

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

Capital gains of a non-resident resulting from the selling of shares in a Mozambican company	Capital gains resulting from the disposal of shares in a Mozambican company are taxable in Mauritius.	Capital gains resulting from the disposal of shares in a Mozambique company can also be taxed in Mozambique, but in this case the tax cannot exceed 10%.	Capital gains resulting from the disposal of shares in a Mozambican company are taxable in Italy.	Capital gains resulting from the disposal of shares can be taxed in Mozambique when their value or most of it originates directly or indirectly from immovable assets located in Mozambique or the assets of the company to which the same refer are mainly composed by immovable property located in Mozambique.	Capital gains resulting from the disposal of shares can be taxed in Mozambique when the assets of the company to which the same refer are mainly composed by immovable property located in Mozambique.
Royalties received by a non resident	Can be taxed in Mozambique but the tax rate cannot exceed 5%.	Can be taxed in Mozambique but the tax rate cannot exceed 10%.	Can be taxed in Mozambique but the tax rate cannot exceed 10%.	Can be taxed in Mozambique but the tax rate cannot exceed 5%.	Can be taxed in Mozambique but the tax rate cannot exceed 5%.
Income received by a non-resident resulting from employment exercised in Mozambique	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 that is not resident in	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 that is not resident in	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 that is not resident in Mozambique.	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 that is not resident in	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 that is not resident in

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