

Angola Desk

Tax and Legal Developments for 2026

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HOT TOPICS

1) Electronic invoicing

Electronic invoicing in Angola is now a reality and became mandatory for large taxpayers and State suppliers as of 1 January 2026, with extension to all companies by 2027. It requires AGT-certified software and a digital signature for real-time transmission. This requirement is set out in Articles 16 and 17 of Presidential Decree no. 71/25, of 20 March, which approves the Legal Framework for Invoices. This legislation replaces traditional methods in order to increase tax transparency.

2) Issuing invoices in contingency

In cases where invoicing software becomes inoperable, making electronic invoicing impossible, taxpayers may issue invoices in contingency, provided certain key requirements set out in Article 18 of Presidential Decree no. 71/25, of 20 March, are met. For contingency purposes, this refers to the issuing of invoices in offline mode through invoicing software where there are communication difficulties with the electronic platform, or in cases of power failure, technical malfunction or any other situation preventing access to the taxpayer's IT equipment.

3) Accounting SAF-T

As of 1 January 2026, in addition to the obligation to submit the invoicing SAF-T file, it is now also mandatory to submit the accounting SAF-T file relating to the previous financial year by 10 April each year, in accordance with subparagraph e) of Article 24 of Presidential Decree no. 71/25, of 20 March, which approves the Legal Framework for Invoices.

4) Prize Invoice

The prize invoice scheme is now a reality in Angola. It provides for the random allocation of prizes to taxpayers who hold invoices issued and reported to the Tax Authority, pursuant to Article 28 of Presidential Decree no. 71/25, of 20 March, which approves the Legal Framework for Invoices.

5) Electronic submission of tax returns under the Special Taxation Regime for Petroleum Activities

The General Tax Administration (AGT) has recently informed all taxpayers subject to the Special Taxation Regime for Petroleum Activities that, from now on, tax returns and related documents must be submitted exclusively by electronic means, pursuant to Presidential Decree no. 95/23, of 6 April, which approves the Legal Framework for Electronic Communication and Processing of Tax Procedures and Tax Enforcement Proceedings.

6) Special Contribution on Foreign Exchange Transactions

The Special Contribution on Foreign Exchange Transactions applies to transfers carried out under service agreements, technical assistance, consultancy and management contracts, capital transactions and unilateral transfers, pursuant to Article 16 of Law no. 14/25, of 30 December, approving the State Budget for the 2026 Financial Year.

The applicable rate on the transfer amount is 2.5% for individuals and 10% for legal entities.

7) Benefits for Authorised Economic Operators and National and International Bodies or Entities

During the 2026 financial year, the following benefits are granted to Authorised Economic Operators certified as importers and exporters, pursuant to Article 20 of Law no. 14/25, of 30 December, approving the State Budget for the 2026 Financial Year:

- Possibility of paying customs duties in instalments, in accordance with the General Tax Code
- Extension of the deadline to 60 days for submitting the Declaration of Exclusivity Commitment for goods imported for the productive sector
- Exemption from providing a guarantee in customs clearance procedures
- Possibility of customs clearance of goods with deferred payment of duties and other customs charges as a debt

8) Industrial Tax

Taxpayers subject to Industrial Tax under both the general and simplified regimes are required to submit their returns electronically. The Tax Authority must create conditions enabling taxpayers without technological capacity to submit their returns electronically at Tax Authority offices with the assistance of tax officials, pursuant to Article 22 of Law no. 14/25, of 30 December, approving the State Budget for the 2026 Financial Year.

TAX RELEASE

Corporate Income Tax (IRPC)

Personal Income Tax (IRPS)

In order to gather contributions from various social, economic and professional stakeholders towards building a fairer and more modern tax system, the AGT has made available for Public Consultation the proposed Personal Income Tax Code (IRPS). Contributions may be submitted until 30 April to: consulta.publica@minfin.gov.ao

AGT CIRCULARS / GUIDELINES 2025/2026

Circular no. 05/GACA/DSAdu/AGT/2025 – On the Opening and Operation of a Customs Warehouse for Goods under the Customs Transit Regime

Circular no. 04/GACA/GJ/DTE/AGT/2025 – On the Procedures Applicable to Compliance with Industrial Tax Reporting and Payment Obligations by Companies in the Mining Sector, Ring-Fencing Principle

Circular no. 18/GACA/GJ/AGT/2025 – On the Procedure for Authorisation of Payment of Tax Debts in Instalments

NEW GAS CONSORTIUM IN ANGOLA

Presidential Decree no. 72/25 approving the Natural Gas Master Plan

Presidential Legislative Decree no. 4/24 granting tax incentives to the Consortium's activities in the Concession Area of Block 49

Presidential Legislative Decree no. 5/24 granting tax incentives to the Consortium's activities in the Concession Area of Block 50

Presidential Legislative Decree no. 6/24 establishing the VAT regime applicable to activities of prospecting, exploration, appraisal, development, production, processing, storage, transport and sale of gaseous hydrocarbons, including condensates and liquids extracted from natural gas, as well as the construction, operation and maintenance of related infrastructure and facilities, onshore or offshore, carried out under the Risk Service Contract for the Concession Area of the New Gas Consortium

HOT CASES ANGOLA

Judgment Case no. 229/2019 – Concerning tax litigation

Judgment Case no. 148/15 – Decision on nullity in tax enforcement proceedings due to lack of service

Judgment no. 724/2022 – Analyses the constitutional compliance of the assessment of taxable income by the Tax Office

Judgment no. 740/2022 – On the principles of legality and effective judicial protection in patrimonial matters



Thinking about tomorrow? Let's talk today.



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