



ANGOLA

Angola - Civil Law (Portuguese)

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Incorporating a company in Angola

Angola taxes

Thinking to incorporate in Angola? This article explains the specific tax laws and rates for a LLC which is the most common company structure in Angola.

LLCs in Angola are taxed on their worldwide income. The headline percentage for offshore income, from our research, and this is not personal tax advice, is 30%. Angola doesn't have known exemptions to bring income earned abroad remitted back. Taxes are quite high in Angola as the headline corp. tax rate is 30%. This ranks Angola as 134th overall in terms of corp. taxation rate internationally.

There is no value-added tax in Angola, but there is a consumption tax applied to goods and services from 2% to 30%. That ranks Angola as 176th overall in terms of VAT taxation rate internationally. In terms of other taxation, an employer will contribute 8.00% to the equivalent of a social security fund and an employee will contribute 3.00%. The overall complexity of the tax system is medium. This is measured by average time to comply with a country's labor tax requirements is as it is 125hours. Contributing to this is the number of yearly labor tax payments, which is 9 in AO.

Thin capitalisation laws are not in play. Thin capitalisation refers to any sort of laws on a business and the debt-to-asset ratios. Dividends paid by resident entities are subject to Investment Income Tax at a 10% rate. An exemption may apply if dividends are paid to a shareholder holding at least 25% of participation. Dividends are distributions of profits, passed by the board of directors, to a particular class of shareholders. Dividends can be either shares of stock, cash payments, or other property. Capital Gains are subject to Investment Income Tax at a flat rate of 15%. A capital gains tax is levied on the profits that a corporation or natural person realizes when he or she sells a capital asset for a price that is higher than the purchase price.

The interest withholding tax rate is estimated at 10%. This means that the taxman expects relevant legal entities to withhold 10% of payments offshore on interests. The dividends withholding tax rate is 10%. Which means that the taxman expects a LLC pay tax on at least 10% of payments offshore on dividends. The royalties withholding tax rate is 10%. This means that the taxman expects LLC's to automatically withhhold 10% of money remitted abroad on royalty payments. There is no known tax on wealth in Angola. There are no inheritance taxes in Angola placed on an estate. There are real property and transfer taxes. We are not aware of any well known research and development tax relief here.

The above is not tax or legal advice for your company's personal tax obligations. Incorporations.io can help you to find an accountant in Angola who can properly advise you. Contact us today. Click incorporate now if you are in a hurry, or press the free consultation button above.

The vat rate in Angola is 30% which ranks 177 in the world.

- Patent box
- RND credit
- Wealth tax
- Estate tax
- Transfer taxes
- Asset taxes
- Capital duties

- Tax treaties
- 30% Offshore Tax
- 30% Corp rate
- Loss carryback years
- Corporate time
- 30% VAT rate
- 15% Capital gains
- No AEOI planned

Angola Legalese

When examining a jurisdiction in which to incorporate, the first thing to look at is the legal code. The underlying law in Angola is civil law (portuguese) law. You will want to get some local advice as to how to best structure a company in Angola. One is permitted to electronically sign documents.

The country code AO is for Angola and the most common company structure in Angola is a LLC.

The amount you'll have to wait is about 28 weeks to put together the paperwork and file a LLC in AO. The types of consideration you can use to fund your company is often legal tender.

Yes, one is allowed to re-domicile a LLC from AO. You are usually allowed to change the jurisdiction of the company, pending certain procedures.

There must be at least 1 shareholder. This makes it possible for you to own a LLC in AO by yourself. Corporate Shareholders are encouraged, which means you can have a corporate shareholder. Foreign ownership is encouraged, up to % of the total equity of the company.

A company is only required to have 1 director on the board. Consequently, corporate directors are permitted. Directors are disclosed publicly. There is a requirement to have annual meetings of shareholders.

A registered agent is normally required, which means the company will have to pay a fee on a yearly basis, for an office which can receive a service of process on behalf of the registered legal entity. Moreover, a corporate secretary is not always necessary, at least not by law.

There is a legal obligation to file accounts on a yearly basis. On that note, there is oftentimes a requirement to have these accounts audited.

Overall we think Angola is a ok option and have given it a score of 49 as an IO score, using the Incorporations.IO proprietary formula.

- ✗ **Directors not disclosed in a public registry**
- ✓ **Shareholders not disclosed in a public registry**
- ✓ **Redomiciliation permitted**
- ✓ **Registered office required**
- ✓ **Corporate director permitted**
- ✗ **Local Secretary not required**
- ✓ **Local Director not required**
- ✓ **Electronic signature**

- 1 Shareholders required**
- 1 Directors required**
- 28 weeks to form**



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Country Info



🚩 National Flag of

**República de Angola
(por)**

\$ Currency

AOA

☎ Area Code

+244

🏙 Capital

Luanda

📍 Region

Middle Africa

🗣 Native Languages

Portuguese