

## MOZAMBIQUE: TAX | Social Security Convention between Portugal and Mozambique

The Portuguese Government approved, through the Decree number 19/2011 of December 6<sup>th</sup>, the Social Security Convention recently signed between Portugal and Mozambique. This Convention aims to assure a coordinated application of the social security laws of both Countries, easing migration flows and assuring the social protection of citizens, whenever they start performing a professional activity in the other country.

Within the scope of this Convention fall employees who are or were subject to social security legislation of both States and are nationals of one of them, stateless persons or refugees resident in one of these States, as well as their family members.

This Convention is essential to assure equality of treatment, preservation of acquired rights, as well as to prevent a person from being subject to both social security systems, notably in the context of secondment of employees, which may give rise to a substantial increase of social security costs, both to the employee and to the employer.

Moreover, this Convention covers social benefits regarding maternity and paternity, adoption, work injuries, occupational diseases, unemployment, family benefits, invalidity, old-age and death.

Thus, this newly approved Convention extends the cooperation network between Portugal and Portuguese Speaking African Countries, for social security purposes, adding to other bilateral agreements, notably on economic cooperation and reciprocal investment protection, in the context of the increasing relations between Portugal and these countries.

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