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ANGOLA

VALUE ADDED TAX

UPDATED LARGE TAXPAYERS' LIST

An updated list of taxpayers registered with the Large Taxpayers Unit has been recently published. VAT will apply to all taxpayers on the list as of 1 July.

The General Tax Administration ("AGT") will update the taxpayers' records of its own motion, but taxpayers will still be required to complete and submit a declaration for commencement of business electronically, in order to fill in any information missing on their records by 31 August 2019.

Check the updated Large Taxpayers' List [here](#).

CERTIFIED BILLING SYSTEMS

The AGT published the list of billing systems "*under analysis for the purpose of tax validation*". The official list of certified billing systems is expected to be published shortly and will identify the billing systems validated by AGT and their producers.

See the list of billing systems under analysis for certification [here](#).

VAT CODE REGULATIONS

The VAT Code Regulations ("VAT Regulations"), enacted by Presidential Decree 180/19, of May 24th, 2019, were also published. The VAT Regulations and the VAT Code will come into force on 1 July 2019.

The new act lays down the rules applicable to VAT refunds and creates the Code of Accounts for purposes of booking input and output VAT transactions.

The following rules of the VAT Regulations are especially worth focusing on:

REFUND REQUEST

In line with the VAT Code, the VAT Regulations determine that any taxable persons eligible to claim tax credits may apply for a refund if the credit claim in question arose more than three months ago and exceeds 3 409 UCF (approximately 300,000 Kwanzas). Taxpayers need to apply for the refund in their periodic VAT return, which must be submitted on time.

Taxable persons that close their businesses, or that become VAT-exempt, or whose tax credit claim arises from any exports or similar transactions, and international carriage may also apply for a refund, irrespective of the amount and age of their credit claim.

DOCUMENTS

In order to check that the refund is valid, the AGT may demand taxable persons to submit documents in digital format, such as invoices or equivalent documents, customs declarations and billing documents confirming payment of VAT (in case of imports), supplier statements, trial balance sheets, notes justifying adjustments in favor of the taxable person, as well as any other documents required.

Exporters are further required to submit the documents pertaining to each specific export.

REQUIREMENTS TO ISSUE A REFUND

Refunds will only be issued if the taxable persons have their tax affairs in order and cumulatively satisfy the following requirements:

- a) All tax returns must have been properly and timely filed;
- b) All invoices or equivalent documents received and issued must have been submitted electronically, without any inconsistencies;
- c) The SAF-T files must have been electronically submitted, without any inconsistencies;
- d) The taxable person in question must have a bank account domiciled in Angola, as confirmed by the relevant Banking Financial Institution;
- e) The deductible tax cannot pertain to a taxable person without a valid tax ID number or without a tax ID number proper;
- f) The supplier statements must not contain any taxable persons who have suspended or closed their businesses during the refund period.

PAYMENT METHODS

Refunds may be paid in cash or by means of a tax credit certificate or offset against any tax debts of the relevant taxable person. Refunds made by means of a tax credit certificate are credited to the taxable person's current account on the Integrated Tax Management System. The credit must be used within a 5-year limitation period.