

**Republic of Angola**  
**Ministry of Finances**  
**General Tax Administration**

Instruction to: All Regional Tax Services

Subject: Interpretation and Enforcement of Notice no. 5 of 19 February

N° 003258/DNPA/DSA/AGT/2015

The General Tax Administration (GTA) has been receiving numerous complaints from several importers who use letters of credit or documentary remittances to arrange payment of their merchandise, but nevertheless, due to the alleged shortage of foreign currency, find themselves unable to obtain their original bills of lading from commercial banks and consequently fail to complete the Customs formalities within the legal deadlines;

Whereas since the beginning of the year, the Regional Tax Services have been checking delays in submission of Customs declarations and the delays in removal of goods from temporary storage sites because the original shipping documents are not available;

With a view to putting an end to this situation and speeding up the cargo clearance process, GTA, through Notice no. 5 of 19 February, advised the general public as well as importers whose containers were stored in temporary storage sites for the reasons above that they should inform the GTA headquarters of their case so that they could analyze each clearance process in depth;

In order to avoid hefty demurrage expenses, the levying of fines for late submission of Customs declarations and a resulting general increase in commodity prices;

In order to guarantee uniform interpretation and application of Notice no. 5 of 19 February and pursuant to the combined provisions of subparagraph e) of no. 1 of Article 19 and of subparagraph c) of no. 2 of 22 of the Customs Code, approved by Decree-Law no. 05/06, of October 04, determine:

1. The Regional Tax Service authorizes the release of goods belonging to importers who are "hostages" of the foreign currency situation which the country is going through and which has led to the Notice to which the present document refers;
2. Customs declarations of the goods under these conditions must be submitted with a request for incomplete clearance (handling code 850);

3. In those cases where Customs declarations are submitted after the deadlines set by law, the Regional tax services should waive penalties for late submission of Customs declarations;
4. In order to ensure full compliance with Customs procedures for the clearance of goods, importers who have benefitted from the procedures outlined in these instructions must submit attached to the Customs declaration, a Statement of Commitment, through which they undertake to submit the original transport documents shortly after they come into their possession.

This is to be observed.

General Tax Administration, in Luanda, on 13 Apr 2015