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NOTICE

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SUMMARY

ASSEMBLY OF THE REPUBLIC

Law No. 13/2020

December 23

There is a need to establish the special legal regime of extended asset loss, recovery, and asset management in favor of the State, resulting from illicit or criminal activity, under the provisions of number 1 of article 178 of the Constitution of the Republic, the Assembly of the Republic determines:

CHAPTER I

General Provisions

Article 1

(Definitions)

1. For the purposes of this Law, recovery is understood as from assets to administrative and procedural activity, which aims identify, apprehend, and confiscate, as well as assign purpose to products, goods and values resulting from or related to the practice of crimes.

2. The other definitions of the terms used in this Law constituent of the Glossary, attached to this Law, of which it is a part member.

Article 2

(Object)

1. This Law establishes the special legal regime and the mechanisms of detection, location, loss, recovery, repatriation and management of assets or products in favor of the State, related to illicit activity and creates the Offices of Asset Recovery and Asset Management.

2. The detection and repatriation of goods or related products with the illicit activity that they find abroad, susceptible of being declared lost in favor of the State Mozambican, is governed by the legislation that regulates the principles. the procedures of international legal and judicial cooperation about the subject.

Article 3

(Scope)

1. This Law applies to criminal activity related to to the following crimes:

a) corruption and related crimes;
b) terrorism and financing of terrorism;
c) human trafficking;
d) trafficking of narcotics, psychotropic substances, precursors;
illicit trafficking of weapons;
usury;
g) tax fraud and tax crimes;
h) piracy;
against the environment;
money laundering;
k) association for delinquency;
kidnapping
child pornography;

n)computer scientists;
counterfeiting of currency, credit securities and values sealed;
p)lenocínio;
smuggling
document forgery.

This Law also applies to any organized crime. that results in economic advantage.

CHAPTER II

Special Regime for Evidence Collection

Article 4

(Breach of secrecy)

1. In the instruction and judgment phase of processes related to to the crimes provided for in article 3 of this Law, secrecy professional of the heads of the governing bodies of the institutions credit, financial companies, stock exchange, institutions of payment, electronic money institutions and institutions non-financial, of their employees and of people related to them provide services, as well as the secret of managers and workers of the Bank of Mozambique and tax administration officials, cede, if there are reasons to believe that the respective information have an interest in the discovery of the truth.

2. The provisions in number 1 of this article depend only by order of the judicial authority in charge of the direction of the process, in a reasoned order.

3. The judicial authorities are the Judge and the Instruction Judge. Criminal and the Public Ministry, each concerning the acts. procedural matters that fall within your competencies.

4. The dispatch referred to in number 2 of this article identifies the people covered by the measure and specify the information to be provided and the documents to be delivered, which may assume a generic form for each of the subjects covered when specification is not possible for duly justified reasons justified in a reasoned dispatch.

5. If the person or persons holding the accounts are not known The participants in the transactions need only identification. the accounts and transactions in relation to which are obtained information.

6. When it comes to information relating to the accused in the process or the legal entity, the order provided for in number 2 the present article always assumes a generic form, encompassing:
   a) tax information;
   b) information related to bank accounts or accounts of payment and the respective movements, of which the accused or legal entity may be holders or co-holders, or in relation to which they have powers to make movements;
   c) information related to banking and financial transactions, operations on securities, including payment operations and issuance, distribution the reimbursement of electronic currency, in which the defendant or the legal entity may be interveners;
   d) identification of other participants in the operations referred to in subparagraphs b) and c) of this article;
   e) supporting documents of the referred information in the previous numbers.

7. For the fulfillment of the provisions of the previous numbers of the present article, the judicial authorities and the police bodies criminals with the authority to investigate have access to the databases of tax administration data.

8. The failure to comply with the duty of cooperation referred to in this article, by public servants, by managers the workers of private institutions are liable to respond stabilization under the terms of the applicable legislation.

Article 5

(Procedure regarding credit institutions, financial companies) markets, stock exchange, payment institutions and institutions of electronic money and non-financial institutions)

1. After the dispatch provided for in number 2 of article 4, the judicial authority or, by its delegation, the police authority criminal with jurisdiction for the investigation, request to credit institutions, financial companies, stock exchange of values, to payment institutions or to institutions of electronic money and non-financial entities, the information and the supporting documents, or their copy, that are relevant.

2. Credit institutions, financial companies, stock exchange, payment institutions and institutions of electronic currency and non-financial institutions, must provide the requested elements by the deadline of:
   a) 5 days, regarding the information available in support computer scientist
   b) 30 days, regarding the respective supporting documents and information not available in computer support, the deadline is reduced by half if there are defendants detained or arrested.

3. If the order is not fulfilled within the established deadline in number 2 of this article, or there are reasonable suspicions that documents or information have been concealed, the judicial authority in charge of the process directs at the seizure of the documents, with the authorization of the Judge of Instruction in the instruction phase of the process.

4. The documents that are not relevant to the process are returned to the entity that provided them or are destroyed, when they are not originals, and the respective record is being drawn up.

5. If the institutions referred to in number 1 of this article if they are unknown, the judicial authority in charge of the direction the process requests the Bank of Mozambique to disseminate the request of information.

6. Credit institutions, financial companies, stock exchange, payment institutions or institutions of electronic currency and non-financial institutions, communicate to the Attorney General's Office, the central entity responsible for the response to requests for information and documents.

Article 6

Control of bank accounts, of payment accounts and securities ownership account records)

1. The control of bank account or payment account or the account registration of securities ownership requires the respective credit institution, payment institution the electronic money institution to communicate any movements regarding the account to the judiciary authority or to the body of criminal police within the subsequent 24 hours.

2. The control of bank account or payment account is authorized or ordered, as the cases may be, by order of the judge, when there is a great interest in the discovery of the truth.

3. The order referred to in number 2 of this article identify the account or accounts covered by the measure, the period of its duration and the judicial authority or criminal police agency responsible for the control.

4. The dispatch provided for in number 2 of this article may still include the obligation to suspend movements in it specified, when necessary to prevent the practice of money laundering crime.

5. The suspension ends if it is not confirmed by an authority. judicial, within 48 hours.

Article 7

Obligation of confidentiality

The individuals referred to in number 1 of article 4 are bound. by the secrecy of justice regarding the acts provided for in articles 4, 5 and 6 of this Law of which they should be aware, cannot, to reveal to people whose accounts are controlled or about to which information or documents were requested, under penalty of legal punishment.

CHAPTER III

Loss of Assets

SECTION I

General loss

Article 8

Loss of instruments

The instruments are declared lost in favor of the State. used or intended to be used in the commission of an act typical illicit, when, by its nature or by the circumstances if they endanger people's safety, morality or public order, or pose a serious risk of being used for the commission of new typical illegal acts.

2. The provisions in number 1 of this article also apply that no determined person may be punished for the fact, including in the event of the agent's death.

3. If the instruments referred to in number 1 of the present items could not be appropriated in kind, the loss may to be replaced by the payment to the State of the respective amount, being able to operate this substitution at all times, even in phase executive, with the limits provided for the prescription of the sentence.

If the specific legislation regarding any of the crimes previstos no artigo 3 da presente Lei não fixar destino especial to the instruments lost under the terms of the previous numbers, The judge may order that they be totally or partially destroyed. you put outside the business.

Article 9

Loss of products and advantages

1. Are declared lost in favor of the State:

a) the products of typical unlawful acts, considering as all objects that have been produced by your practice;

b) the advantages of typical illicit acts, considering them as all things, rights that constitute an advantage economic, directly or indirectly resulting of this fact, for the agent or for others, including the reward given or promised to the agents of a typical illegal act, already committed or to be committed, for them or for others.

2. The provision in line b), of number 1 of this article covers the reward given or promised to the agents of a fact typical illicit act, already committed or to be committed, for them or for others.

3. Loss of the products and advantages mentioned in the numbers previous to this article still takes place even if they have been the subject of possible transformation or reinvestment posterior, also covering any quantifiable gains that there may have resulted.

4. If the products or benefits referred to in the numbers the previous ones of the present article could not be appropriated in kind, the loss is replaced by payment to the State of the respective value, allowing this substitution to operate at any time the time, even in the execution phase, within the limits provided in Article 12 of this Law.

5. The provisions in the previous numbers of this article have place even though no determined person can be punished by the fact, including in case of the agent's death.

6. The provisions of this article do not prejudice the rights from the offended.

Article 10

(Instruments, products or advantages belonging to a third party)

1. Without prejudice to the provisions of the following numbers, the loss there's no place for the instruments, products, or advantages did not belong, at the time of the fact, to any of the agents or beneficiaries, or did not belong to them at the time when the loss was decreed.

2.Even though the instruments, products, or advantages belong to the third party, the loss is decreed when:

a) its holder has contributed, in a reprehensible manner, to its use or production, or the fact that it has been withdrawn benefits;

the instruments, products, or advantages that are any title, acquired after the practice of the act, knowing or having to know the buyer his/her provenance;

the instruments, products or advantages, or the value to these correspondent, who have been, for any reason, transferred to a third party to avoid the declared loss in accordance with the terms of articles 8 and 9 of this Law, being it being necessary for him to know that purpose.

3. Se os produtos ou vantagens referidos no número 2 the provisions of this article cannot be appropriated in kind, the loss is replaced by the payment to the State of the respective value, being able to operate this substitution at all times, even in the executive phase, with the limits provided for in article 11 from the present Law.

4. If the instruments, products, or advantages consist of registrations, representations or records drawn up on paper, in another support or means of audiovisual expression, belonging to a third party in good faith, there is no place for loss, proceeding with restitution after the inscriptions, representations or records have been erased that will integrate the typical illegal act, and, if that is not possible, the court orders the destruction, with the possibility of compensation in accordance with civil law.

Article 11

Deferred payment or in installments and mitigation

1. When the provisions of Articles 8, 9, or 10 apply, of this Law, will specifically result in the payment a monetary sum is correspondingly applicable the provisions in the legal regime for payment in installments of the penalty of a fine, under the terms of the Penal Code.

2. Attentive to the socioeconomic situation of the person in question yes, the replacement of the instrument, product or advantage by payment to the State of the respective amount if it proves to be unjust or too severe, the court may equitably mitigate the values referred to in number 3 of article 8, number 4 of the ar-item 9 and number 3 of article 10, all of this Law.

Article 12

(Statute of limitations)

1. When, under the provision of number 3 of article 8, of number 4 of Article 9 or of number 3, of Article 10 of this Law, or still of special legislation, the replacement of the loss is determined in kind for the payment to the State of the corresponding amount, the statute of limitations applicable to the penalty or for the specific security measure applied.

2. In cases where no penalty has been applied or as a security measure, the statute of limitations applies provided for the criminal procedure.

SECTION II

Extended loss

Article 13

(Loss of assets)

1. In case of conviction for the practice of the crimes provided for in Article 3 of this Law, and for the purposes of loss of assets in favor of the State, it is presumed to constitute an advantage of activity criminal difference between the value of the defendant's assets and that is consistent with its lawful income.

2. For the purposes of number 1 of this article, it is understood as assets of the defendant the set of goods:

a) that are owned by the defendant, or in relation to which he has dominion and benefit, as of the date of constituted as an accused or subsequently;
b) transferred to third parties free of charge or by counterpart, in the five years prior to the cons- appointment as accused;
c) received by the defendant in the five years prior to the constitution as accused, even if it cannot be determine your destiny.

The advantages of activity are always considered criminalizes the interest, profits, and other benefits obtained at the time from the practice of the fact, regardless of the moment in which the typical result has been produced.

4. The presumption provided for in paragraph c), of number 2, of this the article does not cover the assets that the defendant may have acquired by means of successor and have later transferred.

Article 14

(Promotion of asset loss)

The Public Ministry settles, in the accusation, the amount being in debt, must be forfeited in favor of the State.

2. If it is not possible to settle at the time of the accusation, it can still be carried out until the thirtieth day before the date designated for the holding of the first discussion hearing the judgment, being deduced in the very records.

3. Once the settlement is made, it can be changed within the deadline. foreseen in number 2 of this article, if there is knowledge resulting from the inaccuracy of the previously determined value.

4. Upon receiving the settlement, or the respective amendment, in court, is immediately notified to the defendant and his defense counsel.

Article 15

(Test)

Without prejudice to the court's consideration, in accordance with generally, from all the evidence produced in the process, the defendant can prove the lawful origin of the assets referred to in number 2, of the ar- Article 13 of this Law.

2. For the purposes of number 1 of this article, it is acceptable any valid means of evidence in criminal proceedings.

The presumption established in number 1 of article 13 is rebutted. if it is proven that the goods:

a) result from income from lawful activity;
b) were in the ownership of the defendant for at least five years at the time of the constitution as an accused;
c) were acquired by the accused with lawful income obtained in the period referred to in line b), of the number 3, of this article.

4. If the settlement of the amount to be forfeited in favor of the State is deduced in the accusation, the defense is presented in the contest.

5. If the settlement occurs after the accusation, the deadline for defense It is 20 days counted from the notification of the liquidation.

6. The evidence referred to in numbers 1, 2, and 3 of this article is offered in conjunction with the defense.

7. The holders of assets that have been transferred to them free of charge by the defendant, in the five-year period prior as a defendant, they can also prove its legality from the acquisition, by this party, through the appropriate legal means.

Article 16

Financial or asset investigation

For identification and tracking of incongruous assets in accordance with the terms of article 13 of this Law, a procedure is conducted financial or asset investigation.

2. Financial or asset investigation can be carried out after the preparatory instruction has been closed in the cases provided in number 2, of article 14 or even after the conviction to effects of the execution initiated in accordance with the provisions of number 5, of article 19 of this Law, with the limits provided for the statute of limitations, applying the terms of the execution for costs.

3. The procedures carried out within the scope of the investigation referred to in number 2 of this article are documented in I think about the process.

Article 17

Preventive detention

1. To guarantee the payment of the amount determined within Due to the loss of assets, the seizure of the accused's assets is decreed.

2 All the time, as soon as the amount is calculated from the incongruence, the Public Prosecutor's Office may request the seizure of the defendant's assets in the amount corresponding to what was determined as constituting an advantage of criminal activity.

3. The seizure of the defendant's assets may still be requested. before the settlement itself when it is verified cumulatively the existence of well-founded fear of reduction of guarantees assets and strong indications of the commission of the crime.

4. The arrest is decreed by the judge, regardless from the verification of the condition of economic solvency of the defendant, if there are strong indications of the commission of the crime.

5. In everything that does not contradict the provisions of this Law the preventive attachment regime provided for in the Code is applicable of Civil Procedure.

Article 18

Modification and extinction of the arrest

1. The arrest ceases if an economic security is provided for the amount referred to in number 1, of article 17 of this Law.

2. If, at any time during the process, it is found that the value susceptible to loss is less than or greater than or initially assessed, the Public Ministry requests the reduction of the arrest or its expansion, respectively.

3. The arrest or the economic bail extinguish with the final acquittal decision.

Article 19

Declaration of loss

1. In the sentencing, the court indicates the amount that constitutes the incongruent heritage and declares lost in favor of of the State the assets indicated in paragraphs a), b), and c) of article 13, from this Law, or the respective amount when the loss is in kind not possible.

2. If the amount in question is lower than that of the seized assets or the collateral provided, are either one or the other reduced down to that amount.

3. If no economic guarantee has been provided or if it has not for sufficient, the accused can voluntarily pay the amount referred to in number 2 of this article, or the remaining amount,

in the 10 days following the final judgment of the sentence, extinguishing the seizure with this payment.

4. If payment is not made, they are declared lost. to the benefit of the State the seized assets.

5. If there are no seized assets or if the value is not sufficient for liquidation, there being other available assets, the Ministry Public initiates the execution.

CHAPTER IV

Asset Recovery and Management

SECTION I

Article 20

(Competence of the Offices)

The recovery and management of assets resulting from activity criminal offenses are under the jurisdiction of the Recovery Offices of Assets and Asset Management, respectively.

SECTION II

Central Asset Recovery Office

Article 21

Nature

The Central Asset Recovery Office is established.

2. The Central Asset Recovery Office is a multisectoral body subordinate to the Public Prosecutor's Office, with investigative duties in the field of identification, tracking, seizure and recovery of assets, instruments, products and advantages of any nature related to the practice of illicit or criminal activity at the domestic level international.

3. The Central Asset Recovery Office is of scope national and includes the provincial recovery offices of assets.

4. The composition, organization, and functioning of the offices central and provincial asset recovery offices are set by the Government.

Article 22

(Attributions)

1. The responsibilities of the Central Office and the offices consist of provincial asset recovery

a) identify, track and seize all assets, goods and products related to crimes, at a national level the international;

b) ensure cooperation with recovery offices assets from other States or entities with attributions equated to those of the offices.

It is still the responsibility of the Central Office and provincial offices. from asset recovery to the collection, analysis, and processing of data statistics on the seizure, loss, and destination of goods and products related to crime.

Article 23

(Competencies)

It is the responsibility of the Central Office and provincial offices of asset recovery to carry out financial investigation the patrimonial of crimes and assets related to the crimes provided for in article 3 of this Law, by determination and under the guidance of the Public Ministry.

2. Proceed with the financial or asset investigation, in cases in which the assets to be recovered and the complexity of the investigation involve scientific, artistic, cultural, and historical heritage, through prior authorization and consent of the Attorney General of the Republic.

SECTION III

Asset Management Office

Article 24

Nature

The Asset Management Office is created.

2. The Asset Management Office is the body of the State who oversees the state property area, with responsibilities of the management of assets and seized or recovered goods, in the context of national processes or acts arising from them of international legal and judicial cooperation.

Article 25

(Attributions)

1. In the exercise of their management and administration responsibilities it is the responsibility of the Asset Management Office:

a) conserve, protect and manage the assets and property in custody of the State or recovered in favor of it, in such a way diligent and zealous;

b) determine the alienation, capitalization, sale, allocation to public service or destruction of the mentioned goods in the line a) of this article;

c) exercise the other powers that are legally granted to him determined.

2. The Asset Management Office carries out its functions in strict respect for the principle of transparency, aiming for the rational and efficient management of the administered assets and, if possible, your wealth increase.

3. The Asset Management Office conducts the examination, the description and registration of the valuation of assets for purposes of determining the amount of any compensation.

4. The Asset Management Office must provide to the Office Central and provincial asset recovery offices statistics on the seizure, loss, and destination of goods or products related to crime.

Article 26

(Duty of collaboration)

The Asset Management Office must intervene in the management and the custody of any asset or property, at the request of the Office Central, of the provincial asset recovery cabinets or the judicial authorities, regardless of the amount of well seized.

CHAPTER V

Final Provisions

Article 27

Regulation

It is the responsibility of the Government, in coordination with the Attorney General, The Attorney General of the Republic shall regulate this Law within the period of 90 days.

Article 28

Entry into force

This Law comes into force on the date of its publication.

Approved by the Assembly of the Republic, on the 11th November 2020.

The President of the Assembly of the Republic, Esperança Laurinda Francisco Nhiuane Bias.

Promulgated on December 22, 2020.

Publish yourself.

The President of the Republic, Filipe Jacinto Nyusi.

Law No. 14/2020

December 23

Having the need to review the Law No. 9/2002, of February 12, which establishes the Administration System State Financial, under the provisions of number 1 of article 178 of the Constitution of the Republic, the Assembly of the Republic determines:

CHAPTER I

General Provisions

Article 1

(Object)

This Law establishes the principles and norms of organization the functioning of the Financial Administration System of the State, abbreviated as SISTAFE.

Article 2

(Definitions)

The terms used in this law are found in the glossary, attached, which is an integral part of it.

Article 3

(Scope)

1. This Law applies to the bodies and institutions of the State, including its representation abroad, namely:

a) organs and institutions of the direct administration of the State;
b) public institutes and funds;
c) public foundations and public companies, in matters applicable;
d) other bodies and institutions that the law determines.

2.This law also applies to decentralized entities, what the bodies of decentralized governance comprise provincial and district and local authorities.

Article 4

(Objectives of SISTAFE)

The SISTAFE has the following objectives:

a) establish and harmonize the rules and procedures of planning, budgeting, execution, control, monitoring and evaluation of results and management of public resources;
b) develop subsystems that provide information opportune and reliable about the plan and budget and the patri- State monument;
establish, implement and maintain a system accounting and control of the execution of the plan the budget and the heritage suitable for the needs of registration, of information organization and of evaluation of the performance of actions developed in the field from the financial activity of the State;
d) establish, implement and maintain, in all the subsystems, standards, and control procedures efficient, effective and internationally oils;
e) establish, implement and maintain norms and procedures of internal audit, internationally accepted.

Article 5

Fundamental Principles

The SISTAFE is governed, among others, by the following principles:

a) legality, which determines full compliance the current legal norms;
b) financial regularity, by which the execution of the Plan Economic and Social and State Budget must to be in harmony with the prevailing norms and through the fulfillment of established deadlines;
c) economy, based on which a rational use of available resources and a better treasury management;
efficiency, which translates into maximizing benefits at the lowest cost;
effectiveness, which results in achieving the desired effects with the adopted measure, seeking maximization of its impact on economic development e social;
f) segregation of functions, which consists of the separation of responsibilities among different people, especially the key functions or activities potentially conflicting;
g) transparency, which consists of the availability and dissemination, to the general public, of information about planning, budgeting, execution, control monitoring and evaluation of results in management to the treasury;
h) good faith, on which public servants must act with loyalty, honesty, and balance without harming the State and individuals;
responsibility, which translates to the obligation of not assumption of acts contrary to law and the duty to pres- accounting
j) coordination and articulation, which establishes that the organization that public administration is guided in such a way to allow articulated planning.

Article 6

Autonomy

1. The general regime of financial administration is that of autonomy. administrative, understood as the capacity of the bodies the state institutions and decentralized entities to practice definitive and executive administrative acts, within the scope of of the respective current administrative management.

2. The exceptional regime of financial administration it is about administrative, financial, and asset autonomy, understood as the capacity recognized by law to a body, state institution and decentralized entities granting him powers to carry out administrative acts definitive and executive, within the scope of the respective management current administrative and financial operations, including the capacity to create, acquire, manage and dispose of its own assets or those that belong to it is affected, under the terms of specific legislation.

3. For the purposes of what is established in number 2 of this article, the organs or institutions of the State have autonomy only administrative, financial and asset-related when justified for its proper management, proven by a study of viability that ensures the existence of own revenues, that achieve at least two-thirds of their respective total expenses.

4. For the purposes of the provisions of paragraph 3 of this article, resources coming from are not considered own revenues of the State Budget, of the Social Security budgets, from any other organs or institutions of the State endowed or not of administrative, financial, and asset autonomy and the income from donations or legacies, except for as long as they refer to payments for the provision of services.

5. The assignment of the exceptional regime, based on in the verification of the requirements set forth in this article, well as its cessation, according to the regulations, is the responsibility of the Government, except in cases where the law expressly or establish otherwise.

Article 7

(Organization)

1. The SISTAFE comprises a set of organs the institutions of the State and decentralized entities, subsystems, administrative rules and procedures that make it possible the collection of revenue, the execution of expenditure, the recording of rights and contingent obligations, assets, liabilities, income, expenses, deferred inflows and outflows, contributions for the net assets and distributions that occurred in it and the management of the state's real and financial assets, including its applications and corresponding registration.

2. The SISTAFE also includes the obtaining and management the revenues that do not cause changes to the assets of the State.

3. The SISTAFE comprises the following subsystems:

a) Planning and Budgeting Subsystem;
b) Public Accounting Subsystem;
c) Public Treasury subsystem;
d) State Heritage subsystem;
e) Monitoring and Evaluation Subsystem;
f) Internal Audit Subsystem.

4. The SISTAFE is operated by an information system. called e-SISTAFE.

5. The e-SISTAFE comprises modules and functionalities that meet the procedures of public finance management.

6. At the level of local authorities, the e-SISTAFE is referred to e-SISTAFE Municipal.

Article 8

Coordinating and Managing Entity

1. The coordinating and managing entity of SISTAFE is the Minister that oversees the areas of Planning and Finance.

2. The operationalization, management and maintenance of e-SISTAFE the e-SISTAFE Municipal is ensured by an institution supervised by the Minister who oversees the Finance area.

Article 9

(Economic Exercise)

1. The economic exercise, within the scope of SISTAFE, coincides with the civil year.

2. They are considered in the respective economic exercise:

a) the revenues charged and received;
b) the expenses paid;
c) expenses to be paid, when regularly incurred;
the assets, liabilities, deferred inflows and outflows, existing as of the closing date;
the income generated therein;
the expenses incurred therein;
g) contributions to the net worth and the disbursement contributions that occurred in it;
h) contingent rights and obligations.

CHAPTER II

Subsystems of SISTAFE

SECTION I

Planning and Budgeting Subsystem

Subsection I

Organization and competencies

Article 10

(Organization)

The Planning and Budgeting Subsystem, abbreviated designated by SPO, includes standards, procedures, bodies the state institutions and decentralized entities, which intervêm nos processos de planificação e orçamentação.

Article 11

(Competencies)

It is the responsibility of the State agencies and institutions and entities decentralized that integrate the SPO:

a) conduct socio-economic studies and analyses of public policies;
b) prepare and propose the necessary elements for the development of planning and budget instruments feeding;
c) formulate the planning and budgeting instruments, observing the aspects inherent to fiscal risks;
d) promote the joint and permanent articulation between the organs and institutions of the State and descending entities standardized, aiming for the compatibility of regulations and related tasks for the preparation of the instruments of planning and budgeting;
e) coordinate, consolidate and supervise the preparation of the rules governing planning instruments budgeting;
establish and maintain the classifiers of the plan and budget a mentor;
elaborate and ensure compliance with the rules the internal control procedures for achieving of programmed results;
h) prevent inefficient, unethical and anti-economic, errors, frauds, deviations and other practices inadequate or harmful to the State.

Subsection II

Planning and budgeting instruments

Article 12

(Principles)

In the preparation of planning and budgeting instruments the following principles are observed, among others:

a) sustainability of public finances, which consists in the capacity to finance all commitments, assumed or to assume, observing the ratios of the sustainability of public debt;
stability and mutual solidarity, which translate into obligation of the entire Public Administration to contribute for the consistency of planning instruments budgeting with the policies and strategies of design-national development;
c) participation, which consists of ensuring the consultation of the sensitivity of society in the drafting of the instructions planning and budgeting methodologies;
d) intergenerational equity, which consists of the distribution of benefits and costs between generations;
economic and social return, which consists of obtaining of superior economic and social benefits the respective costs incurred;
result-oriented management, which consists of guiding the interventions and allocation of resources for the objec-goals that are intended to be achieved;
equity, which consists of reducing the differences between the needs and the capabilities to support and prioritize the transfer of resources to the regions less prosperous.

Article 13

Planning and Budgeting Instruments

They constitute planning and budgeting instruments:

a) The National Strategy;
b) Sectoral Strategies;
c) Territorial Strategies;
d) The Program and the Five-Year Plan;
the Medium-Term Fiscal Scenario;
f) The Economic and Social Plan and State Budget.

Article 14

(National Strategy)

The National Strategy of Defined Development Goals of the country, quantifying and qualifying them through objectives, indicative indicators and targets, with a minimum time horizon from 20 years.

The National Strategy is developed in a participatory manner. and inclusive, based on diagnoses, consultations, studies, specific inquiries and other reference instruments, national and international, structured by Pillars and Programs.

3. The National Strategy is developed by the Government and submitted to the Assembly of the Republic for its approval.

Article 15

(Sectoral Strategy)

1. The Sectoral Strategy defines the objectives, the actions, the products and the results for the development of the sector with view within reach of the Pillars and Programs defined in the Strategy National, safeguarding the mission and vision of the sector, with 10-year time horizon.

2. The Sectoral Strategy is developed in a participatory manner. and inclusive, based on consultations, studies, surveys specific, structured in Programs and should be valued.

3. The Sectorial Strategy is developed by the sector and approved. by the Government.

Article 16

(Territorial Strategy)

1. The Territorial Strategy defines the objectives, the actions, the products and the results for the development of the territory, with a view to achieving what is established in the National Strategy, safeguarding the mission and vision of the territory, with a horizon ten-year term.

The Territorial Strategy is developed in a participatory manner. and inclusive, based on consultations, studies, surveys specific, integrates the Programs and should be valued.

3. The Territorial Strategy is developed by the agency that represents the State in the territory, with the participation of the entities decentralized and approved by the Government.

Article 17

(Program and Five-Year Plan)

The Five-Year Program defines the government's priorities. for the achievement of the objectives of the National Strategy and has five-year time horizon.

The Quinquennium Program is prepared by the Government, structured in Programs and should present an estimate of costs and is approved by the Assembly of the Republic.

3. The Five-Year Plan defines the priorities of the entities decentralized for achieving the objectives of the Strategy National and has a time horizon of five years.

The Five-Year Plan is developed by the entities decentralized, structured in Programs, must present a cost estimate and is approved by the respective Assemblies.

5. The Program and the Five-Year Plan constitute documents guidelines for the preparation of the respective annual plan.

Article 18

(Medium-Term Fiscal Scenario)

1. The Medium-Term Fiscal Scenario identifies the projections of economic growth, tax revenue, the level of taxation, public expenditure, fiscal risks and mitigation measures for the materialization of the Five-Year Program.

2. The Medium-Term Fiscal Scenario is rolling, with horizon three-year term and serves as the basis for the assignment of limits for the preparation of the Economic and Social Plan and Budget of the State.

3. The Medium-Term Fiscal Scenario is prepared based on in the Sectoral, Territorial Strategies and in the Five-Year Program, is structured in Programs and ensures the articulation between the long, medium, and short-term instruments.

4. The Medium-Term Fiscal Scenario is prepared by the Minister who oversees the areas of Planning and Finance and is approved by the Government.

Article 19

(Economic and Social Plan and State Budget)

1. The Economic and Social Plan and the State Budget defines the main economic and social objectives and policies state finance identifies the forecast of revenues to be collected, the actions and resources necessary for the implementation of the Program and Plan, within a time horizon of one year.

Decentralized entities must develop their proposal. of the Plan and Budget, in accordance with the rules and procedures defined in this Law.

3. The proposal of the Economic and Social Plan and Budget of the State is developed by the Government based on the limits defined in the Medium-Term Fiscal Scenario.

Article 20

(Principles of the Economic and Social Plan and State Budget)

In the preparation and execution of the Economic and Social Plan The State Budget observes, among others, the following principles and rules:

annuality, under which the Economic Plan The Social and State Budget has a period of validity and annual execution, without prejudice of the existence of programs that involve charges plurianual

b) unity, on the basis of which the Economic and Social Plan The State Budget is only one;

c) universality, by which all revenues and all the expenses that determine changes to the assets must be mandatorily registered with the State;

specification, according to which each income and each expense it must be sufficiently individualized;

e) non-compensation, through which revenues and des- weights must be registered in an illiquid form;

f) non-consignment, by which the product no income can be allocated to coverage of certain specific expenses, except for the exceptions provided for in number 2 of this article;

g) balance, based on which all expenses provided for in the Economic and Social Plan and Budget of The state must be effectively covered by revenues registered in it;

h) advertising, in accordance with which the Law that approves the Economic and Social Plan and Budget of the State, the revenue tables and the expenditure tables weights, and likewise the other economic information The financial statements deemed relevant must be published. in the Bulletin of the Republic.

2. Exceptions to the principle of non-assignment include cases in what:

a) by virtue of administrative and financial autonomy, the revenues must be allocated for a specific purpose specific or a certain institution or institutions;

b) the financial resources are derived from operations specifics of public credit;

the resources resulting from donations, inheritances or legacies in favor of the State with a specific destination;

the resources have, by special law, a specific destination.

3. The registration constitutes an exception to the principle of specification. in the Economic and Social Plan and State Budget of a provisional allocation, provided for in article 22 of this Law.

Article 21

Structure and content of the proposal for the Economic and Social Plan the State Budget

The proposal of the Economic and Social Plan and Budget the State must contain:

a) the forecast for the execution of the Economic and Social Plan the State Budget of the current year in relation to the proposal, highlighting the international context national, the main objectives, measures of policies, scheduled for the next two years;

the execution of the Economic and Social Plan and Budget of the State relating to the two years prior to which the proposal concerns;

the main economic and social indicators of the Plan The budget of decentralized government bodies;

d) the information of revenues and expenses according to the main classifiers, including data for the it is from the proposal and from the year prior to the proposal. concerns, with detailed discrimination and its foundation;

the quantification of fiscal expenses, namely exemptions, deductions and credits, duly founded

f) the transfers to local authorities and limits to decentralized governance bodies, duly based

g) the forecast of the fiscal deficit or surplus;

h) the demonstration of global financing with discrimination of the main sources of resources;

i) information on fiscal risks and mitigation measures;

the updated information on debt indicators public financial assets according to the rules international

the relationship of all the organs and institutions of the State, decentralized entities, institutes and funds public entities, public foundations, and public companies;

the annexes of the plans and budget of the local authorities.

Article 22

(Provisional allocation)

1. The proposal of the Economic and Social Plan and Budget the State must provide a provision that constitutes a reserve to face unpredictable and unavoidable expenses.

2. The provisional allocation referred to in number 1 of this document The article is under the management of the Minister who oversees the areas. of Planning and Finance, in order to allow its allocation at the right and timely moment.

Article23

Deadlines for the preparation and submission of the proposal for the Plan Economic and Social and State Budget

1. Decentralized governing bodies must submit the proposal of the Plan and Budget for the approval of the respective Assemblies until June 30 of the previous year.

2. The Plan and Budget of the governing bodies decentralized, approved by the respective Assemblies is part member of the proposal of the Economic and Social Plan and Budget of the State and must be submitted to the Government by August 1 from the previous year.

3. The Plan and Budget of local authorities, approved by the respective Assembly, must be submitted to the Government until September 1 of the previous year.

4. The proposal of the Economic and Social Plan and Budget of the State is drawn up in accordance with number 3 of article 19 from this Law, and submitted by the Government for approval, from the Assembly of the Republic until October 15 of each year.

5. The Assembly of the Republic approves the proposal of the Plan Economic and Social and State Budget until December 15 of each year.

6. If the Economic Plan proposal is not approved In the Social and State Budget, the Government presents to the Assembly of the Republic a new proposal, within a period of 60 days counted from the date of your rejection.

Article 24

(Reconciliation of the Economic and Social Plan and Budget of the State)

1. The proposal for the Economic and Social Plan not being approved The State Budget under the terms of number 6 of article 23 is reconducted the previous economic exercise, with the limits defined, including the adjustments verified throughout this exercise, thus remaining in effect until the approval of new Economic and Social Plan and State Budget.

2. The maintenance of the validity of the Economic and Social Plan The State Budget renewed in accordance with the terms of number 1 the present article covers the maintenance of the authorization for collection and gathering of revenues and execution of expenses planned, including the appropriations and transfers of the entities decentralized except for those whose regimes would only be in effect until the end of the respective exercise.

3. The execution of the expenses planned in the Economic Plan The Social and State Budget to be re-established must comply, as rule on the principle of using the funds in twelfths fixed, allowing the Government, in specific cases, properly based, approve another criterion for specific expenses that cannot be carried out on a twelfth basis.

Article 25

(Changes to the Economic and Social Plan and State Budget)

1. The changes to the limits set in the Economic Plan The Social and State Budget are made by Law under government proposal, properly substantiated.

Only two changes to the fixed limits are permitted. in the Economic and Social Plan and State Budget in the fiscal year economic, with the last one being by November 30.

It is the responsibility of the Government to redistribute the allocations within the limits established by the Law that approves the Plan Economic and Social and State Budget.

The Government can make reinforcements to the Economic Plan the Social and State Budget, using, for this purpose, the provisional allocation provided for in article 22 of this Law, since that they are properly substantiated.

Subsection III

General aspects of planning and budgeting instruments

Article 26

(Recipes)

Public revenues consist of all monetary resources. or in cash, whatever its source or nature, placed at the disposal of the State, with the exception of those in which the State be merely a temporary custodian.

2. No revenue can be established, registered in the Plan Economic and Social and State Budget or charged otherwise by virtue of law.

3. The revenue amounts recorded in the Economic Plan The Social and State Budget constitute minimum limits. to be charged in the corresponding period.

Article 27

(Expenses)

Public expenditure consists of all the spending of resources monetary or in cash, regardless of its source or nature, made by the State, with the exception of those in which the beneficiary is obligated to replace it.

No expense shall be assumed, ordered, or incurred. without being legal, is registered in the Economic Plan The Social and State Budget approved, makes sense in the corresponding budgetary allocation and be justified as to its economy, efficiency, effectiveness, and results.

3. Expenses should only be incurred during the year. economic for which they have been planned and budgeted.

4. The budget allocations constitute the maximum limit to be used in carrying out public expenses, in the corresponding exercise.

Article 28

Programs

A program is a set of subprograms or actions. with specific objectives and common characteristics, oriented for the provision of public goods and services.

2. The programs consist of subprograms that are they are divided into projects and activities, of a multiannual nature, that collaborate in an articulated and complementary way to the realization of the objectives of the National Strategy.

3. The programs can be implemented by one or several state organs and institutions and decentralized entities.

4. The programs are managed by a designated Coordinator. by the Government, upon the proposal of the Minister who oversees the area of Planning.

5. The Coordinator, as the person responsible for the program, ensures the inter and intra-sectoral articulation for its implementation.

Article 29

Public investments

State institutions and decentralized entities are organized. they must formulate the public investments to be included annually in the Economic and Social Plan and State Budget, based on the programs approved in the National Strategy.

2. The evaluation and approval of public investments referred to in number 1 of this article is done in accordance with to regulate.

3. The approved public investment can only be included in the Economic and Social Plan and the State Budget if available guaranteed financing.

Article 30

(Classifiers of the plan and budget)

It is the Government's responsibility to approve and maintain the classifiers. of the plan and budget, whose structure follows these rules:

a) the recipe is classified according to the criteria economic, territorial and by sources of resource;

b) the expense is classified according to the criteria organic, territorial, economic, programmatic and fun-national.

2. The economic classification, both of revenue and expenditure, understand the following categories:

current

b) of capital.

Article 31

International agreements and contracts

The signing of international agreements and contracts whatimpliestheassumptionoffinancialresponsibilities the State or involve tax matters require prior authorization from the Minister who oversees the Finance area.

2. In the absence of authorization from the Minister who oversees the area of Finance determines the nullity of the agreement or the contract, not therefore any currency transfer can be licensed.

3. Contracts concluded under international agreements must be sent to the Administrative Court, within the deadline of 30 days, for the purposes of supervision under the terms of the legislation applicable.

Article32

Scheduling of contractual obligations

The commitments resulting from laws, agreements, or contracts signed by the bodies and institutions of the State, in accordance with of Article 31 of this Law, which involve expenses for more from an economic exercise, they must present the scheduling multiannual of the respective charges, associated with the respective framing in the Economic and Social Plan and Budget of the State, so that the settlement of the charge is guaranteed in the budget of the year of payment of the respective amount stepped

SECTION II

Public Accounting Subsystem

Subsection I

Organization and Competencies

Article 33

Organization

The Public Accounting Subsystem, abbreviated designated by SCP, includes standards, procedures, bodies the state institutions and decentralized entities that intervene in all activities of measurement, recording, processing the monitoring of operations related to administration budgetary, financial and property and all acts and facts susceptible to affect the State's assets, with a view in the preparation of financial and/or accounting statements.

Article 34

(Competencies)

It is the responsibility of the state bodies and institutions and entities decentralized ones that integrate the SCP:

a) develop rules and procedures for registration accounting of the acts and facts of budget management, financial and asset-related, with a view to harmonization the accounting standardization;
b) keep the Basic Accounting Plan updated Public
c) proceed with the execution of the Economic and Social Plan the State Budget;
d) to monitor and evaluate the systematic and timely record of all transactions;
e)elaborar o balanço de execução do Plano Económico the Social and State Budget;
f) prepare the General State Account;
g) develop and ensure compliance with the standards and efficient internal control procedures, effective and internationally accepted for reach two scheduled results;
h) prevent inefficient, unethical, and anti- economic, errors, frauds, deviations, and other practices inadequate or harmful to the State.

Subsection II

Accounting Records

Article 35

(Objective)

1. Public Accounting aims to produce the maintenance of records and evidence of transactions made through the bodies and institutions of the State and decentralized entities and its effects on the State's assets.

Public Accounting maintains analytical records and synthetic of the assets, rights, and obligations included of the heritage and contingencies of the organs and institutions of the State decentralized entities.

Artigo36

(Principles)

Public accounting is governed, among other things, by following principles:

a) relevance, according to which financial information and not Financial is relevant if it can make a difference. in the scope of the objectives of the financial report;
b) reliability, according to which financial information must to be a faithful representation of economic phenomena and others that you intend to represent;
comprehensibility, which translates into quality to allow users of the demos to obtain information financial transactions understand their meaning;
opportunity, on the basis of which the information must be available to users of the demonstrations financial, before it loses the ability to be useful for accountability and decision-making of decision;
e) comparability, according to which the quality the information should allow users the financial statements identify similarities and differences between two sets of phenomena;
f) verifiability, according to which the quality of the information must help ensure that users have the information included in the financial report represents the phenomena economic and others that you intend to represent;
g) competence, on the basis of which the transactions are recognized in the financial statements during the period in which they occur, regardless of receiving or payment;
h) prudence, which consists of the use of caution in the exercise of judgment or handling of infor- reported financial machine.

Article 37

(Accounting criteria)

The criterion used for the registration of acts and facts administrative, within the scope of SISTAFE, is the Digráfic principle or the double-entry method.

Article 38

(Registration regime)

1. For budgetary accounting, the accounting record adopted is the mixed regime, applying to the revenues the regime from cash and for expenses the accrual basis.
2. For the asset accounting, the accounting record adopted is the accrual basis, where transactions and the facts or events must be recognized in the statements financial, when they occur and not just when there is receipts or payments.
3. The transactions and facts or events of accounting heritage must be registered and presented in the statements accounting records for the respective periods to which they refer.
4. It is up to the Government to adopt accounting standards heritage.

Article 39

(Coin)

The recording of administrative acts and facts is carried out in national currency, the Metical, abbreviated as MT.

Article 40

Amortization, depreciation, and reintegrations

The state's heritage is amortized, depreciated, and reintegrated. according to the applicable legislation.

Subsection III

Execution of the Economic and Social Plan and the State Budget

Article 41

(Rules for execution)

To initiate the execution of the Economic and Social Plan The State Budget and the Budget Plan of the bodies of decentralized governance, the Government approves the rules that are necessary.

Article 42

(Execution of revenue)

1. The execution of the revenue comprises five phases, namely:

a) forecast, which consists of the estimation process how much is expected to be collected during the fiscal year economic;
b) launch, which consists of verifying the occurrence the generating factor of the corresponding obligation;

c) settlement, which consists of calculating the amount of revenue debt and identification of the respective passive subject;

d) collection, which consists of the action of collecting, receiving or take possession of the recipe;

e) collection, which consists of the delivery to the Public Treasury of the amount of the charged revenue.

The above-mentioned phases occur in the Tax System and must provide information to the SISTAFE.

Article 43

(Execution of expenses)

1. The execution of expenses comprises four phases, namely:

a) fixation, which consists of the process of recording the limits of the expenses approved by the Law that approves the Plan Economic and Social and State Budget;

b) admissibility, which consists of the administrative act of verification, registration and captive of the charge value to be assumed by the State partially or totally;

c) liquidation, which consists of the act of verification of the right acquired by the creditor and assessment of the value that is actually to be paid, based on the supporting documents of the respective credit;

payment, which consists of delivering the amount to the holder of the expense document.

2. The expenses that are recognized judicially in exercise in progress, belonging to previous exercises, but they, not settled, are paid under the appropriate item of the Plan Economic and Social and State Budget for this fiscal year.

3. The establishment of a working capital fund is authorized, cash advance scheme, for the execution of expenses whose amounts are small for which, in exceptional character, the compliance with the procedure is waived normal for incurring expenses.

It is the Government's responsibility to approve the maximum limits. for the execution of the expenses referred to in number 3 of this article presents the budget allocations subject to this regime and the regulation on its granting, application, registration accounting and accountability.

Article 44

(Expenses to be paid)

The expenses to be paid are the settled expenses. and you do not pay until December 31.

2. The expenses referred to in number 1 of this article must if paid on time to regulate.

Article 45

Cancellation of expenses and revenues

1. The value of the expense canceled in the fiscal year reverts to the reserve. perspective allocation.

2. When the annulment of the expense amount occurs after the closing of the respective financial year, the amount canceled is considered revenue in the year in which the cancellation occurs. to make effective

3. The refund of the improperly collected revenue, when occurs in the respective exercise of its collection, is carried out in this exercise, through the cancellation of the amount in the budget item respective.

4. The refund of revenue collected improperly, when occurs in later exercises, it is carried out in a rubric budgeted expenditure appropriate to the year in which it occurs.

Article 46

(Settled and uncollected revenues)

The amounts regarding contributions and taxes and others state tax credits, settled and not collected within do exercício financeiro de origem, constituem dívida activa and are incorporated into their own account, completing the exercise, by public accounting.

Article 47

(Balance of execution of the Economic and Social Plan and Budget) of the State)

1. The balance of execution of the Economic and Social Plan The State Budget ensures the monitoring of execution. the implementation of all planning instruments long, medium, and short term, which are structured by Programs and evaluates the progress of the indicators and goals achieved.

2. The balance of execution of the Economic and Social Plan The State Budget is prepared within 30 days after the quarter. semester and year.

3. The quarterly execution balance of the Plan and Budget of decentralized governance bodies, approved in the respective Assembly must be sent to the Government within 10 days after the quarter.

4. The semi-annual and annual execution balance of the Plan The budget of decentralized governing bodies, approved by the respective Assembly, it must be sent to the Government until August 1 of the current year and February 2 of the year next, respectively.

The semiannual and annual balance is prepared by the Government. and submitted to the Assembly of the Republic within 45 days after the periods, must be duly published and advertised.

It is the government's responsibility to define the norms and procedures. for the preparation of the execution balance.

Subsection IV

General State Account

Article 48

(Objective)

The General State Account aims to highlight the execution of the Economic and Social Plan and Budget of the State, present the financial position, the performance financial, programmatic and the cash flows of the fiscal year, as well how the performance evaluation of organs and institutions of the State and decentralized entities at the end of the exercise economic.

Article 49

(Principles and specific rules)

The General Account of the State must be prepared with clarity, accuracy and simplicity, in order to enable its analysis economic and financial, based on principles and rules of accounting in force applicable to public administration.

Article 50

(Structure and content)

1. The General Account of the State must contain the following information basic

a) Government report on the results of the execution of the Economic and Social Plan and the State Budget regarding the economic exercise, comprising:

(i) summary analysis of the main macro indicators foreseen and achieved economic targets;

detailed analysis of the measures implemented related to budgetary, fiscal, monetary policies exchange rate and the balance of payments;

(iii) analysis of transactions, facts and events that they affected the financial position, the performance financial, the cash flows and the execution budgetary in the reporting period;

the global financing of the Economic Plan the Social and State Budget, with discrimination by sources of funding;

the execution maps of the Economic Plan Social and State Budget, comparisons between the budget forecasts and the revenue collected and those with the expense settled or paid, second classifiers.

b) financial statements of the State, comprising:

(i) the balance;

(ii) the income statement;

(iii) the statement of cash flows;

(iv) the demonstration of variations in equity liquid;

the attached notes.

c) budgetary demonstrations of the State, including those of decentralized governing bodies, comprising the global maps and summary execution maps budget of revenues and expenses, compared with the approved annual budget.

2. The Government must present, as an attachment to the General Account of the State, the summary map of the State's assets.

3. The Government must also present information containing the responses of state agencies and institutions to the issues formulated by the Administrative Tribunal and the current status of implementation of the recommendations of the Assembly of the Republic to the previous General State Account.

Article 51

(Deadlines)

1. The decentralized governance bodies must present your management accounts duly approved by the respective Assemblies, to the Administrative Court and to the Minister that supervises the Finance area, until March 31 of the year following that which it pertains to, for its integration into the Account General of the State.

The Government must present to the Assembly of the Republic and to the Administrative Court the General Account of the State, by the 30th of April of the year following that to which the referred account relates.

3. The Report and the Opinion of the Administrative Tribunal on The General Account of the State must be sent to the Assembly. from the Republic until September 30 of the following year to which the General Account of the State respects.

4. The Assembly of the Republic reviews and approves the General Account of the State until the end of the year of the submission of the Report and the Opinion by the Administrative Court.

SECTION III

Subsidiary of the Public Treasury

Subsection I

Organization and competencies

Article 52

(Organization)

1. The Public Treasury Subsystem, abbreviated designated by STP, encompasses standards, procedures, bodies the state institutions and decentralized entities that intervene in the programming processes, fundraising, management of payment methods and public debt management.

Public foundations and companies also integrate the STP. public, in matters related to management, co-title holding the management of bank accounts by the State and debt management.

Article 53

(Skills)

It is the responsibility of the state bodies and institutions and entities decentralized that integrate the STP:

a) ensure financial balance;

b) manage financial and securities assets;

c) develop the financial programming;

d) manage the Single Treasury Account and the Autarchic Account as well as all accounts that will be opened under of number 4 of article 56;

e) propose the formulation of the funding policy of public expenditure and ensure its execution;

manage the internal and external public debt;

g) carry out and manage public credit operations;

h) maintain control of commitments that burden, directly or indirectly the State;

i) to prepare the statistics of public finances;

elaborate and ensure compliance with the standards the internal control procedures for achieving of scheduled results;

k) prevent inefficient, unethical and anti- economic, errors, frauds, deviations and other practices inadequate or harmful to the State.

Subsection II

Treasury management

Article 54

(Objective)

Treasury management aims to prepare from financial programming, the inflows and outflows of resources, including the off-budget expenditures for the execution of the Plan Economic and Social and State Budget over a economic exercise.

Article 55

(Principles and specific rules)

1. The administration of the Public Treasury is governed, among others, by the following principles:

a) treasury unit, according to which the resources the public should be centralized with a view to a greater management capability, within the principles of effectiveness, efficiency, cost-effectiveness, and transparency;

b) cash balance, according to which the inflows resources must be equal to or greater than outputs of resources.

The collection of revenues must be carried out strictly. compliance with the principle of treasury unity.

The treasury unit encompasses all sources of funds. fiscal and extra-fiscal and those arising from credit operations legally authorized.

Article 56

Unified Treasury Account

1. The Unitary Treasury Account, abbreviated as CUT is a pyramid-type bank account, with the necessary sub-accounts, through which the collection and receipt is managed

of revenues, the financing and the payment of expenses, whether what is your provenance or nature.

2. Each decentralized governing body has its single account, through which funds are moved and collected from revenues, the financing and the payment of expenses, regardless of their origin or nature.

3. Each local authority has its unique account, called Municipal Account, abbreviated as CA, through from which funds charged and collected from revenues are moved, financing and the payment of expenses, whatever they may be provenance or nature.

It is the responsibility of the Minister who oversees the area of Finance. authorize the opening of bank accounts for agencies and institutions of the State, decentralized entities, public foundations and the public companies.

Article 57

Financial Programming

1. Financial Planning is the activity that aims to to plan the inflows and outflows of financial resources for execution of the Economic and Social Plan and State Budget, over the course of a fiscal year.

2. After the publication of the Law that approves the Economic Plan the Social and State Budget, and based on the limits therein fixed, the treasury budget and the plan are prepared from the treasury to be approved by the Minister who oversees the Finance area, which sets the expenditure quotas for each agency the institution of the State is authorized to execute.

3. The treasury budget establishes the programming financial for the economic exercise, broken down by month.

The treasury plan identifies the financial schedule. for the quarter approved in the treasury budget and it is of this added per week.

5. The fixing of the quotas referred to in number 2 of the present the article meets the following objectives:

a) ensure that the body or institution of the State has in the useful time, the necessary and sufficient resources to better execution of your annual plan;

b) maintain, during the financial year, the balance between the revenue collected and the expense incurred.

Subsection III

Public Debt Management

Article 58

(Objective)

The management of public debt aims at administration of financing, internal and external.

Article 59

(Principles and specific rules)

Public debt is governed, among other things, by the following principles and rules:

a) management guided by rigor and efficiency, ensuring the provision of the necessary financing for each budget exercise;

b) the shaping of the appeal to public indebtedness with the financing needs of the programs the priority actions of the State, included in planning and budgeting instruments;

c) the limits of indebtedness and the issuance of guarantees they must take into account the debt strategy of medium term and the analysis of debt sustainability public.

Article60

Public Debt

The Public Debt includes financial obligations. assumed by virtue of laws, contracts, and agreements and the execution of credit operations.

2. Public Debt is divided into:

a) Internal Public Debt, that which is incurred by the State with public or private law entities, with residents or domiciled in the country and whose payment is required within the national territory;

b) External Public Debt, that which is contracted by the State with other States, international organizations or other entities of public or private law, with residence or domicile outside the country, and whose payment is required outside the national territory.

3. The international agreements referred to in Article 31 from this Law, which determines the contracting of the debt, must to be ratified by the Government.

4. For the ratification referred to in number 3 of this article, The minister overseeing the Finance area must request to the Attorney General's Office the issuance of an opinion legal opinion for legal certification of legality from the contracting of the debt.

5. The debt incurred that has not been ratified by the Government is null, and should not be assumed or executed.

Article 61

State Guarantees

1. The granting and assumption of guarantees by the State has exceptional character and is based on a manifest interest to the national economy and economic and social viability.

2. The maximum limit for the granting of guarantees by the State it is established in the law that approves the Economic and Social Plan the State Budget.

The guarantees granted by the State are subject to analysis. of risk and are only valid upon approval by the Minister who superintendent of the Finance area.

4. The guarantees in national currency are subject to ratification. by the Government, after its issuance.

5. As garantias em moeda externa estão sujeitas ao previsto in the Exchange Law and are approved by the Government.

Article 62

(Information about public debt)

The Government must include in the semi-annual and annual Report on the execution of the Economic and Social Plan and Budget of the State, and send to the Assembly of the Republic, the information about the contracted and guaranteed debt and the specific conditions of the loans concluded.

2. The information referred to in number 1 of this article must to be sent to the Administrative Court.

SECTION IV

State Heritage Subsystem

Subsection I

Organization and Competencies

Artigo63

(Organization)

1. The State Heritage Subsystem, abbreviated designated by SPE, comprises rules, procedures, bodies the state institutions and decentralized entities that intervene in the processes of public contracting and asset management of the State.

2. Public foundations and companies also integrate the SPE. public, in matters relating to the management of State assets.

Article 64

(Skills)

It is the responsibility of the organs and institutions of the State, entities decentralized, public foundations and public enterprises that integrate the State Heritage Subsystem:

a) coordinate the management of the State's assets;
b) organize the fall of the state's real estate;
c) periodically proceed to compare the inventories with the respective accounting values;
d) annually prepare the consolidated inventory and the va-variations of the State's heritage;
e) create and manage the single register of construction contractors public entities, suppliers of goods and service providers vices to the State and the catalog of goods and services;
establish the reference prices of goods and services to hire for the State;
implement the contracting plan for works public works, goods and services, as well as ensuring its disclosure;
h) organize the registration of public domain assets of the State;
i) develop and ensure compliance with the standards the internal control procedures for achieving of scheduled results;
j) prevent inefficient, unethical and anti-economic issues, errors, frauds, deviations, and other practices inadequate or harmful to the State.

Subsection II

Public Procurement

Article 65

Objective

Public procurement aims to enter into contracts of public works contracts, supply of goods and provision of services to the State, including rental contracts and consulting and concessions, observing the legislation applicable.

Article 66

(Principles and specific rules)

1. Public procurement is governed, among others, by following principles:

equality, according to which the hiring procedures public must be open to all individuals or interested collectives, without granting pri-privileges, except in cases established by law specifies;
b) morality or administrative integrity, according to which the processes of public contracting must be according to the basic rules of good management, imposing an ethical and honest behavior on the manager;
c) advertising, according to which the acts inherent public procurements must be known public and accessible to all;
d) purpose, according to which the act of public contracting must satisfy the public interest;
e) objective assessment, in terms of which the evaluation the proposals must have the rules as parameters established in the competition documents;
f) comparability, according to which the proposals must respond to a previously defined model and standard;
g) reasonableness or proportionality, which establishes limits, aiming to prevent excesses and/or impositions that carry obligations, burdens or higher sanctions those strictly necessary for the service of public interest.

2. The hiring of public works contracts, supply procurement of goods and provision of services is done through public competition, reserving the legal exceptions.

Article 67

(Budget allocation)

The information regarding budget eligibility must be extracted. of e-SISTAFE and e-SISTAFE Municipal and must be included of processes subject to the supervision of the Administrative Court in the phase of admissibility referred to in paragraph b) of article 43 from this Law.

Subsection III

Heritage Management

Article 68

(Objective)

The objective of heritage management includes the actions of planning, acquisition, recording, inventorying, use, conservation, slaughter, and disposal of the State's patrimonial assets.

Article 69

(Specific principles and rules)

1. The management of the State's assets is governed, among other things, by the following principles:

a) inalienability, according to which the goods of domain public and special use of the State are outside of the legal trade, cannot be the object of rights private or transmission by instrument of law private, under the terms of the applicable legislation;
b) imprescriptibility, which determines that the assets public domain works cannot be transmitted by continuous and permanent occupation, even though the State do not claim possession or ownership;
c) unseizability, which prevents the assets of ownership public and special use of the State shall be offered as a guarantee.

2. State assets are assessed according to criteria specifics to be set by the Government.

3. The acquisition and disposal of state assets is done by public competition, except for legal exceptions.

4. The criteria and rates of amortization, depreciation the reintegration of state patrimonial assets are the subject of of specific legislation.

Article 70

(Ownership)

1. They organize the institutions of the State and decentralized entities. can acquire ownership of assets gratuitously or for a price.

2. The ownership referred to in number 1 of this article is extinguished by means of alienation, exchange or barter, destruction or other forms provided by law.

Article 71

Registration

1. The purchase and sale of real estate by the State, including its representations abroad and decentralized entities, are made by public deed at the Private Notary Office of the Ministry that supervises the area of Finance, on behalf of of the State, according to the applicable legislation.

2. The registration of properties and vehicles acquired by the bodies the state institutions and decentralized entities must be performed in the name of the State in the respective registries the communication to the Minister who oversees the Finance area.

3. The registration of properties and vehicles acquired by the bodies of decentralized governance with own revenues or the que lhe forem doados deve ser efectuado em nome do Estado to the respective Registries and communicated to the Minister that superintendent of the Finance area.

4. When it comes to assets owned by the public domain of the State or for special use, at the time of registration, the burden of is registered immunity from seizure, inalienability and imprescriptibility.

5. The assets acquired with external financing are registered in the name of the State, when there is no reservation of ownership in favor of third parties.

Article 72

(Inventory)

The inventory is the instrument used for registration, The accompaniment and control of the goods that make up the State's heritage or that are at its disposal, to be classified, quantified and valued, in terms regulatory.

2. The inventory of assets serves as a basis to the preparation of the balances that are part of the related maps the equity situation.

3. The organs and institutions of the State and entities decentralized, public foundations and public companies must proceed with the inventory and management of State assets according to the specific legislation.

4. The lack of registration of assets or the title in favor of the State does not excludes the obligation of inventory.

Article 73

Abatement of assets

1. The abatement consists of the administrative act of removing of the inventory or register of the body and institution of the State a certain good and indicate its destination, properly based

It is the responsibility of the sector head and the Provincial Governor authorize the disposal of state movable assets.

3. The reduction of real estate assets of the agencies and institutions Authorization from the Minister is granted for the State and decentralized entities. who supervises the Finance area, heard the Minister who supervises the area of Public Works and Housing.

Article 74

(Asset variations)

1. Asset variations are the acts or effects that produce changes to the State's assets, such as the obtaining and granting of credit, acquisition or alienation and the depreciation or appreciation of the State's assets.

It is the responsibility of the Government to define the criteria for depreciation. the appreciation of the State's assets.

3. Any and all changes in assets must comply the legal determinations applicable to each case.

SECTION V

Monitoring and Evaluation Subsystem

Subsection I

Organization and competencies

Article 75

(Organization)

The Monitoring and Evaluation Subsystem, abbreviated designated by SMA, comprises good practices, standards, procedures, agencies and institutions of the State and entities decentralized entities that intervene to ensure relevance, convergence, effectiveness, efficiency, sustainability, and impact of implemented policies.

Article 76

Competencies

It is the responsibility of the state bodies and institutions and entities. decentralized that integrate the SMA:

a) monitor and evaluate the implementation of the instruments of short, medium, and long-term planning and budgeting deadlines, proposing and adopting corrective measures for the achievement of results;

b)avaliar o desempenho da gestão das finanças públicas based on internationally accepted methodologies;

c) prevent inefficient, unethical and anti-economic issues, errors, frauds, deviations, and other practices inadequate or harmful to the State.

Subsection II

Monitoring and evaluation

Article 77

Objective

Monitoring and evaluation assess the effectiveness and efficiency implementation of planning and budgeting instruments and of public finance management.

Article 78

(Principles and specific rules)

1. Monitoring and evaluation is governed, among others, according to the following principles:

a) accountability, according to which all bodies the state institutions and decentralized entities I report on performance based on in agreed products and results.

b) integrity, which presupposes the non-tampering of results;

c) credibility, which translates into the use of sources of information and reliable methodologies;

independence, which consists of the absence of interference of managers in methodologies and results the external evaluations.

2. State institutions and decentralized entities they must ensure that monitoring functions are carried out the assessment of the operationalization of its governmental action.

Article 79

(Monitoring instruments)

1. The balances constitute monitoring instruments. of the execution of planning and budgeting instruments, the reports on the analysis of physical, financial, and performance execution pen of projects and programs and others that are considered necessary.

The balance monitors the execution
the implementation of medium-term planning instruments
and long-term plans that are structured by Programs and evaluates
the progress of the indicators and goals achieved.

3. The balance referred to in number 2 of this article is made in the middle and at the end of the Government term.

Article 80

(Assessment instruments)

Surveys and censuses constitute evaluation instruments. statisticians and evaluations of public finance management and others that they consider necessary.

SECTION VI

Internal Audit Subsystem

Subsection I

Organization and competencies

Article 81

(Organization)

1. The Internal Audit Subsystem, abbreviated designated by SAI, includes norms, procedures, bodies and state institutions and decentralized entities that intervene in the internal audit processes.

2. Internal audit units must position themselves and report at an organizational structure level that allows conduct your responsibilities with independence.

Article 82

(Competencies)

Compete aos órgãos e instituições do Estado e entidades decentralized entities that integrate the SAI:

a)avaliar o cumprimento das metas previstas no Plano Economic and Social and State Budget and the execution of the Programs;

b)evaluate compliance with rules and procedures of internal control and the scope of the results of each one of the subsystems;

to assess the legality, effectiveness, and efficiency of management financial and property in agencies and institutions of the State and decentralized entities and foundations public institutions and public companies;

d) exercise control over credit operations, guarantees, as well as the rights and assets of the State;

to investigate the illegal or irregular acts and facts committed by public managers in the use of resources public and communicate to the competent authorities to the necessary measures have been taken;

f) assess the performance and results of the bodies the institutions of the State and decentralized entities and of public managers;

g) evaluate management information systems and technologies public finances;

h) issue an opinion on the management accounts of the bodies the state institutions and decentralized entities;

i) develop and ensure compliance with the rules the internal control procedures for achieving of scheduled results;

j) monitor the implementation of the audit recommendations internal and external theories.

Subsection II

Internal audit

Article 83

(Objective)

The objectives of internal auditing are:

a) increase and protect the value of the institution, through provision of evaluation, consulting services and knowledge based on risk;

b) to assist the institution in achieving its goals and improve the effectiveness of risk management processes, control and governance.

Article 84

Authority

The auditor has full access to the records, physical properties and people, necessary for the effective and efficient exercise of their work.

Article 85

(Duty of collaboration)

Individuals or collective entities have the duty to cooperate. for the completion of the internal audit.

Article 86

(Principles and specific rules)

1. The internal audit is governed, among others, by the following principles:

integrity, which presupposes non-participation in practices illicit actions that harm the profession and the State;

objectivity, which requires that the internal auditor demonstrates the highest degree of impartiality in the collection, assessment and communication of information about the activity or process examined, carry out evaluation balancedunderallrelevantcircumstances and not improperly influence the formulation of your judgments for personal or third-party interests;

c) confidentiality, which establishes the duty of auditors respect the value and ownership of information what they obtain by virtue of their work and not to disclose without the authorization of the competent authority, unless by legal or professional obligation;

d) independence, which establishes the immunity of the unit of internal audit regarding conditions that threaten your ability to carry out your tasks of internal audit in an impartial manner;

e) competence, which determines that auditors apply the knowledge, the techniques, and the experiences necessary for the performance of auditing services internal

f) contradictory, according to which the results of the audit internals must be submitted in advance to the pro- announcement of the audited entity, except when such procedure liable to harm the objectives of it.

2. The internal audit is governed by the internal audit standards. and by the principles, rules, standards, and best practices of auditing internationally accepted and applicable.

3. The Government, through the Minister who oversees the area of Finance can submit the agencies and institutions of the state, decentralized entities, public foundations and public companies to independent audit, punctual or systematic.

CHAPTER III

Financial Infractions, Frauds, and Sanctions

Article 87

(Financial infractions)

For the purposes of this Law, financial offenses constitute, beyond those provided in specific legislation, determining of disciplinary procedure, without prejudice to responsibility criminal that may be required:

a) the diversion of public funds or values;
b) the scope and the undue payments;
c) the use of public loans for purposes particular and/or various from those legally provided;
the violation of the debt limit established by You
the granting of guarantees by agencies and institutions of the State and decentralized entities, including the public foundations and public companies, above of the limits fixed by Law, even with appeal to the own recipes;
f) the alienation of state properties or commitment of revenues public without competence or legal authorization;
g) the non-settlement, collection or delivery to the coffers of the state of the revenues owed within the established deadlines;
the violation of rules regarding the preparation and execution of the Plan and Budget and Economic and Social Plan the State Budget, as well as the assumption, authorization or payment of public expenses unforeseen commitments;
i) the non-implementation or improper retention of discounts legally mandatory;
the advance on account of payments in cases not expressly provided for in the Law;
the deviation of resource application;
the acquisition of goods or services not provided for and that harm tell the State;
the concealment of information and elimination of records financeiros fisicos;
the provision of access credentials to the e-SISTAFE;
the collection of revenues not established by Law.

Article 88

(Frauds related to e-SISTAFE)

1. The acts constitute frauds related to the e-SISTAFE. practiced by the public servant who, due to their funções, falsificar, introduzir, modificar, apagar, suprimir, to access illegally, to create computer programs, instruments, objects and other means deliberately prepared with intent to carry out fraudulent acts, install objects that affect the operation, aiming to obtain, alter or destroy data or information from e-SISTAFE and e-SISTAFE Municipal, including unlawfully appropriating someone else's secret code.

2. The public servant who commits the mentioned frauds In item 1 of this article, is punished with a disciplinary sanction expulsion from the state apparatus and a prison sentence of 12 to 16 effective years, beyond the reversal of acquired benefits in favor of the State.

Article 89

(Sanctions)

Without prejudice to the application of a more serious penalty, in the context of criminal legislation and the duty of restitution that falls on it, what monetary correction should include under the terms of the legislation applicable, the offenses provided for in this Law are punishable in the following terms:

a) the practice of the offense provided for in paragraph a), of article 87 it is punishable by expulsion from the state apparatus;
b) the practice of the infractions provided for in items b), c), d) e e) of article 87 is punishable with a fine above from 80% to 100% of the annual remuneration of the offender;
c) the practice of the offenses provided for in subparagraphs f), g), h) i),j) paragraph 87 is punishable by fine from 60% to 80% of the offender's annual remuneration;
d) the practice of the infractions set forth in items l), m), n) Article 87 is punishable by a fine of 10% 60% of the offender's annual remuneration.

CHAPTER IV

Transitional and Final Provisions

Article 90

Regulation

It is the Government's responsibility to regulate this Law within the deadline. 180 days from the date of its entry into force.

Article 91

Revocation

With the exception of number 1 of article 1, related to the creation The Law No. 9/2002, of February 12, is revoked by SISTAFE. and all legislation that contradicts this Law.

Article 92

(Entry into Force)

This Law comes into effect on the date of its publication.

Approved by the Assembly of the Republic, on the 11th November 2020.

The President of the Assembly of the Republic, Esperança Laurinda Francisco Nhiuane Bias.

Promulgated on December 22, 2020.

Publish yourself.

The President of the Republic, Filipe Jacintonyusi.

Annex

Glossário

A

Abate - administrative act that consists of removing of the inventory of a governmental body or institution and entities decentralized a certain property asset.

Assets - encompasses rights and tangible goods. the intangibles, acquired, formed, produced, maintained used by the government bodies and institutions of the State and entities decentralized, that are carriers and represent a benefit flow, present or future, as well as those maintained in the condition of passive faithful depositary.

Scope - disappearance of money or other valuables of the State or other public entities, regardless of the agent's action in this regard.

Evaluation - consists of the periodic and objective examination of a policy, strategy, program, projects or ongoing initiative or concluded regarding its conception, implementation the results.

B

Assets of the state's public domain - set of assets of state property, unattachable and imprescriptible.

Assets of the state's private domain – the set of goods and rights regarding movable and immovable property that are located under the administration or guardianship of state agencies and institutions decentralized entities.

D

Financial Statements - consist of reports accounting data that support decision making.

Budget Statements - includes the maps global and summary maps of the budget execution of revenues and expenses, compared to the approved annual budget and according to the budget classification.

Application Deviation - encompasses the expense that does not comply the correct framing in one or more of the classifiers from the budget cell.

Current expenses - are those that do not contribute directly for the formation or acquisition of a capital asset.

Capital expenditures - are those that correspond to the direct consideration in goods and services that contribute directly for the formation or acquisition of a capital good.

Double-entry bookkeeping which consists of the movement, simultaneously and at the same value, debit and credit.

Contingent rights - it includes rights whose concretization depends on another action.

E

Treasury - it is the set of public financial resources, or, still, the money and assets of the State.

Outflows - includes payment or cash expenditure.

G

Expenses - decreases in economic benefits or in service potential during the reporting period in the form of flows of assets disposal or consumption or assumption of liabilities that result in decreases in net assets that are not as related to distributions to the owners.

Guaranties – an instrument used by the Government to ensure the execution of credit or financial operations, national or international, that are beneficiaries of companies nationally owned or predominantly state-participated public companies.

I

Inflows - refers to the receipts or cash inflows.

Public Investment - consists of the allocation of resources of the State in economic and social infrastructures that serve as a catalyst for economic growth looking the promotion of the country's development.

M

Monitoring consists of the systematic collection and analysis of information about the process of implementing the action and to the achievement of the objectives.

O

Contingent obligations - consists of obligations whose concretization depends on the failure to comply with another, e.g. issued guarantees.

Treasury Operations - inflows and outflows of funds in the Single Treasury Account that are not attributable to the Plan Economic and Social and State Budget, referring to the movement of third-party funds under responsibility of the treasury, as well as the transfer of funds for execution decentralized state budget and Treasury Bonds. The movements of treasury are also operations. funds attributable to the State budget that, at the moment be immediately recorded in the execution of it budget, applying the budget classifiers.

P

Liabilities - comprises the present obligations assumed by the organs or institutions of the State arising from events payments, whose payment is expected to result in an exit of financial resources, incorporating economic benefits the potential services.

State Heritage - set of material goods and the immaterial goods of the public and private domain, and of the rights and the obligations that the State holds, regardless of their form of acquisition, namely:

Movable and immovable property, animals, whether or not subject to registration;

(ii) Companies, establishments, facilities, rights, quotas and other forms of financial participation by the State;

Goods acquired for projects, when not there is a reservation of title in favor of third parties;

Information and communication technology systems.

Net worth - includes the residual value in the assets of bodies or institutions of the State deduced from all their passive.

Law No. 15/2020

December 23

If there is a need to extend the application deadline the constant rates of the table attached to the Tax Code on Specific Consumptions, approved by Law No. 17/2017, of the 28 of December, under the provisions of number 2 of article 127, conjugated with the alignment), of number 2, of article 178, both of the Constitution of the Republic, the Assembly of the Republic determines:

Article 1

Extension

The validity of the application of tax rates is extended. about Specific Consumptions, stated in the attached Table Code of the Specific Consumption Tax, approved by Law No. 17/2017, of December 28, of the year 2020 for the years from 2021 and 2022.

Article 2

(Entry into force)

This Law comes into force on January 1, 2021.

Approved by the Assembly of the Republic, on the 14 of December 2020.

The President of the Assembly of the Republic, Esperança Laurinda Francisco Nhiuane Bias.

Promulgated on December 23, 2020.

Publish yourself.

The President of the Republic, Filipe Jacinto Nyiusi.

Law No. 16/2020

December 23

If there is a need to extend the exemption period of the IVA, consequently, proceed to change number 13 of article 9 of the Value Added Tax Code, approved by Law No. 32/2007, of December 31, republished by Law No. 13/2016, of December 30, and amended by Law No. 5/2020, of May 29, the Assembly of the Republic, under as provided in item 2 of article 127 and in subsection a), of item 2 of Article 178, both of the Constitution, determines:

Article 1

(Change)

The number 13 of Article 9 of the Tax Code is amended. About the Value Added Tax, approved by Law No. 32/2007, of 31 of December, republished by Law No. 13/2016, of 30 of December and amended by Law No. 5/2020, of May 29, that has the following wording:

Article 9

(Transfers of exempt goods and services)

Are exempt from the tax:

1. […]
2. [...]
3. [...]
4. [...]
5. […].
6. […].
7. [...]
8. [...]
9. [...].
10. [...]
11. […]
12. [...]
13. Until December 31, 2023, the transfers of goods the following services to be provided:
    a) the transmission of sugar;
    b) the transmissions of raw materials, products intermediaries, parts, equipment and with- components made by the national industry of sugar;
    c) the transmissions of cooking oils and soaps;
    d) the transfers of assets resulting from the activity industrial production of edible oil and of soaps made by the respective factories;
    e) the transmissions of goods to be used as raw material- first in the oil and soap industry, constant from the Customs Agenda and detailed in Annex II, which is an integral part of this Code;
    f) the transfers of assets and the provision of services carried out within the scope of agricultural activity of sugarcane production and intended for to the industry.
14. [...].
15. […].

Article 2

Effective date

This Law comes into effect on January 1, 2021.

Approved by the Assembly of the Republic, on the 15 December 2020.

The President of the Assembly of the Republic, Esperança Laurinda Francisco Nhiuane Bias.

Promulgated on December 23, 2020.

Publish yourself.

The President of the Republic, Filipe Jacinto Nyusi.

ANNEX II - lines), of number 13 of article 9 of the Code of VAT

List of goods exempt from VAT

Code Pautal	Goods Designation
1203.00.00	Coconut meat
1206.00.90	Other – sunflower seeds
1207.29.00	Other - cotton seeds
1207.40.90	Others - sesame seeds
1207.99.00	Others - Mafurra Seeds
1502.00.00	- Fats from animals of the bovine, ovine, or caprine species, except for those at position no. 15.03 (Sebo)
1507.10.00	Raw soybean oil, even degummed (crude)
1508.10.00	Crude peanut oil
1511.10.00	Crude palm oil, PFAD (for the industry of soap) and palm stearin
1512.11.00	Crude sunflower oil
1513.21.00	- Crude palm oil
1515.21.00	Crude corn oil
1515.50.10	Raw sesame oil
2508.40.00	Other clays
2530.10.00	Vermiculite, perlite and clays, unexpanded (chemical soils) for winterization
2530.90.00	Other unspecified mineral substances (chemical earths activated)
2712.90.00	Others - White oil (Paraffin oil)
2713.90.00	Other residues from petroleum or mineral oils bituminous
2815.11.00	Sodium hydroxide (solid)
2823.00.00	Titanium oxide (dioxide)
2824.90.00	- Others – Lead oxide – BHT (Antioxidant)
2828.90.00	- Others – Hypochlorites – (Irgasan) DP 300)
2836.20.00	Disodium carbonate (sodium carbonate)
2836.30.00	Sodium bicarbonate (bicarbonate of soda)
2839.19.00	Others - (Sodium silicate)
2839.90.00	Others – (Magnesium silicate)
3204.19.00	Other synthetic organic dye materials - (Dyes)
3301.90.00	Others – (Essential oils)
3402.19.90	Others - (Other surface-active organic agents or surfactant preparations for industry
3912.31.00	Carboxymethyl cellulose and its salts – C.M.C. (Additive)

NATIONAL COMPANY OF MOZAMBIQUE, E.P.