



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

The 4th Belt and Road Initiative Tax Administration Cooperation Forum

— Improving Tax Environment

Tbilisi Georgia

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BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



Simplifying Tax Compliance



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Jurisdiction: Angola Revenue Administration (AGT)

「01」 Challenges of Angola Revenue Administration (AGT)

「02」 Modern Tax System

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CONTENT



1. Challenges of Angola Revenue Administration (AGT)

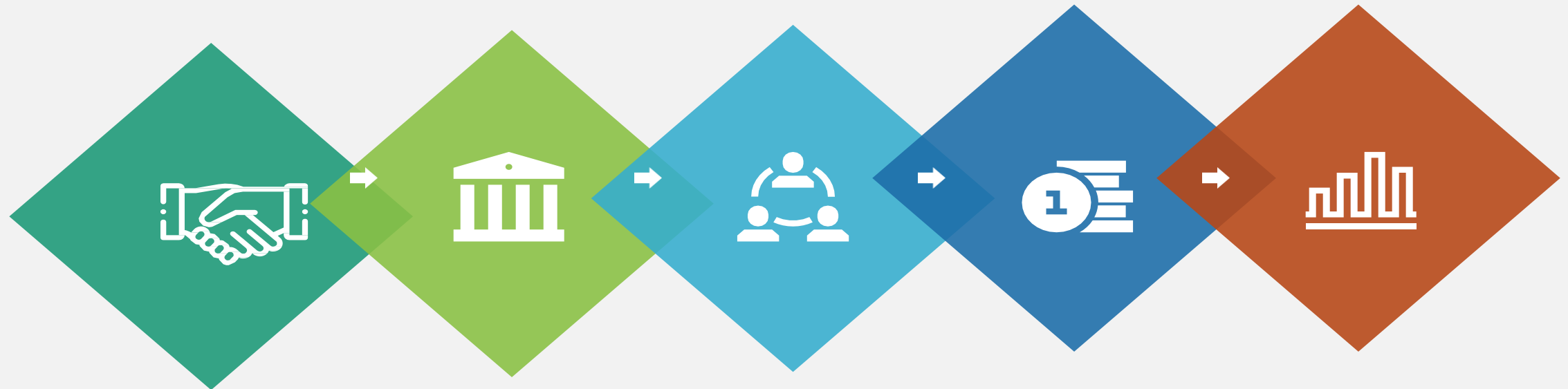




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Challenges of General Tax Administration (AGT)

The success of the changes depends on how taxpayers and the AGT fit into the spirit behind them. It requires more efficiency from the AGT and open cooperation, loyalty and collaboration from taxpayers.



TAXPAYER RELATIONS

- *Improve service and relation with taxpayers ;*
- *Communicate more and assertively.*

EXCHANGE OF INFORMATION

- *Investment in technical and technological infrastructure;*
- *interoperability of systems.*

HUMAN CAPITAL

- *Invest in regular training;*
- *Improvement of working conditions and incentives*

TRANSPARENCY

- *Greater tax justice;*
- *promoting a culture of integrity , transparency and compliance with laws;*
- *Arbitration Inclusion*

NON-OIL REVENUES

- *Increase non-oil revenue*



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Tax payer relations



01

Digital Taxpayer:

- the Taxpayer's Portal;
- Taxpayer Support Centre (CAC);
- AGT Mobile;
- Website;
- WhatsApp Chatbot (Justinho).

02

Citizenship and Tax Education:

- Implementation of the AGT Library and Museum;
- National Citizenship and Tax Education Plan;
- City of tax-paying Kandengues;
- workshops for businesses, associations, churches and taxpayers in general;
- Coffee with the Press;
- Etc.

03

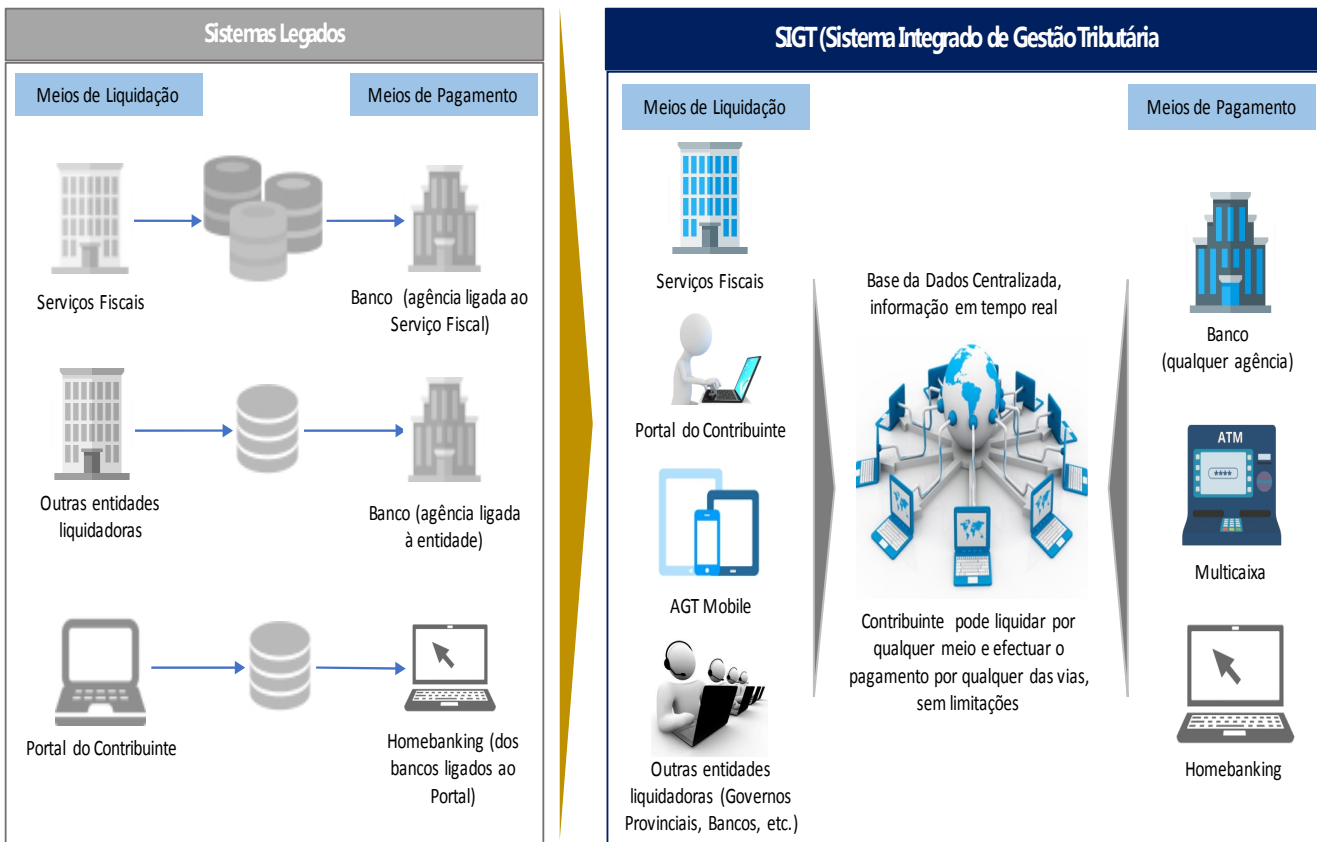
Expansion:

- International Tax Agreements (China, UAE and Portugal);
- Tax Posts (most remote areas of the country);
- Posts and Points and Customs;
- Etc.



Exchange of information

Mudança de Paradigma/ Disrupção



01. Centralized system *with real-time updated information (online)*
02. Expansion of the tax base and sanitization of the Registry Database
03. Creation of the Single State Payments Reference (RUPE)
04. Development of new face-to-face and virtual payment channels
05. Automation and centralisation of payment reconciliation procedures
06. Revenue clearance and management information in real time
07. Bet on the Taxpayer's Portal as Virtual Distribution
08. Provision of Electronic Declarations
09. Integration with MINFIN and External Entities systems (MINJUS, MAPTESS, BNA).



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Human Capital



01

- Participation of employees in tax training, promoted by International Organizations (ATAF, IMF, BRITACOM)

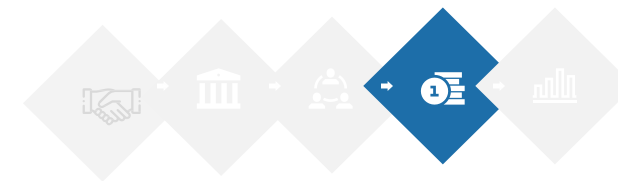
02

Key training to facilitate tax compliance:

- New Tax Codes;
- Angolan Taxation;
- Tax Audit;
- Tax Executions;
- Property Tax;
- Tax Procedures;
- Tax Excellence Program (PEAC);
- Technical Visits(Customs and Tax scope)



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Transparency



01

- Lectures aimed at taxpayers to adopt a healthy behavior in dealing with AGT;
- Talks with partners (PFA, CDOA, OCPCA, CGCF);
- Lectures for technical staff;
- lectures for middle management;
- Lectures for the Directors and members of the Board of Directors.

02

- 7 regional integrity forums (headquarters of the 7 tax regions);
- The National Integrity Forum is expected to be held on September 27, 2023.

03

- Creation of an exclusive hotline for complaints;
- Creation of an exclusive electronic mailbox for receiving complaints;
- Installation of physical boxes on all AGT websites for receiving Suggestions and complaints;
- Use of the INADEC complaints book.



2. MODERN TAX SYSTEM





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Replacement:

- Cедular taxes on income (Industrial Tax, Income Tax, Tax on Capital Application, Property Tax - income)

PER

- Comprehensive taxes, incidents on legal and natural persons (IRPS, IRPC and IUMAЕ).

1 Corporate Income Tax "IRPC "

Regarding corporate taxation, the imperatives of simplification and increased competitiveness of the Angolan tax system and Angolan companies stand out as major drivers of this Reform.

2 Personal Income Tax "IRPS"

It is intended to establish a personal and universal tax, maintaining, whenever possible, the current existing logic of settlement and withholding tax , definitively.

3 Tax for Micro-Economic Activity "IUMAЕ"

Introduction of a specific tax for micro-activity, which is presented as one of the essential elements of the Structural Reform.



3. CONCLUSION





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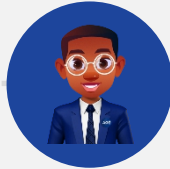


Remote Channels



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TAXPAYER PORTAL

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AGT MOBILE

Website: www.apple.com/ios/app-store/
Website: <https://play.google.com/store/apps>



CONCLUSION



- Adaptation of the tax system to the reality of the country (Ex.: Tax posts in remote **areas of the country**);
- Modernisation of technological systems for compliance with tax obligations;
- Broadening the tax base and moving to single taxes;
- Adapting the tax system by implementing a new parafiscal model that allows for the adequate financing of local government bodies and the appropriate redistribution of tax revenues, taking into account the places where they are collected (municipalities).



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THANKS

