



Getting to the point, **with confidence**

New Customs Tariff

On January 3rd, Presidential Legislative Decree No. 1/24 was published, which, among others, approves the new Customs Tariff on Import and Export Duties and the General Rules for the Interpretation of the Harmonized System. This Decree revokes Presidential Legislative Decree no. 10/19, of November 29. However, the customs benefits in place at the date of entry into force of the new Tariff are kept in accordance with the respective implementing law.

This Legislative Decree and the new Customs Tariff will enter into force on April 2, 2024.

This new version of the Customs Tariff arises from the need to adapt it to the 2022 version of the Nomenclature of the Harmonized Commodity Description and Coding System ("SH"), taking into consideration the technical evolution and the needs of international trade. Underlying this Decree is also an objective of promoting the increase and harmonious development of national production, tending to a gradual decrease of the imports and the increase and diversification of exports.

The new Customs Tariff aims to provide greater clarity, simplification, and updating of some rules, namely regarding the following areas and topics:

- Control of the accuracy and veracity of customs declarations, as well as the scope of the post-customs clearance audit;
- Procedure for clearance with deferral of payment of customs duties and other taxes;
- Authorized Economic Operator ("AEO") and respective benefits;

- Simplification of the rules relating to commercial invoices and equivalent documents to be used for import and export purposes;
- Updating and simplifying rules relating to customs regimes and procedures (such as, for example, temporary importation and transshipment);
- Regarding global guarantees on temporary imports, they are now set at 20% of the value of customs duties due instead of the previous 50%;
- Simplification and expansion of certain customs benefits. Regarding the goods imported for the production sector, the exemption from customs duties is extended to goods imported to be incorporated into production processes, such as fractionation operations or assembly of articles, sets of articles, packaging, etc. (previously excluded);
- The exemption on the import of goods by public institutions intended for investment or public works is only applicable if there are no goods produced in Angola of the same or similar quality, available for sale or delivery;
- Extension of the deadline for regularizing incomplete declarations from 30 to 60 days, counting from the moment the goods are customs cleared (in the case of the oil and mining sector, the deadline for presenting the exclusive use statement can be up to 90 days);
- Implementation of a 70% customs duty rate for the export of food, medicines and medical equipment that have been previously nationalized.

For more information, we recommend consulting the Presidential Legislative Decree [here](#).

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