



ANNEX I: STARTING A BUSINESS

a) Partnerships

There are no partnerships as such in Mozambican legal framework.

b) Limited liability companies

WHERE TO GO?

- Legal Entities Registrar Office;
- Public notary;
- Legal Entities Registrar Office (only one office in the capital city, Maputo); and
- Mozambique Revenue Authority (Autoridade Tributária de Moçambique), which is a department of the Ministry of Finance, with offices scattered throughout the country (for more information, visit <http://www.at.gov.mz/>).

WHAT TO DO?

In Legal Entities Registrar Office

- Obtain the reservation of company name.

In public notary

- Execute and legalize each shareholder's resolutions (when legal entities) and powers of attorney pertaining to the incorporation of a company in Mozambique;
- Execute and legalize the incorporation deed or private incorporation document.

In Legal Entities Registrar Office

- Register the incorporation upon presentation of requested documents and payment of due fee;
- Publish the articles of association upon presentation of the incorporation deed or private incorporation document and payment of due fee.

In Mozambique Revenue Authority (Autoridade Tributária de Moçambique)

- Obtain a tax identification number.

WHAT DOCUMENTS AND INFORMATION ARE REQUIRED?

In public notary

- Subscribers' identification documents (passport, residence permit or Mozambican identification document) and the documents to be legalized.

In Legal Entities Registrar Office

- Name reservation certificate;
- Shareholders' identification (if individuals);
- Certificate of incorporation, by-laws and a certified copy of the minutes of the relevant corporate body meeting of the shareholder-to-be (if legal entities), approving the incorporation of a Mozambican company and its terms – if and where applicable;
- Power of attorney in favour of the person(s) who will execute the incorporation deed in representation of a shareholder – if and where applicable;
- Incorporation deed or private incorporation document;
- Appointment of the directors of the Mozambican company to be incorporated.

In Mozambique Revenue Authority (Autoridade Tributária de Moçambique)

- Commercial certificate;
- Directors' identification documents.

HOW MUCH TIME WILL IT TAKE?

Once all documents issued abroad are duly certified/legalized at the relevant foreign entities and by the Mozambican diplomatic representation of country of origin, 30 days on average.

WHAT ARE THE COSTS?

In public notary

- If signed in Mozambique, it depends on the number of signatures, the nature of the documents and the location of signatures (the documents can be signed in public notary or in another local as indicated by the parties).

In Legal Entities Registrar Office

- A fee is due to the Legal Entities Registrar Office for the registration of limited liability companies and it varies according to the amount of share capital.

For example, if the share capital is MT 10,000, the fee due is of MT 1,490 or for share capital of MT 10,000,000 the fee due is of MT 22,650;

- To publish the articles of association in the official gazette, the amount varies according to extension of incorporation deed or private incorporation document; each 25 lines is charged at MT 925,00.

In Mozambique Revenue Authority (*Autoridade Tributária de Moçambique*)

- Free of charge.

WHAT WILL YOU OBTAIN?

In public notary

- Incorporation deed or private incorporation document duly legalized.

In Legal Entities Registrar Office

- Commercial certificate;
- Articles of association published in the official gazette.

In Mozambique Revenue Authority (*Autoridade Tributária de Moçambique*)

- Tax registration number (NUIT).

WHAT IS THE NEXT STEP?

To obtain operating and other relevant licence(s).

c) Branch of a foreign company

WHERE TO GO?

- Ministry of Industry and Commerce (*Balcão de Atendimento Único – BAU*);
- Legal Entities Registrar Office; and
- Mozambique Revenue Authority (*Autoridade Tributária de Moçambique*). It is a department of the Ministry of Finance, with offices scattered throughout the country (for more information, visit <http://www.at.gov.mz/>).

WHAT TO DO?

- Obtain branch's licence with Ministry of Industry and Commerce (*Balcão de Atendimento Único – BAU*);
- Registration of the branch with the Legal Entities Registrar Office; and
- Obtain a NUIT with the Mozambique Revenue Authority.

WHAT DOCUMENTS AND INFORMATION ARE REQUIRED?

For the branch licence with the Balcão de Atendimento Único (BAU), which operates under the Ministry of Industry and Commerce

- Certified copies of the articles of association of the company that intends to register a branch;

- Certified copy of the certificate of incorporation of the company that intends to register a branch;
- Board (or other relevant body) resolution of the company that intends to register a branch;
- Power of attorney granted by the company that intends to register a branch, appointing an attorney to represent them in the branch registration process;
- Power of attorney granted by the company that intends to register a branch appointing a local representative (i.e. anyone as indicated by the company); and
- Certified copy of local representative's identity document.

For the registration of the branch with the Legal Entities Registrar Offices

- Branch's licence;
- Certified copies of the articles of association of the company that intends to register a branch;
- Certified copy of the certificate of incorporation of the company that intends to register a branch;
- Board (or other relevant body) resolution of the company that intends to register a branch; and
- Power of attorney granted by the company that intends to register a branch, appointing an attorney to represent them in the branch registration process.

For obtaining branch's NUIT

- Branch's Legal Entities Registration Certificate; and
- Branch representative's identity documents.

How much time will it take?

The registration of the branch may take 45 days on average.

What are the costs?

Roughly MT 40,000.

What will you obtain?

- Branch's licence;
- Commercial certificate; and
- NUIT.

What is the next step?

Obtain operating licence(s).

d) Wholly foreigner-owned company

All the steps referred to in annex I apply.

e) Joint venture with a national company

All the steps referred to in annex I apply.

f) Joint venture with national citizens

All the steps referred to in annex I apply.