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Company formation in Mozambique

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Company formation in Mozambique



Flag



Coat of arms

Common form	Lda (sociedade por quotas)
Registry	Legal Entities Registry
Minimum capital	No meaningful minimum
Directors	1 manager
Local director	Not required
Corporate tax	32% (10% for agriculture, livestock, aquaculture and urban transport)
VAT / sales tax	16%
Typical timeline	Usually 2–4 weeks
Tax treaties	Domestic rates and treaty list [5]
Currency	Mozambican metical (MZN)

In short: To set up a company in Mozambique, most founders form a Lda, registered with the Legal Entities Registry. Minimum capital: no meaningful minimum. Corporate tax: 32% (10% for agriculture, livestock, aquaculture and urban transport). Registration: usually 2–4 weeks (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 11 August 2026); company-law details summarise official guidance and can change. Confirm requirements with the Legal Entities Registry before filing.

Companies in **Mozambique** are entered in the **Legal Entities Registry**. Corporate tax is 32%, with a 10% rate for agriculture and some other sectors.

Business structures

Most founders in Mozambique form a Lda, registered with the Legal Entities Registry. Other forms are listed below.

- **Lda** – the usual company form for private businesses

Requirements

Minimum share capital in Mozambique (2026): no meaningful minimum. Directors required: 1 manager. Local resident director: not required.

- A company name that is available, checked with the registry.
- Share capital: no meaningful minimum.
- Directors: 1 manager.
- Local residency: not required.
- A registered office address in Mozambique.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Mozambique (2026): usually 2–4 weeks. The usual steps are:

1. Choose the company form and check that the name is available.
2. Prepare and sign the articles of association.
3. File the registration with the Legal Entities Registry.

4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the Tax Authority of Mozambique (AT).

Taxation

The corporate tax rate in Mozambique in 2026 is 32% (10% for agriculture, livestock, aquaculture and urban transport). Standard VAT or sales tax: 16%.

Tax	Rate and notes
Corporate income tax	32% (10% for agriculture, livestock, aquaculture and urban transport)
VAT / indirect tax	16%
Withholding tax on dividends to non-resident companies	20%

Ongoing compliance

Annual compliance in Mozambique: Companies file annual financial statements and tax returns with the Tax Authority of Mozambique (AT), and keep their details up to date with the Legal Entities Registry.

Double tax treaties

Mozambique has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
20%	20%	20%

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Mozambique lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Mozambique?

Typical registration time in Mozambique: usually 2–4 weeks (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Mozambique?

Minimum share capital in Mozambique: no meaningful minimum (as of November 2026).

What is the corporate tax rate in Mozambique in 2026?

The corporate tax rate in Mozambique in 2026 is 32% (10% for agriculture, livestock, aquaculture and urban transport). See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Mozambique?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Mozambique: not required.

What withholding tax applies to dividends paid from Mozambique?

Mozambique withholds 20% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty. See the Double tax treaties section.

Official registries and resources

The official websites of the Legal Entities Registry and the Tax Authority of Mozambique (AT) have not yet been verified by our editors, so they are not linked here. Use the names above to find them, and beware of unofficial look-alike sites.

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in South Africa
- Company formation in Mauritius
- Company formation in Angola
- Company formation in Botswana
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Mozambique: Corporate – Taxes on corporate income (reviewed 11 August 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
2. Quick charts: Corporate income tax (CIT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
3. Quick charts: Value-added tax (VAT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
4. Quick charts: Withholding tax (WHT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
5. Mozambique: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

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