

Mozambique Investment Law (Law No. 8/2023)

Simplified Investor-Friendly English Version

1. Purpose of the Law

To promote national and foreign investment in Mozambique, stimulate economic growth, create jobs, increase exports, and support industrial development.

2. Who Can Invest

Both local and foreign individuals, companies, public-private partnerships, and international investors are allowed to invest in Mozambique.

3. Types of Investment

Investment may be national, foreign, or mixed. It may include direct investment (owning a company) or indirect investment (shares and participation).

4. Forms of Investment Accepted

Capital in cash, machinery, equipment, technology, intellectual property, concessions, land use rights, and patents are all recognized as investment contributions.

5. Investor Guarantees

The law guarantees equal treatment between local and foreign investors, protection of private property, legal security, freedom of business management, and protection against unlawful expropriation.

6. Expropriation Rules

Expropriation is only allowed in the public interest, must follow legal procedures, be non-discriminatory, and include fair market compensation.

7. Economic Objectives

Investments must contribute to employment creation, technology transfer, export growth, import substitution, and infrastructure development.

8. Investor Obligations

Investors must comply with Mozambican laws, tax regulations, labor rules, and operate in a transparent and lawful manner.

9. Incentives

Incentives may include tax benefits, customs exemptions, and special regimes for strategic sectors and economic zones.

10. Summary

Mozambique encourages investment by offering legal protection, incentives, and equal treatment, while requiring compliance with national laws.