



Republic of Angola
Ministry of Finance
National Customs Service

For distribution to:
- All Customs Offices
- Declarants' Agents
- Shipping Agents
- Forwarding Agents

SUBJECT: Procedures for the presentation, declaration, customs clearance and withdrawal of goods from temporary storage facilities

N° 6 A /DPP/SNA/2014

Given the need to regulate the presentation, declaration, customs clearance and withdrawal of internationally-traded goods from approved temporary storage facilities;

Whereas the current Customs Code, together with Joint Executive Decree No. 12/95 of April 28, 1995 requires advance notice that goods will be entering Angolan territory, that they be subject to clearance and that the process of clearing them through customs and withdrawing them from temporary storage facilities be carried out within the time frames provided for by law;

It being necessary to ensure proper compliance with the provisions of the aforementioned laws by third-party agents, individuals and collective bodies (regardless of their area of activity) and other parties involved in international trade, particularly in connection with the issues and situations preceding administrative dispute processes;

Now therefore, under the terms of Article 19, item 1, clause e) and Article 22, item 2, clause c) of the Customs Code, approved by Decree-Law No. 05/06 of October 4, 2006, I hereby determine the following:

1. The table of procedures as well as the attached charts are approved as annexes to this Circular and are an integral part hereof;
2. For the purposes of this Circular and the attached table of procedures, the terms below are defined as follows:
 - a. **Presentation:** Communicating to the customs authority that goods and/or means of transport will be arriving at the Customs Office or another place of arrival approved by that authority, in accordance with procedures provided for in the Customs Code;
 - b. **Declaration:** The act by way of which the declarant or its agent expresses its willingness to subject certain goods or means of transport to a given customs procedure and

states the information legally required under the said procedure, in the manner provided for by the Customs Code;

- c. **Customs clearance:** Compliance with the customs formalities required for the free circulation of imported goods and/or means of transport, or for their export or the application of another customs procedure;
- d. **Withdrawal:** Act by way of which, following the clearance of the goods through the processing of a customs declaration or the completion of an administrative dispute process, the goods are effectively removed from the temporary storage facility;
- e. **Goods:** All products designated by Customs Guidelines as raw materials, manufactured items, semi-finished products, finished products or other items, specifically including means of transport, parts, and accessories, unless the context indicates another meaning.
- f. **Hazardous goods:** Goods containing substances that are toxic, explosive, flammable or that otherwise pose a hazard to the safety of persons, port and airport facilities, border control posts or public health, and that are listed in Annex 1 of this Circular, which divides them into the following classes:
 - Class 1 - Explosive materials and objects
 - Class 2 - Gases
 - Class 3 - Flammable liquids
 - Class 4 - Other flammable products
 - Class 5 - Oxidizing substances and organic peroxides
 - Class 6 - Toxic, poisonous and/or infectious substances
 - Class 7 - Radioactive materials
 - Class 8 - Corrosive substances
 - Class 9 - Miscellaneous hazardous substances.
- g. **Overstayed goods:** Any goods that remain at the temporary holding facility beyond the time limits established by current legislation. These include goods that have not been subject to any customs procedure, ones for which required duties or other customs levies have not been paid when due, and those for which the requirements have been fulfilled but that nonetheless remain at the temporary storage facility beyond the legal time limit.
- h. **Perishable goods:** Goods that, due to their nature or composition, require special temperature conditions for their preservation (see the examples given in Annex 2 of this Circular);
- i. **Temporary storage facility:** Sites or facilities consisting of one or more buildings, whether contiguous or separate, that are properly isolated and sealed off but subject to Customs control and supervision, and that are suitable and approved for warehousing goods awaiting the conclusion of customs formalities.

3. This Circular aims to regulate and ensure compliance with time requirements and the customs formalities that must be completed for temporarily warehoused goods.
4. Circular No. 83/DPP/SNA/13 of May 17, 2013, which approved procedures for the presentation, declaration, customs clearance and withdrawal of goods from temporary storage facilities, is hereby revoked.
5. Under the terms of the Customs Code, violating the provisions of this Circular or its annexes may be prosecuted under applicable tax laws.

Promulgation is hereby ordered.

NATIONAL CUSTOMS SERVICE, Given at Luanda, on <ink stamp: 03 MARCH 2014>

THE DIRECTOR GENERAL

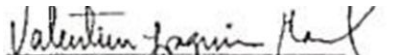

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TABLE OF PROCEDURES

1. RESPONSIBILITIES OF THE SHIPPING AGENT FOR THE PRESENTATION OF THE GOODS		
Ref.	Procedures	Reference doc.
1.1	<p>Within the following time limits, the shipping agent must submit the cargo manifests to the Departments of Shipping and Customs Control or to the Shipping and Control Sections of the Customs Office where the means of transport will arrive:</p> <ul style="list-style-type: none"> • Up to 48 hours prior to the arrival of the means of transport at the port of origin; • 5 days prior to the arrival of the vessel (if the goods are being shipped in a less-than-container load); and • Upon arrival: for aircraft and ground transport. 	
1.2	The manifests of hazardous cargo being sent to Angolan territory must be submitted to the Shipping Section of the Customs Office where the goods are to be cleared. They must be properly filled out and submitted up to 72 hours prior to the date when the means of transport will arrive in Angolan territory.	
1.3	The cargo manifests of maritime conveyances must be submitted electronically using the Automated Cargo Manifest Management System (SIGEMAC).	
1.4	If the means of transport is carrying hazardous goods, the agent must submit the hazardous cargo declaration within the time frame stated in item 1.1.	
1.5	Agents must also submit a list of the containers on board the vessel.	
1.6	Boxes, containers, packaging or other containers holding goods considered to be hazardous must be properly identified using one of the symbols in the chart annexed to this Circular.	
1.7	Goods in transit must be properly listed and identified in the corresponding cargo manifest.	
2. RESPONSIBILITIES OF THE DEPARTMENT OF SHIPPING AFTER THE PRESENTATION OF THE GOODS		
Ref.	Procedures	Reference doc.
	Once the technical staff of the Department of Shipping have reconciled the cargo manifests, the results must be sent to the Customs Control Section in the form of a chart, which	

	<p>must contain the following information:</p> <ul style="list-style-type: none"> • Date of arrival • Description of the goods • Name of the importer • Identification code of the container • Name of the exporter • Control number of the means of transport • Ownership of the containers (whether they belong to the shipping line or are for permanent import) • Reference number of the corresponding transport document (bill of lading, waybill, etc.) • The name and location of the temporary storage facility where the goods are warehoused 	
3. RESPONSIBILITIES OF DECLARANTS AND/OR OF THEIR AGENTS WHEN DECLARING GOODS		
Ref.	Procedures	Reference doc.
3.1	<p>Once the goods have arrived in the country, the customs declaration must be submitted within the following time frames:</p> <ul style="list-style-type: none"> • 48 hours for goods considered hazardous • 13 days for perishable goods • 30 days for general goods imported by land or air • 60 days for general goods imported by sea. 	<p>Articles 1, 4 and 5 of Joint Executive Decree No. 12/95 of April 28, 1995</p>
3.2	<p>Goods held under a transit procedure may remain at temporary storage facilities for a maximum period of 30 days from the date of arrival.</p> <p>At the end of the above period, they must be transferred to their final destination and remain in a temporary storage facility for a maximum period of one year from the date of arrival.</p> <p>Once the one-year period has ended, the goods must be cleared through customs under the terms of the customs procedures in force.</p>	<p>Articles 1 and 3 of Joint Executive Decree No. 12/95 of April 28, 1995</p>
3.3	<p>Once the above periods have ended, the goods are considered to be overstayed and as such may be confiscated by the State.</p> <p>Confiscated goods may be publicly auctioned or distributed to government departments.</p>	<p>Art. 10 of Joint Exec. Decree No. 12/95 of April 28, 1995, and Articles 45 and 477 of the Customs Code</p>
3.4	<p>Customs declarations for hazardous goods may be submitted using processing code 600, under the terms of the procedures in force.</p>	<p>Circular on pre-clearance of goods through customs</p>

3.5	In cases when hazardous goods have not cleared customs before arriving in Angolan territory, they must be declared using the procedure for the urgent clearance of goods through customs.	
3.6	If the customs declaration is submitted electronically using the Automated Acceptance System for Single Documents (SAEOD), the goods are deemed to be declared as of the date shown in the acceptance report for the single document. The paper customs declaration must be submitted on the day it was submitted electronically.	
3.7	If the customs declaration is submitted after the legal deadline, the forwarding agent must contact the Customs Disputes Department (DCA) to check whether the goods can still be declared.	
3.8	The forwarding agent must pay the customs duties owed within 10 business days following the issuance of the invoice.	Art. 45.1 and Art. 78, item 3 of the Customs Code
3.9	Once the duties and other levies owed have been paid and the corresponding clearance note has been issued, the declarant or its agent must withdraw the goods from the temporary storage facility. Should this fail to occur, the goods will be classified as overstayed and, as such, will be confiscated by the State.	Art. 45 of the Customs Code
4. RESPONSIBILITIES OF TECHNICAL DEPARTMENT OR TECHNICAL SECTION STAFF		
Ref.	Procedures	Reference doc.
4.1	Staff must ensure that the customs declaration is submitted within the legal time frame for warehousing.	
4.2	If staff identify anomalies in the paper customs declaration, they must receive it, digitize it and request clarifications or additional documents from the declarant or its agent by way of a rejection notice or a questionnaire.	
4.3	If the declaration in question is submitted past the maximum time limit for warehousing, staff must request that the forwarding agent come to the Customs Disputes Department or to the DNCA in order to verify whether the goods can still be declared.	
4.4	Technical Department or Technical Section staff	

	must also ensure that customs duties are paid within 10 business days from the date of issue of the invoice.	Art. 78, item 3 of the Customs Code
4.5	If payment has not been made by the deadline, the staff of the Submissions and Digitization Section must communicate that fact to the Customs Disputes Department and to the Departments of Shipping and Customs Control.	
5. RESPONSIBILITIES OF THE CUSTOMS CONTROL SECTION		
Ref.	Procedures	Reference doc.
5.1	Once the manifests have been reconciled by staff members of the Shipping Section and the information obtained from the port or airport terminals has been cross-checked, they must send the chart prepared by their section to the temporary storage facility and request the separation and positioning of the containers, pallets or loads so that proper inventorying can be carried out.	
5.2	Among other information, the inventory chart must contain the following:	Art. 465 of the Customs Code
	<ul style="list-style-type: none"> • Date of arrival • Control number of the means of transport • Name of the exporter • Identification code of the container • Detailed description of the goods • Name of the importer • Reference number of the transport document • The name and location of the temporary storage facility where the goods are warehoused • The identification numbers of the shipping line seals or customs seals (in the case of containerized goods) • The expiration date (in the case of perishable goods) 	
5.3	Customs staff must also take photographs to aid in the identification of the container or load and of the goods, and file them together with the goods inventory chart.	
5.4	<p>Once they are back at their section, staff must check whether, in the meantime, the inventoried goods have not been declared.</p> <p>If there are customs declarations missing, staff must print the SearchTims report corresponding to the transport document, container or other item.</p> <p>If there are customs declarations, section staff must</p>	

	<p>analyze the record and history of the Single Document in order to verify whether the deadline for the payment of duties and other levies has past.</p> <p>If the deadline for the payment of customs duties has already past, staff must do the following:</p> <ul style="list-style-type: none"> • Print the corresponding record and history; and • Send that information to the Disputes Department in the form of a chart. 	
<p>Note: Since, during this phase, goods with past-due invoices are not yet considered to be overstayed, the above-referenced chart must not be confused with an inventory chart.</p> <p>Therefore, the goods in question may not be included in the inventory chart sent to the Customs Disputes Department.</p>		
5.5	Once these analyses have been completed, the handwritten inventory chart must be digitized and sent to the Customs Disputes Department together with the photographs, histories or SearchTims reports.	
5.6	An electronic version of the inventory chart and the goods chart, along with any past-due invoices, must also be sent to the Head of the Customs Disputes Department.	
5.7	Upon receiving the chart of customs declarations awaiting payment (the chart sent by the Technical Department), the staff of the Customs Control Section must verify that the goods in question are still at the temporary storage facility, then proceed with inventorying them.	
5.8	The staff of the Customs Control Section must ensure that the goods do not remain at the temporary storage facility once the corresponding clearance note has been issued.	
5.9	If there are goods in the latter category, the corresponding chart must be sent to the Customs Disputes Department.	
<p>6. RESPONSIBILITIES OF DECLARANTS AND/OR OF THEIR AGENTS DURING THE SEGREGATION OF OVERSTAYED GOODS</p>		
Ref.	Procedures	Reference doc.
6.1	The corresponding customs clearance process must be completed within the legally defined time frames.	
6.2	Note that there is no requirement to publish a notice in the national gazette of Angola stating that overstayed goods are being acquired by government departments.	

6.3	The owners of overstayed goods may submit them for clearance even after the sale thereof has been announced.	Art. 484 of the Customs Code
6.4	To that end, they must request that the goods be removed from the list of overstayed goods by submitting a request to the Regional Departments and paying the legally required amounts.	
6.5	The request must be submitted within no more than 10 business days following the publication of the notice in the national gazette of Angola.	
6.6	In the same request, owners may also request the physical inspection of the goods at the time they are withdrawn. If the importer wishes for the goods to be inspected, it must inform the Customs Disputes Department 48 hours in advance.	
6.7	In the event the owner deems it is not necessary to carry out a physical inspection of the goods, it shall be responsible for any irregular situation that arises following the clearance of the goods through customs.	

Annex 1 - Classes and Examples of Hazardous Goods

Class 1 - Explosive Materials and Objects

Materials and objects that pose a major fire hazard or that contain explosive agents. Examples: gunpowder, weapons, bombs, fireworks, detonators, dynamite, fuses, flares, bullets, munitions, etc.

[refer to original for symbols]

Class 2 - Gases

Flammable gases, both toxic and non-toxic. Examples: camping or expedition equipment such as metal bottles or tanks containing pressurized flammable gases; cooking gas; insecticides; lighters; objects containing fuel; hydrogen; tear gas canisters; lanterns; fire extinguishers containing carbon dioxide or nitrogen; chlorine and fluorine.

[refer to original for symbols]

Class 3 - Flammable Liquids

Liquids or liquid mixtures containing soluble or suspended solids. Examples: acetone, cleaning compounds, lighter fluid, solvents, diesel oil, dyes and paints, benzene, heating fuel, stain removers, paint thinner, varnish/shellac, glue, polishes, liquid enamel/nail polish, petroleum derivatives, lighter refills, gasoline, ethyl alcohol, resins, lacquer, etc.

[refer to original for symbols]

Class 4 - Other Flammable Products

Solid materials and objects that are flammable, that may spontaneously combust or that release flammable gases on contact with water, after coming into contact with a flame or with air, or

without coming into contact with a flame or spark. Examples: rubber residue; sulfur; coal/charcoal; mosquito coils; oleaginous cotton; any type of match, including safety matches; products used to make explosives and gunpowder; fertilizers or materials applied to the soil to enrich it with chemical substances essential to plant life; caustic soda or other products used to make soap and detergents, etc.

[refer to original for symbols]

Class 5 - Fire Accelerants (i.e., oxidants and organic peroxides)

Combustible materials that accelerate combustion or that easily release oxygen or highly unstable products that, with increased temperatures, may decompose and release flammable or toxic gases that could cause an explosion or pose a fire hazard. Examples: products typically used in the production of food yeast or to produce drinking water; potassium nitrate, which is used to produce gunpowder; substances used specifically in fireworks, to make explosives and rocket fuel, and in the production of herbicides, as well as raw materials used to produce disinfectants, etc.

[refer to original for symbols]

Class 6 - Toxic/Poisonous Substances

Substances that may cause death, serious injury or be harmful to human health if they are ingested, inhaled or enter into contact with the skin or that could cause illness in human beings or animals, or infect or pollute water. Examples: products for treating and protecting wood; methanol used as paint thinner; resins; adhesives; rat poison; mercury; insecticides and pesticides.

[refer to original for symbols]

Class 7 - Radioactive Materials

Any material with a specific radioactivity higher than 70 kBq/kg and that could cause serious injury or death. Examples: fissile material such as uranium 235, cesium 137, cobalt 60, thorium 232 or any depleted uranium.

[refer to original for symbols]

Class 8 - Corrosive Substances

Substances that, through chemical action, cause serious harm when in contact with living tissues or, in the case of spills, could harm or destroy other cargo or the means of transport itself. Examples: sulfuric acid, hydrochloric acid, water-treatment products, products used to make detergent and soap, products used to make fertilizer, corrosive cleaning liquids, rust removers, corrosive strippers and paint thinners, etc.

[refer to original for symbols]

Class 9 - Miscellaneous Hazardous Substances

Any other hazardous substances or materials that could pose a danger to people or the environment and that do not fall under any of the other risk categories. Examples: heat-producing products; asbestos such as that contained in plaster and stucco used in construction; fine powders that could harm the respiratory tract; lithium batteries and other materials that are harmful to the environment, etc.

[refer to original for symbols]