



COLUMBANUS

Tax and Exchange Control on International Transactions

Columbanus in partnership with MXR Serviços Jurídico-Fiscais will be running **two workshops on Tax and Exchange Control on International Transactions** on the **5th and 10th December** (English and Portuguese, respectively), as detailed below:

Venue: Hotel Southern Sun

Time: 9.00 – 16.30

Registration fee: USD 350 plus VAT

Contact: Stephanie Walker (swalker@teledata.mz)

The workshops will be presented by Malaika Ribeiro, Managing Partner of MXR, with more than 19 years of experience on Mozambique tax and legal matters and will cover the following:

1. Mozambican Tax Overview

- Summary of main taxes in force
- Managing (non) compliance risk
- Tax Audits and litigation/dispute resolution
- Penalties re non-compliance



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2. Double Tax Treaties

- Double Tax Treaties in force
- Procedures for the application of a Double Tax Treaty
- Foreseeable country disputes and interpretation of Mozambican tax authorities

3. Corporate Tax

- Taxation of residents/non residents
- Permanent Establishment
- Withholding Tax
- Tax Payment
- Mandatory compliance issues

4. Exchange Control Regime

- Current transactions V Capital Operations
- Specific exchange control procedure in payments in and out of country (services, dividends, FDI, etc.)
- Compliance obligations
- Non-compliance and penalties