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Update of the Large Taxpayers List

Order No. 1083/22 (Order 1083/22), which updates the Large Taxpayers List and repeal the Order No. 316/17, of July 17, was published in the Official Journal, last March 15, 2022.

According to the Order 1083/22, the update of the List arises from the need for differentiation in the treatment of Large Taxpayers, due to the complexity of their commercial and financial transactions, their decisive importance in the tax revenue collection process, their influence on other taxpayers and, on the other hand, to enable a more efficient, dynamic and cooperative relationship on the part of the Angolan Tax Authorities (AGT).

The Order 1083/22 is in force since March 15, 2022.

Please find below the main updates underlying the updated Large Taxpayers List.

Liabilities

The entities included in the Large Taxpayers List shall from now on comply with all the reporting obligations as well as pay their taxes to the Tax Office of Large Taxpayers ("RFGC"), regardless to the use of electronic platforms of payment and submission of documents.

Notwithstanding the aforementioned, the Personal Income Tax, Stamp Duty and Consumption Tax due by the Large Taxpayers shall be paid to the competent Tax Office of the residence of the Large Taxpayer.

Assumptions

Oil Companies and Banking Financial Institutions are considered Large Taxpayers by their nature.

In addition, entities that, in the last three (3) economic years, have demonstrated stronger capacity to pay taxes are also deemed as Large Taxpayers.

Registration

Except for taxpayers already registered in RFGC, those who are now considered as Large Taxpayers must contact the RFGC for registration purposes, within 45 days starting from March 16, 2022.

Large Taxpayers are required to register at RFGC within 10 days from the date of their legal incorporation.

On the other hand, taxpayers who have been excluded from the Large Taxpayers List should, from March 15, 2022 onwards, comply with their tax reporting obligations and payments at the Tax Offices of their domicile, notwithstanding the use of electronic payment platforms and the maintenance of the General Taxation Regime for Value Added Tax, whenever applicable and under the terms of the respective legislation.

Tax proceedings in progress

Tax proceedings in progress at RFGC or at the Tax Offices of domicile shall continue therein until a final decision is obtained, notwithstanding the possibility of RFGC call upon to deal with such proceedings in a compact manner, when it proves necessary.

For more information we recommend consulting the Order 1083/22 [here](#).

Contacts:

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