

KPMG

GMS Flash Alert

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Angola – Visa Exemption Agreement and Income Tax Treaty Signed with Oman

On 18 September 2026, during an official state visit to Angola, Oman and Angola signed a mutual visa exemption agreement for holders of diplomatic, special, and service passports. The two countries also signed an income tax treaty addressing the elimination of double taxation on income and the prevention of tax evasion and avoidance.[1]

Furthermore, Oman has ratified the agreement on 13 October 2026, through Royal Decree No. 91/2026.[2]

WHY THIS MATTERS

The visa exemption agreement is limited to holders of diplomatic, special, and service passports. Employers may therefore wish to continue applying existing visa and work-authorisation procedures unless the competent authorities publish broader guidance.

The income tax treaty may be relevant to organisations with employees, operations, or investments involving Angola and Oman. However, its effect on individual income tax liabilities, employer withholding obligations, and other cross-border tax matters cannot be assessed until the official treaty text and effective date are available.

Key Highlights

Agreements Signed During the State Visit

Angola and Oman signed several agreements and memoranda of understanding during the official state visit to Luanda. The two instruments directly relevant to global mobility are:

- a mutual visa exemption agreement for holders of diplomatic, special, and service passports; and
- an agreement addressing the elimination of double taxation on income and the prevention of tax evasion and avoidance.

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Visa Exemption Agreement

The visa exemption agreement provides a mutual exemption from visa requirements for holders of diplomatic, special, and service passports travelling between Angola and Oman.

Based on the information currently available, the agreement does not appear to extend to holders of ordinary passports. Travellers may wish to confirm the applicable visa and work-authorisation requirements before departure.

Income Tax Treaty

Angola and Oman also signed an agreement addressing the elimination of double taxation on income and the prevention of tax evasion and avoidance.

The sources reviewed do not provide the treaty text or details concerning:

- the taxes covered;
- the definition of tax residence;
- residence tie-breaker provisions;
- the taxation of employment income;
- permanent establishment thresholds;
- withholding-tax rates;
- relief from double taxation;
- exchange-of-information provisions; or
- dispute-resolution procedures.

The practical consequences for individuals, employers, and businesses may depend on the final treaty provisions, completion of the applicable ratification procedures, the date on which the treaty enters into force, and its interaction with the domestic laws of Angola and Oman.

KPMG INSIGHTS

The visa exemption agreement is specifically directed at holders of diplomatic, special, and service passports. Organisations may wish to avoid assuming that it changes immigration requirements for employees travelling with ordinary passports.

The income tax treaty may affect the allocation of taxing rights between Angola and Oman after it enters into force. Its relevance to a particular employee, assignment, or business activity may depend on the final text, domestic ratification, effective date, and interaction with the tax laws of both countries.

Employers and global mobility teams might wish to consider the following actions:

- Identify employees and travellers whose activities involve Angola and Oman.
- Confirm each traveller’s passport category and the applicable immigration requirements before travel.

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- Continue to apply existing visa and work-authorisation procedures for ordinary passport holders unless the competent authorities issue broader guidance.
- Monitor official publications for the full text, ratification status, and effective date of both agreements.
- Review the income tax treaty when published to assess its potential relevance to employee taxation, payroll withholding, permanent establishment exposure, and related reporting obligations.

If assignees and/or their programme managers have any questions or concerns about the scope of the update, its application and potential impacts, and appropriate next steps, they should consult with their qualified professional or a member of the GMS team with KPMG in Angola or the professionals in Portugal supporting Angolan matters (see the Contacts section).

KPMG in Angola does not provide legal or immigration consultation services. Any immigration-related information contained in this Flash Alert is provided for general informational purposes only and is not intended to address the circumstances of any particular individual or entity. Nothing in this Flash Alert should be construed as legal advice or legal services. No one should act upon such information without appropriate professional advice after a thorough examination of the particular situation.

ENDNOTES:

1 Angola Press Agency (ANGOP), "Angolan President and Sultan of Oman Witness Exchange of Cooperation Instruments," published on 18 September 2026.

2 Foreign Ministry of the Sultanate of Oman, "Royal Decree 91/2026 on mutual visa waiver agreement with Angola," published on 13 October 2026.

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Contacts

For additional information or assistance, please contact your local GMS or People Services professional or one of the following professionals with the KPMG International member firm in Portugal:



Joana Mota
Associate Partner
KPMG Portugal
Tel. +351 2 1011 0099
jmota@kpmg.com



Rita Esteves
Director
KPMG Portugal
Tel. +351 2 1011 0885
resteves@kpmg.com

The information contained in this newsletter was submitted by the KPMG International member firm in Portugal.

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