

## Mozambican Taxation

### **General Objectives:**

This course is aimed at all professionals who wish to gain knowledge of the defining criteria of the legal-tax order and the structuring elements of each of the taxes considered in the generality of the Mozambican tax system.

### **Specific objectives:**

At the end of the course, trainees will be able to:

- Understand the concept and nature of tax law;
- Identify the parties involved in the legal-tax relationship and its purpose;
- Understand the tax procedure and tax enforcement system;
- Know the administrative and judicial means of protecting taxpayers' guarantees;
- Identify the taxes associated with the Mozambican tax system.

### **Recipients:**

All professionals in the Ministry of Economy and Finance of Mozambique and other professionals who need to know and apply skills in the area of Mozambican Taxation.

### **Duration:**

18 Hours

### **Content Program:**

#### **Module I - Tax Law**

- Concept and nature of tax law;
- Tax and related issues;
- Sources of tax law;
- Interpretation, integration and effectiveness of tax law.

## Module II - Tax legal relationship

- Active and passive subjects of the legal tax relationship;
- Tax substitution;
- Tax succession;
- Tax liability;
- The object;
- Assessment and assessment procedure;
- Extinction of tax liability.

## Module III - Tax administrative activity

- The tax administration bodies;
- The tax procedure;
- The assessment procedure;
- Tax enforcement.

## Module IV - Taxpayer guarantees

- Non-challenging means;
- Administrative and judicial appeals;
- Complaints and hierarchical appeals against acts of the tax administration;
- Other jurisdictional means of guaranteeing taxpayers.

## Module V - Mozambican Tax System

- Income Taxes:
  - Corporate income tax;
  - Personal income tax;
  - Tax on small taxpayers.
- Property taxes:
  - Inheritance and Donations Tax;
  - SISA;
  - Municipal property tax;

- Municipal Personal Tax.
- Taxes on consumption:
  - VAT;
  - Excise Duty;
  - Customs duties.
- Other state taxes:
  - Vehicle tax;
  - Stamp Duty;
  - National Reconstruction Tax.