Mozambique

Law on Investment (1993)

Official translation

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Law No. 3/93

Preamble

An awareness of the need to establish a legal framework to regulate the process of carrying out, in Mozambican territory, both national and foreign private investment undertakings, which can contribute to progress and the improvement of well-being in the country, led to the adoption of Law n° 4/84, on 18th August, and the corresponding Regulations on Direct Foreign Investment, approved by Decree n° 8/87, of 30th January.

In complement to these, Law n° 5/87 was enacted on the 19th of January, and Decree n° 7/87, of the 30th of January, approved the Regulations on the Procedures for National Investments. Through Decree n° 10/87, also of the 30th of January, the tax and customs incentives applicable to private national investments were established.

The profound changes underway throughout the world in general, and in Mozambique in particular, especially those arising from the implementation of the Economic Recovery Programme and the adoption of the new Constitution of the Republic, together with the need to adopt a more open and objective economic policy which favours greater participation, complementarity and equality of treatment of national and foreign investments, have brought about the need to revise the existing legislation regarding investment matters.

In this context, with a view to adequately adjusting and improving the legal framework on private investment matters in the country, the Assembly of the Republic, under Section 1 of Article 135 of the Constitution, determines:

Chapter I. General provisions

Article 1. Definitions

1) For the purposes of this Law, the following definitions shall apply:

a. Economic activity — the production and commercialisation of goods or the rendering of services of whatever nature, carried out in any sector of the national economy;

b. Foreign capital — the contribution valuable in monetary terms and made available under the investment forms contemplated in Article 9, and in accordance with the regulatory provisions of this Law, which have been brought in from abroad for carrying out investment project(s) in Mozambique;

c. Invested capital — the capital effectively paid up and applied in a direct investment project, whether national or foreign, in accordance with the definitions of paragraphs 1m) and in) of this Article;
d. National capital — the sum total of the contribution valuable in monetary terms under any form of participation in the investment through own equity capital, shareholder loans, movable or immovable assets and rights incorporated or to be incorporated in the investment project, in accordance with the Regulations of this Law;

e. Own equity capital — that part or component of direct investment made through provision of funds, assets or rights duly evaluated and certified by competent authority, belonging to the national or foreign investor and used for the realization of share capital in the company which will carry out and operate the investment project;

f. Re-exportable invested capital — assets and rights which comprise the direct foreign investment, under the definition of paragraph 1m) of this Article, corresponding to the values arising from the liquidation, if the undertaking is wound up, or to receipts from disposal, or payment of full or partial compensation, relating to the said assets or rights, after the payment of applicable taxes and any due debts and met any other obligations existing or foreseen in the terms of the authorization granted for carrying out the investment project;

g. Undertaking — activity of an economic nature in which national or foreign capital has been invested to carry out and operate an authorized investment project;

h. Company — the entity which carries out an economic or business activity, in an organized and continuous manner, and which is responsible for the implementation of the investment project and the subsequent operation of its activities;

i. Franchising — commercial contract through which the franchiser or licensor supplies and allows, wholly or in part, the use of certain know-how, trademarks, emblems or commercial symbols to another person, with exclusivity and with or without guarantees of technical assistance and marketing services, the franchisee or licensee being obliged to make the necessary investments and agreed periodic payments and to accept control by the franchiser over the commercial activity undertaken;

j. Foreign investor — individual or corporate person bringing to Mozambique from abroad capital and resources belonging to or at the own account and risk of the said person, with a view of carrying out direct foreign investment as defined in paragraph 1m) of this Article, in a project under this Law;

l. National investor — individual or corporate person who makes available capital and resources belonging to or at the own account and risk of said person, with the aim of carrying out direct national investment, as defined in paragraph ln) of this Article, in a project approved in accordance with this Law;

m. Direct foreign investment — any form of foreign capital contribution valuable in monetary terms which constitutes own equity capital or resources at the own account and risk of the foreign investor, brought from external sources and to be used in an investment project for carrying out an economic activity, through a company registered in Mozambique and operating from Mozambican territory;
n. Direct national investment — any form of contribution of national capital valuable in monetary terms which constitutes own equity capital or resources at the own account and risk of the national investor destined for use in an investment project for carrying out an economic activity, through a company registered in Mozambique and operating from Mozambican territory;

o. Indirect investment — any form of investment whose remuneration and/or repayment does not exclusively consist of the direct participation of its contributors in the distribution of profits resulting from the operation of activities in projects in which the type of investment contemplated in Article 10 has been applied;

p. Exportable profits — that part of profits or dividends (net of all operating costs) resulting from the activity of a project involving direct foreign investment eligible for the remittance of profits abroad under the provisions of the Regulations of this Law approved by the Council of Ministers; the investor is entitled to effect such remittance abroad at his/her own initiative, after having provided for the settlement of taxes and any other obligations due to the Government, any legal deductions for building up or replenishing the reserve fund, and for the repayment of loans and respective interest payments and any other obligations with third parties;

q. Foreign person — any individual whose nationality is not Mozambican, or, in the case of a corporate person, the company originally formed under the legislation of another country, or which, having been formed in the Republic of Mozambique under Mozambican laws, has more than 50% (Fifty percent) of the respective share capital held by foreign persons, as provided for in paragraph 2 of this Article;

r. Mozambican person — any citizen of Mozambican nationality or any company or institution formed and registered under Mozambican laws, with headquarters in the Republic of Mozambique, and in which the respective share capital belongs at least 50% (Fifty percent) to Mozambican citizens, companies or institutions, whether private or public;

s. Project — an undertaking of an economic activity in which one intends to invest or has already invested national or foreign capital, or a combination of both national and foreign capital, and which has been granted the necessary approval by the competent authority;

t. Direct foreign reinvestment — the application in an undertaking of all or part of the profits resulting from the operating activities of any direct foreign investment project, whether in the same undertaking which generated such profits or in other undertakings carried out in the country;

u. Direct national reinvestment — the application of all or part of the non-exportable profits resulting from the operating activities of a particular investment project, whether in the same undertaking which generated such profits or in other undertakings carried out in the country;
v. Earnings — any income generated in a given period of operating activity of an investment project, such as profits, dividends, royalties and other forms of remuneration associated with the concession of rights to access and use of registered technologies and trademarks, as well as the payment of loan interest and other payments related to direct and indirect investment;

x. Industrial Free Zone — area or unit(s) of industrial activity geographically delimited and regulated by a specific customs regime whereby goods therein which are destined exclusively for export production, including the export goods produced by such activities, are exempt from any customs duties and related taxes or para-fiscal charges and shall also benefit from appropriate exchange, fiscal and labour regimes especially instituted and designed for the efficient functioning of the undertakings operating therein, particularly with regards to their commercial and financial obligations abroad, provided the expected benefits to Mozambique include the general stimulation of regional development and the generation of general economic benefits and, in particular, the expansion of productive and commercial capacity, a wider tax base, the creation of jobs and the generation of foreign exchange;

z. Special Economic Zone — area of general economic activity geographically delimited and subject to a special customs regime under which all goods entering, located, circulating, manufactured or transformed therein or exported therefrom are totally exempt from any customs, duties and fiscal or para-fiscal charges, and enjoy, furthermore, a free exchange regime, including for offshore operations, appropriate fiscal, labour and immigration arrangements instituted and adequate to the rapid entry and efficient functioning of enterprises and investors wishing to operate there, in order to enable the fulfilment of their commercial and financial obligations abroad; provided the country expects to gain from the promotion of regional development and generation of general economic benefits and, in particular, the expansion of productive and commercial capacity and tax base, and the creation of jobs and of foreign exchange.

2) To calculate the percentage participation in the share capital for the determination of the nationality of the investor, in accordance with the provisions of paragraphs 1q) and 1r) of this Article, the origin of the capital shall be determined by summing-up the shares pertaining, respectively, to the foreign and the Mozambican persons.

**Article 2. Object of the Law**

1) The present Law seeks to establish the basic and uniform legal framework for the process of carrying out both national and foreign investments eligible for the guarantees and incentives provided for in this Law, in the Republic of Mozambique.

2) Those undertakings in which investments are being or have been made without compliance of the provisions of this Law and its Regulations shall not be eligible to benefit from the guarantees and incentives herein contemplated.

**Article 3. Ambit of application**
1) The present Law shall apply to investments of an economic nature carried out in Mozambique which intend to benefit from the guarantees and incentives herein established, including those investments carried out in industrial free zones and in special economic zones, and which are in accordance with the provisions of the Regulations approved as per Article 29 of this Law, independently of the nationality and the nature of the investor.

2) This Law shall not apply to investments made or to be made in the areas of prospecting, research and production of petroleum and gas and in mineral resources extraction industries.

3) The present Law shall neither cover public investments financed by funds from the State Budget, nor investments of an exclusively social character.

Article 4. Equality of treatment

1) In carrying out their activities, foreign investors, employers and workers will enjoy the same rights and be subject to the same duties and obligations applicable to nationals in accordance with the legislation in force in the Republic of Mozambique.

2) Exception to the provision of paragraph 1 of this Article shall be those cases of projects or activities by nationals which by their nature or scale of investments and undertakings, may merit special treatment and support from the Government.

Article 5. Assumption of international agreements

The provisions of this Law shall not restrict any guarantees, advantages or obligations specially contemplated in international agreements or treaties to which the Republic of Mozambique has become a signatory.

Article 6. Basic guiding principle for investments

Investments covered by this Law, irrespective of the form they may assume, should contribute to the sustainable economic and social development of the country, meet the principles and objectives of national economic policy and satisfy the provisions of this Law and of its Regulations and any other applicable legislation in force in the country.

Article 7. Objectives of investments

The carrying out of investments under the present Law shall, inter alia, pursue the following objectives:

a. the development, rehabilitation, modernisation or expansion of economic infrastructures for the operation of productive activities or for rendering services necessary for supporting productive economic activities and promoting the country’s development;

b. the expansion and improvement of national production capacity or of capacity to render services which support productive activities;

c. contributing towards training, expansion, and development of national entrepreneurs and Mozambican business partners;
d. the creation of jobs for national workers and the raising of professional skill levels of the Mozambican labour force;

e. the promotion of technological development and the improvement of entrepreneurial productivity and efficiency;

f. the increase and diversification of exports;

g. the rendering of productive services and of those generating foreign currency;

h. the reduction and substitution of imports;

i. contributing towards improving the supply of domestic markets and the satisfaction of the priority and basic needs of the population;

j. any direct or indirect contribution towards improving the balance of payments and government budget revenue.

Article 8. Forms of direct national investment

Direct national investment may assume any of the following forms valuable in monetary terms:

a. cash;

b. infrastructures, equipment and relevant spare parts, materials and other goods;

c. granting of operating rights over concessions, licences and other rights of an economic, commercial or technical nature;

d. granting, in specific cases and under the terms agreed upon and approved by competent authorities, of land usage concession rights, patented technologies or registered trademarks, for which remuneration is limited to the participation in the distribution of profits resulting from the activity in which such rights, technologies or trademarks have been or shall be applied.

Article 9. Forms of direct foreign investment

Direct foreign investment may consist of any of the following forms valuable in monetary terms:

a. freely convertible currency;

b. equipment and relevant spare parts, materials and other imported goods;

c. the granting, in specific cases and under the terms agreed upon and approved by the competent authorities, of concession rights to use patented technologies or registered trademarks for which remuneration is limited to the participation in the distribution of profits resulting from the activities in which such technologies or trademarks have been or shall be used.

Article 10. Forms of indirect investment
Except for those cases stated in paragraph b) of Article 8, of paragraph c) of Articles 9, and of paragraph 2 of Article 17, indirect investment, whether national or foreign, shall consist of any or a combination of loans, shareholder loans, additional supplies of capital, patented technologies, technical processes, industrial models and secrets, franchising, registered trademarks, technical assistance and other forms of access to the use or transfer of technology and registered trademarks, and which access to use is under exclusivity or a licensing arrangement restricted to a geographic zone or to commercial and/or industrial activity area.

**Article 11. Areas for investments by free private initiative**

Areas open to free initiative for private investments shall be all those of economic activities which are not expressly reserved to the ownership or exclusive operation by the Government or to the investment initiative by public sector.

**Article 12. Areas reserved to public sector initiative**

The Council of Ministers shall define the areas of economic activity reserved to the initiative of public sector for carrying out investments, with or without participation of the private sector, and, furthermore, define the percentage shareholding to private national and foreign investment.

**Chapter II. Guarantees and fiscal incentives**

**Article 13. Protection of property rights**

1) The Government of Mozambique shall guarantee the security and legal protection of property on goods and rights, including industrial property rights, comprised in the approved investments carried out in accordance with this Law and its Regulations.

2) When deemed absolutely necessary for weighty reasons of national interest or public health and order, the nationalization or expropriation of goods and rights comprised in an approved and realised investment under this Law shall be entitled to just and equitable compensation.

3) In the event of any complaint submitted by an investor under the terms regulated by the Council of Ministers not being resolved within a period of ninety (90) days, and when such fact has led the investor to incur in financial losses on the invested capital, the said investor shall have the right to a just and equitable compensation for such losses incurred and which are of evident responsibility of Government institutions.

4) For the purpose of determining the value of compensation or remuneration to be paid under paragraphs 1 and 2 of this Article, the evaluation of goods and/or rights nationalised or expropriated, including financial losses suffered by an investor which are of evident responsibility of Government institutions, will be carried out within ninety (90) days by a team especially appointed or by an auditing company of recognised expertise and competence.
5) The payment of the compensation or remuneration referred to in the preceding the date of acceptance by the competent Government authority. The time for assessment for decision making on the evaluation made and submitted to the competent Government authority shall not exceed forty-five (45) days counted from the date on which the evaluation dossier was submitted and received.

Article 14. Remittance of funds abroad

1) The Government of Mozambique, in accordance with the conditions set down in the authorisation or other relevant legal instruments to the investment, shall guarantee the remittance of funds abroad in connection with:

a. exportable profits resulting from investments eligible for export of profits under the provisions of the Regulations of this Law;

b. royalties or other payments for remuneration of indirect investments associated to the granting and transfer of technology;

c. amortization of loans and payment of interest on loans contracted in the international financial market and applied in investment projects in the country;

d. the proceeds of any compensation paid in conformity with the provisions of paragraph 2 of Article 13;

e. invested and re-exportable foreign capital, independently of eligibility (or not) of the investment project to export profits under the Regulations of this Law.

2) The remittances referred to in paragraph 1 above shall comply with the formalities set down in Article 15 below.

Article 15. Formalities for remittances abroad

1) In harmony with the definition in paragraph 1p) of Article 1, provided that the applicable obligations and the exchange formalities have been satisfied, foreign investors with approved investments carried out in accordance with this Law and its Regulations are entitled to transfer abroad up to the whole amount of the profits accrued to them in each financial year.

2) The document which confirms, for the purpose of remittance of profits abroad, the investment effectively made and the fulfilment of fiscal obligations, shall be issued by the Ministry of Planning and Finance within thirty (30) days counted from the date of submission of the relevant application.

3) Remittances of re-exportable capital or of the proceeds of compensation or remuneration provided for in Article 13 shall be carried out in instalments timed over a period not exceeding five years and in a such a way as to avoid disturbing the balance of payments.

4) Remittance of exportable profits and of invested re-exportable capital shall be processed in foreign currency of the investor's choice in accordance with the provisions of this Law and its Regulations and the terms of the authorization granted for the project.
5) Upon compliance with the provisions of paragraphs 1 to 4 of this Article, the transfer of funds abroad under the present Law and its Regulations shall take place, provided that the following have been met:

a. the constitution or replenishment of legal reserve fund;

b. the payment of any outstanding taxes;

c. the provisions necessary to ensure the timely repayment of loan instalments and interest on loans contracted for the realization of the investment;

d. adequate provisions to guarantee the repayment of loan instalments and interest on loans to fall due before further funds sufficient to meet such responsibilities are generated.

6) The remittance of exportable profits in each financial year, shall be promptly processed as long as the positive balance of foreign exchange generated by the undertaking or combination of several undertakings carried out by the same investor or group of associated investors allows the necessary coverage.

7) In case of insufficient exchange funds to cover the remittance of profits abroad in any given financial year by a project that have not generated a net surplus of foreign currency, the remaining balance shall be carried forward for its remittance abroad to the following financial year or years.

8) The transfer abroad of exportable profits generated by foreign investment which demonstrated the effective substitution and/or reduction of imports or that proved it has effectively saved foreign exchange for the country, but that does not have foreign exchange fund to cover such transfer, shall be allowed and effected under the terms to be agreed with the relevant foreign investor.

9) The remittance abroad of re-exportable invested capital shall be processed with observance of the provisions of paragraphs 3 and 4 of this Article, proportionately to the participation of direct foreign investment in the share capital in the undertaking, based on the result value of the liquidation, sale or compensation, total or partial, of such undertaking or, furthermore, provided that the authorization period of the direct foreign investment has expired without renewal.

Article 16. Incentives

1) In addition to the guarantees of ownership and of remittance of funds abroad provided for in Articles 13 to 15 above, the Government of Mozambique shall also guarantee the concession of ta4es and customs incentives granted in the Code of Fiscal Benefits for investments made in Mozambique in accordance with this Law and its Regulations.

2) The right to enjoy the incentives provided for in paragraph 1 of this Article for in the Code of Fiscal Benefits for investments made in Mozambique, given that the conditions upon which the concessions were granted remain unchanged.

3) The Council of Ministers shall approve, by Decree, the Code of Fiscal Benefits referred to in paragraphs 1 and 2 of this Article.
Chapter III. Financing and exchange operations

Article 17. Financing of direct investment

1) Direct investment in projects to be carried out in the country under this Law and its Regulations shall be financed by own equity capital made available by the respective investors.

2) Financing made available through shareholder's loans and/or additional supplies of capital made available by the investors' own resources, and for which remuneration shall not bear interest charges made on the undertaking in which they have been applied, shall also be considered as components of direct investment.

Article 18. Access to domestic credit

Companies formed and registered with the participation of direct foreign investment are entitled to access to domestic credit borrowing on the same terms and conditions applicable to Mozambican companies and in conformity with the relevant legislation in force in the country.

Article 19. Allocation of foreign exchange

1) For those undertakings whose activities generate foreign exchange, the Bank of Mozambique may, upon a submission by the respective companies of their yearly plan of foreign exchange requirements, authorize the retention, in foreign currency accounts, of a proportion of the foreign currency revenue generated by such undertakings.

2) For those cases not covered by the paragraph 1 of this Article, appropriate arrangements shall be adopted for each undertaking taking into account its economic interest and social importance.

Article 20. Exchange Operations

Exchange operations and the conversion of foreign currency into local currency and vice-versa shall be processed in accordance with the legislation and rules in force in the country regarding such matters.

Chapter IV. Approval and registration

Article 21. Decision making on investment projects

1) The carrying out, in Mozambique, of investment projects eligible for the guarantees and incentives provided for in this Law shall require approval by the competent government authorities.

2) The Government will establish, in Regulations, the levels of competence for the taking of decisions by governmental authorities on investment projects.
3) The Council of Ministers shall regulate the time limits to be observed for the taking of decisions on investment proposals, and set down the procedures to be followed when a given proposal has not been decided upon by the competent authority within the stipulated time limit.

4) The Council of Ministers shall, furthermore, regulate on the situations in which the authorizations granted for carrying out investment projects may merit changes or cancellation.

**Article 22. Registration of direct foreign investment**

1) The foreign investor, within one hundred and twenty (120) days counted from the date of notification of the decision authorizing an investment project, shall register the undertaking involving direct foreign investment with the authority responsible for monitoring the inflow of capital, and register subsequently each actual capital import operation that takes place.

2) The failure to effect the registrations provided for in this Article may lead to the non-recognition of the right to export profits and remit the re-exportable invested capital abroad.

3) The registrations provided for in this Article shall be effected without prejudice to the verification and confirmation, in accordance with the provisions contained in the Regulations of this Law, of the direct foreign investment amounts declared for registration.

**Article 23. Transfer of investor’s position or rights**

1) The investor may transfer, wholly or in part, the position or rights held in an investment or the equity participation held in it, upon an express and duly founded request made by the investor to the Minister of Planning and Finance submitted through the Investment Promotion Centre or its provincial delegate.

2) The applicant for such transfer shall indicate, in the request, the identity of the recipient and the terms agreed upon in connection with such transfer of investment rights or position.

3) Where the applicant for the transfer of the position held or part of share capital held is, in whole or in part, a foreign investor, s/he shall be entitled to request the remittance abroad of the proceeds from this divestiture, provided the fiscal obligations applicable to capital gains have been satisfied.

4) The beneficiary of such transfer may only enjoy the guarantees and incentives provided for in this Law if such operation has been approved, effected and registered in accordance with the provisions of Article 22, and during the period of validity of the authorization granted for the relevant undertaking.

**Article 24. Confirmation and registration of indirect investment**

1) The realisation of any indirect foreign investment contemplated in this Law and its Regulations shall require previous confirmation from the competent authority.

2) For the purpose of the paragraph 1 of this Article, the competent authority shall e:
a. the Bank of Mozambique, for those components of investments made under the form of loans associated with direct investments, irrespective of any involvement of direct foreign investment.

b. the authority responsible, in conformity with the law, for the registration of any other specific form of indirect foreign investment brought in from outside Mozambique or from any other comparable source.

3) The necessary condition for any form of foreign investment covered by Article 10 to be considered as indirect investment applied in a project in accordance with this Law and its Regulations, shall be that such investment is confirmed and registered with the competent Mozambican authority as provided for in paragraph 2 of this Article.

Chapter V. Other provisions

Article 25. Resolution of disputes

1) Any disputes arising from the interpretation and application of this Law and its Regulations, which cannot be resolved on a friendly basis or by means of negotiation, may be submitted to the competent judicial authorities, in accordance with Mozambican legislation, for their resolution.

2) Disputes between the Government of Mozambique and foreign investors concerning authorised and realised investments in the country, which cannot be resolved on the basis provided for in paragraph 1 of this Article, shall, unless otherwise agreed, be entitled to submission for resolution through arbitration, with possible recourse, upon express agreement of both parties, to:

a. the rules of the International Convention for the Settlement of Investment Disputes between States and Nationals of other States (ICSID) adopted in Washington on 15th March 1965, or through the International Centre for the Settlement of Investment Disputes between States and Nationals of other States;

b. rules set out in the ICSID Additional Facility adopted on the 27th September 1978 by the Administrative Council of the International Centre for Settlement of Investment Disputes between States and Nationals of other States, whenever the foreign investor does not meet the requirements provided for in Article 25 of the ICSID Convention;


Article 26. Protection of the environment

1) Investors, and subsequently their companies, shall, in the process of elaboration, implementation and operation of their investment projects, carry out and submit the relevant studies and evaluations of the environmental impact and of any pollution and sanitation concerns that may result from their activities and the damages and/or wastes of their undertakings. Such studies and evaluations shall include any potential effects and/or implications on forest, geological and hydrological resources, whether within their area of concession or close to the peripheries of the areas in which the undertaking is being or is to be implemented and operated.
2) It shall also be the responsibility of said investors and companies to undertake appropriate measures for the prevention and minimisation of any negative environmental effects, particularly those identified in the environmental impact studies referred to in paragraph 1 of this Article, and subject to observance of the rules and guidelines issued by the competent authorities in this field, and in conformity with any legal provisions and any terms specified in the licence granted for the operation of the activity.

3) Those activities with levels of pollution and contamination likely to alter and negatively affect the environment or public health shall comply with restrictions established by law and/or issued by competent authorities, as well as to any rules or international agreements on such issues to which Mozambique has become a signatory.

**Article 27. Previous investment projects**

1. This Law and its Regulations shall not apply to investments made before it has entered into force, which shall continue to be governed by the provisions of the legislation and by the specific terms or contracts under which the authorisation for each particular investment project to be carried out, in Mozambique, was granted.

2. Investment proposals submitted for evaluation and approval before the entry into force of this Law shall be evaluated and decided upon, as appropriate, under the Law no 4/84, of 18th August, or of the Law no 5/87, of 19th January, unless the applicants opt for and expressly request that the present Law be applied.

**Article 28. Regularisation of unregistered foreign investments**

1) Investors with projects involving direct foreign investment authorised under Law no 4/84, of 18th August, and the Regulations on Direct Foreign Investment, which are currently under implementation, in the relevant authorization or their implementation to be commenced, but which have not yet been registered in accordance with the provisions of Article 22, shall provide for and effect such registration with the Ministry of Planning and Finance within a period of one hundred and eighty (180) days counted from the date on which the present Law has entered into force.

2) The non-observance of the provision stipulated in paragraph 1 of this Article may lead to the cancellation of the granted authorization and, consequently, to the cessation of the recognition and commitments that had been assumed by the Government of Mozambique in relation to such investments under Law no 4/84, of 18th August, and its Regulation.

**Article 29. Regulations**

The Council of Ministers shall approve the Regulations relevant to the present Law.

**Article 30. Final Provision**

Those provisions of Law no 4/84, of 18th August, and of Law no 5/87, of 19th January, to the extent that they are contradictory to the provisions of the present Law, are hereby revoked.

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