

## Mozambique Revenue Authorities release draft user manual regarding e-returns system

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The Mozambique Revenue Authorities (MRA) recently released a draft user manual with guidelines for taxpayers regarding utilization of the e-return system. The e-return system is part of the MRA's e-taxation project, which is being implemented to modernize the process for submitting tax returns and paying taxes. The e-taxation system is expected to be introduced soon and will allow taxpayers to better comply with their tax obligations, without the need to travel to local tax offices.

In order to participate in the e-return system, taxpayers are required to complete a registration form that needs to be submitted at the tax office where they are registered.

In addition to the remote submission of returns via the internet or other means, the e-return system also foresees the payment of taxes using banking channels such as *Internet Banking*, for which the taxpayer has to obtain a reference number from the system (GARE) in order to proceed with payment.

In the initial phase, the e-return will only allow for the submission of the following returns:

- ▶ Value-Added Tax returns (forms A, C and E)
- ▶ Simplified Tax on Small Taxpayers - Form 30
- ▶ Corporate Income Tax payment return - Form 39
- ▶ Personal Income Tax payment return - Form 19

We will provide additional details on these processes as they become available. It is important to note that although the process may be at an initial phase, taxpayers may see significant progress very soon due to the current COVID-19 situation which demands social distancing and limited personal contact. Thus COVID-19 may accelerate the technological evolution of the MRA.

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