

The 5<sup>th</sup> BRITACOF Deepening Tax Administration Cooperation for High-Quality Belt and Road Development Hong Kong, China 24-26/9/2024



## Digitalization of the Informal and Property Sector

**Tiago dos Santos |** Member of the Board | Angola Revenue Administration (AGT)



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## Framework

## **Relationship with the Taxpayer**

## **Exchange of information**

**Phases of Implementation** 

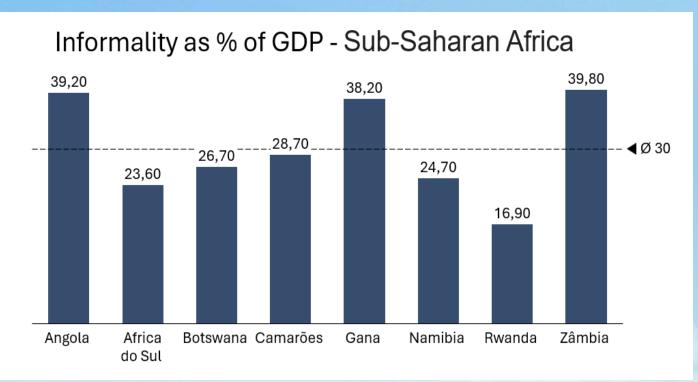
**Certificate of Conformity** 



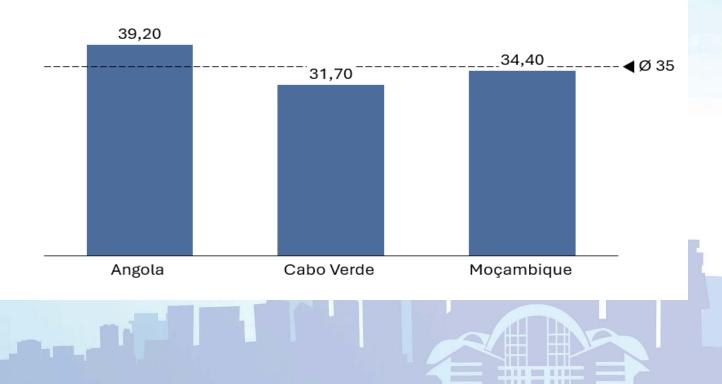
## CONTENT



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Informality as % of GDP – Palops



## FRAMEWORK

The Angolan Revenue Administration, through its Regional Tax Services, plans to increase its tax presence in the country's main commercial areas, bringing the AGT's services closer to the taxpayers who carry out their activities in the main areas and wholesale outlets, stores and supermarkets.

This initiative is the result of a meeting of the Revenue Committee, which revealed the reality of countless taxpayers who are outside the tax system.

The strategy was then defined of registering these taxpayers in the IP system, registering the properties where commercial activities are carried out, in the name of the traders who carry out these activities and notifying them unofficially of their turnover, with the obligation to submit 7% of the VAT amount each month.

In the event of non-compliance with the above tax obligations, tax enforcement proceedings will be initiated and the property, in this case the business premises, will be seized.

It estimated that the informal economy of Angola represents around 39,2% of the Angolan Gross Domestic Product."



Jun Jil

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## THE OBJECTIVE OF THE INFORMAL OPERATION

#### **General objective**

broadening the tax base and increasing tax revenue.

#### **Specific objectives**

- AGT's aim is to bring its services closer to taxpayers who operate in the main areas and points of wholesale sale, stores and commercial areas;
- Raise taxpayers' awareness of voluntary compliance;
- Bringing taxpayers on the fringes of the tax system into compliance; and
- Increase tax presence in the country's main commercial areas.



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## THE OBJECTIVE OF THE INFORMAL OPERATION

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**BROADENING THE TAX BASE** 

**REDUCE THE LEVELS OF INFORMALITY** 

RAISING AWARENESS AND PREVENTING TAX EVASION

**COMPLIANCE WITH REPORTING AND TAX OBLIGATIONS** 

TO PROMOTE AND CONTRIBUTE TO ACHIEVING TAX JUSTICE

**INCREASE IN REVENUE** 



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## **RELATIONSHIP WITH THE TAXPAYER**



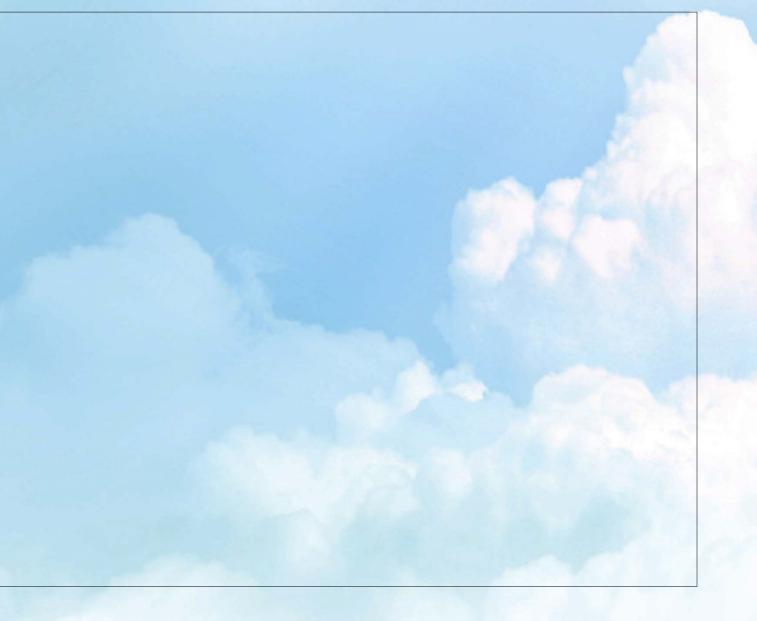


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the Increasing presence the tax in country's commercial main areas, bringing the services of the Angola Revenue Administration closer the to economic agents who carry out their activities in the main wholesale outlets, stores and commercial areas.





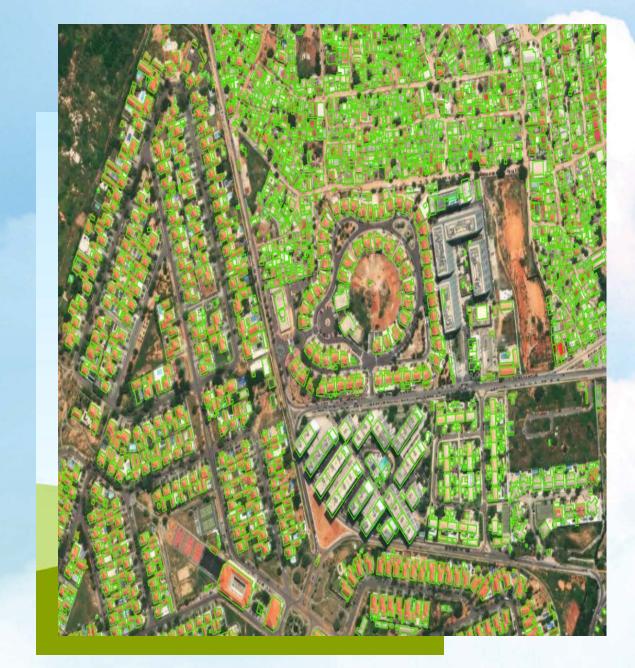
Reducing the bureaucracy of property registration by allowing self-registration and access to the Property Matrix via the Taxpayer





## **EXCHANGE OF INFORMATION**

The solution uses polygons, representative of property areas, automatically extracted from high-resolution satellite images (up to 30 cm) using artificial intelligence models (machine learning and deep learning) combined with geoprocessing techniques applied by specialized technicians for quality control and the generation of relevant information for the AGT (built-up area, latitude, longitude, parcel location and others).









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## **Phases of Implementation**

PHASE 1 **DOMESTIC TAXES** 









PHASE 4 **FULL AGENCY INTEROPERABILITY** 



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**100% DIGITAL** 

MAIS CÉLERE

EMISSÃO IMEDIATA

A Certidão de Confirmidade Tributária é o documento emitido pela AGT que atesta a conformidade da situação tributária do contribuinte, podendo este extraí-la a partir do Portal do Contribuinte de forma autónoma e imediata.

A CCT será necessária para a conclusão dos processos de importação e recebimentos de pagamentos do Estado.

https://portaldocontribuinte.minfin.gov.ao/

www.agt.minfin.gov.ao





AGT ADMINISTRAÇÃO GERAL TUBLITÃOLI

CERTIDÃO DE CONFORMIDADE TRIBUTÁRIA

JOÃO RÁUL DA SILVA

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OKOVILIZANTE SO-SOUTH





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- Baseline

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#### MONITORING

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The initiative will have 2 (two) levels of monitoring:

CR Revenue Committee meetings: Number of taxpayers visited; Revenue collected.

#### CA Board of Directors meetings:

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Fortnightly reports from the TSC to the Portfolio ADM
Statistics department's monthly monitoring of the metrics established for the objectives.







## The 5<sup>th</sup> Belt and Road Initiative Tax Administration Cooperation Forum **Deepening Tax Administration Cooperation for High-Quality Belt and Road Development**

Hong Kong, China 24-26 / 9 / 2024

# Thank you

