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THEarticle3

(Objective incidence)

NOTICE

The material to be published in the “Bulletin of the Republic” must be sent in a duly authenticated copy, one for each subject, which must include, in addition to the necessary information for this purpose, the following endorsement, signed and authenticated: **For publication in the «Bulletin of the Republic».**

TUPRI applies to all private uses of the national maritime space referred to in the Annex to this Ministerial Diploma, with the exception of those relating to the private use of the national maritime space, under an authorisation for marine scientific research and investigation activities, under the terms of the Marine Scientific Research and Investigation Regulation (REICIM).

THEarticle4

(Subjective incidence)

Ministries of the Sea, Inland Waters and Fisheries and Economy and Finance:

Ministerial Diploma No.º99/2023:

Review the base values that determine the components for the calculation of the Fee for Private Use of the National Maritime Space and repeals the Order of 16 October 2020.

All individuals or legal entities that hold a concession, license or authorization for the private use of national maritime space are taxable persons under TUPRI.

THEarticle5

(Taxable base)

1. The taxable base of TUPRI is made up of three components, expressed by the formula $TUPRI = A + B + C$.
2. The application of the components of the TUPRI taxable base is cumulative and the inapplicability of any of the components does not affect the application of the others.

THEarticle6

(Component A – Occupation of national maritime space)

1. Component A corresponds to the area or volume of the space national maritime area occupied by the use or activity, including the protection area that is defined.
2. Component A is calculated by applying a Value Base (VA) of the occupied area, expressed in square meters, or volume, expressed in cubic meters, obtained by multiplying the area and depth occupied by the use or activity, according to the formula $A = VA \times \text{occupied area}$, or $A = VA \times \text{occupied volume}$.
3. For the purposes of the provisions of the previous number, the component A is defined as follows:

- a) the activity of placing infrastructure and equipment: component A corresponds to the occupied area, expressed in square meters;
- b) waste or dredged material immersion activity: component A corresponds to the total volume of waste or dredged material to be immersed;

SUMMARY

MINISTRIES OF THE SEA, INLAND WATERS AND FISHERIES AND OF THE ECONOMY AND FINANCE

Ministerial Diploma No.º99/2023

July 24th

Given the need to review the base values that determine the components for calculating the Fee for Private Use of the National Maritime Space, under paragraph 4 of article 73 of the Regulation establishing the Legal Regime for the Use of the National Maritime Space, approved by Decree no. 21/2017, of 24 May, the Ministers of the Sea, Inland Waters and Fisheries and of the Economy and Finance determine:

THEarticle1

(Definitions)

The meaning of the terms and expressions used in this Ministerial Diploma are set out in Law No. 20/2019, of 8 November, Law of the Sea, and in the Regulation that Establishes the Legal Regime for the Use of the National Maritime Space, approved by Decree No. 21/2017, of 24 May.

THEarticle2

(Fee for Private Use of National Maritime Space)

The base values of the components of the National Maritime Space Private Use Fee (TUPRI) are set out in the Annex to this Ministerial Diploma and form an integral part thereof.

w) use of national maritime space by linear structures: component A corresponds to the number of linear meters, allowing the occupation of 01 (one) meter in width.

4. The base VA value is 10.00Mt (ten meticaís).

5. The following are exempt from component A:

the) occupations of national maritime space subject to the Exclusive Economic Zone regime;

b) the occupation of national maritime space by public maritime signaling and safety infrastructures and equipment, as well as prevention and combat of maritime pollution, at the initiative of the State.

6. When the occupation is for an equal or shorter period for one year, component A is due in proportion to the maximum period of occupation provided for in the TUPEM, with a minimum limit of one month of occupation.

THEarticle7

(Component B – Use likely to cause impact)

in the environment)

1. Component B corresponds to the effects of occupations likely to cause significant impact and the need to ensure monitoring and guarantee the good environmental status of the marine, lake and river environment.

2. Component B is calculated by applying a Base Value (VB) to a coefficient b1 that weighs the effects of occupations likely to cause significant impact, and to a coefficient b2 that weighs the effort required and the means involved for monitoring, in accordance with the following formula $B = VB \times b1 \times b2$.

3. The base VB value is 35,000.00Mt (thirty-five thousand metals).

4. The coefficient b1 is defined in accordance with the Annex to this Ministerial Diploma, of which it is an integral part.

5. The coefficient b2 is defined in the following terms:

the) for uses located between the maritime public domain zone and 12 nautical miles: 1;

b) for uses located between 12 and 24 nautical miles: 1.2;

w) for uses located beyond 24 nautical miles: 1.4;

d) for localized uses in inland waters: 0.5.

THEarticle8

(Component C – Maritime security and services)

1. Component C corresponds to the needs of services maritime security and monitoring systems and their maintenance, inherent to the occupation of national maritime space.

2. Component C is calculated by applying a value base, VC, to the protection area, expressed in square meters, using the formula $C = VC \times \text{protection area}$.

3. The base VC value is 10MT (ten meticaís).

4. When the occupation is for an equal or shorter period for one year, component C is due in proportion to the maximum occupation period provided for in the TUPEM, with a minimum limit of one month.

5. When there is a request to occupy a security area, beyond the limits defined in the applicable national legislation, the applicable base value is 10 (ten) times higher than that defined in paragraph 3 of this article.

THEarticle9

(Payment)

1. Payment of TUPRI for activities that require the private use of national maritime space is annual and is done through a single collection document.

2. Whenever the TUPEM has a validity equal to or greater than one year, the TUPRI payment is made by the end of February of the year following the year to which the rate relates.

3. The entity responsible for granting TUPEM may authorize taxpayers to make advance payment of the fee, by means of two half-yearly instalments to be paid in the months of June and December of the year to which the fee relates, with settlement of accounts in January of the following year, whenever this procedure proves to be more convenient in view of the invoicing and payment systems used by taxpayers.

4. Whenever the TUPEM is valid for less than one year, payment of TUPRI is prior to the issuance of the title itself.

THEarticle10

(Interest on arrears)

1. Failure to pay TUPRI within the deadline will result in the application of default interest at the legal rate in force, without prejudice to other applicable sanctions.

2. The Board of Directors of the Institute is responsible for: Nacional do Mar, IP, (INAMAR,IP) issue and publish notices regarding default interest at the legal rate in force.

THEarticle11

(Requirements)

The application for the issuance of the title for private use of the national maritime space is addressed to the entity responsible for maritime administration and submitted by filling out a specific form, in accordance with the models to be acquired from INAMAR, IP, and its representatives.

THEarticle12

(Questions and omissions)

Any doubts raised by this Ministerial Diploma in its interpretation shall be clarified by the entity responsible for the administration of the sea.

THEarticle13

(Revocation)

The Order of 16 October 2020, which sets the base values for calculating TUPRI, is revoked.

THEarticle14

(Entry into force)

This Ministerial Diploma shall come into force on the date of its publication.

Ministries of the Sea, Inland Waters and Fisheries and Economy and Finance, in Maputo, on 6 July 2023. – The Minister of the Sea, Inland Waters and Fisheries, *Lydia of Fatima Cardoso*. — The Minister of Economy and Finance, *Ernesto Max Elías Tonela*.

Annex

Activity		b1
Marine Biotechnology	Harvesting algae and other living organisms	2
Infrastructure and Equipment	Multipurpose platforms and floating structures	4
	Surface cables	1
	Underground cables	1.5
	Surface emission and collection pipes	1
	Underground emission and collection pipes	2
Recreation, sport and tourism	Motorized water sports	1,2
	Non-motorized recreational and leisure activities and competitions	1
Other uses	Dredged immersion	Class 1 - 3 Class 2 - 10 Class 3 - 25
	Ship sinking	5
	Artificial reefs	0.25
	Other uses or activities of another nature	4

Price — 20.00 MT