



December 2019

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## ANGOLA

### CUSTOMS TARIFF AND CUSTOMS CODE

#### NEW CUSTOMS TARIFF FOR IMPORT AND EXPORT DUTIES

A new Customs Tariff for Import and Export Duties ("Customs Tariff") was approved by Presidential Legislative Decree No. 10/19 of 29 November.

The new Customs Tariff is geared at the modernization of the Angolan customs system and aims to promote national production, attract investment and promote employment and national labour. This new Customs Tariff is also meant to adapt to the new version of the Nomenclature of the Harmonized System ("SH").

Among the various changes, we highlight the adaptation of the new Customs Tariff to VAT and Excise Tax.

This law enters into force on 29 December 2019.

#### REVISION OF THE CUSTOMS CODE

The Customs Code currently in force, approved by Decree-Law no. 5/06 of 4 October, will be subject to revision.

According to the information available on the General Tax Administration ("AGT") website, this revision is justified by the intention of adopting policies to facilitate, simplify and harmonize customs procedures, in order to reflect into the customs system several legislative and political changes that have occurred since the approval of the current Code in 2006 (such as the entry into force of the General Tax Code and the Code of Tax Procedure, the creation of the AGT in 2014, and the accession of Angola to the revised Kyoto Convention in 2016).

#### CONTACT US

VdA Legal Partners promotes a set of initiatives to disseminate, clarify and prepare for the implementation of the new tax from February 2019. If you are interested, please contact us [here](#).