



Suniza Mussa

Associado, SAL & Caldeira Advogados, Lda.

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Maputo

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Suniza Valimamade Mussa, Junior Consultant of the Projects, Energy & Infrastructure Practice Group, provides legal assistance in natural resources matters, with particular emphasis on the Mining, environment and energy sector. Assists domestic and foreign investors in obtaining mining licenses and verifying compliance with mining obligations. She also advises on environmental matters related to mining activities. She has solid knowledge in corporate, labor and immigration matters.

Related services

[Finance and Projects](#)

Related sectors

[Energy and Natural Resources](#)

[Infrastructure, Construction and Transport](#)

Languages spoken

Português, Inglês

Experience

Professional Qualifications

- Participation, Advice and Coordination a Collective Dismissal of more than 28 workers;
- Support and legal advice to Human Resources, including preparation of supporting documents for Disciplinary Actions;
- Support and Assistance in obtaining Work Permits for foreigner employees and obtaining their visa and / or residence permit;
- Monitoring in Mediation Sessions, in the labor and civil matters;
- Incorporation of companies, amendment the Articles of Association, dissolution and opinions on several corporate issues, support in negotiations in the sale of companies, *due diligences*, regularization of the legal situation of the constitution and licensing of companies, analyzing the regularity of the tax and social security situation, among others;
- Support and assistance in the licensing and subsequent registration of Foreign Commercial Branches;
- Support and assistance in the context of repatriation of dividends abroad;
- Support for Secretarial activities, participating in meetings, drafting the minutes as well as assisting in the archiving the related documents.

Credentials

Prior experience

- SAL & Caldeira Advogados, Lda. – Junior Consultant – Júnior, 2023;
- MSilva – Advogados e Associados, Lda – Legal Consultant, 2021 – 2022;

- MSNJ – Sociedade de Advogados, Lda – Legal Consultant, 2018 – 2021

Memberships

- Member of the Mozambican Bar Association (OAM).

Insights

[Comunicado da Autoridade Tributária de Moçambique referente às alterações introduzidas ao Código do IVA e Regulamento do Reembolso de IVA](#)

22 janeiro 2026

pela Lei n.º 10/2025, de 29 de Dezembro e ao Regulamento do Reembolso do IVA, ao abrigo do Decreto n.º 52/2025, de 29 de Dezembro, foram aprovadas directrizes a serem observadas pelos sujeitos passivos abrangidos, através do Comunicado n.º 01/2026, emitido pelo Gabinete de Comunicação e Imagem da Autoridade Tributária de Moçambique, conforme se segue:

[Comunicado da Autoridade Tributária de Moçambique referente às alterações introduzidas ao Código do IVA e Regulamento do Reembolso de IVA](#)

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