# The 6th BRITACOF

**Shared Progress in Taxpayer Service for a Better Business Environment**

9-11 September 2025 | Kathmandu, Nepal

# Transparency in the Tax Administration of Angola

[Altair Marta] | [Member of the Board] | [Angola Revenue Administration -Angola]

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# 1

# INTRODUCTION

**Transparency in Tax Administration is the cornerstone of public trust and sustainable development**

Transparency in Tax Administration is essential for the strengthening of citizenship and trust in the State.

In Angola, this premise is one of the pillars of tax reform and the modernization of public administration.

This presentation proposes a critical and constructive look at the theme.

# 2

# WHAT IS TRANSFER OF TAX ADMINISTRATION?


1
Availability and accessbility of information about taxes, procedures and decisions.
2
Clear communication between the State and the taxpayer.
3
Accountability regarding collection, spending and fiscal expense.

# 3

# ANGOLAN CONTEXT

1. Angola has advanced in tax reforms since 2011 (LGRT), focusing on broadening the tax base, diversifying revenue, and improving tax management

2. The Tax Reform Strategy (ERT) and the National Development Plan (NDP) include transparency goals, namely:

2.1 Clear and accessible publication of tax laws and regulations, electronic portals with access to the taxpayer's tax history, automatic exchange of information with foreign tax administrations (FATCA).

3. Challenges persist: Informal economy, tax evasion, low tax literacy, and limited trust.

# 4

# WHY IS TRANSPARENCY URGENT?

Fosters institutional credibility.

*Reduces the space for corruption and favoritism.*

Promotes fiscal justice, citizen engagement, and strengthens taxpayer trust.

Attracts foreign investment and harmonizes international standards.

# 5

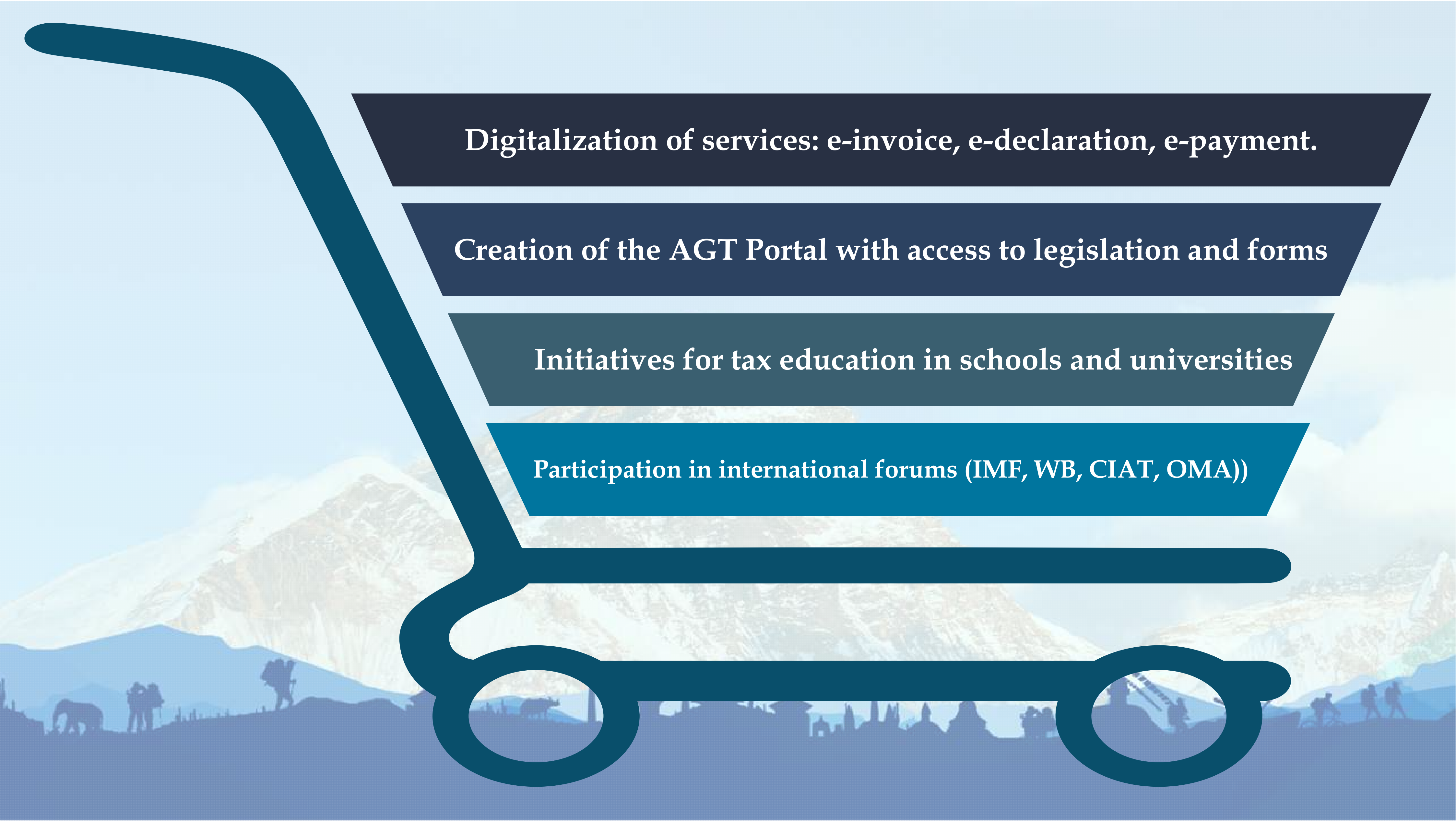
# TRANSPARENCY INDICATORS IN ANGOLA

## INDICATORS

- Publication of statistical data on tax matters by the AGT
- Public reports on fiscal expenditure and tax waivers
- Channels for reporting and taxpayer support service.
- Portal of the taxpayer and digital services
- Increase of citizen participation in fiscal decisions

# 6

# RECENT ADVANCES


Digitalization of services: e-invoice, e-declaration, e-payment.
Creation of the AGT Portal with access to legislation and forms
Initiatives for tax education in schools and universities
Participation in international forums (IMF, WB, CIAT, OMA))

# 7

# Transparency in Supervision and Collection

Disclosure of rights and duties of taxpayers

Automation of the inspection ans collection process

Disclosure of the destination of revenue on the Payment Receipt.

# 8

# Citizen Participation


Increase in civil society involvement in tax reforms
Public consultations on tax legislation
Potential for engagement through universities, NGOs, and the private sector
Tax forums, integrity forums, and interactive digital platforms.

# 8

# Institutional Communication

- Disclosure of tax matters in national languages
- Increase in regular tax education campaigns
- Use of radio, television and social networks for the disseminatio
- Publication of opinion articles and launch of the magazine Ulambu and the tax sheet

# 9

# EVALUATION INDICATORS

% of tax information available online

No. of public consultations conducted

Taxpayer confidence index

No. of complaints and reports handled.

# 10

# CONCLUSIONS

Transparency in Tax Administration is a vector of transformation and commitment to citizenship.

Angola has constitutional and technical basis to advance.

It requires training and involvement of society.

The future of tax trust depends on transparency today.

“**Without transparency, taxation loses legitimacy; with transparency, it transforms into trust, citizenship, and development.**”