

# Angola

## A. Progress in the implementation of the minimum standard

Angola has two tax agreement in force with Portugal and the United Arab Emirates, as reported in its response to the Peer Review questionnaire. Its agreements comply with the minimum standard.

Angola is implementing the minimum standard through the inclusion of the preamble statement and the PPT.

## B. Implementation issues

No jurisdiction has raised any concerns about Angola.

## Summary of the jurisdiction response - Angola

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Portugal	Yes	PPT alone	N/A	N/A	
2	United Arab Emirates	Yes	PPT alone	N/A	N/A	



From:

## Prevention of Tax Treaty Abuse – Third Peer Review Report on Treaty Shopping

### Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/d6cecbb8-en>

#### Please cite this chapter as:

OECD (2021), “Angola”, in *Prevention of Tax Treaty Abuse – Third Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/12c74428-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.