

FLASH NEWS

AMENDMENTS TO THE EXCISE TAX AND CUSTOMS TARIFF REGIMES



Areas of Interest:
- **Tax Law**

14/JAN/26

AMENDMENTS TO THE EXCISE TAX AND CUSTOMS TARIFF REGIMES

Pursuant to Laws Nos. 7/2025 and 8/2025, both of 29 December, significant amendments have been introduced to the regimes governing the Excise Tax (Imposto sobre Consumos Específicos – ICE) and the Customs Tariff. These amendments must be analysed in conjunction, insofar as both constitute indirect taxes levied on imports, applicable upon the entry of goods into the national territory. The key aspects are outlined below.

LAW NO. 7/2025 – EXCISE TAX CODE (ICE)

1. EXTENSION OF RATES UNTIL 2027

The validity of the ICE rates set out in the table annexed to the Code approved by Law No. 19/2022 has been extended until 2027, thereby maintaining the current level of taxation applicable to goods subject to excise taxation.

2. AMENDMENT TO THE ALLOCATION OF REVENUES

The revenue allocation regime of the ICE has been revised, with proceeds now being allocated to the State Budget and to specific sectors, namely:

- Health
- Sports
- Roads
- Energy
- Transport
- Housing
- Culture

The allocation varies according to the relevant Harmonized System (HS) tariff codes, covering, inter alia, beverages, tobacco products and energy products.

3. REVISION OF TAX SCOPE AND ANNEXED TABLE

Articles 14, 23, 30 and 36 of the ICE Code have been amended and the annexed table updated, with the introduction of new tariff codes, thereby clarifying the objective scope of the tax.

4. IMPLEMENTING REGULATIONS

The Council of Ministers is required to regulate the new regime within 90 days, including the establishment of collection procedures and control mechanisms.

LAW NO. 8/2025 - AMENDMENTS TO THE CUSTOMS TARIFF

5. TRAVELLERS' ALLOWANCE

It is clarified that, where goods exceed the traveller's allowance, taxation applies only to the excess value, thereby reinforcing legal certainty in the calculation of customs duties.

6. EXEMPTIONS AND REDUCTIONS OF DUTIES

The rules governing goods eligible for exemptions or reductions of customs duties have been revised, with the specific terms and conditions to be defined through separate implementing regulations.

7. TARIFF DISMANTLING (AFCFTA)

The law consolidates the tariff dismantling schedule within the framework of the African Continental Free Trade Area (AfCFTA), providing for the progressive reduction of customs duties until their full elimination, in accordance with Categories A and B, while maintaining a list of exclusions (Category C).

8. NEW TARIFF CODE SUBHEADINGS

New tariff code subheadings have been introduced across multiple Harmonized System positions, including industrial goods, equipment, motor vehicles and capital goods, with a significant impact on customs classification and import costs.

9. IMPLEMENTING REGULATIONS

The Council of Ministers is also required to regulate this regime within 90 days, including procedures for assessment, collection and effective customs control.



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