



Getting to the point

Legal Regime of Electronic Submission of Taxpayer's Accounting Elements

In the context of the implementation of Value Added Tax ("VAT") in Angola, which is expected to occur July 1st 2019, Presidential Decree 312/18 ("PD 312/18") was published in the Official Journal last December 21st. This document approves the Regime of Electronic Submission of Taxpayer's Accounting Elements ("RSE").

The RSE establishes the rules for the electronic submission of accounting elements, including invoicing, accounting and inventory, and foresees the requirements for the validation of the electronic (invoicing) data processing systems.

The RSE also approves the tax audit file structure – the "Standard Audit File for Tax", hereinafter SAF-T (AO).

For taxpayers registered at the Large Taxpayers Office ("RFGC"), the RSE will be mandatory from July 1, 2019 onwards.

For other taxpayers with annual turnover or import operations higher than 50,000,000 AKZ, the new Regime will be optional from July 1, 2019, becoming mandatory from January 1, 2020 onwards.

PD 312/18 can be obtained [here](#).

Below we summarize the most relevant matters foreseen in the RSE.

Scope

The new RSE sets the rules that should be applicable to all taxpayers having, in the previous year, an annual turnover or import operations higher than **50,000,000 AKZ** (with the exception of micro-companies certified in accordance with Law nº 30/11, 13 September - "Micro, Small and Medium-sized Enterprises Act").

As of July 1, 2019, this regime will be applicable to all taxpayers registered at the RFGC and from January 1, 2020 onwards, this regime, will also be applicable to other taxpayers scoped by the RSE (i.e., taxpayers with annual turnover or import operations exceeding 50,000,000 AKZ).

Submission of the “Billing” and “Goods and services acquisitions” files

The taxpayers covered by RSE must file to AGT, on a monthly basis, both the “Billing” and the “Goods and Services Acquisitions” SAF-T files, containing information about the transactions performed in the previous month. These files should be filed until the **last day of the following month** to which the transactions relate.

The aforementioned SAF-T files will have to comply with the structure foreseen in the RSE, with the objective of easily exporting the relevant data in a legible and common format.

In order to submit the previously mentioned files to the AGT, the taxpayer can opt for one of the following alternatives:

- Upload the files directly using AGT's website;
- Electronic data interchange, based in web service;
- Direct report in the AGT's website, in the cases where preprinted invoices by certified printing companies are used (if admitted in the terms of the new Legal System Governing Invoices and Equivalent documents- “RJFDE”);
- Other electronic procedure (which should be determined by the relevant ministerial office of the Public Finance);

Certification of the Electronic Invoicing Processing Systems

The electronic invoicing systems used by all the taxpayers covered by RSE are **subject to certification (validation) from the AGT**.

Requirements for the billing system certification

The distribution and availability of the electronic systems used for invoicing purposes to taxpayers require prior certification by AGT.

The certification of these systems by AGT is subject to the fulfilment of the following cumulative requirements:

- The software needs to be produced by an entity that is resident or has representation in Angola;
- Enable the exportation of the Standard Audit File for Tax – SAFT(AO);
- Allow identifying, among other elements, the amendments made to invoices and rectifying documents already registered, through an asymmetric cipher algorithm and a private key;
- Each user needs to hold an independent access and authentication;
- The system should not admit changes to tax information registered, without generating an evidence from the original information;
- The system must comply with the other technical requirements that will be approved by the competent department of the Public Finance.

Application for the certification

The certification of the mentioned systems should be requested throughout an application to be addressed to AGT (through a form that will still be approved).

For system certification purposes, the AGT will perform conformity tests and may request information or additional elements to the software provider, in order to confirm if it complies with the requirements foreseen in the RSE.

Within 45 days after receiving the application for the system certification, AGT shall issue the corresponding certificate – this deadline may be

suspended if the validation procedure cannot proceed due to Applicant's responsibility.

The certificate issued by AGT is valid during a period of 24 months after its approval. After this period, a new certificate must be requested.

In its internet official webpage, AGT will have a list of the systems which are certified as well as the identification of the corresponding software providers.

AGT may revoke a certification given in case of **(i)** changes in the assumptions that were the base of the certificate emission or **(ii)** changes in any systems' elements that affect the verification of the compliance requirements without prior authorization.

Documents issued by register machine

Any equipment or electronic data processing system which, independently of being or not certified by the AGT, issue apart from invoices, any other documents that confirm the supply of goods or services should ensure that the documents issued are sequentially numbered and contain the following elements:

- o Date and time of issuance;
- o Name and tax number of the supplier;
- o Quantity and description of the goods and/or services supplied;
- o Taxable amount and the amount of tax charged or the total amount (tax included);
- o Indication that the document is not valid for invoice purposes.

Additionally, these documents should be registered through a specific series, in database, which should also identify the cancelled documents.

The documents issued by non-certified equipment or systems in "training mode" should contain an expression mentioning this.

Penalties

Taxpayers and software providers not complying with the RSE will be subject to penalties:

- (i)** 300,000 AKZ for each failure or delay in submitting "Billing" and "Goods and

Services Acquisitions" files by the taxpayers;

- (ii)** 500,000 AKZ if taxpayers made amendments to the register of invoices and equivalent or rectifying documents, without identification and justification;

- (iii)** other penalties foreseen in the General Tax Code ("Código Geral Tributário") or other applicable legislation.

Software providers who are sanctioned will have automatically revoked their certificate and are prohibited of supplying the system in national territory.

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