

THE INVESTOR ROADMAP OF ANGOLA

Final Report

U.S. Agency for International Development

Prepared for: U.S. Agency for International Development

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**Sponsored by: Support for Economic Growth and Institutional
Reform
General Business, Trade and Investment
Contract No. PCE-I-00-98-00017-00
Delivery Order No. 13**

September 2001

PRICEWATERHOUSECOOPERS 

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LIST OF ACRONYMS

AIA	<i>Associação Industrial de Angola</i>	Industrial Association of Angola
BNA	<i>Banco Nacional de Angola</i>	Angola Central Bank
BRI/REM		
CAIE	<i>Certificado de Aprovação de Investimento Externo</i>	Foreign Investment Approval Certificate
CNCA		
CRIE	<i>Certificado de Registro de Investimento Externo</i>	Foreign Investment Registration Certificate
DEFA		Angolan Directorate for Immigration and Customs
DNI	<i>Direcção Nacional de Impostos</i>	National Tax Office
GDP		Gross Domestic Product
GOA		Government of Angola
HR		Human Resources
HRM		Human Resource Management
IASC		
ICC		
IGT	<i>Inspecção Geral de Trabalho</i>	General Labor Inspection Office
IIE	<i>Instituto de Investimento Estrangeiro</i>	Foreign Investment Institute
ILO	<i>Organização Internacional de Emprego</i>	International Labor Organization
IMF	<i>Fondo Monetario Internacional</i>	International Monetary Fund
INE	<i>Instituto Nacional de Estatísticas</i>	National Statistics Office
ISS	<i>Instituto de Segurança Social</i>	Social Security Institute
ITC	<i>Código de Taxas Industriais</i>	Industrial Tax Code
KPMG		
LEC	<i>Licença de exportação de capitais</i>	Capital Export License
LIC	<i>Licença de importação de capitais</i>	Capital Import License
MAPESS	<i>Ministerio de Administração Pública, Emprego e Segurança Social</i>	Ministry of Public Administration, Labor and Social Security
MPLA	<i>Movimento Popular de Libertação de Angola</i>	Popular Movement for the Liberation of Angola
NTB		National Tender Board
REM	<i>Registo de Entrada de Mercadoria</i>	Merchandise Entry Registration
RSM	<i>Registo de Saída de Mercadoria</i>	Merchandise Export Registration
S/A or	<i>Sociedade Anonima</i>	share corporation
SARL		
SAD		Standard Aligned Document
SADC		Southern Africa Development Corporation
SMP		Staff Monitored Program (IMF)
TSG		The Services Group
UN		United Nations
UNITA	<i>União Nacional para a Independência Total de Angola</i>	National Unity for the Total Independence of Angola
USAID		US Agency for International

WCO
WHO
WTO

Development
World Customs Organization
World Health Organization
World Trade Organization

The Investor Roadmap of Angola

The U.S. Agency for International Development has commissioned The Services Group (TSG) to conduct an Investor Roadmap in Angola. The Investor Roadmap is an in-depth assessment of the administrative and procedural steps required of an investor to legally establish and operate a private business in Angola. The Roadmap report outlines the procedures relevant to investment activity; analyses their impact on investment activity; and provides recommendations for improving the investment environment through procedural reform. The focus on administrative barriers is appropriate given the fact that Angola has not given high priority to improving the investment environment, in spite of significant levels of oil-related investment and recent discoveries of huge offshore petroleum reserves. The Investor Roadmap Report presents key information on the investment environment that can be used to improve government procedures and streamline administrative barriers to investment in Angola.

Background Information

Four major issues directly impact foreign investment in Angola: (i) a weak human resource base; (ii) inadequate infrastructure; (iii) state planning; and (iv) a poor security situation. These issues, compounded by Angola's 25-year civil war, are major deterrents to foreign investment, particularly in the non-oil sector.

Petroleum accounts for approximately 50 percent of Angola's GDP. The public treasury claims one-half of petroleum revenues through taxes and duties. Approximately ninety percent of all government revenue is obtained from the oil sector.

Numerous public and private sector representatives indicated that investment procedures are complex, burdensome, unclear. Rent-seeking throughout the investment start-up process is described as pervasive.

Angola's current foreign investment law is seven years old. The government, recognizing the need for further modernization and responding to domestic and international pressure, is modifying the existing law.

Unfortunately, both the current law and draft proposal fail to create an adequately friendly foreign investment environment. Both laws require prior approval for virtually every type of investment. Foreign exchange restrictions continue to impede efforts to attract foreign investment.

Methodology

The approach to the Investor Roadmap has been developed and refined in similar projects conducted by The Services Group in a number of other countries. The Investor Roadmap uses a diagnostic methodology to analyze an investment environment from the perspective of a private investor. The methodology focuses on the procedural steps and requirements that constitute the interface between government agencies and entrepreneurs. The conceptual model is comprised of 13 core processes divided into 4 process groups over two phases of investment: start-up and functioning. The process groups include the following:

- Reporting to government, including business registration and special licenses, tax registration, and participating in privatization;
- Employment issues, including visas and residency permits for investors and expatriates and local hiring issues;
- Locating issues, including site acquisition and site development issues, including utility hook-ups, as well as environmental compliance; and
- Operating, including product certification, regulatory inspections, tax reporting and payment, and import/export controls.

Findings

Reporting

Establishing an incorporated business or partnership in Angola is a lengthy, complicated, and often costly process. For a foreign investor, the lack of clarity and the absence of published approval criteria, fees, and requirements, make the process extremely difficult to navigate without local assistance, especially from lawyers and accountants. This lack of transparency creates rent-seeking opportunities. The dominant feature of Angola's reporting process is a *priori* approval. At the Foreign Investment Institute and the Central Bank, the principal initial concern is approval for capital importation. There are three principal steps in establishing a business entity: securing the foreign investment certificate; registering the company; and obtaining the business license.

Analysis

The Foreign Investment Certificate

The Foreign Investment Certificate gives the investor the right to import capital, machinery, and technology.

- While not a one-stop-shop for all investor registration and licensing processes, the Foreign Investment Institute (IIE) serves as a special window executing work on behalf of the Central Bank and the Ministry of Finance — under whose portfolio it operates. In granting the Foreign Investment Certificate, the institute also grants a standard package of investor benefits.
- For the sole purpose of granting foreign investment certificates, the Angolan Central Bank (BNA) could have a dedicated window. Similarly, the Ministry of Justice could have a specific window for foreign investment certificates, since the IIE's analysis of a proposal is

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limited strictly to the legality of the enterprise, not to its strategic fit or to its economic viability.

- On the other hand, the Foreign Investment Institute does enhance the profile for foreign direct investment in Angola: it provides a more welcome point of contact for foreign investors than any ministry; moreover, theoretically, it has the capacity to advocate investment process reform.
- The IIE's procedures are simple and straightforward. However, the certificate is expensive -- a minimum of US\$7,500. The institute's evaluation criteria are also unclear. In addition, IIE's processing time of 45 days is longer than desirable.

Business Registration

- The consultants applied for the Certificate of Approval for Company Name and found the process simple and fair. The civil servant fully believed that the consultants were small-time investors. The responsible office charged US\$0.50 for the certificate, allowing 30 days for delivery. Two-day delivery was available for \$5.00. While this amount at first appeared to be an under-the-table gratuity, it turned out to be an above-board transaction, and the receipt stated the full amount paid. The transaction took less than 45 minutes, including filling out the application and returning to receive the certificate.
- The Ministry of Justice's Office of Company Registration does not publish guidelines detailing the company registration process and required documents. This lack of information can substantially raise investment costs. For instance, without prior knowledge of the country-of-origin translation requirement, an investor may arrive at the Office of Company Registration with non-translated documents – only to be told that he must return to his country of origin to complete the translation.

Business Licensing

- Angola's official gazette has encountered numerous difficulties in meeting publication dates; delays of several months are common. It is commendable that several offices have responded in a practical way by allowing temporary statute publication in the daily newspaper, *O Jornal de Angola*.
- Guidelines for registering with the Ministry of Planning's Bureau of Statistics are relatively clear. Moreover, the bureau posts a schedule of fees, with reference to two-day and one-week processing fees. The consultants found the Bureau of Statistics personnel to be receptive and capable. The procedure is therefore unambiguous both in cost and requirements, and the delay for receiving the relevant certificate is reasonable. The cost of the certificate, when compared with many other costs in the registration process, is also reasonable.

Tax Registration

- The current tax system in Angola is cumbersome and difficult to administer. Tax reporting requirements (monthly, quarterly and annual) are excessive.

- The calculation of personal income taxes is a complex process for both the taxpayer and the National Tax Office (*Direcção Nacional de Impostos*). The number of income bands (eight) contributes to the complexity of tax reporting. The reporting requirements for personal income tax are duplicative.
- There is the potential for corruption with the granting of Group C taxpayer status. Little information was found regarding Group C taxpayers, unlike information and laws discussing in detail the procedures for Groups A and B. The consultants could identify no specific criteria for establishing Group C status.

Recommendations

Obtaining Foreign Investor Certificate

- The consultants recommend that the IIE publicize its criteria for evaluating investment proposals. By doing so, it would achieve two worthwhile purposes: it would raise the level of investor confidence in the organization by promoting transparency; it would enable investors to prepare their projects in advance to conform with all requirements.
- The institute should further promote procedural transparency by publicizing its table for calculating certificate cost. The IIE should proactively protect its image as an honest organization working on behalf of foreign investors.
- The consulting team suggests that the government reconsider the Foreign Investor Certificate cost. If the minimum US\$7,500 applies to investments of \$250,000, this represents 3 percent of total investment. Three percent is a substantial percentage to pay for the first step alone, i.e., for the right to import capital— normally standard operating procedure in countries considered “investment friendly.”
- The consultants recommend that the IIE disseminate its foreign investment data. The data is useful and well-presented. Because of the usefulness of the data, the IIE should take two measures to disseminate it. First, it should make it readily available, without request, to investors. The cost of a diskette is well covered in the \$150 application processing charge. Second, it should provide the data at the very least to the Bureau of Statistics, which compiles economic charts that lack such essential information.
- The consultants strongly suggest that the IIE remain small. Investment promotion agencies have a tendency to grow steadily in budget allocation and in personnel. At present, the IIE is adequately staffed, though the consultants recommend a better skills mix and an increase in the number of senior staff members.
- The consultants also suggest that the IIE expand its efforts to attract non-mineral foreign investment. The institute should improve promotional and informational materials and disseminate these materials more widely. In addition, the IIE should expand staff knowledge of international best practices, and promote greater advocacy for foreign investment within the government.

Business Registration

- In the interests of transparency, the consultants suggest that the government publicize all fees for the company registration process, including the name approval and notarization steps. The government should also post all established time delays.
- The consulting team suggests that the government consolidate company registration processes within a single office. Because there is no compelling reason for the Ministry of Commerce to research and approve company names, both the name certificate and the legal statutes could be handled in a single office. This combination of offices would eliminate the need for issuing the name certificate and would further streamline the overall process. This recommendation, however, is not proposed as an independent action; rather, if implemented, it would be one element in a substantial overhaul of the registration process.

Business Licensing

- The consultants recommend that the government officially recognize publication of company statutes in the daily newspaper until the official gazette improves its operations. The government could announce, both in the *Diário da República* and in the daily newspaper that publication of official announcements, including company statutes, in the *Jornal de Angola* are acceptable at all government offices pending the gazette's next publication.
- The consultants recommend that the government publish a comprehensive, updated investor guidebook. The guidebook should carefully detail the business licensing process, noting all required documentation, fees, time delays, etc. Moreover, the government should require that all ministries follow similar procedures and charge similar fees for the business license. The government should further require that rejection of licenses follow clearly established rules. The consultants also suggest each ministry establish a transparent appeal process for rejected applications.

Tax Registration

- The Government of Angola should streamline the tax regime to ease administration and to reduce investor-reporting requirements.
- The government should review the tax appeals process with the purpose of streamlining procedures. As a first step, the government should consider reducing the number of stages in the appeals process from 3 to 1 or 2.
- Angolan tax authorities should consider using fewer income bands to calculate income taxes (preferably no more than 4)
- Group C taxpayers should be incorporated into one of the other Groups (either A or B). The criteria for Group C taxpayers are not clear.

Locating

Investors typically acquire land from the relevant provincial government. Investors also seek construction permits from the provincial government. The consulting team examined the processes of site acquisition and site development in Luanda Province.

The government owns nearly all land in Angola. Although there is some privately owned land, most of the land available to investors is publicly-owned.

Analysis

- The government requires typical architectural, engineering, safety, and hazard reviews. However, the consulting team did uncover a discrepancy in the documents required: Investors are required to present a valid business license to acquire land; however, the Ministry of Commerce indicated that investors must have a valid land title when applying for the business license.
- Government officials outlined a relatively simple site acquisition process; however, others indicated that it is not straightforward – surveying and titling procedures are reportedly inefficient and irregular. One government official indicated, moreover, that delivery of title could take several months. The government has no guidelines for the site acquisition process, no calendar, no schedule, and no fees table. The absence of clear guidelines and standards presents a potential risk for investors.
- The consultants found the Department of Planning and Urban Development the least transparent of all government offices visited. There are no written guidelines or fee schedules.
- The zoning process is inefficient; there is no single planning document. The government does not have an electronic title registry or official fast-track mechanisms for special project categories. Land transfer valuation processes are cumbersome and unclear. The local government offers no one-stop window or similar facility. Once the land titling process begins, multiple inspections may be required. Each of these inspections results in additional costs incurred by investors.
- Angola has no formal residential building registry system although there is a functioning system for commercial property. One Angolan with years of government and private sector experience noted: “Acquisition of land here is a risky operation.” He explained that the real problem is an inefficient, unresponsive judicial system. Another senior-level private sector representative indicated, “In the area of land and property law, blackmail (*chantagem*) is paramount.”

Recommendations

- It is recommended that the government establish formal, written guidelines for the site acquisition and site development processes. The consultants also suggest that the government establish and publicize a specific fee schedule for each process. Provincial

governments should be required to draft and publish site acquisition criteria, including procedural steps, fees, required documents, and maximum expected delays.

- The consulting team recommends that the Angolan Government reduce the number of physical site inspections to one or two. The government should perform one site visit for land titling, and another for the building permit process.
- The Ministry of Commerce requires investors to submit a valid land title when applying for a business license. Luanda Province's Department of Planning and Urban Development requires the investor to submit a valid business license when applying for land title. The consulting team suggests that the government rectify this discrepancy.
- The Government of Angola should create a single planning document for the country, indicating planning objectives and regulations for each province and municipality. Consistent planning criteria will create a more transparent approval process, and likely speed review by engineers, urban planners and architects.
- In order to expedite site acquisition and development processing times for special projects, the government should establish a fast track mechanism for special project categories.
- It is recommended that the government establish an informational window for site acquisition and site development procedures. The government should prioritize the creation of this window in Luanda. At a minimum, the window should offer the investor published materials explaining procedures, fees, and titling and building permit schedules. The government might also consider a more comprehensive window, at which the investor could submit his application and pay required fees.
- While Angola has a functioning commercial registry system, the country has yet to establish a residential building registry. The consulting team recommends that the government establish such as system as soon as possible.
- The government should consider establishing an electronic database of land and property registry. The consultants suggest that the government contract a team of experts to create the database, based on established international models.

Employing

Foreign Investor Entry

Foreign investors routinely describe the visa application process in Angola as lengthy and cumbersome. It is illustrative of the types of general hurdles faced by foreign investors when they attempt to do business in Angola.

Local Labor

Many foreign investors indicated that there were few Angolans qualified for senior management positions at their companies. However, the government requires that Angolan nationals be represented in executive positions. This has apparently resulted in companies being creative in their hiring practices. For instance, some companies create positions for Angolan nationals that

have no real function. Government officials routinely pressure companies to hire specific individuals (i.e. cronies). If companies decline to hire such individuals, they suffer repercussions (i.e., lost government contracts, etc.) These situations do little to build investor confidence in Angola's labor environment. Investors can hire only a limited number of expatriates; this situation is further complicated by a less than optimal domestic labor market.

Analysis

Foreign Investor Entry

- The visa application process discriminates against investors outside of the oil and diamond sectors: They must begin the visa application process in their country of origin, whereas oil and diamond sector investors can begin the process in Angola. The government is thereby conveying the message that it is not particularly interested in attracting investments in other sectors.
- The processing times and documentary requirements for ordinary work visas are excessive. Many interviewees noted that the long processing times for work visas have resulted in situations where many foreign employees work illegally in Angola while their work visas are being processed. The need for a health certificate with notarized results of an HIV test is unduly burdensome. In most countries, presentation of a WHO international vaccination certificate is sufficient.

Local Labor

- The General Labor Inspector is responsible for overseeing a broad range of labor issues. Given its weak capacity, it is extremely difficult – if not impossible – for this office to effectively monitor compliance.
- Many Angolan labor laws lack implementing regulations and an enforcement mechanism. This is a direct result of weak technical capacity in government as well as limited funds. Companies must, thereby, interpret and comply with a dizzying array of often unclear and contradictory rules.
- Complex laws mean human resource management is burdensome, often requiring services from professionals who understand the legal details and know the relevant government agencies.
- Many workers prefer to consult with their companies' worker association to resolve work-related issues instead of the country's main labor union. Many workers perceive that the main labor union has become "part of the system" and is therefore unable to effectively address worker concerns. It has lost its credibility and "pull."
- Angolan employee leave far exceeds the amount granted in industrialized countries. While these policies reflect Angola's socialist orientation, they are certainly outdated for a country attempting to compete in the competitive global economy. Many investors note that leave policies are regularly abused by workers; as a result, companies are compelled to use their own doctors to certify sick leave. High worker absentee rates (often exacerbated by extra bonus payments for certain types of leave) represent a significant cost for companies.

Recommendations

Foreign Investor Entry

- The consultants recommend that the government review visa application requirements to streamline the process. For example, the government should determine which procedural and documentation requirements are relevant. Moreover, the government should reduce visa-processing time to under one month: for instance, by reducing required ministerial approvals. The government should consider eliminating the double standard for oil and diamond investors versus non-oil and diamond investors.

Local Labor

- The government should consider implementing a National Capacity Assessment as part of the Labor Force Skills Development Project, including an assessment of the capacity building needs for a broad range of professional skills, including accounting and auditing, business administration, and management. Capacity building efforts should include national universities and technical institutes.
- The consultants recommend that the government urgently simplify and consolidate the country's labor laws. Existing limited local capacity and complex labor legislation is a significant investment deterrent.
- The government should review its leave policies, allowance benefits, and fringe benefits policies to bring them in line with global standards. The government should design new policies based on international best practice.

Operating

Customs

Angola's Import and export procedures are notoriously complex. To harmonize and simplify customs procedures, the government passed a new law (Law 55-2000) on 10 November 2000 dealing with registration for exports, imports, and re-export of merchandise. Other relevant laws include Law 75-00 on the Registration and Activity of Importers and Exporters; and Executive Decree No. 76/2000 of 10 November 2000 on the Procedures for External Commercial Activity. The Angolan Government is in the process of consolidating 415 customs-related laws, most of which need to be revoked.

In March 2001, the British firm, Crown Agents, was contracted to conduct a diagnostic assessment of the customs system in Angola and to operate and manage Angolan customs. Crown Agents completed its study in June 2001. The Angolan Government accepted the report's recommendations and Crown Agents has begun to manage Angolan customs.

Foreign Exchange Policy

Outward signs of foreign exchange liberalization abound in Angola – visitors to Luanda can see numerous legally-operated *bureaux de change (casas de cambio)*. Nonetheless, Angola's foreign exchange policy is characterized by the lack of free capital movement. Practices such as collusive over-billing (*sobrefaturamento*) on imports have prompted the Angolan government to regulate and monitor foreign exchange operations.

Analysis

Customs

- The overall operating environment has been a major problem facing foreign investors in Angola. The customs clearance process is complex and slow. Documentation requirements for customs clearance are excessive.
- National Tender Board (NTB) technical standards are overly burdensome. At present, there are 35 separate documents to support an import declaration, including the license to trade, REM, and CNCA (loading certificate).
- There is no evidence to support official claims that customs clearance takes 24 hours. The consultants found that customs clearance requires an average 6 working days. Customs is open only 5½ days per week, with normal working hours. Customs authorities claim to clear perishables within 24 hours; however, some multinationals note that delays cause up to 70 percent loss of perishable items.

Foreign Exchange

- Most large foreign exchange operations are authorized *a priori* rather than *ex post facto*. One direct consequence is excessive direct interaction between enterprises and the BNA. Angola's insistence on complex prior authorization of asset entry is antithetical to the economic principles that govern capital movement throughout the world. The government subjects investors to excessive and cumbersome capital controls.

Recommendations

Customs

The Government of Angola should support Crown Agents' efforts to reform the country clearance processes. Key objectives are as follows:

- One of Crown Agents' first tasks upon assuming operational control of customs will be the development of a Standard Aligned Document (SAD) for customs clearance.
- Electronic systems are not in place. Crown Agents has determined, however, that if the government upgrades the national telecommunications system to fiber optic cables, paperless trading will reduce costs and rent-seeking opportunities.

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- In the short-term, Crown Agents aims for 24 hour airfreight clearance times and 48 hour ship cargo clearance times. There are currently no “green channels” for qualifying imports at ports of entry.
- In its action plan, Crown Agents notes its intention to reduce the total number of required documents to two to four by the end of 2002 and eventually to only one.
- Crown Agents also plans to implement systems for anticipatory/in transit filing and processing of declarations.

Foreign Exchange

The Government of Angola should undertake a comprehensive review its foreign exchange policy as the first step to developing a fully liberalized foreign exchange regime.

1. The Investor Roadmap of Angola

The Investor Roadmap diagnostic report is an in-depth study of the administrative and procedural steps required of an investor to legally establish and operate a business in Angola. The Roadmap report details the procedures relevant to local and foreign investment; analyses their impact on the commercial environment; and provides recommendations for improving the investment climate through procedural reform.

Most reforms to date have focused on macroeconomic adjustment, privatization, and highly visible policy matters such as the proposed revision to the foreign investment law. The area of administrative and procedural reform has received scant attention by comparison.

The consultants identified four major problems that directly impact foreign investment: (i) a weak human resource base; (ii) inadequate infrastructure; (iii) state planning; and (iv) a poor security environment.

Angola's weak human resource base has direct implications on the quality of analysis that goes into proposed legislation, knowledge of international best practice, and depth of qualified staff in any given agency. Poor infrastructure, reflected in the inefficient ports and an erratic industrial power supply – hamper efforts to attract foreign investment. Angola's statist orientation is clearly illustrated by the numerous licensing and authorization requirements for starting and operating a business. The country's precarious security situation represents an additional constraint to foreign investment.

1.1 Background Information

In 1975, Portugal granted independence to Angola. Political tensions between the two parties claiming political leadership boiled over, triggering a civil war that continues to this day. For several years following independence, Portugal, South Africa, and much of the West became involved – directly or indirectly – in Angola's civil war.

Shortly after independence, the ruling party—the MPLA—embraced communism and declared the People's Republic of Angola. The MPLA nationalized businesses and industry and established agricultural marketing boards. The state became the supreme political entity, directly managing the economy. In 1990, the Central Committee renounced Marxism-Leninism in favor of democratic socialism and a mixed economy; however, the state continues to play a substantial role in the economy.

The ongoing conflict has destroyed the country's infrastructure; killed and maimed thousands of people; and generally retarded socioeconomic development. In 1991, the warring parties reached an agreement, which they renewed at Lusaka in 1994. Nonetheless, to date the MPLA and UNITA remain at war.¹ In 1998, the balance of power shifted to the government forces; however, UNITA retains considerable power in key areas of the country.

Today, estimates of Angola's population vary, though 12 million is the generally accepted number. Eighty percent of Angolans live in absolute poverty, and their life expectancy is less

¹ The consultants' personal experiences in country indicate that hostilities continue, making personal and property security a serious concern.

than 45 years. In 1999, the GDP was approximately US\$6 billion, fifty percent of which was derived from extractive industries. While Angolan GDP per capita of US\$500 is nearly double that of some developing countries, the economy consistently posts triple digit inflation rates.

Meanwhile, with public debt exceeding US\$8 billion, the government's privatization efforts are nearly stalled.

Most multilateral and bilateral donors have stopped new lending. Angola is negotiating with the IMF to obtain a Poverty Reduction Growth Facility, which would allow Paris Club rescheduling.

Though the country's diamond reserves have fueled civil war, diamonds contribute less than 3 percent to Angola's GDP. Petroleum, on the other hand, accounts for around 50 percent of GDP. Because of new developments and rising oil prices, Angola's petroleum revenues rose from 1999 to 2000: from US\$4.3 billion to US\$6.5 billion. The public treasury claims one-half of petroleum revenues through taxes and duties; in fact, as much as ninety percent of all government revenue derives from the oil sector. In 1999, foreign direct investment also grew considerably, nearly all of it in the petroleum sector.²

1.1.2 Investment Environment Overview

The consultants discovered a highly non-transparent oil-sector, both in terms of the government's oil-related transactions, and oil-sector investment processes. The Angola Roadmap's focus is not limited to the oil-sector; however, because the oil sector dominates all investment in Angola, pervasive attitudes towards investors and procedures in the oil sector doubtless penetrate investment in other sectors. The consulting team learned, for instance, that the government does not permit the publication of data on oil-related income. Moreover, the Angolan Government publishes no investment guides and no schedule of investment processing fee for the oil sector. Without investment guidelines and fee schedule, the investment process is unclear and open to rent seeking.

Moreover, though the fact that the government does not publish oil income data is not directly related to investment processes, even this non-transparent action has an indirect effect on oil and non-oil investment in Angola. Opacity in public accounts, for instance, has fuelled Angola's growing *shadow economy*. Interviews with the Angolan public sector, foreign bilateral and multilateral organizations, and foreign investors³ indicate that a vast amount of unregistered commercial activity occurs in Angola. Some transactions involve highly profitable arms deals; others involve containers of basic consumer products imported from global markets. The consultants define these activities as shadow commerce rather than informal commerce; shadow activities are unregistered and concealed while low-end informal sector economic activity is visible.

Large-scale shadow commerce can negatively impact an economy. For instance, because shadow commercial activities deprive the government of revenue, they reduce available credit

² The discussion on the economy came from various World Bank, IMF, and Angolan sources. The discussion on petroleum derives also from interviews, the IMF, the World Bank, and from "A Crude Awakening," a paper published in 2000 by Global Witness, a non-profit organization based in London which does research for the petroleum and other industries on the environmental and social impact of natural resource exploitation.

³ The consulting team spoke with numerous private investors and businesspeople in Angola, in both the oil and non-oil sectors. These investors have current or proximate interests in Angola. They spoke with the consultants in confidence; therefore, TSG will not identify them individually.

for local enterprises. Moreover, shadow commercial activities reinforce non-transparent investment processes since some government officials can benefit from the activities.

While the government may not ensure a transparent investment process, it has eased the oil sector investment process in some respects. Both on-shore and offshore oil projects can be negotiated in Lisbon, for instance; companies can therefore complete investment procedures without setting foot in Luanda. Moreover, the Angolan Government appears to maintain a stable and fairly consistent fiscal regime for the oil sector.⁴ While these are promising developments, the consultants reiterate that oil and non-oil sector investors in Luanda face many unclear processes. The consultants met with numerous Angolan government leaders, business representatives, and academics. Most recognize that Angola must reform its foreign investment climate. Reform will require modernizing and streamlining foreign exchange policies, employment legislation, customs, the investment law, the tax system, and business registration procedures. Despite recognition that reform is necessary, proposals for change encounter considerable resistance.

1.1.3 The Foreign Investment Law

Angola enacted its current foreign investment law in 1994. Due to domestic and international pressure to create a more favorable investment climate, the government is modifying the existing law. The consultants analyzed the existing foreign investment law and an interim draft of the new foreign investment law.

Both the current law and the proposed law fail to create an adequately friendly foreign investment environment. Both versions of the foreign investment law are replete with contradictory, confusing, and ambiguous language. For instance, the proposed investment law stipulates that, prior to the final investment approval, the government must conduct a country economic impact assessment. This requirement is inconsistent with other laws that require the government to assess projects exclusively from a legal basis.

1.2 Investor Roadmap Methodology

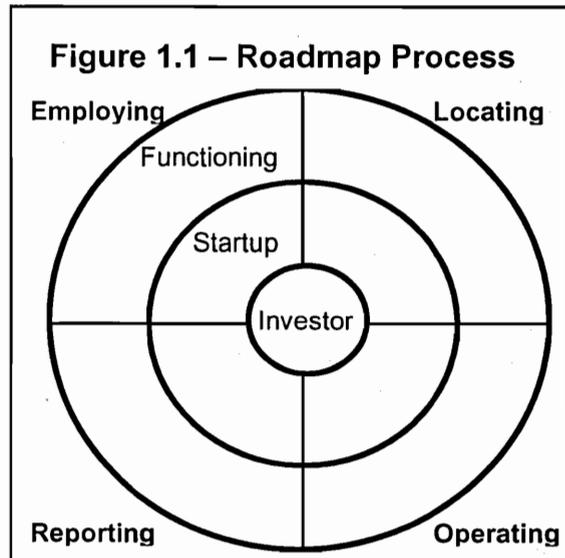
The Investor Roadmap study has the following goals:

1. develop a comprehensive guide, detailing in a step-by-step fashion all the administrative and regulatory processes an investor must complete in order to become operational in compliance with applicable laws and regulations;
2. identify existing administrative bottlenecks that constrain entrepreneurial activity, and to make specific recommendations on how best to reduce or eliminate these bottlenecks; and
3. encourage government and the private sector to begin a dialogue to evaluate the impact of current procedures on investment and to develop proposals for reengineering the procedures.

⁴ Interview with William Arnold, Arnold Associates. Mr. Arnold is an international petroleum consultant, who has served clients in Angola. September 13, 2001.

The approach to the study has been developed and refined in several similar projects conducted by The Services Group. The Roadmap Model is comprised of 13 core processes divided into 4 process groups over two phases of investment: start-up and functioning. As shown in figure 1.1, the four process groups include:

- **employment** issues, including visas, residency permits and work permits for foreign investors and expatriates workers, and procedures for hiring local employees;
- **locating** issues, including site acquisition and site development procedures, utility hook-ups, and environmental compliance;
- **reporting** to government, including business registration, tax registration, special licenses and permits, and privatization procedures; and
- **operating**, which includes product certification, regulatory inspections, tax payment, and import/export controls.



The Investor Roadmap is a snapshot of the investment environment at the time that data is collected. It is broken into four chapters representing each process group. Each chapter is then comprised of two components: process and analysis.

The first step of the process component is to document, in as much detail as possible, the various steps required of a new business to establish itself and begin operations, in full compliance with existing laws and regulations. The licenses or approvals required, their application procedures, and criteria for qualifications are all detailed. The fees or processing payments are noted, as are typical processing times for each step. In most cases these are average processing times reported by the agencies for projects with no unusual characteristics or problems. Actual processing times encountered by firms may well be significantly longer. The Annex to the report contains copies of all the principal forms required for each step at each agency.

“Process” components are followed by an “analysis” where policy and procedural issues are identified and discussed, with recommendations for streamlining made where appropriate. Recommendations are based on the twin objectives of simplifying application procedures for investors while enhancing the ability of government to properly screen key information.

The report is intended to invite responses from the concerned agencies in order to identify means of streamlining the overall process. The recommendations made are in most cases not intended to be definitive, but suggestive, and to encourage those decision-makers and professionals involved to work together to devise concrete means of addressing the current problems and constraints. Table 1.2 below summarizes the 13 core processes considered in the Investor Roadmap.

Table 1.2: Investor Roadmap – 13 Core Processes

	Process	Stage	Description	Notes From Previous Roadmap Experience
Employing	1. Investor Entry	Startup	Applying for Permit	In many cases, the most time consuming and frustrating part of foreign investment.
		Functioning	Renewing Permit	Usually does not fall on critical path. However, the need for renewal creates risk for the investor.
	2. Expatriate Work Permit	Startup	Applying for Permit	In many cases, this may be critical to the success or failure of the investment. Also very bureaucratic.
		Functioning	Renewing Permit	Becoming a problem as many countries are clamping down on repeated renewals.
	3. Local Labor	Startup	Hiring Workforce	Usually not very bureaucratic, if any government involvement at all.
		Functioning	Managing Workforce	Many facets including labor relations, complying with labor laws, etc.
Locating	4. Site Acquisition and Development	Startup	Acquiring Land and Buildings	Can be the most difficult and confusing. Can make or break an investment.
		Functioning	Expansion	Not usually a critical factor in investment decision-making.
	5. Utility Connections	Startup	Hook-ups	Usually high variability among various locations.
		Functioning	Expansion	See above.
	6. Environmental Compliance	Startup	Environmental Design	In many cases, this is not a major cause for concern in developing countries.
		Functioning	Monitoring	See above.
Reporting	7. Company Registration	Startup	Applications	Can be complicated, and potentially a source of corruption, but usually timely in most countries.
		Functioning	Renewals	Usually not an issue.
	8. Licenses and Permits	Startup	Obtaining Licenses	Can be very complicated, lengthy. Causes frustration for investors.
		Functioning	Renewals	Must be timely to avoid bad reputation in investment community.
	9. Privatization	Startup	Bidding on and Acquiring	Usually not a major issue.
		Functioning	N/A	N/A
Operating	10. Product Certification	Startup	Applying for Certification	Can be complex; mutual recognition agreements with other national certification agencies a help.
		Functioning	Same	See above
	11. Regulatory Inspections	Startup	Obtaining Operating Permits	Can be complicated, nontransparent
		Functioning	Passing Inspections	Much potential for discretion and sometimes even petty corruption.
	12. Paying Taxes	Startup	Registering as Tax Payer	Usually not an issue.
		Functioning	Paying Taxes	Can be overly complex, inconsistent from year to year in some countries.
	13. Importing / Exporting Goods	Startup	Importing Machinery and Materials	It is critical that goods get cleared quickly – this can have a negative impact on the business.
		Functioning	Exporting Production	See above.

2. Reporting

This chapter focuses on the processes a firm must complete to register and operate legally. These processes typically include registering as a legal entity; registering with the statistics and relevant taxation authorities; and obtaining locally-issued business licenses and permits.

The consulting team interviewed government agencies that an investor encounters in completing business start-up. In Angola, all registration and licensing requirements can be broken down into three main processes:

- obtaining the Certificate of Foreign Investment from the Foreign Investment Institute (only for foreign investors);
- obtaining the Certificate of Official Registry from the Ministry of Justice;
- obtaining a Business License from the relevant line ministry.

Within these main processes, the investor must obtain company name approval, notarize company statutes, and register for statistical purposes. Investors must also register with the country's tax authorities to complete business set-up.

Angola does not provide fast track registration for business entities. Although unincorporated sole proprietorships may obtain licenses with relative ease at the provincial governments, partnerships and corporations must deal with at least seven agencies individually; if investors are foreign, they must also contact the Foreign Investment Institute (IIE – *Instituto de Investimento Estrangeiro*) procedures.

2.1 Types of Business Structure

The Representative Office

Foreign investors have several options for their businesses. The simplest of these is a representative office. Angolan decree 7/90, however, prohibits representative offices from undertaking any commercial activity. Representative offices cannot trade, manufacture, or hold equity in companies. Their activities are strictly limited to representing a foreign entity. Should that entity itself carry out any economic activity in Angola, its representative office is subject to legal sanctions. The representative office, therefore, is of limited interest to the foreign businessperson. Representative offices that wish to do business in Angola must either incorporate or formally register as a branch.

Branches

To register a branch, the concerned party must deposit \$60,000 in the Central Bank (BNA). Upon closing the branch, best evidence available indicates that the investor will recuperate all but approximately \$5,000 of his deposit.

Unlike a subsidiary, a branch enjoys no independent legal status, has no limited liability protection, and is subject to all foreign investment regulations. The foreign company is bound to all branch obligations.

Companies

Angolan law discriminates among numerous structures of commercial activities, ranging from street and market vendors (*comércio ambulante e comércio feirante*) to share companies (*sociedade anônima*). Angolan law does not forbid foreign investors from establishing any of these types of commerce, including sole proprietorship (*comércio em nome individual*). The consultants learned, however, that foreigners are unlikely to establish a company and that the government is unlikely to authorize the business. Authorities have allowed investors from countries with long-term and exclusive residence in Angola, such as the Portuguese, to establish companies. Apparently, the Angolan government does not consider Portuguese investment to be foreign investment; therefore, these investors bypass the Foreign Investment Institute (IIE) and the BNA unless they need a capital importation license.

Foreign investors and Angolan nationals establishing manufacturing or substantial retail, wholesale, or service businesses, choose between two corporate vehicles: the limited liability partnership (*sociedade por quotas, ltda.*) or the share corporation (*sociedade anônima, S/A* or *S.A.R.L.*). Typical of share corporations under civil law, the Angolan S.A.R.L. must have at least five shareholders and the capital must be fully subscribed.

2.2 Foreign Investment

The Legislation

As indicated in the introduction, foreign investment is strictly regulated under the 1994 Foreign Investment Law. Under the current law, investments less than US\$250,000 are not considered foreign investment. Foreign investment benefits from special provisions, most notably the legal facility for repatriating capital.

An Angolan or a foreign national may bring in money from foreign sources—this process is strictly regulated and licensed by the BNA—without falling under the foreign investment provisions. Investment operations under \$250,000 are subject to normal commercial and foreign exchange regulations and cannot benefit from provisions such as repatriation of capital.

Foreign investment, furthermore, does not necessarily imply the establishment of an operating company. The principal acts constituting foreign investment are:

- Creation of new companies belonging to the investor or investors.
- Establishment of branches or other forms of corporate representation of foreign firms.
- Holding or acquisition of equity in new or existing firms with foreign capital.
- Acquisition of property in Angola when that property is associated with foreign investment projects.
- Building and operating tourist complexes
- Entering into consortia with third parties by quotas or shares.

Foreign investment can occur by various means:

- Transfer of funds from a foreign country.
- Investment of funds from foreign currency accounts in Angola.
- Importation of equipment and materials.

- Incorporation of technology.

Three regimes cover all foreign investment. Prior Declaration involves investment between \$250,000 and \$5 million. The Foreign Investment Institute must approve prior declaration investment. Prior Approval regimes comprise investments between \$5 and \$50 million. The Foreign Investment Institute and then the Prime Minister or Council of Ministers authorize all prior approval investment. Investments over \$50 million are subject to the Contractual Regime and to special regulation. All investment legally defined as foreign must pass first through the IIE.

The Foreign Investment Institute (IIE)

The government established the Foreign Investment Institute in 1994, replacing the Foreign Investment Office. The Foreign Investment Institute has greater authority, flexibility, and scope than the Foreign Investment Office. The Foreign Investment Institute has the following mandates:

- Analyzing and authorizing investment projects
- Organizing and archiving statistical and relevant informational data
- Promoting investment and trade

All foreign investors must visit the Foreign Investment Institute to initiate the investment process. The institute must grant or deny authorization within forty-five days of obtaining the investor's application. The institute judges the investment project solely on legal compliance. The institute does not analyze the project's economic viability. The Foreign Investment Institute's authorization enables the investor to register his firm and to import capital, equipment, materials, and technology. The authorization is not a license to commence business operations. The investor must complete a long and complex process to obtain a business license.

The Investment Process

The consulting team found no single document describing Angola's investment process. Nor did the team find written materials on any one process or relevant agency.

Foreign Investment Certificate

Prior to registering a company in Angola, a foreign investor must obtain the Foreign Investment Certificate from the Foreign Investment Institute. Domestic investors do not need this certificate; however, they follow all subsequent steps. The Foreign Investment Certificate gives the investor the right to import capital, machinery, and technology. The investor obtains the Foreign Investment Certificate in the following manner:

Step 1: Investor Visits IIE, Purchases Foreign Investment Certificate Application

The investor visits the Foreign Investment Institute and purchases an application for US\$150.

Step 2: Investor Completes and Submits Foreign Investment Certificate Application

The investor completes the application and submits it with a copy of his company statutes. The Foreign Investment Institute and other Angolan ministries require all documents to be submitted in Portuguese. The investor must have all documents translated in his country of origin, by a translator whose credentials are recognized by the Angolan Embassy in his home country.

Step 3: IIE Analyzes Application, Approves or Rejects

The Foreign Investment Institute analyzes the investor's application for a Foreign Investment Certificate. The institute approves or rejects the application solely on legal compliance grounds. If the institute rejects the investor's application, he can follow a formal appeals process.

Step 4: Investor Obtains Foreign Investment Certificate

The investor pays a fee and obtains his Foreign Investment Certificate. The fee is based on company capital; the minimum payment is US\$7,500.

Cost: Minimum US\$7,500

Time: Maximum 45 days; typically 30 days

Analysis

- The current Foreign Investment Institute has significantly reduced investment approval time. A decade ago approval required several months to a year and required authorization from the Council of Ministers. At present—for projects between \$250,000 and \$5 million—the IIE has reduced the time for issuing the foreign investment certificate to less than one month and often delivers the approval in one week. Although the institute does not accompany its clients through subsequent registration and licensing processes, it does inform them about the procedural steps and relevant agencies.
- While not a one-stop-shop for all investor registration and licensing processes, the IIE serves as a special window, executing work on behalf of the Central Bank and the Ministry of Finance — under whose portfolio it operates. In granting the Foreign Investment Certificate, the institute also grants a standard package of investor benefits.
- For the sole purpose of granting foreign investment certificates, the Angolan Central Bank (BNA) could have a dedicated window just as well. Likewise the Ministry of Justice could have a specific window for foreign investment certificates, since the IIE's analysis of a proposal is limited strictly to the legality of the enterprise, not to its strategic fit or to its economic viability. For this sole purpose, it seems that the IIE is little more than a supernumerary agency that adds to the bureaucratic organization chart of the federal government.
- On the other hand, the Foreign Investment Institute does enhance the profile for foreign direct investment in Angola: it provides a more welcome point of contact for foreign investors than any ministry, and, theoretically, it has the capacity to advocate investment process reform. The IIE also performs limited promotional work, participating in trade fairs and offering a slide show for potential clients. At present, however, the Foreign Investment

Institute is inadequately staffed to perform additional promotional work or substantive advocacy. Finally, the institute collects foreign investment data that it shares with the BNA. It does not seem to share this data with any other agency, for neither the Bureau of Statistics nor the Ministry of Commerce has any of the IIE's information.

- The IIE's procedures are simple and straightforward. However, the certificate is expensive, costing, at a minimum, US\$7,500. The institute's evaluation criteria are also unclear. The consultants were consistently unable to gain a list of criteria that the institute uses to evaluate investment proposals. In fact, the institute did not provide the consulting team with a copy of the application form.
- The consultants find the IIE's processing time of 45 days longer than desirable.

Recommendations

- The consultants recommend that the IIE publicize its criteria for evaluating investment proposals. By doing so, it would achieve two worthwhile purposes: it would raise the level of investor confidence in the organization by promoting transparency; it would enable investors to prepare their projects in advance to conform with all requirements.
- The institute should further promote procedural transparency by publicizing its table for calculating certificate cost. The IIE should proactively protect its image as an honest organization working on behalf of foreign investors.
- The consulting team suggests that the government reconsider the Foreign Investor Certificate cost. If the minimum US\$7,500 applies to investments of \$250,000, this represents 3 percent of total investment. Three percent is a substantial percentage to pay for the first step alone, i.e., for the right to import capital— normally standard operating procedure in countries considered "investment friendly."
- The consultants recommend that the IIE disseminate its foreign investment data. The data is useful and well-presented. Because of the usefulness of the data, the IIE should take two measures to disseminate it. First, it should make it readily available, without request, to investors. The cost of a diskette is well covered in the \$150 application processing charge. Second, it should provide the data at the very least to the Bureau of Statistics, which compiles economic charts that lack such essential information.
- The consultants strongly suggest that the IIE remain small. Investment promotion agencies have a tendency to grow steadily in budget allocation and in personnel. At present, the IIE is adequately staffed, though the consultants recommend a better skill mix and an increase in the number of senior staff members.
- The consultants also suggest that the IIE expand its efforts to attract non-mineral foreign investment. The institute should improve promotional and informational materials and disseminate these materials more widely. In addition, the IIE should expand staff knowledge of international best practices, and promote greater advocacy for foreign investment within the government.

2.3 Company Registration

All investors must complete the company registration process, which results in a Certificate of Official Registry. The Office of Company Registration in the Ministry of Justice is responsible for company registration. The company registration process requires a couple of preliminary procedural steps: approval of company name and company statutes notarization.

Step 1: Investor Obtains Application for Company Registration from Office of Company Registration

The investor visits the Ministry of Justice's Office of Company Registration to obtain the Company Registration Application, and to gain information on the process.

Step 2: Investor Applies for Certificate of Approval of Company Name

The investor visits the Ministry of Commerce's Legal Division. He obtains and completes an application form for the Certificate of Approval of Company Name. He submits the application with proof of personal identity and pays a processing fee of US\$0.50. Within two to thirty days, the investor returns to retrieve his Certificate for Approval of Company Name.

Step 3: Investor Notarizes Company Statutes

The investor visits the Ministry of Justice's Notary Public to notarize his company statutes. He submits identity documents for himself and any partners, his Certificate of Incorporation, and his Certificate of Approval of Company Name. Along with these documents, the investor submits seven copies of his company statutes to be notarized. If the investor's project is over US\$250,000, he must also submit his Foreign Investment Certificate from the Foreign Investment Institute.

At time of document submission, the investor pays a notary fee. The notary fee varies according to company structure and capital amount, but is typically 2-3 percent of company capital.

The investor returns to retrieve his notarized company statutes eight days after submission.

Step 4: Investor Completes Company Registration Application, and Submits with Requisite Documents

The investor completes the Company Registration Application and submits it to the Ministry of Justice's Office of Company Registration with the following documents:

- Proof of personal or corporate identity;
- Notarized copy of company statutes.

Step 5: Office of Company Registration Reviews Company Statutes and Application, Registers Company

The Office of Company Registration reviews the investor's application and company statutes. The office issues a Certificate of Official Registry within 15 – 30 days of submission. The investor returns to the office at this time to collect his certificate.

Cost: unknown
Time: 15-30 days

Analysis

- The consultants applied for the Certificate of Approval for Company Name and found the process simple and fair. The civil servant fully believed that the consultants were small-time investors. The responsible office charged US\$0.50 for the certificate, allowing 30 days for delivery. Two-day delivery was available for \$5.00. While this amount at first appeared to be an under-the-table gratuity, it turned out to be an above-board transaction, and the receipt stated the full amount paid. The transaction took less than 45 minutes, including filling out the application and returning to receive the certificate.
- Official recognition of company statutes is a normal, essential legal act in any country. Its importance lies in the fact that partnerships and share companies act as legal entities in society and can only be held accountable if their existence is formally recognized. To have this occur in a special notary's office is a time-honored tradition in civil law societies. However, requiring the investor to take an additional step to a notary office is unnecessarily time-consuming.
- The cost of notarizing company statutes is excessive – at 2-3 percent of company capital.
- The Ministry of Justice's Office of Company Registration does not publish guidelines detailing the company registration process and required documents. This lack of information can substantially raise investment costs. For instance, without prior knowledge of the country-of-origin translation requirement, an investor may arrive at the Office of Company Registration with non-translated documents – only to be told that he must return to his country of origin to complete the translation.
- While the company registration process appears simple, the consultants question the need for an additional office to be involved in the investment start-up process – with the corresponding additional fees.

Recommendations

- The consulting team recommends that the government retain the current company name approval step until the entire investment process is restructured. In the future, all archived information – such as company name lists – will be transferred to electronic files, and the Certificate of Approval for Company Name will be printed out as an electronic form.
- In the interests of transparency, the consultants suggest that the government publicize all fees for the company registration process, including the name approval and notarization steps. The government should also post all established time delays.
- The consultants strongly recommend that the government substantially lower the company statute notarization fee. Moreover, the Ministry of Justice should publicize the fee schedule.
- The consulting team suggests that the government consolidate company registration processes within a single office. Because there is no compelling reason for the Ministry of

Commerce to research and approve company names, both the name certificate and the legal statutes could be handled in a single office. This combination of offices would eliminate the need for issuing the name certificate and would further streamline the overall process. This recommendation, however, is not proposed as an independent action; rather, if implemented, it would be one element in a substantial overhaul of the registration process.

2.4 Business License

All investors must obtain a Business License to commence company operations. The investor applies for a business license from the relevant line ministry: Ministry of Commerce for commercial activities; Ministry of Industry for manufacturing activities; Ministry of Finance for banking activities, etc.³ An investor typically completes the business licensing process after obtaining the Foreign Investment Certificate and the Certificate of Company Registration. Many of the documents required for these processes are likewise required for business licensing. In addition, the investor must complete several other preliminary processes, which are included in the procedural steps below.

Step 1: Investor Visits Relevant Line Ministry and Purchases Business License Application

The investor visits the relevant line ministry. The investor purchases a business license application for US\$20.

Step 2: Investor Publishes Company Statutes in Official Gazette

The investor must provide proof that his company statutes have been published in the country's official gazette prior to obtaining the business license. Therefore, the investor presents a copy of his notarized company statutes to the National Press. At submission, the investor pays a publication fee to the National Press. The fee schedule is unknown. The National Press subsequently publishes the company statutes in the official gazette, which may take up to 6 months.

Step 3: Investor Registers his Company with the Bureau of Statistics

The investor must also provide proof of statistical registration for the business license. Therefore, he visits the Ministry of Planning's Bureau of Statistics and purchases a statistical registration form for US\$0.60. The investor submits the statistical registration form, along with his Certificate of Approval of Company Name; a copy of his Certificate of Company Registration; and a copy of his company statute's publication in the official gazette.

Upon submission, the investor pays a processing fee of US\$30 – US\$50. Within two to five days after submission, the investor receives proof of statistical registration.

Step 4: Investor Completes Business License Application and Submits with Required Documents

The investor completes the business license application and submits it to the relevant line ministry with the following documents:

³ For the purposes of this report, we present the steps and requirements of the Ministry of Commerce.

- Copy of notarized company statutes;
- Copy of Certificate of Official Registry;
- Copy of Foreign Investment Certificate;
- Copy of Certificate of Approval of Company Name;
- Copy of company statutes publication in official gazette;
- Copy of proof of statistical registration;
- Copy of land title for business location.

At the time of submission, the investor pays a processing fee, which is unknown.

Step 5: Relevant Line Ministry Reviews Application, Grants Business License

The ministry completes an internal review process, analyzing all submitted documents. The review includes a visit to the investor's project site. If the site is under 200m², the local government may grant the license; if the site is more than 200m², the Director of Internal Commerce must sign the license.

Cost: unknown

Time: unknown

Analysis

- Angola's official gazette has encountered numerous difficulties in meeting publication dates; delays of several months are common. It is commendable that several offices have responded in a practical way by allowing temporary statute publication in the daily newspaper, *O Jornal de Angola*.
- Guidelines for registering with the Ministry of Planning's Bureau of Statistics are relatively clear. Moreover, the bureau posts a schedule of fees, with reference to two-day and one-week processing fees. The consultants found the Bureau of Statistics personnel to be receptive and capable. The procedure is therefore unambiguous both in cost and requirements, and the delay for receiving the relevant certificate is reasonable. The cost of the certificate, when compared with many other costs in the registration process, is also reasonable.
- While a relatively simple step, statistical registration requires more time and additional expense for the investor. It is another example of placing unnecessary burdens – in time and money – on the investor. In many best practice countries, the government bears the burden of statistical registration, and certainly does not charge the investor for this procedure.
- The consultants do not understand how the government uses the statistical registration data. The Bureau of Statistics appears to have no foreign investment data; the Foreign Investment Institute does not transfer such data to the Bureau of Statistics. Nor does the bureau convey its data to other agencies.
- The government does not publish guidelines detailing the business licensing process. This can cause considerable confusion. The consultants were unable to gain consistent information on the fee schedule, and several investors noted that informal fees are required to rapidly complete the process.

- There is a discrepancy in the business licensing process. While the Ministry of Commerce indicates that the investor must hold land title prior to completing the business licensing process (he must submit proof of land title for the business license), the Luanda Provincial Government notes that the business license is required for the site acquisition process.
- One investor noted that a Ministry of Commerce business license ultimately costs between US\$3,000 and US\$5,000 in undisclosed and unrecorded fees. While this may not be entirely accurate in all cases, it is a major source of concern.

Recommendations

- The consultants recommend that the government officially recognize publication of company statutes in the daily newspaper until the official gazette improves its operations. The government could announce, both in the *Diário da República* and in the daily newspaper that publication of official announcements, including company statutes, in the *Jornal de Angola* are acceptable at all government offices pending the gazette's next publication.
- The consultants suggest that the Ministry of Planning review the process of collecting, archiving, analyzing, sharing, and using company data. In addition, the Foreign Investment Institute should encourage effective use of foreign investment data. The Ministry of Planning houses some UN project offices; in the past, UN offices have assisted the ministry with statistical activities. More needs to be done to ensure that basic, essential data on firms—their type, size, origin, and the like—is easily collected and analyzed; archived in such a way that any user can gain quick access to it; and disseminated to the Central Bank, the ministries of commerce, industry, health, and any other potential users.
- The consulting team further suggests that the government shift the statistical registration burden to itself. The procedure should be internalized. Furthermore, the investor should have to bear no financial burden for statistical registration.
- The consultants recommend that the Bureau of Statistics produce information on investment quickly and accurately for any interested party. Such information must never be classified for restricted use—except for financial data on individual companies.
- The consultants recommend that the government publish a comprehensive, updated investor guidebook. The guidebook should carefully detail the business licensing process, noting all required documentation, fees, time delays, etc. Moreover, the government should require that all ministries follow similar procedures and charge similar fees for the business license. The government should further require that rejection of licenses follow clearly established rules. The consultants also suggest each ministry establish a transparent appeal process for rejected applications.
- However, the consulting team strongly suggests that the government complete business-licensing procedures within a single agency. It is suggested that the Ministry of Commerce, rather than the Ministry of Justice, should complete business-licensing procedures. This would emphasize commercial/economic issues rather than simple legal compliance.
- The consultants suggest that the government establish and respect reasonable timeframes for the business licensing process. The consultants recommend a timeframe of three days

to three weeks, with a stipulation that non-response during the established timeframe indicates *de facto* approval.

- The apparent contradiction in requirements by the provincial government of Luanda and the ministry granting the license (i.e., the Ministry of Commerce) must be resolved. The consultants suggest that the government eliminate the land title requirement as a prerequisite for the business license. The respective ministry should grant the license to conduct the proposed economic activity because (i) the name is approved; (ii) the statutes are approved and published; (iii) the foreign investment certificate is granted; (iv) the investor has a tax registration number.

2.5 Registration with Tax Authorities

According to Law 29/92 of 3 July 1992, all taxpayers, whether foreign or national, are required to register in one of the local fiscal offices (tax offices) which are located throughout the country. The *Modelo 1* forms are filled in triplicate and the corporate taxpayer is provided with an ID card (CIPEC, *Modelo 5*) which is valid for 2 years. This card is used in a variety of situations including:

- Opening and moving bank accounts;
- Carrying out external commerce;
- Transactions with the public sector;
- Participation in public bids;

All taxes in Angola are federal taxes; there are no provincial or state taxes. The federal taxes are as follows:

Corporate Tax	35%
Indirect Stamp Tax	1%
Consumption Tax	10%
Application of Capital Dividends	10%
Income Tax	Various
Exchange Tax (<i>Predial Cambiaria</i>)	30%

All taxes are reported monthly and annually except for the exchange tax, which is reported quarterly. There is no system for electronic registration or filing of returns.

Incentives

Investors must apply for incentives through the Ministry of Finance.

Appeal Process

Tax appeal processes are detailed in the various tax laws, particularly in Law 12/92 of 19 June 1992. The appeal process is as follows:

- First appeal: Chief of the Tax Office;
- Second appeal: National Director of Taxes;
- Third appeal: Council of Ministers.

Double Taxation

There is no double taxation treaty between Angola and the United States. However, the Ministry of Finance explained that there is an informal taxation agreement between Angola and the U.S., whereby taxes paid in Angola are deducted from U.S. tax obligations.³ Angola does not have double taxation treaties with other countries.

Accounting

Angola does not follow international norms for accounting and auditing. The government passed a decree in late 2000 establishing auditing standards. These will become effective in 2002.

Personal Income Tax

Referred to as Work-Related Tax (*Imposto sobre os Rendimentos do Trabalho*), personal income tax is regulated by Law 10/99, dated October 29, 1999.

All resident and non-resident Angolan and foreign individuals who earn work-related income are subject to personal income tax. Thus, all expatriate employees and individual contractors working in Angola (which includes resident individuals, but also non-resident foreign personnel residing in Angola for 183 days or less in any given calendar year and whose source of work-related income is therefore located in Angola), are subject to personal income tax on the income obtained, regardless of the length of stay in the country.

The following qualifies as income for tax purposes:

- Salaries;
- Food allowances and other payments in kind;
- Premiums;
- Travel allowances to the extent that the amount exceeds travel allowances paid to civil servants;
- Royalties;
- Income arising from independent practice unless subject to Industrial Tax;
- Remuneration to board members, executive directors, etc.

Certain items, such as the vacation allowance, the 13th month bonus and housing allowances (up to 50% of the rent amount), listed in the tax code, are specifically exempt from taxation.

Tax rates for monthly income are as follows:

Up to Kw2,000	Exempt from taxes
Kw2001 – Kw5,000	2% on amounts over Kw2,000
Kw5,001 – Kw10,000	Kw60 + 4% on amounts over Kw5,000
Kw10,001 – Kw15,000	Kw260 + 6% on amounts over Kw10,000
Kw15,001 – Kw20,000	Kw560 + 8% on amounts over Kw15,000
Kw20,001 – Kw30,000	Kw960 + 10% on amounts over Kw20,000
Kw30,001 – Kw50,000	Kw1,960 + 12.5% on amounts over Kw30,000
More than Kw50,001	Kw4,460 + 15% on amounts over Kw50,000

³ Interview with Leonel de Silva, Director, National Directorate of Taxation, Ministry of Finance. May 15, 2001.

* As per Executive Decree No. 16/01

Employers are responsible for deducting the relevant amount of tax from the employee's wages each payday, remitting the tax to the BNA on or before the last working day of the month.

Self-employed individuals, as opposed to salaried workers, are taxed at a flat rate of 15%. The Minister of Finance may change the tax rates by executive decree whenever a new currency devaluation occurs. They must file a tax return (*Modelo 1*) each January, reporting income earned in the previous year.

Corporate tax returns (*Modelo 2*) are to be filed each February. They must include the total number of employees; the overall amount of salaries paid during the preceding year; and the amount of total income tax withheld. Salaried individuals rarely submit income tax returns; the withheld tax is the sole method whereby these individuals are taxed.

Corporate Tax

The corporate tax is referred to as the "industrial tax" in Angola; its provisions are outlined in the Industrial Tax Code (ITC), Law 18/92, dated 3 July 1992, and Law 5/99, dated 6 August 1999. The current industrial tax rate is 35%. Taxes for the mining and petroleum sectors fall under separate regimes. Under certain circumstances, as stipulated by law, the Minister of Finance may authorize either the total exemption of industrial tax for a period of 3-5 years, or a reduction of 50% for up to 10 years.

The taxpayer calculates the tax amount and pays it when he files a tax return. Law 5/99 approved a new, monthly self-assessed provisional payment regime in which Group A and B taxpayers (either foreign or national) are required to make monthly self-assessed industrial tax payments of 3.5% of total revenues for the prior month. The government has yet to issue regulations aimed at developing Law 5/99. During interviews, the consultants learned that the Angolan Ministry of Finance is not enforcing the new monthly provisional payment procedure.

All companies carrying out activities in Angola, regardless of where they are incorporated, are subject to the industrial tax. Companies incorporated in Angola are subject to industrial tax, while those not incorporated in Angola are generally taxed on the profits attributable to the following types of "permanent establishments" located in Angola:

- Management office;
- Branch;
- Office;
- Plant;
- Repair Shop;
- Oil well or any other place where drilling or mining takes place;
- Yard or assembly location, or the existence of inspection activities, provided that either lasts longer than 90 calendar days in any given 12-month period;
- Provision of services (including advisory services), as long as such activity lasts longer than 90 calendar days in any given 12-month period.

The government taxes companies without a permanent establishment in Angola on their "isolated (specific) acts of commerce or industry". Companies entering into service agreements with Angolan taxpayers are subject to a special tax regime, as per Law 7/97 of 10 October

1997. The taxable income is 10% or 15% of the value of the contract, depending on the type of service. With regard to construction, improvement, reconstruction, repair or maintenance of fixed assets, the taxable income is set at 10% of the value of the contract, no matter what form it takes. The contracting party for each payment made will withhold the tax; the party will pay the tax, accompanied by a completed official document (DAR) to the tax office within the ensuing 15 days.

Industrial taxpayers are divided into three groups:

- **Group A** includes the majority of taxpayers, such as those with a permanent establishment in Angola, companies with an average annual income of more than Kw800 (roughly US\$40 at the current exchange rate), and companies with stock capital of more than Kw400 (US\$20). Taxable income corresponds to net income. A foreign company's taxable income is calculated on the basis of gross income derived from operations in Angola. Costs incurred abroad by the foreign company are not deductible. Tax returns are due in May for the preceding tax year.
- **Group B** includes other taxpayers not falling into either Groups A or C. Taxable income is equal to 25% of the gross amount invoiced by the taxpayer. Tax returns are due in April for the preceding tax year.
- **Group C** includes certain qualifying individual taxpayers.

Analysis

The current tax system in Angola is cumbersome and difficult to administer. Tax reporting requirements (monthly, quarterly and annual) are excessive.

The calculation of personal income taxes is a complex process for both the taxpayer and the National Tax Office (*Direcção Nacional de Impostos*). The number of income bands (eight) contributes to the complexity of tax reporting. The reporting requirements for personal income tax are duplicative.

There is the potential for corruption with the granting of Group C taxpayer status. Little information was found regarding Group C taxpayers, unlike information and laws discussing in detail the procedures for Groups A and B. The consultants could identify no specific criteria for establishing Group C status.

Recommendations

The Government of Angola should streamline the tax regime in an effort to make it easier to administer and to reduce investor-reporting requirements.

The government should review the tax appeals process with the purpose of streamlining procedures. As a first step, the government should consider reducing the number of stages in the appeals process from 3 to 1 or 2.

The government of Angola should adopt international accounting standards and develop a training program for national accountants.

Angolan tax authorities should consider using fewer income bands to calculate income taxes (preferably no more than 4)

Tax authorities should simplify the tax calculation process by removing the percentages over the base tax rate and using straight percentages.

Group C taxpayers should be incorporated into one of the other Groups (either A or B). The criteria for Group C taxpayers are not clear.

2.6 Best Practice

Company Start-Up

Among OECD countries, the number of company registration steps varies considerably: from one in Ontario, Canada to twenty-nine in Greece. The number of agencies involved in business registration also varies: one agency in the UK and Canada, and six in Ireland. In Europe, a system with fewer than seven steps is considered simple; a system with seven to fifteen steps is considered medium difficulty; and a system with more than fifteen steps is considered complex.

Time limits for company registration vary considerably, from less than twenty minutes in Canada to more than three years in Tanzania. In Europe, a registration time period of fewer than five weeks is considered short; between five and twelve weeks is average; and more than twelve weeks is lengthy. North coast Mediterranean countries have relatively long business start-up processing periods.

The procedure for setting up a company in Morocco requires more documents and more intervening parties than the least efficient OECD countries. However, investors can complete business start-up with fewer steps in Morocco than in Italy and Greece. Moreover, business start-up takes less time in Morocco than in Spain, France, Germany, Italy and Portugal.⁴

Business Licensing/Authorization to Commence Operations

Throughout the world, small and medium-sized enterprises (SMEs) represent the majority of new companies. SMEs typically have fewer human and financial resources to tackle the procedural and regulatory processes of business start-up. Therefore, the investor himself must usually address these issues

Obtaining business start-up authorizations creates additional steps and typically long registration delays. Moreover, the vast requirements and numerous agencies involved increase the procedural complexity of business start-up. These factors contribute to discouraging business creation – hindering economic development.

A number of countries have taken note of cumbersome business start-up procedures. Some, such as Mexico and Australia, are simplifying or eliminating regulations, steps, and procedures. A recent EU study indicates that business start-up in all European countries should require no more than six steps: one step and a single document for general registration; one step and a single document for tax registration; and one step and a single document for employer's social and Para fiscal registration.

⁴ *Law Decree No. 321/95* (28 November 1995) and *Regulatory Decree No. 2/96* (16 May 1996)

Business incorporation and registration time and cost: Comparison by industry and country.

<u>Country</u>	<u>Agencies</u>	<u>Steps</u>	<u>One-stop-shop</u>	<u>Cost</u>	<u>Time</u>
Germany	2 to 10	1 to 2	YES	ECU 10-1,000	1 day to 24 weeks
Australia	1	1	YES		1 day to 4 weeks
Austria	5 to 10	5	NO	ECU 150 -10,000	1 to 8 weeks
Belgium	2 to 7	1 to 15	YES	ECU 250-2,000	4 to 10 weeks
Brazil	6	-	YES	-	4 to 7 weeks
Canada (Ontario)	1	1	YES	C\$60-88	< 20 minutes
Denmark	1 to 2	1 to 2	YES	ECU 0-300	1 week
Spain	5 to 17	3 to 5	NO	ECU 0-150+	1 to 28 weeks
United States	2 to 6	2 to 6	Private agents	US\$ 100+	Up to 1 week
Finland	4 to 7	1	YES	ECU 60-250	6 weeks
France	10 to 21	1	YES	ECU 600-2,200	5 to 15 weeks
Great Britain	1 to 5	1	YES	ECU 0-300 £50	Up to 1 week
Greece	1 to 29	1 to 4	NO	ECU 0-150	3 to 10 weeks
India	-	-		Rs 200 – 4,000,000	1 to 2 months
Ireland	2 to 9	2 to 3	NO	1£130 plus 1% of issued capital (1£300-470)	2 to 4 weeks
Italy	11 to 25	1 to 5	YES	ECU 150-700	2 to 22 weeks
Japan	7 to 13	1	NO	ECU 600- 1,000	2 to 4 weeks
Luxembourg	3 to 4	1 to 3	NO	ECU 0-500	1 to 2 weeks
Netherlands	6 to 8	1	YES	ECU 0-1,000	3 to 12 weeks
Poland				PLN 200-800	2 weeks
Portugal	4 to 10	1	YES	1.2% of issued capital	4 to 24 weeks
Sweden	2 to 7	1	YES	ECU 90-130	2 to 4 weeks

Note: The costs and time vary by industry. The reader should note that upper limits generally apply.

One-Stop-Shop Registration

The one-stop-shop idea is often a good solution for cumbersome and complicated business start-up processes. In fact, one-stop-shops can often substantially improve company registration processes. Because one-stop-shop decisions are often accepted by other agencies, the registration process is shortened considerably.

Many countries have established one-stop-shops for business start-up: Australia; Ontario, Canada; France [CFE]; Germany [Gewerbeamt]; Belgium [Commercial Court]; Denmark [Toldog Skattestyrelse]; Italy [Chambers of trade "CCIAA"]; Nederland [Chambers of trade "KK"]; Portugal [Registro Nacional dos Pessoas Collectivas "RNPC"]; Sweden [Office of patents and registration]; Hong Kong [Business License Information Centers]; Singapore [National Economic Development Board]; Brazil; Spain; Mauritius; Malaysia; Tunisia etc..

Countries sometimes locate one-stop-shops within an investment promotion or economic development agency. Singapore and Malaysia have organized their one-stop-shops in this manner. Other countries locate the one-stop-shop within a particular ministry: for instance, Tunisia's API in the Ministry of Industry. Still others establish a one-stop-shop within the prime minister's office or the executive cabinet.

There are four basic one-stop-shop models.

- 1) The "Shortcut Circuit": Grouping different agencies' employees in the same place. Tunisia and Brazil operate under this system.
- 2) The "single interlocutor": Submitting all registration materials to a single agency representative who carries out all steps on behalf of the investor. France and Germany have this system.
- 3) The "Single Authority": One government authority grants all permits and start-up authorization, without approval from other agencies. The Philippines has this system.
- 4) The "Single Investment Authority": One government authority approves land acquisition, all start-up permits and authorizations. Hong Kong, Singapore, Jordan, and Indonesia operate under this system.

Some hybrid systems combine different elements of the four models. The Tunisian and Mauritian One-Stop-Shops, for instance, combine models one and two. These countries have a single interlocutor working in a shortcut circuit system.

The French established the CFE system in 1981; it represents the second model. CFEs shepherd the investor's file through the various agencies involved in business start-up: the trade court; URSSAF; INSEE; ASSEDIC; fiscal services; index of professions, etc. While the French system facilitates business start-up, it does not eliminate steps and therefore the process remains cumbersome and bureaucratic. The CFE system provides a single individual with whom the investor must interact; nonetheless, the investor must submit 22 documents and forms, requiring considerable time. In fact, business incorporation typically takes fifteen weeks in France.

Models three and four are typically most effective in reducing the number of steps and documents required. They are also most effective in decreasing the number of agencies involved in the business start-up process.

Declarative Registration Systems

In several OECD countries, company registration procedures are very simple. In the US, UK, Ireland, Canada and Australia, for instance, the company registration process is based on the Anglo-Saxon "Declarative System". In these countries, company registration can be completed via the internet or fax – usually within 24 hours. In the United Kingdom and USA, investors can purchase existing companies without completing a new incorporation process.

Under the declarative system, investors must submit the following documents:

- Company charter and by-laws
- Incorporation certificate application

The declarative system has the following advantages:

- Simplicity
- Reduced processing times
- Modest costs
- Recourse to private facilitators

The declarative system has numerous advantages over the control system; many European countries are currently investigating the declarative system for company start-up.

Procedural Guidelines

Information on procedural steps is critical for transparency and good governance – both of which encourage investment. In an effort to increase investment process transparency, a number of countries, such as Australia, the UK, Canada, and Tunisia offer guides detailing company start-up procedures. Mexico, Spain, and Australia have even consolidated investment information on a website, which provides downloadable forms and a multimedia presentation. Australia also provides investors with investment information and forms on floppy disk and CD-Rom.

3. Locating

This chapter focuses on various aspects of land acquisition and site development in Angola: the land title process and the construction permit application process. The consultants were unable to gain a significant amount of information on the site acquisition and site development processes in Angola. Nonetheless, the consultants obtained enough information to provide a useful snapshot of both processes. In addition, this chapter includes international best practice material as a tool to assist the Angolan government in reforming the land acquisition and site development processes.

Investors typically acquire land from the relevant provincial government. Investors also seek construction permits from the provincial government. The consulting team examined the processes of site acquisition and site development in Luanda Province.

3.1 Site Acquisition

Land Title (título de concessão de terreno)

In Luanda Province, investors apply for land title from the provincial government's Department of Planning and Urban Development. In some cases, the investor acquires the land title and deed from the Ministry of Public Works.

Step 1: Investor Applies for Land Title

The investor submits an application for land title to the provincial government's Department of Planning and Urban Development. The application includes the following documents:

- Copy of company statutes;
- Proof of corporate identity;
- Copy of business license (alvará do comércio ou da indústria);
- Full business plan, including financing;
- Architectural and engineering drawings (in Portuguese).

Step 2: Urban Planners Analyze the Land Title Application

The provincial government's urban planners review the investor's application to determine whether or not the project is consistent with urban planning norms and goals.

Step 3: Architect Analyzes Land Title Application

The provincial government's architect studies the investor's architectural drawings to determine their structural soundness.

Step 4: Engineer Analyzes

The provincial government's engineer analyzes the investor's engineering plans.

Step 5: Investor Pays Fees

If the urban planners, the architect, and the engineer approve the investor's land title application, the Department of Planning and Urban Development approves the land title. The investor subsequently pays a processing fee.

Step 6: Investor Obtains Title Deed

Cost: The land title-processing fee varies by type of project.

Time: several months

3.2 Site Development

Construction permit (*licenciamento da obra*)

In Luanda Province, investors apply to the relevant provincial government's Department of Planning and Urban Development for a construction permit. The consulting team was unable to obtain data on the various procedures and costs involved in the construction permit application process. The consultants did learn that the application process requires approximately two weeks to complete. Since investors must submit building plans for site acquisition, the consultants have determined that the government considers construction issues during that process. This would explain why the site acquisition process might take months, while the site development process takes only 2-3 weeks.

Analysis

The government owns nearly all land in Angola. Although there is some privately owned land, most of the land available to investors is publicly-owned.

- The government requires typical architectural, engineering, safety, and hazard reviews. However, the consulting team did uncover a discrepancy in the documents required: Investors are required to present a valid business license to acquire land; however, the Ministry of Commerce indicated that investors must have a valid land title when applying for the business license.
- Government officials outlined a relatively simple site acquisition process; however, others indicated that it is not straightforward – surveying and titling procedures are reportedly inefficient and irregular. One government official indicated, moreover, that delivery of title could take several months. The government has no guidelines for the site acquisition process, no calendar, no schedule, and no fees table. The absence of clear guidelines and standards presents a potential risk for investors.
- The consultants found the Department of Planning and Urban Development the least transparent of all government offices visited. There are no written guidelines or fee schedules.
- The zoning process is inefficient; there is no single planning document. The government does not have an electronic title registry or official fast-track mechanisms for special project categories. Land transfer valuation processes are cumbersome and unclear. The local government offers no one-stop window or similar facility. Once the land titling process

begins, multiple inspections may be required. Each of these inspections results in additional costs incurred by investors.

- Angola has no formal residential building registry system although there is a functioning system for commercial property. One Angolan with years of government and private sector experience noted: "Acquisition of land here is a risky operation." He explained that the real problem is an inefficient, unresponsive judicial system. Another senior-level private sector representative indicated, "In the area of land and property law, blackmail (*chantagem*) is paramount."
- Angola has two industrial estates. Investors note some problems with infrastructure, particularly an erratic power supply. Until 2000, utility tariffs were very low. Following the IMF agreements, however, the government has raised utility tariffs to conform to SADC regional rates. The government owns all utilities.

Recommendations

- The consultants recommend that the government establish formal, written guidelines for the site acquisition and site development processes. The consultants also suggest that the government establish and publicize a specific fee schedule for each process. Provincial governments should be required to draft and publish site acquisition criteria, including procedural steps, fees, required documents, and maximum expected delays.
- The consulting team recommends that the Angolan Government reduce the number of physical site inspections to one or two. The government should perform one site visit for land titling, and another for the building permit process.
- As noted above, the Ministry of Commerce requires investors to submit a valid land title when applying for a business license. Luanda Province's Department of Planning and Urban Development requires the investor to submit a valid business license when applying for land title. The consulting team suggests that the government rectify this discrepancy.
- The Government of Angola should create a single planning document for the country, indicating planning objectives and regulations for each province and municipality. Consistent planning criteria will create a more transparent approval process, and likely speed review by engineers, urban planners and architects.
- In order to expedite site acquisition and development processing times for special projects, the government should establish a fast track mechanism for special project categories.
- It is recommended that the government establish an informational window for site acquisition and site development procedures. The government should prioritize the creation of this window in Luanda. At a minimum, the window should offer the investor published materials explaining procedures, fees, and titling and building permit schedules. The government might also consider a more comprehensive window, at which the investor could submit his application and pay required fees.

- While Angola has a functioning commercial registry system, the country has yet to establish a residential building registry. The consulting team recommends that the government establish such a system as soon as possible.
- The government should consider establishing an electronic database of land and property registry. The consultants suggest that the government contract a team of experts to create the database, based on established international models.

3.3 Best Practice

Establishment of Specialized Agencies and Offices to Facilitate Land Acquisition and Land Development

Land Banks

Land banks are national-level agencies that coordinate land development and land transfer to private owners. Land banks, especially multi-sectoral ones, tend to be endowed with broad powers to transfer land for all commercial uses. Land banks are also usually responsible for developing a specified amount of land to be sold to the private sector. A national-level economic development agency typically plays the role of a land bank.

Land banks are typically responsible for the following activities:

- Land banks operate as site consolidators, parceling out portions of land according to best use.
- Land banks have the power to free land from any legal constraints, making it available for productive, private-sector use.
- Land banks streamline the acquisition and development processes by helping investors obtain property title and development permits.
- Land banks typically have investment promotion and tax incentive powers

Critics contend that land banks are a poor substitute for “real” land development solutions.⁵ Proponents note, however, that the centralized authority of land banks offers the best alternative in countries where limited suitable plots causes serious municipal dispute.

Models of international best practice in land development indicate the following about the land bank option:

- In many developing countries the private sector does not control land resources. Land agencies, therefore, do not substitute for free market land distribution. Rather, they are meant to promote and strengthen free market land development activities in the long-term.
- International experience indicates that poorly staffed and under-resourced land banks are ineffective and unconvincing to private sector developers. The Jordanian Industrial Estates Corporation (JIEC) and the Philippines land agency, NEDA, represent examples of poorly resourced land agencies.

⁵ Clifford Weaver & Richard F. Babcock, *City Zoning: The Once and Future Frontier*, Planners Press, American Planning Association, Chicago & Washington DC (1981).

- Land agencies tend to conflict with local authorities in carrying out land development policies. Unless the land agency's procedural rules give it exclusive rights to regulate land development, competence and priority-related disputes will emerge. Best practice provides two possible solutions to this problem:
 - 1) The national government endows the land bank with ultimate authority over real estate and land development issues.
 - 2) The national government establishes a superior investment and development forum that regulates both local authorities and the land bank. The forum's final decision would be binding on all parties⁶.

International experience has found the ultimate authority option limited. As a country's economy grows, there is increased pressure to separate investment promotion, investment implementation, and investment regulation bodies. Concentrating these three functions in one agency can limit free market functioning in land development. In the long run, a concentrated agency does not promote competition; instead it increases inefficiency and encourages corruption.

Furthermore, streamlining legal and urban planning issues under a land bank can cause problems that can only be resolved through national policy reform. Governments must take care, therefore, in replacing market forces with a powerful land bank. National land agencies should be provisional, with a short-term goal of stimulating free market land distribution. Land agencies are best limited to between six and ten years.

Land Facilitator

Some countries have established what is referred to as a "land facilitator." The land facilitator model operates as a one-stop shop for the site acquisition and site development processes. The land facilitator does not control a reserve of plots for investor purchase. Instead, the facilitator provides information and relevant forms for site acquisition and development. The facilitator -- often an entire agency, not merely a single person -- accepts the investor's application and is responsible for gaining approvals from all necessary agencies. The facilitator thus decreases the steps the investor must complete in order to secure land title.

In some countries, only foreign investors have access to facilitation services, because they tend to be less familiar with the procedures. Often, investment promotion agencies, affiliated with ministries of commerce and industry or with chambers of commerce, provide the facilitation services.⁷

Development of industrial parks and touristic platforms, and elaboration of a law granting operators one-stop-shop powers

Specialized Development Zones – Enterprise Zones

In Great Britain and the US, the private sector previously found local government authorizations and regulations particularly troublesome. In fact, according to the *American National Federation of Independent Business*, SMEs noted local government regulations as the most significant

⁶ Discussed hereinafter.

⁷ The facilitator may also help investors at the level of promotion and counseling in terms of funding, construction costs, obtaining of operating permits and taxation incentives.

business problem. Poorly drafted urban codes created excessive bureaucratic delays and barriers. Moreover, corruption and arbitrary decisions were endemic at the level of urban planning and management. Facing these issues, local government authorities conceived enterprise zones, which would be served by one-stop-shops. In fact, local government authorities in both countries passed a number of laws throughout 1980-1981⁸ to improve investment promotion, create economic expansion, reduce the informal sector, and boost SME development and employment in underdeveloped areas.

Since the early 1980s, enterprise zones have evolved considerably, to the point where best practices can be noted.

Enterprise Zones Best Practices

Questions	Recommendations
Legal and regulatory framework	<ul style="list-style-type: none"> - Promulgation of a parent law and regulations on transparent zones - Clearly stated industrial park authority, developer and locating company rights and obligations - Industrial park law should regulate tendering and performance criteria - Regulatory framework should take precedence over national legislation and regulations
Zones Authorities	<ul style="list-style-type: none"> - Autonomous authority conferring necessary powers for regulation and administration of industrial parks (land plot transfer and award of permits, etc.) - Authority limited to a regulatory function. - Private and public sector representatives sit on authority's board of directors; each has precise responsibilities to avoid conflict of interests. - Limited staff; employees not governed by the Civil Service regulations. - Multidisciplinary and multi-sector human resources
Inter-Agency activities	<ul style="list-style-type: none"> - Industrial park authority may represent other agencies as one-stop-shop
Promoting investment	<ul style="list-style-type: none"> - Industrial park authority and other relevant agencies develop park law other agencies - Developer's promotion activities complement national promotion efforts.
Park operators	<ul style="list-style-type: none"> - Private sector entrepreneurs - Subject to precise articles and conditions - Carry out routine and daily technical, administrative and financial operations.
Dispute settlement	<ul style="list-style-type: none"> - Informal mediation at the government level - Recourse to arbitration with enforceable decisions under appeal.
Physical planning	<ul style="list-style-type: none"> - "Buffer" zones - Close to a community with port, airport and road infrastructure, etc. - Pre-manufactured units and undeveloped plots.

⁸ Tom Strivers (Ed.), *The Sourcebook of American State Legislation*, American Legislative Exchange Council, Washington DC (1980); H.R. 7420; Stuart M. Butler, *Enterprise Zones*, Universe Books, New York (1981)

Terms and conditions	- Defined rights and duties for all parties - Unrestrictive
Land reserve	- Appropriate
Infrastructure	- Privatized
Planning permits	- Detailed planning control no longer conducted in the zone. Most land transfers allowed throughout the zone, provided the project meets environment, health and security norms. Investors must gain approval for any construction. One-Stop-Shop for permits. Permit should be valid for duration of zone (United Kingdom, United States).
Supervision	- Head of State or Prime Minister (e.g. BCDA of Philippines; Bedjaia Free Zone in Algeria) - Economic Development Council (NEDB Singapore; Batam Island in Indonesia)
Administrative control	- Ultra – Simplified

System Concentration

International best practice indicates that enterprise zones require one of two operating systems: a single multi-sector regulatory authority or numerous sector-specific agencies.

Regulatory Framework

To establish enterprise zones, the government must tackle the following issues:

- Legislation establishing the enterprise zone authority's precise regulatory functions
- Determining how existing laws and regulations could guide enterprise zones
- Establishing an effective administrative system
- Determining what level of regulatory discretion the agency or agencies will have
- Creation of an enterprise zones authority
- Permits for enterprise zone developers, operators and companies
- Designating land for the enterprise zones
- Regulating, controlling and sanctioning the industrial parks regime
- Operating incentives for locating companies
- Dispute settlement structure for commercial conflicts between locating investors
- Authorization procedures for project start-up and permit application evaluation criteria
- Environmental, safety and hygiene standards

The government may need to amend several existing laws and regulations, including:

- All legislation authorizing or restricting private sector or foreign company activities
- Environmental protection laws and regulations
- Employment laws and regulations
- Taxation laws and regulations
- Civil service appointment laws and regulations
- Sanitary and health services laws and regulations
- Real estate laws and regulations

Private Sector Participation

Public sector industrial parks and tourist zones have limitations. International best practice indicates that private industrial parks and zones are preferable. If the private sector is not willing to assume all risk, public-private participation can be effective.⁹

In fact, international experience suggests that private sector participation is critical for industrial zone success. Private sector participation boosts success for a number of reasons:

- It maximizes park visibility and credibility
- It increases financing options for the park
- It ensures expert technical and financial management
- It guarantees a limited fiscal and administrative burden
- It encourages private sector development, especially the private real estate market
- It ensures better quality service

Any industrial park strategy should capitalize on private sector participation. At the same time, management must design a zone that corresponds to the technical, financial, and even political reality of the country in which it is located.

Comparative studies indicate several different forms for private sector participation in industrial park management.

Private Sector Industrial Park Regime Participation: Strategies

Option	Key Features
Service contracts	<ul style="list-style-type: none"> - Private sector companies and consultants carry out well-defined tasks on behalf of the industrial parks authority - Management, development, maintenance and capital investment responsibilities remain under government authority - Contracts are usually concluded for a short period, lasting generally from six months to two years
Performance Contracts	<ul style="list-style-type: none"> - Management and maintenance responsibilities transferred to the private sector, but capital investment obligations remain under government authority - Management costs based on profit sharing, linked to defined performance goals - Contracts typically endure three to five years
Lease contracts	<ul style="list-style-type: none"> - Private companies lease, manage and maintain assets that remain the government property - Government retains authority over investment
Concessions	<ul style="list-style-type: none"> - Private sector leads development, maintenance, and investment - Assets remain under government control; the government recovers property rights after concession expiration (usually 25 to 30 years)
BOT Structures (BOT, BOO, DBO,	<ul style="list-style-type: none"> - Private companies sign industrial park development contracts with government

⁹ TSG, *Free Zones Privatization Assessment*, World Bank (1999)

ROT)	- Government may or may not recover property at concession expiration
Private Management	- Industrial parks under private sector control at all levels: assets, management, operation, maintenance and investment.

A number of developing countries, including some in Central America and the Caribbean, have favored the private management option. The Jordanian government, on the other hand, has preferred joint public-private participation or private sector service concessions within the park.

International experience suggests that once the government has established an industrial park regulatory framework, it requires up to two years to locate a developer. Government needs between six and twelve months to complete marketing, tendering and concession procedures. The government typically needs another six to twelve months to structure management and bring a management company on board.

Rationalization of the urban planning framework to increase flexibility and appropriateness of planning, zoning and land allocation mechanisms

While some municipalities, such as several German and South Korean municipalities, redistricted to solve zoning and urban planning problems, international experience suggests that redistricting does not overcome inappropriate urban planning policies.

Urban planning documents are important to the investor in a number of respects. First, the documents indicate the areas in which government encourages particular investment projects. Moreover, an urban plan details "rules of the game" and thereby protects the investor against arbitrary decisions and actions. Through urban planning documents, the investor learns which agency makes decisions regarding land development; he also discovers any future infrastructure development plans, which might benefit his investment. All of this information helps the investor plan his project.

Delays in land development planning introduce uncertainty to real estate markets, forcing investors to hesitate while evaluating project potential. Delays can render development plans obsolete even before they are adopted. International experience recommends, therefore, that governments minimize planning delays.¹⁰

In fact, international experience suggests several lessons with respect to urban planning. For instance, governments should design planning laws appropriate to local conditions, to local real estate laws, and to local property structures. A land system borrowed from a colonial power, for instance, may be inappropriate for local conditions and actually represent poor administrative practice.

International best practice also suggests that urban planning strategies should be both formal and flexible at the operational level. Formal strategy ensures program continuity, while flexibility enables the program to adjust to changing conditions. Best practice also indicates that any urban plan should be adopted as a municipal regulation, which provides legitimacy vis-à-vis municipal public services agencies. Best practice notes, however, that urban planning regulations should be appropriately flexible. In fact, an American urban planning principle states: "zoning decrees should

¹⁰ World Bank (1988-1989), cit. in World Bank (1995), op. cit.

be more permissive than prohibitive."¹¹ Anglo-Saxon urban planners argue that nationally legislated urban planning, rather than local-government regulated urban planning, is incompatible with the requirements of "operational flexibility."¹² Urban planning documents should not be overly dependent on topographic maps or policy statements¹³.

Several generation-evaluation methods promote planning efficiency: cyclical and continuous planning; adaptive implementation; etc. The methods require continuous surveys to evaluate planning performance.¹⁴ The surveys determine economic and political impact; the link between development plans and institutional actions (in the case of infrastructure agencies for example); and user satisfaction. In the United Kingdom, such survey data informs annual development plans.

These methods emphasize the need for technical experts to complete development planning. Experts can utilize cost effective strategies, taking into consideration key economic factors using algorithmic modeling and indicator-driven planning techniques.

However, the methods also highlight the need for inclusive planning, which enables customer participation – from investors and companies. In addition, planning must present plausible strategies and goals. The planning process could benefit from a number of choice optimizing techniques such as urban investigation; brainstorming; the "Delphi" technique; game theory; strategic choice; decision trees; and sensitivity, risk, and cost-profit analysis. The planning process should also include survey data and case studies. Last but not least, planning should seek to avoid and, where necessary, resolve conflicts regarding land use.

International experience suggests that urban planning works best under a single administrative authority and a single planning document, except in the case of environmental conservation and historical document preservation. In fact, experience indicates that urban planning strategies should be simple and practical. In addition, the planning document should contain all relevant information and its author should be capable of managing its implementation. If these requirements are not met, the document will have limited value.

Rarely does the national or state-level government intervene in local land use issues. In most countries, local government authorities establish land use and land development policy.

The private sector often makes its investment decisions based on the urban plan's zoning and density provisions. Investors also place significant weight on land supply and price. Factors that significantly impact property cost include zoning regulations, real estate norms, road networks, park dimensions, and land density and height.

Finally, urban planners must consider the following factors:¹⁵

- Management authority characteristics vis-à-vis elaboration, adoption and regulation of the plan, as well as the authority's political and social weight;

¹¹ National Industrial Zoning Committee (NIZC), *Principals of Industrial Zoning* (1951), Principle 10

¹² Eddisson (1971), Haynes (1974), Regan (1978), Bracken (1981), quoted in Bracken, Ian, *Urban Planning Methods: Research and Policy Analysis*, Methuen, London and New York (1981)

¹³ Weaver and Babcock, *op.cit.* in the United States, this principle was concretized in the decrees of *Green vs. Hayward*, 552 P. 2d 815 (Oregon, 1976), and *Fasano vs. Board of County Commissioners*, 507 P2d 23, 28 (1973)

¹⁴ Scott, 1974, Mobbs, 1975, Floyd, 1978, quoted in Bracken, *op.cit.*

¹⁵ *Ibid*

- The degree of intra and inter-administration organization and communication in regulating development;
- The degree to which real estate developers and other financial agents are organized and institutionalized

Based on international experience, several territory planning models exist:

INTERNATIONAL TOWN PLANNING MODELS

Model	Main Implementation Regions	Main characteristics
Pure "Euclidean" model	United States, Canada	Classification of geographic districts, with well defined purposes. Districts can be zoned by private investors subject only to basic infrastructure and construction dimension norms
Town and Country Planning model TCP ¹⁶	Great Britain, former British colonies	Adapted "Euclidean" model: - More attention to stylistic criteria (e.g. curvature or no of road network) - Central government intervention in matters related to infrastructure and environment, strategic planning and supervision (through County Planning Councils of the Department of Environment - Planning at 2 levels (structure plan) and (district plan) with discretionary zoning.
French-European model	Continental Europe (France, Sweden, Russia), former French colonies	"Sophisticated" urban planning, with attention paid to architectural styles, door and window positions, etc.
"Standard performance" model	Industrial parks in South-East Asia, North America and Great Britain	"Permissive" urban plan, subjecting investors only to performance norms in matters of infrastructure and environmental impact.
"Management agreements" model (types of agreements: "Development Agreements"; "Transfer of Development Rights (TDR)"; "Floating Zones"; "Planned Unit Developments (PUD)"	United States (Texas California, Illinois, Hawaii, Florida, Arizona, Nevada, Minnesota and Colorado); Canada; (New Wales); Sweden, Great Britain ¹⁷	Ultra-flexible "permissive" planning, subjecting investors to strictly contractual norms in multi-use zoning, during highly critical projects, sharing rights and obligations of the various public/private role-players in management ¹⁸

¹⁶ Designed in Town and Country Planning Act of 1947

¹⁷ Town and Country Planning Act of 1971

<p>Concerted Development Zones" model (ZAC)</p>	<p>France</p>	<p>Public-Private partnerships for developing and servicing determined zones, shared between a limited number of owners (private and public), defining physical parameters as well as the financial and development operations responsibilities of the parties, with a minimal duration of 5 years. The government often compensates the work with the transfer of proper (or through the granting of fiscal incentives) to the private developer. The government also often exercises its expropriation rights to ensure forced management of the zone</p>
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Each of these models boasts good performance for regulating land development without excessive intervention¹⁹. Nonetheless, experience reveals that *development agreements* do not effectively replace an urban plan, particularly in terms of environmental and housing conflicts. With such conflicts, contract negotiations are long and often arduous, especially when public consultation is required – this is the case in Canada. Since contracts do not always require public consultation, they risk future conflict between the community and the government.

International experience indicates that developing countries have most luck with the Euclidean model, and various performance standards models. These more flexible models do not subject developers to heavy or cumbersome zoning and construction procedures. The "ZAC" model has similar advantages. TCP and French-European systems, on the other hand, tend to require an experienced urban-planning administration.

Increasing human resource capacity for drafting, interpreting, and applying urban planning legislation: to reduce obstacles to land acquisition and development

Effective urban planning requires technical expertise. Local governments must, therefore, sufficiently train all technical staff members. International experience suggests several solutions for overcoming inadequate technical ability at the local level.

- Employ private sector consultants as technical experts
- Utilize national government experts for technical assistance
- Contract a real estate development agency to provide technical assistance in designated areas
- Enlist support from a national investment promotion agency or economic development agency on a by-case basis

International best practice emphasizes local government land development and management; therefore, local governments must prioritize the training of local technical staff.

¹⁸ Douglas R Porter and Lindell L. Marsh (Eds), *Development Agreements, Practices, Policy and Prospects*, Urban Land Institute, Washington DC (1989)

¹⁹ With a few well-known exceptions: For example in the cities of London and Washington DC

Communication of real estate information and site acquisition and development processes: to increase transparency

Guidebook of Real Estate Formalities

A key technique for reengineering administrative procedures is the dissemination of information to investing "clients". The World Bank notes that insufficient and misleading information on the real estate market discourages investment. In fact, misleading information encourages speculation and thereby reduces land available for serious investment. The government must play a key role in disseminating accurate and timely information to prospective investors. Many countries, including Canada, Indonesia, and Thailand, have successfully implemented an aggressive information dissemination strategy.

Governments often designate a single agency -- often a real estate registry -- to receive and disseminate information on the real estate market. In addition, the real estate registry can assess land for taxation purposes, register land and resolve demarcation conflicts. This institution can even offer technical advice to local and provincial administrations.²⁰

Simplifying site development procedures

International experience indicates that investors spend between four days and four years securing land development permits. Some countries have eliminated bottlenecks by reengineering administrative procedures. All examples of international best practice include the following elements:

- All necessary permits in the key stages of land development (allotment permit, building permit, etc.) are integrated into one step that requires no more than two days.
- For health and product standards clearances, experience in countries such as Mexico indicate that the procedure can be substantially simplified by exempting certain activities considered to be "medium risk" from preliminary permits and clearances and increasingly relying on follow-up operational inspections.
- Countries such as Mexico, Italy and Peru have managed to impose statutory limits on the maximum deadline for granting permits. These countries apply the principle that "silence equals consent": If the investor receives no official response within the statutory time limits, the receipt proving deposit of forms is sufficient legal justification for proceeding with the intended activity.
- In Hong Kong, the investor submits building plans, waste-disposal plans and site development plans to the Construction Department. Plans and blueprints that have not been rejected in writing within two days (the statutory maximum time limit) are considered approved. To obtain a housing permit or conformity certificate once the construction works are complete, the developer must certify conformity with all the regulations of the Construction Ordinance as well as with all the provisions of his land occupation title. The Business Permits Information Center acts as a one-stop-shop, helping companies get permits from the various national

²⁰ Henderson's studies of Urban Land Markets in Developing Countries (1982, 1988); Kelley and Williamson (1984); and Becker, Williamson and Mills (1992), quoted in Antonio Baltazar, P. Brandao and Gershon Feder, "Regulatory Policies and Reform: the Case of Land Markets" in Claudio Frischtak (Ed.), *Regulatory policies and reform: A comparative Perspective*, World Bank, Washington DC (1995)

departments and agencies. Investors can download applications directly from the center's web site.

- In Singapore, investors must gain Urban Development Authority approval prior to building a new plant or expanding an existing plant. Investors must submit site development and construction plans and can expect a decision within two to four days. The Council for Economic Development operates as a one-stop-shop, coordinating approvals for the investor.
- In Ireland, the investor submits construction blueprints and site development plans to municipal authorities as part of the permit application process. A 1992 local government law has simplified the procedural steps; typically, authorities grant zoning authorization and the construction permit within one to four days.
- In Taiwan, the federal government must approve a project before the local government will authorize plans and confer a construction permit. Investors typically have little trouble gaining approval within a month. Taiwan has fairly limited zoning rules. To further facilitate investment, the government has established industrial parks that ensure clear land titles and guarantee serviced land.

International best practice also suggests that the following measures are useful:

- A dedicated "window" or "desk" with a single individual responsible for every administrative procedure involving the investor.
- A limited number of agencies. In fact, a study commission involving all relevant agencies conducting a single examination and with authority to confer permits is recommended.
- A unified procedure for obtaining developing and building permits.
- Reduced number of required documents, forms, and plans.
- Regular meeting of the examination commission

Improving the site acquisition and development processes includes reducing the number of procedural steps the investor must complete. As the chart below illustrates, in some Latin American countries investors complete only two or three steps.

Formalities of enterprise site development in Latin America		
Country	Nature of procedure	Number of formalities
Columbia	Zoning permit application Building permit application Music permit application Statement of start-up	4 steps
Brazil	Application for company creation Site development permit Inspection by the local government of the construction	3 steps
Chile	Zoning permit application Building application Site Inspection Subscription for water connection Subscription for electricity Water Inspection	7 steps

	Electricity inspection	
Mexico	Zoning permit application Granting of certificate of conformity by the federal and municipal council Authorization of registration by the urban development authority	3 steps
Uruguay	Zoning permit application Approval of site implantation by the municipal council Submission of construction plans certified by the architect Certificate from the fire department approving the choice of location and construction plans	4 steps
Venezuela	Zoning permit application Application for conformity certificate with the zoning plan	2 steps
Latin America (average)		4 steps

Source: Tokman, *Beyond Regulation* (1992)

Inventory, registration, and legal clearance of peri-urban zone land titles: to increase land availability

In developing countries, peri-urban zones tend to suffer from speculative real estate development. When investors must reduce investments with substantial start-up periods, speculators have an opening to jump in and beat developers to the inexpensive land.²¹

Progress in the domain of property rights improves real estate markets. On the other hand, if a government cannot readily transfer land titles to new owners, investment productivity declines. Without exclusive land titles, investors have little incentive to risk market entry, increase productivity, and even maintain soil health. Under private real estate laws, land is assigned to specific individuals or enterprises, though national and local governments may impose land use restrictions. Fewer restrictions increase investment incentive. Both formal regulations and informal customs affect land investment and thus, economic development.

Governments are learning that they must transfer underutilized land into clear, marketable titles to attract the investment needed to sustain a modern, market economy. Registered land increases investor security and typically increases available credit.

Registration has the additional advantage of ensuring the investor security vis-à-vis any subsequent boundary or owner privileges challenge.

In developing countries, several factors decrease land deed security.

- Poorly adapted legislation, and legal restrictions on deed issuance
- Absence of institutional capacity – technical and legal – for processing real estate registration: resulting in mediocre delineation and multiple deeds for the same plot
- Lack of procedural transparency

²¹ Salazar et al, *op.cit*

- Absence of a legal framework capable of resolving border conflicts,
- Arbitrary expropriation

While initiatives to increase deed security increase government expense, the benefits are worth the cost. In Thailand, unregistered land represents 43-83% of registered land value. In 1989, in Jakarta, Indonesia, unregistered land represented 61-72% of registered land value. In each case, the percentage variation depends on the land's proximity to a city center.

International experience indicates that governments often establish one body – a real estate registry for instance -- to collect and disseminate information on the country's real estate market; details on registering land; and information on resolving boundary conflicts. Typically this agency also advises local and provincial governments on technical land issues.²²

Creation of a dialogue forum for development role players (municipalities, urban agencies, public utilities, etc.) endowed with the decision-making power

International experience emphasizes the benefit of a permanent forum for land development dialogue and coordination. Permanent coordinating structures are especially useful in countries where the local government does not control public utilities and where local government development plans cannot enforce service delivery. Singapore has had much success with a coordinating structure under the National Industrial Development Board (NEDB). Thailand has implemented a similar strategy under the National Industrial Development Authority (NIDA). The Philippines and the majority of the Asian tigers also coordinate urban planning in this manner.

²² Studies on urban land markets by Henderson (1982, 1988); Kelley and Williamson (1984); and Becker, Williamson and Mills (1992), quoted in Antonio Salazar, P. Brandao and Gershon Feder, "Regulatory Policies and reform: the case of land markets" in Claudio Frischtak (Ed.), *Regulatory Policies and Reform: A comparative Perspective*, World Bank, Washington DC (1995)

4. Employing

4.1 Foreign Investor Entry Requirements

Foreign investors routinely describe the visa application process in Angola as lengthy and cumbersome. It is illustrative of the types of general hurdles faced by foreign investors when they attempt to do business in Angola.

Work Visa

There are currently two standards for the processing of visas. Oil and diamond workers benefit from simpler and speedier processes than those in other sectors. The work visa application process for "non-favored" sector investors must be initiated in the Angolan consulate in the investor's country of origin. For oil and diamond workers, the process can be completed in country. The consulate sends the work visa request to the Angolan Directorate for Immigration and Customs (DEFA) and other ministries in Angola for approval. The processing time for a work visa officially takes at least 45 days from the day of its receipt by the consular office, although it has been known to take up to two years. In the case of oil and diamond workers, the process takes 15 days. The work visa is valid for two years and multiple entries are permitted. The validity of the visa cannot exceed the period of the contract.

Ordinary Visa

The ordinary visa takes up to four days to process from the day of receipt of the complete requirements. For an ordinary visa, the length of stay may not exceed 90 days.

Applications by mail

Applications received by mail will take an extra day, if all documentation is in order. Mail applicants should send a stamped self-addressed envelope or pre-paid Federal Express, UPS, DHL envelope, to return the documentation.

Applicants must submit the following:

- An application form filled out in duplicate;
- One recent passport photograph with the name on the back;
- A passport valid for at least 6 months;
- Documentation or correspondence relating to the purpose of travel;
- Foreign permanent residents of US must present a copy of their green card.

Additional documentation required for a transit visa:

- Photocopy of a ticket.

Additional documentation required for an ordinary visa includes the following:

- A letter of invitation sent by the individual or institution to be contacted in Angola;
- Photocopy of a round trip ticket or travel itinerary;

- Certified check or money order in the amount of US \$55.00. Personal checks are not accepted;
- Proof of means of subsistence while in Angola (US\$ 100.00 per day). Note: A bank statement or letter from an employer sponsoring the travel normally is considered sufficient proof.

Additional documentation required for a work visa includes the following:

- Copy of contract addressed to the consular services of the Embassy of Angola, signed by the representative of the firm or institution employing, hiring or sponsoring the trip, with a specific reference to the job to be performed by the applicant and the duration of the engagement. The contract must also be authenticated by a public notary;
- Two additional photographs;
- Statement agreeing to respect Angolan laws, authenticated by a public notary;
- Certification that there are no pending criminal proceedings, authenticated by the Department of State;
- Medical statement of health including an HIV test, authenticated by a public notary;
- Certified check or money order in the amount of US \$100.00;

The aforementioned requirements are not comprehensive. The consular office of the Embassy of Angola can request additional information.

Expatriate Labor

To promote "Angolanization" the government limits the number of foreign workers that locally based companies can hire. Only 35% of any company's workers can be non-Angolan, and they are permitted to stay for only 3 years. Managerial positions are exempt from this requirement; however, foreign businesses must provide justification for such exemptions to the Ministry of Labor. The government assumes three years provides an adequate timeframe for skills to be transferred to Angolans. The government also requires Angola-based companies to fill an unspecified percentage of managerial positions with Angolan nationals.

Analysis

The visa application process discriminates against investors outside of the oil and diamond sectors: They must begin the visa application process in their country of origin, whereas oil and diamond sector investors can begin the process in Angola. The government is thereby conveying the message that it is not particularly interested in attracting investments in other sectors.

The processing times for ordinary work visas and the documentation requirements are excessive. Many interviewees noted that the long processing times for work visas have resulted in situations where many foreign employees work illegally in Angola while their work visas are being processed. The need for a health certificate with notarized results of an HIV test is unduly burdensome. In most countries, presentation of a WHO international vaccination certificate is sufficient.

Recommendations

The government should streamline the visa application process. For example, procedural and documentation requirements should be examined to determine which steps and forms are relevant. The Angolan Government should reduce visa-processing time to less than one month: for instance, by reducing required ministerial approvals. The government should consider eliminating the double standard for oil and diamond investors versus non-oil and diamond investors.

4.2 Entry of the Foreign Investor: Best Practice

- Throughout the world, investors expect work permit transparency. International experience indicates that a government is most transparent regarding this issue when it provides a list of professions for which it will and will not grant work permits. Publication of such lists will both reduce investor uncertainty and limit any particular official's discretionary power.
- A number of countries, such as Malaysia and Mauritius, have established work permit quota systems: Each company has a specified number of work permits for foreign employees, to be used at the company's discretion.
- Trinidad and Tobago consulates provide foreign employees with thirty-day work permits – indicated with a passport stamp. Mexican consulates offer special visas for technical staff, such as researchers and scientists. The Mexican Ministry of Foreign Affairs exempts these applications from additional processing in Mexico.
- Most countries authorize multiple entry visas as well as residence permits with multiple entries and exits.
- For a US work permit, investors visit US consulates abroad or the immigration office at the port of entry. The simplified procedure requires only one application and, if approved, results in a passport stamp. This process is relevant for residence permits, work permits, and multiple entry visas.

4.3 Local Labor

In an effort to improve the country's skill base, the Government of Angola recently approved a Program for the Evaluation of the National Labor Force. Angolan labor unions fully support the program; in fact, they provided major inputs during the design phase and approved the final draft. The Ministry of Labor has created an Interministerial Commission for the Qualification of Human Resources to coordinate the Program and is awaiting funds to begin implementation. Other capacity-building programs are also being developed.

Both Angolan and foreign nationals are bound by General Labor Law No. 2/00. Although this law has been ratified, most of it has not yet been implemented due to budgetary and capacity constraints.

Both the government and private companies offer employment services for semi-skilled and unskilled labor. The Angolan government operates employment centers in each province, with six centers in Luanda. Both potential employers and employees can access these centers.

Most foreign investors contract human resource management companies to recruit employees and to generally oversee the entire human resources function. Both foreign and national companies offer a full range of human resources management services, including:

- Organizing and implementing payroll;
- Tracking and understanding Angolan employment law and implementing any required changes;
- Dealing with appropriate government offices;
- Calculating and paying social security, insurance and income tax;
- Keeping medical and safety records;
- Dealing with employee grievances;
- Organizing transport to and from the workplace.

At least 65% of the employees of any company operating in Angola must be Angolan nationals.

Hiring and Terminating Procedures

There are two major classifications of work contracts: open-ended and short-term. While open-ended work contracts offer regular benefits, short-term contracts do not. Short-term contracts include seasonal work, internships, apprenticeships, construction, and start-up operations, and are valid for no more than 6 - 36 months, depending on the type of work being performed.

According to Angolan law, employees are given a probationary period of 2 to 6 months, depending on job complexity.

Employment of Minors

Minors (ages 14 to 18) are permitted to work if they have written parental or guardian permission or permission from the General Labor Inspection Office (*Inspecção Geral do Trabalho – IGT*) in the Ministry of Labor. They are only allowed to work in jobs with the following characteristics: no heavy physical labor required; jobs that are not dangerous; jobs that allow them to learn as they work. Minors are also not permitted to work in entertainment venues or in the pharmaceutical business. Their salaries are set according to their age, from 50% of base salary at the age of 14 (for 6 hours/day and 34 hours/week), to 80% for ages 16-17 (for 7 hours/day and 39 hours/week). They are required to have yearly physical exams until the age of 18. By law, minors cannot be summarily dismissed. They are beneficiaries of a law that is also applicable to veterans. Dismissal of minors requires the approval of the IGT.

Employment of the Handicapped

Due to the high percentage of handicapped people in Angola (a consequence of the ongoing civil war), employees are encouraged by the government to hire handicapped individuals. However, special policies and incentives for companies have not as yet been formulated.

Equal Opportunity

Angolan law requires "equal pay for equal work." There are no gender distinctions with regard to work categories, classifications and promotions. Women, however, are not allowed to participate in dangerous or unhealthy work, including subterranean work and mining. Women are also not allowed to carry out night work without the authorization of the IGT, except in unusual circumstances. The Ministries of Labor and Health periodically announce the jobs that are prohibited to women.

Termination

Changes in company ownership or location do not negate a company's responsibilities to its employees. Employees retain their rights, positions and seniority. Certain groups (i.e. union officers, pregnant women, veterans and minors) cannot be dismissed for cause without the approval of the IGT.

Unused vacation days are paid to the employee upon his or her termination.

Redundancy

Should there be a need to retrench more than 5 staff due to corporate restructuring, the company is responsible for justifying such an action to the local union or workers' group. Should the workers' organization disagree with the decision, the company must obtain approval from the Ministry of Labor. The laws governing dismissals and redundancies are detailed in Chapters IX - X of the General Labor Law, Articles 197 through 267.

Redundancy benefits

Should the company be forced to close temporarily, employees have the right to their salaries for a minimum of 2 months and a maximum of 6 months. If the employee is considered redundant, he will be granted 50% of his base salary multiplied by the number of years worked, up to a limit of 5 years.

Working Conditions

Working Hours

Except under special circumstances, working hours should not exceed 44 hours per week or 8 hours per day. The workweek can be extended to 54 hours in cases such as shift work, or modulated working hours. The workday can be extended to 9 or 10 hours in cases where the work is intermittent or requires only the employee's presence. These limits can be reduced in exceptional circumstances, and are authorized through collective bargaining or the Ministry of Labor and the respective sectoral ministry. Administrative and managerial positions are exempt from these limits. Authorization from the General Labor Inspection is required, and the request for the exemption should be accompanied by a written agreement of the employee and proof of the functions to be carried out. Part-time employees may work no fewer than 5 hours per day. Working hours are required by law to be published and prominently displayed in public areas. In addition, a copy of the working hour schedule should be sent to the IGT 15 days before it comes into effect.

Lunchtime

The meal break is 1 to 2 hours. The IGT can authorize shorter lunch breaks, if it can be justified.

Overtime

Overtime is limited to an additional 2 hours per day, 40 hours per month and 200 hours per year. These limits may be increased with the approval of the IGT or reduced by the Ministry of Labor or the relevant union in specific cases. Each hour of overtime is remunerated at an additional 50% of base pay, up to a limit of 30 hours per month. Beyond this limit, overtime is paid at 75%. Employers are required to maintain detailed timesheets that could be reviewed by the IGT. Administrative and managerial employees also have the right to additional pay, which can be determined through collective bargaining. Alternatively, additional pay can be determined by regular overtime pay scales.

Wages and Salaries

Wages are a compilation of base salary and other monetary and non-monetary benefits, not including family allowances. Wages can be based on the length of time on the job or results produced (productivity), or a combination of the two. Minimum base salary, periodically set by decree by the Council of Ministers, is equivalent to approximately US\$50/month for full time work, and can be paid either by cash, check, postal order, direct deposit or bank transfer. Employees must sign or fingerprint receipt of payment.

Due to the high rate of devaluation of the Kwanza, many businesses, especially foreign companies, base the Kwanza salary on the US dollar²³. Oil workers, on the other hand, can be paid in US dollars.

Apprentice salaries are 30%, 50% and 75% of the respective profession for the 1st, 2nd and 3rd years, respectively. Salaries of interns are 60%, 75% and 90%, respectively. Night work is compensated at an additional 25% of corresponding daytime salaries, except in cases where the work is normally carried out at night. Collective bargaining can reduce the amount of time worked in exchange for the additional 25%. By law, shift workers are granted an additional 20% of the regular salary.

Additional payments include:

- Vacation pay (50% of base salary for the period of the vacation);
- Christmas bonus – 50% of yearly base salary, corresponding to the December salary.

Social Security and Taxes

The Social Security Institute (*Instituto de Segurança Social* - ISS) oversees pension payments. The employer is responsible for withholding, on a monthly basis, social security payments and income tax contributions for all employees. For social security, employees contribute 3% of their salary, and the company contributes 8%.

²³ As of the writing of this report, the Kwanza was at Kw20 to US\$1.

Unions

There are various unions in the country, generally organized by sector or industry. Two of these unions are umbrella organizations.

Safety and Hygiene:

Employers are required by law to provide safe and hygienic working conditions to all employees. They are required to:

- Train employees in safety and hygiene;
- Ensure that no employee is exposed to harmful agents;
- Provide appropriate clothing and personal safety equipment to prevent accidents;
- Address employee concerns regarding working conditions and safety;
- Collaborate with appropriate safety authorities;
- Provide first aid in case of accidents;
- Install appropriate sanitary installations and provide potable water.

The Inspector General of Labor is responsible for ensuring compliance with all such laws.

Medical Care

Insurance coverage is based on job risk and is payable at a rate of 7 – 10% of base salary, and contributions are withheld by the company, in the same manner as social security deductions and tax contributions. Based on the amount of support received from sanitation officials, the risks inherent in the job, the availability of public medical assistance and the economic capacity of the company, the employer is required by the Ministries of Labor and Health, as well as the respective sectoral Ministry, to install a health clinic or pharmacy for the employees, at or near the work site. Depending on the type of work to be performed, medical exams should be carried out on a regular basis, free of charge to the employee. Employees are required to submit themselves for medical exams at health centers, or at the company health clinic.

Temporary Transfers

Should the company find it necessary to transfer an employee temporarily to another branch, it can only do so for a maximum period of one year. The employee would then have the right to a relocation allowance; per diem and home leave every three months. The General Labor Law outlines the conditions under which such policies would apply. It also describes the rights and obligations of both the employer and the employee.

Discipline

According to the General Labor Law, Articles 50-63, employers have the right to discipline employees in the following manner:

- Simple admonition
- Documented admonition
- Temporary demotion and reduction in salary – for 15 days to 3 months, no more than 20% salary cut

- Temporary transfer, demotion and reduction in salary – One to six months, no more than 20% salary cut
- Immediate dismissal.

Withheld salaries are to be deposited into the employee's social security account.

Leave

Paid holidays

The employer must suspend work on official holidays, and pay employees in full. Employees have the right not to work on national holidays, except certain types of work. All public holidays have fixed dates. Local holidays (usually half days) may be announced on short notice. The principal paid holidays in Angola are the following:

New Year	1 Jan
Martyrs of Colonial Repression Day	4 Jan
Inicio de Luta Armada (Commencement of Armed Struggle Day)	4 Feb
International Women's Day	8 Mar
Victory Day*	27 Mar
Youth Day*	14 Apr
Workers' Day	1 May
International Children's Day	1 Jun
Armed Forces' Day*	1 Aug
National Hero's Day (Anniversary of the Birth of President Neto)	17 Sep
All Soul's Day	2 Nov
Independence Day	11 Nov
Pioneers' Day*	1 Dec
Foundation of the MPLA Workers' Party Day	10 Dec
Family Day (Christmas Day)	25 Dec

* popular holidays, not officially recognized

Vacations

Each calendar year, employees earn 22 days of paid vacation, in addition to holidays and weekends. These days cannot be substituted for paid working days, except in cases where non-working days need to be made up. Vacation days can be accumulated for two or three years, especially in cases where the employee has family outside of the country. A gratuity -- equivalent to 50% of base salary -- is also paid according to the vacation period. Should the company delay the employee's vacation due to work requirements, any expenses incurred by the employee for the vacation should be refunded. Should the vacation be completely eliminated, the employer is responsible for paying double the employee's salary. Short-term employees earn 2 days per full month worked. A vacation plan for all workers must be reviewed by the workers' association. It must also be displayed in a public place at the worksite.

Unpaid Leave

In certain cases, employees have the right to 60 days of unpaid leave in order to pursue training courses at Angolan or overseas institutions.

Sick Leave

There is special legislation for sick leave. Employees are required to have medical certification in order to claim sick leave. In order to minimize abuse of sick leave, employers often use their own physicians to certify such leave.

Special Leave

Justifiable leave includes the following:

Marriage	10 days
Birth of a child	1 day
Death of spouse, parent or child	8 days
Death of sibling, grandparent, Uncle, aunt, in-law, nephew, niece or grandchild	4 days
Death of co-habitant	2 days
Legal or military compliance	2 days per month/15 days per year
Testing for students	2 days for each discipline
Training	30 day limit
Taking care of sick spouse, parent, grandparent or child over 10 years of age	3 days per month/12 days per year
Taking care of sick children under 10 years of age	24 days per year
Participation in cultural or sporting events, for the country or for the company	30 day limit, 12 days paid
Union activities	4 days per month for executive level, 5 hours per month for delegates

Maternity Benefits

By law, pregnant employees are not required to carry out certain work-related functions; be transferred; work overtime; work night shifts, or be dismissed (except for grave disciplinary problems). This policy applies for a period of three months following the birth of the child.

Maternity leave is granted for three months – one month before the birth and two months after. The maternity subsidy due from social security is also advanced to the employee. After the birth of the child, the employee has the right to take one paid day per month for 15 months in order to care for her child. Mothers also have the right to breast feed their babies during company time. They are also exempt from dismissal for 12 months following the birth of their child, and are granted one extra day of leave per year for all children under the age of 14.

Allowances

Family Allowance

No information was available to the consultants on the amount paid for family allowances.

Transportation Allowance

Although there is no law requiring a transportation allowance, companies are encouraged to provide transportation to their employees. For temporary or permanent transfers of personnel to other locations, transportation allowances are granted.

Social Funds

Large companies are encouraged to establish social funds to provide social assistance to their workers. Employee groups can determine specific limits. However, social funds would not exceed 0.5% of workers' salaries.

Fringe Benefits

Culture and Sports

Employers are encouraged to promote employee initiatives in the areas of culture (theatre, dance, music) and sports.

Lunch Canteen

An employer may establish a canteen on-site, with authorization from the IGT. If the site is more than 10 kilometers from the work site and there are more than 200 employees, the Minister of Labor, with the support of the IGT, can require the company to establish a canteen. Otherwise, the company must ensure that there are kitchens available for employee use. There is no requirement to grant a lunch allowance.

Classrooms

If there are more than 20 minors working in the company, employers are encouraged to collaborate with the relevant government authorities in the construction of classrooms in the vicinity of the workplace.

Employees' Organizations

Employees are encouraged to form workers' groups in order to resolve problems in-house. Based on the consultants' interviews and anecdotal evidence, these workers' groups generally manage to resolve internal conflicts without having to consult either the provincial tribunals, the formal unions or the IGT.

Industrial Relations

Companies with more than 100 employees are required to publish internal regulations and directives that delineate organizational norms, discipline, delegation, security, hygiene, etc. When these regulations pertain to working conditions, disciplinary procedures, compensation systems, and other human resource issues, they require approval of the General Labor Inspector (*Inspecção Geral do Trabalho - IGT*), at least 30 days before the regulations are to be applied. If the company does not hear from the IGT within thirty days, they are considered approved. Once approved, the regulations should be displayed in public places throughout the company.

If a company merges, moves or changes ownership, the legal obligations between the employer and the employees remain in effect. New owners of a company are required to maintain equivalent working conditions. An employee may leave within thirty days of the change, and has the legal right to retrenchment benefits. The General Labor Law covers all eventualities in such cases.

Profit Sharing

The consultants could not obtain any information on this subject.

Analysis

- Many foreign investors indicated that there were few Angolans qualified for senior management positions at their companies. However, the government requires that Angolan nationals be represented in executive positions. This has apparently resulted in companies being creative in their hiring practices. For instance, some companies create positions for Angolan nationals that have no real functions. Government officials routinely pressure companies to hire specific individuals (i.e. cronies). If companies decline to hire such individuals, they suffer repercussions (i.e., lost government contracts, etc.). The aforementioned situations do little to build investor confidence in Angola's labor environment. Investors can hire only a limited number of expatriates; this situation is further complicated by a less than optimal domestic labor market.
- The General Labor Inspector is responsible for overseeing a broad range of labor issues. Given its weak capacity, it is extremely difficult – if not impossible – for this office to effectively monitor compliance.
- Many labor laws in Angola do not have implementing regulations or an enforcement mechanism. This is a direct result of weak technical capacity in government and limited funds. The inevitable result is that companies are required to interpret and attempt to comply with a dizzying array of rules that are often unclear and contradictory.
- Complex laws make the management of human resources in Angola a time-consuming function, requiring the services of professionals who understand the details of the law and are fully familiar with the relevant government agencies.

- Many workers in Angola prefer to consult with their companies' worker association to resolve work-related issues instead of the country's main labor union. Many workers perceive that the main labor union has become "part of the system" and therefore unable to effectively address worker concerns. It has lost its credibility and "pull."
- The amount of leave granted to employees in Angola far exceeds the amount granted in industrialized countries. While these policies reflect Angola's socialist orientation, they are certainly outdated for a country that is attempting to compete in a highly competitive global economy. Many investors note that leave policies are regularly abused by workers; as a result, companies are compelled to use their own doctors to certify sick leave. High worker absentee rates (often exacerbated by extra bonus payments for certain types of leave) represent a significant cost for companies.

Recommendations

- The Angolan Government should consider implementing a National Capacity Assessment as part of the Labor Force Skills Development Project, including an assessment of the capacity building needs for a broad range of professional skills, including accounting and auditing, business administration and management. The government should include national universities and technical institutes in capacity building efforts.
- There is an urgent need for the Government to review the country's labor laws with an eye toward simplification and consolidation. Limited local capacity and complex labor legislation could serve as a significant deterrent to new investment.
- The Government of Angola should conduct a comprehensive review its leave policies, allowance benefits and fringe benefits polices in an effort to bring them in line with global standards. Toward that end, it should examine policies in both industrialized countries and other developing countries that have successfully attracted foreign investment.

4.4 Labor and Employment: Best Practice

Experience in all regions of the world shows that long-term economic growth depends in large measure on the availability of skilled labor. In fact, modern capital movements favor regions with abundant skilled labor. But while the principal source of labor in a country is traditionally its youth, young people often lack the requisite professional experience to find gainful employment. Firms often hesitate to employ young people due to the cost of training them. For this reason, many industrialized countries, as well as certain developing countries, have developed fiscal and other incentives to encourage companies to hire and train young workers.

In Austria, national and regional programs offer loans to young entrepreneurs; other programs subsidize the employment of young workers. The Belgian government provides training subsidies, tax deductions, and contributions to social security accounts to promote the hiring of young workers and unemployed individuals. Denmark provides counseling and subsidies to young entrepreneurs. In France, people registered as unemployed who succeed in creating a business receive subsidies, exoneration from social benefits contributions, and tax reductions. A special program (*Le Programme d'Insertion Professionnelle des Jeunes et Demandeurs d'Emploi*) allows employers to obtain tax reimbursements and credits, exoneration from certain forms of social security, and also training subsidies for hiring youth and officially unemployed. Greece also provides subsidies and fiscal incentives, while Ireland offers training through a

National Employment and Training Agency. Luxemburg allows deductions on salary taxes. In the U.K., the Training and Enterprise Councils help entrepreneurs by paying expenses for training. Holland, Sweden, Japan, and the U.S. all have similar programs of fiscal and other incentives for employing youth, the chronically or temporarily unemployed, and special categories of people facing difficulties in the marketplace because of race, age, ethnicity, or other factors.

International practice demonstrates that any and all systems of incentives for employment and for youth training must be easily accessible, based on clear, simple procedures, and automatic in the case of tax breaks. Cumbersome and ambiguous rules and procedures create ineffective incentive systems.

Labor/Management Relations

Workers' organizations and the traditional methods of collective bargaining are becoming increasingly outdated. New methods of worker collaboration are better suited to a global economy. The ILO has stated, "The limitations that globalization imposes on Keynesian interventions have deprived the unions and their allies of a viable macroeconomic program."

In a global economy, investment decisions become increasingly sensitive to such issues as salaries, employment regulations, and the overall productivity of labor in a specific region. According to the ILO, capital mobility has introduced three broad factors into professional relations: (i) reductions in the ability of governments to intervene; (ii) increasing autonomy of corporations; and (iii) growing international competition for investment based in part on the cost of labor. A national objective of attracting foreign direct investment can therefore bring about significant changes in legislation governing unions as well as in the overall climate of labor relations. Today, one can observe a clear tendency towards deregulation and towards individualization in labor relations. It is important that new labor codes be adapted to current realities.

In the industrialized countries, two broad options are emerging: a "voluntarist" model, born in England but largely defined today by its adaptation in the U.S., and a European model. Typical of the voluntarist model is decentralized negotiation, based on economic protection of salaried workers and minimal government intervention. The voluntarist principle allows the involved parties to define the nature of their labor or employment relations, while government legislation retains the function of defining the terms of collective bargaining. In this model, bargaining occurs at the level of the enterprise or corporation, and the unions constitute the essential support to their constituents. Decentralization of collective bargaining, long the dominant model in the U.S. and the U.K., has become more common in other countries such as Australia, Canada, and New Zealand.

In the European model, collective bargaining is coordinated in an offsite location, and it attempts both economic protection and the promotion of social cohesion. The role of the government is considerably greater than in the voluntarist model. A third model (*shunto* national coordination), inspired by the Japanese practice, has recently joined the two others. In this model, collective bargaining is decentralized but less confrontational than in the voluntarist type, and it is the object of a national coordination program, which may include the government, though in a manner less formal than the European system.

Based on a cursory review of unemployment indicators in the U.S. and the U.K, deregulation appears to have produced solid economic results. The voluntarist model seems to be the model that is most adaptable to current conditions. These positive economic results are also explained by a well-understood and broadly accepted regulatory environment. In the past, this was the case for Sweden and Japan; it is the case today in Ireland and Holland, where very centralized systems are producing impressive results.

In Western Europe, where unemployment has risen regularly for several years, the tendency towards decentralization is evident, whereas bargaining at the national and sector levels are losing favor. This tendency has moved the power of decision-making away from the old central inter-professional federations towards regional and sectoral organizations, or a combination of the two. In Sweden, for example, if centralized salary agreements are losing ground, sector negotiation remains very strong. In Germany, considered the bastion of the European model, employers in the chemical and metallurgical industries also give preference to sector-based negotiations. The significant changes in the model have also created opportunities for bargaining at the company level. Table 1.2: Investor Roadmap – 13 Core Processes

5. Operating

5.1 Customs

Import and export procedures in Angola are notoriously complex and cumbersome. In an effort to harmonize and simplify customs procedures, the government passed a new law (Law 55-2000) on 10 November 2000 dealing with registration for exports, imports, and re-export of merchandise. Other relevant laws include Law 75-00 on the Registration and Activity of Importers and Exporters; and Executive Decree No. 76/2000 of 10 November 2000 on the Procedures for External Commercial Activity. The Angolan Government is in the process of consolidating 415 customs-related laws, most of which need to be revoked.

In March 2001, the British firm, Crown Agents, was contracted to conduct a diagnostic assessment of the customs system in Angola and to operate and manage Angolan customs. Crown Agents completed its study in June 2001. The Angolan Government accepted the report's recommendations and Crown Agents has begun to manage Angolan customs.

Ports

Angola has three international ports in Angola: Luanda, Lobito and Namibe. There are other ports; however, they are not considered international ports. Thus, no companies can import goods through these ports. The international ports are state-owned, but they are managed by Angolan companies.

Import procedures

The investor submits the Certificate for External Commercial Activity (*Certificado para o Exercício da Actividade Externa*) to the Ministry of Commerce; the investor can renew the certificate with an application, accompanied by a proof of the latest payment of the industrial tax and the original copy of the certificate. Turnaround time for the receipt of import licenses is approximately 1-2 days, and the license is valid for three years. Once the investor obtains the import license, he must identify and contract a customs broker. Angolan law requires importers to use customs brokers. Brokers routinely place advertisements in local papers. In addition, the Ministries of Finance and Commerce provide names of customs brokers.

Import procedures are as follows:

1. Importer submits the Merchandise Importation Registration (Registro de Entrada de Mercadoria – REM) application together with a copy of the proforma invoice (in triplicate and either in Portuguese, English or French) to the commercial delegation or regional sub-delegation. The following information should be included:
 - Merchandise to be imported;
 - Country of origin;
 - Name of provider;
 - Description of merchandise and its technical characteristics (including brand);
 - Quantity and unit measurements;
 - Unit cost;

- Global value (include FOB, freight and insurance costs);
- Payment conditions;
- Port of embarkation.

Registration forms should be completed by either the importer or the broker; they should be submitted directly to Customs, accompanied by relevant documentation. Copies A and B are submitted to Customs, which forwards (within 5 working days and following clearance) copy C to the Ministry of Commerce, copies D and E to the importer, and copy F to the National Statistics Institute.

2. The importer submits the following documentation to the customs authorities to obtain the certificate from Customs:
 - Completed REM application;
 - Port letter;
 - Commercial invoice;
 - Photocopy of tax registration;
 - Affidavit verifying merchandise;
 - Other documents as may be considered necessary.

Official export procedures are as follows:

1. Exporter fills out the Merchandise Exportation Registration application (Registro de Saída de Mercadoria – RSM), accompanied by the following:
 - In order to control the entry of foreign exchange resulting from exportation, it is necessary for the exporter to present “proof of exchange capacity”, provided by a local bank.
 - Final commercial invoice;
 - Affidavit of verification;
 - Certificate of origin and quality;
 - Other documents as required based on the nature of the merchandise.

Registration fees are applied to importers and exporters, depending on the type of merchandise being imported or exported, with costs ranging from 50 Kwanzas to 1,500 Kwanzas.

There are no credit lines or advance payment accounts for customs duties.

Memberships in International Organizations

Angola is presently a lapsed member of the World Trade Organization (WTO), with fees outstanding. Angola has been a member in good standing with the World Customs Organization (WCO) since 1999. Customs agents are presently using the Guidelines of Import and Export Rights of the Republic of Angola (*Pauta dos Direitos de Importação e Exportação da República de Angola*) as their standard, which is based on WCO standards. Although a member of the Southern African Development Community (SADC), Angola has not yet signed the trade protocol.

Import Tariffs

The following are exempt from import taxes: rice, wheat flour, maize flour, sugar, frozen meats and fowls, powdered milk, vegetable oil, soap, medicine, surgical equipment, health products, pesticides. Other merchandise is taxed at rates ranging from 32% to 135%.

Consumption Tax

The rates for the Angolan consumption tax -- listed in the tables attached to Decree 75/97 -- vary from 5% to 50%. Any goods not mentioned in the tables are to be taxed at a rate of 10%. Imports made by oil companies operating in Angola are normally exempt from these levies.

Warehouses and Brokers

Angola has numerous bonded warehouses. They are primarily used for vehicles, and for various grain products.

The use of licensed brokers is mandatory; most of these brokers are free agents who have been accredited by Customs.

Exemptions

Exemptions from customs duties are authorized by the Minister of Finance in accordance with the foreign investment law. A specific exemption regime applies to temporary imports.

Dispute Resolution

At present, there is no system in place for dispute resolution. Although there are provisions for a Fiscal Execution Tribunal (*Tribunal de Execuções Fiscais*), there has been no evidence of its actual implementation.

Analysis

The overall operating environment has been a major problem facing foreign investors in Angola. The customs clearance process is complex and slow. Documentation requirements for customs clearance are excessive.

National Tender Board (NTB) technical standards are overly burdensome. At present, there are 35 separate documents to support an import declaration, including the license to trade, BRI/REM, and CNCA (loading certificate).

There is no evidence of customs clearances occurring within 24 hours, although there are official claims to the contrary. Average times are approximately 6 working days. Customs is open only 5½ days per week, with normal working hours. Although it is officially claimed that perishables are cleared within 24 hours, it has been alleged by some multinationals that there is a 70% loss of perishable items caused by delays.

Recommendations

The Angolan Government should support Crown Agents' efforts to reform the country clearance processes. The following are key reform objectives:

- One of Crown Agents' first tasks upon assuming operational control of customs will be the development of a Standard Aligned Document (SAD) for customs clearance.
- Electronic systems are not in place, but if the national telecommunications system is upgraded to fiber optic cables, it has been determined by Crown Agents that a long-term strategy would include paperless trading, thus reducing costs and the opportunity for corruption.
- The short-term goal of Crown Agents is to achieve clearance times of 24 hours for airfreight and 48 hours for ship cargo. There are currently no "green channels" for qualifying imports at ports of entry.
- In its action plan, Crown Agents has described as a major goal the reduction of the total number of required documents to two to four by the end of 2002 and eventually to only one.
- Crown Agents also plans to implement systems for anticipatory/in transit filing and processing of declarations.

There is an urgent need for improved customer service training form customs agents and officials in the Ministry of Finance.

5.2 Customs Clearance: Best Practice

In 1999 the World Customs Organization (WCO) revised the International Agreement for the Simplification and Harmonization of Customs Regulations, last drafted in 1974. The WCO defined the norms and standards that each member country should establish in order to ensure predictability, efficiency, and security of global transfers. At the present time, the established norms comprise the following elements:

- Simplified, consistent regimes;
- Regular application of and improvement to customs control techniques;
- Maximum use of information technology;
- Establishment of a spirit of cooperation between customs services and enterprises;
- Use of risk management techniques (including risk assessment and selective inspection of goods);
- Use of electronic funds transfer;
- Coordination with other agencies and organizations;
- Easy accessibility of users to information on legislation, rules, and procedures;
- Establishment of a transparent system to settle differences regarding customs disputes.

Other international standards concerning customs procedures include:

- A single, simple, and comprehensive declaration of goods and merchandise
- ATA card (temporary regime)
- Uniform classification system
- Selective verification and use of scanner
- Early submission of declaration
- Clearance "on site" or "at domicile."
- Advance payment and lines of credit
- Free entry for samples
- A "Green Line" for certain types of goods
- Customs warehousing away from actual ports
- Clearance 24 hours/day and seven days/week
- Guaranteed clearance in under 24 hours
- Interactive clearance system "EDI," allowing optimal use of computer programs and of the Internet in the clearance procedures (including in seizures, transmission and processing of the manifest, the declaration, the automatic evaluation of worth, and so forth).

Norms and standards for customs may be found in the following documents and treaties:

- United Nations Agreement on the transportation of merchandise of 1978
- UN agreement on the responsibilities of the users of transport terminals in international commerce, 1991
- The uniform system of preferences

The system of detailed description and of coding, commonly referred to as the *uniform system*, is in fact a categorized nomenclature of products developed by the WCO. It comprises nearly 5,000 categories organized according to a logical and legal order, and each category is identified by a six-digit code. The definitions of each category are very precise and permit a uniform, homogenous classification.

Today over 170 countries use this system as a basis for establishing tariffs and for statistical collection of data. Over 98% of merchandise internationally traded is classified under the system. The system is used by governments, international organizations, and the private sector for various reasons, such as:

Registering and verifying the flow of goods, taxes and tariffs, determining source and origin, verification and regulation of prices, and for contribution to GDP and GNP calculations.

International Standards for a Customs System at Recognized Quality Levels

In 1996 the International Chamber of Commerce, in collaboration with the WCO, developed a complete set of practices that should be followed for international trade and transport; these practices can serve as guidelines for customs offices. These guides could be transformed into a code of best practice for customs services and would be very useful for developing countries such as Angola.

The guides are to be revised in order to account for a continuing evolution of the methods of trade, transport, and administrative techniques. Certain procedures are not applicable without modification of laws. The International Chamber of Commerce has no intention of calling into question any country's national legislation. Even when the guides are put into place with an

objective of progressively reducing present legal barriers, they imply absolutely no reduction of responsibility of businesses and traders to respect current customs authorities and regulations.

International practice breaks down into the following elements:

A. INTERNAL

1. Verification of shipments is designed such that the essential elements of verification are complete prior to arrival of the goods, while administrative information is handled after clearance.
2. The receiver of goods is assured immediate or at least very rapid clearance when he has submitted his declaration prior to arrival of the shipment.
3. The declaration may be made manually or electronically.
4. An inspection and discharge system allowing the importer or agent to receive his goods before administrative requirements and payment of duties are final.
5. Application of WCO rules requiring immediate clearance irrespective of the weight, value, size, or means of transport.
6. Application of the free-entry regime for certain products, including documents, gifts, or samples which do not exceed a certain value or weight.
7. Regular revision of exemptions.
8. Allowing an importer the choice to complete the declarations himself or through the office of an agent.
9. Delivery to importer's transporter at the point of entry to the country, without requiring temporary transfer to a bonded warehouse.
10. Use of statistical tables, based on calculated measurements and risk assessment, in order to target suspect shipments, thus reducing physical inspections.
11. Establishment of a system that protects the economy of firms—such as deferred taxes—and that assures conformity with customs regulations, and which does not retard clearance and delivery.
12. Establishment of a reasonable period of time during which—in the absence of proof of fraud—customs authorities can demand additional or supplemental taxes or duties or the return of shipments to point of origin.
13. Use of scanners.
14. Application of performance standards to verify if customs' procedures of inspection and clearance are completed in satisfactory time and respond to the needs of business.
15. Allow registered importers to complete declarations periodically
16. Substitution of completion of all formalities post-declaration based on the accounts of good-faith importers, for the traditional completion of formalities for each transaction.
17. Promulgation of legislation authorizing the inspection, at the time of importation, by other official agencies.
18. Adaptation of work hours to the requirements of commerce as well as operational requirements, by allowing overtime or other systems, all based on transparent costs negotiated with the clients of the firms.

5.3 Foreign Exchange Policy

Foreign exchange policies are outlined in a text drafted by the Central Bank (BNA).²⁴ This section will examine numerous aspects of Angola's foreign exchange policies, especially as they affect enterprises and resident foreign businesspersons.

Import and Export of Goods and Equipment

Imports valued under \$5,000 do not require prior authorization. Foreign exchange can be transferred for payments only after the following documentation is completed:

- Completed customs documentation of the presence of the goods at port;
- Proof of the means of transport of the goods;
- Inspection certificate of goods;
- Registration of the importation (licensing) via Bulletin "E."

Export operations also require prior authorization; any relevant foreign exchange operations require copies of invoices, proof of shipment, and Bulletin "E" of export registration.

Since there is no government intranet or any effective relational databases covering import and export operations, fulfilling the necessary legislative and documentary requirements is time-consuming and costly to businesses.

Capital Transfers

This section of the legislation covers personal transfers, credit involving foreign partners, and foreign investment. A 1998 decree states that "transfers of capital are subject to prior licensing by the BNA." The BNA will issue the LIC and LEC (*licença de importação de capitais* and *licença de exportação de capitais*) following the submission of specific forms that must be completed and submitted by the interested party.

The list of capital transfers that are subject to licensing includes the following:

- Establishment of branches and affiliates of foreign firms as well as acquisition of existing firms;
- Acquisition of shares in local firms;
- Contracts involving consortia or shareholding;
- Purchase of land and buildings when these are part of foreign investment projects;
- Extension of credit to national firms with foreign participation;
- Liquidation of foreign shares held in national firms.

Each operation involving a capital transfer requires separate authorization. The licensing on the importation of capital -- essentially a tariff -- is arguably the feature in Angola's legislation most obstructive to new investment.

²⁴ *Nova Política Monetária e Cambial: Pacote Legislativo* (Luanda: Editora Compacto, 2000). All citations from this text in English are translations made by the TSG Team.

Intangible Operations, or Non-Merchandise Trade (Invisíveis Correntes)

These operations comprise foreign exchange transfers for insurance, commissions, salaries for personal services, patent rights, etc. They are subject to prior authorization of the BNA, which can delegate rights to local financial institutions. In this regard, the BNA authorizes commercial banks to conduct transfers up to \$50,000. The banks can cover the foreign exchange requirements of the operations either through sale of their own hard currency holdings or through movement of depositors' hard currency accounts. Such operations are all assumed to be commercial in nature.

Non-commercial, unilateral transfers include travel for (i) business and training, (ii) scientific or cultural missions, (iii) medical attention, (iv) other personal travel. Business travelers are authorized \$500 per day for up to 30 days, or a maximum of \$15,000. Individuals on scientific and cultural missions are authorized \$2,000 per month; \$5,000 dollars is authorized for expenses associated with medical travel, in addition to the personal travel allowance of \$10,000 per person per trip.

Importing Capital

Angolan foreign exchange legislation sets \$60,000 as the minimum amount allowable for obtaining a capital importation permit. For amounts exceeding \$60,000, non-residents must supply the following documentation to the Central Bank:

- Company statutes;
- Incorporation documents in country of origin;
- Formal decision of company officials to open a branch or affiliate;
- Certificate from the Angolan consulate that the company is in good standing;
- Power of attorney delegating authority to manage the branch or affiliate;
- Copies of passports, police records, and "other" relevant papers.

Analysis

Outward signs of foreign exchange liberalization abound in Angola – visitors to Luanda can see numerous legally-operated *bureaux de change (casas de cambio)*. Nonetheless, the overriding characteristic of Angolan foreign exchange policy is the lack of free capital movement. Practices such as collusive over-billing (*sobrefaturamento*) on imports have prompted the Angolan government to regulate and monitor foreign exchange operations. A key feature of this policy is that virtually all-substantial foreign exchange operations are authorized *a priori* rather than *ex post facto*. One direct consequence is excessive direct interaction between enterprises and the BNA. Angola's insistence on complex prior authorization of the entry of assets into the country is antithetical to the economic principles that govern capital movement in most of the world today. The capital controls to which foreign investors are subjected are excessive and cumbersome. The onerous nature of these capital controls in Angola will steer investors toward other African countries with more liberalized foreign exchange.

Recommendations

The Government of Angola should undertake a comprehensive review its foreign exchange policy as the first step in an effort to develop a fully liberalized foreign exchange regime.

Annex 1

Interviewees and References

INVESTOR ROADMAP OF ANGOLA

Interviewees

INTERVIEWS HELD

Donors

H.E. Joseph Sullivan	U.S. Ambassador to Angola
Ms. Alfreda Brewer	Acting Director, USAID/Angola
Sr. Luis Fernandes	Commerce Department, US Embassy
Sr. Jorge Araujo	Angola Country Economist, World Bank, Washington, D.C.
Sra. Nair Pitra	Deputy Liaison Officer, World Bank Liaison Office in Angola

Government

S.E. Cruz Neto	Vice Minister, Ministry of Commerce
Sr. Silvio Burity	Advisor to the Minister, Ministry of Finance
Sr. Carlos Fernandes	Executive Director, Foreign Investment Institute (<i>Instituto de Investimento Extranjeiro – IIE</i>)
Sr. Manuel da Costa	Director, Department of Economic Studies (<i>Departamento de Estudos Económicos</i>), Ministry of Finance
Sr. Leonel Felisberto da Silva	Director, National Directorate of Taxation (<i>Direcção Nacional de Impostos</i>), Ministry of Finance
Sr. Gomes Cardoso	Director, National Directorate of Internal Commerce (<i>Direcção Nacional do Comercio Interno</i>), Ministry of Commerce
Sr. Pedro Junior	Director, Operational Department of Foreign Investment (<i>Departamento Operações de Investimento Estrangeiro</i>), Ministry of Commerce

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Sr. José Alentejo	Director, Department of Private Sector Support (<i>Departamento de Apoio ao Sector Privado</i>), Ministry of Commerce
Sr. Assunção Pereira	Chief, Department of Mercantile Production and Distribution (<i>Departamento da Produção e Distribuição Mercante</i>), Ministry of Commerce
Sr. Videra Pedro	Chief, National Department of Importation (<i>Departamento Nacional de Importação</i>), Ministry of Commerce
Sra. Olinda Nakachenhe	Chief, National Department of Labor (<i>Departamento Nacional de Emprego</i>), Ministry of Public Administration, Labor and Social Security
Sr. Telmo de Almeida	Director, Minister's Office, Ministry of Public Works (<i>Gabinete do Ministro, Ministerio de Obras Públicas</i>)
Architect	Land Registration Office (<i>Gabinete Registo de Terras</i>), Luanda Provincial Government
Sr. Pedro Luis da Fonseca	Ministry of Plan
Sr. Carlos Weba	Retired Statistician, National Statistical Office
Sr. Domingo Jose	Statistician, National Statistical Office
Sra. Maria Ruth Neto	Statistician, National Statistical Office
Sr. Emilio Franco	Statistician, National Statistical Office
Sr. Xavier	Luanda Regional Tax Office
Sra. Luisa	Public Notary, Ministry of Justice

Private Sector

Sr. Agostinho de Miranda	Private Attorney
Sr. Paulo Araujo	Attorney, Hull-Blythe, Luanda
Sr. Vicente	KPMG, Luanda
Sr. Mario Barber	Director, Ernst & Young, Angola

Annex 1 – Interviewees and References

The consultants also interviewed numerous other private sector investors and businesspeople, in the oil sector and non-oil sectors. These individuals spoke with the consultants in confidence; therefore, TSG will not identify them individually.

Associations

Sr. José Severino	President, Industrial Association of Angola (<i>Associação Industrial de Angola</i>)
Sr. Jose Alentejo	Director, Department of Support to the Private Sector, Chamber of Commerce and Industry of Angola (<i>Departamento de Apoio ao Sector Privado, Camara de Comercio e Industria de Angola – CCIA</i>)
Mr. Daniel McGarry	US-Angola Chamber of Commerce

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Consultants

Edward de Jarnette Consultant and former US Ambassador to Angola

Prof. Francisco Queiroz Attorney, Universidade Agostinho Neto, Luanda

Mr. Stan Wright Chief of Party, Crown Agents, Luanda

Sra. Mayra Paredes Consultant, Crown Agents, Luanda

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Angola Trade and Investment Guide	
Jornal de Angola	17 May 2001
Ernst & Young Angola Investment Profile	September 1996
A Diagnostic Framework for Revenue Administration	The World Bank, April 2000
Administrative Barriers to Investment: Reducing Red Tape Analysis, Executive Summary	FIAS Occasional Paper No. 14, Emery, Spence, Wells and Buehrer, June 2000
Angola At a Glance, 2001-02	Country Risk Service, The Economist Intelligence Unit, March 2001

Annex 2

Forms

Reporting



REPÚBLICA DE ANGOLA

MINISTÉRIO DO PLANEAMENTO
INSTITUTO NACIONAL DE ESTATÍSTICA

DOCUMENTOS NECESSÁRIOS PARA O REGISTO E ACTUALIZAÇÃO DE EMPRESAS E INSTITUIÇÕES

REGISTO (1ª. Vez)

Sociedades:

- (Foto)cópia da Certidão de Constituição ou do Diário da República

Empresas Singulares:

- Fotocópia da Certidão de Registo Comercial ou do Diário da República

Fazendas Agrícolas :

- Fotocópia do Título de Concessão de Terras, Declaração do MINADER, Certidão do Registo Comercial, de Constituição ou do Diário da República

Associações, Fundações, ONG's Nacionais e outras Entidades afins:

- (Foto)cópia da Certidão de Constituição ou do Diário da República

ACTUALIZAÇÕES

- Original do Certificado de Registo Estatístico para autenticação
- Fotocópia do Alvará Comercial, Industrial, Hotelaria, Construção Civil, etc.
- Fotocópia do Cartão de Contribuinte, Documento de Arrecadação de Receitas (DAR) ou imposto Industrial.

Luanda, 15 de Agosto de 2000

INSTRUÇÕES DE PREENCHIMENTO DO QUESTIONÁRIO

DE

REGISTO E ACTUALIZAÇÃO ESTATÍSTICOS

INE

1. INTRODUÇÃO

Este manual procura esclarecer os procedimentos para o preenchimento dos *modelos 01 e 02/97*, de Registo e Actualização Estatísticos respectivamente, segundo os conceitos adoptados.

Devido às inovações metodológicas e operacionais, recomenda-se a leitura cuidada deste manual para compreensão dos conceitos e dos procedimentos adoptados.

O questionário tem por objectivo o registo e a actualização unificado ou geral das unidades estatísticas e de seus locais de actuação. Os dados pesquisados dizem respeito a informações identificadoras da empresa e de suas unidades, além de informações económicas relativas ao ano económico anterior ao que se presta a informação.

A operação de registo e actualização prevê a cobertura censitária das empresas e representará o levantamento de todas as empresas existentes no país.

Os resultados do Registo Nacional Único de Empresas/Estabelecimentos, fornecerão estimativas mais actualizadas com relação ao total de unidades económicas em operação no país, segundo a actividade económica, para cada província.

2. OBRIGATORIEDADE E SIGILO DAS INFORMAÇÕES

A legislação vigente, Lei n.º 15/96 de 27 de Setembro e Decreto n.º 92/82 de 18 de Outubro obriga as pessoas jurídicas estabelecidas ou representadas no país a prestar as informações solicitadas pelo INE, as quais se destinam, exclusivamente a fins estatísticos. Em caso de silêncio, falsidade ou recusa estão sujeitas a sanções. Entretanto a finalidade desta operação é a obtenção de informações com qualidade e não a aplicação de multas aos informantes.

3. OBJECTIVOS

Esta operação tem como objectivos:

- Actualizar as informações das empresas;
- Criar em paralelo o ficheiro dos estabelecimentos pertencentes as empresas;
- Uma classificação mais precisa das Actividades Económicas de Angola, utilizando a CAE-Rev1;
- Obtenção de um ficheiro nacional de unidades económicas e sociais actualizado para selecção das amostras dos inquéritos económicos;
- Oferecer ao governo, utilizadores externos e demais usuários informações sobre as actividades económicas do país.

4. APLICAÇÃO DO QUESTIONÁRIO

- O *modelo de registo* é aplicado a todas as empresas, incluindo seus estabelecimentos, que exerçam actividade económica no país e que não estejam registadas no *Ficheiro Nacional de Empresas*.
- O *modelo de actualização* é aplicado às empresas ou estabelecimentos que estejam registadas no *Ficheiro Nacional de Empresas* do INE.

5. PREENCHIMENTO DO QUESTIONÁRIO

O preenchimento dos itens do questionário deverá ser feito à máquina ou caneta esferográfica, com letra de imprensa e sem rasuras, são todos de carácter obrigatório, de acordo com a situação da empresa.

As instruções seguintes tratam dos itens que necessitam de esclarecimentos adicionais

I - IDENTIFICAÇÃO DA EMPRESA

N.º DE REGISTO DA EMPRESA

Quando a empresa é registada pela 1.ª vez este código é atribuído pelo INE, no caso de actualização este código deve ser preenchido pela empresa e corresponde ao código que o INE atribuiu e que consta do certificado de registo.

N.º DE CONTRIBUINTE

Deverá ser transcrito o n.º atribuído pela Direcção Nacional de Impostos.

1.2 - MORADA

A morada completa deve corresponder à sede social da empresa ou entidade (Rua, Largo, Avenida, Travessa, Beco, etc; n.º. da porta, prédio, andar, apartamento, pontos de referência, etc).

II - SITUAÇÃO DA EMPRESA OU ENTIDADE

2.2 - SITUAÇÃO PERANTE A ACTIVIDADE

Anotar o código correspondente da tabela abaixo.

CÓDIGO	DESIGNAÇÃO
01	• AGUARDA INÍCIO DE ACTIVIDADE
02	• EM ACTIVIDADE
03	• ACTIVIDADE SUSPensa
04	• ACTIVIDADE SUSPensa/SAZONAL
05	• CESSAÇÃO DEFINITIVA POR OUTRAS RAZÕES
06	• CESSAÇÃO DEFINITIVA POR DISSOLUÇÃO/EXTINÇÃO
07	• CESSAÇÃO DEFINITIVA POR INCORPORAÇÃO
08	• CESSAÇÃO DEFINITIVA POR FUSÃO
09	• PENDENTE/INQUIR.SUSP.
10	• PENDENTE/INQUIR.SUSP. N/FIÁVEL.

2.3 NATUREZA JURÍDICA

Anotar o código correspondente à natureza jurídica da empresa da tabela abaixo.

CÓDIGO	DESIGNAÇÃO
01	• EMPRESA PÚBLICA
02	• EMPRESA ESTRANGEIRA
03	• EMPRESÁRIO EM NOME INDIVIDUAL
07	• SOCIEDADE EM COMANDITA
10	• SOCIEDADES ANÓNIMAS
11	• SOCIEDADES ANÓNIMAS SEM PARTICIPAÇÃO MAIORITÁRIA DO SECTOR
12	• SOCIEDADES ANÓNIMAS COM PARTICIPAÇÃO MAIORITÁRIA DO SECTOR
20	• SOCIEDADE POR QUOTAS
30	• SOCIEDADE COOPERATIVA
31	• SOCIEDADE CIVIL
35	• SOCIEDADE COMERCIAL
36	• ESTABELECIMENTO INDIVIDUAL DE RESPONSABILIDADE LIMITADA
40	• CAIXAS ECONÓMICAS
50	• FUNDAÇÃO NACIONAL
51	• FUNDAÇÃO ESTRANGEIRA

CÓDIGO	DESIGNAÇÃO
61	• ASSOCIAÇÕES DE BENEFICIÊNCIA
62	• ASSOCIAÇÕES HUMANITÁRIAS
63	• ASSOCIAÇÕES DE CULTURA E RECREIO
64	• ASSOCIAÇÕES DESPORTIVAS
65	• ASSOCIAÇÕES POLÍTICAS
66	• ASSOCIAÇÕES PATRONAIS
67	• ASSOCIAÇÕES SINDICAIS
68	• ASSOC. PROFISSIONAIS N.º SINDICAIS (ORDENS E OUTROS)
72	• ASSOCIAÇÕES ESTRANGEIRAS
81	• SERVIÇOS DEPENDENTES DA ADMIN. CENTRAL
82	• SERVIÇOS AUTÓNOMOS DA ADMIN. CENTRAL
85	• ADMINISTRAÇÕES MUNICIPAIS
86	• ADMINISTRAÇÕES COMUNAIS
87	• SERVIÇOS AUTÓNOMOS DA ADMIN. LOCAL (N.º SERVIÇOS MUNICIPALIZADOS E FEDERAÇÕES MUNICIPAIS)
88	• SERVIÇOS MUNICIPALIZ. E FEDERAÇÕES DE MUNICÍPIO
89	• INSTITUIÇÕES DE SEGURANÇA SOCIAL

2.4 - SECTOR INSTITUCIONAL

Anotar o código correspondente da tabela abaixo.

CÓDIGO	DESIGNAÇÃO
000	• SOC. E QUASE SOCIEDADE NÃO FINANCEIRA
100	• EMPRESAS PÚBLICAS NÃO FINANCEIRAS
110	• EMPRESAS PÚBLICAS NÃO FINANCEIRAS COM ESTATUTO DE EMPRESA OU EQUIPARADA
120	• EMPRESA PÚBLICA NÃO FINANCEIRA SEM ESTATUTO
130	• EMPRESAS PÚBLICAS NÃO FINANCEIRAS PARTICIPADAS
200	• SOC. E QUASE SOC. PRIVADAS N/ FINANCEIRAS
000	• INSTITUIÇÕES DE CRÉDITO
100	• AUTORIDADES BANCÁRIAS CENTRAIS
200	• OUTRAS INSTITUIÇÕES MONETÁRIAS
210	• BANCOS COMERCIAIS
220	• BANCOS DE POUPANÇA
230	• CAIXAS ECONÓMICAS
240	• CAIXAS DE CRÉDITO AGRICULTURA MUTUO
300	• OUTRAS INSTITUIÇÕES DE CRÉDITO
310	• BANCOS DE INVESTIMENTO
320	• SOCIEDADE DE LOCAÇÃO FINANCEIRA
330	• OUTRAS INSTITUIÇÕES FINANCEIRAS
340	• INSTITUIÇÕES ESPECIALIZADAS DE CRÉDITO
000	• EMPRESAS DE SEGUROS
000	• ADMINISTRAÇÕES PÚBLICAS
100	• ADMINISTRAÇÃO CENTRAL
110	• ADMINISTRAÇÃO CENTRAL - ESTADO

CÓDIGO	DESIGNAÇÃO
111	• ADMINISTRAÇÃO CENTRAL - DGE
112	• ADMINISTRAÇÃO CENTRAL - FUNDOS PRIVADOS
120	• ADMINISTRAÇÃO CENTRAL - SERVIÇOS AUTÓNOMOS
130	• ADMINISTRAÇÃO CENTRAL - FUNDOS AUTÓNOMOS
140	• ADMINISTRAÇÃO CENTRAL - INSTITUIÇÕES DE PARTICIP. SEM FIM LUCRATIVO
200	• ADMINISTRAÇÕES LOCAIS
210	• ADMINISTRAÇÕES LOCAIS - AUTARQUIAS LOCAIS
	• ADMINISTRAÇÕES LOCAIS - PROVÍNCIAS
211	• ADMINISTRAÇÕES LOCAIS - MUNICÍPIOS
212	• ADMINISTRAÇÕES LOCAIS - COMUNAS
213	• ADMINISTRAÇÕES LOCAIS - SERVIÇOS AUTÓNOMOS
220	• ADM. LOCAIS - INSTT. DE PARTICIP. S/ FIM LUCRATIVO
230	• SEGURANÇA SOCIAL
300	• SEGURANÇA SOCIAL - FUNCIONÁRIOS PÚBLICOS
310	• SEGURANÇA SOCIAL - OUTROS REGIMES
320	• ADMINISTRAÇÕES PRIVADAS
000	• FAMILIAS
000	• RESTO DO MUNDO
000	• PAÍSES MEMBROS DAS COMUNIDADES EUROPEIAS
100	• INSTITUIÇÕES COMUNITÁRIAS EUROPEIAS
200	• PAÍSES TERCEIROS E ORGANIZAÇÕES INTERNACIONAIS
300	•

2.5 - CÓDIGO DA ACTIVIDADE COMERCIAL

Anotar o código correspondente da tabela abaixo.

CÓDIGO	DESIGNAÇÃO
01	• IMPORTADOR
02	• EXPORTADOR
03	• IMPORTADOR/EXPORTADOR
05	• FEBRANTE
07	• VENDEDOR AMBULANTE
10	• PRESTADOR DE SERVIÇOS
11	• ORGANISMO DA ADMIN. PÚBLICA LOCAL
12	• COMMISSIONISTA
20	• TRABALHADOR POR CONTA PRÓPRIA
30	• INSTITUIÇÕES DE PARTICIPAÇÕES SEM FINS LUCRATIVOS
31	• ORGANISMO DA ADMIN. PÚBLICA CENTRAL

2.6 - CAPITAL SOCIAL

A quantia referente ao capital social da empresa deve ser anotado unicamente em moeda nacional.

Tratando-se de uma empresa em que há participação de capital estrangeiro, deve ser indicado a percentagem que cabe à parte estrangeira e o país a que pertence.

A repartição (em %) do capital social deve obedecer às seguintes fórmulas:

- Privado = $\frac{\text{Capital Privado}}{\text{Total do Capital Social}} \times 100$
- Público = $\frac{\text{Capital Público}}{\text{Total do Capital Social}} \times 100$
- Estrangeiro = $\frac{\text{Capital Estrangeiro}}{\text{Total do Capital Social}} \times 100$.

III - ACTIVIDADES ECONÓMICAS EXERCIDAS

3.1 - ACTIVIDADE ECONÓMICA PRINCIPAL

Indicar a actividade económica exercida de maior importância, quer seja pelo valor dos produtos vendidos ou fabricados ou ainda dos serviços prestados no período de referência. Na impossibilidade de determiná-la por este critério, deve considerar a actividade económica que ocupa o maior n.º de trabalhadores.

À qualquer actividade económica corresponderá um código da Classificação das Actividades Económicas de Angola (CAE - Rev. 1).

3.2 - ACTIVIDADES ECONÓMICAS SECUNDÁRIAS

Indicar segundo o critério aludido no ponto acima, a(s) actividade(s) económica(s) exercida(s) pela empresa e que seja(m) diferente(s) da actividade principal.

IV - OUTROS DADOS DA EMPRESA

As informações económicas (volume de negócios) deve ser em moeda nacional e deve referir-se ao ano económico anterior ao que se presta a informação e devem corresponder aos da empresa no seu todo.

4.1 - NÚMERO PESSOAS AO SERVIÇO

Anotar, o número de pessoas efectivamente ocupadas até 31/Dez. último, com vínculo empregadício. Anotar ainda e separadamente, o nº de homens e de mulheres. Deve incluir os trabalhadores permanentes e eventuais que se encontram a realizar um trabalho remunerado, incluindo os proprietários que trabalham, os sócios activos assim com as pessoas que trabalham fora da empresa, quando são pagas por ela e estão sob seu controlo. Não deve incluir trabalhadores familiares não remunerados.

4.2 - VOLUME DE NEGÓCIOS

Anotar o valor total da facturação realizada durante o ano económico anterior, devendo excluir os impostos, correspondente de mercadorias, produtos acabados e intermediários, subprodutos, desperdícios, resíduos e refugos e a prestação de serviços a terceiros. Devem ser deduzidas as devoluções, descontos e abatimentos e consideradas todas as outras taxas, encargos ou despesas que recaem sobre os produtos e que devem ser imputadas ao cliente, ainda que facturadas separadamente. Não devem ser considerados os subsídios de exploração ou quaisquer receitas provenientes da venda de imobilizado.

4.3 - NÚMERO DE ESTABELECIMENTOS

Indicar o número de estabelecimentos que a empresa ou entidade afim possui, excluindo sempre a sede.

Um *estabelecimento* é uma empresa ou parte de uma empresa (oficina, local de venda, bar, armazém, escritório, entreposto, etc.) situada num local topograficamente identificado. Nesse local, ou a partir desse local, exercem-se actividades económicas para as quais uma ou várias pessoas trabalham por conta de uma mesma empresa.

Se a empresa não tiver estabelecimentos para além do estabelecimento sede, os dados da empresa coincidem com os do estabelecimento sede. Nesse caso, não deve preencher o Quadro V.

V - ESTABELECIMENTOS

ESTABELECIMENTOS

Sempre que a empresa tiver mais de um estabelecimento para além da sua sede deve preencher o Quadro V e o Volume de Negócios e o N.º de Pessoas ao Serviço indicados no Quadro IV devem ser iguais aos totais do Quadro V, isto é, à soma de todos os estabelecimentos inclusive a sua sede.

Sempre que existam mais de 3 (três) estabelecimentos incluindo a sede deve fotocopiar o verso do boletim de Registo ou de Actualização Estatístico até cobrir a totalidade dos estabelecimentos da empresa.

VI - AUTENTICIDADE DA EMPRESA

AUTENTICIDADE DA EMPRESA

Anotar o nome, por extenso, do responsável pelo preenchimento da informação, a assinatura do director ou administrador da empresa, que por sinal valida a informação, e a data em que ela é prestada.

Deve ainda conter o carimbo em vigor na empresa.

VII - AUTENTICIDADE DO I.N.E.

AUTENTICIDADE DO I.N.E

É da inteira responsabilidade do Instituto Nacional de Estatística "I.N.E."

Atenção: A informação a recolher no verso dos dois modelos é similar e refere-se aos estabelecimentos de uma mesma empresa

Instrumento de Notação do
Sistema Estatístico Nacional
(Decreto n.º 92/82, de 18 de Outubro)

INSTITUTO NACIONAL DE ESTATÍSTICA

Rua Ho Chi Min, C.P. N.º 1215 Telef. 320430

Luanda - Angola

**POR FAVOR, LEIA ATENTAMENTE AS
INSTRUÇÕES PARA O PREENCHIMENTO
DO FORMULÁRIO**

NOTA:

*A confidencialidade dos dados é
garantida por lei e só podem ser
utilizados para fins estatísticos.*

ACTUALIZAÇÃO DO REGISTO ESTATÍSTICO

Mod. 02/97

N.º DE REGISTO:

N.º DE CONTRIBUINTE:

I. IDENTIFICAÇÃO DA EMPRESA

1.1 - Nome ou designação social : _____

1.2 - Morada: _____

1.2.1 - C. Postal: 2.1.2 - Telefax: 2.1.3 - Telef.:

1.2.4 - Província: 1.2.5 - Município:

1.2.6 - Comuna: 1.2.7 - Bairro/Aldeia:

II. SITUAÇÃO DA EMPRESA (Colocar o código correspondente da tabela anexa)

2.1 - Data de constituição: ___/___/___

2.2 - Situação perante a actividade (assinale com um X a situação):

2.2.1 - Aguarda início 2.2.2 - Activa 2.2.3 - Suspensa 2.2.4 - Actividade Suspensa/Sazonal

2.2.5 - Cessação definitiva por: • Fusão • Incorporação • Dissolução/Extinção • Outras

2.2.5.1 - Indique a data e acto jurídico praticado: _____

2.3 - Natureza Jurídica:

2.4 - Sector Institucional:

2.5 - Código da Actividade Comercial:

2.6 - Capital social (em KZr): _____

2.6.1 - Repartição do Capital social: Privado % Público % Estrangeiro %

2.6.1.1 - Indique o país referente ao Capital Estrangeiro: _____

III. ACTIVIDADES ECONÓMICAS EXERCIDAS

3.1 - Actividade económica principal (descreva-a indicando os produtos ou serviços que mais rendimentos dê à empresa): _____

3.2 - Actividade(s) económica(s) secundária(s) (caso desenvolva outra actividade económica ou social para além da principal, descreva-a indicando os produtos que produz ou comercializa ou os serviços que presta):

1.ª _____

2.ª _____

3.ª _____

IV. OUTROS DADOS DA EMPRESA (referente ao ano económico anterior)

4.1 - Número de Pessoas ao Serviço (de todos os estabelecimentos inclusive a sede) *Total*

4.1.1 - Homens:

4.1.2 - Mulheres:

4.2 - Volume de Negócios (de todos os estabelecimentos inclusive a sede): _____ (em KZr)

4.3 - Número de estabelecimentos (exclui a sede):

**SE A EMPRESA OU ENTIDADE NÃO TIVER ESTABELECIMENTOS PARA ALÉM DA SUA SEDE SOCIAL, ENTÃO PASSE PARA O
QUADRO VI**

V. ESTABELECIMENTOS DA EMPRESA

Estabelecimento Sede:

5.1 - Morada:					
5.1.1 - C. Postal: [][][][][][]	5.1.2 - Telefax: [][][][][][]	5.1.3 - Telef.: [][][]-[][][][][][][]			
5.1.4 - Província: [][]	5.1.5 - Município: [][][]				
5.1.6 - Comuna: [][]	5.1.7 - Bairro/Aldeia: [][][]				
5.2 - Situação perante a actividade (assinale com um X a situação):					
5.2.1 - Aguarda início <input type="checkbox"/>	5.2.2 - Activa <input type="checkbox"/>	5.2.3 - Suspensa <input type="checkbox"/>	5.2.4 - Actividade Suspensa/Sazonal <input type="checkbox"/>		
5.2.5 - Cessação definitiva por: • Fusão <input type="checkbox"/>			• Incorporação <input type="checkbox"/>	• Dissolução/Extinção <input type="checkbox"/>	• Outras <input type="checkbox"/>
5.2.6 - Indique a(s) actividade(s) económica(s) que desenvolve:					
1ª: _____			[][][][][]		
2ª: _____			[][][][][]		
5.3 - Número de Pessoas ao Serviço		Total		[][][][]	
		5.3.1 - Homens:		[][][][]	
		5.3.2 - Mulheres:		[][][][]	
5.4 - Volume de negócios (em KZr): _____					

Estabelecimento N.º 2:

5.1 - Morada:					
5.1.1 - C. Postal: [][][][][][]	5.1.2 - Telefax: [][][][][][]	5.1.3 - Telef.: [][][]-[][][][][][][]			
5.1.4 - Província: [][]	5.1.5 - Município: [][][]				
5.1.6 - Comuna: [][]	5.1.7 - Bairro/Aldeia: [][][]				
5.2 - Situação perante a actividade (assinale com um X a situação):					
5.2.1 - Aguarda início <input type="checkbox"/>	5.2.2 - Activa <input type="checkbox"/>	5.2.3 - Suspensa <input type="checkbox"/>	5.2.4 - Actividade Suspensa/Sazonal <input type="checkbox"/>		
5.2.5 - Cessação definitiva por: • Fusão <input type="checkbox"/>			• Incorporação <input type="checkbox"/>	• Dissolução/Extinção <input type="checkbox"/>	• Outras <input type="checkbox"/>
5.2.6 - Indique a(s) actividade(s) económica(s) que desenvolve:					
1ª: _____			[][][][][]		
2ª: _____			[][][][][]		
5.3 - Número de Pessoas ao Serviço		Total		[][][][]	
		5.3.1 - Homens:		[][][][]	
		5.3.2 - Mulheres:		[][][][]	
5.4 - Volume de negócios (em KZr): _____					

Estabelecimento N.º 3:

5.1 - Morada:					
5.1.1 - C. Postal: [][][][][][]	5.1.2 - Telefax: [][][][][][]	5.1.3 - Telef.: [][][]-[][][][][][][]			
5.1.4 - Província: [][]	5.1.5 - Município: [][][]				
5.1.6 - Comuna: [][]	5.1.7 - Bairro/Aldeia: [][][]				
5.2 - Situação perante a actividade (assinale com um X a situação):					
5.2.1 - Aguarda início <input type="checkbox"/>	5.2.2 - Activa <input type="checkbox"/>	5.2.3 - Suspensa <input type="checkbox"/>	5.2.4 - Actividade Suspensa/Sazonal <input type="checkbox"/>		
5.2.5 - Cessação definitiva por: • Fusão <input type="checkbox"/>			• Incorporação <input type="checkbox"/>	• Dissolução/Extinção <input type="checkbox"/>	• Outras <input type="checkbox"/>
5.2.6 - Indique a(s) actividade(s) económica(s) que desenvolve:					
1ª: _____			[][][][][]		
2ª: _____			[][][][][]		
5.3 - Número de Pessoas ao Serviço		Total		[][][][]	
		5.3.1 - Homens:		[][][][]	
		5.3.2 - Mulheres:		[][][][]	
5.4 - Volume de negócios (em KZr): _____					

VI. AUTENTICIDADE DA EMPRESA

6.1 - Nome do responsável pelo preenchimento do questionário: _____ (Carimbo da empresa)
6.2 - Assinatura(s): (Administrador ou Gerente) _____ Data: ___/___/___

VII. AUTENTICIDADE DO I.N.E.

7.1 - Assinatura do Técnico responsável: _____ Data: ___/___/___
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Instrumento de Notação do
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Rua Ho Chi Min, C.P. N.º 1215 Telef. 320430

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ACTUALIZAÇÃO DO REGISTO ESTATÍSTICO

Mod. 02/97

I. IDENTIFICAÇÃO DA EMPRESA

N.º DE REGISTO:

--	--	--	--	--	--	--	--	--	--

N.º DE CONTRIBUINTE:

--	--	--	--	--	--	--	--	--	--

1.1 - Nome ou designação social : _____
1.2 - Morada: _____
1.2.1 - C. Postal:

--	--	--	--	--	--

 2.1.2 - Telefax:

--	--	--	--	--	--

 2.1.3 - Telef.:

--	--	--	--	--	--	--	--	--	--

1.2.4 - Província:

--	--	--	--

 1.2.5 - Município:

--	--	--	--

1.2.6 - Comuna:

--	--	--	--

 1.2.7 - Bairro/Aldeia:

--	--	--	--

II. SITUAÇÃO DA EMPRESA (Colocar o código correspondente da tabela anexa)

2.1 - Data de constituição: ____/____/____
2.2 - Situação perante a actividade (assinale com um X a situação):
2.2.1 - Aguarda início 2.2.2 - Activa 2.2.3 - Suspensa 2.2.4 - Actividade Suspensa/Sazonal
2.2.5 - Cessação definitiva por: • Fusão • Incorporação • Dissolução/Extinção • Outras
2.2.5.1 - Indique a data e acto jurídico praticado: _____
2.3 - Natureza Jurídica:

--	--	--

2.4 - Sector Institucional:

--	--	--	--	--

2.5 - Código da Actividade Comercial:

--	--	--

2.6 - Capital social (em KZr): _____
2.6.1 - Repartição do Capital social: Privado

--	--	--	--

% Público

--	--	--	--

% Estrangeiro

--	--	--	--

%
2.6.1.1 - Indique o país referente ao Capital Estrangeiro: _____

III. ACTIVIDADES ECONÓMICAS EXERCIDAS

3.1 - Actividade económica principal (descreva-a indicando os produtos ou serviços que mais rendimentos dê à empresa):

3.2 - Actividade(s) económica(s) secundária(s) (caso desenvolva outra actividade económica ou social para além da principal,
descreva-a indicando os produtos que produz ou comercializa ou os serviços que presta):
1ª. _____
2ª. _____
3ª. _____

IV. OUTROS DADOS DA EMPRESA (referente ao ano económico anterior)

4.1 - Número de Pessoas ao Serviço (de todos os estabelecimentos inclusive a sede)

--	--	--	--	--	--

4.1.1 - Homens: _____
4.1.2 - Mulheres: _____
4.2 - Volume de Negócios (de todos os estabelecimentos inclusive a sede): _____ (em KZr)
4.3 - Número de estabelecimentos (exclui a sede):

--	--	--	--

**SE A EMPRESA OU ENTIDADE NÃO TIVER ESTABELECIMENTOS PARA ALÉM DA SUA SEDE SOCIAL, ENTÃO PASSE PARA O
QUADRO VI.**

Instrumento de Notação do
Sistema Estatístico Nacional
(Decreto n.º 92/82, de 18 de Outubro)

INSTITUTO NACIONAL DE ESTATÍSTICA

Rua Ho Chi Min, C.P. N.º 1215 Telef. 320430

Luanda - Angola

**POR FAVOR, LEIA ATENTAMENTE AS
INSTRUÇÕES PARA O PREENCHIMENTO
DO FORMULÁRIO**

NOTA:

• A confidencialidade dos dados é
garantida por lei e só podem ser
utilizados para fins estatísticos.

ACTUALIZAÇÃO DO REGISTO ESTATÍSTICO

Mod. 02/97

N.º DE REGISTO: _____

N.º DE CONTRIBUINTE: _____

I. IDENTIFICAÇÃO DA EMPRESA

1.1 - Nome ou designação social: _____

1.2 - Morada: _____

1.2.1 - C. Postal: _____

2.1.2 - Telefax: _____

2.1.3 - Telef.: _____

1.2.4 - Província: _____

1.2.5 - Município: _____

1.2.6 - Comuna: _____

1.2.7 - Bairro/Aldeia: _____

II. SITUAÇÃO DA EMPRESA (Colocar o código correspondente da tabela anexa)

2.1 - Data de constituição: ____/____/____

2.2 - Situação perante a actividade (assinale com um X a situação):

2.2.1 - Aguarda início 2.2.2 - Activa 2.2.3 - Suspensa 2.2.4 - Actividade Suspensa/Sazonal

2.2.5 - Cessação definitiva por: • Fusão • Incorporação • Dissolução/Extinção • Outras

2.2.5.1 - Indique a data e acto jurídico praticado: _____

2.3 - Natureza Jurídica: _____

2.4 - Sector Institucional: _____

2.5 - Código da Actividade Comercial: _____

2.6 - Capital social (em KZr): _____

2.6.1 - Repartição do Capital social: Privado _____% Público _____% Estrangeiro _____%

2.6.1.1 - Indique o país referente ao Capital Estrangeiro: _____

III. ACTIVIDADES ECONÓMICAS EXERCIDAS

3.1 - Actividade económica principal (descreva-a indicando os produtos ou serviços que mais rendimentos dê à empresa): _____

3.2 - Actividade(s) económica(s) secundária(s) (caso desenvolva outra actividade económica ou social para além da principal, descreva-a indicando os produtos que produz ou comercializa ou os serviços que presta):

1.ª _____

2.ª _____

3.ª _____

IV. OUTROS DADOS DA EMPRESA (referente ao ano económico anterior)

4.1 - Número de Pessoas ao Serviço (de todos os estabelecimentos inclusive a sede)

Total

4.1.1 - Homens:

4.1.2 - Mulheres:

4.2 - Volume de Negócios (de todos os estabelecimentos inclusive a sede): _____ (em KZr)

4.3 - Número de estabelecimentos (exclui a sede): _____

**SE A EMPRESA OU ENTIDADE NÃO TIVER ESTABELECIMENTOS PARA ALÉM DA SUA SEDE SOCIAL, ENTÃO PASSE PARA O
QUADRO VI**

REGISTO GERAL DE CONTRIBUINTES

Exclusivo da I. N.-U.E.E.

(art.º 7.º Dec. exec. n.º 23/93, de 29 de Outubro)

MODEL.01

 REPÚBLICA DE ANGOLA MINISTÉRIO DAS FINANÇAS DIRECÇÃO NAC. DE IMPOSTOS	FORMULÁRIO DE INSCRIÇÃO E DE ACTUALIZAÇÃO DO REGISTO DE CONTRIBUINTES	P/Use do Serviço N.º de Entrada Data/...../.....		
01 Identificação do Contribuinte				
Nome:				
N.º do Registo		Área Fiscal:		
Endereço:		Cidade:		
Caixa Postal:	Telefone:	Telex:		
Actividade principal		Código		
Outras actividades				
02	Informações Gerais	Data	03	Natureza Jurídica
1. Início de Actividade	.....	...../...../.....	A. Pessoa Singular	.....
2. Cessação de Actividade	.....	...../...../.....	B. Empresa Privada	.....
3. Reinício de Actividade	.....	...../...../.....	C. Empresa Mista	.....
4. Alteração de Capital	.....	...../...../.....	D. Empresa Estatal	.....
5. Alteração do Pacto Social	.....	...../...../.....	E. Órgão do Estado	.....
6. Filial	.....	...../...../.....	F. Cooperativa	.....
7. Reinscrição	.....	...../...../.....	G. Corpo Diplomático	.....
			H. Outros	.....
Se assinalou também o item 6, indique o local da sede				
04 Reservado a Pessoas Colectivas				
Pacto Social ou Estatuto		Alteração do Pacto Social		Capital Social (U.M. KzR x 1000)
D. R. n.º de/...../.....		D. R. n.º de ...../...../.....		.....
05 Impostos em que intervém como sujeito de direito ou substituto				
01	Industrial:	A	08	Sobre Reg. Esp. (Minas)
	Grupo:	B	09	Predial
02	Rend. Trab. p/Conta de Outrem		10	Aplicação de Capitais
03	Rend. Trab. p/Conta Própria		11	
04	Selo		12	
05	Consumo		13	
06	Sobre Petróleo		14	
07	Sobre Reg. Esp. (Pescas)		15	



REPÚBLICA DE ANGOLA

MINISTÉRIO DO COMÉRCIO

Processo n.º

AUTO DE VISTORIA

Ao abrigo do artigo 12.º do Decreto n.º 29/00, deslocou-se no dia do mês de e do ano de
dois mil e, a Comissão de Vistoria no estabelecimento sito na Rua
n.º Município de, Cidade de
pertencente ao(a)
tendo-se constatado o seguinte:

a) Estado de funcionabilidade: bom mau

b) Condições de saúde pública: bom mau

c) Condições de segurança pública: bom mau

d) Área de exposição e venda:

--	--	--	--	--	--	--	--	--	--

 m²

e) Área bruta:

--	--	--	--	--	--	--	--	--	--

 m²

Após deliberação, a Comissão considera o estabelecimento estar:

Apto para ser aberto ao público.

Com deficiências⁽¹⁾ e recomendou a sua superação no prazo de dias a contar da presente data.

Feito em, aos de de

ASSINATURAS

Pela Comissão:

Nome

Função

1.

2.

3.

4.

O Requerente,

⁽¹⁾ Enumerar as deficiências constatadas.



REPÚBLICA DE ANGOLA

MINISTÉRIO DO COMÉRCIO

Direcção Nacional do Comércio Interno

PEDIDO DE VISTORIA ÀS INSTALAÇÕES COMERCIAIS

ANTES DE PREENCHER LEIA BEM TODO O IMPRESSO E AS RESPECTIVAS INSTRUÇÕES

01 — Este pedido destina-se a:

Obtenção de alvará comercial; Renovação do alvará comercial;

02 — Para o funcionamento da actividade comercial e de prestação de serviços mercantis com a seguinte dimensão, da área de exposição e venda:

Inferior a 200m²; Superior a 200m²;

03 — Localização do estabelecimento:

Localização _____

Rua/Avenida ou praça _____ N.º _____

Bairro _____ ou, Comuna de _____

Município de _____ Província de _____

Vem, nos termos do Capítulo I, do artigo 12.º, do Decreto n.º 29/00, publicado no *Diário da República* n.º 22, 1.ª série, de 2 de Junho, solicitar a V. Ex.ª o obséquo de ordenar a realização de vistoria às instalações.

Espera deferimento.

04 — Data do preenchimento do pedido:

05 — Assinatura(s):

_____/_____/_____

**TALÃO DE RECEPÇÃO DO PEDIDO DE VISTORIA
ÀS INSTALAÇÕES**

A PREENCHER PELO SERVIÇO DE RECEPÇÃO DO PEDIDO DE VISTORIA

06 — Data da recepção do pedido de vistoria às instalações:

Aos, ____/____/_____

(Assinatura do responsável pela recepção do pedido)



REPÚBLICA DE ANGOLA

MINISTÉRIO DO COMÉRCIO

Direcção Nacional do Comércio Interno

PEDIDO DE VISTORIA ÀS INSTALAÇÕES COMERCIAIS

ANTES DE PREENCHER LEIA BEM TODO O IMPRESSO E AS RESPECTIVAS INSTRUÇÕES

01 — Este pedido destina-se a:

Obtenção de alvará comercial; Renovação do alvará comercial;

02 — Para o funcionamento da actividade comercial e de prestação de serviços mercantis com a seguinte dimensão, da área de exposição e venda:

Inferior a 200m²; Superior a 200m²;

03 — Localização do estabelecimento:

Localização _____

Rua/Avenida ou praça _____ N.º _____

Bairro _____ ou, Comuna de _____

Município de _____ Província de _____

Vem, nos termos do Capítulo I, do artigo 12.º, do Decreto n.º 29/00, publicado no *Diário da República* n.º 22, 1.ª série, de 2 de Junho, solicitar a V. Ex.ª o obséquio de ordenar a realização de vistoria às instalações.

Espera deferimento.

04 — Data do preenchimento do pedido:

____ / ____ / ____

05 — Assinatura(s):

**TALÃO DE RECEPÇÃO DO PEDIDO DE VISTORIA
ÀS INSTALAÇÕES**

A PREENCHER PELO SERVIÇO DE RECEPÇÃO DO PEDIDO DE VISTORIA

06 — Data da recepção do pedido de vistoria às instalações:

Aos, ____ / ____ / ____

(Assinatura do responsável pela recepção do pedido)

INSTRUÇÕES DE PREENCHIMENTO DO PEDIDO DE VISTORIA ÀS INSTALAÇÕES COMERCIAIS

Modelo SIPVIC-DNCI-004

ANTES DE PREENCHER LEIA BEM TODO O IMPRESSO E AS RESPECTIVAS INSTRUÇÕES DE PREENCHIMENTO DO PEDIDO

1 — Este pedido destina-se à:

Neste espaço o leitor interessado à vistoria de instalações comerciais deverá marcar com um X dentro do respectivo quadradinho a situação encontrada, conforme seja obtenção do alvará comercial, ou renovação.

- Obtenção de alvará comercial;
- Renovação do alvará comercial.

2 — Para o funcionamento da actividade de venda com a seguinte dimensão (área de exposição e venda):

- Inferior a 200m²; Superior a 200m²;

Indicar com um X, dentro do respectivo quadradinho, a dimensão encontrada em m² nas instalações que constituem a área útil, isto é, de exposição e venda utilizável para o funcionamento normal do estabelecimento comercial a legalizar (inferior a 200m², ou superior a 200m²).

3 — Localização do estabelecimento:

Indicar a exacta localização do estabelecimento, satisfazendo cada uma das situações apresentadas no presente formulário.

4 — Data do preenchimento do pedido:

Registar por escrito a data em que o pedido de vistoria é formulado.

5 — Assinatura(s):

Neste espaço dever-se-á subscrever o pedido, assinando o documento para entrega, que é o pedido de vistoria de instalações. Se a vistoria se destina a entidade em nome individual, será apenas a assinatura do requerente em nome individual. Se fôr em nome colectivo, serão as assinaturas dos sócios que obrigam validamente a sociedade.

6 — Talão de entrega do pedido de vistoria às instalações:

Este espaço é apenas destinado ao preenchimento pelo responsável da recepção do pedido de vistoria às instalações, onde terá que registar a data em que recebe o pedido e seguidamente rubricar ou assinar.

Observação: — O pedido é feito em duplicado. No local do talão de recepção do pedido de vistoria às instalações, o funcionário que receber o processo devidamente organizado, de acordo com os documentos exigidos para vistoria, deverá fazer um duplo registo das situações apresentadas neste espaço, isto é, menção da data de recepção do pedido (no original e duplicado) e a respectiva assinatura. Se possível fôr a aposição do carimbo a óleo em uso na área de recepção. Assim o requerente poderá reclamar a (sua não realização) dentro do prazo previsto.

10 — A preencher pelos empresários individuais:

Data do início da actividade ____ / ____ / ____

Bilhete de Identidade n.º

Cartão de Residente Estrangeiro n.º

Cartão do Contribuinte n.º

Assinatura igual à do Bilhete de Identidade

11 — A preencher no caso de pessoa colectiva de direito público:

Cartão do Contribuinte n.º

Data da constituição ____ / ____ / ____ Diploma de criação _____

Capital social _____ No caso de alteração indique o capital anterior (_____).

(Por extenso)

Assinatura igual à do Bilhete de Identidade

12 — A preencher no caso de pessoa colectiva de direito privado:

Cartão do Contribuinte n.º

Data da constituição ____ / ____ / ____ (____.º Cartório de _____)

Capital social _____ No caso de alteração indique o capital anterior (_____).

(Por extenso)

Assinatura igual à do Bilhete de Identidade

13 — A preencher pelo serviço de recepção do pedido:

Carimbo do serviço de recepção

Forma de pagamento:

Banco/Conta n.º _____

Numerário

Assinatura,

14 — Conclusão do processo — Despacho:

14.1: Parecer e ou informação
técnica do processo

14.2: Despacho

Assinado por _____

Assinado por _____

Cargo _____

Cargo _____

Data ____/____/____

Data ____/____/____

**TALÃO DE LEVANTAMENTO DO ALVARÁ
COMERCIAL**

A PREENCHER PELO REQUERENTE EM LETRA BEM LEGÍVEL

Firma, denominação ou nome: _____

A PREENCHER PELOS SERVIÇOS

Data prevista para a entrega

____/____/____

Atenção: — A apresentação deste talão é indispensável para o levantamento do Alvará Comercial.

ANEXO II

Classificação das Actividades Económicas

Ramo de actividades

- 50000 — Comércio, manutenção e reparação de veículos automóveis, motocicletas; comércio a retalho de combustíveis para veículos.
- 50100 — Comércio de veículos automóveis.
- 50200 — Manutenção de veículos automóveis.
- 50300 — Comércio de peças e acessórios para veículos automóveis.
- 50400 — Comércio, manutenção e reparação de motocicletas, de suas peças e acessórios.
- 50401 — Comércio por grosso e a retalho de motocicletas, de suas peças e acessórios.
- 50402 — Manutenção e reparação de motocicletas, de suas peças e acessórios.
- 50500 — Comércio a retalho de combustíveis para veículos a motor.
- 51000 — Comércio por grosso e agentes de comércio, excepto de veículos automóveis e de motocicletas.
- 51100 — Agentes do comércio por grosso.
- 51101 — Matéria-prima agrícola e têxteis, animais vivos e produtos semi-acabados.
- 51102 — Combustíveis, minérios, metais, produtos químicos, máquinas, equipamento industrial, embarcações e aeronaves.
- 51103 — Madeira, materiais de construção, artigos para uso doméstico e ferragens, produtos alimentares, bebidas e tabaco.
- 51106 — Agentes do comércio por grosso misto sem predominância.
- 51200 — Produtos agrícolas brutos e animais vivos, produtos alimentares, bebidas e tabaco.
- 51210 — Produtos agrícolas brutos e animais vivos.
- 51211 — Cereais, sementes, leguminosas e alimentos para animais.
- 51212 — Flores e plantas.
- 51213 — Animais vivos, de peles e couro, para animais.
- 51214 — Tabaco em bruto.
- 51220 — Produtos alimentares, bebidas e tabaco.
- 51221 — Fruta e de produtos hortícolas.
- 51222 — Carne e de produtos à base de carne.
- 51223 — Leite e derivados, ovos, azeite, óleos e gorduras alimentares.
- 51224 — Bebidas.
- 51225 — Tabaco.
- 51226 — Café, açúcar, chá, cacau e especiarias.
- 51227 — Peixe, crustáceos e moluscos.
- 51228 — Outros produtos alimentares.
- 51300 — Bens de consumo, excepto alimentares, bebidas e tabaco.
- 51310 — Têxteis, vestuário e calçado.
- 51311 — Têxteis e vestuário.
- 51312 — Calçado.
- 51320 — Outros bens de consumo.
- 51321 — Electrodomésticos, aparelhos de rádio e de televisão.
- 51322 — Louças em cerâmica e em vidro, de porcelana e de produtos de limpeza.
- 51323 — Perfumes e de produtos de higiene e de produtos farmacêuticos.
- 51324 — Artigos de papelaria, livros, revistas e jornais.
- 51325 — Outro comércio por grosso de bens de consumo.
- 51400 — Bens intermédios (não agrícolas), de desperdícios e de sucata.
- 51410 — Combustíveis líquidos, sólidos, gasosos e produtos derivados.
- 51420 — Minérios e de metais.
- 51430 — Madeiras, equipamentos materiais de construção, equipamento sanitário e artigos de quinilharia, de canalização e de aquecimento.
- 51431 — Madeiras em bruto e de produtos derivados.
- 51432 — Materiais de construção (excepto de madeira) e equipamento sanitário.
- 51433 — Ferragens, ferramentas manuais e artigos para canalização e aquecimento.
- 51440 — Outros bens intermédios, de desperdícios e sucatas.
- 51441 — Produtos químicos.
- 51442 — Bens intermédios (não agrícolas), N.E., de desperdícios e sucatas.
- 51500 — Máquinas e de equipamentos.
- 51501 — Máquinas-ferramentas e de máquinas para construção, agricultura e exploração florestal.
- 51502 — Máquinas e material de escritório.
- 51503 — Outras máquinas e equipamento para indústria, comércio e navegação.
- 51900 — Comércio por grosso, N.E.
- 52000 — Comércio a retalho (excepto de veículos automóveis, motocicletas e combustíveis para veículos), reparação de bens pessoais e domésticos.
- 52100 — Em estabelecimentos não especializados.
- 52110 — Em estabelecimentos não especializados, com predominância de produtos alimentares, bebidas e tabaco.
- 52111 — Em supermercados e hipermercados.
- 52112 — Em estabelecimentos não especializados, com predominância de produtos alimentares, bebidas ou tabaco, N.E.
- 52120 — Em estabelecimentos não especializados, sem predominância de produtos alimentares, bebidas ou tabaco.
- 52200 — Produtos alimentares, bebidas e tabaco em estabelecimentos especializados.
- 52201 — Frutas e de produtos hortícolas.
- 52202 — Carne e de produtos à base de carne.
- 52203 — Peixe, crustáceos e moluscos.
- 52204 — Pão, produtos de pastelaria e de confeitaria.
- 52205 — Bebidas.
- 52206 — Produtos alimentares N.E. e de tabaco, em estabelecimentos especializados.
- 52300 — Produtos novos em estabelecimentos especializados.
- 52310 — Produtos farmacêuticos, médicos, cosméticos e de higiene.
- 52320 — Têxteis, de vestuário, calçado e artigos de couro.
- 52321 — Têxteis e de vestuário.
- 52322 — Calçado e de artigos de couro.
- 52330 — Electrodomésticos, artigos e equipamentos para o lar.
- 52331 — Electrodomésticos, aparelho de rádio e de televisão.
- 52332 — Mobiliário e artigos de iluminação.
- 52520 — Em bancas e feiras.
- 52521 — Em bancas e feiras de produtos alimentares e bebidas.
- 52522 — Em bancas e feiras de produtos não alimentares e bebidas.
- 52333 — Louças, cutelaria e de outros artigos similares para uso doméstico.
- 52334 — Comércio a retalho de outros artigos para o lar, N.E.
- 52340 — Ferragens, tintas, vidros, equipamento sanitário, ladrilhos e similares.
- 52350 — Outro comércio a retalho de produtos novos em estabelecimentos especializados.
- 52351 — Livros, jornais e artigos de papelaria.
- 52352 — Máquinas e outro material para escritório.
- 52353 — Relógios e de artigos de ourivesaria.
- 52354 — Combustíveis para uso doméstico.
- 52355 — Outros produtos novos em estabelecimentos especializados, N.E.
- 52400 — Artigos em segunda mão em estabelecimentos.
- 52500 — Não efectuado em estabelecimentos.
- 52510 — Por correspondência.
- 52530 — Comércio a retalho por outros métodos, não efectuado em estabelecimentos.
- 52600 — Reparação de bens pessoais e domésticos.
- 52601 — Reparação de calçado e de outros artigos de couro.
- 52602 — Reparação de electrodomésticos.
- 52603 — Reparação de relógios e de artigos de joalheria.
- 52604 — Reparação de bens pessoais e domésticos, N.E.
- 72500 — Reparação e manutenção de máquinas de escritório, de contabilidade, computadores e de material informático.
- 18122 — Confecção de outro vestuário exterior por medida.
- 93010 — Lavagem e limpeza a seco de têxteis e peles.
- 93020 — Actividades de salões de cabeleireiro e institutos de beleza.
- 93040 — Outras actividades de serviços, N.E.

ANEXO III

Lista das classes de mercadorias

- CLASSE I — Ferragens, ferramentas, materiais de construção e artigos de droguaria:
- a) ferramentas;
 - b) artigos de droguaria;
 - c) ferragens e materiais de construção.
- CLASSE II — Artigos de electricidade e rádio-eléctricos e aparelhos electrodomésticos:
- a) aparelhos rádio-eléctricos e electrodomésticos;
 - b) artigos de electricidade.
- CLASSE III — Artigos fotográficos e cinematográficos, de óptica e instrumentos de precisão:
- a) artigos fotográficos e cinematográficos;
 - b) artigos de óptica e instrumentos de precisão.
- CLASSE IV — Armas, munições e artigos de desporto:
- a) armas e munições;
 - b) artigos de desporto.
- CLASSE V — Tecidos, modas e confecções, calçado e outros artigos de vestuário, artigos de retrozeiro, bijutarias e adornos similares de fantasia:
- a) calçado e artigos para calçado;
 - b) artigos de retrozeiro;
 - c) tecidos, modas, confecções, artigos de vestuário, bijutarias e adornos similares de fantasia.
- CLASSE VI — Máquinas de costura industriais e domésticas, seus pertencentes e acessórios.
- CLASSE VII — Livraria, papelaria, artigos de escritório e de encadernação, mobiliário, máquinas de escritório, material de desenho, de pintura e escolar:
- a) livraria;
 - b) mobiliário e máquinas de escritório;
 - c) papelaria, artigos de escritório e de encadernação, material de desenho, de pintura e escolar.
- CLASSE VIII — Maquinaria industrial e agrícola (incluindo tractores, reboques e aeronaves), seus pertences e peças separadas, bem como os respectivos pneus e câmaras-de-ar:
- a) maquinaria industrial e agrícola, seus pertences e peças separadas, bem como os respectivos pneus e câmaras-de-ar;
 - b) tractores, reboques e aeronaves, seus pertences e peças separadas, bem como os respectivos pneus e câmaras-de-ar.
- CLASSE IX — Veículos automóveis, incluindo bicicletas motorizadas e motocicletas, seus pertences e peças separadas, bem como os respectivos pneus e câmaras-de-ar:
- a) bicicletas motorizadas e motocicletas, seus pertences e peças separadas, bem como os respectivos pneus e câmaras-de-ar;
 - b) restantes veículos automóveis, seus pertences e peças separadas, bem como os respectivos pneus e câmaras-de-ar;
 - c) pertences e peças separadas de veículos automóveis, bem como os respectivos pneus e câmaras-de-ar.
- CLASSE X — Óleos minerais, combustíveis e lubrificantes:
- a) produtos lubrificantes;
 - b) óleos minerais e combustíveis.
- CLASSE XI — Medicamentos, material cirúrgico e hospitalar, produtos químicos e farmacêuticos, perfumaria e artigos de tocador e higiene:
- a) medicamentos, produtos químicos e farmacêuticos;
 - b) material cirúrgico e hospitalar;
 - c) perfumaria, artigos de tocador e higiene.
- CLASSE XII — Artigos de uso doméstico não eléctricos, incluindo os de vidro e de porcelana, louças e quinquilharias, bem como brinquedos e cutelarias:
- a) artigos de uso doméstico não eléctricos, incluindo os de vidro e porcelana e louças;
 - b) quinquilharias, brinquedos e cutelarias.
- CLASSE XIII — Produtos alimentares, incluindo vinho e outras bebidas:
- a) géneros frescos, incluindo frutas e legumes;
 - b) produtos alimentares, incluindo vinhos e outras bebidas, com exclusão de géneros frescos.
- CLASSE XIV — Ourivesaria e relojoaria:
- a) ourivesaria;
 - b) relojoaria.
- CLASSE XV — Bicicletas não motorizadas, seus pertences e peças separadas, incluindo os respectivos pneus e câmaras-de-ar.
- CLASSE XVI — Diversos:
- a) tabacos, cigarros, charutos, cigarrilhas, gás e gasolina para isqueiros;
 - b) solas e cabedais;
 - c) restantes artigos.

ANEXO IV

Tipos de actividades de prestação de serviços

- Alfaiataria; Modista; Cabeleireiro/a; Barbearia; Lavandaria; Tinturaria; Reparação de electrodomésticos; Vidraria; Marcenaria; Cutelaria; Sapataria; Retrosaria; Bobinagem; Relojoaria/Ourivesaria; Ourivesaria; Relojoaria;

Oficinas de:

- Computadores; Bicicleta; Óptica; Máquina registadora; Frio; Canalização; Máquinas de escrever; Máquinas de costura; Serralharia; Pequenos aparelhos domésticos; Fotógrafo; Estúdio fotográfico.

Assistência técnica/pós-venda:

Categoria do concessionário:

- Nacional Exclusivo Depositário
 Provincial Regional Agente local

Documentos exigidos

a) Para emissão do Alvará Comercial

Processo em nome colectivo:

- Escritura pública da sociedade;
 Fotocópia do cartão de contribuinte;
 Certidão de registo ou documento comprovativo da matrícula definitiva;
 Certificado de registo criminal do comerciante individual ou do(s) mandatário(s);
 Parecer fundamentado sobre o enquadramento urbanístico, interesse económico e social;

Processo em nome individual:

- Talão de inscrição na área fiscal;
 Certificado de registo criminal;
 Parecer fundamentado sobre o enquadramento urbanístico, interesse económico e social;
 Fotocópia do cartão do contribuinte;
 Certidão de registo ou documento comprovativo da matrícula definitiva;

b) Para o licenciamento das filiais e sucursais:

- Fotocópia do alvará comercial;
 Fotocópia do cartão do contribuinte;
 Localização e características do estabelecimento (loja, armazém ou escritório).

c) Para a renovação do Alvará Comercial:

- Original ou fotocópia autenticada do alvará comercial;
 Procuração ou fotocópia autenticada quando haja intervenção de procurador;
 Fotocópia do cartão do contribuinte;
 Original ou fotocópia autenticada da escritura pública actual;
 Localização e características do estabelecimento (loja, armazém ou escritório).

d) Para vistoria às infra-estruturas comerciais e de prestação de serviços mercantis:

- Solicitação de vistoria às instalações pelo requerente, no prazo máximo de oito dias, após o deferimento do processo;
 Croquis de localização do estabelecimento comercial (no caso de zona sub-urbana ou rural).
 Apresentação de auto de vistoria em impresso próprio pela comissão constituída, no prazo máximo de oito dias a partir da data de solicitação pelo requerente.

INSTRUÇÕES DE PREENCHIMENTO DA FICHA DO PEDIDO DE EMISSÃO DO ALVARÁ

1 — Este pedido destina-se a:

Neste espaço o requerente marcará com X no respectivo quadradinho, de acordo com a situação encontrada.

Exemplo: se for pedido de emissão, o X terá lugar no primeiro quadrado; se for licenciamento da filial, será no quadrado abaixo do primeiro; se for averbamento, será o segundo quadradinho, etc.

2 — Firma, denominação ou nome:

No espaço reservado a estes tópicos, o requerente escreverá o nome da firma, se adopta uma firma; a denominação se for uma sociedade; ou o nome se for comerciante em nome individual.

3 — Sede social da firma ou escritório do exercício da actividade:

Escrever o nome da localidade (cidade, vila, aldeia ou povoação etc.); os nomes da rua, caso as localizações se verifiquem na rua: praça: avenida: os números da porta e do andar se estiver em edifício com vários pisos e apartamentos. Indicar o número da caixa postal se a tiver; o nome da comuna, do município e da província.

Caso a localização da sede social ou escritório se verifique na zona urbana, assinalar com um X no primeiro quadradinho, onde diz — zona urbana; se estiver na zona sub-urbana, será o segundo quadradinho e se for na zona rural, será o terceiro quadradinho.

4 — Número do alvará comercial atribuído ao estabelecimento:

Aqui, o requerente registará o número do alvará comercial de acordo com o código numérico que lhe foi atribuído, isto é, caso pretenda um averbamento. Se for emissão pela primeira vez, este número é desconhecido, por isso ficará o espaço em branco.

5 — Estabelecimentos comerciais e de prestação de serviços mercantis:

Depois de analisar bem o formulário, o requerente assinala com um X no quadrado correspondente, conforme os casos a tratar.

6 — Classes de mercadorias vendidas ou a vender no estabelecimento:

Observar atentamente o formulário: aqui estão contidas as classes de mercadorias de I a XVI e os seus respectivos desdobramentos de harmonia com a lista estabelecida na legislação comercial vigente. Ao pretender introduzir mercadorias no estabelecimento a licenciar, o comerciante deverá sujeitar-se à classificação e descrição correspondentes conforme o documento anexo III ao decreto executivo sobre emissão e atribuição do alvará comercial. Sempre que queira um aumento de venda ou desistência de mercadorias, terá que consultar a lista de classes e mercadorias correspondentes, para saber assinalar devidamente com um X no quadradinho respectivo a classe ou classes de mercadorias que desejar comercializar.

7 — Actividade económica exercida ou a exercer no estabelecimento:

Neste espaço encontram-se enumerados três casos. Depois de ler atentamente, o requerente consultará as páginas inerentes aos anexos II, III e IV.

É só localizá-los!

Após a sua localização e feita a respectiva escolha, assinale com um X no quadradinho correspondente à actividade económica exercida ou a exercer, conforme o documento anexo sobre a classificação das actividades económicas; o documento anexo sobre as actividades de prestação de serviços mercantis e assistência técnica pór venda.

8 — Superfície do estabelecimento em m²:

Existe um espaço para registar a dimensão das instalações em m². Conforme o resultado achado seja maior ou menor que o espaço existente, o registo deste número será feito da direita para esquerda.

9 — Local, data e assinatura da pessoa que subscreve o pedido:

Escrever o nome do local onde o pedido é formulado, a data e posteriormente a assinatura que subscreve o pedido.

Observação: — Após o preenchimento das questões consideradas comuns para uma dada situação de localização, a seguir os requerentes satisfarão os requisitos do formulário de acordo com as razões do seu interesse pessoal ou colectivo.

10 — A preencher pelos empresários individuais:

Neste espaço, apenas reservado aos comerciantes em nome individual, o requerente escreverá em primeiro lugar a data do início da sua actividade; seguidamente o número do bilhete de identidade, se for cidadão nacional, havendo o cuidado de escrever o número da direita para a esquerda; se for cidadão de nacionalidade estrangeira, escreverá o número do cartão de estrangeiro residente e posteriormente o número do cartão de contribuinte, de acordo com as cláusulas apresentadas no presente formulário.

11 — A preencher no caso de pessoa colectiva de direito público:

Este espaço é destinado apenas às empresas ou cooperativas de direito público. O preenchimento é feito de acordo com as cláusulas apresentadas e com os seus estatutos.

12 — A preencher no caso de pessoa colectiva de direito privado:

De acordo com as indicações do formulário, os requerentes em nome colectivo ou sociedade, organizações, etc., devem informar correctamente este espaço que lhes é destinado para prestarem as respectivas informações sobre o número do cartão de contribuinte, a data da constituição da sociedade ou organização, o nome do cartório, o valor do capital social investido e no caso de tratar-se de aumento de capital, indicar o valor do capital actual, em numerário e por extenso. A seguir a assinatura da pessoa que presta a informação, igual a assinatura constante no B. I. (Bilhete de Identidade).

13 — A preencher pelo serviço de recepção do pedido:

Reservado ao serviço de recepção do pedido de emissão do alvará, devidamente acompanhado dos documentos exigidos para a completa constituição do processo de licenciamento comercial. De conformidade com as declarações prestadas pelo portador sobre a forma de pagamento dos serviços prestados com a atribuição e emissão do alvará, o funcionário da área competente marcará um X no quadradinho correspondente, seja em numerário, isto é, a pronto pagamento nas instalações do serviço de recepção; através do banco, depositando no número da conta à ordem da entidade licenciadora, num dos bancos onde tiver conta aberta. Para isso o requerente terá de ter conhecimento prévio das indicações necessárias para o procedimento a seguir. Posteriormente, o funcionário ou responsável pela recepção porá a sua assinatura como comprovativo de não ter havido inconveniente no recebimento do processo.

14 — Conclusão do processo parecer e despacho:

Este lugar é destinado ao parecer técnico e despacho superior, assinatura e cargo do titular da pasta.

14.1: — Se o pedido for deferido, o outorgante pelo despacho utilizará esta coluna esquerda;

14.2: — Se o pedido for indeferido, o outorgante utilizará esta coluna direita.

Talão de levantamento do alvará comercial:

O requerente preencherá para efeitos de levantamento, indicando o nome da firma, denominação social ou nome individual. Depois, o serviço competente cortará este talão e fará a entrega à pessoa que o acompanhou, após registo da data prevista para a entrega do alvará comercial.



IDENTIFICAÇÃO FISCAL DO CONTRIBUINTE

NOME		
N.º DE REGISTO (R.G.C.)	ÁREA FISCAL	PERÍODO FISCAL (MÊS / ANO)

LIQUIDAÇÃO

CÓDIGO	DESCRIÇÃO	BASE TRIBUTÁVEL	TAXA	IMPOSTO A PAGAR
F71	IMPOSTO DE SELO VENDAS			
	SERVIÇOS PRESTADOS			
	OPERAÇÕES BANCÁRIAS			
	LETRAS			
	TOTAL			
	IMPOSTO DE CONSUMO 1 - S/MOVIMENTO 2 - C/MOVIMENTO <input type="checkbox"/>			
	CRÉDITO IMPOSTO MÊS ANTERIOR			
	IMPORTAÇÕES			
	COMPRAS A FORNEC. NACIONAIS			
	SAÍDAS EXPORTAÇÕES			
	VENDAS/SERVIÇOS PRESTADOS			
	OUTRAS SAÍDAS			
	CRÉDITO IMPOSTO (MÊS SEGUINTE)			
	TOTAL DE IMPOSTO A ENTREGAR			
		IMPOSTO S/RÉNDIMENTOS TRABALHO NO PERÍODO		
ACUMULADO				
N.º DE TRABALHADORES				
A23	IMPOSTO INDUSTRIAL (Liquidação Antecipada) 1 - NORMAL 2 - EXCEPCIONAL <input type="checkbox"/>			
	NO PERÍODO			
	ACUMULADO			
C49	IMPOSTO DE PRODUÇÃO (Royalty) (ACTIVIDADE MINEIRA)			
	ACUMULADO			
DOCUMENTO DE ARRECADAÇÃO (DAR) NÚMERO	DATA	RECIBO DATA	NOME	

DECLARAÇÃO		ASSINATURA / CARIMBO DO RECEBEDOR
DECLARO QUE AS INFORMAÇÕES PRESTADAS NESTE DOCUMENTO CORRESPONDEM À VERDADE E SÃO CONTABILISTICAMENTE CORRECTAS.		
LOCAL E DATA	ASSINATURA DO CONTRIBUINTE OU REPRESENTANTE LEGAL	

DOCUMENTO DE LIQUIDAÇÃO DE IMPOSTOS — MODELO D

ORIENTAÇÕES PARA PREENCHIMENTO

Deve ser aposta uma + por baixo de cada uma das situações a que a declaração entregue respeita.

Os dados informados nesta declaração serão conferidos pelo funcionário que receber o Modelo D. O declarante deverá apresentar o seu Cartão do Contribuinte no acto de entrega deste Modelo.

O Modelo deverá ser assinado e datado no momento da sua recepção pela Repartição Fiscal competente.

ESTE FORMULÁRIO DEVE SER PREENCHIDO À MÁQUINA OU COM LETRAS DE IMPRENSA.

IDENTIFICAÇÃO DO CONTRIBUINTE E PERÍODO FISCAL.

Informar neste bloco de dados o Nome completo de contribuinte declarante, seu **Número de Contribuinte (R.G.C.)**, a **Área Fiscal** a que pertence, e o **Mês/Ano** a que se refere a declaração.

LIQUIDAÇÃO

Informar neste bloco de dados na coluna **Código**, o referente ao Imposto a ser entregue, nas linhas em que estiverem sem preencher, conforme a tabela a seguir:.

Imposto de Consumo:

- D51** - Álcool Industrial
- D52** - Produtos Derivados do Petróleo
- D53** - Gases Liquefeitos
- D54** - Cerveja Nacional
- D55** - Cerveja Importada
- D56** - Bebidas Alcoólicas
- D59** - Produtos Diversos

Impostos sobre Rendimentos de Trabalho:

- A11** - Conta Própria
- A12** - Conta Outrem

Informar, ainda, a **Base Tributável** do Imposto, a **Taxa** de incidência e o valor final do Imposto a ser entregue, relativamente a cada uma das linhas da sua **Descrição**.

DOCUMENTO DE ARRECADAÇÃO DE RECEITAS (DAR)

Informar o número do DAR referente ao pagamento do imposto e a respectiva **Data** de emissão.

 REPÚBLICA DE ANGOLA MINISTÉRIO DAS FINANÇAS DIRECÇÃO NACIONAL DE IMPOSTOS	IMPOSTO INDUSTRIAL GRUPO "A" EXERCÍCIO DE _____ DECLARAÇÃO MODELO 1 — ANEXO A	N.º DA DECLARAÇÃO _____
Nome do contribuinte _____		
N.º de Rigisto _____ Área Fiscal _____		
01	PROVEITOS DAS ACTIVIDADES ACESSÓRIAS E OUTROS PROVEITOS	
01	Serviços sociais	
02	Aluguer de equipamento	
03	Rendas de prédios urbanos	
04	Proveitos financeiros	
05	Comissões	
06	Royalties	
07	Outros proveitos	
08	<i>SOMA</i>	
02	RESULTADOS EXTRAORDINÁRIOS DO EXERCÍCIO	
GANHOS		
01	Reposição e anulação de provisões	
02	Ganhos anormais em existência	
03	Venda do imobilizado	
04	Diferença de câmbios favoráveis	
05	Outros ganhos extraordinários	
06	<i>SOMA</i>	
PERDAS		
07	Custo das actividades acessórias	
08	Quebras de existências	
09	Perdas de valor das existências	
10	Produção inutilizada	
11	Outros gastos improdutivos	
12	Créditos incobráveis	
13	Diferença de câmbios desfavoráveis	
14	Amortizações extraordinárias	
15	Doações	
16	Multas fiscais	
17	Outras penalidades	
18	Dotações para provisões de participações financeiras	
19	Dotações para créditos de cobrança duvidosa	
20	Dotações para provisões de perda de valor das existências	
21	<i>SOMA</i>	

03	FORNECIMENTOS E SERVIÇOS DE TERCEIROS
01	Água
02	Electricidade
03	Combustíveis, lubrificantes e outros fluidos
04	Material de conservação e reparação
05	Ferramentas e utensílios de desgaste rápido
06	Material de protecção, segurança e conforto
07	Material de higiene e limpeza
08	Expediente e impressos
09	Material de consumo corrente
10	Material de publicidade e propagação
11	Rendas e alugueis
12	Despesas de representação
13	Conservação e reparação
14	Transporte de mercadorias
15	Transporte de pessoal
16	Correios, Telex, Telegramas e Telefones
17	Trabalhos especializados
18	Assistência técnica estrangeira
19	Deslocações e estadias
20	Honorários e avenças
21	Contencioso e notariado
22	Seguros
23	Comissões e intermediários
24	Trabalhos executados fora da empresa
25	Outros fornecimentos e serviços
26	SOMA
04	IMPOSTOS
INDIRECTOS	
01	Imposto do selo
02	Direitos de aduaneiro
03	Taxas
04	Outros impostos indirectos
05	SOMA
DIRECTOS	
06	Impostos de capitais
07	Imposto predial urbano
08	Outros impostos directos
09	SOMA
05	ENCARGOS COM O PESSOAL
01	Remunerações aos corpos gerentes
02	Ordenados e salários
03	Remunerações adicionais
04	Encargos s/ remunerações
05	Formação do pessoal
06	Seguros de acidentes de trabalho e doenças profissionais
07	Outros seguros com o pessoal
08	Outras despesas com o pessoal
09	SOMA

 REPÚBLICA DE ANGOLA MINISTÉRIO DAS FINANÇAS DIRECÇÃO NACIONAL DE IMPOSTOS	IMPOSTO INDUSTRIAL GRUPO "A" DECLARAÇÃO PARA LIQUIDAÇÃO DA COLECTA DO EXERCÍCIO DE _____	N.º DA DECLARAÇÃO _____
01	IDENTIFICAÇÃO DO CONTRIBUINTE	
N.º do Registo _____ Area Fiscal _____ Nome _____ Endereço _____ Caixa Postal _____ Telefone _____ Natureza Jurídica _____ Designação das actividades de Natureza Comercial ou Industrial: Actividade Principal _____ Código _____ Outras actividades _____		
02	APURAMENTO DA MATÉRIA COLECTÁVEL	
01 Lucro tributável (A transportar da linha 38 do quadro 06) _____ 02 Deduções: _____ _____ 03 _____ 04 (Matéria colectável) _____		
03	CÁLCULO DO IMPOSTO	
01 Taxa _____ s/ 04. (do quadro 02) _____ 02 Liquidação provisória ou de início de actividade: _____ 03 Imposto a pagar _____		
04	A presente declaração corresponde a verdade e não omite qualquer informação pedida.	
01 Local _____ 02 Data ____/____/____ 03 Assinatura do contribuinte ou do seu representante legal _____		
05	A PREENCHER PELA REPARTIÇÃO	
01 Local da entrega: _____ 02 Data da entrega: ____/____/____		Assinatura do Responsável _____

06		DEMONSTRAÇÃO DOS RESULTADOS LÍQUIDOS	
PROVEITOS			
01	Vendas de produtos		
02	Vendas de mercadorias		
03	Prestações de Serviços		
04	Soma (01 + 02 + 03)		
05	Trabalhos para a própria empresa		
06	Variação de produção (se negativo, usar parêntese)		
07	Proveitos das actividades acessórias		
08	Outros proveitos		
09	Utilização de provisões		
10	Ganhos extraordinários do exercício		
11	Ganhos de exercícios anteriores		
12	TOTAL DOS PROVEITOS		
CUSTOS			
13	Custos das existências vendidas e consumidas		
14	Sub-contratos ou sub-empregadas		
15	Fornecimentos e serviços de terceiros		
16	Impostos indirectos		
17	Impostos directos		
18	Encargos com o pessoal		
19	Despesas financeiras		
20	Outras despesas e encargos		
21	Amortizações do exercício		
22	Provisões do exercício		
23	Perdas extraordinárias do exercício		
24	Perdas dos exercícios anteriores		
25	TOTAL DOS CUSTOS		
26	Provisão para impostos sobre lucros		
27	RESULTADOS LÍQUIDOS		
A ACRESCER			
28	Prémios de seguro de vida (artigo 25.º) de CII		
29	Amortizações excessivas (artigo 29.º e 31.º) CII		
30	Provisões excessivas (artigo 36.º) CII		
31	Provisões não previstas (artigo 36.º) CII		
32	Donativos excedentes aos previstos no (artigo 39.º) CII		
33	Imposto Industrial (artigo 40.º) CII		
34	Multas fiscais (artigo 40.º) CII		
35	Despesas de representação (artigo 40.º) CII		
36	Despesas de Existências (artigo 42.º) CII		
37	Despesas não especificadas (artigo 49) CII		
38	LUCRO TRIBUTÁVEL		
07		EXISTÊNCIAS DE PRODUÇÃO PRÓPRIA	
		INICIAIS	FINAIS
01	Produção acabada		
02	Produção não acabada		
03	Soma		

08	BALANÇO DO EXERCÍCIO	
ACTIVO	SALDO INICIAL	SALDO FINAL
Secção A — Disponibilidades:		
01 Caixa		
02 Depósitos em bancos		
03 Meios Monetários e Documentos de Valor em Trânsito		
04 <i>Total da secção A (01 + ____ + 03)</i>		
Secção B = Realizável:		
CRÉDITOS		
05 Clientes		
06 Devedores e Diversos		
07 Antecipações		
08 Orçamento Geral do Estado		
09 Participações financeiras do Estado		
10 Transacções entre a Sede e Dependências da Empresa		
11 Empréstimos concedidos		
12 <i>Sub-Total (05 + ____ + 11)</i>		
EXISTÊNCIAS		
13 Matérias Primas e Materiais		
14 Assesórios e Sobressalentes		
15 Produção não Acabada		
16 Matérias primas, mercadorias e outros materiais em trânsito		
17 Produção acabada		
18 Mercadorias		
19 Animais em crescimento e de rendimento		
20 <i>Sub-Total (13 + ____ + 19)</i>		
17 <i>Total da Secção B (12+20)</i>		
Secção C = Imobilizado:		
18 Meios fixos		
19 Reparações gerais em curso		
20 Investimentos em curso		
21 <i>Total da Secção C (18 + ____ + 20)</i>		
TOTAL DO ACTIVO		
CONTAS DE ORDEM		

09	BALANÇO DO EXERCÍCIO	
PASSIVO	SALDO INICIAL	SALDO FINAL
Secção A — Curto prazo:		
01 Fornecedores e Empreiteiros		
02 Credores diversos		
03 Salários a pagar		
04 Antecipações		
05 Orçamento Geral do Estado		
06 Participações Financeiras do Estado		
07 Transacções entre a Sede e Dependências da Empresa ..		
08 Empréstimos obtidos		
09 Provisões p/ Pagamento de Impostos s/ Lucro		
10 <i>Total da Secção A (01 + ____ + 09)</i>		
Secção B = Médio e longo prazo:		
11 Fornecedores e Empreiteiros		
12 Credores diversos		
13 Transacções entre a Sede e Dependências da Empresa ..		
14 Empréstimos obtidos		
15 <i>Total da Secção B (11 + ____ + 14)</i>		
TOTAL DO PASSIVO (10 + 15)		
SITUAÇÃO LÍQUIDA		
Secção A — Capitais próprios:		
16 Fundo de constituição		
17 Fundo de amortização		
18 Fundo social		
19 Capital social		
20 Reservas		
21 Provisões (Com exclusão da de pagamento de Impostos s/ lucro)		
22 <i>Total da Secção A (16 + ____ + 21)</i>		
Secção B = Resultados:		
23 Ganhos e perdas do exercício		
24 Ganhos e perdas de exercícios anteriores		
25 <i>Total da Secção B (23 + 24)</i>		
TOTAL DO PASSIVO E SITUAÇÃO LÍQUIDA		
CONTAS DE ORDEM		

Employing

TO BE ANSWERED BY APPLICANTS OF WORK VISA.

26. Contract organ _____ 27. Position to be occupied: _____
 Organismo a contactar Posição a ocupar
28. Address _____
 Endereço
29. Date of initiation of contract _____ 30. Caution date on: _____ 31. Amount of caution _____ Payable to DEF
 Data do início do contrato Data do caução Valor da caução A pagar a DEFA

TO BE ANSWERED BY APPLICANTS OF RESIDENCE PERMIT.

32. Reason to seek residence: _____
 Razão pela qual pretende residir em Angola
33. Have you lived in Angola before. Yes No Place where you will live in Angola _____
 Já viveu em Angola Lugar onde viveu em Angola antes
- Address _____
 Endereço
35. Will you reside with your family: Yes No Wife Husband Father Mother Number of children _____
 Vai residir com a sua família Esposa Marido Pai Mãe Número de filhos
36. Do you want to live temporarily or definitively . Means of subsistence _____
 Vai viver temporariamente ou definitivamente Meios de subsistência
- I declare that the information given in this application is correct to the best of my knowledge and belief.
 The person that will travel to Angola on transit or ordinary visas is not allowed to work or perform any payable activity.*
- Signed _____ Date _____

Obs: _____

For official use Only:

REMARKS: The Consular Section of the Embassy of Angola has full authority to evaluate and request more documents than those submitted by the applicant. The latter is hereby informed that submitting the aforementioned documents does not guarantee automatic issuance of the visa.

It is advisable to apply for the visa at least two weeks prior to your prospective departure date.

Pagou:..... Cheque nr..... Nr..... Data:..... Parecer dos Serviços Consulares O Cônsul	Despacho da Direcção de Emigração e Fronteiras de Angola Autorizada a concessão do visto a favor de Mediante TELEX, FAX nº _____ Anexado ao processo _____ de _____ de 199 _____ O Director Nacional
---	--

OBS/ Comments _____

Operating

INSTRUÇÕES DE PREENCHIMENTO DO R.S.M

1- Nº. CONTA

A atribuir pelo Despachante ao seu cliente.

2- PELO BILHETE NÚMERO DE ORDEM

A atribuir pelas Alfândegas.

- Nº. DE RECEITA

A atribuir pelas Alfândegas

2.1- FIRMA/ ENTIDADE/ EMPRESA EXPORTADORA

Nome completo da Firma/ Entidade ou Empresa Exportadora das mercadorias e seu Endereço completo, assim como nº. Telef, Fax, nº. de Contribuinte e nº. do Certificado de Exportação.

2.2- FIRMA/ ENTIDADE/ EMPRESA DESTINATÁRIA.

Dados do Beneficiário ou destinatário da mercadoria.

2.3- PAÍS DE DESTINO

Indicar o nome do País a que se destina a mercadoria a Exportar e respectivo código.

3- MOEDA UTILIZADA

Indicar a moeda expressa na factura.

Ex: Dolar Americano: a abreviatura é USD e o código é 06.

3.1- TAXA DE CÂMBIO

Mencionar a Taxa de câmbio do dia utilizada na operação.

4- MERCADORIAS

Código pautal.

Mencionar correctamente a classificação das mercadorias de acordo com o sistema Harmonizado de designação e codificação de mercadorias.

- **Designação do Produto.**
Indicar por extenso a designação Comercial da mercadoria a Exportar.

- **Unidade de Medida**
Mencionar correctamente a unidade de medida mencionada na Factura da mercadoria a Exportar.

- **Quantidade.**
Mencionar as quantidades reais das mercadorias.

- **Peso Líquido (Tonelagem)**
Mencionar o peso líquido das mercadorias. É de notar que deverá indicar apenas o peso da mercadoria sem o peso da embalagem.

- **Valor (Moeda Estrangeira).**
Mencionar o valor Aduaneiro do produto em Moeda Externa.

- **Total**
Mencionar os totais do peso líquido e do valor Aduaneiro.

- **Total Global**
Mencionar as somas do valor Aduaneiro em numerário.

- **Valor Global Em Extenso**
Mencionar o valor Global em extenso

- **Contra-Valor (Moeda Nacional – Kz).**
Mencionar o valor em Kwanzas (Moeda Nacional) correspondente ao valor aduaneiro das mercadorias Exportadas.

5- ESTÂNCIA ADUANEIRA

Mencionar a estância aduaneira ou o local onde as mercadorias serem Embarcadas.

6- VISTO DO DECLARANTE.

Assinatura e carimbo do Despachante oficial ou outro declarante.

7- DATA DE EMBARQUE

A preencher pelo Sector das Alfândegas, é a data da autorização do embarque da mercadoria.

8- VISTO DO RESPONSÁVEL ADUANEIRO.

Carimbo e Rubrica do Funcionário das Alfândegas .

INSTRUÇÕES DE PREENCHIMENTO DO R.E.M

1- Nº. CONTA

A atribuir pelo Despachante ou outro declarante.

2- Nº. FRANQUEADO NA FACTURA

Nº. referenciado na factura proforma pelo Minco.

3- PELO BILHETE NÚMERO DE ORDEM

A atribuir pelas Alfândegas.

- Nº. DE RECEITA

A atribuir pelas Alfândegas

3.1- FIRMA/ ENTIDADE/ EMPRESA IMPORTADORA

Nome completo da Firma/ Entidade ou Empresa Importadora das mercadorias e seu Endereço completo, assim como nº. Telef, Fax, nº. de Contribuinte e nº. do Certificado de Importação.

3.2- FIRMA/ ENTIDADE/ EMPRESA FORNECEDORA.

Dados do Exportador (Fornecedor) de Mercadoria.

3.3- PAÍS DE ORIGEM OU PROCEDÊNCIA

País onde os produtos foram produzidos ou embarcados (Anexo lista de Países e respectivo código).

4- MOEDA UTILIZADA

Indicar a moeda expressa na factura e respectivo código.

Ex: Dolar Americano a abreviatura é USD e o código é 06.

(Anexo lista de moedas e respectivo código).

4.1- TAXA DE CÂMBIO

Mencionar a taxa de Câmbio do dia utilizada na operação.

5- RUBRICA FINANCEIRA

Assinalar o nº de uma das opções Financeiras utilizada nesta transacção

6- MERCADORIAS

- Posição pautal.

Mencionar correctamente a classificação das mercadorias de acordo com o Sistema Harmonizada da Designação e Codificação de Mercadorias.

- Designação do Produto.

Indicar por extenso a designação Comercial da mercadoria a Importar.

- Unidade de Medida

Mencionar correctamente a unidade de medida mencionada na Factura da mercadoria a Importar.

(Anexo lista de unidade de medida e abreviatura com respectivo código).

- Quantidade.

Mencionar as quantidades reais das mercadorias.

- Peso Liquido (Tonelagem)

Mencionar o peso liquido das mercadorias. É de notar que deverá indicar apenas o peso da mercadoria sem o peso da embalagem.

- Valor Fob

Mencionar o valor Fob do produto em Moeda Externa.

- Valor Frete

Mencionar o valor do Frete em Moeda Externa.

- Valor Seguro

Mencionar o valor do Seguro em Moeda Externa

- **Total**
Mencionar os totais dos valores Fob, Frete e Seguro.
 - **Total Global**
Mencionar as somas dos valores Fob, Frete e Seguro.
em numérico
 - **Valor Global em extenso**
Mencionar o valor Global em extenso
 - **Contra-Valor (Moeda Nacional – Kz)**
Mencionar o valor em Kwanzas (Moeda Nacional) correspondente ao
valor aduaneiro das mercadorias Importadas.
- 7- ESTANCIA FISCAL**
Mencionar estância fiscal, ou o local onde as mercadorias foram
Desembarcadas e o respectivo código.
- 8- VISTO DO DECLARANTE.**
Assinatura do Despachante oficial ou outro declarante.
- 9- DATA DO DESALFANDEGAMENTO**
A preencher pelo Sector das Alfândegas. É a data da autorização
de saída da mercadoria Importada..
- 10- VISTO DO RESPONSÁVEL ADUANEIRO.**
Carimbo e Rubrica do Responsável da Alfândega.



REPÚBLICA DE ANGOLA
MINISTÉRIO DO COMÉRCIO
DIRECÇÃO NACIONAL DO COMÉRCIO EXTERNO

DECRETO EXECUTIVO N° 75/00/2000.-
DE 10 de NOVEMBRO DE 2000.-

Convindo complementar e actualizar a legislação vigente aplicável ao processo de importação e exportação de mercadorias por forma a adequá-lo ao processo de desenvolvimento económico e social do País;

Havendo necessidade de se estabelecer regras sobre a inscrição e actividade dos Importadores e Exportadores de mercadorias;

Nos termos do nº. 3 do Artigo 114 da Lei constitucional, determino:

Artigo 1º

É aprovado o regulamento que estabelece as regras sobre a inscrição e actividade dos operadores do comércio externo, anexo ao presente decreto executivo e que dele faz parte integrante.

Artigo 2º

É revogada toda a legislação que contrarie o disposto no presente diploma designadamente o decreto executivo 5/97 de 7 de Fevereiro.

Artigo 3º

As dúvidas e omissões suscitadas pela interpretação e aplicação do presente decreto executivo serão resolvidas por despacho do Ministro do Comércio.

Artigo 4º

Este decreto executivo entra em vigor na data da sua publicação.

Publique-se.

LUANDA AOS 16 DE AGOSTO DE 2000.-

O MINISTRO DO COMÉRCIO, *VICTORINO DOMINGOS HOSSI*

**REGULAMENTO SOBRE A INSCRIÇÃO E ACTIVIDADE DOS
IMPORTADORES E EXPORTADORES**

**ARTIGO 1º
(DEFINIÇÃO)**

Para efeitos do presente regulamento entende-se por:

- a) **Exportadores:** todos os agentes económicos singulares ou colectivos, privados, mistos, públicos e cooperativas que se dediquem a venda ou colocação no Exterior de produtos Nacionais ou Nacionalizados.
- b) **Importadores:** todos os agentes económicos singulares ou colectivos, privados, mistos, públicos e cooperativas que se dediquem a aquisição de produtos no Exterior para sua colocação no Mercado Interno.

**ARTIGO 2º
(ÂMBITO DE APLICAÇÃO)**

Submetem-se ao regime fixado por este Decreto as pessoas singulares ou colectivas, Públicas, privadas, mistas, e cooperativas que pretendam realizar a actividade comercial externa.

**ARTIGO 3º
(ENTIDADE COMPETENTE)**

1. O Ministério do Comércio é a Entidade a quem compete proceder a inscrição dos Operadores do Comércio Externo para o exercício da Actividade de Importação, Exportação e Reexportação de Mercadorias.
2. O processo de inscrição de Importador ou Exportador far-se-á na Direcção Nacional do Comércio Externo através das Delegações ou Sub-Delegações Regionais do Comércio.
3. A inscrição far-se-á em separado por actividade, Importação e Exportação.
4. O disposto no número anterior não se aplica aos casos de reexportação de mercadorias, Importações temporárias ou ainda devolução de mercadorias importadas.

**ARTIGO 4º
(PEDIDO DE INSCRIÇÃO)**

O pedido de inscrição para o exercício da actividade Comercial externa será formulado em modelo próprio (anexo 1), e instruído com os seguintes documentos:

- a) Fotocópia do Alvará Comercial / Alvará Industrial;
- b) Comprovativo do pagamento da última prestação vencida do Imposto Industrial.

ARTIGO 5º (CLASSE ÚNICA)

A inscrição na classe única será concedido a favor de pessoas singulares, colectivas e cooperativas que se dediquem a Agricultura, Pecuária, Hotelaria, Indústria transformadora, Extrativa e Pesqueira desde que se destine a sua actividade específica.

ARTIGO 6º (ISENÇÃO)

Estão isentos do disposto no artigo 2º:

- a) **As missões religiosas e Diplomáticas acreditadas na República de Angola;**
- b) As Organizações Políticas, Sindicais e de Massas e ainda as Organizações Não-Governamentais sem fins lucrativos;
- c) Os particulares relativamente a artigos que, sendo de uso pessoal não se destinem ao comércio.
- d) Associações Económicas e instituições Culturais, benéficas e desportivas desde que se trate de material para uso próprio, material de propaganda ou mostruário destinado a feiras.
- e) As pessoas singulares ou colectivas relativamente a importações sem valor comercial que respeitem o material de propaganda, mostruário, amostras gratuitas, catálogos, livros de instruções ou folhas aplicativas.

ARTIGO 7º (CERTIFICADO PARA O EXERCÍCIO DA ACTIVIDADE COMERCIAL EXTERNA)

1. O certificado para o exercício da actividade comercial externa é o documento legal de âmbito nacional através do qual o Ministério do Comércio habilita pessoa singular ou colectiva ao exercício da actividade comercial externa, nos termos em que o pedido tiver sido autorizado.

2. O modelo de certificado para o exercício da actividade comercial externa encontra-se anexo ao presente decreto executivo.

ARTIGO 8º
(VALIDADE DO CERTIFICADO)

1. O certificado para o exercício da Actividade Comercial Externa é válido por um período de 3 anos, findo o qual deverá ser renovado mediante a apresentação do modelo de inscrição acompanhado dos seguintes documentos:

- a) Comprovativo do pagamento da última prestação vencida de Imposto Industrial.
- b) Original do Certificado para o exercício da Actividade Comercial Externa (caducado).

2. Durante o período de validade referido no número anterior, o operador do comércio externo poderá reduzir ou aumentar o número de classes constantes do certificado.

ARTIGO 9º
(CANCELAMENTO DO CERTIFICADO)

1. O certificado será cancelado nos seguintes casos:

- a) O operador do Comércio Externo tenha cometido uma infracção fiscal, aduaneira, ou violado as normas contidas no Decreto de operações de Mercadorias.
- b) A pedido do operador do Comercio Externo.

2. Se o cancelamento do certificado tiver lugar devido a uma das situações referidas na alínea a) do número 1 deste artigo, a reinscrição do operador de Comércio Externo só poderá ocorrer decorridos dois anos, após o suprimento dos fundamentos do cancelamento, obedecendo o previsto no artigo 3º, do presente decreto.

ARTIGO 10º
(TAXAS)

Os importadores e exportadores pagarão pela inscrição em cada classe ou sub-classe, nos serviços competentes, taxas anuais cujos quantitativos são fixados por despacho conjunto dos Ministros das Finanças e do Comércio.

ARTIGO 11º
(PENALIDADES)

1. A não observância rigorosa por parte dos operadores do Comércio externo na realização de operações de importação ou de exportação das classes ou sub-classes contidas no certificado, constitui infracção prevista e punível nos termos do nº 1. do artigo 26º da lei nº 6/99 de 3 de Setembro.

2. A infracção do disposto no nº 1 deste artigo é punível com multa em Kz. Equivalentes a unidade de correcção fiscal de 1.400 UCF à 5.600 UCF.

LUANDA, AOS 16 DE AGOSTO DE 2000.-

O MINISTRO DO COMÉRCIO, **VICTORINO DOMINGOS HOSSI**