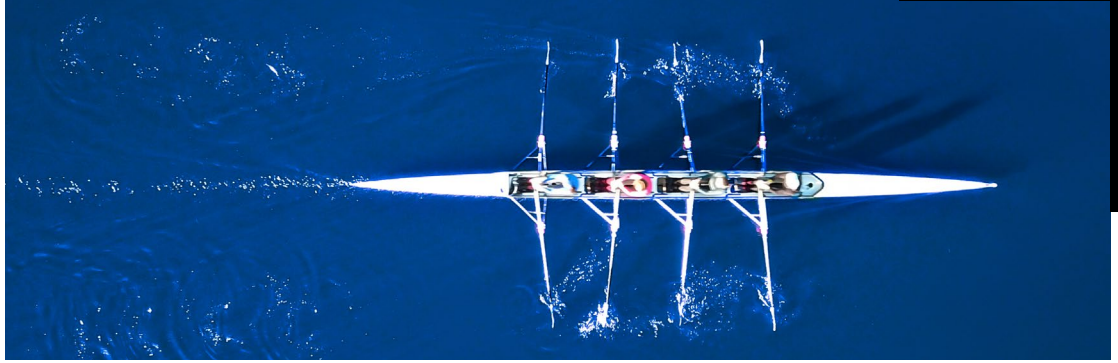




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Electronic invoicing: AGT recommends early preparation for the mandatory transition

Introductory note

On 2 October 2026, the General Tax Administration (*Administração Geral Tributária*, or “AGT”) published a statement recommending that taxpayers who are required to issue electronic invoices begin adapting their internal systems and processes with immediate effect. This is intended to ensure a smooth transition and prevent difficulties when the requirement comes into force.

Legal background

The Legal Framework for Invoices, approved by Presidential Decree 71/25 of 20 March, stipulates that taxpayers registered under the General and Simplified VAT Schemes must issue electronic invoices. This requirement is being introduced in phases, in accordance with the implementation timetable published by the AGT:

- From 1 January to 31 December 2026, the obligation will apply only to Large Taxpayers (i.e. taxpayers registered with the Large Taxpayers Tax Office) and to suppliers to the state, regardless of the VAT scheme to which they are subject.
- From 1 January 2027 onwards, the obligation will also apply to all other taxpayers under the General VAT Scheme and the Simplified VAT Scheme.

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Taxpayers subject to the VAT Exemption Scheme are not obliged to issue electronic invoices but must still issue invoices through one of the legally permitted methods, such as via the Taxpayer Portal (*Portal do Contribuinte*). However, they may voluntarily opt into electronic invoicing by submitting a request to the AGT.

Regardless of the applicable phase, sales of goods and provision of services with a value of AOA 25 million or more must be documented by means of an electronic invoice or issued via the Taxpayer Portal.

AGT recommendations

To ensure a smooth implementation, the AGT recommends that taxpayers take the following preparatory measures with immediate effect:

- Update or purchase AGT-certified invoicing software that enables them to issue electronic invoices and transmit the relevant data to the AGT in real time. A list of AGT-certified invoicing software can be found [here](#).
- Update their tax registration details and register every establishment where invoices are issued (e.g. shops, branches or agencies) with the AGT, if the taxpayer has more than one establishment.

Our comments

There are fewer than three months remaining until 1 January 2027, the date from which the obligation to issue electronic invoices will apply to a much larger number of taxpayers. We therefore recommend that companies verify that their IT systems, internal procedures and AGT registration details are up to date and ready to comply with the new rules. They should also ensure that all invoice series in use have been notified to the AGT.

It is important to prepare in advance because invoices issued using software not certified by the AGT or in series that have not been notified are deemed not to have been issued. In such cases, fines may be imposed.

Timely preparation will help reduce operational risks, avoid difficulties during the adaptation process, and facilitate compliance with tax obligations associated with electronic invoicing.

The Tax Law team at PLMJ Colab Angola – RVA Advogados is available to provide clarification and support companies in adapting their internal procedures to the applicable tax rules and the AGT's guidelines. ■