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Angola: The legal framework for electronic processing in compulsory social protection

Key measures

Introductory note

On 8 January 2026, Presidential Decree 11/26 was published, approving the Legal Framework for Electronic Communication and Processing of Compulsory Social Protection Administrative Procedures.

The Framework covers the electronic communication and processing of administrative procedures carried out between the National Social Security Institute (Instituto Nacional de Segurança Social – “INSS”) and taxpayers, insured persons, pensioners, and beneficiaries of the Social Security System, as well as other individuals or legal entities (whether Angolan or foreign) that interact with the INSS.

The Framework does not cover summonses, notifications and other communications sent by the courts.

Documents issued electronically and acts performed electronically have the same evidential value as those issued or performed on paper, provided that their certification meets the applicable legal and regulatory requirements.

In this context, we highlight the following measures set out in the Framework:

I. Registration and updating

Taxpayers must register or update their registration on the INSS website within 60 days of the Framework coming into force. They must also provide a valid telephone number and email address for electronic communications.

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II. Electronic communications

Communications of administrative acts may be accompanied by a notice sent by email or text message to the contacts listed in the taxpayer's registration to alert them to new communications on the INSS website. This notice will state the subject of the communication and direct the recipient to its full content on the website.

Failure to receive the notice does not invalidate the notification, and taxpayers are responsible for accessing the INSS website to view communications addressed to them.

The time limit for performing acts electronically starts when the user accesses the INSS website and ends at 23:59 on the last day of the prescribed period. If a user does not access the website, they are deemed to have been notified 10 days after the act was made available on the website.

Notifications are considered valid when there is a system generated copy of the notice confirming that the message was sent, together with its content. Both must be included in the file.

The electronic provision of documents and acts replaces any other form of notification and has all the same legal effects.

III. Administrative procedures

This Framework covers the following administrative procedures:

- Prior notification of taxpayers, insurers and beneficiaries.
- Compliance with any reporting obligations of taxpayers, insured persons or beneficiaries to the INSS.
- Determination of the contribution base.
- Assessment of contributions based on the applicable regime for the insured person and the declared tax base.
- Assessment of interest for late payment of assessed contributions.
- Review of the declaration or assessment of contributions or interest, at the initiative of the taxpayer or the INSS.
- Obtaining a certificate of non-indebtedness.
- Complaints and hierarchical appeals.
- Voluntary payment and enforced collection of contribution obligations.
- The granting, suspension and revocation of benefits.
- Social Security inspection procedures and decisions. ■