

**Voluntary Report** – Voluntary - Public Distribution

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**Report Name:** Angola Publishes New Tariff Schedule Banning Imports of Offal

**Country:** Angola

**Post:** Luanda

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**Report Highlights:**

On April 1, 2024, Angola issued Presidential Legislative Decree No. 1/24 – a new Schedule for Customs Tariffs of Import and Export Duties. The new tariff schedule aims to generate more government revenue while also protecting domestic production. Key updates include the structure of Harmonized System Nomenclature, interpretation guidelines, dispute resolution mechanisms, and regulations on Value Added Tax, Special Consumption Tax, and General Customs Fees. It also addresses customs benefits, safeguard measures, protection of emerging industries, and the revocation of previous decrees.

## **Background**

On April 1, 2024, Angola issued Presidential Legislative Decree No. 1/24 – a new Schedule for Customs Tariffs of Import and Export Duties. Angola typically updates its tariff schedule every five years to adapt to current trade needs. The new tariff schedule, referred to as “Pauta Aduaneira 2024” in Portuguese (attached to this report and available for [download in Portuguese here](#)), aims to generate more government revenue while also protecting domestic production. Key updates include the structure of Harmonized System Nomenclature, interpretation guidelines, dispute resolution mechanisms, and regulations on Value Added Tax, Special Consumption Tax, and General Customs Fees. It also addresses customs benefits, safeguard measures, protection of emerging industries, and the revocation of previous decrees.

Angola structured the new tariff schedule to limit foreign competition to domestic production with higher rates on food and exemptions for imports of industrial machinery. However, shortages of basic goods and inflation-driven food prices have led to concerns by analysts that the new tariff rates will harm low-income consumers, as domestic production is insufficient to meet food demand. Post sources also point to controversial examples in the new tariff schedule such as higher duties for essential foods and lower taxes on luxury products. Additionally, the new tariff book prohibits the importation of certain offal cuts from all animals, another concern for low-income Angolan consumers who rely on offal as a major source of animal protein. Many analysts think these were political decisions based on unverified information, which can lead to food insecurity and social instability for a large part of the population.

## Increased Import Duties for Many Staple Foods

The newly released tariff schedule hikes import duties on many staple foods, including milk (from 10 percent in 2019 to 40 percent in 2024), rice (from duty-free to 20 percent), wheat flour (from 20 percent to 50 percent), and vegetable oil (from 10 percent to 40 percent). The tariff rates remained unchanged for several meat products, including fresh and frozen pork, frozen beef, and frozen chicken leg quarters, which account for the overwhelming majority of U.S. agricultural exports to Angola.

**Table 1: Comparison of Import Duties from Angola’s 2019 and 2024 Tariff Books**

HS code	Description	2019 Tariff Rate	2024 Tariff Rate
0202	Frozen beef	20%	20%
0203	Frozen pork, fresh, chilled or frozen	20%	20%
0207.14.60	Frozen chicken leg quarters and pieces of leg quarters	10%	10%
0401	Milk	10%	40%
0713.33.00	Dry Beans	10%	15%
1006	Rice	0%	20%
1101	Wheat flour	20%	50%
1104.29.00	Wheat grain	2%	2%
1511/ 1512/ 1517	Vegetable oil	10%	40%
1701	Sugar	10%	30%
1902	Food pasta	20%	50%
2501.00.10	Salt	40%	50%

## Tariff Rate Hikes Contributing to Rising Food Price Inflation

Inflation in Angola is expected to rise even higher than the 28 percent increase seen in April 2024, with indicators that it could rise to 31 percent by July due to the devaluation of the kwanza, decreased oil production (the Angolan economy is heavily reliant on oil exports), and the removal of fuel subsidies for Angolan consumers. Along with the increased import duties on some food staples, Angolans are bracing for rising prices on consumer goods. At the same time, Angola still does not have the capacity for sustainable, high-quality domestic production at the levels needed to decrease reliance on food imports, which account for as much as half of consumption.

## **New Tariff Book Prohibits Imports of Certain Products**

Article 59 of the new tariff book (page 36 of the PDF linked above) bans the importation of products that are otherwise prohibited from entering the country according to “special legislation, agreements, or international conventions ratified or adhered to by the Angolan State.” Article 59 points to Table 1 of the tariff book annex (page 51 of the tariff schedule PDF linked above), which includes a list of prohibited imports based on “environmental, moral, safety, protection of health and human life, animal and plant health, industrial, commercial, artistic, or historical and archaeological heritage” reasons. The import ban is not applicable to domestic products. Hence, the regulation creates unequal treatment between domestic and local products. The list of banned products includes a wide variety of offal cuts, but the United States has historically not exported these products to Angola. Post has received inquiries from some importers regarding the prohibition of offals as these products are a major source of protein for low-income consumers in Angola.

The banned imports list includes the following agricultural products:

1. Animals and animal products from regions where there is an epizootic disease
2. Certain offal cuts from all animals: head and parts of the head (including ears), feet, hearts, udders, kidneys, thymuses, pancreas, brains, lungs, diaphragms, rumps, spinal cords, edibles skins, tail, reproductive organs (e.g. uterus, ovaries, testicles), and thyroids
  - a. HS codes: 0206.21.00; 0206.29.90; 0205.49.00; 0206.29.90; 0206.90.90; 0207.13.40; 0207.13.80; 0207.13.90; 0207.14.40; 0207.14.80; 0207.14.90; 0207.25.40; 0207.26.80; 0207.26.90; 0207.27.40; 0207.27.80; 0207.27.90; 0207.44.40; 0207.44.80; 0207.44.90; 0207.45.40; 0207.45.80; 0207.45.90; 0207.54.40; 0207.54.80; 0207.54.90; 0207.55.40; 0207.55.80; 0207.55.90; 0207.60.17; 0207.60.21; 0207.60.23; 0207.60.28; 0207.60.91; 0207.50.99; 0303.91.00; 0303.92.00; 0303.99.00
3. Guts, bladders and stomachs of animals, whole or in pieces, except fish, fresh, chilled, frozen, salted or in brine, dried or smoked; skins and other parts of birds, with their feathers or down; feathers and parts of feathers (whether or not trimmed); down, raw or simply unbleached, disinfected or prepared having for the purpose of conservation; powder and waste of feathers or parts of feathers; bones and horn cores, raw, degreased or simply prepared (but not cut to shape), acidulated or gelatinated; powder and waste of these materials; acidulated bones; turtle shells; beards, including fringes of whale or other marine mammals; horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these materials; ivory, powder and waste of ivory; coral and similar materials, unworked or simply prepared but not otherwise worked; shells and carapaces of mollusks; crustaceans and bones of cuttlefish and cuttlefish (cuttlefish\*) (sepias\*), raw or simply prepared but not cut to shape, their powders and waste; ambergris; castoreum; civet and musk, whether or not dried, glands and other substances of animal origin used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved; products of animal origin, not elsewhere specified or included; dead animals of Chapters 1 or 3, unfit for human consumption; and

products of fish or crustaceans, mollusks or other invertebrates aquatic, animals falling under the following tariff headings:

- a. HS codes: 0504.00.00; 0505.90.00, 0506.10.00, 0506.90.00; 05 07.10.00, 0507.90.00; 0508.00.00, 0510.00.00;0511.91.00, 0511.99.00
4. Distilled beverages containing essences or products recognized as harmful, such as: wormwood, benzoic aldehyde, badia, salicylic ethers, hyssopus
5. Homemade or artisanal drinks and medicines
6. Plants and any of their parts coming from regions infected with phylloxera or any other episcia plant disease

### **Problems with Implementation of New Tariff Schedule in Customs System**

After issuing the new tariff schedule, Angola had to incorporate the new duties into its customs registration system, known in Portuguese as the Autoridade Geral Tributaria (AGT). That process was complete on May 31. Prior to that date, Post learned of instances from multiple importers that they received errant rejections in the customs system, specifically for chicken drumsticks and duck meat, neither of which is a banned product. Import permits continue to be granted for these shipments, and government contacts advised that any erroneous rejections in the AGT system could be mitigated by requesting a visual inspection of the shipment once it arrived at the port of entry. Post is not aware of any shipments of non-banned products that have been rejected upon arrival. However, affected U.S. exporters can always contact Post if they need assistance.

### **Attachments:**

[Angola Legislative Presidential Decree No. 1-24 - New Tariff Book \(Portuguese\).pdf](#)