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### Change to the Industrial Tax Code

Law No. 27/22, which amends the Industrial Tax Code, was published in the Official Journal in the past August 22, 2022.

#### Special tax regime for accidental services

The withholding tax rate of Industrial Tax is reduced to 6.5%, which is levied on the global value of accidental services provided by legal persons without head office, effective management or permanent establishment in Angola to entities with head office, effective management or permanent establishment in the national territory.

This Law will enter into force on January 1, 2023.

Thus, the present diploma definitively changes the withholding tax applicable under the special tax regime for accidental services to 6.5%, which is already in force in the current year of 2022, as established in the Law No. 32/21, of December 30, which approved the General State Budget for 2022.

For more information we recommend consulting the Law No. 27/22 [here](#).

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