



APA & MAP Country Guide 2019 – Mozambique

CONNECTING THE DOTS OF INTERNATIONAL TAX CONTROVERSY



Mozambique

APA Program

KEY FEATURES	
Competent authority	Tax Authority
Relevant provisions	No specific guidance.
Types of APAs available	No specific guidance.
Acceptance criteria	No specific guidance.
Key timing requests, deadlines	No specific guidance.
APA term limits	No specific guidance.
Filing fee	No specific guidance.
Rollback availability	No specific guidance.
Collateral issues	No specific guidance.

PRE-FILING REQUIREMENTS	
Overview	No specific guidance.
Anonymous pre-filing availability	No specific guidance.

APPLICATION REQUIREMENTS

Content of application	No specific guidance.
Language	No specific guidance
SME provisions	No specific guidance.

OTHER PROCEDURAL CONSIDERATIONS

General	The Mozambican Transfer Pricing Legislation (approved by Decree 70/2017 of December 6, 2017) does not provide for APAs. The Tax Authority does, however, issue binding opinions whenever requested by the Taxpayer for particular transactions, and provided that the taxpayer provides all the details of the transaction, including names of the parties, and arrangements made, etc. Since transfer pricing is a new area in Mozambique (the decree became effective on January 1, 2018), no assessments have been made thus far. It is unclear whether the Tax Authority will be willing to use binding opinions to make up for the lack of APAs.
Monitoring & compliance	No specific guidance
Renewal procedure	No specific guidance.

MAP Program

KEY FEATURES

Competent authority	Tax Authority
Relevant provisions	Article 25 of Mozambique's DTTs. (Local experience suggests that this provision is yet to be used to solve issues via MAP.)
Acceptance criteria	Applicable only in situations prescribed by DTTs. MAP must be requested by the Taxpayer to the Competent Authority of their country of residence or of which they are a national.
Key timing requests, deadlines	The issue must be presented within a period of two years from the date of the decision or measure giving rise to the double taxation.

APPLICATION REQUIREMENTS

Content of application	No specific guidance.
Language	No specific guidance

OTHER PROCEDURAL CONSIDERATIONS

Interaction with domestic proceedings	No specific guidance.
Arbitration	No specific guidance

STATISTICS

APA	Statistics have not been made publicly available.
MAP	Statistics have not been made publicly available.

Double Taxation Treaty Network

The following treaties include MAP provisions which are the basis for bilateral and multilateral APA negotiations:

India	Mauritius	United Arab Emirates
Italy	Portugal	
Macau	South Africa	

Notes

- i. denotes treaties with MAP arbitration provisions. (I* denotes treaties to which MAP arbitration provisions under the MLI apply)
- ii. denotes treaties with the USSR that remain applicable until a separate tax treaty is concluded.
- iii. denotes treaties between the countries' representative office in Taipei and the Taipei Economic and Cultural Office in the relevant country.
- iv. denotes treaties that became effective within the last five years.
- v. denotes treaties that are awaiting ratification.
- vi. denotes MAP provisions identical to para 3, art 25 of the OECD Model Convention with respect to Taxes on Income and on Capital.
- vii. arbitration is to be conducted under the statutes of the ECJ.
- viii. arbitration is to be conducted under the statutes of the ICJ.

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