	Mauritius	Portugal	Italy	UAE	RSA
Profits of a	Can only be	Can only be taxed	Can only be taxed	Can only be	Can only be
non resident	taxed in	in Portugal,	in Italy, except if	taxed in the UAE,	taxed in RSA
	Mauritius, except	except if there is	there is a PE in	except if there is	except if there i
	if there is a PE in	a PE in	Mozambique.	a PE in	a PE ir
	Mozambique.	Mozambique.		Mozambique.	Mozambique.
Dividends	Can be taxed in	Can be taxed in	Can be taxed in	Can only be	Can be taxed in
declared to	Mozambique but	Mozambique but	Mozambique but	taxed in the UAE	Mozambique bu
a non	the tax rate	the tax rate	the tax rate cannot		the tax rat
resident	cannot exceed	cannot exceed	exceed 15%.		cannot excee
	8% if the	15%.			8% if the
	beneficiary holds				beneficiary hold
	more than 25% in				more than 25%
	the share capital				in the share
					capital
Interest	Can be taxed in	Can be taxed in	Can be taxed in	Can only be	Can be taxed in
received by	Mozambique but	Mozambique but	Mozambique but	taxed in the UAE	Mozambique bu
a non-	the tax rate	the tax rate	the tax rate cannot		the tax rat
resident	cannot exceed	cannot exceed	exceed 10%		cannot excee
	8%	10%			8%
Capital	Capital gains	Capital gains	Capital gains	Capital gains	Capital gain
gains of a	resulting from the	resulting from the	resulting from the	resulting from the	resulting from the
non-resident	disposal of	disposal of	disposal of	disposal of	disposal d
from the	immovable	immovable assets	immovable assets	immovable	immovable
selling of	assets located in	located in	located in	assets located in	assets located i
immovable	Mozambique can	Mozambique can	Mozambique can	Mozambique can	Mozambique ca
assets.	be taxed in	be taxed in	be taxed in	be taxed in	be taxed i
	Mozambique.	Mozambique.	Mozambique.	Mozambique.	Mozambique
Capital	The disposal of	The disposal of	The disposal of	The disposal of	The disposal o
gains of a	movable assets	movable assets	movable assets	movable assets	movable asset
non-resident	that form part of a	that form part of a	that form part of a	that form part of	that form part of
resulting	permanent	permanent	permanent	a permanent	a permaner
from the	establishment in	establishment in	establishment in	establishment in	establishment i
selling of	Mozambique or	Mozambique or	Mozambique or	Mozambique or	Mozambique ca
movable	that are allocated	allocated to a	allocated to a fixed	allocated to a	be taxed i
assets.	to a fixed premise	fixed premise of	premise of the	fixed premise of	Mozambique.
	of the Mauritian	the Portuguese	Italian resident	the UAE resident	
	resident located	resident located	located in	located in	
	in Mozambique	in Mozambique	Mozambique can	Mozambique can	
	can be taxed in	can be taxed in	be taxed in	be taxed in	

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Capital	Capital gains	Capital gains	Capital gains	Capital gains	Capital gains
gains of a	resulting from the	resulting from the	resulting from the	resulting from the	resulting from the
non-resident	disposal of	disposal of shares	disposal of shares	disposal of	disposal of
resulting	shares in a	in a Mozambique	in a Mozambican	shares can be	shares can be
from the	Mozambican	company can also	company are	taxed in	taxed in
selling of	company are	be taxed in	taxable in Italy.	Mozambique	Mozambique
shares in a	taxable in	Mozambique, but		when their value	when the assets
Mozambican	Mauritius.	in this case the		or most of it	of the company
company		tax cannot		originates directly	to which the
		exceed 10%.		or indirectly from	same refer are
				immovable	mainly composed
				assets located in	by immovable
				Mozambique or	property located
				the assets of the	in Mozambique.
				company to	
				which the same	
				refer are mainly	
				composed by	
				immovable	
				property located	
				in Mozambique.	
Royalties	Can be taxed in	Can be taxed in	Can be taxed in	Can be taxed in	Can be taxed in
received by	Mozambique but	Mozambique but	Mozambique but	Mozambique but	Mozambique but
received by a non	Mozambique but the tax rate	Mozambique but the tax rate	Mozambique but the tax rate cannot	Mozambique but the tax rate	
-	-	•	·	•	Mozambique but
a non	the tax rate	the tax rate	the tax rate cannot	the tax rate	Mozambique but the tax rate
a non	the tax rate cannot exceed	the tax rate cannot exceed	the tax rate cannot	the tax rate cannot exceed	Mozambique but the tax rate cannot exceed
a non resident	the tax rate cannot exceed 5%.	the tax rate cannot exceed 10%.	the tax rate cannot exceed 10%.	the tax rate cannot exceed 5%.	Mozambique but the tax rate cannot exceed 5%.
a non resident	the tax rate cannot exceed 5%. Can be taxed in	the tax rate cannot exceed 10%. Can be taxed in	the tax rate cannot exceed 10%. Can be taxed in	the tax rate cannot exceed 5%. Can be taxed in	Mozambique but the tax rate cannot exceed 5%. Can be taxed in
a non resident Income received by	the tax rate cannot exceed 5%. Can be taxed in Mozambique,	the tax rate cannot exceed 10%. Can be taxed in Mozambique,	the tax rate cannot exceed 10%. Can be taxed in Mozambique,	the tax rate cannot exceed 5%. Can be taxed in Mozambique,	Mozambique but the tax rate cannot exceed 5%. Can be taxed in Mozambique,
a non resident Income received by a non-	the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if:	the tax rate cannot exceed 10%. Can be taxed in Mozambique, except if:	the tax rate cannot exceed 10%. Can be taxed in Mozambique, except if:	the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if:	Mozambique but the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if:
a non resident Income received by a non-resident	the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary	the tax rate cannot exceed 10%. Can be taxed in Mozambique, except if: - The beneficiary	the tax rate cannot exceed 10%. Can be taxed in Mozambique, except if: - The beneficiary	the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary	Mozambique but the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary
a non resident Income received by a non-resident resulting	the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in	the tax rate cannot exceed 10%. Can be taxed in Mozambique, except if: - The beneficiary remains in	the tax rate cannot exceed 10%. Can be taxed in Mozambique, except if: - The beneficiary remains in	the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in	Mozambique but the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in
a non resident Income received by a non-resident resulting from	the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for	the tax rate cannot exceed 10%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for	the tax rate cannot exceed 10%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for	the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for	Mozambique but the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for
a non resident Income received by a non-resident resulting from employment	the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183	the tax rate cannot exceed 10%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183	the tax rate cannot exceed 10%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days	the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183	Mozambique but the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183
a non resident Income received by a non-resident resulting from employment exercised in	the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days during a	the tax rate cannot exceed 10%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days during a	the tax rate cannot exceed 10%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days during a calendar	the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days during a	Mozambique but the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days during a
a non resident Income received by a non-resident resulting from employment exercised in	the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: The beneficiary remains in Mozambique for less than 183 days during a calendar year;	the tax rate cannot exceed 10%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days during a calendar year;	the tax rate cannot exceed 10%. Can be taxed in Mozambique, except if: The beneficiary remains in Mozambique for less than 183 days during a calendar year;	the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days during a calendar year; - the	Mozambique but the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days during a calendar year;
a non resident Income received by a non-resident resulting from employment exercised in	the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days during a calendar year; - the remunerations	the tax rate cannot exceed 10%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days during a calendar year; - the remunerations	the tax rate cannot exceed 10%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days during a calendar year; - the remunerations are	the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days during a calendar year; - the remunerations	Mozambique but the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days during a calendar year; - the remunerations
a non resident Income received by a non-resident resulting from employment exercised in	the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days during a calendar year; - the remunerations are paid by or in	the tax rate cannot exceed 10%. Can be taxed in Mozambique, except if: The beneficiary remains in Mozambique for less than 183 days during a calendar year; the remunerations are paid by or in	the tax rate cannot exceed 10%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days during a calendar year; - the remunerations are paid by or in the	the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days during a calendar year; - the remunerations are paid by or in	Mozambique but the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days during a calendar year; - the remunerations are paid by or in
a non resident Income received by a non-resident resulting from employment exercised in	the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days during a calendar year; - the remunerations are paid by or in the name of an	the tax rate cannot exceed 10%. Can be taxed in Mozambique, except if: The beneficiary remains in Mozambique for less than 183 days during a calendar year; the remunerations are paid by or in the name of an	the tax rate cannot exceed 10%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days during a calendar year; - the remunerations are paid by or in the name of an entity	the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days during a calendar year; - the remunerations are paid by or in the name of an	Mozambique but the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days during a calendar year; - the remunerations are paid by or in the name of an
a non resident Income received by a non-resident resulting from employment exercised in	the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days during a calendar year; - the remunerations are paid by or in	the tax rate cannot exceed 10%. Can be taxed in Mozambique, except if: The beneficiary remains in Mozambique for less than 183 days during a calendar year; the remunerations are paid by or in	the tax rate cannot exceed 10%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days during a calendar year; - the remunerations are paid by or in the	the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days during a calendar year; - the remunerations are paid by or in	Mozambique but the tax rate cannot exceed 5%. Can be taxed in Mozambique, except if: - The beneficiary remains in Mozambique for less than 183 days during a calendar year; - the remunerations are paid by or in

Mozambique.	Mozambique.	- the	Mozambique.	Mozambique.
- the	- the	remunerations are	- the	- the
remunerations	remunerations	not borne by a	remunerations	remunerations
are not borne by	are not borne by	permanent	are not borne by	are not borne by
a permanent	a permanent	establishment or	a permanent	a permanent
establishment or	establishment or	fixed installation	establishment or	establishment or
fixed installation	fixed installation	that the employer	fixed installation	fixed installation
that the employer	that the employer	holds in	that the employer	that the employer
holds in	holds in	Mozambique.	holds in	holds in
Mozambique.	Mozambique.		Mozambique.	Mozambique.