



# SOCIEDADE DE ADVOGADOS, LDA

Av. Kenneth Kaunda, 660 – Maputo – Moçambique

## NEWSLETTER

Year 1 | Number 1 | February 2017 | Monthly Publication | Online

### Contents:

1. **Article: ABCC  
adheres to ALN  
(African Legal  
Network)**

2. **Legislative Alerts**

3. **Main Tax and Labor  
Obligations for 2017**

4. **Economy Highlights**

### INTRODUCTORY NOTE

Dear Reader,

We are proud to present the first Newsletter from **ABCC – Avillez, Bacar, Centeio & Cambule – Sociedade de Advogados, Limitada (ex SCAN)**, Mozambican law firm based in Maputo.

Our newsletter, with exclusively electronic distribution on a monthly basis, presents itself as a vehicle to inform our Clients, in particular, and the general public about legal and economic matters of relevant interest.

In this first edition, **(1)** we note to the reader that our Firm adhered to ALN, one of the most prestigious networks of independent offices in Africa, **(2)** we bring to your attention some recent legislative highlights, **(3)** we inform you of your main labor and tax obligations for the year 2017 and **(4)** we will present some notes of an economic nature which we believe may be of interest to you. **Happy reading!**

#### ABCC is former SCAN

Following recent regulatory imposition, **SCAN - Sociedade de Advogados, Limitada** adopted the firm name **Avillez, Bacar, Centeio & Cambule – Sociedade de Advogados, Limitada**, and is now using the initials **ABCC**.

## 1. ABCC ADHERES TO AFRICAN LEGAL NETWORK

**ABCC – Avillez, Bacar, Centeio & Cambule – Sociedade de Advogados, Limitada (ex-SCAN)**, adhered, on 1<sup>st</sup> of February of 2017, to the African Legal Network (ALN), an independent association which brings together a group of prestigious African law firms, becoming the exclusive representative of this network in Mozambique.



**Francisco Avillez:** *"This adherence opens the way to a partnership with the largest independent law firms from all major African jurisdictions, allowing the experience exchange and permanent collaboration in supporting clients and projects across Africa."*

ALN president, Mr. Cheick Modibo Diarra, welcomed the new partner's adherence, stating that ALN will continue to expand throughout all of Africa. *"ALN's strategy is to build a strong and integrated Pan-African network in order to unite individuals with the same opinion and work towards a common goal: to interconnect Africa by improving the level of law on the continent,"* he added.

For the **ABCC** Managing Partner, Francisco Avillez, *"This adherence opens the way to a partnership with the largest independent law firms from all major African jurisdictions, allowing the experience exchange and permanent collaboration in supporting clients and projects across Africa."*

### **About ALN:**

ALN is an association of independent African law firms, one of the most integrated in Africa, with close working relationships among its members, having established a large network across the continent. ALN firms are committed to working together, and providing extensive coverage and experience on the ground.

ALN supports its members through the development of common knowledge-sharing platforms and simultaneously increasing its capacity and ability to cope with a growing volume of corporate and commercial consulting at the domestic and international level which are of great value across Africa. ALN is positioned to support clients in all key industry sectors such as energy, infrastructure, projects, TMT, mergers & acquisitions, corporate, banking and finance, natural resources and real estate. The ALN has strong coverage in East Africa and Southern Africa. ALN has members in South Africa, Botswana, Ethiopia, Kenya, Malawi, Madagascar, Mauritius, Mozambique, Nigeria, Rwanda, Sudan, Tanzania, Uganda and Zambia.

## 2. LEGISLATIVE ALERTS

Gil Cambule (gcambule@abcc.co.mz) & Eliza Massinga (estagiários@abcc.co.mz)

- **Commercial Activity:** Amendment and republishing of the law that approves the Tax Code (IVA);
- **Timber Exportation:** Amendment and republishing of the law that creates the timber Overvaluation rate;
- **Postal Services:** Publication of the postal service licensing regulation;
- **International Trade:** The approval of the international trade regulation of Endangered Species of Wild Fauna and Flora;
- **Financial Year:** Publication of the maximum limit for the use of Treasury Bills during the Financial year of 2016;
- **Labor:** Creation of the Provincial Delegations of Labor General-Inspection in all country provinces;
- **Banking Activities:** Publication of the regulation on the Clearance and Constitution of Mandatory Reserves; it was established by a notice that the Credit Information Centers must periodically send the information to the Bank of Mozambique for the purpose of supervising its activity;
- **Investments and Exports:** Publication of the decree that establishes the Agency for the Promotion of Investments and Exports;
- **Civil Aviation:** Publication of the decree that approves the regulation of scale assistance in the Civil Aviation.
- **Technologies:** Publication of the electronic transactions law.
- **Criminal:** Publication of the National Criminal Investigation Service law.

---

## 3. MAIN TAX AND LABOR OBLIGATIONS FOR 2017

Paulo Centeio (pcenteio@abcc.co.mz)

- **January to March:**
    - a) Elaboration of employees vacations map.
    - b) Payment of Vehicle Tax.
    - c) Payment of the Personal Tax (IPA).
    - d) Payment of the Property Tax (IPRA).
    - e) Payment of Radio Diffusion Tax.
    - f) Payment of the Signage and Advertising Tax.
  - **April to June:** Elaboration of Nominal Relation.
- \*\*\* *Note: The values of municipal taxes vary from municipality to municipality and are fixed annually.*
- \*\*\* *Note: Since 2016 an electronic application has been in place allowing companies to submit the Nominal Relation Sheet.*

---

---

## 4. ECONOMY HIGHLIGHTS

- **Job Creation:** The Mozambican government plans to create at least two hundred and eighty-one thousand jobs in the country this year as part of its five-year plan. To be achieved, the number will represent a significant increase compared to the 250,000 jobs created in the previous year.
- **Economic Cooperation Mozambique / Indonesia:** The Governments of Mozambique and Indonesia intend to strengthen economic cooperation with each other. The Minister of Foreign Affairs of Indonesia was received by the President of Mozambique in particular for this purpose. The Minister's itinerary in the country included a meeting between 50 Mozambican businessmen from the Indonesian
- **Mineral Resources and Energy:** Minister of Mineral Resources and Energy, Leticia Klemens, invited international energy companies, financial and scientific research institutions in London, the British capital, to invest in Mozambique.
- **Single interest rate in Commercial Banking:** The commercial Banks that operate in Mozambique will be able to apply the same interest rate starting this year in the loans granted to their clients. the Governor of the Bank of Mozambique, Rogério Zandamela announced that *"after understanding with the Mozambican Association of Banks (AMB), as of this year, the banking system will have an index that should be unique for all interest rates that will be negotiated between the banks and their customers, in order to strengthen the transparency of the*

Chamber of Commerce for Africa, members of EXIM Bank of Indonesia and the strategic industries of that country.

- **Telephony:** Government intends to launch a competition to evaluate the impacts of the "TDM and MCell" merger, the two giants of communication in the country. Transport and Communications Minister Carlos Mesquita guarantees that "The study is ongoing and we hope that as soon as possible the competition will be launched, from which we will see the best proposals for the evaluation of the impacts of the merger of the companies. We have no date yet, but it will happen as soon as possible."

*process of formation of interest rates, that banks practice with their clients, as well as the mechanism of transmission of monetary policy."*

- **IFAD's Financing for Agriculture:** The International Fund for Agricultural Development (IFAD) will open a financing line valued at \$ 50 million to support a new food production program in the country this year.
- **Natural Gas Transformation in Mozambique:** Foreign companies will transform gas in the country. The company Yara International of Norway will produce fertilizers and between 30 and 50 megawatts of electricity, Shell Mozambique will produce diesel and between 50 and 80 megawatts of electricity and GL Africa Energy, a Kenyan company based in London, will produce 250 megawatts of electricity from natural gas.

**ABCC - Sociedade de Advogados, Lda**

Av. Kenneth Kaunda, 660

Maputo - Moçambique

Tel.: (+258) 21 491580/87/88

Telemóveis: (+258) 82 3065482 / (+258) 82 3056088 / (+258) 84 3894872

Fax: (+258) 21 491576

E-mail: [abcc@abcc.co.mz](mailto:abcc@abcc.co.mz)

Website: [www.scan.co.mz](http://www.scan.co.mz)

---

Publication of **ABCC – Avillez, Bacar, Centeio & Cambule, Sociedade de Advogados Limitada**

---