



SEP. 23

ANGOLA

## NEWS

## TAX

# Reduction in the legal charges for tax debts

On 12 September 2023, the General Tax Administration (*Administração Geral Tributária* - "AGT") issued a statement announcing a reduction in the legal charges for tax debts.

According to the statement, taxpayers who have not paid their tax obligations on time will be able to voluntarily pay the tax until 31 December 2023, regardless of the stage of the tax debt settlement process.

Taxpayers must voluntarily express their wish to the AGT and pay the full amount of the tax within 15 days of the issue of the relevant assessment note, with a 50 per cent reduction in the fine and a 30 per cent reduction in the corresponding compensatory interest.

This measure does not apply to taxpayers who have committed a tax offence for which proceedings have already been started, nor to those who choose to pay their tax debt in instalments. ■

**Taxpayers who have not paid their tax obligations on time will be able to voluntarily pay the tax. 50 per cent reduction in the fine and a 30 per cent reduction in the corresponding compensatory interest.**

Renata Valenti  
Nilsa de Freitas  
PLMJ Colab Angola  
- RVA Advogados

Isaque Ramos  
Ana Raquel  
Magalhães  
PLMJ Advogados

PLMJ COLAB | ANGOLA – CAPE VERDE – CHINA/MACAO – GUINEA-BISSAU – MOZAMBIQUE – PORTUGAL – SÃO TOMÉ AND PRÍNCIPE – TIMOR-LESTE

This document is intended for general distribution to clients and colleagues, and the information contained in it is provided as a general and abstract overview. It should not be used as a basis on which to make decisions and professional legal advice should be sought for specific cases. The contents of this document may not be reproduced, in whole or in part, without the express consent of the author. If you require any further information on this topic, please contact Renata Valenti ([renata.valenti@rvaangola.com](mailto:renata.valenti@rvaangola.com)) or Isaque Ramos ([isaque.ramos@plmj.pt](mailto:isaque.ramos@plmj.pt)).