



## New Customs Tariff for the Angolan Import and Export Duties

The Presidential Legislative Decree no 10/13, of 22 November, approved the New Angolan Customs Tariff for Import and Export Duties, thereby repealing the Customs Tariff previously in force which was approved by the Decree-Law no 2/08.

This piece of legislation integrates the “Government’s Outlines for the Tax Reform” and aims at “providing the Country with a modern customs system, capable of meeting the challenges of its economic and social development”, without neglecting the Country’s main concerns, namely “encouraging national production, attracting investment and promoting the employment of labour force”, both “measures that both encourage and protect national production”.

In addition, this new legislation also recognizes the importance of the customs duties tariffs as a measure with considerable impact on the Country’s economic policy, contributing to its growth and economic development, as well as to its social, educational and cultural policies.

The new Customs Tariff is furthermore an opportunity for Angola to modernize and adapt its customs *vis-a-vis* its accession to the International Convention on the Harmonized Commodity Description and Coding System (ICHCDCS) and to the new version of the Harmonized System’s Nomenclature.

Within the major lines of the current Customs Tariff, the following must be noted:

- (i) The interpretation of the Harmonized System must be made according to the General Rules for the Interpretation of the Harmonized System’s Nomenclature (art.º 3);
- (ii) The Minister of Finance has the power to approve, through a mere Executive Decree, changes to the Customs Tariff text, anytime updates are made to the ICHCDCS or to the Harmonized System’s Nomenclature approved by WCO, or are otherwise deemed necessary on a national level (art.º 4);

- (iii) Disputes relating to the interpretation, the filling of lacunae or the application of the Harmonized System that come before the Angolan Customs and third parties (namely international trade operators), shall be decided, where necessary, taking into consideration the other versions of the Harmonized System, written in the official languages of ICHCDCS (art.º 7);
- (iv) Any dispute between the Angolan Customs and those of any other State, shall be, whenever possible, settled through a negotiation between the involved parties, only being submitted to the Harmonized System's Committee – and, in case of its inability, to WCO – if the parties' negotiation fails (art.º 8);
- (v) It is also given power to the Minister of Finance to, through an Executive Decree, apply certain measures purposed to encourage and protect the national production, namely, measures to safeguard a certain commodity, measures necessary to repress, neutralize or impede the dumping of imported commodities and to demand guarantees for importations (art.º 12).

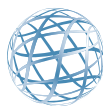
Finally, it is also worth mentioning that with the entering into force of the Presidential Legislative Decree no 10/13, of 22 November, the following laws will be repealed: Decree-Law no 2/08, of 4 August, that introduced the Customs Tariff for Import and Export Duties; Decree-Law no 3/02, of 18 January, that provides the Customs Procedure for Commodities Importations by the Defense, Security and Internal Order Bodies; and number 4 of article 44º and number 3 of article 49º of the Customs Code.

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