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ANGOLA | AGREEMENT ON MUTUAL ADMINISTRATIVE ASSISTANCE AND TAX COOPERATION BETWEEN ANGOLA AND PORTUGAL

The Agreement on Mutual Administrative Assistance and Tax Cooperation between Angola and Portugal (the “Agreement”) has been enacted by Presidential Decree 317/18, dated 31 December 2018. The Agreement applies to all taxes, excluding customs duties and social security contributions, and the following matters:

- Simultaneous tax controls (in-country and abroad);
- Assistance in the recovery of tax debts, including interim procedures;
- Service of documents.

The States party to the Agreement will be able to execute simultaneous tax controls in both States, as well as assisting one of the Contracting States in the course of a given tax inspection through selected officials present in the course of the control. Additionally, the Agreement enables each Contracting State to assist and secure the recovery and collection of any eligible tax credits in the other State, including the request for application of injunctions and other interim procedures.

The Agreement will become effective on the date the last notice in writing is received through the proper diplomatic channel certifying that all domestic law requirements have been satisfied, and remain effective for an automatically renewable period of eight years.

This is the first agreement on Mutual Administrative Assistance and Tax Cooperation between Angola and Portugal.