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## AMENDMENT TO THE SPECIFIC CONSUMPTION TAX CODE

### LAW NO. 7/2025 OF DECEMBER 29

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**By: Gisela Vaz**

Published and enacted as part of the tax reform package in Mozambique, Law No. 7/2025 of December 29 amends the Specific Consumption Tax Code.

The Specific Consumption Tax is a selective tax levied on the specific consumption of certain goods considered to be luxury, superfluous, or harmful to health, such as alcoholic beverages, tobacco products, automobiles, and other special items.

These amendments came into force on January 1, 2026. The main aspects are highlighted below:

1. Validity of Excise Duty rates: extends the validity of the rates currently applicable until 2027, maintaining the previous tax structure approved by Law No. 19/2022, of December 29.
2. Allocation of revenue: revenue from the collection of Specific Consumption Tax on products covered by the Harmonized System (HS) tariff codes is allocated to the State Budget and the Health, Sports, Roads, Energy, Transport, Housing, and Culture sectors:
  - i. 20.09 – fruit juice or unfermented agricultural products, without added alcohol, even with added sugar or other sweeteners;
  - ii. 21.06 – Food preparations not specified or included in other headings;
  - iii. 22.02 – Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09;
  - iv. 22.03 – Beer;
  - v. 22.04 - Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09;
  - vi. 22.05 - Vermouth and other wine of fresh grapes flavored with plants or aromatic substances;
  - vii. 22.06 - Other fermented beverages (cider, perry, mead, for example); mixtures of fermented beverages and mixtures of fermented beverages with non-alcoholic beverages, not specified or included in other headings of the nomenclature;
  - viii. 22.07 - Undenatured ethyl alcohol with an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and spirits, denatured, of any strength;

- ix. 22.08 - Undenatured ethyl alcohol with an alcoholic strength by volume of less than 80% vol; spirits, liqueurs, and other spirituous beverages;
- x. 24.02 - Cigars, cigarillos, and cigarettes, of tobacco or tobacco substitutes;
- xi. 24.03 - Other manufactured tobacco and tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences;
- xii. 27.10 - Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, oil residues;
- xiii. 27.11 - Petroleum gas and other gaseous hydrocarbons.