



## Eduardo Alberto da Costa Calú

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Eduardo Alberto Calú is a Lawyer, the Managing partner of SAL & Caldeira and also the partner responsible for the Tax Practice Group, having also been a partner responsible for the Labour Practice Group until becoming Managing Partner. As such, he advises national and international clients in various matters including tax litigation, tax compliance and structuring, tax opinions, tax incentives and customs matters. He has been deeply involved in the reform of the tax framework for the oil & gas and mining sectors in Mozambique, representing industry interests.

### Related services

[Tax](#)

[Employment](#)

[Finance and Projects](#)

### Related sectors

[Financial Services](#)

[Energy and Natural Resources](#)

[Infrastructure, Construction and Transport](#)

### Languages spoken

Portuguese, English

## Experience

### Professional Qualifications

#### Tax

- Assisting a global top 10 leading oil company in tax aspects related to a USD2,8 billion farm in transaction for their entry into a USD22 billion project.
- Assisting Mining, Oil and Gas companies in a broad range of tax issues arising during negotiations of concession contracts with the Government of Mozambique.
- Assisting clients in various transactions related to transfer or acquisition of shares, quotas and participating interests and advice on the structuring of investments.
- Assisting in tax structure and tax-efficient planning for companies aiming to invest in Mozambique in the mining and oil and gas business.
- Assisting a client in negotiations with Government of Mozambique as regards the tax aspects for the LNG Project to be carried out in the north region of the country.
- Drafting complaints, appeals to the tax authorities, tax court and administrative courts regarding tax matters.
- Tax audits and legal assistance to national and foreign investors in ensuring compliance with tax laws.

- General and specific advice in tax matters pertaining to corporate income tax (IRPC), personal income tax (IRPS) Value Added Tax (IVA) and other taxes.
- Assisting to the petroleum operators' association, AMOPI (Associação Moçambicana de Operadores Petrolíferos Internacionais), and the Chamber of Mines of Mozambique in negotiations with the Ministry of Finance on the tax regime for mining and oil & gas activities.
- Assisting to oil & gas company in discussions with tax authorities regarding capital gains tax in connection with a farm-in in an EPCC in the amount of USD2,64 billion.
- Participating in a Workshop as a facilitator in a panel to Discuss Tax Litigation and Tax Legislation for the Extractive Industry organized W Editora.
- Presenting at the XI Session of the Tax Council of the Ministry of Finance, having delivered a presentation on legal reform on tax legislation: challenges and perspectives.

## Employment

- Assisting clients in various labour matter including drafting contracts, providing legal advice in respect of disciplinary proceedings, strikes, retrenchments, among other matters.
- Labour audits and legal assistance to national and foreign investors in ensuring compliance with the labour laws.
- Preparing models of employment contracts and commercial contracts for Private Employment Agencies.
- Obtaining work permits and respective visas for foreign employees of various companies working in different fields.
- Retrenchment of about 105 employees in various stores of a Mozambican subsidiary of a South African based company.
- Retrenchment of 113 employees in a Mozambican subsidiary of a UK based company operating in the northern part of Mozambique.
- Participating in the drafting of labour regulations for oil and gas and mining activities on request of AMOPI.

## Other

- Participating in the update of Doing Business Report since 2007.
- Setting up foreign and national non-governmental organizations (NGOs) with the Ministry of Foreign Affairs.
- Presenting of a various sessions at the "Doing Business in the Mining Sector in Mozambique regarding Mozambique taxes.
- Participating on the discussions of the Draft PPPs and Megaprojects Law, invited by CTA.
- Preparing several articles for the external newsletter of SAL & Caldeira Advogados e Consultores, Lda and for the "O PAÍS" newspaper on various matters.
- Drafting descriptive documents on licensing (Trading, industrial, transports, mining, tourist accommodation, restoration and beverages, land, environment and construction).
- Legal auditing to commercial companies and companies operating in the telecommunications area.
- Studying on Legal framework and principal constraints of the Mozambican financial sector.
- Participating in the updating of Legal Framework for Mining and Beneficiation in Mozambique.
- Participating in the update of a booklet on the Legal Framework for Company Start-up in Mozambique.

## Credentials

### Prior Experience

- 2019-present, SAL & Caldeira Advogados, Lda. – Managing Partner and responsible for the Tax Practice Group
- 2016-18, SAL & Caldeira Advogados, Lda. – Managing Partner and responsible for the Tax and Labour Practice Group
- 2011-15, SAL & Caldeira Advogados, Lda. – Lawyer and Partner responsible for the Tax and Labour Practice Group
- 2009-2010, SAL & Caldeira Advogados, Lda. - Manager
- 2008-09, SAL & Caldeira Advogados, Lda. - Senior Legal Consultant
- 2006-08, SAL & Caldeira Advogados, Lda. - Legal Consultant
- 2005-present, ISCTEM – *Instituto Superior de Ciência e Tecnologia de Moçambique* - Criminal Law subjects Teacher
- Legal Practice Centre of the Law Faculty at Eduardo Mondlane University providing legal assistance to people who cannot afford to pay a Lawyer in civil, labour and criminal law
- 2005-06, Legal representative appointed by the 7<sup>th</sup> Criminal Section of Judicial Tribunal of the City of Maputo to assist people accused of crimes unable to afford a lawyer
- 2005-06, ACS – *Advocacia, Consultoria e Serviços, Lda.* - Legal consultant at APIE – State Immovable Property Administration Body

- 2004-05, Teacher's Trainee in criminal law Subjects at the Law Faculty at Eduardo Mondlane University

## Education

- Eduardo Mondlane University, Faculty of Law, Post-graduation in International Trade Law (2007+08)
- Eduardo Mondlane University, Faculty of Law, Law course (2000-05)

## Recognition

- Ranked Band3 Lawyer, in General Business Law on Chambers Global, 2024.
- Ranked in IFLR 1000, Highly Regarded Lawyer 2023
- Ranked in Legal 500, Leading Lawyer 2023.

## Memberships

- Member of the Mozambique Bar Association
- University lecturer in criminal law

## Insights

### Mozambique: Horizon Scanning 2022

18 January 2022