



## **Annual Reminders Calendar**

Companies have a number of obligations in respect of payment of taxes, fees and of reporting, throughout the year. Many obligations fall due in January. This calendar is designed to remind you of a number of the obligations which **may** apply to your company. It is not an exhaustive list, and given the regular changes to legislation companies are advised to consult with accountants/auditors, sectoral ministries, and local councils to ensure that all relevant obligations are complied with.

Municipal obligations are based on national legislation and on practice in force in Beira. Please check with your local council for the specifics of rates and any additional local charges which may apply. Please also note that if you have offices in more than one municipality you are required to pay most of the charges in each municipality in which you operate.

Please don't forget to check for any other sectoral licensing obligations which you may have. In addition note that some types of permit (import permits for example) are renewable on a regular basis, as are environmental licenses for those companies licensed as Category A under the environment legislation. Don't forget, vehicle tax and radio licenses for those vehicles with radios and for short-wave radios and satellite links if you use those for communication. And don't forget your insurance (collective workers and other types) or to renew your work permits and DIREs.

The information below is drawn from our Legal Framework guides and these contain much more detailed information about the procedures outlined below. If you would like any help, or have any questions about which fees and taxes apply to you, please don't hesitate to let us know.

Month	Due date	Obligation	Department
January	1-10	INSS payment	INSS
		Submit pay schedule (folha de salário) receive stamped copy – note this has now been discontinued in many provinces	MINTRAB (or DPTRAB)
	1-20	Submission of tax withheld tax on IRPC and IRPS during the prior month – IRPC M/39, IRPS M/19	MoF (or DPF)
	1-31	TDM, Water and electricity	Respective utility departments
		Wages (including pay slips for each worker)	Internal company
		<ul style="list-style-type: none"> <li>o Signage</li> <li>o Vehicle signage</li> <li>o Flags</li> <li>o Motorbikes</li> <li>o Bicycles</li> <li>o Animal (pet)</li> </ul>	Municipal Council - Rates vary and are available from Council. Receipts will be filed in the company's accounts – keep a copy at hand or on the wall for inspections)
		1 <sup>st</sup> installment – Economic Activity Tax ( <i>Taxa de Actividade Económica</i> )	Municipal Council - Payable at different rates depending on the activity undertaken. Tables of rates are available from the Council. This can be paid in 3 installments through the year (January, May and September) or one installment in January. As above keep a copy of the receipts for inspection purposes
		Rubbish tax ( <i>Taxa de Lixo</i> )	Municipal Council - Payable monthly or in a lump sum in January. Keep copies of all receipts. In some cities EDM collects this tax for the Council through electricity bills or deductions from Credelec
		Fire Tax ( <i>Imposto de Incêndio</i> )	Municipal Council - Payable based on declared profits – check with individual municipal councils – this is not always levied
		Individual Municipal Tax ( <i>Imposto Pessoal Autárquico</i> )	Municipal Council - This tax is payable by every adult individual (national or foreign) residing within the municipality. The Council often endeavors to oblige companies to collect this tax and pay it over to the Council. Companies have two options: 1) Ask the Council to visit the company and assess how much is to be paid (i.e. how many workers are eligible – some may not live within the municipality) and to explain to the workers that the company will be deducting the value from their wages;

Month	Due date	Obligation	Department
			2) Inform the workers (via company notice board, letter to union committee or some other form of written communication) that the workers as individuals are obliged to pay the tax themselves. Though this tax can be paid monthly, it is generally easier to pay it in one lump sum in January. Each individual must also retain a copy of their receipt.
		Submissions of monthly VAT return (Modelo A) declaring the sales undertaken in the previous month and the VAT received during the same period	MoF (or DPF)
		Submission of the declaration (by the entities subject to ICE - Excise tax) of goods produced in the country, outside a bonded warehouse, together with submission of the tax assessed	MoF (or DPF)
		Submission of an Income Declaration to the earners of the respective income. The Declaration should be submitted by the 20 <sup>th</sup> day of the month by entities who pay withholding tax on account of IRPS or IRPC	Internal company
		Leave Plan ( <i>Plano de férias</i> )	Internal company and MINTRAB/DPTrab (it is not necessary to submit this document, only to display it)
<b>February</b>	1-10	INSS payment	INSS
		Submit pay schedule (folha de salário) receive stamped copy – note this has now been discontinued in many provinces	MINTRAB (or DPTRAB)
	1-20	Submission of tax withheld tax on IRPC and IRPS during the prior month – IRPC M/39, IRPS M/19	MoF (or DPF)
	1-28	TDM, Water and electricity	Respective utility departments
		Submissions of monthly VAT return (Modelo A) declaring the sales undertaken in the previous month and the VAT received during the same period	MoF (or DPF)
		Submission of the declaration (by the entities subject to ICE - Excise tax) of goods produced in the country, outside a bonded warehouse, together with submission of the tax assessed	MoF (or DPF)

Month	Due date	Obligation	Department
March	1-10	INSS payment	INSS
		Submit pay schedule (folha de salário) receive stamped copy – note this has now been discontinued in many provinces	MINTRAB (or DPTRAB)
	1-20	Submission of tax withheld tax on IRPC and IRPS during the prior month – IRPC M/39, IRPS M/19	MoF (or DPF)
	1-31	TDM, Water and electricity	Respective utility departments
		Submissions of monthly VAT return (Modelo A) declaring the sales undertaken in the previous month and the VAT received during the same period	MoF (or DPF)
	Submission of the declaration (by the entities subject to ICE - Excise tax) of goods produced in the country, outside a bonded warehouse, together with submission of the tax assessed	MoF (or DPF)	
January - March		Vehicle Tax	INAV
March	1-31	Deadline to deliver to the MoF (Fiscal Department) from January up to March, an annual declaration on the approved form (This was formerly the M/20H included in Annual Declaration of Accounting and Tax Data. This is to be substituted by a new form and to be delivered up to March). This declaration should be completed by those entities that have paid any income subject to withholding tax on account of IRPS or IRPC in the prior year	MoF (or DPF)
		Delivery of an annual declaration of tax withheld from non-resident taxable persons. In addition, an income declaration must state the payments made which attracted withholding tax, when the recipient benefited from exemption, or waiver of the withholding tax	MoF (or DPF)
		Deadline to deliver the annual declaration (M/10 and M/10V), from January up to March, for taxpayers who have earned	MoF (or DPF)

Month	Due date	Obligation	Department
		income of the first category only (dependent employment)	
		1 <sup>st</sup> installment of Municipal Commerce and Industry Tax ( <i>Imposto Autárquico de Comércio e Indústria</i> )	In theory this tax is only applicable to small, informal operators but it is worthwhile sending a letter to the Council to confirm that they do not expect you to pay, and retaining a copy of this letter for inspection purposes. Proof of payment is the Economic Activity Tax should be sent with the letter as companies are eligible for either Economic Activity Tax or Municipal Commerce and Industry Tax.
		Named list of employees ( <i>Relação nominal</i> )	MINTRAB / DPTrab, submitted in 4 copies, along with 2 copies retained from previous year's submission, after being stamped one copy from previous year and 2 copies from current year returned. This document provides the basis for assessing size of company quota for employing foreigners. An electronic copy of the form is available from ACIS
		Land Tax	MINAG (via Provincial Directorates, or Cadastre services), payable in one or two instalments. If paying in 2 instalments (March and June) you must request permission to do so, using a model letter provided by the MINAG, with a notarized signature
<b>April</b>	1-10	INSS payment	INSS
		Submit pay schedule (folha de salário) receive stamped copy – note this has now been discontinued in many provinces	MINTRAB (or DPTRAB)
	1-20	Submission of tax withheld tax on IRPC and IRPS during the prior month – IRPC M/39, IRPS M/19	MoF (or DPF)
	1-30	TDM, Water and electricity	Respective utility departments
		Submissions of monthly VAT return (Modelo A) declaring the sales undertaken in the previous month and the VAT received during the same period	MoF (or DPF)
		Submission of the declaration (by the entities subject to ICE - Excise tax) of goods produced in the country, outside a bonded warehouse, together with submission of the tax assessed	MoF (or DPF)
		1 <sup>st</sup> installment of Municipal Building Tax ( <i>Imposto Prédial Autárquico</i> )	Municipal Council - Applicable only to companies and individuals that own the property in which they operate or reside
	Deadline to submit the annual	MoF (or DPF)	

Month	Due date	Obligation	Department
		declaration (M/10 and M/10 V1) from January up to April, for taxpayers that have earned income other than from the first category (dependent employment)	
May	1-10	INSS payment	INSS
		Submit pay schedule (folha de salário) receive stamped copy – note this has now been discontinued in many provinces	MINTRAB (or DPTRAB)
	1-20	Submission of tax withheld tax on IRPC and IRPS during the prior month – IRPC M/39, IRPS M/19	MoF (or DPF)
	1-31	TDM, Water and electricity	Respective utility departments
		Submissions of monthly VAT return (Modelo A) declaring the sales undertaken in the previous month and the VAT received during the same period	MoF (or DPF)
		Submission of the declaration (by the entities subject to ICE - Excise tax) of goods produced in the country, outside a bonded warehouse, together with submission of the tax assessed	MoF (or DPF)
		2 <sup>nd</sup> installment of Economic Activity Tax ( <i>Taxa de Actividade Económica</i> )	Municipal Council - Unless you paid a lump sum in January
		Payment of the first instalment of advance income tax – (IRPC M/39)	MoF (or DPF)
		Submission of annual declaration of income IRPC (M/22) - independently of existence of profit or losses	MoF (or DPF)
		Together with the submission of the annual declaration of income (M/22), payment of the difference, if any, (M/39) between the total IRPC calculated in the annual declaration and the respective advanced payments	MoF (or DPF)
Deadline for payment of the amounts of IRPS in relation to income earned in the previous year – first category (M/19)		MoF (or DPF)	
June	1-10	INSS payment	INSS
		Submit pay schedule (folha de	MINTRAB (or DPTRAB)

Month	Due date	Obligation	Department
		salário) receive stamped copy – note this has now been discontinued in many provinces	
	1-20	Submission of tax withheld tax on IRPC and IRPS during the prior month – IRPC M/39, IRPS M/19	MoF (or DPF)
	1-30	TDM, Water and electricity	Respective utility departments
		Submissions of monthly VAT return (Modelo A) declaring the sales undertaken in the previous month and the VAT received during the same period	MoF (or DPF)
		Submission of the declaration (by the entities subject to ICE - Excise tax) of goods produced in the country, outside a bonded warehouse, together with submission of the tax assessed	MoF (or DPF)
		2 <sup>nd</sup> installment of municipal commerce and industry tax	Municipal Council (see March)
		Payment of the first instalment of special advanced income tax (IRPC M/39)	MoF (or DPF)
		Submission of the Annual Declaration of Accounting and Tax Data (M/20) and the related annexes	MoF (or DPF)
		Deadline for payment of the amounts of IRPS in relation to income earned in the previous year for the second, third, fourth and fifth categories (M/19)	MoF (or DPF)
		Land Tax	MINAG (via Provincial Directorates, or Cadastre services), payable in one or two installments. If paying in 2 installments (March and June) you must request permission to do so, using a model letter provided by the MINAG, with a notarized signature
<b>July</b>	1-10	INSS payment	INSS
		Submit pay schedule (folha de salário) receive stamped copy – note this has now been discontinued in many provinces	MINTRAB (or DPTRAB)
	1-20	Submission of tax withheld tax on IRPC and IRPS during the prior month – IRPC M/39, IRPS M/19	MoF (or DPF)
	1-31	TDM, Water and electricity	Respective utility departments
		Submissions of monthly VAT	MoF (or DPF)

Month	Due date	Obligation	Department
		return (Modelo A) declaring the sales undertaken in the previous month and the VAT received during the same period	
		Submission of the declaration (by the entities subject to ICE - Excise tax) of goods produced in the country, outside a bonded warehouse, together with submission of the tax assessed	MoF (or DPF)
		2 <sup>nd</sup> installment of <i>Imposto Prédial Autárquico</i>	Municipal Council (see April)
		Payment of the second instalment of advanced income tax (IRPC M/39)	MoF (or DPF)
<b>August</b>	1-10	INSS payment	INSS
		Submit pay schedule (folha de salário) receive stamped copy – note this has now been discontinued in many provinces	MINTRAB (or DPTRAB)
	1-20	Submission of tax withheld tax on IRPC and IRPS during the prior month – IRPC M/39, IRPS M/19	MoF (or DPF)
	1-31	TDM, Water and electricity	Respective utility departments
		Submissions of monthly VAT return (Modelo A) declaring the sales undertaken in the previous month and the VAT received during the same period	MoF (or DPF)
		Submission of the declaration (by the entities subject to ICE - Excise tax) of goods produced in the country, outside a bonded warehouse, together with submission of the tax assessed	MoF (or DPF)
		3 <sup>rd</sup> installment of municipal commerce and industry tax	Municipal Council (see March)
		Payment of the second instalment of special advanced income tax – IRPC M/39	MoF (or DPF)
		Deadline for payment of the IRPS tax amounts due added by interest in relation to the late submission of the annual declaration	MoF (or DPF)
<b>September</b>	1-10	INSS payment	INSS
		Submit pay schedule (folha de salário) receive stamped copy – note this has now been	MINTRAB (or DPTRAB)



Month	Due date	Obligation	Department
		discontinued in many provinces	
	1-20	Submission of tax withheld tax on IRPC and IRPS during the prior month – IRPC M/39, IRPS M/19	MoF (or DPF)
	1-31	TDM, Water and electricity	Respective utility departments
		Submissions of monthly VAT return (Modelo A) declaring the sales undertaken in the previous month and the VAT received during the same period	MoF (or DPF)
		Submission of the declaration (by the entities subject to ICE - Excise tax) of goods produced in the country, outside a bonded warehouse, together with submission of the tax assessed	MoF (or DPF)
		3 <sup>rd</sup> installment of Economic Activity Tax ( <i>Taxa de Actividade Económica</i> )	Municipal Council - Unless you paid a lump sum in January
		Payment of the third and last instalment of advanced income tax (M/39)	
<b>October</b>	1-10	INSS payment	INSS
		Submit pay schedule (folha de salário) receive stamped copy – note this has now been discontinued in many provinces	MINTRAB (or DPTRAB)
	1-20	Submission of tax withheld tax on IRPC and IRPS during the prior month – IRPC M/39, IRPS M/19	MoF (or DPF)
	1-31	TDM, Water and electricity	Respective utility departments
		Submissions of monthly VAT return (Modelo A) declaring the sales undertaken in the previous month and the VAT received during the same period	MoF (or DPF)
		Submission of the declaration (by the entities subject to ICE - Excise tax) of goods produced in the country, outside a bonded warehouse, together with submission of the tax assessed	MoF (or DPF)
		Payment of the third and last instalment of special advanced income tax (M/39)	MoF (or DPF)
<b>November</b>	1-10	INSS payment	INSS
		Submit pay schedule (folha de salário) receive stamped copy –	MINTRAB (or DPTRAB)

Month	Due date	Obligation	Department
		note this has now been discontinued in many provinces	
	1-20	Submission of tax withheld tax on IRPC and IRPS during the prior month – IRPC M/39, IRPS M/19	MoF (or DPF)
	1-31	TDM, Water and electricity	Respective utility departments
		Submissions of monthly VAT return (Modelo A) declaring the sales undertaken in the previous month and the VAT received during the same period	MoF (or DPF)
		Submission of the declaration (by the entities subject to ICE - Excise tax) of goods produced in the country, outside a bonded warehouse, together with submission of the tax assessed	MoF (or DPF)
<b>December</b>	1-10	INSS payment	INSS
		Submit pay schedule (folha de salário) receive stamped copy – note this has now been discontinued in many provinces	MINTRAB (or DPTRAB)
	1-20	Submission of tax withheld tax on IRPC and IRPS during the prior month – IRPC M/39, IRPS M/19	MoF (or DPF)
	1-31	TDM, Water and electricity	Respective utility departments
		Submissions of monthly VAT return (Modelo A) declaring the sales undertaken in the previous month and the VAT received during the same period	MoF (or DPF)
		Submission of the declaration (by the entities subject to ICE - Excise tax) of goods produced in the country, outside a bonded warehouse, together with submission of the tax assessed	MoF (or DPF)