



Getting to the point

Mutual Administrative Assistance and Cooperation Agreement concerning Tax Matters entered into between the Angolan Government and the Portuguese Government

Presidential Decree 317/18 ("PD 317/18"), of December 31, approved the Mutual Administrative Assistance and Cooperation Agreement concerning Tax Matters entered into between the Angolan Government and the Portuguese Government ("Agreement").

The Agreement is applicable to all taxes, excluding customs duties and Social Security contributions and includes the following:

- a) Simultaneous tax controls and participation in tax controls abroad;
- b) Assistance in the recovery of tax debts, including protective orders;
- c) Documents notification.

The Agreement will become effective on the date of the last notice, in writing and through the proper diplomatic channels, certifying that all domestic law requirements have been met. The Agreement is valid for a period of eight years and is automatically renewable for equal periods.

PD 317/18, from December 31, can be found [here](#).

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