



APR. 23

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TAX

Electronic Communication and Processing of Tax Proceedings and Tax Enforcement Actions

Presidential Decree 95/23 was published on 6 April and approves the new legal framework for electronic communication and processing of tax proceedings and tax enforcement actions. It also repeals Presidential Decree 232/19 of 22 July and Article 9(4) of Presidential Decree 245/21 of 4 October, which established the legal framework for the allocation of tax identification numbers.

This framework applies to the electronic transmission of notifications and other forms of communication between the General Tax Administration (*Administração Geral Tributária* – “AGT”) and taxpayers, including in tax enforcement actions and the electronic filing of tax returns.

The new framework also introduces the following changes:

- In addition to large taxpayers (*Grandes Contribuintes*) and taxpayers with an annual turnover or import of goods exceeding AOA (kwanza) 50 million (USD 100,000), natural or legal persons holding real estate, cars, aircraft, boats and other assets subject to Real Estate Tax and Motor Vehicle Tax will now be compulsorily subject to the electronic communication and processing system.
- Communications made through the taxpayer’s website ‘*Portal do Contribuinte*’ must be preceded by a mandatory prior notice. However, the lack of prior notice does not render the communication ineffective.
- Taxpayers are considered to have been notified 5 (five) days after the act is made available on the *Portal do Contribuinte*, and the time limit ends at 24:00 of the last day.

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Failure on the part of taxpayers to comply with these requirements will result in the payment of a fine equal to 10% of the value of the tax.

- Electronic communication on the *Portal do Contribuinte* will now be used for the following purposes:
 - a) Prior information actions for taxpayers and other tax obligations
 - b) Determination of taxable income
 - c) Payment of taxes
 - d) Review of tax assessments, at the initiative of the taxpayer or the AGT
 - e) Obtaining a certificate of non-debt status
 - f) Applying for hierarchical appeals
 - g) Collection of tax debts
 - h) Requests for binding information
 - i) Recognition or withdrawal of tax benefits
 - j) Actions for tax infringements
 - k) Tax inspections
 - l) Enforcement proceedings in respect of acts falling within the competence of the Administrative Tax Enforcement Body
- Failure on the part of taxpayers to comply with these requirements will result in the payment of a fine equal to 10% of the value of the tax, without prejudice to the obligations and penalties provided for by specific legislation for failure to submit or late submission of tax returns, schedules and forms. ■