All expenses to cover the inspection are paid by the local office of the Ministry of Finance or directly to the bank account or financial section of the competent services (Industry and Commerce and CHAEM). No payment is made directly to the inspectors.

FI: *What is the role of the inspectors?*
GR: As mentioned above, there is no clear definition in the law of what inspectors can ask to see. Generally, business premises should have: → A separate entrance (if the office is in a building housing other companies)
→ Separate toilets for staff and customers and, where possible, for men and women
→ Adequate ventilation and lighting
→ Fire extinguishers and/or sand buckets.
The Government decree for the granting of industrial licenses stipulates that the premises must meet the technical-functional requirements of this particular sector, as well as the hygiene and safety needs of workers. The National Directorate of Industry recently published an "Industrial Guide" containing global recommendations for industrial establishments. The Industrial Guide covers many aspects of health and safety, but it should also be noted that this is a guide, not a legislative act. Inspectors can also ask to see the working hours and labor contracts.

FI: *I was told that my premises' drawings must be on special paper/architect drawings/must be of a certain size or shape/must include a detailed written description. Is this true?*
GR: The law does not impose any project; it only indicates that there must be a "drawing" of the premises. In practice, this drawing can be a simple sketch, drawn by hand or on a computer, and should include the address of each space such as offices, toilets, etc., as well as the measurements. There is no requirement to submit architect drawings or plans of a certain size or on a particular type of paper.

FI: *I was told I must prove that the person/company renting me the premises is authorized to conduct such activity. Is this correct?*
GR: The law does not make any such requirement. In practice, however, it is always better to request such documents for your peace of mind when renting a property.

FI: *I have a complaint about how my procedure was handled/my inspection was conducted. What can I do?*
GR: Each government department has a Complaints Book (Livro de Reclamações) for the general public. If you have a complaint, visit the office in question and request the book. You should record the complaint as detailed as possible (e.g., names, dates, places).

Frequently Asked Questions about Environmental Issues

FI: *How does MICOA calculate the license concession fee?*
GR: As indicated in point 4.2.3, the issue is complex. Fees are based on the investment value. However, it is not entirely clear whether this means the actual value invested to date, the share capital stated in the statutes, or the proposed investment value, for example, based on a registration by CPI. The decision, according to the recently published Environmental Authorization Manual, specifies that the investment value must be calculated by the Ministry of Finance or a government-certified accountant and suggests that the value to be used is the amount invested to date, including but not limited to the company's capital.

FI: *I was told I would have to pay for a CAPD team visit to my project before the EIA procedure could begin. Is this true?*
GR: The answer to this question is "no". Environmental authorizations are different, for example, from the granting of a land concession that requires one or more site visits by government officials. MICOA's approval of a project does not depend on their staff visiting the site. It is for this reason that environmental consultants conducting an EIA or SEA have a legal obligation to declare conflicts of interest, and the legislation mentions potential criminal and civil penalties related to their activities.

The hired environmental consultant is de facto the eyes and ears of MICOA and will visit the site and investigate, providing MICOA with the necessary material on which MICOA will base its project decision.

However, it has become increasingly common for DPCA to refuse to carry out EIA procedures without visiting the site and receiving payments for transportation and per diem payments for government officials visiting projects. These visits and their payment are not legally required, although many investors argue that it is "easier" to make the payment and ensure the EIA process proceeds. As with all payments to government institutions, to justify the declared costs, a payment receipt must be delivered.

Another alternative available for people in such a situation is to report the incident in writing to MICOA officials.

FI: *Can I obtain my provisional DUAT before having my environmental license? What happens to my DUAT if there is a delay in issuing licenses?*
GR: The issuance of a provisional DUAT for a parcel of land is not subject to the requirement of an environmental license. In reality, the provisional DUAT should be submitted as part of the EIA process. The functions of the provisional DUAT are time-limited, with a duration of two years for foreign holders and five years for national holders to complete land exploitation based on the business plan submitted with the DUAT request. Land exploitation cannot start without an environmental authorization.
Some investors point out that the environmental license can take a long time, thus reducing the time available to complete the activity before the provisional DUAT expires. However, it is possible to extend the provisional DUAT, provided the request is submitted within its expiration. A delay in granting environmental licenses is one of the reasons accepted by the Ministry of Agriculture (the competent ministry) for extending the DUAT.

FI: *I have an existing activity that, in my opinion, might require an environmental license. What should I do?*
GR: It would be prudent to seek legal advice in this situation, and you should promptly develop and submit an EIA procedure. It determines the category of your business and the type of licensing procedure required. The fines for operating without a license are high, and MICOA also has the right to temporarily or permanently stop your activities due to the violation.

FI: *My pre-assessment application was not accepted because the size and scale of my maps are incorrect. What should be the size and scale of the maps?*
GR: There is no legal provision concerning the size or scale of the maps to be submitted. Both the legislation and the form used to submit the pre-assessment documents provide that the maps be in an adequate scale. Therefore, it can be assumed that the scale deemed adequate by the applicant is the one to be used. This is because, particularly for some rural areas, detailed official maps are not available in different scales. Some investors point out that this argument is sometimes used as an excuse to reject the pre-assessment documents and other documents (like the EIA). This can

be the result of a real misunderstanding or an attempt to solicit money. The best response is to make a written request to the superior of the official who refused to accept the documents, providing a description of the incident.

FI: *My documents have been at MTA beyond the time limits prescribed by law. I have received no communication and need further information. What should I do?*
GR: If you have proof (perhaps in the form of a copy of the submitted documents, which have been stamped and dated by the receiving entity) of the dates and times when your documents were submitted and who received them, you need to write a letter to the head of the office where you submitted the documents. It would be helpful to provide as much information as possible and attach a copy of the delivery proof, along with requests for clarification on the reasons for the delay and the dates when a response can be expected. It is important to collect information about your interaction with the management (this applies to interactions with all government entities, not just MTA) in the form of stamped and dated proof of every document and correspondence submission. This will help if you need to escalate the problem to a higher level, either within MTA or even to file an administrative lawsuit to obtain a response to your request. These cases are rare, but it is good practice to keep everything documented.

FI: *I have a large number of specialized scientific reports and studies developed by foreign consultants for the EIA. These reports are in English. Do I need to translate them?*
GR: Yes. All supporting documents for an environmental impact assessment must be submitted in Portuguese. Portuguese is the official language of Mozambique. The EIA is a public document that can be read not only by MICOA technicians but also by the general public and should therefore be accessible to them.

FI: *I have an Environmental Management Plan. Do I need to update it? How can I verify if we are following it correctly?*
GR: An Environmental Management Plan is an internal tool for your use. It is a guide on which to base your activities and monitor those activities. It is advisable to review the plan regularly. For activities classified as Category A and Category B, the submission of a new management plan may be required as part of the license renewal application after five years. For activities in specific sectors, sector regulations may require regular reviews of management plans. Mining activities must update their Environmental Management Plans every five years and submit an annual environmental report.

An environmental audit is a way of measuring compliance with an Environmental Management Plan and ensuring its periodic review. Your Environmental Management Plan should also include a description of how the plan will be monitored. Compliance with the plan and the control measures contained within it can be verified through an environmental audit.

FI: *My activity requires a public consultation process. I would like to know who organizes it for me and if I need to be involved?*
GR: The environmental consultant you hire should support you during the public consultation process. They are responsible for producing an independent public consultation report as part of their EIA or SEA report. Whether you need to be involved depends on the structure of the public consultation. However, it is usually a good idea to have at least one representative of your activity present at public consultations. These meetings offer an opportunity to explain your activity to those who may ultimately be your neighbors and provide a basis for building future dialogue with the nearby community.

Discussion and debate during the public consultation process are good ways to address questions and concerns from the communities before the activity begins, which is preferable to dealing with complaints later. Public consultation and regular discussions with those somehow involved in your activities should not be seen as a one-time action but as something continuous, based on the relationships developed during the public consultation process.

FI: We conducted and concluded a public consultation process and submitted the public consultation report as part of the EIA. However, a group has now come forward with concerns about the project and said they were not involved in the public consultation process. What should we do?
GR: First, you should verify whether all necessary measures to organize the public consultation process were fully adhered to. For example, check how the invitations to the public consultation were made. Also, verify whether the publicity for the public meetings complied with the 15-day notice requirement.

You may be asked to demonstrate that these requirements were met. Secondly, the group has several options available. They can contact MTA and request a government-led public consultation. If they believe their voice has not been heard, there are various ways to take legal action, which could include the temporary or permanent closure of your activity, depending on the nature of the complaint.

However, it is possible to engage with this group at this stage and initiate dialogue. This would likely be the best way to address the issue. As noted earlier, public consultation should be an ongoing process that starts with the official public consultation during the EIA but can continue throughout the project's duration.

FI: *I would like to conduct an environmental audit. How do I find a consultant to do this for me?*
GR: Environmental auditors, including environmental consultants, must be registered with MTA. MTA has a list of available environmental auditors. You need to make a selection from this list.

FI: *MTA sent a team to audit my work. Based on the results, I was required to shut down my activity. Can they do this?*
GR: Yes. Depending on the audit results, you may be subject to a temporary shutdown of activity while correcting the identified problems. If the violations and environmental damages found during the audit are particularly severe, the company may be permanently closed. However, this case is uncommon, and usually, you will have the opportunity to correct the issues raised by the audit results.

You may also be subject to a fine for any violations identified by the auditors and compensation for any environmental damage caused. Compensation is calculated based on the results reported by an environmental expert appointed by MTA.

As part of the audit, you should receive a copy of the evaluation report and the conclusions determining the next steps. MTA should also provide written notice of the intention to close your activity, the procedure's rationale, and its legal basis. You should work closely with MTA to resolve the situation and correct any violations. However, if you feel you have been treated unfairly, the possibility of legal redress is open, and you should seek appropriate legal advice.

Frequently Asked Questions about Land Issues

Foreign Investor (FI): Can I start the proposed economic activity in the DUAT at the time of obtaining it?
Government Representative (GR): Obtaining the DUAT does not allow the holder to undertake the proposed economic activity therein. The main licenses (commercial, tourism, industrial, etc.) must also be obtained. Regarding land availability and possible tree removal, a felling license may be requested from the Forestry Department. Many activities also require an environmental impact assessment before proceeding.

FI: *I was told that the project I proposed requires an environmental impact assessment. Do I need an environmental license to obtain my DUAT? You mentioned that the environmental license can take a long time; what can I do if I don't obtain the license within the two years my company has to complete the project?*
GR: An environmental authorization is not a prerequisite for the DUAT. In fact, at no time during the authorization request process do the SPGCs ask for environmental permission (although applications for land extensions over 10,000ha now require an opinion from the Ministry of the Environment). However, environmental legislation assumes that anyone undertaking a business without having followed the entire environmental impact assessment process may have their activity suspended or their license revoked. Therefore, it is necessary to follow the procedures for the environmental impact assessment process and one should not start executing a project on the land parcel for which a provisional DUAT has been obtained without the environmental impact assessment. Depending on the level of environmental impact assessment required by your company, the process can vary in terms of time. However, in our experience, the SPGCs understand such issues. If a problem is anticipated, you should inform the SPGCs that issued the provisional DUAT as soon as possible and in writing. It is advisable to present a justification for the request for an extension of the provisional DUAT – in this specific case, due to the lengthy environmental licensing process. Be sure to keep a stamped and dated copy of all correspondence sent.

FI: *I am a foreigner who has lived in Mozambique for 5 years and wants to buy land to build a house*

in the country. Is it possible?
GR: The simple answer to this question seems to be "no." Firstly, there is a practical aspect: although the land law allows a foreign citizen residing in Mozambique for at least 5 years to apply for a DUAT, immigration regulations require proven residence for over 10 years to obtain permanent residency. In practice, to date, it is difficult for a person who has lived for more than five but less than ten years to provide the necessary documentation when applying for a DUAT. Changes to immigration legislative provisions, which would allow the issuance of a temporary residence permit after five years, would facilitate this procedure. Secondly, there is the interpretation of the Land Law given by the Government itself in a circular from August 2006. In this circular, the government clarifies that one of the prerequisites for foreigners to obtain a DUAT is proof of an approved investment project. However, investment regulations and the Land Law regulations do not consider private residences as investment projects. For this reason, the government circular has been interpreted as an instruction not to accept land applications for residential purposes from foreigners.

FI: *I obtained my provisional DUAT. My project requires cutting or removing trees on the land portion. I would like to use these trees to build the infrastructure I need, such as offices. How can I do this?*
GR: Tree removal generally depends on authorization from the Forestry Services. The type of authorization depends on the number of trees to be removed. The law allows that wood from the area for which one holds a DUAT can be used for personal use. For local communities, this provision allows them to take poles and wood for construction, and it can certainly be said that this is what is happening.

However, in practice, it is advisable to contact the Forestry Service in writing, informing them of your intentions. Then the necessary documents will be provided.

FI: *Why is it referred to as DUAT when what I essentially have is a lease contract?*
GR: You are correct in noting that in some aspects, a DUAT and a lease contract are similar. However, they are not the same thing. Both are less than full ownership, both have a time limit (a maximum of 50 years, renewable, in the case of a DUAT) and both can be lost or revoked if the contract conditions are not met. However, without discussing different interpretations of leasing operations in Mozambique compared to other countries, a DUAT goes beyond a lease contract. The holder of a DUAT, following an authorization request, has the right to register the improvements made on the land in their own name and to mortgage or sell those improvements later.

FI: *You talk about marking the boundaries of my area; can I use fences?*
GR: Yes. Some types of fencing, such as electrified fences, are subject to signage requirements based on health and safety standards. You cannot build fences on easements, and in rural areas, you must be aware of environmental issues, such as migratory routes. However, in general, the SPGCs suggest clearly marking physical boundaries, for example with fences, as they decrease cases of accidental or intentional intrusion. Due to the cost of a fence, some people choose to plant trees, and for large tracts of land, forest and wildlife regulations requiring paint marks on trees and the posting of small signs around the perimeter may be followed.

FI: I made a payment but did not receive a receipt. Is this correct?
GR: No, in the case of payment for any government service, you have the right to receive, and indeed must request, a receipt. The law requires all public services to have a bank account, and payments can be made directly through the account. When possible, it is preferable to use this system instead of paying in cash.

FI: *I marked the land and am using it according to the proposed project, but some members of the local community have settled on part of the land and are building houses. What should I do?*
GR: As a first step, you should meet with the community leader and show the land demarcation, asking that the community members who have settled within the demarcated area leave it. If this does not lead to the desired result, we recommend contacting the district administration promptly and requesting their intervention. Keep a copy of all correspondence on the matter. If the district administration is unable to support you, the issue should be reported to the SPGC at the earliest opportunity, keeping a copy of the correspondence. Unless some community members settled on your land were long-time residents, government officials will support your claims. However, if the issue is not raised immediately, community members and authorities may argue that you are not using the entire land as required in your DUAT and may propose resizing the land, allowing community members to remain in the area they occupied.

FI: *The piece of land given to me has a forest that I want to preserve. Local community members are in favor of cutting down the trees and selling the timber along the road. They are also inclined to use the wood to make charcoal to sell in the city. Is this allowed?*
GR: No. Communities are allowed to use the resources of their land for their own consumption, not for economic purposes. You need to raise the issue with the community leader and explain your concern.

If the problem cannot be resolved this way, we recommend contacting the district administration and requesting their support. Do not forget to keep copies of all correspondence.

FI: *Can correspondence with the government also be verbal?*
GR: Whenever possible, correspondence with the government should be put in writing. Practical experience indicates that when delivering mail or documents, you should always have a stamped and dated copy from the government agency that received them. You should keep the originals of all official documents related to the land application process (such as documents, drafts, descriptions, etc.). Instead of the originals, it is better to deliver a certified copy.

FI: *Is it possible to delegate the management of the DUAT application procedure?*
GR: If one or more applicants for a DUAT (for example, in the case of a legal entity) are not available to sign documents or attend local consultations, they should consider delegating a trusted person as their representative.

FI: *Is a power of attorney necessary for the purposes of the DUAT?*
GR: A power of attorney is usually written for a limited purpose, depending on the context. In the case of a DUAT application, a power of attorney usually establishes that the delegate has the right to sign forms, request the registration of documents in the Registry Office, attend meetings with communities, and interact with the SPGC.

FI: *Can I delegate the preparation of the power of attorney?*
GR: A power of attorney can be prepared by a lawyer or a notary. The signature should always be authenticated by a notary. It is important to understand what can be achieved through the power of attorney and set limits and competencies. Legal entities can prepare and sign a power of attorney at a Mozambican Embassy or Consulate. In this case, the documents must first be presented at the Embassy to confirm that the legal entity has indeed made the decision to appoint the trustee and invest in Mozambique. These documents must be officially translated if written in a language other than Portuguese. If there are corporate rules stating that the majority of the board of directors must sign official documents, then the board members must go to the Mozambican Embassy or Consulate to sign the delegation.

FI: *Is it mandatory to keep a copy of the power of attorney?*
GR: Usually, the best way is to file a copy of the power of attorney, especially in the case of delegation to a person, because replacing it in case of loss can be a long process. The trustee will need to show the power of representation at different times during a DUAT application.

FI: *I hold a concession for wildlife farming. There are people from the nearby local community who hunt, and as a result, I have injured animals. Should I go to the police?*
GR: The law allows local communities to hunt for personal use and not for commercial purposes, and Article 8 of the Forestry and Wildlife Law also states that this activity must be sustainable. Article 47 of the Forestry and Wildlife Regulations states that community hunters cannot use ropes, wires, and traps. Your first approach in this case should be with the local community representatives. You should discuss the actions and the impact they have on your activity. Perhaps you can show them a more effective and sustainable way of hunting, or you could propose sharing some activities. If the desired result is not achieved, you can contact the local COGEP and the district administration. Even if you have legal rights to protect your business, you are still obligated to protect the resources granted with a negotiated agreement to ensure sustainability for everyone's benefit.

FI: *I have a forest concession with a good amount of wildlife for hunting. I would like to invite a hunting-safari company to take advantage of this situation. How can I do this?*
GR: The concept of dual use of forest and wildlife concessions is not clearly regulated. The Forestry and Wildlife Legislation Manual (Chapter 12, Point 11) notes that the legislation is not explicit. Although the legislation admits that a forestry or wildlife operator can oppose (with due justification)

the allocation of a concession that overlaps with theirs, the same law states that one cannot request the allocation of such a dual concession. While the manual admits that this activity can take place if it coincides with the first concession holder's management plan (in the case of wildlife), it also states that the granting of an authorization is unlikely. This response extends to cases of forest management in areas reserved for tree cutting.

FI: *Who signs the concession contract, and what is its content?*
GR: The concession contract is signed by the Provincial Governor on behalf of the State and contains the following information: duration (up to 50 years), species that can be exploited, quotas for each species to be exploited for the first five years, benefits for the communities, agreement by the concessionaire, control and inspection systems to be used to monitor the concessionaire's activity, industrial and social infrastructure to be built by the concessionaire, contractual rights and obligations.

FI: *After signing the contract, can the activity begin?*
GR: Even after signing the contract, the concessionaire cannot start operations until the following steps are completed: construction of social and industrial infrastructure (e.g., staff housing, a canteen, a sawmill, etc.), inspection of the facilities by the SPFFB, physical delimitation of the concession itself (a provisional delimitation is sufficient at this stage; final delimitation and demarcation must be completed within two years of signing the concession contract), payment of the license or concession, payment of fees to allow registration based on the volumes provided in the business plan, and issuance of forest exploitation licenses by the SPFFB (which is contingent on compliance with each of the above steps).

Frequently Asked Questions about Labor Issues

Foreign Investor: *Can employers who invest in training workers (new or existing) require them to stay with the company?*
Government Representative: There is no explicit provision in the law that establishes ties for workers who have received training. However, the goal of ensuring that workers who receive training at the employer's expense do not leave the company before returning part of the investment can be partially met by providing appropriate rules in the employment contract or the company's internal regulations. For example, a rule stating that the worker must pay directly for some years of the training they receive, through an amount gradually reimbursed with deductions from the paycheck, can encourage an employee to stay and apply what they have learned.

FI: *Can the tolerância de ponto (permission to abstain from work for bridges, holidays, etc., generally granted to all workers in the country) be declared by entities other than the Minister of Labor?*
GR: No. Only the Minister of Labor has the authority to declare tolerâncias de ponto.

FI: *Can employees work during a tolerância de ponto if paid for overtime on a voluntary basis?*
GR: Yes. While employees cannot be forced to work when a tolerância de ponto has been declared (except in the case of activities that "by their nature, cannot be interrupted," as per Article 97, Paragraph 3, of the Labor Law), by analogy with "exceptional work," i.e., work performed on a weekly rest day, extra rest day, or holiday" (Article 89, Paragraph 1), they can work if remunerated accordingly.

FI: *Are collective holidays allowed?*
GR: Yes. The Labor Law provides in Article 100, Paragraph 3, that when the nature and organization of work and production conditions make it necessary or possible, the employer may, after consulting the trade union body, decide that all employees must take holidays at the same time.

FI: *Can holidays be carried over from one year to the next?*
GR: Yes. Under Article 101, Paragraph 1, the employer may carry over all or part of an employee's holidays to the following year, provided that no more than 60 days of leave are accumulated in one year (Article 101, Paragraph 3).

FI: *Holidays accumulate based on the "employee's actual service." How is actual service calculated?*
GR: Actual service includes the following elements: (1) the time during which the employee actually performs services for the employer or is at the employer's disposal, (2) public holidays, (3) weekly rest days, (4) holidays, and (5) justified absences (Article 99, Paragraph 2, and Article 84, Paragraph 2).

FI: *Can workers benefit from justified absence for 5 days "for each death of a close relative," even if the deaths occur in the same year?*
GR: Yes. The rule is justified absence for five days "for the death of a spouse, parent, child, stepchild, sibling, grandparent, or stepparent" (Article 103, Paragraph 3, Clause a).

FI: *What can an employer do if a worker does not return to work after the Health Commission (Junta de Saúde) finds them fit to work?*
GR: If the worker is absent for any reason not listed in Article 103, Paragraph 3 (complete list of justified absences), the employer may consider the absence unjustified. The worker loses their salary for the days of unjustified absence; those days are also deducted from their holidays and from the period of service. In addition to the above consequences, if the unjustified absence lasts for three consecutive days, the employer can initiate disciplinary proceedings and impose sanctions. Unjustified absence for more than 15 days creates the presumption that the worker has abandoned their post and can also lead to disciplinary proceedings (and the sanction imposed can include dismissal). See Article 105 of Law 23/2007.

FI: *What happens if the worker is found fit to work by the Health Commission but is actually too sick to work?*
GR: The employer can resubmit the worker to the Health Commission (or, in the future, to some other duly authorized body) and obtain a ruling on their incapacity to work. If the worker is absent from work, the employer can proceed as described in the previous response.

FI: *In addition to disciplinary proceedings, can an employee be required to pay for damages caused?*
GR: Yes, if the loss was caused by the employee's intentional or negligent behavior. Under Article 64, Paragraph 4, disciplinary sanctions are distinct from the obligation to compensate for such losses.

FI: *Is the double indemnity rule for termination of employment without just cause still valid?*
GR: The issue of whether double indemnity applies under the new Labor Law in the event of dismissal without just cause has not yet been clarified either by case law or doctrine. However, there is a strong possibility that judges will find that this principle (reported in Article 70, Paragraph 4, of Law No. 8/98) applies to employment contracts under Law No. 8/98 that remain in force, as stated in the table above. Conversely, double indemnity in the event of dismissal without just cause does not apply to employees with contracts signed under the new labor law. There are still, however, significant penalties for employers for termination without just cause.

FI: *In the case of collective dismissal, does each worker need to be individually informed?*
GR: Yes. Under Article 131, Paragraph 1, when an employer intends to terminate a contract of employment, they must inform "each employee subject to dismissal." This principle applies to both collective dismissals (in the case of more than 10 employees at the same time) and the termination of an individual employee's contract.

FI: *What size must a company be to be required to have a trade union?*
GR: The association with trade unions or other organizations of their choice is a right recognized to all employees for the defense of their rights and interests. The law does not provide anything regarding the size (number of employees) for which a company must have a trade union. In fact, under Article 138, the employer cannot favor or hinder the organization or management of a trade union.

FI: *What should a company do regarding various procedures that require trade union consultation if there is no trade union?*
GR: Article 153, Paragraph 3, states that in companies or units where there is no trade union body, trade union rights are exercised by the "immediately superior" trade union body, by the Commission, or by a worker elected in a general assembly convened specifically for this purpose by at least twenty percent of the employees.

FI: *What happens if a labor inspector enters the company's premises without any form of identification?*
GR: According to Article 2 of Decree 32/89, labor inspectors have an identification card when they are on a mission. If a person claims to be a labor inspector but has no way to identify themselves as such, the employer can reject them from the premises as they would with any intruder. However, note that, according to Article 4, Paragraph 2, of Decree 32/89, once the inspector has identified themselves, denying access or refusing any requested item is a criminal offense.

FI: *Are seasonal workers covered by the INSS?*
GR: According to Law 4/2007, the definition of workers subject to social security obligations is defined as "workers who work for others" (por conta de outrem). This definition clearly encompasses seasonal workers. Decree 53/2007, Article 4, stipulates that seasonal workers are considered employees. However, in practice, some INSS delegations are not yet ready to accept payments on behalf of seasonal workers, and Decree 53/2007 also provides that contributions by agricultural workers (many of whom are seasonal) will be gradually implemented. Further clarifications on this subject are still being developed by the Ministry of Labor, and it is advisable to seek written confirmation on how to proceed from the Provincial Directorate of Labor.

FI: *Are foreigners required to pay social security contributions?*
GR: According to Article 18, Paragraph 2, of Law 4/2007, foreigners are required to pay INSS only if they are not enrolled in the social security system of another country.

FI: *Do internal regulations require approval from the Ministry of Labor?*
GR: No. Internal regulations are only subject to communication to the competent office of the Directorate of Labor.

Frequently Asked Questions about Taxes

FI: *How to correct withholdings that were calculated based on outdated withholding tables?*
GR: The withholding must be made based on the tables in force for the year in which the income is paid or made available. Where there are inaccuracies attributable to the person responsible for calculating the withholding, corrections should be made in the subsequent withholding period after the error is discovered, but not exceeding the last annual withholding period.

FI: *Must someone who was not subject to withholding due to not reaching the minimum taxable income according to the tables still submit the income tax return - M/10?*
GR: Yes. When incomes are subject to IRPS, even if they were not subject to tax withholding, they must be declared. It should be noted that one is exempt from submitting the income tax return only if, in the relevant year, the taxpayer had incomes:
• Taxed through final withholding (Taxas Liberatórias - fixed taxes applicable to certain incomes that release the taxpayer from other obligations), except for incomes derived from shares;
• Of the first category for an amount equal to or less than 100,000 MZN, provided that such incomes were subject to IRPS withholding.

FI: *In a family where one taxpayer is an employee and the other is self-employed, when should the income tax return be submitted?*
GR: Where there are no additional incomes other than those provided for in Category 1, the income tax return must be submitted by April 30.

FI: *Is an occasional service subject to VAT?*
GR: Whenever a natural or legal person carries out an activity independently and has a taxable base in IRPS or IRPC, the transaction is subject to VAT.

FI: *Is the free transfer of goods subject to VAT?*
GR: The free transfer of goods is subject to VAT when VAT has already been deducted at the time of purchase. However, even if VAT has been deducted, samples and low-value gifts are not taxable.

FI: *Is the transfer of personnel subject to VAT?*
GR: The transfer of personnel constitutes a supply of services. Therefore, the amounts paid by the transferee to the transferor, even if they correspond only to salaries and social contributions paid by the transferor, are subject to VAT.

FI: *Is the transfer of real estate assets subject to VAT?*
GR: Generally, yes. Goods intended exclusively for an exempt activity are exempt if they have not been subject to tax deduction, and goods purchased excluding the right to deduction. Although it does not fall under the concept of property transfer, the sale of goods that constitute the entirety or part of real estate assets can be considered an autonomous sector of activity. In this case, the purchaser will be a taxpayer who practices only deductible operations.

FI: *Are services provided by a supplier based in Mozambique to a non-resident subject to VAT?*
GR: Services provided by a service provider based in Mozambique to a non-resident are not taxed if:
• The buyer is a taxpayer and the service is provided;
• The services are related to real estate located abroad;
• The services are provided outside the national territory;
• It is a transport service exercised outside Mozambican territory.

FI: *Are consulting services subject to VAT?*
GR: Generally, services are taxable in the country where the provider is based, established, or domiciled.

Therefore, under this rule, consulting services are subject to VAT if the provider is resident in Mozambique. However, some services, including consulting services, are not taxed in Mozambique, even if the provider resides in the country, provided that the buyer resides abroad.

Frequently Asked Questions about International Trade

FI: *What is the main document for conducting international trade?*
GR: The main document that controls goods entering and exiting is the Simplified Single Document (or DUS).

FI: *Is a license required to conduct international trade?*
GR: Importers and exporters must be licensed by the Ministry of Industry and Commerce or the Provincial Governor through the submission of:
• Application forms;
• A certified copy of the company's statutes or the Official Gazette where the statutes are published. The statutes must expressly state that the company intends to engage in import/export;
• A certified copy of the commercial registration issued by the Registry Office;
• Certified license (alvará);
• Registration with the Ministry of Finance, in the form of a certified copy of Modelo 01 (the form issued by the Ministry of Finance that provides the company with a NUIT);
• A certified copy of the identification document of the organization's representative.

FI: *How is pre-shipment inspection regulated?*
GR: Some imported products are subject to pre-shipment inspections by Intertek to verify quality, quantity, price, customs tariffs, and any duties to be paid. Products requiring pre-shipment inspection include cereals, flour, sugar, oil, chemicals, pharmaceuticals, tires, clothing, and vehicles.

FI: *What are the import duties?*
GR: Duties on goods imported from countries outside the SADC region are calculated based on the customs value of the goods referred to in Article VII of the GATT, the ad valorem base rate, and vary between 2.5% (raw materials) and 25% (non-essential goods). Goods imported from within the SADC region, subject to compliance with SADC rules of origin, are subject to a zero tariff or a reduction in tariffs. In addition to customs duties, imported goods are required to pay Value Added Tax (VAT) at a rate of 16% and specific consumption taxes (ICE), which vary from 15% to 65% for luxury goods such as cars, tobacco, alcohol, and perfumes.

Law No. 13/2023, of August 25
LABOUR LAW

Mozambique

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As there is a need to revise Law no. 23/2007, of 1 August, Labour Law, in order to adjust it to the dynamics of socio-economic development in which the country finds itself, under the provisions of paragraph 1 of article 178, of the Constitution of the Republic, the Assembly of the Republic determines:

CHAPTER I

General Provisions

SECTION I

Purpose, Scope, Special Regimes and Definitions

Article 1

(Purpose)

This Law defines the general principles and establishes the legal regime applicable to individual and collective subordinate labour relations, performed on behalf of another and for remuneration.

Article 2

(Scope)

1. This Law applies to the legal relations of subordinate work established between employer and worker, both national and foreign, from all sectors of activity, who carry out their activity in the country.
2. This Law also applies to the legal relations of work formed between public law entities and their workers, who are not state employees or whose relationship is not regulated by specific legislation.
3. This Law also applies, with the necessary adaptations, to associations, non-governmental organisations, the cooperative sector, in respect of the salaried worker, diplomatic and consular missions in relation to the locally hired worker, international organisations, and other individual or collective entities of Private Law.
4. The following are regulated by specific legislation:
   a) the legal relations of work of the state official and agent;
   b) the legal relations of work of individuals serving decentralised entities.

Article 3

(Special Regimes)

1. The following types of work are governed by special legislation, namely:
   a) artistic;
   b) sports;
   c) domestic;
   d) home-based;
   e) maritime;
   f) mining;
   g) fishing;
   h) oil;
   i) port;
   j) rural;
   k) private security.
2. The following modes of work provision are governed by special legislation, namely:
   a) lump sum contract;
   b) contract for work;
   c) intermittent;
   d) free regime;
   e) seasonal;
   f) telework;
   g) private employment agency.
3. The labour relations provided for in paragraphs 1 and 2 of this article, as well as those of other sectors whose activities require special regimes, are regulated by this Law, in all that is adapted to their nature and particular characteristics.

Article 4

(Definitions)

The terms used in this Law are included in the glossary, which is its integral part.

SECTION II

General Principles

Subsection I

Fundamental Principles

Article 5

(Principles and Interpretation of Labour Law)

1. The interpretation and application of the norms of this Law shall comply, among others, with the principle of the right to work, employment stability and job position, change of circumstances, and non-discrimination on the basis of colour, race, sex, ethnic origin, place of birth, religion, social position, and political choice.
2. Whenever there is a contradiction between a norm of this Law or other diplomas that regulate work relations, the content resulting from the interpretation that conforms to the principles defined here shall prevail.
3. The culpable violation of any principle defined in this Law renders the legal act performed under these circumstances null and void, without prejudice to the civil and criminal responsibility of the offender.

Subsection II

Protection of Worker's Dignity

Article 6

(Right to work)

1. All citizens have the right to freely choose work, with equal opportunities, without any discrimination, having as basic principles the individual's capacity and professional aptitude in the choice of profession or type of work.
2. The right to work is linked to the duty to work, without prejudice to limitations arising from reduced capacity for work due to professional or common illness or disability.

3. Work must be carried out with strict respect for the fundamental rights and guarantees of the worker, protecting their health and ensuring that they carry out their activity in safe and dignified working conditions.

4. Compulsory labour is prohibited, except for work carried out within the framework of penal legislation.

Article 7

(Personality Rights)

1. The employer is obliged to respect the worker's personality rights.

2. Personality rights include, in particular, the right to life, physical and moral integrity, honour, good name, privacy, and image.

3. The right to privacy concerns access to and disclosure of aspects related to the worker's intimate and personal life, such as family, affective, sexual life, health status, political and religious convictions.

4. The exercise of the rights and freedoms referred to in this article is based on respect for the constitutional order and human dignity.

Article 8

(Protection of personal data)

1. The employer may not require the worker, at the time of hiring or during the execution of the employment contract, to provide information relating to their private life, except when particular demands inherent to the professional activity require it by force of law or professional customs, and the respective justification is provided in writing beforehand.

2. The use of files and computer access relating to the personal data of the job applicant or worker is regulated by specific legislation.

3. Personal data of the worker, obtained by the employer under confidentiality, as well as any information whose disclosure violates their privacy, may not be provided to third parties without their express consent, except for legal reasons.

Article 9

(Medical tests and examinations)

1. The employer may, for the purposes of admission or execution of the contract, require the job applicant or worker to undergo or present a medical test or examination to prove their physical or psychological condition, unless otherwise provided by law.

2. The doctor responsible for the medical tests or examinations may not communicate to the employer any information other than that concerning the capacity or lack thereof for work.

3. The performance of medical tests and examinations on the job applicant or worker aimed at determining their HIV/AIDS status is prohibited.

Article 10

(Remote surveillance means)

1. The employer must not have means of remote surveillance at the workplace, using technological equipment, for the purpose of controlling the professional performance of the worker.

2. The provision in paragraph 1 of this article does not cover situations intended for the protection and security of people and property, as well as when their use is part of the normal production process of the company or sector, in which case, the employer must inform the worker in writing about the existence and purpose of the said means, which will serve as proof.

3. All evidence obtained in violation of the provisions in paragraphs 1 and 2 of this article is null and void.

Article 11

(Right to confidentiality of correspondence)

1. The personal correspondence of the worker, made by any means of private communication, namely, letters and electronic messages, is inviolable, except in cases expressly provided by law.

2. The employer may, in the company's internal regulations, establish rules and limits for the use of information technologies.

Subsection III

Maternity and Paternity Protection

Article 12

(Maternity and Paternity Protection)

1. The State guarantees protection to parents, guardians, or foster families in their social role of maintenance, education, and healthcare of children, wards, and fostered individuals without prejudice to their professional achievements.

2. Special rights related to maternity, paternity, and the care of children, wards, and fostered individuals in their infancy are guaranteed to the working mother, father, guardian, or foster parent.

3. The exercise of the rights provided in this subsection by the pregnant worker, postpartum worker, and nursing worker depends on the notification of their respective status to the employer, who may request proof thereof.

4. For the purposes of enjoying the rights of this subsection, it is considered:
   a) pregnant worker - any worker who informs the employer in writing of her pregnancy;
   b) postpartum worker - any worker who has given birth and for the period of 90 days immediately following childbirth, provided she informs the employer in writing of her condition;
   c) nursing worker - any worker who is breastfeeding her child and informs the employer of her condition, in writing.

Article 13

(Special Rights of the Female Worker)

1. The following rights are ensured to the worker during pregnancy and after childbirth:
   a) not to perform, without reduction of remuneration, work that is clinically inadvisable for her pregnancy condition;
   b) not to undertake night, exceptional or overtime work, or be transferred from her usual workplace, from the third month of pregnancy, except at her request or if necessary for her health or that of the unborn child;
   c) to interrupt daily work for breastfeeding the child, in two half-hour periods, or in a one-hour period in the case of continuous work schedules, without loss of remuneration, up to a maximum of one year after the end of maternity leave;
   d) not to have her contract terminated, except for expiry and dismissal, during pregnancy, up to one year after the end of leave.

2. Employers are prohibited from employing women in work harmful to their health or reproductive function.

3. The female worker must be respected, and any act against her dignity is punishable by law.

4. Any worker who commits acts against the dignity of a female worker at the workplace is subject to disciplinary proceedings.

5. Employers are prohibited from dismissing, applying sanctions to, or in any way harming the female worker on grounds of discrimination or exclusion.

Article 14

(Maternity Leave)

1. In addition to normal holidays, the worker is entitled to 90 consecutive days of maternity leave, which can begin 20 days before the probable date of childbirth.
2. The 90-day leave referred to in paragraph 1 of this article also applies in cases of full-term or premature birth, regardless of whether it was a live or stillbirth.
3. Maternity leave is suspended in case of hospitalisation of the mother or child.
4. By medical prescription, for the period necessary to prevent any clinical risk, the pregnant worker enjoys the right to be exempt, without prejudice to maternity leave.
5. The remuneration of the worker on maternity leave is regulated by the compulsory social security regime.

Article 15

(Paternity Leave)

1. The worker is entitled to seven days of paternity leave, starting the day after the child's birth.
2. The worker cannot take paternity leave within one year and six months after the previous leave enjoyed.
3. Paternity leave is granted for 60 days in cases of death or incapacity of the mother, when proven by a competent health entity.
4. Spouses working for the same employer, even in different establishments, may be granted the option to switch maternity or paternity leave, in the interest of work.
5. The enjoyment of paternity leave is communicated in writing to the employer.

CHAPTER II

Sources of Labour Law

Article 16

(Sources of Labour Law)

1. Sources of Labour Law include the Constitution of the Republic, normative acts issued by the Assembly of the Republic and the Government, treaties and international conventions ratified by Mozambique, and collective labour regulation instruments.
2. Internal regulations, employment contracts, labour practices and customs of each profession, sector of activity, or company that are not contrary to law and the principle of good faith, also constitute sources of Labour Law, except if the subjects of the individual or collective work relationship agree on their inapplicability.

Article 17

(Codes of Conduct)

1. The provision of paragraph 1 of Article 16 of this Law does not prevent the subjects of the work relationship from establishing codes of conduct.
2. Codes of conduct constitute a source of Law.

Article 18

(Instruments of Collective Labour Regulation)

1. Instruments of collective labour regulation are negotiable and non-negotiable.
2. Negotiable instruments of collective labour regulation include:
   a) collective agreements;
   b) accession agreements;
   c) voluntary arbitration decisions.
3. Collective agreements may take the form of:
   a) company agreement - when signed by a union or association and a single employer for one company;
   b) collective agreement - when granted by a union or association and multiple employers for several companies;
   c) collective contract - when concluded between trade union associations and employer associations.
4. The accession agreement corresponds to the adoption, in whole or in part, of a collective labour regulation instrument in force in the company, by signing it by both subjects of the collective work relationship.
5. A voluntary arbitration decision is a determination made by an arbitrator or arbitrators, binding the parties of a conflict arising from a work relationship.
6. The non-negotiable instrument of collective labour regulation is the compulsory arbitration decision.

Article 19

(Hierarchy of Sources of Labour Law)

1. Superior sources of law always prevail over hierarchically lower sources, except when these, without opposition from those, establish more favourable treatment for the worker.
2. When any provision of this Law states that it can be overridden by a collective labour regulation instrument, it does not mean that it can be done by an individual employment contract clause.
3. Superior sources can be overridden by an employment contract when this, without opposition from those sources, provides more favourable treatment for the worker.
4. In the competition between collective labour regulation instruments, the company agreement prevails over the collective agreement, and this over the collective contract, unless the collective agreement or contract provides more favourable treatment for the worker.
5. The obligatory arbitration decision on a particular matter displaces the application of any other collective labour regulation instrument on the same matter.

Article 20

(Principle of More Favourable Treatment)

1. The non-imperative norms of this Law can only be overridden by a collective labour regulation instrument and by an employment contract when it establishes more favourable conditions for the worker.
2. The provision of paragraph 1 of this article does not apply when the norms of this Law do not allow it, especially when they are imperative norms.

CHAPTER III

Individual Employment Relationship

SECTION I

General Provisions

Article 21

(Concept of Employment Contract)

An employment contract is the agreement by which a person, the worker, undertakes to provide his or her activity to another person, the employer, under the latter's authority and direction, in exchange for remuneration.

Article 22

(Presumption of the Employment Relationship)

1. The employment relationship is the set of conducts, rights, and duties established between the employer and the worker, related to the labour activity or service provided, or to be provided, and the manner in which this provision is to be carried out.
2. The employment legal relationship is presumed to exist whenever the worker is performing remunerated activity, with the knowledge and without opposition from the employer, or when the worker is in a situation of economic subordination to the employer.
3. Economic subordination, for the purposes of paragraph 2 of this article, is the situation where the activity provider depends on the income obtained from the service beneficiary for their subsistence.
4. The employment legal relationship referred to in paragraph 2 of this article is presumed to have been established for an indefinite period.

Article 23

(Contracts Equivalent to the Employment Contract)

1. Service provision contracts that, although carried out autonomously, place the provider in a situation of economic subordination to the employer are considered equivalent to the employment contract.
2. Service provision contracts concluded for the performance of activities corresponding to the vacancies in the company's staff are converted into employment contracts.

Article 24

(Free Regime and Fee-based Work)

1. The employer may have, outside of its staff, workers on a free and fee-based regime.
2. Free regime work constitutes the activity or task that does not fill the normal working period but is carried out within it.
3. Fee-based regime work is considered the provision of tasks or activities that do not integrate the normal production or service process, nor fill the normal working period.

SECTION II

Subjects of the Individual Employment Relationship

Article 25

(Types of Employers)

1. The employer, considering the number of workers, can have the following categories:
   a) Micro employer - employs up to 10 workers;
   b) Small employer - employs 11 to 30 workers;
   c) Medium employer - employs 31 up to 100 workers;
   d) Large employer - employs more than 100 workers.
2. The number of workers referred to in paragraph 1 of this article corresponds to the average of those existing in the current calendar year.
3. In the first year of activity, the number of workers is considered to be that on the day the activity begins.

Article 26

(Plurality of Employers)

1. The worker may enter into a single contract, undertaking to provide work to several employers, provided that there is a corporate relationship, control, or group relationship among them, or that they maintain a common organisational structure.
2. For the application of the provision in paragraph 1 of this article, the following requirements must be cumulatively met:
   a) the employment contract must indicate in writing the activity the worker is obliged to perform, the place and the normal working period;
   b) the identification of all the employers;
   c) the identification of the employer who represents the others in fulfilling the duties and exercising the rights arising from the employment contract.
3. The beneficiary employers of the work provision are jointly responsible for fulfilling the obligations arising from the employment contract concluded under the terms of the previous paragraphs.
4. The worker has the prerogative to choose the preferred employer.
5. The worker in a situation of plurality of employers is subject to the directive power of all employers.
6. The plurality of employers for foreign workers is allowed under conditions defined by a specific diploma by the Government.

Article 27

(Multiple Employment)

Unless otherwise stipulated, the worker may enter into subordinate employment contracts with several employers.

Article 28

(Capacity for Work)

1. The capacity to enter into employment contracts is governed by the general rules of law and by the special norms contained in this Law.
2. In cases where a professional card is required, the employment contract is only valid upon presentation of the same.
3. The employment contract concluded in disobedience to the regime established by this article is considered null and void.

Article 29

(Admission to Work)

1. The minimum age for admission to work is 18 years.
2. Exceptionally, the employer may admit to work the minor who has completed 15 years of age, with the authorisation of their legal representative.
3. Under the terms of paragraph 2 of this article, the employer must not employ the minor, under 18 years of age, in unhealthy, dangerous tasks or those requiring great physical effort, as defined by the competent authorities after consultation with trade unions and employers' organisations.
4. The normal working period for minors aged between 15 and 18 years shall not exceed 25 hours per week and five hours per day.

5. By specific diploma, the Council of Ministers defines the nature and conditions under which work provision may be carried out by minors aged between 15 and 18 years.

Subsection I

Worker with Disabilities

Article 30

(Worker with Disabilities)

1. The employer must promote the adoption of appropriate measures so that the worker with disabilities or chronic illness enjoys the same rights and obeys the same duties as other workers regarding access to employment, professional training and career progression, as well as adequate working conditions for the exercise of socially useful activity.

2. The State, in coordination with trade unions, employers' associations, and organisations representing people with disabilities, encourages and supports, within the framework of employment promotion, considering the means and resources available, actions aimed at providing professional retraining and integration into jobs suitable to the residual capacity of workers with disabilities.

3. Special protection measures for workers with disabilities may be established by law or collective labour regulation instrument, particularly those relating to promotion and access to employment and conditions for performing activity suitable to their abilities, except if these measures involve disproportionate costs for the employer.

Subsection II

Student-Worker

Article 31

(Student-Worker)

1. A student-worker is one who performs activities under the authority and direction of the employer, being authorised by the latter to attend, in an educational institution, a course to develop and perfect their technical-professional skills.

2. The maintenance of the student-worker status is conditioned by achieving positive academic performance, in accordance with the norms and regulations in force at the educational establishment attended by the worker.

3. The student-worker has the right to be absent from service during the period of taking tests and exams, without loss of remuneration, and must notify the employer at least seven days in advance, except if for reasons not attributable to them it is not possible to communicate within this timeframe.

4. The worker, even if not a student-worker, has the right to attend educational institutions, as well as professional training courses to raise their academic level or professional qualification, with the knowledge of the employer, provided it does not interfere with the normal course of activity.

Subsection III

Migrant Worker

Article 32

(Migrant Worker)

1. Within the scope of the right to free movement of people and their settlement in foreign territory, the migrant worker has the right to protection from the competent national authorities.

2. The migrant worker has the same rights, opportunities, and duties as other workers in the foreign country where they perform their activities, within the framework of governmental agreements based on independence, mutual respect, reciprocity of interests, and harmonious relations between the respective peoples.

3. It is the responsibility of the State to define, within the scope of its external relations with other countries, the legal regime for migrant labour.

4. It is the responsibility of the State and public or private institutions to create and maintain appropriate services responsible for providing the migrant worker with information about their rights and obligations abroad, travel facilities, as well as rights and guarantees upon their return to their country.

Subsection IV

Foreign Worker

Article 33

(Foreign Worker)

1. The employer must create conditions for the integration of qualified Mozambican workers into positions of greater technical complexity and in management and administration roles within the company.

2. The foreign worker, who performs professional activities in Mozambican territory, has the right to equal treatment and opportunities relative to national workers, within the framework of international norms and principles and in compliance with reciprocity clauses agreed between the Republic of Mozambique and any other country.

3. Notwithstanding the provisions of paragraph 2 of this article, the Mozambican State may exclusively reserve certain roles or activities for national citizens that are restricted from being performed by foreign citizens, notably for reasons of public interest.

4. The national or foreign employer may employ a foreign worker, even if the work is not subordinate, with the authorisation of the Minister overseeing the Labour area or entities to whom this authority is delegated, except in cases of communication provided for in paragraphs 1 and 2 of article 34 of this law.

Article 34

(Foreign Worker Quotas)

1. Depending on the employer's classification provided for in this law, the employer may employ foreign workers by notifying the Minister overseeing the Labour area or the entities to whom authority is delegated, according to the following quotas:
   a) Five percent of the total workforce, for large employers;
   b) Eight percent of the total workforce, for medium-sized employers;
   c) Ten percent of the total workforce, for small employers;
   d) Fifteen percent of the total workforce, for micro employers.

2. In investment projects approved by the Government, which foresee the hiring of foreign workers in percentages lower or higher than those provided for in paragraph 1 of this article, work authorization is not required, only notification to the Minister overseeing the Labour area is necessary.

3. The hiring of foreign citizens for work in non-governmental organisations, scientific research, teaching, medicine, nursing, civil aviation piloting, and other specialized technical assistance areas, or the provision of foreign workers, is decided by the Minister overseeing the Labour area, after consulting the entity overseeing the relevant sector.

4. The provision of foreign workers may be under a quota system, provided the user company has an available quota.

5. The hiring of foreign labour is subject to regulation.

Article 35

(Restrictions on Hiring Foreign Workers)

1. Notwithstanding legal provisions granting entry and stay permission to foreign citizens, their hiring is prohibited when they have entered the country for reasons clearly different from work.
2. Exceptions to the rule provided for in paragraph 1 of this article include bilateral agreements made between the Mozambican State and any other State with which it maintains diplomatic and consular relations, to employ spouses or children of diplomatic agents on a mission, in each of the countries, on a reciprocal and proportional basis, even if they have entered the country with a visa different from that of work.
3. The foreign worker, with temporary residence, must not remain in national territory once the work contract, under which they entered the Republic of Mozambique, has expired.
4. The regime stated in this subsection applies to stateless persons working in Mozambican territory.

Article 36

(Conditions for Hiring Foreign Workers)

1. The foreign worker must possess the necessary academic or professional qualifications, and their admission can only occur if there are no nationals with such qualifications or if their number is insufficient.
2. The hiring of a foreign worker, in cases where authorization from the Minister overseeing the Labour area is required, is made through an application by the employer, indicating its name, headquarters, and field of activity, the identification of the foreign worker to be hired, the tasks to be performed, the planned remuneration, the professional qualification duly proven, and the duration of the contract, which must be in written form and comply with the formalities provided for in specific legislation.
3. The mechanisms and procedures for hiring foreign nationals are regulated in specific legislation.

SECTION III

Formation of the Employment Contract

Article 37

(Promise of Employment Contract)

1. The parties may enter into a promise of employment contract that expresses the intention to sign a definitive employment contract.
2. The promise of employment contract must: a) be in written form; b) contain the identification, signatures, and domicile or headquarters of the parties; c) essentially declare, unequivocally, the willingness of the promisor to commit to signing the employment contract; d) indicate the type of contract, the activity to be performed, and the corresponding remuneration.
3. Non-fulfilment of the work promise leads to civil liability under general law.
4. The regime of the promise of employment contract provided for in the Civil Code does not apply.
5. In the signing of the promise of employment contract and the definitive employment contract, the parties have the right to freely establish the contractual content, proceeding according to the rules of good faith.

Article 38

(Adhesion Employment Contract)

1. The employer may express their contractual will through the internal work regulation or code of conduct, and the worker, by their express or tacit adherence to said regulation.
2. It is presumed that the worker adheres to the internal work regulation when signing a written employment contract, specifying the existence of an internal work regulation in the company.
3. The presumption is dismissed when the worker expresses, in writing, opposition to the regulation, within 30 days from the start of the employment contract or the publication date of the regulation, if later.

Article 39

(Form of the Employment Contract)

1. The employment contract is subject to written form, except in the case of fixed-term employment contracts intended for tasks of execution, with a duration not exceeding 90 days.
2. The employment contract must be dated and signed by both parties and contain the following clauses:
   a) the identification of the employer and the worker;
   b) the professional category, agreed tasks or activities;
   c) the place of work;
   d) the duration of the contract and the conditions for its renewal;
   e) the amount, form, and frequency of remuneration payment;
   f) the start date of the employment contract;
   g) the indication of the stipulated term and its justification, in case of a fixed-term contract;
   h) the date of contract signing and, if fixed-term, its termination date.
3. For the purposes of item g) of paragraph 2 of this article, the justification for the term must be explicitly mentioned, stating the facts that integrate it, establishing the relationship between the justification invoked and the stipulated term.
4. Specifically subject to written form are:
   a) the promise of employment contract;
   b) the fixed-term employment contract with a duration of more than 90 days;
   c) the employment contract with multiple employers;
   d) the employment contract with foreigners, except as provided by law;
   e) the part-time employment contract; f) the occasional worker provision contract;
   f) the service commission employment contract;
   g) the home-based employment contract;
   h) the contract work employment contract;
   i) the temporary employment contract;
   j) the utilization contract;
   k) the apprenticeship contract;
   l) the intermittent employment contract;
   m) teleworking.
5. In the absence of an explicit start date, the employment contract is considered valid from the date of its signing.
6. The lack of written form of the employment contract does not affect its validity nor the rights acquired by the worker and is presumed to be attributable to the employer, who automatically becomes subject to all its legal consequences.

7. In the absence of the term or its justification, in the case of a fixed-term contract, the contract converts to an indefinite-term contract.

8. Not specifying the requirements set out in items a), b), c), and e) of paragraph 1 of this article constitutes a violation and if not rectified within three months after the contract signing, leads to the sanctions provided for in this law.

Article 40

(Accessory Clauses)

1. The employment contract may have a conditional or suspensive and resolutive term attached in writing, according to general law.

2. The accessory clauses regarding the resolutive term determine the fixed or uncertain duration of the employment contract.

Article 41

(Signing of the Fixed-term Employment Contract)

1. The fixed-term employment contract can only be signed for performing temporary tasks and for the necessary period.

2. Temporary needs include, among others:
   a) the replacement of a worker who, for any reason, is temporarily unable to perform their activity;
   b) the execution of tasks that respond to an exceptional or abnormal increase in production;
   c) the performance of seasonal activity;
   d) the execution of activities that do not aim to satisfy the permanent needs of the employer;
   e) the execution of a work, project, or another specific and temporary activity, including the execution, management, and supervision of construction works, public works, and industrial repairs, on a contract basis;
   f) the provision of services in activities complementary to those mentioned above, including subcontracting and outsourcing of services;
   g) the execution of non-permanent activities.

3. Permanent needs of the employer are considered to be vacancies provided for in the staff framework of the company or those that, even if not provided for in the staff framework, correspond to the normal cycle of production or operation of the company.

SECTION IV

Duration of the Employment Relationship

Article 42

(Duration of the Employment Contract)

1. The employment contract may be concluded for an indefinite period, for a fixed or an uncertain term.

2. An employment contract is presumed to be for an indefinite period if its duration is not specified. The employer can rebut this presumption by proving the temporariness or transitoriness of the tasks or activities that are the subject of the employment contract.

Article 43

(Limits on Fixed-Term Contracts)

1. A fixed-term employment contract is concluded for a period not exceeding two years and may be renewed twice by mutual agreement of the parties, without prejudice to the regime for micro, small, and medium-sized employers.

2. A fixed-term employment contract in which the maximum duration periods or the number of renewals provided for in paragraph 1 are exceeded is considered as concluded for an indefinite period. The parties may opt for the regime provided for in paragraph 4 of this article.

3. Micro, small, and medium-sized employers may freely conclude fixed-term contracts in the first eight years of their activity.

4. The conclusion of fixed-term contracts outside the cases, especially provided for in Article 41 of this Law, or in violation of the limits provided for in this article, converts them into contracts for an indefinite period.

5. If one of the parties does not wish to renew the fixed-term employment contract, a notice period of:
   a) 15 days, if the contract is equal to or longer than three months but not exceeding one year;
   b) 30 days, if the duration of the contract is more than one year.

6. Failure to comply with the notice period referred to in paragraph 5 of this article obliges the violating party to pay compensation equivalent to the remuneration the worker would have received during the notice period.

7. In cases where a non-renewal clause of the employment contract is established, if the worker continues to perform the activity after the end of the contract, it converts into a contract for an indefinite period.

Article 44

(Renewal of Fixed-Term Contract)

1. The fixed-term employment contract renews at the end of the established period for the time expressly established by the parties.

2. In the absence of the express declaration referred to in paragraph 1 of this article, the fixed-term employment contract renews for a period equal to the initial one, unless contractually stipulated otherwise.

3. A fixed-term employment contract whose initially agreed period is renewed as provided for in paragraph 1 of this article is considered as a single contract.

Article 45

(Uncertain Term Contract)

The conclusion of an employment contract for an uncertain term is only admitted in cases where it is not possible to predict with certainty the period in which the cause justifying it ceases, especially in situations provided for in paragraph 2 of Article 41 of this Law.

Article 46

(Expiration of the Uncertain Term Contract)

1. The production of effects of the expiration referred to in paragraph 2 of this article depends on the passage of the period to which it is subject, and the occurrence of the fact to which the parties attributed an extinguishing effect must be verified.

2. If the worker contracted for an uncertain term remains in the service of the employer after the date of the effects of expiration or in its absence, after seven days following the return of the replaced worker, or in case of termination of the employment contract upon completion of the activity, service, work, contract work, or project for which they were contracted, it is considered as contracted for an indefinite period.

3. The expiration of the employment contract for an uncertain term, unless stipulated otherwise, must be communicated to the worker with a notice period subject to the following terms:
   a) 15 days if the work period is more than six months and does not exceed three years;
   b) 30 days if the work period is more than three years and does not exceed six years.

4. The uncertain term employment contract that exceeds six years of service, consecutive or interspersed by a period not exceeding six months, converts into an employment contract for an indefinite period.

5. The employer who breaches the notice period of the uncertain term contract is obliged to pay compensation to the worker in the amount equivalent to the remuneration they would have earned during the notice period.

6. The worker who wishes to terminate the uncertain term employment contract during the execution period is required to give notice to the employer, observing the terms referred to in paragraph 3 of this article, under penalty of paying compensation to the employer, calculated according to the terms of paragraph 7 of this article[1].

7. The termination or dismissal of the worker who has entered into the uncertain term employment contract, without just cause, entitles them to compensation equivalent to 45 days for each year of service, or compensation proportionate to the time spent if their seniority does not reach one year of service.

SECTION V

Probationary Period

Article 47

(Concept)

1. The probationary period corresponds to the initial time of execution of the contract whose duration complies with what is stipulated in Article 48 of this article.

2. During the probationary period, the parties must act in a way that allows for mutual adaptation and knowledge, in order to assess the interest in maintaining the employment contract.

Article 48

(Duration of the Probationary Period)

1. The indefinite term employment contract may be subject to a probationary period that does not exceed two months for workers not provided for in the following items:

   a) three months for mid-level technicians;
   b) six months for higher-level technicians and workers who hold management and leadership positions.

8. The fixed-term employment contract may be subject to a probationary period that does not exceed:

   a) three months in fixed-term contracts with a duration of more than one year;
   b) one month in fixed-term contracts with a duration of more than six months and less than one year;
   c) 15 days in fixed-term contracts with a duration of up to six months;
   d) 15 days in uncertain term contracts when the duration is expected to be equal to or more than 90 days.

Article 49

(Reduction or Exclusion of the Probationary Period)

1. The duration of the probationary period can be reduced by collective labour regulation instruments or by an individual employment contract.

2. In the absence of written stipulation of the probationary period, it is presumed that the parties intended to exclude it from the employment contract.

3. With the reduction of the probationary period, it is not allowed to establish a new term either to complete the reduced one or to extend the established one.

Article 50

(Counting of the Probationary Period)

1. The probationary period is counted from the beginning of the execution of the employment contract.

2. During the probationary period, the days of absences, even if justified, leave or dispensation, as well as contractual suspension periods, are not considered for the purpose of evaluating the worker, without prejudice to the worker's right to remuneration, seniority, and vacations.

Article 51

(Termination of the Contract During the Probationary Period)

1. During the probationary period, unless stipulated otherwise, any of the parties may terminate the contract without the need to invoke just cause and without entitlement to compensation.

2. For the purposes of the provision in paragraph 1 of this article, any of the contracting parties is obliged to give written notice to the counterparty, at least seven days in advance.

3. For the contract whose probationary period duration is 15 days, the notice must be three days.

SECTION VI

Invalidity of the Employment Contract

Article 52

(Invalidity of the Employment Contract)

1. Clauses of the individual employment contract, the collective labour regulation instrument, or other sources of labour law that contravene the imperative provisions of this Law or other legislation in force in the country are null.

2. The nullity of a contractual clause of the employment contract does not determine the invalidity of the entire contract, except when it is shown that it would not have been concluded without the flawed part.

3. Null clauses are replaced by the regime established in the applicable precepts of this Law and other legislation in force in the country.

Article 53

(Regime for Invoking Invalidity)

1. The period for invoking the invalidity of the employment contract is six months, counted from the date of its conclusion, except when the subject of the contract is illegal, in which case the invalidity can be invoked at any time.

2. The employment contract declared null or annulled produces all the effects of a valid contract if it comes to be executed and for all the time it is in execution.

Article 54

(Validation of the Employment Contract)

1. The invalid employment contract is considered validated from the beginning if, during its execution, the cause of invalidity ceases.

2. The provision in paragraph 1 of this article does not apply to contracts with an object or purpose contrary to the law, public

order, or offensive to good morals, in which case it only produces effects when the respective cause of invalidity ceases.

SECTION VII

Rights and Duties of the Parties

Subsection I

Rights of the Parties

Article 55

(Rights of the Worker)

1. The worker is assured equality of rights at work, regardless of their ethnic origin, place of birth, language, colour, race, sex, gender, marital status, age, within the limits set by law, social condition, religious or political ideas.
2. Positive discrimination measures aimed at certain vulnerable groups are permissible to correct or prevent situations of inequality.
3. The worker is recognized rights that cannot be the object of any transaction, waiver, or limitation, without prejudice to the regime of modification of contracts due to change of circumstances.
4. It is the State's responsibility to ensure the effectiveness of preventive and coercive means that prevent and penalize civilly and criminally any violation of the worker's rights.
5. The worker is, in particular, recognized the right to:
    a) present their defence before any disciplinary sanction is applied;
    b) be periodically evaluated for the work performed;
    c) be treated with correctness and respect, with acts that undermine their honour, good name, public image, private life, and dignity being punished by law;
    d) be punctually remunerated according to the contract, based on the quantity and quality of the work performed;
    e) compete for access to higher categories, based on their qualification, experience, work results, evaluations, and needs of the workplace;
    f) be ensured daily, weekly, and annual paid rest;
    g) benefit from appropriate measures of protection, safety, and hygiene at work to ensure their physical, moral, and mental integrity;
    h) benefit from medical assistance and medication and compensation in case of work accidents or occupational diseases;
    i) address the General Labour Inspection or labour jurisdiction bodies whenever their rights are violated or to report illegal acts;
    j) freely associate in professional organisations or unions, as provided in the Constitution of the Republic;
    k) benefit from adequate conditions of assistance in case of incapacity and old age, according to the law;
    l) benefit from daily travel allowances or food and accommodation in case of displacement outside the usual place for service reasons at a distance equal to or greater than 30 km and for a period equal to or longer than 8 hours.
6. Clauses of the employment contract and collective labour regulation instruments aimed at waiving the above-mentioned rights are null.

Article 56

(Seniority of the Worker)

1. The worker's seniority, unless otherwise provided, is counted from the date of their admission until the termination of the respective employment contract.
2. The following are counted for the purposes of the worker's seniority:
    a) the probationary period, without prejudice to the provision in paragraph 2 of Article 50 of this Law;
    b) the apprenticeship period when the apprentice is admitted to the service of the employer;
    c) periods of fixed-term employment contracts, when provided to the service of the same employer, even if interspersed;
    d) mandatory military service;
    e) commission of service;
    f) leave with remuneration;
    g) vacations;
    h) justified absences;
    i) preventive suspension in case of a disciplinary process, provided the final decision is favourable to the worker;
    j) preventive detention if the process ends without accusation or with the worker's acquittal;
    k) the period of occasional transfer of the worker.

Article 57

(Prescription of Rights Arising from the Employment Contract)

1. The right resulting from the employment contract and its violation or termination prescribes within six months, counted from the date of termination of the employment contract, except for legal provision to the contrary.
2. The prescription period is suspended when the worker or the employer has proposed to the competent bodies a judicial action or mediation or arbitration process for the breach of the employment contract.
3. The prescription period is also suspended during the period of maternity, paternity leave, or illness that prevents him from appearing at the workplace.
4. The prescription period is also suspended for a period of 15 days in the following cases:
    a) when the worker has submitted, in writing, a complaint and/or hierarchical appeal to the competent entity of the company;
    b) when the worker or the employer has submitted, in writing, a petition, complaint, or appeal to the labour administration body.
5. The periods referred to in this Law are counted in consecutive calendar days.

Subsection II Duties of the Parties

Article 58

(Principle of Mutual Cooperation)

The employer and the worker must respect and enforce the provisions of this Law, collective labour regulation instruments, and codes of conduct, the employment contract, and colLabourate to achieve high levels of productivity and professionalism in the company, as well as to promote decent working conditions.

Article 59

(Duties of the Worker)

The worker, in particular, has the following duties:

a) to attend work punctually and regularly;
b) to perform work with zeal and diligence;
c) to respect and treat the employer, superiors, colleagues, and others who are or come into contact with the company, with correctness and loyalty;

d) to obey orders and instructions from the employer, their representatives or superiors, and fulfil other obligations arising from the employment contract when legal and not contrary to their rights and guarantees;
e) to use correctly and keep in good condition the work goods and equipment entrusted to them by the employer;
f) to maintain professional secrecy, not disclosing under any circumstances information regarding production or business methods;
g) not to use for personal or external purposes, without due authorization from the employer or their representative, the premises, equipment, goods, services, and means of work of the company;
h) to be loyal to the employer, not negotiating on their own or others' behalf in unfair competition;
i) to collaborate for the improvement of the safety, hygiene, and health at work system;
j) to protect goods against any damage, destruction, or loss;
k) to contribute to the promotion of the company's work culture, production, and productivity increase;
l) to collaborate for the maintenance of a good working environment; m) to denounce any act harmful to the company's activity, the safety of people and goods, and the work environment.

Article 60

(Duties of the Employer)

1. The employer has, in relation to the worker, in particular, the following duties:
   a) to respect the rights and guarantees, fully complying with all obligations arising from the employment contract and the norms governing it;
   b) to observe the norms of hygiene and safety at work, as well as to prevent work accidents and occupational diseases and investigate their causes when they occur;
   c) to treat with correctness and politeness;
   d) to provide good physical and moral conditions;
   e) to pay a fair remuneration according to the quantity and quality of the work performed;
   f) to assign a professional category corresponding to the functions or activities performed;
   g) to maintain the professional category assigned;
   h) to ensure the workplace and working hours stipulated in the individual employment contract or in collective regulation instruments;
   i) to allow the exercise of trade union activity and not to harm for the exercise of trade union positions;
   j) not to force the worker to acquire goods or to use services provided by the employer or by a person indicated by them;
   k) to promote good health and nutrition practices in the workplace.
2. The employer is responsible for contributing to the physical and psychological health of the worker, ensuring the promotion of cultural and sports activities, which are mandatory for medium and large employers.

Subsection III

Powers of the Employer

Article 61

(Powers of the Employer)

Within the limits arising from the contract and the norms governing it, it is the employer's competence or the person designated by them to set, direct, regulate, and discipline the terms and conditions under which the activity must be provided.

Article 62

(Regulatory Power)

1. The employer can draft internal work regulations, containing norms of work organisation and discipline, social support regimes for workers, the use of company facilities and equipment, as well as those related to cultural, sports, and recreational activities, which are mandatory for medium and large employers.
2. The implementation of internal work regulations, aiming at the organisation and discipline of work, must necessarily be preceded by consultation with the company's trade union committee, or, in its absence, the competent trade union body, and are subject to communication to the competent labour administration body.
3. The implementation of an internal work regulation establishing new working conditions is considered a proposal of adherence concerning workers admitted before the publication of the same.
4. Internal work regulations must be disclosed at the workplace, so workers have adequate knowledge of their content.

Article 63

(Disciplinary Power)

1. The employer has disciplinary power over the worker under their service, being able to apply the disciplinary sanctions provided in Article 64.
2. The disciplinary power can be exercised directly by the employer or by the worker's hierarchical superior, as established by them.

Article 64

(Disciplinary Sanctions)

1. The employer can apply, within legal limits, the following disciplinary sanctions:
   a) Verbal warning;
   b) Written warning;
   c) Suspension from work with loss of remuneration up to a limit of 10 days for each infraction and 30 days in each calendar year;
   d) Fine of up to 20 days of salary;
   e) Demotion to the immediately lower professional category, for a period not exceeding one year;
   f) Dismissal.
2. It is not permissible to apply any other disciplinary sanctions, nor to aggravate those provided in paragraph 1 of this article, in collective regulation instruments, internal regulation, or employment contract.
3. In addition to the purpose of suppressing the worker's conduct, the application of disciplinary sanctions aims to deter the commission of more infractions within the company, the education of the person concerned, and the other workers for the voluntary compliance of their duties.
4. The application of the dismissal sanction does not imply the loss of rights resulting from the worker's registration in the social security system if, at the date of termination of the employment relationship, they meet the requirements to receive the benefits corresponding to any branch of the system.

Article 65

(Grading of Disciplinary Sanctions)

1. The application of disciplinary sanctions, provided in items c) to f) of paragraph 1 of Article 64, must be necessarily justified, and the decision can be contested within six months.

2. The disciplinary sanction must be proportional to the gravity of the infraction committed and consider the offender's degree of culpability, the worker's professional conduct, and especially the circumstances in which the facts occurred.

3. For the same disciplinary offence, more than one disciplinary sanction cannot be applied.

4. The application of a sanction accompanied by the obligation to repair the damages caused by the worker's intentional or negligent conduct is not considered as more than one disciplinary sanction.

5. The disciplinary offence is considered particularly severe whenever its practice is repeated, intentional, compromises the fulfilment of the activity assigned to the worker, and causes damage to the employer or the national economy or, in any other way, jeopardizes the existence of the legal work relationship.

Article 66

(Disciplinary Procedure)

1. The application of any disciplinary sanction, except those provided in items a) and b) of paragraph 1 of Article 64, must be preceded by the prior initiation of a disciplinary process, which contains the notification to the worker of the facts they are accused of, the possible response of the worker and the opinion of the trade union body, both to be produced within the periods provided in items b) and c) of paragraph 1 of Article 70 of this Law.

2. The disciplinary offence prescribes within six months, counted from the date of its occurrence, except if the facts also constitute a crime, in which case the prescriptive periods of criminal law apply.

3. No disciplinary sanction can be applied without prior hearing of the worker.

4. Without prejudice to recourse to judicial or extrajudicial means, the worker can complain to the entity that made the decision or appeal to the hierarchical superior, suspending the period, under the terms of item a) of paragraph 4 of Article 57 of this Law.

5. The execution of the disciplinary sanction must take place within 90 days following the decision made in the disciplinary process, except the dismissal sanction, whose compliance is immediate after the communication of the decision.

6. The counting of the prescription period referred to in this article is suspended during the period of maternity or paternity leave, or while the worker is deprived of their freedom, or due to illness that prevents them from appearing at the workplace.

Article 67

(Disciplinary offences)

1. Disciplinary offence is considered any culpable behaviour of the worker that violates their professional duties, namely:
   a) failure to comply with the work schedule or assigned tasks;
   b) absence from work without valid justification;
   c) absence from the workstation or place of work during the work period, without due authorization;
   d) disobedience to legal orders or instructions arising from the employment contract and the norms governing it;
   e) lack of respect for superiors, colleagues, third parties, or from the superior to their subordinate at the workplace or in the performance of their duties;
   f) insult, bodily harm, mistreatment, or threat to others at the workplace or in the performance of their duties;
   g) culpable reduction in work productivity;
   h) abuse of functions or invocation of the position to obtain illicit advantages;
   i) breach of professional secrecy or production or service secrets;
   j) diversion, for personal or unrelated purposes, of equipment, goods, services, and other means of work or improper use of the workplace;
   k) culpable damage, destruction, or deterioration of workplace goods;
   l) lack of austerity, waste, or squandering of the material and financial means of the workplace;
   m) drunkenness or drugged state and the consumption or possession of narcotics or psychotropic substances at the workstation or place of work or in the performance of their duties;
   n) theft, robbery, breach of trust, fraud, and other frauds committed at the workplace or during work;
   o) abandonment of employment.

2. Harassment, including sexual harassment, committed either in the workplace or externally, which affects the employment stability or career progression of the offended employee, is considered a disciplinary offence.

3. When the conduct referred to in paragraph 1 of this article[2] is practiced by the employer or their agent, it gives the offended worker the right to compensation of 20 times the minimum wage of the sector of activity, without prejudice to judicial proceedings, under the terms of the applicable law.

4. The practice of harassment in the work environment and any discriminatory act, harmful to the worker or job applicant or intern, gives the right to compensation for patrimonial and non-patrimonial damages, under the general terms of Law.

5. It does not constitute a disciplinary offence, subject to the initiation of a disciplinary process or the application of a disciplinary sanction, the worker's disobedience to an illegal order or one that contradicts their legal or conventional rights and guarantees.

Article 68

(Harassment)

1. Harassment in the workplace or outside it is understood as the set of unacceptable behaviours and practices, threats of such behaviours and practices, whether occurring occasionally or recurrently, that aim, cause, or are likely to cause physical, psychological, sexual, or economic harm, including violence and harassment based on gender.

2. Constitutes discrimination and harassment any act practiced at the time of access to employment, in employment itself, work, or professional training, with the aim or effect of disturbing or coercing the person, affecting their dignity, or creating an intimidating, hostile, degrading, humiliating, or destabilizing environment.

3. Constitutes sexual harassment based on gender the unwanted behaviour of a sexual nature, in verbal, non-verbal, or physical form, with the aim or effect referred to in it paragraph 1 of this article.

4. Constitutes a very serious infraction when harassment is practiced by the employer, superior, or agent and gives the worker the right to compensation of 20 times the minimum wage of the sector of activity, without prejudice to judicial proceedings.

Subsection IV

Disciplinary Process

Article 69

(Dismissal for Disciplinary offence)

Culpable behaviour of the worker that, due to its severity and consequences, makes the immediate and practical sustenance of the employment relationship impossible, grants the employer the right to terminate the employment contract through dismissal, provided that the provisions of Article 66 of this Law are observed.

Article 70

(Phases of the Disciplinary Process)

1. The disciplinary process includes the following phases:
   a) Accusation phase – after the date of awareness of the infraction, except in cases of maternity, paternity leave, holidays, and illness where the counting of the period starts after the end of the leave, the employer has 30 days, without prejudice to the statute of limitations of the infraction, to send to the worker and the existing union committee in the company, or in its absence, to the appropriate union or higher union body, a written notice of fault, containing a detailed description of the facts and circumstances of time, place, and manner of the commission of the infraction attributed to the worker;
   b) Defence phase – after receiving the notice of fault, the worker may respond in writing, and, if desired, attach documents or request their hearing or evidence proceedings, within 15 days, occurring the evidence proceeding, this must be carried out within five consecutive days, after which the process is sent to the union committee or, in its absence, to the appropriate union or union body to issue an opinion, within five business days;
   c) Decision phase – within 30 days, from the deadline for the presentation of the opinion of the union committee or, in its absence, the competent union body, the employer must communicate in writing to the worker and the union body, the decision made, reporting the evidence produced and specifically indicating the facts contained in the notice of fault that were proven.
2. In case the worker refuses to receive the notice of fault, the act must be confirmed, in the notice itself, by the signature of two workers, of which, preferably, one should be a member of the union body existing in the company.
3. In the case of an absent worker and in an unknown location, presumed to have abandoned the workplace, an edict must be drafted to be posted in the usual place of the company, summoning the absent worker to receive the communication of the decision, mentioning that for the purposes of communication of the application of the decision, the date of the publication of the edict counts.
4. The disciplinary process can be preceded by an inquiry, which does not exceed 90 days, especially in cases where the author or the infraction committed by him is unknown, suspending the statute of limitations of the infraction.

Article 71

(Initiation of the Disciplinary Process)

1. For all legal purposes, it is considered that the disciplinary process starts from the date of delivery of the notice of fault to the worker.
2. With the notification of the notice of fault, the employer may preventively suspend the worker without loss of remuneration, whenever their presence in the company may harm the normal course of the disciplinary process.
3. It is prohibited to notify workers to respond to a disciplinary process through newspapers, magazines, or any other media outlets.

Article 72

(Causes of Invalidity of the Disciplinary Process)

1. The disciplinary process is invalid whenever:
   a) the requirements of the notice of fault or its notification to the worker are not observed, the lack of hearing of the worker if requested, the non-publication of an edict in the company, or the failure to send the documents to the union body, as well as the lack of justification of the final decision of the disciplinary process;
   b) the evidence proceedings requested by the worker were not carried out;
   c) there was a violation of the statute of limitations of the disciplinary offence, the expiry of the response to the notice of fault, or the decision-making.
2. Without prejudice to the established in paragraph 4 of this article, the causes of invalidity provided, except for the statute of limitations of the infraction, the violation of periods, the communication of the notice of fault or the decision to the worker, can be remedied within 10 days, after its knowledge and before the closing of the disciplinary process.
3. Without prejudice to the regime of communicability of evidence, the disciplinary procedure is independent of the criminal and civil process, for the purposes of applying disciplinary sanctions.
4. It constitutes an insurmountable nullity, in the disciplinary process, the statute of limitations of the infraction, the expiry, the violation of the period of communication of the decision, and the impossibility of defence of the accused worker for not having been made aware of the notice of fault, by personal notification or edict, if applicable.

Article 73

(Abuse of Disciplinary Power)

1. Abuse of disciplinary power is considered whenever the limits imposed by law, good faith, good customs, the social or economic purpose are manifestly exceeded, especially when they arise from:
   a) a complaint of violation of rights, fundamental freedoms, and guarantees;
   b) refusal to comply with an illegal order or one that offends their rights, freedoms, and fundamental guarantees;
   c) exercise or candidacy for union or similar functions communicated to the employer.
2. In case of abuse of disciplinary power, the worker has the right to complain, appeal hierarchically, judicially, or to other conflict resolution mechanisms.

Article 74

(Effects of Abuse of Disciplinary Power)

1. The application of a disciplinary sanction with abuse of disciplinary power under the terms of Article 73 is unlawful, and the employer is sanctioned to:

a) payment of compensation corresponding to one month of the salary of the targeted worker if the applied sanction is verbal admonition or registered reprimand;
b) payment of compensation corresponding to five times the value of the salary that the worker failed to earn in the cases of a fine and demotion.

2. In the case of the disciplinary sanction of dismissal, the worker is reinstated or paid compensation under the terms of paragraphs 2 and 3 of Article 139.

Article 75

(Illegality of Dismissal)

Without prejudice to the provisions of this Law and other specific legislation, dismissal is always unlawful when:

Without prejudice to the provisions of this Law and other specific legislation, dismissal is always unlawful when:

a) it is initiated for political reasons or union affiliation, ideological, religious, even if the invocation is different;
b) it is initiated without observing legal formalities;
c) it is initiated due to refusal of favour or advantage, pressure, harassment, or violence based on gender.

Article 76

(Challenge of Dismissal)

1. The declaration of the illegality of dismissal can be made by the labour court or a labour arbitration body, in action brought by the worker.
2. The action to challenge the dismissal must be presented within six months from the date of dismissal.
3. If the dismissal is declared illegal, the worker must be reinstated in their job and paid the wages due from the date of dismissal up to a maximum of six months, without prejudice to their seniority.
4. Pending or as a preliminary act of the action to challenge dismissal, a provisional measure of suspension of dismissal can be requested, within 30 days from the date of termination of the contract.
5. By express choice of the worker or when objective circumstances make their reinstatement impossible, the employer must pay compensation to the worker calculated under the terms of paragraph 2 of Article 139 of this Law.

SECTION VIII

Modification of the Employment Contract

Article 77

(General Principle)

1. Legal relations of work can be modified by agreement of the parties or by a unilateral decision of the employer, in the cases and limits provided by law.
2. Whenever the modification of the contract results from a unilateral decision of the employer, prior consultation with the company's union body and its communication to the competent labour administration body is mandatory.

Article 78

(Reasons for Modification)

1. The modification of work relations can be based on:
   a) professional requalification of the worker due to the introduction of new technologies, new work methods, or the need to reoccupy the worker, for the purpose of utilising their residual capacities, in case of work accident or occupational disease;
   b) administrative or productive reorganisation of the company;
   c) alteration of the circumstances on which the decision to hire was based;
   d) geographic mobility of the company;
   e) worker's requalification by virtue of completing an academic or professional training level;
   f) force majeure.
2. Whenever the worker does not agree with the reasons for the modification of the contract, it is up to the employer to prove their existence, before the labour administration body, judicial or arbitration body.

Article 79

(Change of the Contract's Object)

1. The worker must perform the activity defined in the object of the contract and not be placed in a professional category lower than that for which they were hired or promoted, unless the reasons provided in this Law are verified or by agreement of the parties.
2. Without prejudice to the provisions of paragraph 1 of this article and unless otherwise agreed individually or collectively, the employer may, in case of force majeure or unpredictable productive needs, assign the worker, for the necessary time, not exceeding six months, tasks not included in the object of the contract, provided that this change does not imply a decrease in remuneration or hierarchical position of the worker.

Article 80

(Change of Work Conditions)

1. Modification of work conditions is permissible, by agreement of the parties, on the grounds of alteration of circumstances, necessity for the sustenance of the employment relationship, improvement of the employer's situation, adequate organisation of its resources, or competitiveness in the market.
2. Under no circumstances is the modification of work conditions permissible, on the grounds of alteration of circumstances, if such change implies a decrease in the worker's remuneration or hierarchical position.

Article 81

(Geographical Mobility of the Employer)

1. Geographical mobility of the entire, a part, or sector of the employer is permitted.
2. The total or partial change of the employer or establishment may imply the transfer of workers to another workplace.

Article 82

(Worker Transfer)

1. The employer may temporarily transfer the worker to another workplace when exceptional circumstances related to the administrative or productive organisation of the company occur, and must communicate the fact to the competent labour administration body.
2. The temporary transfer of the worker, referred to in paragraph 1 of this article, cannot exceed six months, except if imperative operational requirements of the company justify it, and should in no case exceed one year.
3. The definitive transfer of the worker is only admitted, unless contractually stipulated otherwise, in cases of total or partial change of the company or establishment where the worker to be transferred provides services.
4. The definitive transfer of the worker to another workplace, outside their usual residence, requires agreement, if mobility results in serious harm that implies the separation of the worker from their family.

5. In the absence of the agreement referred to in paragraph 4 of this article, the worker may unilaterally terminate the employment contract with the right to compensation, as provided in Article 139 of this Law.

6. The employer bears all expenses made by the worker, as long as they are directly imposed by the transfer, including those arising from the change of residence of the worker and their family.

7. The employer bears the expenses of the worker related to their return to their place of origin, regardless of the cause of termination of the contract.

8. It is not considered a transfer of the worker if the movement is within the same geographical area that does not exceed 30 km, as well as in cases of mere displacement on a service mission.

9. The transfer of the worker, whether temporary or definitive, must be documented in writing, substantiated, and with a minimum notice of 30 days.

Article 83

(Transmission of the Company or Establishment)

1. With the change of ownership of a company or establishment, the worker may transfer to the new employer.

2. The change of the company's owner may determine the termination of the contract or employment relationship, with just cause, whenever:

   a) the worker establishes an agreement with the transferor to remain in their service;

   b) the worker, at the time of transmission, having reached retirement age, or meeting the requirements to benefit from the respective retirement, requests it;

   c) the worker lacks confidence or has a founded fear about the acquirer's suitability;

   d) the acquirer intends to change or does change the object of the company within the following 12 months if such change implies a substantial alteration of the working conditions.

3. In the event of the transmission of a company or establishment from one employer to another, the rights and obligations, including the worker's seniority, arising from the employment contract and the existing collective regulation instrument, pass to the new employer.

4. The new owner of the company or establishment is jointly liable for the obligations of the transferor due in the last year of activity of the previous productive unit before the transmission, even if they relate to workers whose contracts have already ended by the said transmission, as per the law.

5. The regime of transmission of a company or establishment is applicable, with the necessary adaptations, to situations of transfer of part of the company or establishment, division, and merger of companies, assignment of operation, or leasing of the establishment.

6. For the purposes of this Law, a company, establishment, or part thereof is considered any productive unit capable of developing an economic activity.

Article 84

(Procedure)

1. The transferor and the acquirer must, beforehand, inform and consult the union bodies of each of the companies, or, in their absence, the workers' committee or the representative union association, about the date and reasons for the transfer and the projected consequences of the transfer.

2. The duty to inform falls on both the acquirer and the transferor, who may post a notice in the workplace informing the workers of the opportunity, within a 60-day period, to claim their credits, under penalty of the right to demand them expiring.

3. In the event of contract termination based on verified serious harm resulting from the change of ownership of the company or establishment, the worker has the right to compensation as provided in Article 146 of this Law.

Article 85

(Occasional Transfer of Worker)

1. Occasional transfer of a worker refers to the agreement through which a worker from the cedent's own staff is made temporarily and occasionally available to the cessionary, with the worker becoming legally subordinate to the latter, but maintaining their contractual link with the cedent.

2. Occasional transfer of a worker is only permitted if regulated in a collective labour regulation instrument, as per specific legislation or the following paragraphs.

3. The provision of activity in a regime of occasional worker transfer depends on the cumulative verification of the following prerequisites:
   a) the existence of an employment contract between the employer cedent and the transferred worker;
   b) the transfer aims to respond to increased work or worker mobility;
   c) written consent from the transferred worker;
   d) the transfer does not exceed three years and, in the case of fixed-term contracts, does not go beyond the period of duration of these.

4. The worker is occasionally transferred, by entering into an agreement between the cedent and the cessionary, which includes the worker's agreement, with the worker returning to the cedent's company as soon as the referred agreement ends or the activity of the cessionary concludes.

5. If the requirements set out in paragraph 3 of this article are not observed, the worker has the right to choose to integrate into the cessionary or receive compensation calculated as per paragraph 3 of Article 146 of this Law, to be jointly paid by the cessionary and the cedent.

Article 86

(Private Employment Agency)

1. A private employment agency is considered to be any employer, individual or collective, of private law, whose services consist of employing workers to make them available to a third person, individual or collective, designated as the employer user, through a temporary work and usage contract.

2. The activity of a private employment agency requires prior authorisation from the Minister overseeing the Labour area or from whom he delegates, as established in specific legislation.

Article 87

(Temporary Work Contract)

1. A temporary work contract is understood as the agreement between a private employment agency and a worker, by

which the latter commits, in return for payment, to temporarily provide their activity to the user.

2. The temporary work contract is subject to written form and must be signed by both the private employment agency and the worker, as defined in specific legislation.

3. The temporary worker is part of the staff of the private employment agency and should be included in the nominal list of workers of this agency, prepared in accordance with the current labour legislation.

4. The foreign worker is part of the nominal list of the private employment agency for the duration of the usage contract for which they were assigned.

5. The establishment of a temporary work contract is only permitted in the situations outlined in Article 89 of this Law.

6. The private employment agency may assign a worker to a user abroad, and the assignment contract with the user entity must be validated by the Ministry overseeing the Labour area.

Article 88

(Employment Intermediation)

Employment intermediation is considered as the service that aims to bridge the gap between supply and demand, promoting the placement of candidates without the intermediary becoming part of the ensuing employment relationships.

Article 89

(Usage Contract)

1. A usage contract is defined as the fixed-term service provision agreement between the temporary work employer and the user entity, by which the former commits, in return for payment, to make one or more workers temporarily available to the latter.

2. The usage contract is subject to written form and must contain, among others, the following mandatory clauses:
   a) the reasons for resorting to temporary work;
   b) the social security registration number of the user and the temporary work employer, as well as the number and date of the license for the activity;
   c) a description of the job position to be filled and the appropriate professional qualification;
   d) the workplace and the normal working period;
   e) the compensation due by the user to the temporary work employer;
   f) the start and duration of the contract;
   g) the date of contract signing.

3. The usage contract for the assignment of workers abroad must safeguard the principle of equal treatment of the migrant worker, particularly regarding remuneration, medical and pharmaceutical assistance, work duration, rest periods, holidays, and compensations for work accidents and occupational diseases.

4. If the usage contract lacks a written form or the reasons for resorting to temporary work are not specified, it is considered null, and the employment relationship between the user and the worker is under an indefinite-term contract.

5. Alternatively to what is stated in paragraph 4 of this article, the worker may opt, within 30 days after starting the activity for the user, for compensation, to be paid by the latter, as per Article 139 of this Law.

6. The establishment of a usage contract with an unlicensed temporary work employer holds both this entity and the user jointly responsible for the worker's rights arising from the employment contract and its violation or termination.

Article 90

(Justification of the Usage Contract)

1. The usage contract can only be concluded to meet the temporary needs of the user.

2. Temporary needs of the user include, among others:
   a) Direct or indirect replacement of a worker absent or temporarily prevented from providing service;
   b) Direct or indirect replacement of a worker in relation to whom a legal action for assessing the legitimacy of dismissal is pending;
   c) Direct or indirect replacement of a worker on unpaid leave;
   d) Replacement of a full-time worker who has shifted to part-time work;
   e) Needs arising from vacancies when a recruitment process for filling them is underway;
   f) Seasonal activities or other activities whose annual production cycle shows irregularities due to the structural nature of their market, including agriculture, agro-industry, and activities resulting from it;
   g) Exceptional increase in the company's activities;
   h) Execution of an occasional task or service that is not durable;
   i) Execution of a project, or another defined and temporary activity, including construction, public works, installations, and industrial repairs, under contract or direct management, including related projects and other complementary activities of control and monitoring;
   j) Provision of security services, maintenance, hygiene, cleaning, food, and other complementary or social services not included in the employer's regular activities;
   k) Development of projects, including design, research, direction, and supervision, not included in the regular activities of the user employer;
   l) Intermittent labour needs determined by fluctuations in activity during days or parts of the day, provided that the use does not exceed half of the normal working period practiced by the user on a weekly basis;
   m) Intermittent labour needs for direct family support of a social nature, during days or parts of the day.

3. In addition to the situations outlined in paragraph 1 of this article, a usage contract for a determined period can be concluded in the following cases:
   a) Launching a new activity of uncertain duration, as well as the beginning of operations of a company or establishment;
   b) Hiring young workers.

Article 91

(Applicable Regime to Temporary Work and Usage Contracts)

1. Temporary work contracts and usage contracts are subject, with necessary adjustments, to the regimes of fixed-term contracts.

2. The two types of contracts mentioned in paragraph 1 of this article, for everything not provided for in this Law, are regulated by special legislation.

3. During the execution of the temporary work contract, the worker is subject to the working regime applicable to the user regarding the manner, place, duration, and suspension of work, discipline, safety, hygiene, health, and access to its social facilities.

4. The user must inform the temporary work employer and the worker about the risks to the worker's safety and health inherent to the job position to which they are assigned, as well as the need for appropriate professional qualifications and specific medical surveillance.

5. The user must prepare the work schedule of the temporary worker and schedule their holiday period, whenever these are taken while serving the user.
6. The temporary work employer may grant the user the exercise of disciplinary power, except for the application of dismissal sanction.
7. Without prejudice to compliance with the working conditions resulting from their contract, the temporary worker may be assigned to more than one user.

Section IX

Duration of Work Performance

Article 92

(Normal Working Hours)

1. The normal working period is considered the number of actual working hours to which the worker is obliged to provide to the employer.
2. The actual duration of work is the time during which the worker provides effective service to the employer or is at their disposal.

Article 93

(Limits of the Normal Working Period)

1. The normal working period cannot exceed 48 hours per week and 8 hours per day.
2. Notwithstanding the provisions of paragraph 1 of this article, the normal working period can be extended to 9 hours, provided the worker is granted a half-day of additional rest per week, besides the weekly rest day prescribed in article 104 of this Law.
3. Through collective bargaining agreements, the daily normal working period can, exceptionally, be increased up to a maximum of four hours without the weekly working duration exceeding 56 hours, not counting for this limit the exceptional and overtime work provided due to force majeure.
4. The average duration of 48 working hours per week should be determined with reference to maximum periods of six months.
5. The determination of the average weekly working duration, referred to in paragraph 4 of this article, can be obtained through compensation for hours previously worked by the worker, by reducing the daily or weekly working schedule.
6. Establishments engaged in industrial activities, except those operating on shifts, may adopt a normal working duration limit of 45 hours per week to be fulfilled over five days of the week.
7. All establishments, except for services and activities aimed at meeting the essential needs of society, as provided in paragraph 4 of article 105 of this Law, as well as direct-to-public sales establishments, may, for economic conditioning reasons or others, adopt the practice of a uniform schedule.
8. The employer must notify the Ministry overseeing the Labour sector of new working schedules through its nearest representation by the 15th of the month following their adoption, observing the norms defined in this Law and other legislation in force on the matter.

Article 94

(Increase or Reduction of the Maximum Limits of Normal Working Periods)

1. The maximum limits of normal working periods can be extended for workers performing highly intermittent functions or simple presence and in cases of preparatory or complementary works which, for technical reasons, are necessarily carried out outside the normal working period, without prejudice to the rest periods provided for in this Law.
2. The maximum limits of normal working periods can be reduced whenever productivity increases allow it and, without economic and social inconvenience, priority is given to activities that involve greater physical or intellectual fatigue or increased risks to workers' health.
3. Notwithstanding the provisions of article 93 of this Law, the increase or reduction of the maximum limits of normal working periods can, exceptionally, be established through a government decree upon proposal from the Ministers overseeing the Labour sector and the sector of activity in question, or through collective bargaining instruments.
4. From the increase or reduction provided for in the previous paragraphs, there cannot be economic damages for the worker or unfavourable changes to their working conditions.

Article 95

(Work Schedule)

1. The work schedule results from determining the start and end times of the normal work period, including rest intervals.
2. After consulting the competent union body, the employer is responsible for establishing the work schedule for the workers under their service. The respective schedule must be endorsed by the competent labour administration body and posted in a visible location at the workplace.
3. In setting the work schedule, the employer is particularly constrained by the legal or conventional limits of the normal work period and the operating hours of the company.
4. To the extent required by the production process or the nature of the services provided, the employer must set work schedules that are compatible with the workers' interests.
5. The following workers may be exempt from work schedules:
   a) those in positions of management, leadership and trust, or supervision[3];
   b) those whose job nature justifies working in such a regime.

Article 96

(Work Schedule in Alternating Shifts)

1. The adoption of work schedules in alternating shifts that incorporate a maximum of four weeks of actual work is permissible.
2. The alternating shift regime must strictly adhere to the following:
   a) The actual work period can be up to 12 hours with a minimum rest interval of 30 minutes;
   b) Rest cannot be less than half the effective work time;
   c) The time it takes for the worker to travel to and from work counts towards the rest period;
   d) Weekly rest days, complementary rest days, holidays, and grace days that coincide with the actual work period are considered normal workdays, entitling the worker to compensatory rest;
   e) The rest period does not replace the right to annual leave.

3. Work in an alternating shift regime exceeding the annual duration calculated at a rate of 48 hours weekly, deducting holidays, and grace periods, is considered overtime.

Article 97

(Work Interruption)

1. The daily normal work period must be interrupted by a rest interval not shorter than half an hour nor longer than two hours, except for services provided on a shift basis.
2. Collective bargaining instruments may establish longer duration and frequency for the rest interval mentioned in paragraph 1 of this article.
3. In continuous work schedules, a mandatory rest interval of no less than half an hour, which is counted as actual work duration, must be observed.

Article 98

(Exceptional Work)

1. Work performed on a weekly rest day, supplementary rest day, holiday, or grace day is considered exceptional.
2. The provision of exceptional work is mandatory in cases of force majeure to address an accident that has occurred or is imminent, to perform urgent and unforeseen tasks on machinery and materials essential for the normal functioning of the company or establishment.
3. The employer must keep a record of exceptional work, where, before starting and after finishing the work, respective annotations are made, including an express indication of the reason for the exceptional work provision, to be endorsed by the worker who performed it.
4. The provision of work on a weekly rest day, supplementary rest day, holiday, or grace day, apart from the work schedule in alternating shifts, entitles to a full day of compensatory rest within the following three days unless the provision of work does not exceed a period of five consecutive or alternating hours, in which case it is compensated with half a day of rest.

Article 99

(Overtime Work)

1. Work performed outside the normal working schedule is considered overtime.
2. Overtime can only be performed:
   a) when the employer needs to address work surges that do not justify hiring a worker on a fixed-term or indefinite contract;
   b) when there are weighty reasons.
3. Each worker can perform up to 96 hours of overtime per quarter, not exceeding eight hours of overtime per week or 200 hours per year.
4. Work performed by workers exempt from the work schedule and work performed to compensate for periods of absence initiated by the worker are not considered overtime.
5. In all cases, the employer must have a system for recording the overtime worked.

Article 100

(Night Work)

1. Work performed between twenty hours of one day and the start of the normal working hours of the following day is considered night work, except for work carried out in shift systems as provided in the following article.
2. Collective bargaining instruments may consider work performed in seven of the nine hours between twenty hours of one day and five hours of the following day as night work.

Article 101

(Shift Work)

1. Employers with continuous operations and those whose operating period exceeds the legal or conventional maximum working periods must organise work in shifts.
2. The duration of work for each shift cannot exceed the legal or conventional maximum working periods established in this Law.
3. Shifts must always operate on a rotational basis, allowing workers to replace each other at regular work periods.
4. Shifts in continuous operation systems and for workers providing services that, by their nature, cannot be interrupted, must be organised to grant workers a compensatory rest period equivalent to the service shift.

Article 102

(Part-Time Work)

1. Part-time work is that in which the number of hours the worker is obliged to provide each week or day does not exceed seventy-five per cent of the normal work period practised full-time.
2. The percentage limit referred to in paragraph 1 of this article can be reduced or increased by collective bargaining instruments.
3. The number of days or hours of part-time work must be fixed by written agreement and, unless otherwise stipulated, can be provided on all or some days of the week, without prejudice to the weekly rest.
4. The part-time work contract is subject to written form and must include the indication of the daily or weekly normal working period with comparative reference to full-time work.

Article 103

(Provision of Part-Time Work)

1. The regime established in this Law or in collective bargaining instruments applies to part-time work provided that, by its nature, the activity to be performed does not imply full-time work.
2. The part-time worker must not be treated less favourably than a full-time worker in a comparable situation unless justified by weighty reasons.

SECTION X

Interruption of Work Provision

Article 104

(Weekly Rest)

1. The worker is entitled to a weekly rest of at least 24 consecutive hours, which normally falls on Sunday.
2. The weekly rest day may not coincide with Sunday in cases of:
   a) the need to have workers ensure the continuity of services that cannot be interrupted;
   b) workers of retail establishments or service providers;
   c) cleaning staff and staff performing preparatory and complementary tasks that must be carried out on the rest day of other workers;
   d) workers whose activity, by its nature, must be performed on Sunday.
3. In the cases referred to in paragraph 2 of this article, another day of weekly rest should preferably be systematically stipulated.
4. Whenever possible, the employer should allow workers from the same household to have their weekly rest on the same day.

Article 105

(Mandatory Holidays)

1. National holidays are days off work for workers across the entire national territory.
2. The following are considered holidays, without prejudice to others that may be set by law:
   e) 1st January – New Year's Day;
   f) 3rd February – Mozambican Heroes' Day;
   g) 7th April – Mozambican Women's Day;
   h) 1st May – International Workers' Day;
   i) 25th June – National Independence Day;
   j) 7th September – Lusaka Agreement Day;
   k) 25th September – Armed Forces Day;
   l) 4th October – Day of Peace and National Reconciliation;
   m) 25th December – Family Day.
3. Clauses in collective bargaining instruments or individual work contracts that establish holidays on days other than those legally enshrined, or that do not recognize such enshrinement, are null and void.
4. The right to suspend work does not cover workers engaged in activities that, by their nature, cannot be interrupted, including:
   a) medical, hospital, and medication supply services;
   b) water, energy, and fuel supply;
   c) postal and telecommunication services;
   d) funeral services;
   e) loading and unloading of animals and perishable foodstuffs;
   f) air space and meteorological control;
   g) firefighting services;
   h) sanitation services;
   i) private security;
   j) large-scale production industry, operating in a continuous production regime;
   k) transportation services;
   l) hotel and catering services;
   m) port handling and toll services.
5. Exceptionally, for public interest reasons, the Minister overseeing Labour may authorize work on holidays, provided that the workers involved receive compensation for exceptional work.
6. Whenever a holiday coincides with Sunday, the suspension of work activities is deferred to the following day, except in the case of work activities listed in paragraph 4 of this article.

Article 106

(Grace Days)

1. The Minister overseeing Labour is responsible for granting grace days, which must be announced at least two days in advance.
2. The granting of grace days entitles the worker to suspend work activity without loss of pay.
3. The right to suspend work does not cover activities listed in paragraph 4 of article 105 of this Law.
4. Grace days are regulated by specific legislation.

Article 107

(Right to Vacation)

1. The worker's right to paid vacation is inalienable, and under no circumstances can it be denied.
2. Notwithstanding the provisions of article 109, vacations may be taken during the calendar year to which they refer or the following year.
3. Exceptionally, vacations may be replaced by supplementary remuneration, at the convenience of the employer or worker, through mutual agreement, provided the worker takes at least six working days off.

Article 108

(Duration of Vacation Period)

1. The worker is entitled to 12 days of paid vacation in the first year of actual work and 30 days in subsequent years.
2. Actual service includes the duration of the normal work period plus time corresponding to holidays, weekly rest days, vacation days, justified absences, complementary days, and grace days.
3. The duration of the vacation period for workers with fixed-term contracts of less than one year and more than three months corresponds to one day for each month of actual service.
4. Vacation periods include days for vacation anticipation, postponement, and accumulation.
5. Vacation days are counted in calendar days.

Article 109

(Vacation Plan)

1. The employer, in coordination with the union body, must prepare the vacation plan.
2. The employer may authorise the exchange of the start or vacation periods between workers of the same professional category.
3. If the nature and organisation of work, as well as production conditions, require or allow, the employer, after consulting the union body, may establish that all workers take their vacations simultaneously.
4. Spouses working for the same employer, even if in different establishments, should be given the opportunity to take vacations simultaneously.
5. The worker is entitled to uninterrupted vacation enjoyment.
6. The employer, by agreement with the worker, may split the vacations into periods not shorter than six days, under penalty of compensating the worker for any damages verifiably suffered due to the interpolated enjoyment of vacations.

Article 110

(Anticipation, Postponement, and Accumulation of Vacations)

1. For imperative reasons related to the company, to meet essential and urgent societal needs, or the interests of the national economy, the employer may postpone the total or partial enjoyment of the worker's vacation until the vacation period of the following year, having to communicate this in advance, as well as to the union body.
2. The employer and the worker may agree, in writing, to accumulate a maximum of 15 vacation days for each 12 months of actual service, provided the accumulated vacations are taken in the year they reach the limit set in paragraph 3 of this article.
3. No more than 30 vacation days may be anticipated, nor more than 60 vacation days accumulated in the same year, under penalty of expiration.

4. The expiration of vacations referred to in paragraph 3 of this article only covers the number of vacation days exceeding the 60 accumulated days unless the cause is attributable to the employer.

Article 111

(Holidays and Sick Days during the Vacation Period)

1. Holidays that occur during the vacation period are not counted as vacation days.

2. Sick days are not counted as vacation days when the illness, duly certified by a competent entity, is declared during the vacation period, and the employer is informed within a period not exceeding 10 calendar days.

3. In the case referred to in paragraph 2 of this article, the worker resumes, after recovery, the enjoyment of the remaining vacation period if the employer does not set another date for its resumption.

Article 112

(Concept and Type of Absences)

1. An absence is considered to be the worker's absence from the workplace and during the period they are obliged to perform their activity.

2. Absences can be justified or unjustified.

3. The following are considered justified absences:
   a) five days for marriage;
   b) five days for the death of spouse, partner in a de facto union, parent, child, stepchild, siblings, grandparents, grandchildren, step-parent, in-law, son-in-law, and daughter-in-law;
   c) two days for the death of uncles, cousins, nephews, grandchildren, and brothers-in-law;
   d) in case of inability to work due to a factor not attributable to the worker, such as illness or accident;
   e) absences granted to workers as mothers and/or fathers accompanying their own children or other minors under their responsibility hospitalized in a healthcare facility;
   f) absences for women workers convalescing from a miscarriage before seven months prior to the expected delivery;
   g) absences of the worker to provide assistance to a spouse, partner in a de facto union, children under guardianship and care, parent, stepchild, siblings, grandparents, step-parent, in-law, son-in-law, and daughter-in-law, in case of illness or accident;
   h) other absences previously or subsequently authorized by the employer for participation in sports and cultural activities.

4. All absences not listed in paragraph 3 of this article are considered unjustified.

5. Justified absences, when foreseeable, must be mandatorily communicated to the employer with a minimum of two days' notice.

Article 113

(Presentation to the Health Board)

1. In cases of absence due to illness for an uninterrupted period of more than 15 days, the employer may submit the worker to the Health Board or other duly licensed entities to pronounce on the worker's work capacity.

2. The employer may, on its initiative or at the request of the worker, submit workers who, for health reasons, have their work productivity affected or who take more than five days of absence due to illness per quarter, to the Health Board or other duly licensed entities.

3. The worker's refusal to present themselves to the Health Board without valid justification constitutes a disciplinary offence.

4. The creation and regulation of the functioning of private entities for the purposes of certifying workers' work capacity fall under the government's jurisdiction.

Article 114

(Effects of Justified Absences)[4]

1. Justified absences do not result in the loss or detriment of rights related to the worker's remuneration, seniority, and vacations.

2. Justified absences or absences under the terms of item e) paragraph 3 of article 112 of this Law should not be deducted from vacations or remuneration for an equivalent period.

3. The employer may not remunerate the justified absences referred to in items d) and e) of paragraph 3 of article 112, without prejudice to the guarantees established in social security legislation.

Article 115

(Effects of Unjustified Absences and Absences)

1. Unjustified absences always result in the loss of remuneration corresponding to the absence period, which is also deducted from vacations and the worker's seniority, without prejudice to any disciplinary proceedings.

2. Unjustified absences for three consecutive days or six days interspersed within a semester or the claim of a justifiable reason proven to be false may be subject to disciplinary proceedings.

3. Unjustified absence for 15 consecutive days constitutes a presumption of abandonment of the workplace, leading to disciplinary proceedings.

4. In cases of unjustified absence of the worker for a time shorter than the normal period to which they are obliged, the respective times are added to determine the normal work periods missing and subject to deduction from remuneration.

5. The employer may apply the regime of unjustified absences for the failure of the worker to communicate their inability to be present at work.

Article 116

(Leave Without Pay)

The employer may grant the worker, at their request and duly justified, leave without pay for a period agreed upon between the parties.

SECTION XI

Work Remuneration

Subsection I

General Remuneration Regime

Article 117

(Concept and General Principles)

1. Remuneration is considered to be what, in terms of individual or collective contracts or customs, the worker is entitled to as compensation for their work.

2. Remuneration includes the basic salary and all regular and periodic payments made directly or indirectly, in cash or in kind.

3. The employer must ensure the elevation of workers' wage levels as production, productivity, work income, and the country's economic development grow.

4. The Government, after consulting the Labour Advisory Commission, establishes the national minimum wage or wages applicable to workers in activity sectors.

Article 118

(Additional Provisions to the Base Salary)

1. There are provisions for temporary or permanent additions to the base salary due to the contract or collective bargaining instrument, or when exceptional work conditions or results occur, or when specific circumstances justify it.

2. Additional provisions to the base salary include, among others:
   a) amounts received for allowances, transportation expenses, installation expenses due to worker transfer, and other equivalents;
   b) shortage allowances and meal subsidies;
   c) extraordinary bonuses granted by the employer;
   d) payments for night work;
   e) payments for work under abnormal conditions;
   f) bonuses tied to work efficiency indicators;
   g) seniority bonuses set in collective bargaining instruments;
   h) shares in the company's capital;
   i) provisions due to other exceptional conditions.

3. The basis for calculating compensation upon contract termination includes only the base salary and the seniority bonus unless the parties agree to integrate other additional provisions.

Article 119

(Remuneration Modalities)

Remuneration modalities are as follows:
a) by output;
b) by time;
c) mixed.

Article 120

(Output-Based Remuneration)

1. Output-based remuneration is made directly based on the concrete results achieved in work activity, determined by the nature, quantity, and quality of the work performed.

2. The output-based remuneration modality is applicable when the nature of the work, professional customs, the activity sector, or a previously established norm allow it.

3. Piecework or task-based work can be remunerated by output.

Article 121

(Time-Based Remuneration)

Time-based remuneration is made based on the period of time effectively spent on work.

Article 122

(Mixed Remuneration)

Mixed remuneration is made based on time and added to a variable portion of the worker's output.

Article 123

(Form, Place, Time, and Manner of Remuneration)

1. Remuneration must be paid:
   a) in cash or in kind, provided the non-monetary part, calculated at current prices, does not exceed twenty-five per cent of the total remuneration;
   b) at the workplace and during or immediately after the work period, unless stipulated otherwise;
   c) in certain periods of a week, fortnight, or month, as established in the individual work contract or collective bargaining instrument.

2. Payments in kind must be appropriate for the personal interest and use of the worker or their family, set by agreement.

3. Payments are made directly to the worker in currency with legal tender in the country or through cheque or bank transfer.

4. At the time of remuneration payment, the employer must provide the worker with a document containing both names in full, the worker's professional category, the period the remuneration pertains to, detailing the base remuneration and additional provisions, deductions, and the net amount received.

Article 124

(Deductions from Remuneration)

1. Remuneration must not, during the contract, suffer any deduction or retention that is not expressly authorised, in writing, by the worker.

2. The provision in paragraph 1 of this article does not apply to deductions in favour of the State, Social Security, or other entities, as ordered by law, a final judicial decision, or arbitration decision, or resulting from the imposition of a fine for disciplinary offence, as specified in item d) of article 64 of this Law.

3. Notwithstanding the provision in paragraph 1 of this article, the employer and workers may agree on other deductions in a collective bargaining instrument.

4. Under no circumstances may the total value of deductions exceed one-third of the worker's monthly remuneration.

5. For the purposes of the provision in paragraph 4 of this article, the amount paid as a salary advance at the worker's request is not considered a deduction.

Subsection II

Special Remuneration Regimes

Article 125

(Remuneration for Overtime, Exceptional, and Night Work)

1. Overtime work must be paid with an amount corresponding to the normal work remuneration, increased by fifty per cent if performed up to 24 hours, and by one hundred per cent, for work from 20 hours until the start of the normal work period on the following day.

2. Exceptional work must be paid with an amount corresponding to the normal work remuneration, increased by one hundred percent.

3. Night work must be remunerated with an increase of twenty-five percent relative to the remuneration for corresponding daytime work.

4. This remuneration regime also applies to shift work, with the necessary adjustments.

Article 126

(Remuneration for Part-Time Work or Internship)

1. Part-time work entitles the worker to receive remuneration corresponding to their professional category or function, proportional to the time effectively spent on work.

2. Recently graduated individuals receive, during the post-professional training internship period, remuneration not less than at least seventy-five percent of the remuneration corresponding to their professional category.

3. Notwithstanding the provision in paragraph 2 of this article, recently graduated individuals, when they are working

employees, maintain the remuneration they were receiving, whenever the value agreed for the internship period is lower.

Article 127

(Remuneration for Management or Trust Positions)

1. A worker appointed to perform management or trust duties receives the remuneration corresponding to that position, which ceases to be paid as soon as they stop performing those duties, returning to receive the remuneration of the category they previously held or that they come to occupy.
2. For the purposes of paragraph 1 of this article, a management or trust position is understood as one appointed at the employer's discretion, which, by the nature of its functions, is filled by choosing from among the workers who meet the established requirements, provided they are duly qualified for the effect.
3. Whenever, due to professional qualifications, the remuneration to which the worker is entitled is equal to or higher than that of the management or trust position to which they are appointed, they receive their previous remuneration increased by at least twenty percent while they remain in the new position.

Article 128

(Remuneration under Exemption from Working Hours)

1. A worker exempt from working hours, except those performing management and leadership roles, is entitled to additional remuneration.
2. The criteria for setting the remuneration of a worker exempt from working hours must be established by individual contract or collective bargaining instrument.

Article 129

(Remuneration for Substitution and Accumulation of Functions)

1. Performing activity in a substitution regime, for a period equal to or greater than 30 days, entitles the worker to receive the remuneration of the category corresponding to that activity, for the duration of the performance, except if the worker already received a higher remuneration, they are entitled to an increase agreed upon by the parties.
2. Accumulation of management functions occurs when a worker performs more than one function, for a period equal to or greater than 45 days, if their substitution is not possible or another worker cannot be assigned, the worker must additionally receive at least twenty-five per cent of the remuneration of the function while that performance lasts.

Subsection III

Protection of Remuneration

Article 130

(Wage Guarantee)

1. In case of insolvency or judicial liquidation of the company, the worker is considered a privileged creditor in relation to the remunerations owed to them, referring to the period prior to the declaration of insolvency or liquidation.
2. The remunerations referred to in paragraph 1 of this article, which are privileged credit, must be paid in full before ordinary creditors can claim their share.
3. Contractual suspension is also considered during the period of unpaid leave, as well as in maternity leave situations, provided the employer is in good standing with Social Security and paternity leave, being for the latter as referred to in paragraph 3 of article 15 of this Law.

Article 131

(Irrevocability of the Right to Remuneration)

Clauses by which the worker renounces the right to remuneration or stipulates free provision of work or makes the payment of remuneration dependent on any uncertain fact are null and void.

CHAPTER IV

Suspension and Termination of Employment Relationship

SECTION I

Suspension of Employment Relationship

Article 132

(Suspension of Contract Due to Reasons Pertaining to the Worker)

1. The individual employment relationship is considered suspended in cases where the worker is temporarily unable to work due to reasons not attributable to them, provided the impediment lasts for more than 15 days, notably:
   a) during compulsory military service;
   b) while the worker is provisionally deprived of liberty, if subsequently exempted from criminal proceedings or acquitted.
2. The period of unpaid leave, as well as maternity and paternity leave, is also considered a suspension of the contract.
3. The worker is required to communicate personally or through another person the fact of being unable to work, under penalty of being subject to the regime for unjustified absences.
4. During the period referred to in paragraph 1 of this article, the rights, duties, and guarantees of the parties inherent to the actual performance of work cease, maintaining mutual loyalty and respect obligations.
5. Suspension begins even before 15 days have elapsed, as soon as it becomes certain or foreseeable that the impediment will last longer than that period.
6. The worker retains the right to their job position and must report to their place of work as soon as the impediment ceases or, if justified, within three working days or within a period not less than 30 calendar days, counted from the end of compulsory military service.
7. The provisions of this article do not prevent the termination of a fixed-term contract that expires during the period of contractual suspension, through written communication.
8. Failure to reintegrate the worker, under the suspension regime of the employment relationship as established in this article, corresponds to tacit and unjustified dismissal, except in cases where objective impossibility of reintegration is founded as per article 139 of this Law.

Article 133

(Suspension of Contract Due to Reasons Pertaining to the Employer)

1. The employer may suspend employment contracts for economic reasons, understood as those resulting from market reasons, technological or other occurrences that have or may predictably affect the normal activity of the company or establishment.
2. The employer must communicate in writing to each affected worker the grounds for suspension and indicate the start date and duration of the same, simultaneously sending copies of these communications to the Ministry overseeing Labour and the company's union body or, in its absence, the representative trade union.
3. The suspension envisaged in this article applies, with the necessary adjustments, the provisions set out in paragraphs 4 and 7 of article 132 of this Law.

4. During the suspension period, the Labour Inspectorate-General may terminate its application, regarding all or some of the workers, when the invoked reasons are found to be non-existent or new workers are hired for activities or functions that could be performed by the suspended workers.

5. During the suspension period mentioned in paragraph 1 of this article, the worker is entitled to seventy-five percent, fifty percent, and twenty-five percent of their respective remunerations in the first, second, and third months, respectively, which should not, in any case, be lower than the minimum wage practiced in the activity sector, except for micro, small, and medium employers who may pay an amount not less than fifty percent of the minimum wage.

6. If the impediment persists beyond three months, the payment of remunerations is suspended, and the parties may agree to modify, as per article 76 of this Law, or terminate the contract or employment relationship, without prejudice to the indemnities to which the worker is entitled.

7. Upon termination of the employment contract, the employer must make available to the workers compensation calculated as per article 139 of this Law, which may be divided into three instalments by agreement of the parties.

8. During the contractual suspension for reasons mentioned in paragraph 1 of this article, the employer cannot hire new workers to replace those affected, under penalty of considering the suspension null and void.

Article 134

(Suspension of Contract Due to Force Majeure and Fortuitous Event)

1. The individual employment relationship may be suspended in cases of force majeure, understood as any unpredictable, inevitable natural event independent of human will, including catastrophes, earthquakes, epidemics and pandemics, floods, cyclones, fires, landslides, volcanic eruptions, tsunamis, nuclear radiation, oil spills, plagues, or other occurrences that may predictably affect the normal activity of the company or establishment.

2. The individual employment relationship may also be suspended due to a fortuitous event, considered as an unpredictable, though avoidable, event that may predictably affect the normal activity of the company or establishment.

3. This article also applies in cases of imminent or actual aggression by foreign forces, war, insurrection, or acts of force that may predictably affect the normal activity of the company or establishment.

4. The provisions of paragraph 3 of this article do not apply when the grounds for suspension constitute the normal risk of the activity.

5. Upon the end of the contractual suspension, the employer resumes payment of the worker's normal remuneration.

6. During the contractual suspension, the employer cannot hire new workers to replace those under contractual suspension, under penalty of considering the suspension null and void, except in situations of readjusting the activity that requires specialized technicians.

7. The employer cannot, on the grounds of the company's unsustainability, terminate employment contracts and hire new workers to replace those whose contracts were terminated, under penalty of the termination being considered without just cause.

8. The employer must communicate in writing to each affected worker the grounds for suspension and indicate the start and duration of the same, if possible, simultaneously sending copies of the communications to the Ministry overseeing Labour and the company's union body or, in its absence, the branch's trade union.

9. The suspension envisaged in this article applies, with the necessary adjustments, the provisions set out in paragraphs 4 and 7 of article 132 of this Law.

10. During the suspension period, the General Labour Inspectorate may terminate the application of the suspension regarding all or some of the workers when the invoked reasons are found to be non-existent or new workers are hired for activities or functions that could be performed by the suspended workers.

SECTION II

Termination of Employment Relationship

Article 135

(Modes of Employment Contract Termination)

1. The employment contract may be terminated by:
   a) expiry;
   b) mutual revocation agreement;
   c) termination notice by either party;
   d) termination by either contracting party for just cause.

2. The termination of the employment relationship results in the extinction of the obligations of the parties relating to the fulfilment of the employment bond and the constitution of rights and duties in cases specifically provided for by law.

3. The termination of the employment contract produces legal effects from the moment the other contracting party becomes aware of it through a written document.

Article 136

(Reasons for Expiry)

1. The employment contract expires in the following cases:
   a) upon the expiry of the term or once the work for which it was established has been performed;
   b) due to the worker's subsequent total and definitive incapacity to work or, if partial, due to the employer's inability to accommodate, except if the incapacity is attributable to the employer;
   c) with the death of the individual employer, except if the successors continue the activity;
   d) with the retirement of the worker;
   e) with the death of the worker;
   f) with the revocation of the administrative act that allows work in the Republic of Mozambique for foreign citizens.

2. Whenever a worker enrolled in the Social Security System meets the requirements to benefit from the respective pension, the expiry of their employment contract due to retirement is mandatory.

3. The expiry of the employment contract does not entitle the worker to compensation.

Article 137

(Mutual Revocation Agreement)

1. The agreement to terminate the employment contract must be recorded in a document signed by both parties, explicitly containing the date of the agreement and the date when its effects begin.

2. The worker may send a copy of the termination agreement of the employment relationship to the company's trade union and the labour administration body for review.

3. The worker may terminate the effects of the contract termination agreement by written communication to the employer within no more than seven days, for which they must immediately return in full the amount received as compensation.

4. The refusal of the revocation agreement proposal by either party does not constitute just cause for the termination of the contract by the person who refused to enter into the agreement.

Article 138

(Just Cause for Termination of Employment Contract)

1. In general, just cause for the termination of the employment contract includes serious facts or circumstances that morally or materially prevent the continuation of the established contractual relationship.

2. The employer or worker may invoke just cause to terminate the employment contract, recognizing the counterpart's right to contest the just cause within six months from the date of becoming aware of the termination, with the exception of what is stipulated in paragraph 3 of article 57 of this Law.

3. Just cause invoked by the employer terminates the individual or collective employment relationship.

4. Specifically, just causes on the part of the employer include:
   a) the worker's manifest unsuitability for the agreed service, verified after the probationary period;
   b) the worker's culpable and serious violation of labour duties;
   c) detention or imprisonment if, due to the nature of the worker's functions, it impairs the normal operation of the services;
   d) the termination of the contract for economic reasons of the company, which may be technological, structural, or market reasons, as provided for in article 139 of this Law.

5. Specifically, just causes on the part of the worker include:
   a) the need to comply with any legal obligations incompatible with the continuation of service, which does not entitle compensation;
   b) the occurrence of behaviour by the employer that culpably violates the legal and conventional rights and guarantees of the worker.

6. The termination of the employment contract, under items a), c), and d) of paragraph 4 of this article, must be preceded by the formalities provided for in paragraphs 1 to 7 of article 142 of this Law, under penalty of inadmissibility of proof of just cause.

7. The manifest unsuitability of the worker mentioned in item a) of paragraph 4 of this article must be proven through continuous reduction in productivity and quality, being only admissible after the worker has been provided a period of adaptation not less than 60 days in the job position after induction provided by the employer according to practices in use in the company.

8. The termination of the employment contract, under item c) of paragraph 4 of this article, can only occur if the conditions provided for in the final part of item b) of paragraph 1, of article 132, of this Law are not verified and does not entitle compensation.

9. Whenever one of the contracting parties is forced to terminate the employment contract due to a cause attributable to the other, it is considered terminated with just cause.

10. The termination of the employment contract, based on the terms of paragraph 9 of this article, entitles the worker to compensation provided for in article 139 of this Law.

Article 139

(Termination of Contract with Just Cause by the Worker)

1. A worker may terminate their employment contract with just cause by giving at least seven days' prior notice, clearly stating the reasons for such termination.

2. The termination of an indefinite-term employment contract by the worker with just cause entitles them to compensation equivalent to 45 days of salary for each year of service, and proportionally for periods shorter than 12 months.

3. The termination of a fixed-term employment contract by the worker with just cause entitles them to compensation equivalent to the salaries that would have been earned between the termination date and the end date of the contract.

4. Workers who fail to comply with the notice period specified in paragraph 1 must pay the employer a penalty equivalent to seven days' salary, to be deducted from any compensation due.

Article

140

(Worker's Notice of Termination)

1. A worker may give notice to terminate their employment contract, without needing to justify cause, provided they inform the employer in writing.

2. Unless otherwise agreed, the notice for terminating a fixed-term contract by the worker must be given at least 30 days in advance, failing which the employer is entitled to compensation for damages and losses, up to a maximum of one month's salary.

3. The notice for terminating an indefinite-term contract by the worker, unless otherwise agreed, must be given according to the following periods:
   a) 15 days if the period of service is more than six months but does not exceed three years;
   b) 30 days if the period of service exceeds three years.

4. The notice periods specified in paragraph 3 are counted in consecutive calendar days.

5. Workers who violate the provision in paragraph 3 must compensate the employer in an amount equivalent to the salary they would have earned during the notice period.

Article 141

(Termination of Contract by the Employer with Notice)

1. The employer may terminate one or more employment contracts with notice, provided this measure is based on structural, technological, or market reasons and is essential for the competitiveness, economic recovery, administrative or productive reorganisation of the company.

2. For the purposes of this Law, it is considered:
   a) structural reasons - those related to the reorganisation or restructuring of production, change of activity, or lack of economic and financial resources that may result in an excess of job positions;
   b) technological reasons – those concerning the introduction of new technology, new processes or work methods, or computerisation of services that may require a reduction in staff;
   c) market reasons – those related to difficulties in placing goods or services in the market or reduction of the company's activity.

3. The termination of the employment contract, based on the reasons mentioned in paragraph 2, entitles the worker to compensation, equivalent to:

a) 30 days of salary for each year of service if the worker's base salary, including the seniority bonus, falls between one to seven minimum wages of the sector;
b) 15 days of salary for each year of service if the worker's base salary, including the seniority bonus, falls between more than seven to eighteen minimum wages of the sector;
c) five days of salary for each year of service if the worker's base salary, including the seniority bonus, exceeds 18 minimum wages of the sector.

4. Individual employment contracts and collective regulation instruments may provide for other criteria or bases for calculating compensation more favourable to the worker than those provided in paragraph 3.

5. Whenever the term of an uncertain-term employment contract is not specified, ending without just cause, the employer shall provide the worker with pecuniary compensation under the terms established in paragraph 3.

6. Termination of the employment contract, based on structural, technological, or market reasons, may result in the extinction of one or more contracts.

7. Judicial authorities or arbitration bodies are responsible for declaring abusive recourse or the non-existence of the reasons determining the application of the termination regime based on structural, technological, or market reasons.

Article 142

(Formalities)

1. In the case of employment contract termination, the employer must communicate in writing to each affected worker, to the trade union body, or, in its absence, to the representative trade union association and to the Ministry overseeing labour.

2. The communications referred to in paragraph 1 must be made at least 30 days in advance of the anticipated contract termination date.

3. During the notice period, the employer is obliged to provide explanations and supply any requested information to the Labour Inspection-General.

4. For fixed-term contracts, at the termination date, the employer must provide the affected worker with pecuniary compensation corresponding to the salaries that would have been due between the termination date and the end date of the contract.

5. For indefinite-term contracts, compensation is paid according to the terms of paragraph 3 of Article 139, unless the regime of Article 143 applies.

6. Receipt by the worker of the compensations referred to in paragraphs 4 and 5 presumes acceptance of the termination and its reasons, as well as satisfaction of their rights, unless the parties agree on reinstatement.

7. This presumption can be contested by challenging the just cause for termination.

Article 143

(Collective Dismissal)

Collective dismissal is considered whenever the employer, simultaneously or successively, within a 3-month period, citing structural, economic, technological, and market reasons, terminates more than eight employment contracts in micro and small enterprises and more than ten contracts in medium and large enterprises.

Article 144

(Procedure for Collective Dismissal)

1. When the employer foresees a collective dismissal, they must inform the trade unions and the affected workers and communicate to the Ministry overseeing labour, before the start of the negotiation process.

2. The information to the workers must include:

   a) a description of the reasons invoked for the collective dismissal;
   b) the number of workers affected by the process.

3. The consultation process between the employer and the trade union, which cannot last more than 30 days, must cover the reasons for the collective dismissal, the possibility of avoiding or reducing its effects, as well as the necessary measures to mitigate its consequences for the affected workers.

Article 145

(Burden of Proof of Lack of Economic Resources)

In challenging a collective dismissal under the terms of paragraph 2 of Article 140, the burden of proving the existence of structural, technological, and market reasons lies with the employer.

Article 146

(Effects of the Unfounded Termination)

1. A judicial or arbitral decision declaring the nullity of the termination of the employment contract with just cause, at the initiative of the worker, obligates the employer to pay compensation equivalent to half of the compensation provided in paragraphs 2 and 3 of Article 139.

2. If the reasons invoked for the termination of the employment contract are judicially or equivalently declared unfounded, the worker shall be reinstated to their job position with the right to payment of the amount corresponding to the salaries due between the contract termination date and the effective reinstatement date, up to a maximum of six months, minus any compensation received at the time of dismissal, if applicable.

3. By express choice of the worker, or when objective circumstances prevent their reinstatement, the employer is obliged to pay compensation calculated according to the terms of Article 139, counting for seniority the entire period between the termination date and the date of the judgment declaring its nullity, up to a maximum of six months.

4. The challenge to the just cause for termination must be made within six months from the notification date and is decided by the competent bodies according to the circumstances of the case.

Article 147

(Work Certificate)

1. Whenever the employment relationship ends, regardless of the reason for termination, the employer must issue a work certificate to the worker indicating the period during which they were employed, the level of professional capability acquired, and the position(s) held.

2. The certificate may not contain any other references, except at the written request of the worker.

3. If the worker disagrees with the content of the information, they may, within 30 days, appeal to the competent bodies for appropriate modifications, if applicable.

CHAPTER V

Collective Rights and Collective Labour Relations

SECTION I General Principles

Article 148

(Right to Association)

1. Workers and employers are guaranteed, without any discrimination and without prior authorisation, the right to freely associate and affiliate for the promotion and defence of their socio-professional and business rights and interests.
2. Workers' and employers' associations may form higher-level organisations to which they can affiliate and establish relations with international counterpart organisations.

Article 149

(Principle of Autonomy and Independence)

1. Without prejudice to the forms of support provided for in this Law or other legislation, employers, individually or through intermediaries, are prohibited from promoting the formation, maintenance, or operation, by any means, of collective representation structures of workers, or from intervening in their organisation and direction, as well as from preventing or hindering the exercise of their rights.
2. The representation structures of employers and workers are independent from the State, political parties, religious institutions, and other forms of civil society representation, and any interference by these in their organisation and direction is prohibited, as is their reciprocal financing.
3. Public authorities must refrain from any intervention that could limit the exercise of trade union rights enshrined in this Law or prevent their lawful exercise.

Article 150

(Objectives)

In pursuing their ends, trade unions or employers' organisations are responsible for, among other things:

a) defending and promoting the defence of the legally protected rights and interests of their members;
b) participating in the drafting of labour legislation and in defining and implementing policies on employment, labour, training and professional development, productivity, wages, protection, hygiene and safety at work, and social security;
c) exercising, as legally established, the right to collective bargaining;
d) collaborating, as provided by law, with the Labour Inspection-General in monitoring the application of labour legislation and collective regulation instruments;
e) representing in organisations, international conferences, and other meetings on labour matters;
f) providing opinions on reports and other documents related to the normative instruments of the International Labour Organisation;
g) promoting activities relevant to fulfilling the country's commitments and obligations in labour matters.

Article 151

(Autonomy in Administration, Finance, and Property)

1. In pursuing their objectives, trade unions and employers' associations have the right to enter into contracts and acquire, freely or for a fee, movable or immovable property, and to dispose of them according to the law.
2. In pursuing their objectives, trade unions and employers' associations have the freedom to raise financial resources and dispose of them.
3. Trade unions or employers' organisations have the right to draft their statutes, elect their representatives, organize their management and activity, and formulate their action programs.
4. Trade unions or employers' organisations must respect democratic principles in their organisation and functioning, including holding elections for their governing bodies, setting the duration of their mandates, and promoting the participation of their members in all aspects of the organisation's activity.

Article 152

(Protection of Trade Union Freedom)

It is prohibited, and considered null, any agreement or act aimed at:

a) making the employment of a worker conditional on joining or not joining a trade union, or withdrawing from one in which they are enrolled;
b) imposing a sanction as a result of the worker participating in or promoting the exercise of trade union freedom, within the limits of the law, of a collective right;
c) transferring or, in any way, harming a worker due to the exercise of rights related to participation in collective representation structures or due to trade union membership or non-membership or their trade union activities.

Article 153

(Freedom of Adhesion and Quota Collection)

1. The adhesion of a worker or employer to their respective representative bodies is free, with any discrimination based on lack of affiliation prohibited.
2. Workers are not obliged to pay dues to a trade union in which they are not enrolled, and any collection system that infringes on the individual or collective rights, freedoms, and guarantees of workers is illegal.
3. Only one trade union committee may exist in a company.
4. If workers in a company are affiliated with different trade unions, the trade union committee must be constituted according to proportional representation criteria, to be regulated in a collective regulation instrument.
5. Unionized workers must pay dues to the trade union in which they are enrolled as established in their respective statutes.
6. For the purposes of paragraph 5, the trade union committee must submit in writing a nominal list of unionized workers, signed by each worker, to allow for the deduction of dues at source by the employer.
7. The declaration of a visually impaired worker, or one who cannot write, must be signed on their behalf by a third party containing identification elements of both, with the inclusion of the worker's fingerprint essential.

SECTION II

Formation of Trade Unions and Employers' Associations

Article 154

(Acquisition of Legal Personality)

Trade unions or employers' associations acquire legal personality through the registration of their statutes with the central body of labour administration.

Article 155

(Conditions and Procedures for Registration)

1. The application for registration of any trade union or employers' association is directed to the Minister overseeing labour or the body to whom he delegates, accompanied by the following documents:
   a) Minutes of the founding assembly;
   b) A nominal list of attendees at the founding assembly;
   c) The statutes of the association;
   d) A negative certificate of the association's name;
   e) Proof of the announcement of the founding assembly.

2. The general regime for associations applies subsidiarily, with necessary adjustments, to the formation, registration, and operation of the trade union or employers' association.

Article 156

(Rectification of Irregularities)

If the registration request has irregularities, these are communicated to the interested parties for rectification within a specified deadline.

Article 157

(Contents of the Statutes)

The statutes of trade unions or employers' associations must include, in particular, the following elements:

a) The name, headquarters, sectoral and geographical scope of the organisation, its objectives, and the duration if established for a limited time;
b) The method for acquiring and losing membership;
c) The rights and duties of members;
d) The right to elect and be elected to its social bodies and to participate in the activities of the associations to which they are affiliated;
e) The disciplinary regime;
f) The composition, election method, and operation of the social bodies, as well as the duration of their mandates;
g) The creation and operation of delegations or other decentralised organisational systems;
h) The financial administration, budget, and accounts regime;
i) The process for amending the statutes;
j) The exhibition, dissolution, and liquidation of its assets.

Article 158

(Name, Registration, Publication, and Annotation)

1. The name of each trade union or employers' organisation should enable its identification in such a way as to avoid confusion with any other organisation.

2. Once the formation requirements of the trade union or employers' organisation are verified, the central labour administration body proceeds with its registration in a specific book within 30 days from the date of deposit.

3. After registration, the statutes are subject to publication in the Republic's Bulletin, with costs borne by the interested parties.

4. Subsequent significant acts in the life of the associations, such as their amendment, merger, dissolution, and election of bodies, are annotated in the specific book or register of associations.

Article 159

(Social Bodies and Identification of Holders)

1. Apart from those provided in their statutes, trade unions or employers' associations must have the social bodies stipulated in the general regime for associations, namely, the general assembly, the board, and the supervisory body.

2. The chairperson of the constituent assembly's board must send the identification of the social body holders to the central labour administration body along with the respective minutes.

3. Until the associations deliver the document referred to in paragraph 2 of this article, acts carried out by these social bodies are ineffective.

Article 160

(Constituent Assembly)

1. The constituent assembly of any trade union or employers' organisation must be convened with the widest publicity, through any means of communication and through the most widely circulated newspaper, allowing all interested parties to freely express their opinions.

2. The constituent assembly compiles a nominal list of employers or workers participating, and decisions taken must be recorded in a specific minute.

3. This article also applies to amendments, mergers, and dissolutions of trade unions or employers' organisations.

SECTION III

Subjects of Collective Labour Relations

Article 161

(Representative Structures of Workers)

1. Trade unions can be structured as a trade union delegate, trade union or company committee, trade union, or general confederation.

2. For the collective defence and pursuit of their rights and interests, workers can establish:
   a) Trade union delegate – representative body of workers in small companies;
   b) Trade union or company committee – basic body, representative of the trade union in the establishment or company;
   c) Trade union – association of workers for the promotion and defence of their rights, social and professional interests;
   d) General confederation – national association of trade unions.

3. In companies or services without a trade union body, the exercise of trade union rights is the responsibility of the immediately superior trade union body or a workers' commission elected in a general assembly expressly convened for this purpose by at least twenty per cent of the total workers.

Article 162

(Functions of the Trade Union)

In pursuit of the objectives defined in Article 148 of this Law, the trade union's functions, in particular, include:

a) Promoting and defending the rights and interests of workers who practice the same profession or are integrated into the same branch of activity or related activity;
b) Representing workers in the negotiation and conclusion of collective regulation instruments;
c) Providing economic, legal, judicial, social, and cultural support services to its members;
d) Entering into cooperation agreements with national and international similar organisations.

Article 163

(Functions of the Trade Union Committee and Its Formation)

1. In pursuit of the objectives defined in Article 149 of this Law, the trade union committee, in particular, is responsible for:

   a) Representing workers of the company or establishment before the employer in negotiating and concluding company agreements, in discussing and solving socio-professional problems at their workplace;
   b) Representing the trade union before the employer and the workers of the company or establishment.

2. Members of the trade union committee are elected at a meeting of the workers who are members of the respective trade union, expressly convened for this purpose, from among the workers of the company or establishment.

3. The number of members of the trade union committee and the duration of its mandate are determined by the statutes of the respective trade union.

4. Trade union delegates have the same functions as trade union committees.

5. The trade union must communicate the identification of the elected trade union committee members to the employer within a maximum of 15 days after its formation.

Article 164

(Functions of the Confederation)

In pursuit of the objectives defined in Article 150 of this Law, the confederation's functions include:

a) Promoting and defending the interests of workers before the Government and employers' confederations;
b) Directly proposing to the Government, after consulting affiliated or non-affiliated trade unions, amendments to existing labour legislation;
c) Representing trade unions in any negotiation with employers' confederations;
d) Establishing cooperation relations with international similar organisations;
e) Providing support services to affiliated organisations.

SECTION IV

Exercise of Trade Union Activity

Article 165

(Meetings)

1. Trade union delegates, trade union committees, and trade unions may hold meetings on trade union matters at workplaces, in principle, outside the normal working hours of their members.

2. Holders of trade union bodies must benefit from a set number of hours mandatorily established in a collective regulation instrument.

3. Meetings of the assembly of workers may take place at workplaces, outside normal hours, convened by the trade union, or by at least one-third of the workers of the company or establishment.

4. Notwithstanding the previous provisions, trade union delegates, trade union committees, trade unions, or workers' assemblies may meet at workplaces and during normal working hours, subject to prior agreement with the employer.

5. Meetings, as referred to in the previous paragraphs, are communicated to the employer and workers with a minimum notice of 24 hours.

Article 166

(Right to Post and Trade Union Information)

1. Trade unions may post at workplaces, in a suitable and accessible location for all workers, texts, announcements, communications, or information related to trade union life, as well as arrange for their distribution.

2. All matters not covered by this Law, particularly the allocation of time and facilities for trade union activity, are subject to negotiation between the trade union body and the employer.

Article 167

(Protection of Social Body Holders)

1. Members of social bodies of trade unions, trade union committees, and trade union delegates cannot be transferred from their workplace without prior consultation with those associations nor can they be disadvantaged in any way because of their trade union functions.

2. The employer is prohibited from unjustly terminating the employment contract of members of social bodies of trade unions and trade union committees, for reasons attributable to their trade union functions.

SECTION V

Freedom of Association for Employers

Article 168

(Formation and Autonomy)

1. Organisations or associations of employers are independent and autonomous and may form federations and confederations, whether regionally or by sector of activity.

2. For the purposes of paragraph 1 of this Law, it is understood that:

   a) Federation – the organisation of employers' associations from the same sector of activity;
   b) Confederation – the association of federations.

Article 169

(Exceptional Measures)

Entrepreneurs who do not employ workers or their associations may join employers' organisations but cannot participate in decisions regarding labour relations.

SECTION VI

Collective Bargaining Regime Subsection I General Provisions

Article 170

(Object)

1. The purpose of collective regulation instruments is to establish and stabilise collective labour relations, regulating in particular:
   a) The mutual rights and duties of workers and employers bound by individual employment contracts;
   b) The method of resolving conflicts arising from their negotiation or revision, as well as the respective extension process.

2. Within the limits established by law, the parties may freely determine the content of their collective labour regulation instruments, which should not establish regimes less favourable to workers or limit the employer's management powers.

Article 171

(Principle of Good Faith)

1. The employer or their association or the trade union body must respect the principle of good faith in the process of negotiating collective labour regulation instruments, in particular by providing the counterparty with necessary, credible, and adequate information for the smooth progress of negotiations and not questioning matters already agreed upon.

2. Employers and trade union bodies are subject to a duty of confidentiality regarding information received under confidentiality.

3. Without prejudice to the provisions of paragraph 2 of this article, trade union bodies reserve the right to provide information on the progress of negotiations to their members and higher-level trade union bodies.

4. Norms established in collective labour regulation instruments cannot be overridden by individual employment contracts unless these provide more favourable working conditions for workers.

Article 172

(Scope and Legitimacy)

1. The legal regime of collective labour regulation applies to all types of companies or establishments.
2. Only employers and workers through their respective organisations or associations have the legitimacy to negotiate and conclude collective labour regulation instruments.
3. In the case of public companies, presidents of the board of directors and their delegates with sufficient powers to contract have the legitimacy to negotiate and conclude collective agreements.

Subsection II

Collective Bargaining Procedure

Article 173

(Initiation of the Negotiation Process)

The collective bargaining process begins with the submission of a proposal for the conclusion or revision of a collective labour regulation instrument.

Article 174

(Proposal for Collective Regulation)

1. The initiative to submit proposals for the conclusion or revision of a collective labour regulation instrument belongs to the trade union body or the employer or their association and must be in writing.
2. For the purposes of paragraph 1 of this article, the trade union body presents the proposal to the employer or their association and vice versa.
3. The proposal must explicitly indicate the matters to be negotiated and be justified, particularly based on current labour legislation and other applicable norms, always referring to the economic and financial situation of the company, based on the reference indicators of the sector in which it operates.
4. In the negotiation and conclusion of collective labour regulation instruments, the trade union body and the employer or their association may use the services and technical assistance of experts of their choice.

Article 175

(Response)

1. The employer or their association or the trade union body recipient of a proposal for the conclusion or revision of a collective labour regulation instrument has a period of 30 days to present its written response, extendable by agreement between the parties.
2. The response must explicitly indicate the matters accepted and include, for those not accepted, a counterproposal, which may cover matters not foreseen in the proposal.
3. In addition to current labour legislation and other applicable norms, the counterproposal must be justified based on the economic-financial situation of the company, considering the reference indicators of the sector.
4. The employer or their association or the trade union body sends a copy of the proposal and its justification to the ministry overseeing the labour area.
5. The employer or the association to which the proposal is addressed has the duty to respond to the proposing entity, failing which the regime provided for in paragraph 6 of this article applies.
6. In the absence of a response to the proposal within 30 days, the employer or their association or the trade union body may request mediation from public or private conciliation, mediation, and arbitration bodies, as established in this Law.

Article 176

(Direct Negotiations)

1. Direct negotiations must begin within 10 days after receiving the response unless another period has been agreed upon in writing.
2. At the start of negotiations, negotiators from both parties must identify themselves and set a negotiation schedule and other rules to govern the negotiation contacts.
3. In each negotiation meeting, the parties must agree and accurately record the conclusions on the matters agreed upon and those to be discussed in the future.

Article 177

(Contents of Collective Labour Regulation Instruments)

1. Collective labour regulation instruments must regulate:
   a) Relations between trade unions and employers who grant them;
   b) Mutual rights and duties of workers and employers;
   c) Mechanisms for the extrajudicial resolution of individual or collective labour conflicts, as provided in this Law.
2. Collective labour regulation instruments must indicate:
   a) The period during which they remain in force, as well as the form and deadline for their termination;
   b) The territorial scope of their validity;
   c) The bodies or trade unions and employer associations covered by them.

Article 178

(Form and Certification of Collective Labour Regulation Instruments)

1. Collective labour regulation instruments, including interim agreements reached in the negotiation process, must be in written form.
2. Collective labour regulation instruments must be reviewed, dated, and signed by the representatives of the parties.

Article 179

(Deposit of Collective Labour Regulation Instruments)

1. The original of the collective labour regulation instruments is submitted to the Ministry overseeing the labour area for the purpose of verifying its legal compliance and deposit within 20 days from the date of its conclusion.
2. If within 20 days following the deposit of the collective labour regulation instrument, the labour administration body does not express opposition in writing, it is considered accepted and becomes effective.

Article 180

(Refusal of Deposit)

The labour administration body may refuse the deposit of the collective labour regulation instrument for the following reasons:

a) Violation of the public order regime protecting workers' rights;
b) Non-compliance with the mandatory content regime.

Article 181

(Disclosure and Publication)

Employers and trade union bodies are obliged to disseminate collective labour regulation instruments among workers, place them in an accessible location for consultation by all, provide necessary clarifications, and may organise events for this purpose.

Article 182

(Binding to Collective Labour Regulation Instruments)

1. Collective labour regulation instruments bind employers, signatories, or those covered by them, and anyone who succeeds them in any title.
2. The binding referred to in paragraph 1 of this article covers workers in service, regardless of the date of their admission.

Article 183

(Duration and Effectiveness of Collective Labour Regulation Instruments)

1. Collective labour regulation instruments remain fully in force until they are modified or replaced by others.
2. Collective labour regulation instruments can only be denounced on the date stipulated in them, or, in its absence, 60 days before the end of their validity period, with the presentation of a new modification proposal.
3. During the validity period of the collective labour regulation instruments, employers and workers must refrain from adopting any behaviour that compromises their compliance.
4. During the period referred to in paragraph 2 of this article, workers must not resort to strikes as a way to prompt the modification or revision of collective labour regulation instruments, except in the circumstance provided for in paragraph 4 of Article 201 of this Law.

Article 184

(Accession Agreement)

1. Companies or establishments in the same sector of activity may adhere, in whole or in part, to the collective labour regulation instruments in force, and must communicate such accession to the competent local labour administration body, and send the respective text within 20 days from the date of their accession.
2. The accession is signed by the employer and the trade union body after the necessary negotiation consultations, as established in this Law.
3. The collective labour regulation instruments to which the parties have adhered take effect between them, except in aspects where, by agreement, reservations have been made.

Article 185

(Annulment of Clauses)

Interested workers, trade union bodies, and employers may file an action before competent courts for the annulment of provisions of collective labour regulation instruments that are contrary to the law.

Subsection III

Labour Conflicts and Resolution Methods

Article 186

(Principles)

Bodies responsible for resolving labour conflicts adhere to the principles of impartiality, independence, procedural speed, equity, and justice.

Article 187

(Methods of Resolving Labour Conflicts)

1. Conflicts arising from the conclusion of the employment contract or collective labour regulation instruments can be resolved through alternative extrajudicial mechanisms, by conciliation, mediation, or arbitration.
2. The extrajudicial resolution of labour conflicts can be carried out by public or private entities, for profit or not, according to the terms agreed upon by the parties or, in the absence of an agreement, as provided in this Law.
3. In mediation processes, the worker may be represented by the trade union body, and the employer by the employers' association.
4. The creation and operation of conciliation, mediation, and arbitration bodies are regulated by specific legislation.

Article 188

(Initiation of the Labour Conflict Resolution Process)

1. The labour conflict resolution process begins with communication and a request for intervention, by one or both parties, to the body of their choice, for conciliation, mediation, or arbitration purposes.
2. The communication referred to in paragraph 1 of this article must be made according to the procedures prescribed in this Law and the specific regulation.
3. If the choice of the body has been made by one of the parties and the other does not agree, the designation is made by resolution of the Labour Mediation and Arbitration Commission.

Article 189

(Labour Conciliation and Mediation)

Conflicts arising from labour relations can be submitted to labour conciliation and mediation before being referred to arbitration or labour courts, except in cases of precautionary measures.

Article 190

(Regime Applicable to Conciliation)

Conciliation is optional and follows the mediation regime, with the necessary adjustments.

Subsection IV Mediation

Article 191 (Mediation)

The request for mediation must specify the disputed matter and provide elements that may assist the mediator in resolving the conflict and its rationale.

Article 192

(Mediation Process)

1. The mediation and arbitration body appoints a mediator within three days following the receipt of the request for intervention, who must inform the parties of the date, time, and place for mediation.
2. The mediation period should not exceed 30 days from the request date, unless the parties agree on a longer period.
3. In labour disputes, if the trade union body or the employer unjustifiably fails to attend the mediation session, the mediator may extend the deadline mentioned in paragraph 2 of this article by up to 30 days.
4. If the party requesting mediation fails to attend the mediation hearing without a justified reason, the mediator must archive the process. If the absence is on the part of the other party, the mediator must officially forward the case to arbitration, and

the absent party is obliged to pay a fine set by the mediation and arbitration centre.

5. The mediator may request necessary data and information from the parties or other competent entities and make contacts with the parties, jointly or separately, or use any other suitable means to resolve the conflict.

6. If the parties reach a consensus, the final text of the minutes is drawn up and communicated to the parties for signing, and punitive measures outlined in paragraph 4 of this article apply in case of refusal to sign.

7. If there is an impasse in resolving the labour dispute during the mediation period or if no resolution is reached by the end of this period, the mediator must issue a certificate of impasse.

Subsection V

Labour Arbitration

Article 193

(Types of Arbitration)

1. Arbitration can be voluntary or compulsory.
2. Arbitration is voluntary whenever agreed upon by the parties.
3. Voluntary arbitration follows the regime of Articles 196 to 198 of this Law and specific legislation regulating labour arbitration.
4. Arbitration is compulsory under the terms of Article 194 of this Law.

Article 194

(Compulsory Arbitration)

1. In labour disputes involving a public company or an employer whose activity meets the essential needs of society, arbitration can be made compulsory by decision of the Labour Mediation and Arbitration Commission, after consulting the Minister overseeing the labour area.
2. Activities deemed essential for satisfying societal needs include, among others, those listed in paragraph 4 of Article 105 of this Law.
3. The process of compulsory arbitration follows, with necessary adjustments, the regime of Articles 195 and subsequent of this Law.

Article 195

(Appointment of an Arbitrator or Establishment of an Arbitral Committee)

1. The arbitral committee is composed of three members, with each party appointing its arbitrator and the third, who presides, appointed by the labour mediation and arbitration body.
2. All labour mediation and arbitration centres must inform the Labour Mediation and Arbitration Commission about the dispute, the start, and the end of the arbitration.
3. Managers, directors, administrators, representatives, consultants, and employees of the employer involved in the dispute, as well as those with a direct financial interest or related to any of the parties, should not be appointed as arbitrators.
4. The provision in paragraph 3 of this article also applies to spouses or those in a de facto union, direct relatives or up to the third degree of collateral line, in-laws, adopters, and adoptees of the mentioned entities.

Article 196

(Arbitration Process)

1. The parties may submit the disputed matter to arbitration if the conflict is not resolved during mediation.
2. If only one party submits the disputed matter to arbitration, the other party must accept to subject itself to this extrajudicial conflict resolution method.
3. Within five days following the request for arbitration, the conciliation, mediation, and arbitration body appoints the arbitrator, who presides in cases of arbitration by an arbitral committee, and notifies the parties of the date, time, and place for arbitration.
4. In cases of arbitration conducted by an arbitral committee, the mediation and arbitration body notifies the conflicting parties to appoint their chosen arbitrator within three days.
5. The arbitrator or arbitral committee must conduct the arbitration process as deemed appropriate to resolve the conflict fairly and promptly, considering the merit of the case and the minimum required formalities.
6. Under the arbitrator's discretionary power in determining appropriate procedures, any of the conflicting parties can produce evidence, call witnesses, ask questions, and present their argument.
7. The disputing parties can be represented by the trade union body, employers' association, or by agents.
8. The arbitrator or arbitral committee must issue the arbitration decision in writing, with its rationale, within 30 days from the last day of the hearing of the parties.
9. The arbitrator or arbitral committee sends a copy of the arbitration decision to each party, as well as to the local conciliation, mediation, and arbitration body and the Ministry overseeing the labour area, for deposit purposes, within 15 days following the decision.
10. The arbitrator or arbitral committee may, on its own initiative or at the request of the parties, correct any material error contained in the issued decision.

Article 197

(Technical Support in Arbitration)

1. The arbitration committee or the arbitrator may request from the parties and the competent state bodies or services the data and information they deem necessary for decision-making.
2. The costs of voluntary arbitration shall be borne by the parties on terms and conditions agreed by them, and in the absence of agreement, equally.
3. The arbitration committee or the arbitrator shall not make decisions on the allocation of arbitration expenses unless one of the parties or its representative has acted in bad faith.
4. The arbitration committee or the arbitrator, as well as the experts assisting them, are subject to a duty of confidentiality regarding the information received, subject to confidentiality.

Article 198

(Arbitration Decision)

1. The arbitral decision issued under this Law is binding and must comply with the applicable legislation and must be deposited in accordance with the regulations of the Labour mediation and arbitration centres.
2. The arbitral decision has the same effects as a judicial judgment and constitutes an enforceable title.

3. The arbitral decision is subject to annulment appeal before the competent Labour court.

SECTION VII

Right to Strike

Subsection I

General Provisions on Strike

Article 199

(Definition of Strike)

A strike is considered to be the collective and concerted abstention, in accordance with the law, from the provision of work with the aim of persuading the employer to satisfy a common and legitimate interest of the workers involved.

Article 200

(Right to Strike)

1. The strike constitutes a fundamental right of workers.
2. The right to strike is exercised by workers in order to defend and promote their legitimate socio-labour interests.

Subsection II

General Principles

Article 201

(Resort to Strike)

1. The decision to resort to a strike is made by trade union bodies after consultation with the workers.
2. In companies or services where there is no trade union body, the decision to resort to a strike is made at a general assembly of workers expressly convened for this purpose by a minimum of twenty percent of the total workers of the company or sector of activity.
3. Workers must not resort to a strike without first attempting to resolve the collective conflict through alternative dispute resolution methods.
4. During the validity of collective regulation instruments, workers must not resort to a strike except in the face of serious violations of their rights by the employer and only after exhausting the conflict resolution means referred to in paragraph 3 of this article.

Article 202

(Democratic Process)

1. The general assembly of workers referred to in paragraph of article 201 of this Law can only validly deliberate if at least two-thirds of the workers of the company or establishment are present.
2. The decision to resort to a strike is taken by an absolute majority of the workers present.

Article 203

(Freedom to Work)

1. Striking workers must not prevent access to the company's premises, nor resort to violence, coercion, intimidation, or any other fraudulent maneuver in order to compel other workers to join the strike.
2. The employer cannot compel a worker in full exercise of the strike to return to work, nor threaten any disciplinary action.

Article 204

(Prohibition of Discrimination)

Any act aimed at dismissing, transferring, or otherwise harming a worker for joining a strike declared in accordance with the law is prohibited and considered null and void.

Article 205

(Representation of Striking Workers)

1. Striking workers are, for all purposes, represented by their respective trade union body or by one or more workers elected by the general assembly, in accordance with article 201 of this Law.
2. The entities referred to in paragraph 1 of this article may delegate their powers of representation.

Article 206

(Duties of Parties during Strike)

1. During the strike, striking workers are required to ensure the minimum essential services for the safety and maintenance of the company's facilities and equipment so that, after the strike, they can resume their activities.
2. The determination of minimum services may be included in collective regulation instruments and, in their absence, under the terms of paragraph 3 of this article.
3. During the notice period, the trade union body and the employer, by agreement, must determine the minimum services and indicate the workers responsible for performing them.
4. In the absence of the agreement referred to in paragraph 3 of this article, the determination of the services and the indication of the workers to provide them shall be made under the mediation of conciliation, mediation, and arbitration bodies.
5. In companies or services intended to satisfy the essential needs of society, the obligations during the strike are set out in Article 209 of this Law.
6. Without prejudice to paragraph 2 of this article, union leaders cannot be appointed to provide minimum services.
7. For the purposes of the agreement on determining minimum services and indicating the workers to perform them, the parties must act in accordance with the principles of good faith and proportionality.
8. The employer must not replace striking workers with other individuals who were not working in the company or service at the time of the notice.

Article 207

(Prohibition of Lock-out)

1. Lock-out is prohibited.
2. Lock-out is considered to be any decision by the employer to close the company or services or to suspend operation that affects part or all of its sectors, with the intention of exerting pressure on workers to maintain existing working conditions or establish less favourable ones.

Article 208

(Employer's Exceptional Measures)

1. The employer may totally or partially suspend the company's activity while the strike lasts, due to the imperative need to safeguard the maintenance of the company's facilities and equipment or to ensure the safety of workers and other persons.
2. The taking of the measures referred to in paragraph 1 of this article must be communicated to the Ministry responsible for Labour within 48 hours.
3. The employer may, during the strike, replace workers if the legal formalities are not met.
4. For the purposes of paragraph 3 of this article, the employer must request, from the Ministry supervising the Labour area,

an opinion to be issued within 48 hours, on compliance with the legal formalities of the strike.

Subsection III

Special Regimes of Strike

Article 209

(Strike in Essential Services and Activities)

1. In services and activities intended to satisfy society's essential needs, striking workers are required to ensure, during the strike, the provision of the minimum services essential to meet those needs.
2. In the sectors covered by the regime of this article, the determination of minimum services must be mandatory in a collective regulation instrument, and in the absence thereof, it is up to the local bodies of the Ministries overseeing Labour and the relevant activity, after consulting the employer and the trade union body.
3. The leaders of the trade union body cannot be appointed to provide the services referred to in the previous paragraphs, except as provided in paragraph 2 of Article 217 of this Law.
4. Services and activities intended to satisfy society's essential needs are considered those that cannot be interrupted, under the terms of paragraph 4 of Article 105 of this Law.

Article 210

(Strike in Free Zones)

The strike in free zones shall comply with the provisions of Article 209 of this Law.

Subsection IV

Procedures, Effects, and Effective Exercise of Strike

Article 211

(Prior Notice)

1. Before the start of the strike, the trade union body must communicate in writing, within the minimum period of five working days and during normal working hours, to the employer and the Ministry responsible for Labour.
2. In companies or services intended to satisfy essential needs of society, the strike notice period is seven days.
3. The strike notice, accompanied by its respective claim sheet, must expressly mention the sectors of activity covered by it, the day and time of the start of the strike, as well as the expected duration.

Article 212

(Conciliation Actions)

During the strike notice period, the Ministry responsible for Labour or the conciliation, mediation, and arbitration body, on its own initiative or at the request of the employer or the trade union body, may undertake conciliation actions it deems appropriate.

Article 213

(Effective Strike)

1. After the notice period has elapsed and legal formalities have been complied with, workers may go on strike, provided that they have ensured the provision of the minimum services provided for in Article 209 of this Law.
2. The conciliation and mediation bodies or the local Labour administration bodies may promote conciliation actions to assist the parties in reaching an agreement.
3. The strike must be carried out in strict compliance with legal norms, and resort to violence against persons and destruction of property is prohibited.

Article 214

(Effects of Strike)

1. The strike suspends, with respect to workers who adhere to it and for its duration, the relations arising from the employment contract, namely the right to remuneration and the duty of subordination and attendance.
2. Without prejudice to paragraph 1 of this article, the strike does not suspend rights, duties, and guarantees that do not depend on or imply the effective provision of work, namely social security matters, benefits due to accidents or occupational diseases, and the duty of loyalty.
3. The suspensive effects of the strike do not apply, with respect to remuneration, in cases of manifest violation of the collective regulation instrument by the employer.
4. The suspensive effects of the strike also do not apply to workers who are providing minimum services.
5. During the suspension period, the seniority of striking workers and the effects thereof are not affected, except for those that presuppose the effective provision of work.

Article 215

(Unlawful Strike)

1. A strike declared and carried out outside the law is unlawful, namely in cases of resorting to a strike prohibited by law, violation of the procedures for its convocation, or the use of violence against persons and property.
2. During the period of an unlawful strike, the regime of unjustified absences applies to striking workers, without prejudice to civil, contraventional, and criminal liability as applicable.

Article 216

(End of Strike)

1. The strike ends at any time by agreement of the parties, by decision of the trade union body after consultation with the workers, by decision of the arbitration body, or at the end of the period fixed in the strike notice.
2. The decision referred to in paragraph 1 of this article must be immediately communicated to the employer and the Ministry responsible for Labour.

Article 217

(Government's Exceptional Measures)

1. When, due to its duration, extent, or characteristics, the strike in services and activities intended to satisfy society's essential needs may have serious consequences for the life, health, and safety of the population or part thereof, or cause a national crisis, the Government may, exceptionally, take measures it deems appropriate, including civil requisition.
2. Civil requisition may involve the individual or collective provision of work, the temporary transfer or use of goods or equipment, public services, public enterprises, and mixed or private capital companies.

Article 218

(Content of Civil Requisition)

1. The administrative act decreeing civil requisition must indicate, in particular:

a) its object and duration;
b) the entity responsible for executing civil requisition;
c) the modality of intervention of the armed forces, if applicable, and the regime of provision of the requisitioned work;
d) the management modalities of the requisitioned companies, worker remuneration, and compensations to individuals.

2. The general regime of civil requisition must be provided for in specific legislation.

Article 219

(Objectives of Civil Requisition)

Public services or companies covered by civil requisition maintain their management, preserve their social or economic activity, and undertake to carry out, with the means and resources available, activities intended to satisfy society's essential needs, which cannot be interrupted, in accordance with this Law.

CHAPTER VI

Hygiene, Health and Safety at Work

SECTION I

Health and Safety at Work

Article 220

(General principles)

1. All workers have the right to perform their work under conditions of hygiene, health, and safety, and it is the responsibility of the employer to create and develop adequate means to protect their physical and mental integrity and to constantly improve working conditions.
2. The employer must provide their workers with good physical, environmental, and moral working conditions, inform them about the risks of their workplace, and instruct them on proper compliance with hygiene and safety rules at work.
3. Workers must ensure their own safety and health and that of others who may be affected by their actions or omissions at work, as well as collaborate with their employer on matters of hygiene and safety at work, both individually and through the workplace safety committee or other appropriate structures.
4. Workers who culpably violate hygiene and safety rules at work are subject to disciplinary responsibility under the present Law.
5. The disciplinary responsibility referred to in paragraph 4 of this article must be graded taking into account the risk that the worker created in the workplace.
6. The employer must take all appropriate precautions to ensure that all workplaces, as well as their accesses and exits, are safe and free from risks to the safety and health of workers.
7. Whenever necessary, the employer must provide appropriate protective equipment and work clothing to prevent accidents or harmful effects on workers' health.
8. The employer and workers are obliged to punctually and rigorously comply with legal and regulatory standards, as well as with directives and instructions from competent authorities regarding hygiene and safety at work.
9. The failure to adopt hygiene and safety measures at work, in activities with exceptional risk, by the employer, is classified as a serious labour offence and is punishable by fine and suspension of activity in accordance with specific regulations.
10. Within the limits of the law, companies may establish policies for the prevention and combat of HIV/AIDS and other endemic diseases in the workplace, respecting, among other things, the principle of the worker's consent for seroprevalence tests.

Article 221

(Workplace safety committees)

1. Workplace safety committees may be established in companies.
2. Workplace safety committees must include representatives of workers and employers and aim to monitor compliance with hygiene and safety standards at work, investigate the causes of accidents, and, in collaboration with the technical services of the company, organise prevention methods and ensure hygiene in the workplace.
3. In activities that present exceptional risks of accidents or occupational diseases, such as construction, extraction, metallurgy, and transportation of explosives, among others, the establishment of workplace safety committees is mandatory.

Article 222

(Hygiene and Safety Regulations at Work)

1. General hygiene and safety standards at work are set out in specific legislation, and special regimes may be established for each sector of economic or social activity through decrees issued by the Ministers supervising the areas of labour, health, and the respective sector, after consulting representative trade unions and employers' associations.
2. Business associations and trade unions should, whenever possible, establish codes of good conduct regarding hygiene and safety at work in their respective areas.
3. It is the responsibility of the Labour Inspectorate to ensure compliance with hygiene and safety standards at work, and it may request the collaboration of other competent government agencies whenever deemed necessary.

SECTION II

Workers' Health

Article 223

(Medical assistance at the workplace)

1. Large employers are required to directly provide or contract a service to provide first aid in the event of an accident, sudden illness, poisoning, or indisposition.
2. The provisions of paragraph 1 of this article also apply to employers who have a workforce below and whose activities represent exceptional risks of occupational accidents.

Article 224

(Medical assistance organised by multiple employers)

The association of various employers to install and maintain a private health unit is permitted, provided that the number of workers does not exceed the installed capacity and is in a suitable location.

Article 225

(Medical examinations)

1. The responsible physicians or their substitutes, in employers equipped with private health units, must conduct regular examinations of company workers to verify: a) if workers have the necessary health and physical robustness for the service stipulated in the contract; b) if any worker is a carrier of an infectious disease that may endanger the health of other workers in the same employer; c) if any worker suffers from a mental illness that advises against their employment in the adjusted service.
2. The rules regarding medical examinations of workers in service and the respective records are defined in a joint decree of the Ministers supervising the labour and health areas.

SECTION III

Work Accidents and Occupational Diseases

Subsection I

Concept of Work Accident

Article 226 (Concept)

1. A work accident is an incident that occurs at the workplace and during working hours, provided that it directly or indirectly causes bodily injury, functional impairment, or illness resulting in death or reduced capacity for work or earning.

2. It is also considered a work accident if it occurs:

   a) on the way to or from the workplace, when using transportation provided by the employer, or when the accident is a consequence of a particular danger on the normal route or other circumstances that have aggravated the risk of the same route;
   b) before or after the performance of work, provided it is directly related to the preparation or completion of that performance;
   c) while performing work outside the normal place and time of work, if it occurs while the worker is following orders or performing services under the direction and authority of the employer;
   d) in the execution of services, even if not professional, outside the place and time of work, provided spontaneously by the worker to the employer, from which economic benefit may result for the latter;
   e) other activities organized by the employer.

3. If the injury resulting from a work accident or occupational disease is not immediately recognized, it is the responsibility of the victim or their legal beneficiaries to prove the causal relationship.

Article 227

(Undermining of the work accident)

1. The employer is not obliged to indemnify the accident that:
   a) is intentionally caused by the injured person;
   b) results from inexcusable negligence of the injured person, by act or omission of express orders received from persons to whom they are professionally subordinate or by acts of the victim that diminish the safety conditions established by the employer or required by the particular nature of the work;
   c) results from voluntary bodily harm, except if these have an immediate relation to another accident or if the victim has suffered them due to the nature of the functions they perform;
   d) results from the deprivation of the use of reason of the injured person, permanent or occasional, except if the deprivation arises from the performance of the work itself or if the employer, knowing the condition of the injured person, consents to the performance;
   e) results from force majeure, except if it constitutes a normal risk of the profession or if it occurs during the execution of a service expressly ordered by the employer, under conditions of manifest danger.

2. For the purposes of this subsection, force majeure is understood as that which, due to inevitable forces of nature, independent of human intervention, does not constitute a normal risk of the profession or occur when performing a service expressly ordered by the employer under conditions of evident danger.

Subsection II

Occupational Diseases

Article 228

(Occupational disease)

1. Occupational diseases are considered to be, namely, those resulting from:

   a) lead poisoning, its alloys or compounds, with direct consequences of such poisoning;
   b) mercury poisoning, its amalgams or compounds, with the direct consequences of such poisoning;
   c) poisoning by the action of harmful pesticides, herbicides, dyes, and solvents;
   d) poisoning by the action of industrial dust, gases, and vapours, including internal combustion gases from refrigeration machine;
   e) exposure to asbestos fibres or dust in the air or dust from products containing asbestos;
   f) poisoning by the action of X-rays or radioactive substances;
   g) carbunculous infections;
   h) professional dermatoses.

2. The list of situations likely to cause occupational diseases referred to in paragraph 1 of this article is updated by decree of the Minister of Health.

3. Industries or professions likely to cause occupational diseases are set out in specific regulations.

Article 229

(Occupational disease manifested after termination of employment contract)

1. If an occupational disease manifests after the termination of the employment contract, the worker retains the right to assistance and compensation.

2. The burden of proof of the causal link between the work performed and the disease suffered lies with the worker.

Article 230

(Prevention of occupational accidents and diseases)

1. The employer is required to adopt effective measures for the prevention of occupational accidents and diseases and to investigate their causes and ways to overcome them, in close collaboration with the occupational safety committees established in the company.

2. The employer, in collaboration with the trade unions, must inform the competent labour administration body about the nature of occupational accidents or diseases, their causes, and consequences, immediately after conducting inquiries and recording them.

Article 231

(Duty to report occupational accidents or diseases)

1. The occurrence of any occupational accident or occupational disease, as well as its consequences, must be reported to the employer by the worker or a third party.

2. Health institutions are required to report to the labour courts the death of any injured worker and, likewise, to report to the person responsible for his care.

Article 232

(Duty of assistance)

1. In the event of an occupational accident or occupational disease, the employer must provide first aid to the injured or ill worker and provide transportation to a medical centre or hospital where he can be treated.
2. The injured worker is entitled to medical and drug assistance and other necessary care, as well as the supply and normal renewal of prosthetic and orthopaedic devices, according to the nature of the injury suffered, at the expense of the employer or insurance institutions against accidents or occupational diseases.
3. The costs of transportation, accommodation, and meals, inside or outside the country, of the companion of the injured worker are borne by the employer.
4. In order to meet unforeseen needs due to his condition, the injured worker may, upon request, receive an advance payment of the amount corresponding to one month's compensation or pension.
5. The employer bears the costs resulting from the funeral of the injured worker.

Article 233

(Right to compensation)

1. Every employee has the right to compensation in the event of an occupational accident or occupational disease, except when it results from drunkenness, drug use, or voluntary intoxication of the victim.
2. The right to compensation, by virtue of an occupational accident or occupational disease, presupposes an effort by the employer to place the injured worker in a job compatible with his residual capacity.
3. In the impossibility of framing the worker under the terms described in paragraph 2 of this article, the employer may terminate the contract, in which case he must compensate the worker in accordance with Article 139 of this Law.
4. The pathological predisposition of the injured party, regulated by specific legislation, does not exclude the right to compensation if known to the employer.

Article 234

(Determination of residual capacity)

1. For the determination of the new work capacity of the injured worker, the nature and severity of the injury or illness, the profession, age of the victim, the degree of possibility of his reintegration into the same or another profession, and all other circumstances that may influence the determination of the reduction of his actual work capacity are taken into account.
2. The criteria and rules for assessing physical diminution and incapacity due to occupational accidents or occupational diseases are set out in the specific table published in a specific diploma.

Article 235

(Group insurance for occupational risk)

The employer must have group insurance for its workers, covering their respective occupational accidents and diseases.

Article 236

(Pensions and compensations)

1. When the occupational accident or occupational disease causes work incapacity, the worker is entitled to:
   a) a pension in case of absolute or partial permanent incapacity;
   b) compensation in case of absolute or partial temporary incapacity.
6. An additional compensation is granted to victims of occupational accidents or occupational diseases resulting in incapacity and requiring constant assistance from another person.
7. If the occupational accident or occupational disease results in the death of the worker, a survivor's pension is due.
8. In cases of absolute permanent incapacity, the pension paid to the injured worker must never be less than the retirement pension to which he would be entitled due to age limit.
9. The legal regime for pensions and compensations is regulated in accordance with specific legislation.

Article 237

(Due date of pensions and compensations)

1. Pensions for permanent incapacity begin to be due on the day following discharge, and compensations for temporary incapacity on the day following the accident.
2. Pensions for death begin to be due on the day following the verification of death.
3. Any interested party may request the review of the pension for permanent incapacity, alleging modification in this incapacity, provided that, more than six months and less than five years have elapsed since the date of fixing the pension or the last review.

Article 238

(Loss of right to compensation)

Sufficient grounds for the loss of the right to compensation are the acts committed by any injured worker who:

a) voluntarily aggravates his injury or, through his manifest negligence, contributes to its aggravation;
b) fails to observe the prescriptions of the attending physician or to use the professional readjustment services made available to him;
c) involves any entity other than the attending physician in the treatment;
d) fails to report to the doctor or to the treatment prescribed to him.

Article 239

(Prescription of the right to compensation)

1. The right to claim compensation for an occupational accident or occupational disease expires if not demanded within one year from the date of the clinical discharge formally communicated to the injured worker, or from the date of the accident if it causes death or determines permanent, absolute or partial incapacity.
2. The benefits established by court decision, or by agreement of the parties, whether overdue or future, prescribe within three years from the date of their maturity. If no payment has been made, the period is counted from the final judgment of the sentence or the approval of the agreement of the parties.
3. The prescription period does not start or run if the employer, having not transferred his liability to an insurance company, retains the injured worker in his service after the accident and while he retains him.
4. The prescription is interrupted if the injured worker accepts from the responsible entity any payment in money or in kind, in exchange for what was legally due to him.

CHAPTER VII

Employment

SECTION I

Employment

Article 240

(Public employment service)

For the implementation of employment policy measures, the State develops its activities in the areas of organising the employment market, with a view to placing workers in jobs suitable to their professional qualifications and the demands of employers, through studies of the evolution of employment programs, information, guidance, and vocational training and the operation of public and free placement services.

Article 241

(Measures to promote employment)

Measures to promote employment include:

a) the preparation and execution of development plans and programs, involving all State bodies and in collaboration with social partners, in coordinated and coordinated activities in the areas of creating, maintaining, and recovering jobs;
b) support for the viability of individual and collective initiatives aimed at creating employment and work opportunities, as well as promoting job-generating investments in various sectors of economic and social activity;
c) incentives for the professional and geographical mobility of workers and their families to the extent conducive to the balance between the supply and demand for employment and depending on the application of sectoral and regional investments for the social promotion of socio-professional groups;
d) the definition of programs for the information and vocational guidance of young people and workers, aiming to empower citizens and communities to freely choose their profession and type of work, according to their individual capacities and the requirements of the country's development;
e) the development of cooperation activities with other countries in the field of labour migration;
f) the organisation of public and free placement services;
g) the regulation, licensing, supervision, and inspection of private employment activities.

SECTION II

Employment promotion for youth

Article 242

(Youth contractual regime)

1. With a view to promoting employment, the freedom to use fixed-term employment contracts for newly qualified young people is enshrined.

2. Fixed-term employment contracts concluded with job applicants can be freely renewed, not exceeding the maximum limit of eight years of consecutive work for the same employer under this regime, except in the cases provided for in Article 43 of this Law.

Article 243

(Mandatory retirement regime)

Mandatory retirement, provided for in paragraph 2 of Article 136 of this Law, aims to promote the freeing up of vacancies for young applicants.

Article 244

(Pre-professional internships)

1. The Government promotes employability through the promotion of pre-professional internships.

2. The employer who receives final-year students, from any level of education, on a pre-professional internship basis, with remuneration, enjoys tax benefits, established in specific legislation.

3. The employer may enter into agreements with educational establishments for the implementation of unpaid pre-professional internships.

4. The pre-professional internship counts for the purposes of professional experience.

5. The legal regime for pre-professional internships is set out in specific legislation.

CHAPTER VIII

Professional Training

SECTION I

Professional training of workers

Article 245

(Right to professional training)

1. Workers have the right to access professional training to improve their technical skills, technological updating, and professional requalification, with the State and employers ensuring and providing training offers for the benefit of workers.

2. The training, improvement, recycling, and professional conversion of workers, especially young people, aim to enable the acquisition of knowledge, skills, and attitudes to facilitate their access to new technologies and higher professional levels, aiming at their personal fulfilment and promoting the country's economic, social, and technological development.

3. The professional training of active workers is ensured by their respective employers.

Article 246

(Objectives of workers' professional training)

The Professional Training of Workers has the following objectives:

a) promote workers' access to training opportunities aimed at improving their technical skills and career development prospects;
b) encourage employers to develop training actions for workers that meet the needs of their companies;
c) promote increased productivity and competitiveness of companies and their workers.

Article 247

(Professional training and guidance)

1. Strengthening the professional training of workers presupposes the adoption of measures aimed, namely:

   a) encouraging the coordination of professional training;
   b) stimulating the development of training offers with curricula aligned with the real needs of companies;
   c) boosting worker training provided by employers;
   d) preventing the emergence of unemployment as a result of technological development.

2. Vocational guidance, to be carried out in collaboration with the education system structures, covers the areas of information on the content, prospects, promotion possibilities, and working conditions of different professions, as well as on the choice of a profession and respective professional training.

Article 248

(Training of active workers)

1. Active workers are entitled to professional training actions according to the employer's needs.

2. For the purposes of article 247 of this Law, the employer organizes and structures annual professional training plans in the company, which may entitle them to a certificate, aiming to:

   a) stimulate increased productivity and quality of services provided through the professional development of their workers;
   b) increase the professional qualifications of their workers, as well as update their knowledge for their personal development;
   c) allow the progression of workers in their professional careers;
   d) prepare workers for technological development in the company;
   e) facilitate further studies for workers who wish to attend professional courses outside the company without interfering with their working hours.

Article 249

(Apprenticeship)

1. Within the scope of professional training, the employer may admit apprentices to work related to the professional specialty to which the apprenticeship refers, which must allow them access to the respective professional career.

2. For the purposes of paragraph 1 of this article, apprenticeship has a variable duration according to the customs relating to the profession.

3. Minors under the age of twelve may not be admitted to establishments or companies for apprenticeship.

Article 250

(Apprenticeship contract)

1. An apprenticeship contract is one by which an establishment or company undertakes, in collaboration with other institutions, to ensure the professional training of the apprentice, who is obliged to perform the tasks inherent to this training.

2. The apprenticeship contract is subject to written form and must contain the identification of the contracting parties, the content and duration of the apprenticeship, the schedule and location where the apprenticeship is provided, and the amount of the training allowance, as well as the conditions for termination of the contract.

3. Promissory contracts of employment contracts may be entered into with apprentices that allow them to practice the profession in the service of the entities that provided the apprenticeship.

4. The regulatory rules of apprenticeship for each profession or group of professions are defined by proposal of the interested entities, by decree of the Minister responsible for labour affairs.

5. The apprenticeship contract does not confer worker status, and the rights and duties of the apprentice are regulated by specific legislation.

SECTION II

Professional evaluation of workers

Article 251

(Purposes of evaluation)

1. Evaluation aims to ensure that job positions are filled by workers who meet the appropriate conditions and contribute to salary classification.

2. Evaluation takes place in the following cases:

   a) when it is necessary to fill vacant job positions;
   b) when it is intended to ascertain the reasons for a worker's low performance;
   c) at the request of the worker;
   d) by decision of the labour court;
   e) by decision of the company or establishment management, or upon proposal of the competent trade union body.

3. Companies or establishments, where conditions allow, may set up evaluation committees for their workers.

Article 252

(Promotion of workers)

1. Promotion is considered the passage of the worker to a category corresponding to functions of higher complexity, requirements, degree of responsibility, and higher salary.

2. In promoting workers, account must be taken, in addition to their qualifications, knowledge, and skills, of the attitude demonstrated towards work, efforts towards professional enhancement, disciplinary conduct, experience, and seniority in functions.

3. Promotion must be recorded in the worker's individual file and added to their employment contract.

4. Employers must inform workers of the company's or establishment's staff structure, as well as the conditions for access and promotion on the basis of which professional training and recycling actions are promoted.

Article 253

(Professional portfolio)

The professional qualifications recognised to workers are recorded in a professional portfolio, the regime of which is provided for in specific legislation or in the statutes of professional orders.

Article 254

(Professional qualifications)

Professional qualifications conferred by professional training courses are established by the competent body and awarded by the respective training institutions.

Article 255

(Worker guarantees)

When the functions performed by the worker do not correspond to their qualifications, the labour court or the mediation and arbitration body, either on its own initiative or at the request of the worker, notifies the employer of the job position compatible with those qualifications.

Article 256

(Hiring of retirees)

1. The worker is entitled to retirement under specific legislation.

2. Companies are exceptionally allowed to hire experienced retirees on the grounds of the need to transfer professional experience to young workers, provided they comply with tax obligations.

3. The hiring of retirees can only occur for a maximum period of 5 years, renewable once, except in cases where the worker is also a shareholder or partner of the company.

CHAPTER IX

Social Security

Article 257

(Social Security System)

1. All workers are entitled to social security, to the extent of the conditions and financial possibilities of the national economic development.
2. The social security system comprises various branches, the managing entity of the system, and covers the entire national territory.
3. Mozambican workers in the diaspora may join the applicable Mozambican social security system.

Article 258

(Objectives of the social security system)

The social security system aims to ensure the material subsistence and social stability of workers in situations of lack or reduction of capacity for work and in old age, as well as the survival of their dependents in case of death.

Article 259

(Application Regime)

Social security matters are regulated by specific legislation.

CHAPTER X

Inspection and Offences

SECTION I

Inspection

Article 260

(Control of labour legality)

1. The control of labour legality is carried out by the General Labour Inspection, with the responsibility of supervising compliance with the duties of employers and workers.
2. In the exercise of its activity, the General Labour Inspection should prioritize the education of employers and workers in the voluntary compliance with labour standards, without prejudice, when necessary, to the prevention and repression of their violation.
3. The agents of the General Labour Inspection have free access to all establishments subject to their supervision, and employers must provide them with the necessary elements to perform their functions.
4. The rights, duties, and other legal prerogatives granted to labour inspectors are set forth in specific legislation.
5. All services and administrative and police authorities must cooperate with the agents of the General Labour Inspection in the exercise of their functions.

Article 261

(Competencies of the General Labour Inspection)

1. It is the responsibility of the General Labour Inspection to supervise and ensure compliance with this Law and other legal provisions regulating aspects of work life, and to report to the competent state authorities violations related to norms whose compliance is not within its supervision.
2. In case of imminent danger to the life or physical integrity of workers, the agents of the General Labour Inspection may take immediate execution measures to prevent such danger, subjecting the decision taken to higher confirmation within twenty-four hours.

Article 262

(Scope of action)

The General Labour Inspection carries out its action throughout the national territory and in all branches of activity subject to its supervision, in public, private, and cooperative companies, as well as in national and foreign economic and social organisations that employ wage labour.

Article 263

(Professional ethics and secrecy)

1. The agents of the General Labour Inspection are obliged, under penalty of dismissal and without prejudice to the application of criminal sanctions, to maintain professional secrecy, and cannot, in any case, disclose manufacturing, cultivation, or trade secrets, nor, in general, any processes of economic exploitation that they may become aware of in the performance of their functions.
2. All sources of denunciation of facts that constitute violations of legal or contractual provisions, or that indicate installation defects, are considered strictly confidential, and personnel serving the General Labour Inspection may not disclose that the inspection visit is a consequence of denunciation.
3. The agents of the General Labour Inspection cannot have any direct or indirect interest in the companies or establishments subject to their supervision.
4. It is forbidden for the agents of the General Labour Inspection, in the exercise of their functions or because of them, to receive gifts offered by employers and workers.

SECTION II

Offences

Article 264

(Offence)

For the purposes of this Law, an offence is any violation or non-compliance with the norms of labour law set forth in laws, collective labour regulation instruments, regulations, and government determinations, namely in the areas of employment, professional training, salaries, hygiene, safety and health of workers, and social security.

Article 265

(Negligence)

Negligence in labour offences is punishable.

Article 266

(Warning record)

Before applying the fine and whenever infractions are found in relation to which it is deemed preferable to establish a deadline for their repair, the agents of the General Labour Inspection may draw up a warning record against the offenders.

Article 267

(Report record)

1. The agents of the General Labour Inspection draw up report records when, in the exercise of their functions, they verify

and prove, personally and directly, any violations of the norms whose supervision is incumbent upon them.

2. The effectiveness of the report record and its value depends on its confirmation by the competent hierarchical superior.

3. After confirmation, the report record cannot be annulled, suspended, or declared without effect, continuing its procedures with the force of body of evidence, except for later verification of insurmountable irregularity or non-existence of the infraction, ascertained following the complaint submitted by the accused, within the deadline granted for voluntary payment.

SECTION III

Sanctioning regime

Article 268

(General penalties)

1. For the violation of the norms established in this Law and other labour legislation, fines are applied, the amounts of which are calculated as follows:

    a) when the violation refers to a generality of workers, the amount of the fine to be applied is, according to its seriousness, from five to ten minimum wages;
    b) whenever another higher value does not result from the application of specific sanctions, the violation of any labour legal norms is punished with a fine of three to ten minimum wages for each worker covered.

2. The successive practice of the same offence, within one year from the date of notification of the report record corresponding to the last offence, constitutes an aggravated offence, with the applicable fines being doubled in their minimum and maximum.

3. The employer may appeal to the hierarchical superior of the General Labour Inspection agent for the graduation of the fine applied.

4. It is the responsibility of the hierarchical superior of the General Labour Inspectorate agent to graduate the fine up to the maximum limit.

5. Refusal of notification constitutes a disobedience crime punishable under the law.

6. For the purposes of this article, the minimum wage in force for each sector of activity at the time of the offence shall be considered.

Article 269

(Special sanctions)

1. Non-compliance with the provisions of Articles 13, 206, and 211, all of this Law, is punishable by a fine ranging from twenty to thirty minimum wages in the sector of activity.

2. Without prejudice to the provisions of paragraph 2 of Article 206 of this Law, the appointment of trade union leaders to provide minimum services is punishable by a fine ranging from ten to thirty minimum wages in each sector of activity.

3. Violation of the provisions of Article 29 of this Law regarding the minimum age for admission to work is punishable by a fine ranging from thirty to forty minimum wages in each sector of activity.

4. Failure to comply with the provisions paragraph 6 of Article 206 and paragraph 3 of Article 209, both of this Law, is punishable by a fine ranging from two to ten minimum wages in each sector of activity.

5. Violation of the provisions of paragraph 1 of Article 205 and paragraph 3 of Article 212, the last part, both of this Law, constitutes a disciplinary offence and makes striking workers liable for civil and criminal liability under the general law.

6. An employer who violates the provisions of paragraphs 1 and 2 of Article 206 of this Law compensates the workers by six times the salary for the duration of the lockout, without prejudice to the fine applicable for the offence committed.
7. Failure to comply with the provisions of paragraph 3 of Article 221 of this Law constitutes an offence punishable by a fine ranging from one to five minimum wages in the sector of activity.
8. The minimum and maximum limits of the fine provided for in paragraph 7 of this Law are increased to ten whenever safety committees are not established, in cases required by law or collective labour regulation when they have not been constituted after notification by the General Labour Inspection.
9. Failure to channel the retained amounts in accordance with the provisions of paragraph 6 of Article 153 of this Law constitutes an offence punishable by a fine ranging from one to five minimum wages in the sector of activity.
10. Failure to comply with the legal provisions on the employment of foreign labour in Mozambique is punishable by suspension and a fine ranging from five to ten monthly wages earned by the foreign worker in relation to whom the offence is verified.
11. The failure of employers or their representatives to appear at the General Labour Inspection services, without justified cause, when notified to be heard in statements, provide information, proceed with the delivery or exhibition of documents, due to the verification of a specific fact requiring such procedure, constitutes a violation punishable by a fine of five to ten minimum wages.
12. The fine sanction provided for in number 11 of this article is also applicable in the case of unjustified absence regarding the notification made by labor mediation services at the request of the interested worker.

Article 270

(Regulation)

1. The specific regulations referred to in Article 4 of this Law shall be prepared or revised within two years from the date of entry into force of this Law.
2. It is the responsibility of the Government to regulate the different matters of this Law.

Article 271

(Transitory norm)

1. This Law does not apply to facts constituted or initiated before its entry into force, namely those related to the probationary period, vacations, deadlines for expiration and prescription of rights and procedures, as well as formalities for the application of disciplinary sanctions and termination of the employment contract.
2. For compensation purposes, the termination of employment contracts entered into during the validity of Law No. 23/2007, of August 1, for workers whose salaries, including seniority bonuses, range from one to seven minimum wages, is subject to the compensation regime provided for in the aforementioned Law, up to six months after its approval, subsequently transitioning to the regime provided for in this Law[5].
3. For the purpose of entering into new employment contracts, the provisions of Article 43(3) of this Law apply to small and medium-sized enterprises already established during the first eight years of its validity.

Article 272

(Acquired rights)

Except as provided in Article 271 of this Law, the rights acquired by the worker on the date of entry into force of this Law are safeguarded.

Article 273

(Repealing provision)

Law No. 23/2007, of August 1, is hereby repealed.

Article 274

(Entry into force)

This Law shall enter into force 180 days after its publication.

Approved by the Assembly of the Republic, on August 7, 2023.

The President of the Assembly of the Republic, *Esperança Laurinda Francisco Nhiuane Bias.*

Promulgated on August 22, 2023.

Be published.

The President of the Republic, *Filipe Jacinto Nyusi.*

ANNEX

Glossary

For the purposes of this Law, the following is understood:

A

- **Adhesion Employment Contract** is a modality of the employment contract, reduced to writing, in which one of the parties, the employer, expresses its contractual will through pre-prepared contractual clauses and the worker adheres expressly or tacitly, concluding the employment contract that provides for the existence of an internal regulation or code of conduct.

- **Arbitration** is a means of extrajudicial conflict resolution carried out by a third party, impartial and chosen by the parties, whose decision binds the parties.

C

- **Civil Requisition** is an exceptional mechanism that, in the case of strikes in services and activities intended to meet the essential needs of society, allows the State to resort to a set of determined and necessary measures so that, in particularly serious circumstances, it ensures the individual or collective provision of activity, the transfer or use of goods or equipment, public services, public and mixed-capital companies, or private companies may have consequences for the life, health, and safety of the population or part of it, or cause a national crisis due to its duration.

- **Code of Conduct** is a set of rules that establishes the standards of behaviour, attitudes, and character required of the worker in the company with the central objective of promoting a homogeneous posture in the exercise of activity among all members of the employment relationship.

- **Collective Labour Agreement** is a mechanism for self-regulation of the interests of workers and employers that consists of an agreement concluded between employers or an association of employers and one or more associations of workers representing them with the aim of regulating individual and collective work situations of a certain profession or sector of activity and in a specific geographic area or company.

- **Collective Negotiation** is a process consisting of negotiation between an employer, a group of employers, or an organisation or several organisations of employers and one or more organisations of workers with the aim of regulating the relationship between employers and workers and establishing working conditions.

- **Conciliation** is a mechanism of extrajudicial resolution of labour conflict that consists of negotiating the conflict to be forwarded by a third party (mediator), separate from the parties (employer and worker or workers), who brings the parties into contact (brings the parties closer) facilitating the negotiation, playing an active role in it, since it can present possible mechanisms for resolving the labour conflict.

E

- **Emigrant Worker** is any national citizen who works and establishes residence in foreign territory, observing the appropriate mechanisms established by the foreign country for their admission, with Mozambican authorities being responsible for protection.

- **Employment Intermediation** is the service that aims to bring together supply and demand for employment, promoting the placement of job candidates without the employment centre becoming part of the labour relations that may arise from it.

- **Employer** is the natural or legal person, public or private, who in the employment contract or in the labour relationship appears as the creditor of the provision of activity and debtor of the payment of remuneration.

F

- **Foreign Worker** is a non-national worker hired to exercise their professional activity in the Republic of Mozambique, according to the rules in force in the Mozambican legal system.

- **Free Zone** is the area or region delimited within Mozambican territory, subject to privileged customs treatment, benefiting from fiscal incentives and reduced or exempt customs duties.

G

- **General Labour Inspection** is a public institution, endowed with legal personality and administrative autonomy responsible for controlling or inspecting labour legality.

I

- **Instruments of Collective Labour Regulation** are specific sources of Labour Law that aim to regulate certain working conditions applicable to certain labour relations.

- **Intermittent Work** is one in which the provision of activity is made in a non-continuous or variable manner, with alternation between periods of activity and inactivity, for one or more periods.

M

- **Mediation** is a means of extrajudicial resolution of labour conflict that translates into the self-regulation of disputes carried out by the mediator who does not judge the dispute but merely brings the parties closer together in resolving the conflict, which may or may not reach an agreement.

O

- **Occupational Disease** is any clinical situation that arises localized or generalized in the organism, of chemical, biological, physical, and psychic nature resulting from professional activity and directly related to it.

P

- **Plurality of Employers** consists of the worker in a group of companies or companies with a common organisational structure, entering into an employment contract and being obliged to provide their activity to two or more employers, subjecting themselves to the directive power of all, without prejudice to the identification of an employer who represents the others in fulfilling the obligations arising from the contract.

- **Prescription** consists of the extinction or loss of a right arising from the failure to exercise it, during a fixed period of time established by law.

- **Professional Evaluation** is the verification or assessment, according to previously established rules, of the aptitude and qualification requirements that the worker must possess to perform certain functions.

- **Professional Risk** is any fact or situation related to the worker's workplace or the provision of activity and with the potential to cause harm to the worker, especially work accidents or occupational diseases.

S

- **Seasonal Work** is one whose execution is temporary and occasional, and is associated with a specific factor or, broadly speaking, its verification is related to a certain period of the year or objective conditions.

- **Sources of Labour Law** are the modes of formation and disclosure of labour legal norms.

T

- **Telework** is the provision of labour activity that is carried out under the authority and direction of the employer, usually outside the employer's establishment and using information and communication technologies, in exchange for remuneration.

- **Temporary Work Employer** is any natural or legal person, of private law, whose services consist of employing workers in order to make them available to a third person, natural or legal, designated as a user, who determines their tasks and supervises their execution.

- **Termination of the Employment Relationship** is the termination of the labour bond established between the employer and the worker.

- **Trade Union Body** is the private union or association of people that aims to promote and defend the socio-professional rights and interests of workers before their respective employers.

U

- **User Entity** is the natural or legal person who enters into a usage contract with the private employment agency, under the terms of which, it undertakes to make available to that entity, for remuneration, one or more workers temporarily.

W

- **Warning Notice** is a document that describes and frames one or more offences committed by the employer applicable to offences classified as minor and from which no serious harm has yet resulted to the workers, to labour administration, or to social security.

- **Work Accident Mischaracterization** consists of not qualifying as a work accident the mishap suffered by the worker as a result of a violation of safety rules, whether intentional or by gross negligence, and in other situations provided for in this Law.

- **Work Certificate** is a document issued by the employer after the termination of the employment relationship regardless of the reasons for its termination, indicating the time during which the worker was in the service of the company, levels and professional skills acquired, and the position or positions held, without any other references, except at the written request of the worker.

- **Work Safety Committee** is a body constituted by workers and the employer whose function is to monitor compliance with rules relating to hygiene and safety at work, investigate the causes of accidents, as well as in collaboration with the technical services of the company, organize prevention methods and guarantee hygiene in the workplace.

- **Worker** is any natural person, national or foreign, who in the labour relationship appears as the debtor of the provision of activity and the creditor of the remuneration.

END NOTES FROM THE TRANSLATOR

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[1] This paragraph mandates that a worker must compensate the employer with 45 days per year of service for resigning without prior notice, which clearly appears to be an error that needs correction during implementation. Typically, the penalty for an employee failing to provide prior notice is equivalent to the remuneration the worker would have received during the notice period, as outlined in paragraph 6 of Article 43.

[2] Considering paragraph 1 details an extensive list of disciplinary offences, its citation in paragraph 3 might be incorrect. In my view, this paragraph should actually refer to paragraph 2, which addresses harassment. If that is the case, the correct text should read as follows: "*When the conduct referred to in paragraph 2 of this article[2] is practiced by the employer or their agent, it gives the offended worker the right to compensation of 20 times the minimum wage of the sector of activity, without prejudice to judicial proceedings, under the terms of the applicable law*."

[3] It seems like there is a missing comma in the Portuguese version, which makes it difficult to understand the meaning of "cargo de direccão chefia e confiança…". This could probably be "cargo de direção, chefia e confiança…".

[4] Translating "faltas e ausências" is challenging. I have considered both as absences.

[5] There are two fundamental mistakes in this article. (1) the legislature wanted to allow compensation for certain group of workers to be done under the regime of the previous law but it says "until six months upon the approval of the previous law"; (2) Even if the legislature had correctly referred to six months upon approval of the current law, that would still be a mistake, since this law was approved in August 2023 and is entering into force six months later. This would mean annuls such special light because the exercise of such right wouldn't be possible before the entry in force of this law. The right text for this paragraph should be as follows: "*For compensation purposes, the termination of employment contracts signed during the validity of Law No. 23/2007, dated August 1, for workers whose salaries, including seniority bonuses, range from one to seven minimum wages, is governed by the compensation framework outlined in the aforementioned Law for up to six months after this Law comes into effect. After this period, it will transition to the compensation system established by the current Law.*"

D. OVERVIEW OF OIL ANG GAS INDUSTRY

Oil and Gas Industry

This chapter offers an overview of the current state of the oil and gas industry in Mozambique, recent developments, and investment opportunities touching a wide range of aspects related to Mozambique's oil and gas industry, providing an understanding of the opportunities, challenges, and future directions. Continuous engagement with stakeholders and adaptive strategies will be essential to navigating the dynamic landscape of this sector.

Mozambique is emerging as a significant player in the global oil and gas industry. With substantial discoveries of natural gas in the offshore Rovuma Basin, the country is attracting international investments and positioning itself as a future key exporter of liquefied natural gas (LNG).

History

The first discovery of natural gas in Mozambique dates back to 1961 in the locality of Pande, followed by the discoveries of the Buzi and Temane fields. These discoveries were declared "non-commercial" until 2000, when the South African company Sasol committed to a 25-year period to purchase 120 million GJ/year of gas for its own consumption and for commercialization in South Africa. This commitment allowed the realization of the natural gas production project starting from the Pande (2008) and Temane (2004) fields and the construction of an 865 km pipeline between Temane and the locality of Secunda in South Africa, enabling the country to become the largest producer and exporter of natural gas in Southern Africa.

The high potential of energy resources underpins the sector's strategy aimed at promoting investments in hydrocarbon exploration, research, and production projects. Such investments help reduce poverty by creating infrastructure for energy supply to the population, contributing to the development of the refining industry, and avoiding the high importation of fuels, which negatively impacts the balance of payments.

Therefore, the Mozambican State promotes the exploitation of its natural resources by imposing sustainability through contributions from investors and market players in various economic sectors, from tourism to infrastructure, including the energy components used in the industry. It grants preferential rights to national legal entities and associations composed of foreign and national legal entities.

Key Discoveries and Reserves

The most significant discoveries in Mozambique's oil and gas sector have been in the offshore Rovuma Basin, where two major areas, Area 1 and Area 4, have been identified as holding substantial natural gas reserves.

- **Area 1**: Operated by TotalEnergies, Area 1 is estimated to hold over 60 trillion cubic feet (TCF) of recoverable natural gas reserves. The Mozambique LNG project, led by TotalEnergies, is a key development in this area.
- **Area 4**: Operated by Eni and ExxonMobil, Area 4 is estimated to contain around 85 TCF of natural gas. The Coral South FLNG project, led by Eni, is the first floating LNG project in Mozambique and it is now fully operational.

Major Projects and Developments
Several key projects are shaping the future of Mozambique's oil and gas industry:

- **Mozambique LNG Project:** This project, led by TotalEnergies, involves the development of offshre gas fields in Area 1 and the construction of an onshore LNG plant. The project has faced delays due to security concerns in the Cabo Delgado province but remains a cornerstone of Mozambique's LNG ambitions.
- **Rovuma LNG Project:** Operated by ExxonMobil and Eni, this project aims to develop the gas reserves in Area 4. The final investment decision (FID) has been delayed, but the project continues to progress with plans to construct two LNG trains with a combined capacity of 15.2 million tons per annum (MTPA).
- **Coral South FLNG Project:** This floating LNG project, led by Eni, is set to become the first operational
LNG project in Mozambique. It targets the production of 3.4 MTPA of LNG from the Coral South gas field in Area 4.

Investment Climate and Opportunities
Mozambique's oil and gas sector offers significant investment opportunities, driven by the vast natural gas reserves and strategic location. However, potential investors should be aware of the challenges and risks associated with the region.

Opportunities:

- **Infrastructure Development:** There is a need for substantial investment in infrastructure, including LNG processing facilities, pipelines, and export terminals.
- **Local Content Development:** Investors can explore opportunities to develop local supply chains and workforce capabilities, aligning with Mozambique's local content policies.
- **Downstream Projects:** The development of petrochemical plants, power generation facilities, and other downstream projects presents lucrative opportunities for investors.

Challenges:

- **Security Concerns:** The insurgency in the Cabo Delgado province poses a significant risk to operations and investments. Companies are investing in security measures and cooperating with the government to mitigate these risks.
- **Regulatory Environment:** Navigating Mozambique's regulatory framework can be complex. Investors should engage with local authorities and legal experts to ensure compliance with regulations.
- **Economic Stability:** Mozambique's economy is highly dependent on the oil and gas sector. Diversification efforts are needed to ensure long-term economic stability.

Government Initiatives and Policies
The Mozambican government is actively promoting the development of the oil and gas sector through various initiatives and policies:

- **National Oil Company (ENH):** Empresa Nacional de Hidrocarbonetos (ENH) is the national oil company responsible for managing the state's interests in petroleum operations and promoting investment in the sector.
- **Local Content Policy:** The government has introduced policies to enhance local participation in the oil and gas industry, including requirements for local procurement and workforce development.
- **Fiscal Incentives:** Mozambique offers fiscal incentives to attract foreign investment, including tax exemptions and reduced royalty rates for oil and gas projects

Exploration and Production

Offshore Discoveries
The Rovuma Basin discoveries are among the largest natural gas finds in recent history. The key ope-

rators in this region, TotalEnergies, Eni, and ExxonMobil, have been investing heavily in exploration and production (E&P) activities. The large-scale gas fields in Areas 1 and 4 are the primary focus, with ongoing efforts to map additional reserves and optimize extraction technologies.

Onshore Potential
While offshore reserves have garnered the most attention, Mozambique also holds potential for onshore oil and gas development. The government's National Petroleum Institute (INP) has been encouraging exploration in onshore blocks, particularly in the Rovuma, Zambezi, and Mozambique basins.

Infrastructure and Logistics

Export Facilities
The development of LNG export facilities is crucial for Mozambique to become a major LNG exporter:

Afungi LNG Park: Located in Cabo Delgado, this site is being developed to house the Mozambique LNG project's onshore facilities. It includes liquefaction trains, storage tanks, and export terminals.

Coral Sul FLNG: This floating LNG facility will enable the production and export of LNG directly from offshore fields. It represents a significant technological achievement and a flexible solution to export LNG without extensive onshore infrastructure.

Transportation Networks
Efficient transportation networks are essential for the success of the oil and gas industry. Mozambique is working on improving its road, rail, and port infrastructure to support the movement of equipment and products. The Port of Pemba and the Port of Nacala are key logistical hubs for the industry.

Economic Impact

Revenue Generation
The oil and gas sector is expected to be a major revenue generator for Mozambique. The government anticipates significant income from taxes, royalties, and profit-sharing agreements. These revenues can support national development programs, infrastructure projects, and social services.

Job Creation
The industry is also a source of employment. Construction and operation of LNG facilities, pipelines, and associated infrastructure create jobs for local communities. The government and industry partners are investing in training programs to build a skilled workforce.

Environmental and Social Considerations

Environmental Impact
Oil and gas activities, particularly offshore drilling and LNG production, have environmental implications. The Mozambican government, along with international partners, is implementing stringent environmental regulations to mitigate the impact. Environmental Impact Assessments (EIAs) are mandatory for all major projects.

Social Responsibility
Companies operating in Mozambique's oil and gas sector are expected to adhere to social responsibility standards. This includes community engagement, investment in local development projects, and ensuring that local communities benefit from the industry. Health, education, and infrastructure improvements are common focus areas for corporate social responsibility (CSR) initiatives.

Security and Risk Management

Security Challenges
The insurgency in Cabo Delgado poses a significant challenge to the oil and gas industry. Militant activities have disrupted operations and led to delays in project timelines. Companies are working closely with the Mozambican government and private security firms to enhance security measures.

Risk Mitigation
Investors and operators are adopting comprehensive risk management strategies. These include:

Security Protocols: Enhanced security measures at project sites, including armed escorts, surveillance systems, and secure compounds.
Insurance: Comprehensive insurance policies to cover political risk, property damage, and business interruption.
Community Engagement: Building strong relationships with local communities to foster cooperation and reduce the risk of conflict.

Future Prospects

Global LNG Market
Mozambique's entry into the global LNG market comes at a time when demand for natural gas is increasing, driven by the transition to cleaner energy sources. The country's strategic location allows it to cater to markets in Asia, Europe, and beyond.

Technological Advancements
Technological advancements in drilling, production, and LNG processing are enhancing the efficiency and viability of Mozambique's oil and gas projects. Innovations such as floating LNG (FLNG) and advanced subsea systems are particularly noteworthy.

Policy and Regulatory Framework
The Mozambican government is continuously refining its policy and regulatory framework to attract investment while ensuring sustainable development. This includes updating legislation, offering fiscal incentives, and enhancing transparency in the sector.

Government Policies and Regulatory Framework

Legal Framework
Mozambique's oil and gas sector is governed by several key pieces of legislation and regulatory bodies:

- **Petroleum Law:** This sets the legal framework for petroleum operations, including exploration, production, transportation, and commercialization. It defines the roles of various stakeholders and outlines the fiscal regime.
- **Tax and Fiscal Policies:** The country offers various incentives to attract investment in the oil and gas sector. These include reduced corporate income tax rates, custom duty exemptions on specific equipment, and favorable production sharing agreements (PSAs).
- **National Petroleum Institute (INP):** This regulatory body oversees petroleum activities in Mozambique. It is responsible for issuing licenses, monitoring compliance, and ensuring that exploration and production activities are conducted safely and sustainably.
- **Empresa Nacional de Hidrocarbonetos (ENH):** As the national oil company, ENH represents the state's interests in petroleum operations. It partners with international oil companies (IOCs) and participates in joint ventures.

Hereafter are indicated laws and regulation in the O&G industry:

i) Law No. 21/2014, of August 18 – Petroleum Law;
ii) Law No. 14/2017 – Amends and republishes the specific legal regime for taxation and fiscal benefits of petroleum operations, approved by Law No. 27/2014 of September 23 (articles 22, 29, 40, and 42 were amended);
iii) Decree 27/2014 – Establishes the legal regime for taxation and fiscal benefits of petroleum operations;
iv) Decree No. 56/2010, of November 22 – Approves the Environmental Regulation for petroleum operations;
v) Decree No. 45/2012, of December 28 – Defines the regime to which activities of production, importation, reception, storage, handling, distribution, commercialization, transport, export, and re-export of petroleum products are subject and revokes Decrees No. 9/2009, of April 1, and No. 63/2006, of December 26;
vi) Decree No. 34/2015, of December 31 – Approves the Regulation of petroleum operations;

vii) Decree No. 32/2015, of December 31 – Approves the regulation of the specific regime for taxation and fiscal benefits of petroleum operations;
viii) Resolution No. 27/2009, of July 8 – Approves the strategy for granting areas for petroleum operations;
ix) Ministerial Diploma 67/2008 – Approves the execution rules for supporting the geographical expansion of access to liquid fuels;
x) Ministerial Diploma No. 166/2014, of October 3 – Approves the regulation of the Natural Gas Commission for automotive use;
xi) Ministerial Diploma No. 210/2012, of September 12 – Approves the regulation for determining the maximum sale prices of natural gas;
xii) Ministerial Diploma No. 272/2009, of December 30 – Regulation for licenses for petroleum installations and activities.

Law No. 21/2014, of August 18 – Petroleum Law, applies to defined petroleum operations excluding oil refining, its industrial use, distribution, and commercialization of petroleum products, thereby delimiting upstream and midstream activities without differentiation, excluding downstream activities.

This law is regulated through the regulation of petroleum operations approved by Decree 34/2015 of December 31.

Access to petroleum operations activities is the competence of the state, its institutions, and public law entities, with the state being the owner of all petroleum resources located in the soil and subsoil, internal waters, territorial waters, continental shelf, and the Exclusive Economic Zone of Mozambique.

The Mozambican state reserves the right to participate in petroleum operations involving any legal entity, being exempt, until the decision to participate in commercial discoveries, from paying any costs related to the mentioned operations (carried forward interest regime). The decision for state participation in certain projects can occur at any stage, under the terms and conditions to be established by contract between the state and the entities holding the rights.

Entities eligible to exercise petroleum operations rights include national or foreign legal entities that demonstrate adequate technical competence and financial means to effectively conduct the operations in accordance with legal and applicable regulatory requirements. National legal entities enjoy the right of preference in the allocation of blocks, as well as foreign legal entities associated with national legal entities.

Activities and procedures: Petroleum operations provided by law are subject to the prior conclusion of a concession contract with the Mozambican State and are divided into (i) exploration, (ii) research and production, and (iii) pipelines or gas pipelines. As a rule, the concession is granted through public tender and through simultaneous negotiation or direct negotiation in cases expressly provided for by the regulation of petroleum operations. Right of use and exploitation and establishment of servitudes: The holder must request a right of use and exploitation of the land for the execution of petroleum operations for a period compatible with that established in the respective contract, being able to demand the establishment of passage servitudes for access to the areas where petroleum operations are conducted, according to the terms defined by land legislation.

Termination: The aforementioned concession contracts may terminate due to: (i) Total renunciation of the contract area by the holder, to be requested up to 3 months before the end of the respective contract to the Minister of Mineral Resources, provided that the work obligations and minimum expenses have been met, except for a development and production area (pipeline and gas pipeline system, in which case the notice must be given one year in advance if after the start of commercial production); (ii) Unilateral rescission through communication from the Minister of Mineral Resources sent to the right holder, with immediate effect and based on deviation from the concession's purpose, bankruptcy of the concession holder, non-compliance with applicable laws and regulations when previous sanctions have proven ineffective, serious violation of contractual clauses, and serious and culpable violation of operator duties, prolonged interruption of activity due to the operator's fault, or for other causes established in the respective concession contract; and (iii) Abandonment, if the concession right holder unjustifiably ceases petroleum operations in the area in question for a minimum period of 3 months, resulting in the contract's termination, with the area being declared vacant. Under the terms of the concession, in the above cases, the assets will return free of charge to the state unless otherwise provided for in the contract. It is also worth noting the mandatory submission of the Decommissioning Plan, at least 2 years before the expected end date of production operations, in consultation with the National Petroleum Institute. The plan, which must be submitted for approval by the Minister of Mineral Resources, includes an environmental impact assessment of the closure and abandonment activities, as petroleum operations must align with international best practices for extraction fields and applicable environmental legislation.

Significant importance is given to environmental protection, hygiene, and safety in petroleum operations, which adhere to certain and defined parameters.

Local Content Development

Training and Capacity Building
The Mozambican government emphasizes the importance of local content in the oil and gas industry. This involves maximizing the use of local labor, goods, and services in petroleum operations.

Key initiatives include:

Vocational Training Centers: Establishing specialized training centers to develop the skills required for the oil and gas sector. These centers offer courses in areas such as welding, drilling, engineering, and project management.

Scholarship Programs: Providing scholarships for Mozambican students to pursue higher education in fields relevant to the oil and gas industry, both domestically and internationally.

On-the-Job Training: Partnerships between IOCs and local educational institutions to offer internships and apprenticeships, ensuring that students gain practical experience.

Local Business Development
Promoting the growth of local businesses within the oil and gas supply chain is another priority:

Supplier Development Programs: Initiatives to strengthen the capabilities of local suppliers, enabling them to meet the standards required by the oil and gas industry.

Local Procurement Policies: Mandating a certain percentage of goods and services to be sourced locally. This not only supports local businesses but also ensures that a portion of the industry's revenue remains within the country.

Environmental Sustainability

Environmental Impact Assessments (EIAs)
All oil and gas projects in Mozambique are required to undergo rigorous Environmental Impact Assessments (EIAs) before they can proceed. These assessments evaluate the potential environmental impacts of a project and outline measures to mitigate negative effects.

Conservation Efforts
The government and industry players are committed to minimizing the environmental footprint of oil and gas activities:

Marine and Coastal Protection: Implementing measures to protect marine ecosystems, particularly in the Rovuma Basin, where offshore drilling occurs. This includes monitoring water quality, preventing oil spills, and protecting biodiversity.

Emission Reductions: Adopting technologies and practices to reduce greenhouse gas emissions from oil and gas operations. This is part of Mozambique's broader commitment to combating climate change.

Waste Management: Developing comprehensive waste management plans to handle waste generated during exploration and production. This includes the safe disposal of drilling fluids, cuttings, and other by-products.

Social and Community Engagement

Community Consultations
Engaging with local communities is a critical aspect of the oil and gas industry in Mozambique. Companies are required to conduct consultations with affected communities to ensure that their concerns are addressed and benefits are shared.

Corporate Social Responsibility (CSR)
Many oil and gas companies operating in Mozambique have robust CSR programs. These programs focus on:

- **Health and Education:** Investing in healthcare facilities, schools, and educational programs to improve the quality of life in local communities.
- **Infrastructure Development:** Building and upgrading infrastructure such as roads, water supply systems, and community centers.
- **Economic Empowerment:** Supporting local entrepreneurship and providing financial assistance to small businesses.

Strategic Partnerships and International Cooperation

Joint Ventures and Partnerships
Mozambique's oil and gas sector benefits from strategic partnerships between the government, national oil companies, and international players. These partnerships facilitate the transfer of technology and expertise, enhance operational efficiency, and share financial risks.

International Assistance
International organizations and foreign governments provide technical and financial support to Mozambique's oil and gas sector:

World Bank and IMF: These institutions offer funding and advisory services to support infrastructure development and regulatory reforms.

Bilateral Agreements: Mozambique has signed agreements with various countries to promote cooperation in the oil and gas industry. These agreements cover areas such as technical training, investment promotion, and environmental protection.

Future Outlook

LNG Market Dynamics
The global LNG market is expected to grow, driven by increasing demand for cleaner energy sources. Mozambique's strategic location and vast natural gas reserves position it well to capitalize on this trend. The country's LNG exports are likely to find markets in Asia, Europe, and other regions seeking to reduce reliance on coal and oil.

Diversification and Value Addition
To ensure long-term sustainability, Mozambique is exploring ways to diversify its oil and gas sector. This includes developing value-added industries such as petrochemicals, fertilizers, and gas-to-liquids (GTL) plants. These industries can create additional revenue streams and reduce the economy's dependence on raw LNG exports.

Enhanced Regulatory Framework
The Mozambican government is continuously working to enhance its regulatory framework to attract investment and ensure sustainable development. This includes updating legislation, improving transparency, and strengthening institutional capacities.

Investment Trends
Mozambique has seen significant foreign direct investment (FDI) flows into its oil and gas sector, driven by the major discoveries in the Rovuma Basin. Key trends include:

- **Multinational Investments:** Major international oil companies (IOCs) such as TotalEnergies, Eni, ExxonMobil, and partners have committed billions of dollars to develop Mozambique's LNG projects.

- **Private Equity and Venture Capital:** There is growing interest from private equity firms and venture capitalists looking to invest in ancillary services and technologies related to the oil and gas industry.
- **Development Finance Institutions (DFIs):** Organizations like the African Development Bank (AfDB) and the International Finance Corporation (IFC) are providing financing and advisory support to enable infrastructure development and capacity building.

Financing Structures

The financing of oil and gas projects in Mozambique typically involves a mix of equity, debt, and grants. Key considerations include:

- **Project Finance:** Large-scale LNG projects often use project finance structures, where the project's cash flow is used to repay debt. This minimizes the risk to investors by isolating the project's financials from the sponsors' balance sheets.
- **Sovereign Guarantees:** The Mozambican government may offer sovereign guarantees to attract investment and reduce perceived risks, particularly for large infrastructure projects.
- **Public-Private Partnerships (PPPs):** PPPs are being explored to develop essential infrastructure, such as ports and pipelines, with shared risks and benefits between the public and private sectors.

In April 2025, ENI, as the Delegated Operator of Area 4, on behalf of its Area 4 partners, celebrates the shipment of the 100thcargo of Liquified Natural Gas (LNG) produced from Coral South FLNG, located in the ultra-deep waters of the Rovuma Basin, offshore Mozambique.
This achievement underscores Eni's dedication to creating long-term value for Mozambique, leveraging the collaboration with its partners, contractors, investors, and the Government of Mozambique to unlock Mozambique's gas potential, ensuring that developed resources translate into tangible benefits for the country.

The Coral South Project mirrors Eni's commitment to local content and capacity-building through continuous training and workforce development programs. To date, many young Mozambicans have been trained in key sectors such as logistics, oil & gas production, asset integrity, technical services, Health, Safety, and Environment (HSE), and other areas. Several of these professionals have also gained international exposure by working on global projects, reinforcing Mozambique's footprint in the global energy industry. Currently, 200 Mozambican talents are actively contributing to Coral South FLNG's onboard operations, demonstrating the success of these local workforce development initiatives.
Overall, Coral South Project has generated approximately 1,400 direct and indirect jobs for Mozambican professionals, fostering economic growth and skills development. Additionally, around 33 USD millions have been invested in training young graduates, while Mozambican Small and Medium Enterprises (SMEs) have secured contracts worth approximately 800 USD millions, strengthening local businesses.

Since its first LNG shipment in November 2022, Coral South FLNG has positioned Mozambique as a key player in the global LNG market, contributing significantly to the country's economic and industrial development. As the first project to monetize the 85 trillion cubic feet of gas discovered by Eni in Area 4 of the Rovuma Basin, Coral South demonstrates the strength of strategic partnerships, leveraging natural gas role as a bridging source in the energy transition scenario.

With a steadfast commitment to local capacity building, economic growth, and energy security, Eni and its partners will continue to support Mozambique in harnessing its natural resources for long-term prosperity.
Coral South FLNG has a gas liquefaction capacity of 3.4 million tons per year (MTPA) and will put in production 450 billion cubic meters of gas from the giant Coral reservoir, located offshore Rovuma Basin. Coral South FLNG is the first floating LNG facility ever deployed in the deep waters of the African continent. It has been designed as a pioneering project at the forefront of technology in an offshore environment, with a strong focus on energy efficiency, to the highest standard of the LNG sector. As the first step in developing the 85 trillion cubic feet of gas discovered by Eni in Area 4 of the Rovuma Basin, the project demonstrates the power of strong partnerships and it's a testament to its state-of-the-art technology and impactful role in the economic development of Mozambique. In February 2025, Coral South project received the prestigious Project Excellence Award at the International Petroleum Technology Conference (IPTC) in Kwala Lumpur, Malaysia. According to IPTC, Coral South FLNG Project has been awarded for its exceptional large-scale innovation, successful navigation of geopolitical challenges,

and significant contribution to local content development.
Area 4 is operated by Mozambique Rovuma Venture S.p.A. (MRV), an incorporated joint venture owned by Eni, ExxonMobil and China National Petroleum Corporation (CNPC), which holds a 70 percent interest in the Area 4 exploration and production concession contract. In addition to MRV the other shareholders are ADNOC's subsidiary XRG, KOGAS and ENH, each with a 10% participation interest in Area 4.

Technological Advancements

Exploration and Production Technologies
Advancements in technology are critical for efficient and sustainable exploration and production (E&P) activities:

- **Seismic Imaging:** Enhanced 3D seismic imaging and data processing techniques allow for more accurate mapping of subsurface structures, leading to better identification of hydrocarbon deposits.
- **Directional Drilling:** Technologies such as horizontal and directional drilling enable more efficient extraction of gas from complex reservoirs, reducing costs and environmental impact.
- **Enhanced Oil Recovery (EOR):** Techniques like gas injection and hydraulic fracturing are used to maximize the recovery of hydrocarbons from reservoirs.

LNG Processing and Export
Technological innovations in LNG processing and export facilities are pivotal:

- **Floating LNG (FLNG):** The Coral Sul FLNG project showcases the use of floating LNG platforms, which can be deployed offshore to process and export LNG directly from gas fields, bypassing the need for extensive onshore infrastructure.
- **Modular LNG Plants:** Modular LNG plants are being considered as a flexible and scalable solution, allowing for phased development and reduced initial capital expenditure.
- **Cryogenic Technology:** Advances in cryogenic technology improve the efficiency of LNG liquefaction and storage, reducing energy consumption and operational costs.

Regional and Global Market Integration

Strategic Geographical Position
Mozambique's geographical location along the southeast coast of Africa provides strategic advantages for LNG exports:

Access to Key Markets: Mozambique is well-positioned to supply LNG to high-demand regions such as Asia (Japan, China, South Korea, India) and Europe, leveraging shorter shipping routes compared to competitors in the Middle East and North America.
Regional Cooperation: Mozambique is part of the Southern African Development Community (SADC), which promotes regional cooperation and integration. This can facilitate cross-border energy projects and infrastructure development.

Trade and Export Agreements
Mozambique is actively pursuing trade and export agreements to secure markets for its LNG:

Long-Term Supply Contracts: Securing long-term LNG supply contracts with major importing countries ensures a stable revenue stream and financial viability for LNG projects.
Free Trade Agreements (FTAs): Mozambique's participation in FTAs, such as the African Continental Free Trade Area (AfCFTA), can enhance trade opportunities and reduce tariffs on exports.

Socio-Economic Impact

Economic Diversification
The oil and gas sector is a catalyst for broader economic diversification in Mozambique:

Industrial Growth: The development of downstream industries, such as petrochemicals and fertilizers, can create additional value chains and stimulate industrial growth.
Service Sector Expansion: The demand for services related to the oil and gas industry, including logistics, catering, and security, can drive the expansion of the service sector.

Infrastructure Development
Investments in the oil and gas sector spur infrastructure development that benefits the wider economy:

• **Transportation Networks:** Improved road, rail, and port infrastructure supports not only the oil and gas industry but also enhances connectivity for other sectors.
• **Energy Infrastructure:** The development of gas-fired power plants and gas distribution networks can provide reliable and affordable energy for domestic consumption and industrial use.

Social Development
The oil and gas sector has a significant impact on social development, particularly in regions close to project sites:
Employment Opportunities: The sector creates direct and indirect employment opportunities, contributing to poverty reduction and improved living standards.
Community Investment: CSR initiatives by oil and gas companies support health, education, and community development projects, fostering social well-being.

Challenges and Risk Management

Political and Regulatory Risks
Navigating the political and regulatory landscape is crucial for investors:
Policy Stability: Ensuring a stable and predictable policy environment is essential to attract long-term investment. Investors seek assurances that regulatory frameworks will not undergo abrupt changes.
Corruption and Governance: Addressing issues of corruption and improving governance are critical to enhancing investor confidence. Transparency initiatives and anti-corruption measures are being strengthened.

Environmental and Social Risks
Mitigating environmental and social risks is a priority:
Environmental Management: Comprehensive environmental management plans are required to minimize the impact of oil and gas activities on ecosystems and biodiversity.
Community Relations: Building strong relationships with local communities through ongoing dialogue and engagement helps manage social risks and ensures that community concerns are addressed.

Future Directions
• **Renewable Energy Integration:** As the global energy landscape shifts towards renewable energy, Mozambique is exploring synergies between its natural gas resources and renewable energy development:
• **Hybrid Energy Projects:** Integrating natural gas with renewable energy sources, such as solar and wind, can create hybrid energy projects that provide reliable and sustainable power.
• **Green Hydrogen:** Mozambique is investigating the potential for producing green hydrogen using its abundant natural gas and renewable energy resources, positioning itself in the emerging hydrogen economy.

In conclusion, Mozambique's oil and gas industry holds immense potential for growth and investment. With significant natural gas reserves and major projects underway, the country is poised to become a key player in the global LNG market. However, investors must carefully consider the challenges and risks associated with the region, including security concerns and regulatory complexities. By leveraging opportunities in infrastructure development, local content, and downstream projects, investors can contribute to the sustainable development of Mozambique's oil and gas sector and benefit from its promising future.

Mozambique's oil and gas industry is a cornerstone of the nation's economic development strategy, offering vast potential for growth and investment. While the sector faces challenges such as security concerns, regulatory complexities, and environmental impacts, strategic initiatives and international cooperation can unlock its full potential.

E. ADDITIONAL REFERENCE

• Assessment of the Legal and Regulatory Framework for Foreign Direct Investment - Mozambique 2021 – THE WORLD BANK GROUP
• Legal Framework for acquiring rights to land in Mozambique – ACIS 2009https://www.google.com/search?client=safari&rls=en&q=Legal+Framework+for+acquiring+rights+to+land+in+Mozambique& ie=UTF-8&oe=UTF-8
• Mozambique Business Licensing Guide – APIEX 2019
• Economic Outlook and Inflation Forecast – Banco de Mozambique 2023
• Creating Markets in Mozambique – The World Bank Group/SIDA s 2021
• AFDB – Country Focus Report 2024 – Mozambique – Driving Mozambique's Transformation the Reform of the Global Financial Architecture.

F. FORMS

SE PREENCHER MANUALMENTE, POR FAVOR UTILIZE LETRA DE IMPRENSA

República de Moçambique
Ministério das Finanças
Autoridade Tributária de Moçambique
DIRECÇÃO GERAL DE IMPOSTOS

DECLARAÇÃO DE REGISTO OU ALTERAÇÕES DE DADOS DE INÍCIO DE ACTIVIDADE

M/02

1 – TIPO DE DECLARAÇÃO

☐ Declaração Inicial ☐ Declaração De Alterações

3 – NOME/ DESIGNAÇÃO SOCIAL

....

2 – NÚMERO ÚNICO DE IDENTIFICAÇÃO TRIBUTÁRIA (NUIT)

|_|_|_|_|_|_|_|_|_|

Área Fiscal

……………………………………………………………………

4 – NOME COMERCIAL

……………………………………………………………………..

5 – TIPO DE ESTABELECIMENTO

☐ Estabelecimento Estável ☐ Representante

6 – DOMICÍLIO DE ACTIVIDADE PRINCÍPAL

Rua / Avenida/________________: ……………………………………………………………….. Nº …… Andar …… Flat ……Código Postal ….…… Caixa Postal …..….

Província ………………………………………………………. ☐Distrito /☐Município …………………………………………….……………………..…..…….

☐Posto Administrativo /☐Distrito Municipal ………………...………...………………….……. Localidade ………………………………………………………………

Bairro ………………………………………………………... Povoação ………………..…………………... Célula ………… Quarteirão ….….……. Nº da casa …..….

Tel. Fixo: …………………..….…….................................. Telemóvel:….……………..……….……….………..……. Fax: ………..……………………….……….......

e-mail: ....………………………………………………………………..………. e-mail alternativo: …..……………..……………..………………………………

7 – DADOS RELATIVOS A ACTIVIDADE ESPERADA

Volume estimado de negócio anual ……………………..………… MT Data de inicio de actividade ____/____/ 20_____ Nº de importador………………...……

Nº de trabalhadores……………………. Nº de familiares……………………………………….

8 – TIPO DE ACTIVIDADE A EXERCER

Actividade Principal	Datas prováveis de início de actividade	Código de Actividade Económica (CAE)
…………………………………………………………………….........	_____/_____/ 20_____	|_|_|_|_|_|_|_|
Outras Actividades		
…………………………………………………………………….........	_____/_____/ 20_____	|_|_|_|_|_|_|_|
....	_____/_____/ 20_____	|_|_|_|_|_|_|_|

9 – SUJEIÇÃO EM ISPC

(Caso o volume de negócio seja menor ou igual que 2.500 000.00 MT e não vai optar por IVA)
Volume anual de negócio≥36 Salários Mínimos?

Se sim (Escolher apenas uma taxa):
- ☐ Taxa de 3%
- ☐ Taxa Fixa de 75.000.00MT
  - ☐ Paga em Única Prestação
  - ☐ Paga em 4 Prestações

Se não:
- ☐ Isento

Se optou por ISPC passa para o quadro de Autenticação do Sujeito Passivo

10 – OPÇÕES DE TRIBUTAÇÃO

☐ Contabilidade Organizada
- ☐ PGC-NIRF
- ☐ PGC-PE

☐ Regime Simplificado de Escrituração

No caso de ter optado pelo regime de contabilidade organizada indique:
Nome de técnico de Contas: .... Registo Nº....................................../............

Período de tributação NUIT |_|_|_|_|_|_|_|_|_|

☐ Ano Civil ☐ Outro de ____/____ a ____/____ Despacho nº__________/20_____ de _____/_____

11 – TAXA APLICÁVEL A TRIBUTAÇÃO

No caso de haver isenção ou redução de taxa indique o dispositivo legal: ……………………………………………………………………….. Redução da taxa de.........................(%)

ÂMBITO DE ISENÇÃO OU REDUÇÃO DE TAXA:

Período de _____/_____/ 20_____ a _____/_____/ 20_____

☐ Todas as actividades
☐ Parte das Actividades

☐ Transparência Fiscal (se no Quadro 6 do M/01C indicou Sociedade de Profissionais ou Sociedade Civil não Constituída sob Forma Comercial ou Sociedade de Simples Administração de Bens)

12 – SUJEIÇÃO EM IVA

Volume anual de negócio ≥ 2.500. 000 MT?

☐ **Sim, Sujeição em IVA Regime Normal**

☐ **Não. Optou pelo regime Normal**?

☐ **Sim, sujeição em IVA Regime Normal**

☐ **Não**

Volume anual de negócio ≥ 750.000 MT?

☐ **Sim, Sujeição em IVA Regime Simplificado**

☐ **Não, Isenção em IVA**

13 – INFORMAÇÃO BANCÁRIA

1- Número da conta ………...

2- NIB ………...

3- Banco ……

14 – INDIQUE A DATA A PARTIR DA QUAL A ALTERAÇÃO PRODUZ EFEITO

Data de alteração: ___/ ___/ 20______

15 – AUTENTICAÇÃO DO SUJEITO PASSIVO

A presente declaração corresponde à verdade e não omite qualquer informação pedida.

Data: ___/ ___/ 20_____

Nome: ……………………………………………………….……...…

Ass: ……………………………………………………………..…..

Qualidade (Gerente, Procurador, etc) ………….……………....…

16 – USO EXCLUSIVO DOS SERVIÇOS

Nº de Registo ______________	**Nº de Inserção** ________________
Data da recepção: ___/ ___/ 20______	Data:___/ ___/ 20______
Nome de funcionário	Nome de funcionário
………………………………………………………..	……………………………………………………….
Assinatura	Assinatura
………………………………………………………..	……………………………………………………….

Instruções de Preenchimento do M/02

O modelo destina-se a efectuar o registo inicial ou alterações de dados de actividade, devendo ser preenchido em língua portuguesa, de forma legível, em duplicado, à máquina ou ainda manualmente utilizando apenas letras maiúsculas. O M/02 é sempre precedida pelo preenchimento de M/01S ou M/01C, este deve ser entregue na Direcção da Área da sua pertença. A cópia do original depois de autenticada é devolvida ao Sujeito Passivo como comprovativo de registo ou alterações. E perante a declaração de alterações, deverá ser entregue em qualquer área fiscal, ou fazer o pedido através do portal após a sua implementação.

Quadro 1: Tipo De Declaração (assinalar apenas uma quadrícula)

De preenchimento obrigatório, este quadro destina-se a identificar o tipo de declaração (**Declaração de Registo ou Declaração de Alterações de dados**), ou seja, se for declaração inicial deve assinalar com X na 1ª quadrícula e se corresponde a uma declaração de alterações deve assinalar com X na 2ª quadrícula.

Quadro 2: Número Único de Identificação Tributária (NUIT)

Preencher o Número Único de Identificação Tributária (NUIT), da sede contendo 9 dígitos, se no Quadro 1 (**Tipo de Declaração**) tiver assinalado a 2ª quadrícula preencher o nome da Área fiscal.

Quadro 3: Nome/Designação social

Preencher nome ou a designação social de acordo com o nome descrito no alvará, acto da constituição da sociedade lavrados em escritura pública (cartório, serviços notário), ou que consta do Boletim da República ou um documento legal entregue pela entidade competente para o licenciamento da actividade.

Quadro 4: Nome Comercial

Preencher o nome comercial na qual a entidade é conhecida, caso exista.

Quadro 5: Tipo de Estabelecimento (assinalar apenas uma quadrícula**)**

De preenchimento obrigatório, este quadro destina-se a identificar o tipo de estabelecimento (**se estabelecimento Estável ou Representante**), ou seja, se for estabelecimento estável [1] deve-se assinalar com X na 1ª quadrícula, e se corresponde a um Representante deve-se assinalar com X, na 2ª quadrícula.

* Considera-se Estabelecimento Estável em Moçambique – Qualquer instalação fixa através da qual seja exercida, total ou parcialmente, uma actividade de natureza comercial, industrial ou agrícola, incluindo prestação de serviços, que pode ser um local de direcção, sucursal, oficina, mina, poço de petróleo ou de gás, pedreira ou qualquer outro local de extracção de recursos naturais em território moçambicano, um local ou um estaleiro de construção, de instalação ou de montagem, quando a sua duração ou duração da obra ou da actividade exceder os seis meses (180 dias).

Quadro 6: Domicílio de Actividade Principal

Preencher:

1 – O nome da rua/avenida (*Para ruas identificadas por número e não nome, deve-se preencher com o número da rua*). Pode ser acrescido: Via/Praceta/Praça/Impasse/Largo, Nº (*número da entrada*), Andar, Flat, Código Postal e Caixa Postal;
2 – O nome da Província (dado obrigatório) e Distrito ou Município,
3 – Posto Administrativo ou Distrito Municipal e Localidade;
4 – Bairro, Povoação, Célula, Quarteirão e Nº da casa (dados obrigatórios para o caso em que não preencheu na totalidade o nº 1 deste Quadro);
5 – N.º de telefone fixo, Telemóvel e Fax;
6 – e-mail e o e-mail alternativo (dados facultativos).

Quadro 7: Dados relativos a actividade esperada

Preencher:

1- O montante do volume de negócio estimado por ano (em moeda nacional - metical);
2- A data do início da actividade efectiva, não inferior a data da constituição;
3- Nº de trabalhadores e;
4- Nº de familiares.

Quadro 8: Tipo de Actividade a exercer

Preencher:

1- As actividades a exercer em ordem de prioridades: Nome da *actividade principal*, de acordo com o INE, corresponde a aquela que proporciona maior receita esperada (a quando da inscrição) ou realizada (a quando da alteração), e maior nº de trabalhadores;
2- A data de início da actividade que corresponde ao início da realização de operações;
3- Nome de outras actividades a exercer (*actividade secundária* a que provém de bens e serviços para terceiros e que seja diferente da principal e *actividades auxiliares* as que provém de bens não duráveis ou serviços como apoio às actividades da organização.) e a data de início das mesmas;

* CAE- Classificador de Actividades Económicas (Preenchido pela Administração Tributária).

Quadro 9: Sujeição em ISPC

Em caso de não ter optado pelo regime de Sujeição em IVA, e o volume de negócio descrito for inferior a 2.500.000, 00MT mas superior a 36 salários mínimos do salário mínimo mais elevado em 31 de Dezembro do ano anterior, o sujeito passivo neste campo, poderá indicar, a taxa pretendida (taxa variável de 3% sobre as vendas do trimestre, taxa fixa e única para todo o ano de 75.000,00 MT. Esta taxa pode ser paga numa única prestação ou em 4 prestações. Poderá também optar, pelo regime de isenção se o volume de negócio anual declarado for inferior ou igual a 36 salários mínimos do salário mínimo mais elevado em 31 de Dezembro do ano anterior).

Quadro 10: Opções de tributação (assinalar apenas uma quadrícula)
Indicar os regimes de escrituração (contabilístico): Regime de contabilidade organizada destinado a sujeitos passivos obrigados a possuir contabilidade organizada: Se possui um plano geral de contabilidade de normas internacionais de relato financeiro assinale a quadrícula PGC-NIRF, e se possui um plano geral de contabilidade de pequena empresa assinale PGC-PE (pequenas e médias empresa).
Ao indicar o regime de contabilidade organizada é obrigatório o preenchimento do nome, o número de registo e o NUIT do Técnico de contas responsável pela escrita do sujeito passivo.
Se o sujeito passivo assinalar o Regime simplificado de escrituração significa que não possui contabilidade organizada e nem é obrigado a possuir para efeitos de imposto sobre rendimentos.
Deverá indicar, pela aposição de um X na quadrícula " período de tributação", e, se este for diferente do ano civil deverá indicar as datas do início e do fim do ano de tributação. Indicar o despacho número que autoriza que autoriza o período de tributação diferente do ano civil.

Quadro 11: taxa aplicável a tributação
Este quadro destina-se a Sujeitos Passivos que são beneficiados de isenção ou redução de taxa. Deve indicar a dispositivo) legal bem como a respectiva taxa reduzida (em percentagem).

Quadro 12: Sujeição em IVA
Referente a opção de sujeição em regime do IVA o Sujeito Passivo deve indicar, na quadrícula apropriada (Regime Normal, simplificado ou de isenção) mediante o volume de negócio estimado descrito no quadro 7.

Quadro 13: Informação Bancária
Preencher o número da conta bancária, NIB e o nome do respectivo Banco.

Quadro 14: Indique a data a partir da qual a alteração produz efeito
Preencher a data a partir da qual a alteração começa a ter efeito, quando no quadro 1 (**Tipo de declaração**) tiver preenchido na 2ª quadrícula, declaração de alterações.

Quadro 15: Autenticação do sujeito passivo
Este campo deve ser devidamente assinado e datado pelo Sujeito Passivo ou pelo seu Representante Tributário.

Quadro 16: Uso exclusivo dos serviços
Quadro reservado a Administração Tributária para o seu devido preenchimento.

[1] Representante Pessoa Singular ou Colectiva que represente o Sujeito Passivo não residente em Moçambique, ou, sendo residente se ausente por um período superior a 180 dias.

SE PREENCHER MANUALMENTE, POR FAVOR UTILIZE LETRA DE IMPRENSA

República de Moçambique
Ministério da Economia e Finanças
Autoridade Tributária de Moçambique
DIRECÇÃO GERAL DE IMPOSTOS

DECLARAÇÃO DE REGISTO OU ALTERAÇÕES DE DADOS DE NUIT DE PESSOA COLECTIVA OU EQUIPARADA

M/01C

1 – TIPO DE DECLARAÇÃO

☐ Declaração Inicial ☐ Declaração de Alterações

3 – NOME/DESIGNAÇÃO SOCIAL

………

4 – NOME COMERCIAL (se existir)

………

2 – NÚMERO ÚNICO DE IDENTIFICAÇÃO TRIBUTÁRIA (NUIT)

|_|_|_|_|_|_|_|_|_|

Área Fiscal

…………………………………………………………………………

5 – DOMICÍLIO

RESIDÊNCIA:

☐ Em Moçambique ☐ Outro País

Rua / Avenida/____________________: ………………………………………………… Nº…… Andar…..... Flat ……...Código Postal………..... Caixa Postal ……........

Província…………………..…………… Distrito……………………………....Posto Administrativo ………………………………..Localidade..…..……………..….........

Município...………………………..……………………………………………………… Distrito Municipal ……………………..

Bairro……………...……………………………….. Povoação…………………………………Célula (se existir)………… Quarteirão…………….. Nº da casa………

Telefone Fixo: ……………..…Telemóvel:……………………........ Fax: ……………….......................... Email: ………..……………………..……..…………………..

E-mail alternativo: ……………………………………………………………….. País de residência …………....…………………………………………………….…..

6 – SE ENTIDADE EMPRESARIAL ASSINALE:

☐ Sociedade Anónima
☐ Sociedade Por Quotas de Responsabilidade Limitadas
☐ Sociedade em Comandita
☐ Sociedade de Profissionais
☐ Sociedade Unipessoal
☐ Sociedade Civil não constituída Sob Forma Comercial
☐ Sociedade Simples Administração de Bens
☐ Sociedade Anónima Desportiva (SAD)
☐ Empresas Públicas
☐ Cooperativa
☐ Herança Jacente

7– SE ENTIDADE NÃO EMPRESARIAL ASSINALE:

☐ Entidade Estatal
☐ Representação Diplomática
☐ Autarquia
☐ Associação não lucrativa
☐ Sindicato
☐ Fundação
☐ Organizações não governamental

8 – INDIQUE O BOLETIM DA REPÚBLICA ONDE CONSTA A CONSTITUIÇÃO DA SOCIEDADE:

Data da constituição da Sociedade: _____/_____/ 20_____ Nº do BR…………… Data da publicação: _____/_____/ 20_____

☐ A entidade não é obrigada à publicação do seu pacto social no Boletim da Republica ou não é aplicável

9 – RELAÇÃO DOS SÓCIOS, DIRECTORES, ADMINISTRADORES, GERENTES E INTEGRANTES DOS CORPOS SOCIAIS

1 – NUIT	2 – NOME	3 – CARGO

10 – NOMEAÇÃO DO REPRESENTANTE

Nomeio como meu representante para efeitos fiscais e com plenos poderes a pessoa/entidade abaixo designada residente em Moçambique:

NUIT do Representante

Nome: ……………………………………………………………………………………...………………………………………

Rua / Avenida/____________________: ……………..…………………………………… Nº…… Andar…... Flat ……...Código Postal………... Caixa Postal ……........

Província…………………..……………Distrito……………………………...Posto Administrativo ………………………………..Localidade..…..…………….….........

Município...…………………………...………….………………………………………… Distrito Municipal …….………………...

Bairro…………………………………………….. Povoação……………………………………Célula (se existir)………..…Quarteirão……..……….. Nº da casa..………

Telefone Fixo: ……………..…Telemóvel:……………………........ Fax: ……………..…........................... Email: ………..……………………..…….….……………..

E-mail alternativo: ………………………………………………………………..

ACEITAÇÃO DA REPRESENTAÇÃO

Declaro que aceito representar a entidade identificada neste documento em tudo o que se relacionar com assuntos de natureza tributária.

Assinatura ……………………………………………………..……………………………………….

Data ____/_____/ 20_____

11 – SE PREENCHEU COMO DECLARAÇÃO DE ALTERAÇÕES, INDIQUE A DATA A PARTIR DA QUAL A ALTERAÇÃO PRODUZ EFEITO

Data de alteração ____/____/20____

12 – AUTENTICAÇÃO DO SUJEITO PASSIVO

A presente declaração corresponde à verdade e não omite qualquer informação

Data: _____/_____/ 20______

Nome:..……………..………………………………...................

Ass:..……………..………………………………......................

Qualidade (Gerente, Procurador, etc.).......................................

13 – USO EXCLUSIVO DOS SERVIÇOS

Nº de Registo ________________

Data da recepção:_____/_____/ 20______

Nome de funcionário

…………………...

Assinatura

…...

Nº de Inserção ________________

Data: _____/_____/ 20______

Nome de funcionário

……………………………...

Assinatura

…………..

ANNEXURES

APIEX Project Application Form

APIEX

AGÊNCIA PARA A PROMOÇÃO DE INVESTIMENTO E EXPORTAÇÕES
(Investment and Exports Promotion Agency)

Project

Application

Form

(Formulário de Apresentação do Projecto)

Name of Project: ____
(Nome do Projecto)

Rua da Imprensa, Nº 332 R/C
PO Box 4635
Tel: +258 313295, 313299, 313310/75
Fax : (258-21) 31 33 25
E-mail: cpi@cpi.co.mz

Av. Ahmed Sekou Touré, Nº 2539
PO Box 1669
Tel: +258 21321291/3
Fax: +258 21321289
Cel: +258 82 305 6432

Maputo - Moçambique

Check List of Information Required (Lista da Informação necessária)

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G. CONTACTS OF SELECTED PUBLIC INSTITUTIONS

Ministério dos Negócios Estrangeiros e Cooperação
Ministra: Maria Manuela Dos Santos Lucas
Endereço: Av. 10 de Novembro, 620-40, Maputo
Telefone: 258-21-327000/9
Celular: + (258) 82 3141010 ou + (258) 82 3140830 ou + (258) 82 3140840
Fax: 258-21-327020/1
Website: www.minec.gov.mz
Email: minec@minec.gov.mz

Ministério da Defesa Nacional
Ministro: Cristóvão Artur Chume
Endereço: Av. Mártires de Mueda 280 e 373, Maputo
Caixa postal: C.P. 3216, Maputo
Telefone: 258-21-492081/4
Fax: 258-21-491619
Website: www.mdn.gov.mz

Ministério do Interior
Ministro: Paulo Chachine
Endereço: Av. Olof Palme 46/48, Maputo
Caixa postal: 290, Maputo
Telefone: 258-21-303510, 320131/2
Fax: 258-21-420084
Website: www.mint.gov.mz

Ministério de Economia
Ministro: Basílio Zefanias Muhate
Endereço: Avenida 10 de Novembro, Praça da Marinha, Nº 929
Telefone: 21315015/21315024
Fax: 21313747
Website: www.mic.gov.mz

Ministério das Finanças
Ministra: Carla Alexandra Oreste do Rosário Fernandes Louveira
Endereço: Avenida 10 de Novembro, Praça da Marinha, Nº 929
Telefone: 21315015/21315024
Fax: 21313747
Website: www.mef.gov.mz

Ministério dos Transportes e Logística
Ministro: João Jorge Matlombe
Endereço: Av. Mártires de Inhaminga 336, Maputo
Caixa postal: C.P. 276, Maputo
Telefone: 258-21-430152/5
Fax: 258-21-431028/424109
Website: www.mtc.gov.mz

Ministério da Educação e Cultura
Ministra: Samaria Tovela
Endereço: Av. 24 de Julho 167, Maputo
Caixa Postal: 34
Telefone: +258 (21) 490677
Fax: +258 (21) 492196
Website: www.mined.gov.mz
Email: l_suporte@mined.gov.mz

Ministério da Saúde
Ministro: Ussene Hilário Isse
Endereço: Av. Eduardo Mondlane 1008, Maputo

Caixa postal: C.P. 264, Maputo
Telefone: 258-1-427131/2/4
Website: www.misau.gov.mz

Ministério do Trabalho, Género e Acção Social
Ministra: Ivete Ângela dos Anjos Ferrão Alane
Endereço: Av. 24 de Julho, nº 2298
Linha Verde: +258 874640780
Telefone: +258 849009367
Website: www.mtgas.gov.mz

Ministério da Planificação e Desenvolvimento
Ministra: Salim Ismael Valá
Endereço: Avenida 10 de Novembro, Praça da Marinha, Nº 929
Telefone: 21 350200/ 21 481600
Celular: 82 3005120/ 82 3005160/ 82 3005410
Website: https://www.mef.gov.mz/index.php
(Nota: este ministério ainda está integrado dentro do Ministério das Financas)

Ministério da Agricultura, Ambiente e Pescas
Ministro: Roberto Mito Albino
Endereço: Praça dos Heróis Moçambicanos
Telefone: +258 21468200
Linha Verde: +258 843438999
Website: https://www.agricultura.gov.mz/

Ministério da Administração Estatal e Função Pública
Ministro: Inocêncio Florentino José Impissa
Endereço: Rua da Rádio Moçambique 112 ou
Avenida 10 de Novembro nº 110, Parcela nº1196ª, Maputo
Caixa postal: C.P. 4116, Maputo
Telefone: 258-21-304037, 325982 ou 21300082, 21304040, 21304038
Telemóvel: 258823037765
Fax: 21427574 ou 21304042
Website: www.maefp.gov.mz
Email: maefp@maefp.gov.mz

Ministério das Comunicações eTransformação Digital
Ministro: Américo Muchanga
Endereço: Av. Patrice Lumumba
Telemóvel: +258 84 3324 550
Website: https://digital.gov.mz/

Ministério dos Recursos Minerais e Energia
Ministro: Estevão Tomás Rafael Pale
Endereço: Av. Fernão Magalhães, 34 1º Andar, Maputo
Caixa postal: 1381, Maputo
Telefone: 258 21 314843 Fax: 258 21 311227 / 258 21320618
Linha Verde: 258 21 333861
Website: www.mireme.gov.mz

Ministério das Obras Públicas, Habitação e Recursos Hídricos
Ministro: Fernando Rafael
Endereço: Av. Karl Marx 606, Maputo
Caixa postal: C.P. 268, Maputo
Telefone: 258-21-430028, 429871, 428108
Fax: 258-21-421369
Website: www.mophrh.gov.mz

Ministério da Justiça e Assuntos Constitucionais e Religiosos
Ministro: Mateus Saize
Telefone: 258-21-491613, 490940
Fax: 258-21-494264
Website: www.mjcr.gov.mz

Ministério dos Combatentes
Ministra: Nyelete Brooke Mondlane
Endereço: Rua General Pereira d'Eça 35, Maputo
Telefone: 258-21-494912, 490601
Caixa Postal: 3697 Maputo
Website: www.mico.gov.mz

Conselho Municipal da Cidade de Maputo
Endereço: Avenida Ho Chi Min Telefone: 21356125
Website: www.cmaputo.gov.mz

Departimento de Construção e Urbanização (DCU)
Endereço: Avenida 24 de Julho 1494
Telefone: 21427248
Website: N.A.

Conselho Municipal da Cidade da Beira
Endereço: Avenida Eduardo Mondlane 302
Telefone: 23 322299
Website: www.municipiobeira.gov.mz

Instituto de Gestão das Participações do Estado
Endereço: Rua de Mukumbura 363 - Maputo
Telefone: 21485640/3/5
Website: www.igepe.co.mz

Agência para a Promoção de Investimento e Exportações (APIEX)
Endereço: Avenida Ahmed Sekou Toure 2539 - Maputo
Telefone: 82 3056432
Website: www.apiex.gov.mz