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Ease of Doing Business in

Mozambique

Select an economy

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(1727.6KB, pdf)

Region	Sub-Saharan Africa
Income Category	Low income
Population	27,977,863
GNI Per Capita (US\$)	580
City covered	Maputo

190

1

DB 2017 Rank

1

DB 2017 DTF (% points)

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Topics	DB 2017 Rank	DB 2016 Rank ⓘ	Change in Rank	DB 2017 DTF (% points) ⓘ	DB 2016 DTF (% points) ⓘ	Change in DTF (% points) ⓘ
Overall	137	134	↓ 3	53.78	53.82	↓ 0.04
<u>Starting a Business</u> ✕	134	121	↓ 13	79.86	80.23	↓ 0.37
<u>Dealing with Construction Permits</u>	30	29	↓ 1	77.85	77.58	↑ 0.27
<u>Getting Electricity</u>	168	166	↓ 2	42.65	43.37	↓ 0.72
<u>Registering Property</u>	107	104	↓ 3	58.76	58.99	↓ 0.23
<u>Getting Credit</u> ✓	157	152	↓ 5	25.00	25.00	-
<u>Protecting Minority Investors</u>	132	129	↓ 3	43.33	43.33	-
<u>Paying Taxes</u>	112	111	↓ 1	67.11	66.46	↑ 0.65
<u>Trading across Borders</u>	106	105	↓ 1	66.31	66.31	-
<u>Enforcing Contracts</u>	185	185	-	27.32	27.32	-
<u>Resolving Insolvency</u>	65	65	-	49.61	49.63	↓ 0.02

✓ = Doing Business reform making it easier to do business. ✕ = Change making it more difficult to do business.

[Click here to see all reforms made by Mozambique \(/reforms/overview/economy/Mozambique\).](/reforms/overview/economy/Mozambique)

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2017 Rank: 134

2016 Rank: 121

Change in Rank: ↓ 13

2017 DTF (% points): 79.86

2016 DTF (% points): 80.23

Change in DTF (% points): ↓ 0.37

STANDARDIZED COMPANY

Legal form	Sociedade por Quotas (LDA) - Closely-Held Limited Liability Company
Paid-in minimum capital requirement	MZN 0
City	Maputo

Indicator	Mozambique	Sub-Saharan Africa	OECD high income
Procedure – Men (number) ⓘ	10	7.8	4.8
Time – Men (days) ⓘ	19	27.3	8.3
Cost – Men (% of income per capita) ⓘ	18	54.0	3.7
Procedure – Women (number) ⓘ	10	7.9	4.8
Time – Women (days) ⓘ	19	27.5	8.3
Cost – Women (% of income per capita) ⓘ	18	54.1	3.7
Paid-in min. capital (% of income per capita) ⓘ	0	33.1	9.2

No.	Procedure	Time to Complete	Associated Costs
1	Obtain certification of uniqueness name (certidão de reserva de nome) <i>Agency:</i> Legal Entities Registrar of Maputo (Conservatória do Registo das Entidades Legais) The Registrar Office's administrative system was computerized, and name verification can be done in a day.	1 day	MZN 100
2	Sign the contract before the notary <i>Agency:</i> One-Stop Shop (Balcão de Atendimento Único) According to Article 90 of Commercial Code, the Articles of Association is issued by written document signed by all partners before a notary. This can be done at the notary's office, the one-stop-shop (Balcão de Atendimento Único) or the Legal Entities Registrar (Conservatoria do Registo das Entidades Legais).	1 day	MZN 250
3	Open a provisional bank account and pay registration fees <i>Agency:</i> Bank The purpose of the bank account is to deposit the share capital therein. Also, the entrepreneur can make a payment for the registration fees and the official gazette fees.	1 day	no charge

No.	Procedure	Time to Complete	Associated Costs
4	<p>Register the company, request a commercial registry certificate, and publish company statutes in the official gazette (Bolhetim da República)</p> <p><i>Agency:</i> Legal Entities Registrar of Maputo (Conservatória do Registo das Entidades Legais)</p> <p>To register a company with the Legal Entities Registrar of Maputo, the following costs apply:</p> <ul style="list-style-type: none"> - The registration fees vary according to share capital: amounts up to MZN 5 million are taxable at a 0.4% rate, and amounts over MZN 5 million are taxable at a 0.03% rate. - The fixed fee for publication of the articles of association is MZN 900 per 25 page-line (MZN 36 per line). <p>The Legal Entities Registrar coordinates the publication of the company statutes in the Official Gazette. Publication can take 3 days to 1 week.</p>	3-7 days on average	see procedure details
5	<p>Register for taxes and obtain a Unique Tax Identification Number (NUIT)</p> <p><i>Agency:</i> Tax Department (Repartição de Finanças)</p> <p>The company needs to register at the tax department (Repartição de Finanças).</p>	2-5 days on average	no charge
6	<p>Apply for a simplified operating license at the One-Stop-Shop of Maputo</p> <p><i>Agency:</i> One-Stop Shop (Balcão de Atendimento Único)</p> <p>The steps for obtaining a license are:</p> <ol style="list-style-type: none"> Filling in the license application form; Attach the following documents: <ul style="list-style-type: none"> A copy of a valid Identification Document or Passport or Driving License or Professional Registration Card or Voter Registration Card (for Mozambican citizens). A copy of the DIRE or temporary residence permit, with a validity of at least 6 months (for foreign citizens); A legal entity registration certificate or copy of the publication of the articles of association in the Government Gazette (Boletim da República) and proof of the quality of the applicant, for legal persons; Copy of the proof of issuance of the NUIT (Unique Tax Identification Number). Information and document review by the relevant authority. If all is correct, the fee is paid and the license is issued. The current license cost is 50% of one minimum wage for the public sector, which is updated every April. <p>Business activities in 9 economic sectors (agriculture, commerce, industry, civil construction, communications, culture, fishing, services and tourism) can benefit from the Simplified Licensing regime. These sectors are fully listed in Decree 5/2012.</p>	1 day	MZN 1,576
7	<p>Declare the beginning of activity at the tax department</p> <p><i>Agency:</i> Tax Department (Repartição de Finanças)</p> <p>For VAT and corporate income tax, the notification of the beginning of business activity must be submitted 15 days before commencement. This notification must be submitted to the tax department of the appropriate fiscal district the form Modelo 6. In addition, this process requires the filing of Modelo 5 (in triplicate) and an authenticated copy of the operating license. The company is assigned unique taxpayer number (número único de identificação tributária) within 15 days, and an individual file for all taxes is opened.</p>	7 days	no charge

No.	Procedure	Time to Complete	Associated Costs
* 8	Declare the beginning of activity and register job candidates at the provincial employment center <i>Agency:</i> Provincial Directorate of Labor <p>To register employees at the provincial employment center, the employer must request work cards within 30 days of the start of employment agreements, submit a schedule of work hours, and declare the employment of national workers in 30 days of the start of their respective employment agreement.</p> <p>An employer with more than 10 employees must open a file (processo individual) and prepare four copies of a specific form for each worker, listing the name, position, skills, sex, date of birth, identity card number, date of entry, date of last promotion, wage or salary, and number of hours worked each month. These four copies are presented to the Employment Center, which after stamping them keeps three copies and returns one to the employer for public posting. This chart must be updated and approved annually by the Ministry of Labor.</p> <p>Along with this form, the employer must submit the company's annual holiday's plan (plano de férias) and each employee's work card (MZN 5,000 each), which includes identity information and the employee's signature. Upon stamping, the Employment Center returns them to the company, which distributes them to each worker as an employee identification card.</p>	1 day (simultaneous with previous procedure)	Each copy of the chart costs 5 MZN, assuming 10 workers
* 9	Register workers with the social security system <i>Agency:</i> One-Stop Shop (Balcão de Atendimento Único) <p>The employer must register the company within 15 days of the start of business activity and register employees within 30 days of the start of their employment agreements. A special form (boletim de identificação de beneficiários) must be filled out for each employee and submitted to the Instituto Nacional de Segurança Social within 15 days of signing the labor contract, accompanied by an authenticated copy of that employee's identity card, an authenticated copy of the operational license, and the company's número único de identificação tributária (NUIT). A special form (ficha da empresa) must be filed for each company.</p>	1 day (simultaneous with previous procedure)	no charge
* 10	Subscribe to a workmen's compensation insurance coverage <i>Agency:</i> Insurance company <p>Companies have to provide their workers with life insurance for risks not covered by social security system. The life insurance (seguro colectivo) is required by Article 231 of the Decree 21, 2007 (Lei do Trabalho).</p>	1 day (simultaneous with previous procedure)	no charge

Takes place simultaneously with previous procedure.



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