



Deloitte Africa Tax & Legal

Mozambique: Tax relief measures announced in response to COVID-19

By Decree n. 23/2020, of April 27, the Council of Ministers approved the following tax and customs measures in response to COVID-19:

- **Customs measures**
Authorisation, until 31 December 2020, of early exit in the import of COVID-19 prevention and treatment products. However, this facility should be regularised up to 90 days, within the before mentioned period.
- **Income tax measures**
 - Exemption from advance payment, if below requirements are met.
 - Postponement of the special advance payment due in the months of June, August and October 2020 is now postponed to January, February and March 2021, if below requirements are met.

The above income tax measures apply to taxpayers who cumulatively meet the following requirements:

- With an annual turnover up to 2,500,000 MT in 2019; and
 - Have their tax situation regularised
- These measures are granted upon coherent request.
- **Value-added tax (VAT) measures**
Until 31 December 2020, it is authorised to offset VAT credits against other taxes due.
 - **Procedures**
The Minister of Finance is responsible for approving the required procedures to apply the announced measures.

Read more and contact us

For more information on the above mentioned tax relief measures, please read the Decree n.º 23/2020 of 27th April.

COVID-19 tax and fiscal measures resources

- Visit www.deloitte.com/COVID to access and read our insights on *Combating COVID-19 with resilience*, and how businesses can manage and mitigate risk.
- Subscribe to the **Deloitte Tax Atlas COVID-19 Tax & Fiscal Measures** microsite [here](#) and get access a high-level summary of tax and fiscal COVID-19 measures that have been announced by governments.
- [Subscribe](#) to the [World Tax Advisor newsletter](#) which provides tax and business professionals with top global tax news and information.
- [GoWork – COVID-19 Immigration Digital Map](#) - Provides information in real time, so companies can access the most up-to-date information on travel restrictions, quarantine and immigration in relation to COVID-19.

Need help? Connect with our Africa Tax & Legal Team at deloittetaxmoz@deloitte.co.mz.

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