

INVESTMENT GUIDE

安哥拉投资指南



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ANGOLA
安哥拉

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I. INTRODUCTION

Angola has outlined a strategy to consolidate peace, reconciliation and national reconstruction following the troubled times that Angola went through as a result of more than two decades of armed conflict in the country.

The Angolan economy still depends largely on revenue from oil exploration. However, it is the Angolan Government's intention to sustain the country's future with the development of the so-called short-term non-oil economy, notably by building the infrastructures the country so desperately needs, developing capital markets, such as banking and corporate investment, that will shortly lead to the creation of the Derivatives Stock Exchange of Angola (DSEA) and the development of the real estate and gas sectors, whose liberalisation has already been approved by the Council of Ministers.

It is estimated that that the foreign private investment channelled to the non-oil sector exceeded 1.3 billion USD in 2009, most of it going towards the sectors related to construction, agriculture, fisheries, food, tourism and real estate. Significant private investment in the country is the true basis for a sustainable future for Angola as a source of employment and consequent increase in social welfare. Only then can the economy truly take off.

The Angolan market has become very attractive to foreign investors and has even aroused the interest of the G8 countries, mainly due to double-digit economic growth in recent years. Its natural potential means that Angola is likely to become the main focal point for international investment in Africa.

Although the Angola legal system is shaped and inspired by the Romano-Germanic European law and Portuguese law in particular, it is not exactly the same, has been moulded by customs and traditions that have led to it being applied differently. Special attention must be paid to the unique characteristics of Angolan culture and its people.

This Guide to Investment in Angola is intended primarily to convey a simplified approach to the Angolan market for potential investors in the country, but above all to present a summary of the main business sectors in Angola.

一、简介

在整个国家罹受了长达二十年武装冲突的艰难时期后，安哥拉已勾勒出一个促进安定、维护和平以及推动国家重建的发展战略。

安哥拉的经济仍然很大程度上依赖于石油开发的收益。然而，安哥拉政府已决心发展短期的非石油经济来引领这个国家的未来走向。这些措施显著地体现在，改变基础设施短缺的现状，发展资本市场，吸引银行与公司投资并尽快地成立安哥拉衍生品股票交易所 (DSEA)，以及发展房地产和天然气行业，国务委员会 (Council of Ministers) 已经批准了这些领域的开放政策。

据计算，2009年非石油行业的外国私有投资已超过了13亿美元，其中大部分资金都投向了建设、农业、渔业、食品、旅游和房地产业。对于这个国家来说，私有投资作为推动就业与提升社会福利的保障，是其未来稳定发展的真正基础。唯彼时经济才真正开始兴盛。

得益于近年来两位数的经济增长速度，安哥拉已成为吸引外国投资者的投资天堂，也获得了G8国家的青睐。它的本然潜质使得它极可能成为国际投资在非洲的聚焦点。

虽然安哥拉的法律体系受罗马-德意志欧陆法系尤其是葡萄牙法塑造与影响，但是，并非全然如是，它也受习俗与传统浸润甚巨，以致法律以极为不同的形式适用着。安哥拉文化与民族的独特习性是必须予以特别关注的。

本投资指引旨在对于有意向投资安哥拉的投资者为其进入安哥拉市场作一个简单沟通，其将摘要性地展现安哥拉主要的业务领域。

ANGOLA

安哥拉

II. GENERAL INFORMATION ON ANGOLA



The Republic of Angola is a country on the west coast of Africa, bordered by the Democratic Republic of Congo to the north and east, by Zambia to the east, by Namibia south and by the Atlantic Ocean to the west. The territory also includes the enclave of Cabinda, which borders the Republic of Congo to the north.

Angola occupies 1 246 700 km² and has approximately 16.9 million inhabitants. The currency is the Kwanza (AKZ).

The country's capital city of Luanda is located on the Atlantic coast and is the main port and administrative centre of Angola with a population of approximately 5.5 million inhabitants. The country is divided into 18 provinces. The main urban centres, apart from the capital Luanda, are Huambo, Lobito, Benguela and Lubango. Angola has a coastline of 1650 km, along the Atlantic Ocean. Its main ports are Luanda, Lobito and Namibe.

Angola is a multiparty democracy with a presidential regime. The current President is José Eduardo dos Santos. The government consists of a Council of Ministers appointed by the President. The National Assembly has 220 seats and its members are elected by proportional representation for four-year terms.

Angola is the third largest economy in sub-Saharan Africa and is the largest oil producer in that region. Angola is also rich in minerals, especially diamonds (it is the fourth largest producer of diamonds), oil and iron. It also has deposits of copper, manganese, phosphates, salt, mica, lead, tin, gold, silver and platinum. The country's main industries are related to oil and diamonds. It also produces beer, cement and timber and has a fishing industry. The factories are fed by five hydro-electric power plants, which have a significant output.

Despite its rich and abundant natural resources, it is still an underdeveloped country and is dependent on its oil, which represents approximately 88% of its exports of goods and services and 54% of GDP. Its GDP per capita was only USD 6500 in 2008, amongst the lowest in the world, and it relies heavily on UN food aid.

With one of the fastest growing economies in the world, Angola is poised to become an active member of the global economic community. Angola's GDP growth averaged 9% between 1995 and 2004. The growth of oil revenues increased the GDP by about 20% in 2005. Due to its privileged geographical location on the Atlantic coastline, its abundant natural and human resources and its economic development policies focused on private investment, Angola can provide interested investors with financial incentives that increase potential returns on capital.

The Angolan legal system comes from a Romano- Germanic heritage, with a system of legislation that is largely codified. The courts are legally independent from political power and are structured in a pyramid with the Supreme Court at the top.

二、安哥拉概况



安哥拉共和国位于非洲西海岸，东北面与刚果民主共和国接壤，东临赞比亚，南接纳米比亚，西濒大西洋。其领土也包括卡宾达，一块北面与刚果民主共和国接壤的孤立领地。

安哥拉领土面积为1246700平方公里，拥有近1690万居民，其货币为宽扎 (AKZ)。

首都罗安达 (Luanda) 坐落于大西洋海岸，是安哥拉的主要港口和行政中心，居住着约550万人口。整个国家划分为18个省，除了首都罗安达之外，主要的城市中心有万博 (Huambo)、洛比托 (Lobito)、本格拉 (Benguela) 和卢班戈 (Lubango)。安哥拉拥有沿大西洋1650公里的海岸线，重要港口有罗安达、洛比托和纳米贝 (Namibe)。

安哥拉实行总统制政体的多政党民主制。现任总统为José Eduardo dos Santos。政府由总统任命的国务委员会组成。国民议会 (National Assembly) 拥有220个席位，议员皆通过比例代表制选举产生，任期4年。

安哥拉是撒哈拉以南非洲的第三大经济体，也是这一区域的最大的石油产国。安哥拉拥有丰富的矿藏，特别是钻石 (它是第四大钻石出产国)、石油和铁矿。铜、锰、磷酸盐、盐、云母、铅、锡、金、银和铂的也有一定储量。安哥拉的主要工业都与石油与钻石的生产相关。同时它也生产啤酒、水泥和木材，并拥有渔业资源。这些产业的运作由五个拥有极大产能的水电厂供应电力。

尽管拥有丰富充裕的自然资源，但是安哥拉仍处于发展中国家之列，而且倚重于其石油资源。石油占据了其产品和服务出口构成中的88%，占其GDP的54%。2008年，安哥拉的人均GDP仅为6500美元，处于世界的最低水平，而且它严重依赖于联合国的食物援助。

作为世界上经济增速最快的国家之一，安哥拉汲汲地致力于成为全球经济共同体中的积极的一员。在1995年到2004年间，安哥拉的GDP增长速度平均达到9%。在2005年，石油收益的增长带动了GDP大约20%的增长。凭藉其在大西洋海岸上颇具优势的地理位置，丰富的自然和人力资源以及重视私有投资的发展策略，安哥拉可以给有兴趣的投资者给予财政激励来增加其资本回报。

安哥拉的法律体系沿袭了罗马-德意志法系的传统，拥有广泛地法典化了的立法体系。法院独立于任何政治势力，形成了由最高法院主导的金字塔结构。

III.CONSTITUTION OF THE REPUBLIC OF ANGOLA

A new Constitution of the Republic of Angola was published in the Official Gazette of 5 February 2010. The new constitution included several important changes, particularly in terms of Angola's political and economic organisation.

The President is now elected automatically, as the head of the party or coalition list that wins the most votes in general elections and it created the position of Vice President for the runner up on the list.

Executive power is exclusively in the hands of the President. Consequently, the Government no longer has any sovereign power and the post of prime minister has been abolished. The Council of Ministers has become an auxiliary organ for the President in the exercise of executive power. As such, the Ministers of State, Ministers and Secretaries of State only hold those powers that have been delegated to them by the President. In this sense, there are no longer any Decrees. These have been replaced by Presidential Legislative Decrees issued by the President and they may relate to any matter not reserved to the National Assembly.

There have been changes in the field of fundamental rights, which are now wider and include private property, free economic enterprise, environmental laws and intellectual property.

With regard to economic organisation, the state is the main regulator of the economy and national coordinator of harmonious economic development.

三、安哥拉共和国宪法

安哥拉共和国新宪法公布在2010年2月5日的官方公报。新宪法在诸多方面有重要的变更，特别是在安哥拉政治经济组织的期限上。

目前，安哥拉总统是自主选举产生的，由在大选中赢得多数选票的政党或政党联盟的首领担任，副总统则由政党中的二号人物出任。

总统握有排他的行政权力。因此，政府不再拥有政权权力，总理之职已被取消。国务委员会是总统行使行政权力的辅助机构，国家各部门、部长和国务卿依总统的授权而履职。在这个意义上，除了总统颁布的总统立法法令，任何法令都将不存在。总统立法法令关涉到各项事务，而无需受制于国民议会。

在基本权利方面也发生了重大变革，较之过去，这些权利更为广泛，涵括了私有财产权、自由开展经济企业、环境保护和知识产权。

就经济组织方面，国家是经济的主要规制者以及协调经济发展秩序的调节者。

IV. INVEST IN ANGOLA

1. The Legal Framework for Private Investment

Law 11/03, of 13 May – the Law on Private Investment – covers and regulates private investment in Angola. It defines the principles for access to incentives and facilities to be granted by the Angolan state to private investment which is covered in an independent piece of legislation. Private investment can take the form of domestic or foreign investment. As opposed to the domestic investor, a foreign investor is considered to be any non-resident individual or company who, whatever their nationality, uses capital domiciled abroad, in Angola, with the right to transfer profits and dividends abroad. It follows that the difference between a domestic private investment project and a foreign private investment programme is the source and movement of capital investment and not actually the nationality or residence of the investor.

Private investment projects, whether external or domestic are covered by Law 11/03, of 13 May. The minimum that can be applied to investment projects is legally set at USD 100 000.00. At present this limit should be considered as indicative since, lately, the practice has been to approve investments that are in excess of that amount.

Private investment projects can be approved under one of two legal frameworks in the Act:

- a) The system of prior declaration.*
- b) Contractual arrangements.*

Under that law, proposals for investments equal or greater than USD 100 000.00 for foreign investors (50 000.00 for domestic investors) up to a maximum of USD 5 000 000.00, are subject to the prior declaration system. In practice, exclusively domestic investments that do not involve this movement of capital from abroad to Angola may dispense with prior authorisation.

Proposals that meet the following conditions are subject to contractual arrangements (culminating in the conclusion of an investment contract with the Angolan state):

- a) Investment equal to or more than \$ 5 000 000.00;*
- b) Regardless of the amounts, investments in areas where the operation may, by law, be done through granting temporary operation rights;*
- c) Regardless of the amounts, investments in areas where the operation may, by law, be done through obligatory involvement of the public enterprise sector.*

The ANIP, or National Agency for Private Investment is responsible for authorisation processes, as it is responsible for implementing Angolan policy regarding private investment, as well as the promotion, coordination, guidance and supervision of private investments. The ANIP is thus a privileged interlocutor for parties who are interested in investing in Angola, in most sectors of economic activity, and is the entity to whom applications should be submitted for investment and

四、投资安哥拉

1、私有投资的法律框架

第11/03号5月13日法律，私有投资法 (the Law on Private Investment) 适用于在安哥拉的私有投资，这些活动为一系列独立的立法所规制。这部法律为安哥拉国家授予私有投资诸多激励和便利提供了原则性的依据。私有投资可以采取境内投资和境外投资两种方式。不同于境内投资者，任何非居民个人或公司，无论其国籍为何，只要其运用处于境外的资本就被看作是境外投资者，他们有权将利润和分红转移到境外。境内投资项目和境外投资项目的区别就在于资本投资的来源和运作，而非投资者的国籍或住所。

无论是境内或境外私有投资项目都由第11/03号5月13日法律来进行规范。适用于投资项目的法定最低准入投资额为10万美元。目前，这一限制仍被看作是具有激励作用的，因为已被批准的投资都超过了这一限额。

私有投资项目可经由以下两种法律架构之一获得批准：(1) 申报先置手续；(2) 合同安排。

根据这一法律规定，外国投资者其投资额等于或大于10万美元、小于500万美元的投资计划都需遵行申报先置手续。在实践中，不涉及从境外转移资本至安哥拉的纯粹境内投资可以不适用先行批准。

满足下述条件的投资计划需遵行合同安排 (以与安哥拉国家达成一项投资合同而告终)：

- (1) 投资额等于或超过500万美元的投资；
- (2) 无论其投资额为多少，但凡涉及到根据法律该项目的运作需要获得临时运营许可权的领域的投资；
- (3) 无论其投资额为多少，但凡根据法律该项目的运作牵涉到公用事业部门强制性介入的领域的投资。

ANIP, 即私有投资国民机构, 负责私有投资准入的授权, 同时它也负责实施有关私有投资的安哥拉法律, 致力于推进、协调、指导和监管私有投资。因而, 在许多经济活动领域, 对于有意向进入安哥拉投资的投资者来说, ANIP是其握有一定权力的对话者, 也是其递请投资申请并获得批准的机构 (或独立批准或在合同安排的情形下与总统联合批准)。

which (either alone or in conjunction with the presidency - in case of contractual arrangements) authorises private investment projects.

Once the proposed private investments have been approved, the ANIP issues a Private Investment Registration Certificate (PIRC), which gives its holder the right to invest in accordance with its terms. The PIRC is the document that certifies the acquisition of rights and the assumption of the duties of private investor and should constitute the basis for all investment operations, access to incentives and benefits, company formation, licensing and registration, dispute resolution and other matters arising from the attribution of facilities and incentives.

So, after obtaining the PIRC and in order to import the capital for the project, the currency part of the deal must be licensed by the BNA - Banco Nacional de Angola with the aid of a financial institution chosen by the investor that is authorised to conduct foreign exchange business. If the investment project involves the creation or alteration of companies, which must be authorised by deed, the PIRC, issued by the ANIP must be submitted to the notary along with the relevant capital import permit, issued by the BNA (stating the amount of capital invested on the back), failing which the acts to which it relates will be considered null and void.

The PIRC must also be shown in order to import machinery, equipment, accessories and other materials for investments that benefit from the facilities and exemptions under the law, which is the responsibility of the Ministry of Commerce and the customs authorities.

It should be noted that investments in certain sectors (such as oil, diamonds and financial institutions) are governed by specific legislation, without prejudice to the subsidiary application of Law 11/03, of 13 May. Furthermore, the system established in the Economic Activity Sectors Delimitation Law (Law No. 05/02, of 16 April) for the sectors included in the State Reserves, including restrictions on areas of the economy outside private free initiative or that are specifically limited should be taken into account.

It also should be noted that, as a rule, there is no legal requirement for foreign investors to join up with national investors to implement projects. This rule does not apply to specific sectors like media, aviation, oil and diamonds.

At the time of writing this Guide, the legal system applicable to private investment in Angola was being reorganised and updated, but its contours are unknown, because they have not been made public or disclosed.

2. Incentives for Private Investment

Law 11/03, of 13 May and Law 17/03 of 25 July, which regulates the customs and tax benefits, govern the provision of incentives for private investment projects, whether these are domestic or foreign, by establishing a set of measures directly related to those projects. Investment projects

—待私有投资计划获得批准，ANIP会颁发一个私有投资等级证书(PIRC)，授权证书持有者根据证书所载条款开展投资活动。PIRC是证明获得权利、完成投资者义务的正式文件，是所有投资运作得以开展的前提，也是获取奖励和利润的准入条件，是公司成立、特许和登记，争端决议以及其他为获得激励和便利措施所发生事项的基础。

在获得PIRC之后，为了引进项目资金，投资者在交易的流通货币方面必须通过其所选择的得从事外汇业务的金融机构来获得BNA，即安哥拉国家银行(Banco Nacional de Angola)的审批。如果投资项目涉及公司的设立或变更(该项设立或变更必须有正式授权)，由ANIP颁发的PIRC必须连同相关的由BNA颁发的资本进入许可(于其背面列明了投资资本的总额)必须提交至公证处，如果没有照此遵行，则与之相关的一切行为都会被认定为无效。

在进口机器、设备、附属设施和其他材料时，根据法律，这些都是可以从商务部门以及海关部门获得便利或豁免利益的，PIRC也必须出示。

应当注意的是，某些部门的投资(比如石油、钻石和金融)会受到特别立法的规制，而第11/03号5月13日法律的适用则退居其次。进一步应当予以考虑的是，由经济活动行业划分法(Economic Activity Sectors Delimitation Law)(第05/02号4月16日法律)为国家保留行业而构建的体系，包括私有自由创设以外的经济领域的限制措施以及其他特别的限制性规定。

还需注意的是，并不存在要求外国投资者与境内投资者合作实施一项项目的法律要求这么一个规则，但是在诸如媒体、航空、石油和钻石等行业则另当别论。

止于本指引写作之日，适用于安哥拉私有投资的法律体系已经有了新的变动，但是其具体轮廓尚不可得知，因为这些变革还没有公之于众。

2、私有投资的激励措施

规制关税和税收收益的第11/03号5月13日法律和第17/03号7月25日法律通过建构一套直接关联到这些项目的衡量基准为境内外私有投资项目的激励措施提供了规定。如下行业、领域或项目的投资项目都可享受税收激励：

—优先领域：

(1) 农业生产；



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falling within the following sectors, areas or projects are covered under the scheme of tax incentives:

Priority Sectors:

- a) Agricultural production;*
- b) Manufacturing, whose end product incorporates at least 25% of raw materials and domestic materials, or 30% of value added, or whose equipment and production process leads to technological upgrading and modernisation of the respective industry;*
- c) Fishery industry and products;*
- d) Construction;*
- e) Health and Education;*
- f) Roads, Railway, Port and Airport Infrastructure, Telecommunications, Energy and Water;*
- g) Large cargo and passenger equipment.*

Development Zones eligible for the Allocation of Financial Incentives

- a) Zone A - covers the province of Luanda and the county seats of Benguela, Huíla, Cabinda and Lobito provinces.*
- b) Zone B - other municipalities in Benguela, Cabinda and Huíla provinces and Kwanza Norte, Bengo, Uíge, Kwanza Sul, Lunda Norte and Lunda Sul provinces*
- c) Zone C - Huambo, Bie, Moxico, Cuando Cubango, Cunene, Namibe, Malange and Zaire provinces.*

It should be noted that the location and sector criteria are not cumulative. It should also be noted that eligibility for these purposes normally requires a specific and well founded weighting for each individual project. Apart from the general framework, Law 17/03 provides for special rules for investments of an amount equivalent to USD 50 000.00 and USD 250 000.00 if the nature, location and relevance for the regional and local economy justify the allocation of incentives therein.

In practice, incentives for investment projects worth less than USD 250 000.00 have not been granted and it is expected that that figure will increase soon. In the case of investments exceeding USD 5 000 000.00, the incentives may be dependent on the terms negotiated in the investment contract, and may even be extended.



(2) 其最终产品至少含有25%的原材料和境内材料的制造业，产品附加值达到30%的制造业，或者其设备和生产工艺能给相关产业带来技术升级和现代化的制造业；

(3) 渔业生产；

(4) 建筑业；

(5) 医疗和教育；

(6) 公路、铁路、港口和机场建设，通信，能源和水资源；

(7) 大型货运和客运设备。

—享有财政刺激分配的发展区域

(1) 区域A-包括罗安达，本格拉 (Benguela)、威拉 (Huila)、卡宾达和洛比托省的县郡。

(2) 区域B-本格拉、卡比达和威拉省的其他其他城市，北宽扎 (Kwanza Norte)、本格 (Bengo)、威热 (Uige)、南宽扎 (Kwanza Sul)、北隆达 (Lunda Norte) 和南隆达 (Lunda Sul) 省。

(3) 区域C-万博 (Huambo)、比耶 (Bié)、宽多库邦戈 (Cuando Cubango)、库内内 (Cunene)、纳米贝 (Namibe)、马兰热 (Malanje) 和扎伊尔 (Zaire) 省。

应当注意的是，地域和行业标准并不是叠加的。另外应当注意的是，是否合于这些财政激励的目的还取决于对每一个具体项目的特别的和深思熟虑的衡量。在这一概括性的框架之外，第17/03号法律为那些投其性质、地理位置以及与区域的和地方的经济的相关性恰好切合财政刺激的分配，且其投资总额等于5万美元和25万美元的投资提供了一些特别的规定。

在实践中，投资额少于25万美元的项目尚未授予财政激励，但极有可能的是这一数字将要增加。如果投资额超过500万美元，激励政策将取决于投资合同中所约定的期限，而且会被延期。

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The incentives provided for in Law 17/03, of 25 July, may be ranked as follows:

Location	Incentives		
Development Zone	Customs duties: investment operations are exempt from customs duties and other taxes on equipment (or 50% reduction for used equipment).	Industrial tax, the profits from investments are exempt from paying industrial tax	Tax on the capital: company promoting investment operations are exempt from paying income tax on return on capital distributed to shareholders.
Zone A	3 years	8 years	5 years
Zone B	4 years	12 years	10 years
Zone C	6 years	15 years (the subcontractors also benefit from exemption on the price of the contract,)	15 years
Other Incentives			
Exemption from property transfer tax on the purchase of land and buildings pertaining to the project is to be requested from the appropriate tax office.			
Exemption from customs duties: investment operations are exempt from customs duties and other taxes on goods incorporated into or consumed directly in the production of goods (counting from the start of operations, including testing).			
Investment expenditure considered as losses, beyond the period of exemption from industrial tax, for determining the taxable income:			
<ul style="list-style-type: none"> - Up to 100% of expenses incurred in the construction and repair of roads, railways, telecommunications, water supply and social infrastructure for workers, their families and local inhabitants; - Up to 100% of all expenses incurred in professional training in all areas of social and productive activity; - Up to 100% of all expenses resulting from investments in cultural sector and / or purchase of works of art of Angolan authors or creators, provided they remain in Angola and are not sold for a period of 10 years. 			

第17号法律中规定的财政激励如下：

地域	激励措施		
发展区域	关税：投资项目的关税以及其他有关设备的税收享受豁免（二手设备减免50%）	工业税：投资利润享受工业税的豁免	资本税：推动投资的公司分配给股东的资本回报方面享受收入税的豁免
区域A	3年	8年	5年
区域B	4年	12年	10年
区域C	6年	15年（分包者同样在合同价格上享有豁免）	15年
其他激励措施			
在购买用于投资项目的土地和建筑物时相关的税务部门会被要求予以财产转移税上的豁免。			
关税豁免：投资运营皆享受关税豁免以及其他与生产中运用的或消耗的货物相关的税收豁免（自运营，包括试生产即开始计算）。			
在计算可税收入时，投资中的支出皆被看作是损耗，而且不受工业税的豁免期限的限制：			
- 在建设或维修公路、铁路、通信、水供应以及为工人及其家庭、当地居民提供社会基础设施中所发生的100%的支出；			
- 在所有领域有关社会和生产活动的职业培训发生的100%的支出；			
- 投资于文化部门和/或购买安哥拉创作者的艺术品的100%的支出，但其前提是这些艺术品必须保存在安哥拉并且在十年内不被转售。			

投资者如希望在每一个阶段都获得财政激励，则必须满足一下条件：

- (1) 在经营其业务时保持合法的纳税状态；
- (2) 不存在欠缴国家或社会保险的情况，也不存在拖欠安哥拉金融机构钱款的情况，而且
- (3) 保持合理的适于投资项目评估和监测要求的会计制度。

Investors wishing to benefit from tax incentives, in either system of incentives, must satisfy the following conditions:

- a) Be in the legal and tax conditions for the exercise of their business;*
- b) Not owe amounts to the state or social security and not be in arrears with the Angolan financial system, and also*
- c) Maintain proper accounting that is appropriate for the investment project assessment and monitoring demands.*

3. Fostering Angolan Entrepreneurship

Through the Law of the Fostering Angolan Private Entrepreneurs - Law No. 03/14 of 18 July - rules, principles and measures were established to support domestic private companies. This is a mechanism aimed at Angolan entrepreneurship, covering the kind of benefits and tools that are potentially applicable to projects that qualify as national under the scheme. A correct definition of the framework of partnerships that may be established in Angola may imply prior understanding of the advantage of using these mechanisms.

Even those enterprises that are considered as Angolan may benefit from the support established in the law on Fostering Angolan Entrepreneurship. To these ends, an Angolan company is any individual or corporate company that is legally and regularly constituted or established, with headquarters in Angola, which is wholly owned by Angolan citizens, as individuals or a family, or at least 51% of the share capital is owned solely or jointly by Angolan nationals or companies.

As such, any company that is incorporated and headquartered abroad by foreign investors, who, intending to invest in Angola and for reasons of economic structure, financial and other benefits related to the internationalisation of national companies have at least 60% of their capital contributions owned by one or more individuals, companies or equivalent national institutions, are treated as domestic companies.

The Promotion of Angolan Entrepreneurs Law provides several types of incentives to be granted by the state (and other public entities):

- a) Tax incentives;*
- b) Financial support;*
- c) Technical support;*
- d) Rights, privileges and special property guarantees.*

3、培养安哥拉企业家

通过安哥拉私营企业家培养法第03/14号7月18日 法律,有关支持国内私人公司的规则、原则和办法得以确立。这是一个旨在推进安哥拉企业的机制,涵括了那些可称之为国民性的项目的各种潜在的收益和工具。已经确立的有关合伙框架的合适的定义,暗示了运用这些机制的优势提前得到认可。

所有安哥拉企业都能从 安哥拉企业培养法 所带来的支持中获得利益。在这种意义上,任何一个合法设立和有效存续的个人的或合作的公司,其总部在安哥拉,且为安哥拉的个人或一个家庭全资拥有,或者至少其51%的股份为安哥拉国民或公司全部或联合拥有,即为安哥拉企业。

如此,意欲在安哥拉投资的外国投资者,出于经济结构、财政和与一个国民公司的国际化的利益的考虑,其至少60%的出资为一个或多个个人、公司或相类似的国民机构拥有,那么这些外国投资者在在境外设立且总部在境外的任何公司,都享受境内公司的待遇。

安哥拉企业促进法规定了几种国家(及其他公共机构)授权的激励措施:

- (1) 税收激励;
- (2) 财政支持;
- (3) 技术支持;
- (4) 权利,优先权和特别财产担保。

关于财政支持,新建立或扩展境内私营企业在达到一定条件下可以享受以下财政支持:

- (1) 企业亏损补贴(不用偿还的财政支持);
- (2) 融资(协助提供金融专款或资本给受益者,这是需偿还的,可采取贷款或拨款的形式);
- (3) 风险资本(由国家、公共机构或公众公司单独地或联营地与私有股东一起出资,从而形成一个国民公司);
- (4) 金融担保(金融担保是由其他金融机构提供的,也是为这些受益者所需求的,包括:境内外资本市场的担保或其他形式的贷款担保,债券发行担保)。



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As regards to financial support, projects to set up or expand domestic private enterprises may, under certain conditions, benefit from the following financial support:

- a) Subsidies (non-refundable financial support);*
- b) Financing (aid consisting of the provision of financial funds or capital to beneficiaries, which are refundable and may take the form of loans or grants);*
- c) Venture capital (contribution, with private shareholders in the capital, by the State, a public institution or a public company, individually or jointly to form a national company);*
- d) Access to private coordinated management funds;*
- e) Financing guarantees (financing guarantees that may be granted by other financial institutions and are required for these beneficiaries, including: guarantees or other forms of loan guarantee practiced on the national and international capital markets, bond issue guarantees).*

Equally, and under certain conditions, certain special rights and guarantees can be granted, such as:

- a) Rights to sole, joint or competitive commercial or industrial operation, in a particular business or part of the country;*
- b) Rights to a joint or competitive mining concession or exclusive operation, in a particular part of the country pursuant to and in accordance with applicable mining legislation;*
- c) Rights to joint or co-participated oil exploration and production, in a particular geographical area, pursuant to and in accordance with the applicable petroleum contracts and petroleum legislation;*
- d) Pre-emption rights, in cases of foreign investors sales of their contractual rights to exploration and production concessions in mining, oil, or operation of state or local government public services, infrastructures or establishments to third parties, immediately after the rights of companies or State Owned Enterprises, or*
- e) Pre-emption rights, immediately after the rights of companies or State Owned Enterprises, in tenders to supply goods and services and public works contracts, provided the conditions are of equal price and quality.*

Citizens who have benefited from grants to encourage business and have established a national company, or started a business project that falls under the grant have the right, as appropriate, to:

- a) Overall enjoyment of the benefits that are granted, so long as they are strictly used for the business purposes and other term and conditions and the possibility for an extension, set in the concession contract;*

同时，在某些条件下，可以授予一定的特别权利和担保，比如：

- (1) 在某一特定业务领域或地区，唯一的、联营的或竞争式的商业、工业运作权利；
- (2) 根据相关的可适用的矿业立法，在特定区域授予联营的或竞争式的或排他的采矿特许的权利；
- (3) 根据相关的可适用的石油条约和石油立法，在特定的地理区域联营的或共同参与地开展石油开采和生产的权利；
- (4) 若外国投资者出让其采矿特许、石油勘探开采特许的相关合同权利，或者经营国家或地方政府公共服务、基础设施的合同权利，或者提供服务给第三方的合同权利，在公司或国有企业之后，享有优先购买的权利；
- (5) 在公司或国有企业之后，享有在相同价格和的前提下，在供应货物和服务和公共产品的招标中，优先的签订合同的权利

获得授权开展业务的公民，且已设立国民公司或者开始了授权业务项目，视情况而拥有以下权利：

- (1) 只要其按照其业务目的以及合于特许合同的相关条款，且符合特许合同有关延展的规定，即可长久地、完全地享有获许可的利益；
- (2) 不被国有化或征收或相类似情形的特别担保，其非国有化或不被征收的权利或者在私有化过程或业务推进的现有体系中获得的权利，不受任何第三方或权利的之前所有者的干扰；
- (3) 在特许合同中获得其他担保或特别优势的保证，鉴于业务项目特殊性、复杂性和独有的规格，这些担保或优势为业务项目提供便利已在谈判中获共识并规定在特许合同中。

特许的授予过程（在法律的许可范围内）主要由当事方（协助授予特许者）和特许权人（协助获取特许者）自由谈判构成。所有支持或担保皆由调和了公私利益的经济合同确定，这些合同适用于寻求获得支持的中大型公司，而且，其所规定的义务、赔偿方式、期限和特许目标皆对国家或其他公共主体有约束。

b) *Special guarantee of irreversibility of the effects of nationalisation and confiscation or otherwise, protection against any claims by third parties or former owners of ex-nationalised or ex-confiscated rights or those acquired under the privatisation scheme or the present system of business promotion;*

c) *Ability to establish other guarantees or special advantages in the concession contracts which, because of the specificity, complexity, or particular size of business project, are negotiated as found convenient and stipulated in the concession contract.*

The concession process is governed (within the bounds of law) primarily through free negotiation between the parties (aid grantors) and concessionaires (aid receivers). The support and warranties are governed by economic contracts that conciliate private and public interests, applicable to projects for medium and large companies which set the support to be provided and the obligations and compensation, deadlines and goals the concessionaires are bound to regarding the State or other public entities.

Special rules apply to projects involving micro-enterprises or small businesses.

The provision of such support must be contractually guaranteed by collateral, whether in general, in the achievement of set targets, or specifically, in the state or other public entity to recover the capital lent and other loans.

4. Import-Export

The export of goods to Angola is subject to control mechanisms and means of ensuring compliance by exporters of certain obligations imposed by law. International trade is a fundamental pillar for economic development, given that approximately 90% of what the country consumes is imported.

Angola approved a new legal framework in 2006 as part of the process to simplify and modernise procedures in the area of foreign trade. This relies on a general rule to waive compulsory pre-shipment inspection of goods arriving in the country, which will now be exercised only in exceptional cases contained in the law. However, the possibility of voluntary pre-shipment inspection was included and the compulsory inspection of certain products remained in force.

Decree No. 41/2006 of 17 July, which covers the Regulation of Pre-Shipment Inspection (RPSI), defines the legal principles and standards regarding the inspection of goods in the exporting country before of their shipment to Angola.

Among the goods subject to compulsory pre-shipment inspection are: live animals, meat, fish and shellfish, milk and dairy products, vegetables and plants, fruits, processed meat, fish or crustaceans, sugars and confectionery, etc...



微型和小型企业的项目适用特别规则。

在寻求这些支持的过程中，这些支持的获得必须有附属的担保，不管是普遍地或特别的担保，以使国家或公共主体能回收其提供的资本借款或其他信贷。

4、进出口

向安哥拉出口货物受制于一定的管制措施，以使出口者履行法律所规定的某些义务。基于这个国家将近90%的消费都依赖于进口，因而，国际贸易对于经济发展是一个基础支柱。

安哥拉在2006年通过了一个新的法理框架，以促使对外贸易领域的相关程序得以简化和现代化。这取决于一个通行的规则，来取消对运至这个国家的货物在转运前的强制检查，这种检查将仅存于法律例外性规定。然而，自愿装运检查和特定产品的强制检查其可能性仍然是存在的。

第41/2006号7月17日法令，发布了装运检查条例(RPSI)，规定了在出口国家装运货物运至安哥拉之前对货物实行检查的有关法律原则和标准。

实行强制装运检查的货物包括：活动物，肉类，鱼和贝类，牛奶和乳制品，蔬菜和植物，水果，加工的肉、鱼、贝类，糖以及糖果等等。

有权的政府机构(海关、卫生署和警察)也能决定对进口至安哥拉的货物实行地方上的检查。这种检查也可由相关的进口者提请进行。

大多数货物都能自由进口。然而，某些特定货物仍受到严格限制，需要得到相关批准(药品等)，还有些货物事实上则是禁止进口的(赌桌、投币机等)。

RPSI同样允许私人部门从事装运检查。因而，目前，除了BIVAC国际，两个其他公司，Cotecna和Société de Surveillance (SGS)已经得到安哥拉海关授权(通过第404号财政部令，2006年9月11日，建构起了有关实体准入装运检查业务的授权体系)。



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The proper authorities (customs, sanitation and police) can also decide on the local inspection of goods imported into Angola. This method can also be requested by the respective importers.

Most goods can be imported freely. There are, however, certain goods whose importation is restricted, requiring the proper authorisation (pharmaceuticals, etc.), or their importation is actually prohibited (roulette tables and slot machines, etc.)

The RPSI also allows the private sector to conduct pre-shipment inspection. Thus today, apart from BIVAC International, two other firms, Cotecna and Société de Surveillance (SGS) have already been accredited by the Angolan customs authorities (by Order of the Minister of Finance No. 404/2006 of 11 September, which established the new Licensing System for Entities that are responsible for performing Pre-shipment inspections).

The inspection includes checking the quality, quantity, tariff classification, price comparison and indication of the value of goods for customs purposes on which the corresponding rights and fees will be due.

This process begins with the importer requesting an inspection and the required tests along with the following documents: (i) commercial invoice with details of the FOB value and packing list, (ii) transport documents and (iii) other documents as may be required (health certificates, certificates of origin and results of laboratory tests).

After the inspection, two things may happen:

- A security sticker is put on the commercial invoice in the country of shipment, with the number and date of the Verification Certificate - CRF (Clean Report of Findings “). This assumes therefore that all the requirements have been fulfilled;*
- If some of the parameters that were analyzed do not comply, a Certificate of Noncompliance - NIR (Negotiable Inspection Report “) is issued.*

The customs clearance process has been simplified with the introduction of the Single Administrative Document (SAD), which aims to simplify customs procedures and reduce time for goods to clear customs. Likewise, and at the same time, a system of electronic acceptance of the Single Administrative Document (EASAD) was introduced that allows importers to obtain the customs duties payment note or see what the reasons for its rejection were in the shortest possible time.

The Angolan Customs Tariff is based on the Harmonised Commodity Description and Coding System (HS) and there is currently a general trend towards the reduction of customs fees. The rate of ad valorem duties applicable to imported products, regardless of their source, varies between 2% and 30%, according to their classification (indispensable, necessary, useful, superfluous and luxury).

检查的范围包括：查验质量、数量、关税分类、价格构成和货物的价值标志，这些价值标志在关税的意义上是与其所享有的权利和所应征收的费用相一致的。

检查进程基于进口方的提请以及所要求的测验而开始，并提供以下文件：(i) 附有FOB价值的商业发票和包装清单，(ii) 运输证书和 (iii) 其他需要的文件（健康证、原产地证书和实验测试结果）。

在经过检查后，有两种结果：

- 在装运国的商业发票上标注安全标记，该标记印有合格证书的编号和日期-CRF（检查的清洁报告）。这即表明符合所有的要求。
- 如果某些参数经过分析没有达标，则将颁发违规证明-NIR（不合格检查报告）。

旨在简化海关程序、减少货物结关时间的单一行政文书（SAD）制度推行之后，海关出口结关手续得以简化。与此同时，单一行政文书的电子承兑制度也得到推行，使得进口方在最短且可行的时间里获取关税支付票据或者查询拒绝（出票）的原因。

安哥拉的关税计算依据是统一商品描述和编码系统（HS），而且目前的趋势是削减关税收费。适用于进口产品的限定关税的税率，不论其原产地，在2%到30%之间，因其类属不同而不同（不可缺少物、必需品、实用品、过剩品和奢侈品）。

除了关税之外，还有比如消费税和印花税（两者都受安哥拉税收体系调整）、通行关税（根据CIF价格的限定关税的2.5%）、海关经营费和码头费等其他税种。



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Apart from custom duties, there are also other taxes such as Consumption Tax and Stamp Duty (both treated below in connection with the Angolan tax system), the General Customs Fees (2.5% ad valorem on CIF value), the Customs Brokers' Fees and Wharf Fee (on containers remaining on the wharf).

The main goods the country exports are:

- *Oil*
- *Diamonds*
- *Refined petroleum products*
- *Gas*
- *Coffee*
- *Sisal*
- *Fishery products and their derivatives*
- *Timber*

The following table shows the country's trade balance:

Trade (% of GDP)	120.1	108.4	104.4
Net trade earnings(2000 = 100)	100.0	98.4	121.2
Foreign Direct Investment, net inflows (USD)	879.0 million	3.5 billion	1.4 billion
Long-term Debt (USD)	8.1 billion	8.2 billion	8.6 billion
Present value of debt (%)	68.5
Total debt (%)	20.7	14.0	14.8
Official assistance and development support (USD)	306.7 million	497.1 million	1.1 billion

The main imported goods are machinery, electrical equipment, pharmaceuticals, food stuffs, vehicles and component parts, textiles and military equipment.

The country's main importing partners are Portugal, USA, South Africa, Japan, France, Brazil, UK and China.

安哥拉主要出口货物有：

- 石油
- 钻石
- 提纯的石油产品
- 天然气
- 咖啡
- 剑麻
- 鱼类产品及其衍生品
- 木材

贸易（占GDP百分比）	120.1	108.4	104.4
净贸易盈余（2000=100）	100.0	98.4	121.2
外商直接投资，净流入（美元）	879.0 亿	3.5 万	1.4 万
长期债务（美元）	8.1 万	8.2 万	8.6 万
债务现值（%）	68.5
债务总额（%）	20.7	14.0	14.8
官方援助及发展支持（美元）	306.7 亿	497.1 亿	1.1 万

主要进口货物有机械、电力设备、药品、食物原料、交通工具及其零部件、纺织品和军事装备。

安哥拉的主要进口伙伴有葡萄牙、美国、南非、日本、法国、巴西、英国和中国。

V. PUBLIC PRIVATE PARTNERSHIPS IN ANGOLA (PPPs)

The Angolan PPP bill will have passed into law by time this Guide is published. These new rules will lead to the establishment of a framework that meets Angola's need to broaden the funding base of the Angolan economy without adding to government borrowing.

This will also allow the expansion of domestic and foreign private investment, even if at the end of the agreed contractual period it is, or may be, in the public interest not to lose the ownership of assets and to maintain control of the activities covered by the partnership.

With the arrival of the new law on PPPs, the Angolan state should decentralise its activities further, through the various forms that the PPP may take, making these partnerships effectively a contract to privatise the management of the sectors covered by private investment or mixed (public - private).

Various sectors of Angolan economic activity where investment was reserved to the State by law can now be carried out under the PPP model. This is especially true in the area of Road Concessions (more than 8000 km of roads are still to be rehabilitated in the whole of Angola, with a planned investment of around USD 3 million for this purpose, requiring solid partnerships that have the proven ability to build and then manage those infrastructures), the Energy sector (infrastructures like the extension of electricity grids to the provinces, the construction and maintenance of small hydropower stations, power stations and all the energy infrastructure projects in the public sector that require significant development) infrastructures such as logistics hubs, provincial airports and seaports. The partners may also contribute to the development of other projects in the areas of sanitation and sewerage. Agrarian Investment will be a major target for PPPs in order to revive the agricultural sector that still sustains more than 75% of the population.

五、公私合营 (PPPs)

至本指引报告出版之时，安哥拉PPP议案已经通过成为法律。这些新的规则将建构起一个框架来满足安哥拉在不增加政府借款的前提下拓展其基金基础的需求。

这也将拓展其国内的和国外的私有投资，即使在约定的合同期限到期时，出于公共利益，不会或可能不会失去维持对合作关系所从事活动的控制。

随着PPPs新法的实施，安哥拉国家应通过PPP可能采取的各种形式，进一步下其活动权限，使得这些合作关系达成一个有效合同，实现由私有投资或公司混合投资的行业的经营私有化。

法律规定由国家政府保留投资的各种安哥拉经济活动的行业现在可以在PPP模式下运营。特别是在道路特许经营领域（在整个安哥拉，有超过8000公里的道路正待复建，需要固定的被证明为有能力建设和运营这些基础设施的合作经营），能源行业（基础设施比如输至各省电网的扩建、小型水电站的建设和运营、电站和公共部门中所有亟待发展的能源基础设施建设项目），诸如后勤中心、省航空港和海港等基础设施。合作方也可在卫生、排污领域从事其他的项目投资。为了振兴农业这一维持了超过75%人口的行业，土地投资将是PPPs的主要目标。

VI. MAIN TYPES OF ESTABLISHMENT

A. Commercial companies

The progressive change in economic regulation in Angola, particularly with the opening of sectors which were previously the exclusive domain of the state enterprise sector to the private sector, was necessary to give producers the economic instruments to structure and organise their businesses.

Against the backdrop of a strong private business sector, the commercial company is the most important company structure. As such, the Companies Law - Law No. 1 / 04, of 13 February - is a code in the true sense and has a clear positive economic impact. It is also a response by the legal system to the needs of a dynamic economic and an attempt by the system to legally conform to the economic reality, following the principles of openness, transparency and fair competition.

The Angolan Law of Commercial Companies makes provision for five types of companies, (i) general partnerships, (ii) private limited liability companies, (iii) public limited liability companies, (iv) limited partnerships and (v) limited equity partnerships.

The structural complexity of limited partnerships and their lack of tradition in Angola make this type of company uncommon in Angola. General partnerships, which are apparently a simple and flexible structure, is the ideal base for Angolan businesses, however the almost complete lack of own assets, means the partners' assets hold subsidiary liability for any company debts, making this kind of company very unattractive to producers, given the inherent risk.

Private limited liability companies and public limited liability companies are and will continue to be producers' preference.

1. Establishment of a Commercial Company

In general, a company that does not have its effective headquarters in Angola, but wishes to operate in the country for a period of over one year will have to establish a permanent office in Angola.

Resident or non-resident foreigners may set up companies in Angola, where they will be subject to different laws depending on the amount invested.

Investments of between USD 60 000.00 and USD 100 000.00 will be governed by general rules of commercial and foreign exchange. On the other hand, investments greater than USD 100 000.00, regardless of whether those general commercial and foreign exchange rules also apply, are generally covered by the Law of Private Investment.

In an attempt to simplify setting up a company, a One-Stop-Shop for companies was created in 2000 by Decree No. 7 / 2000 of 3 February. Its main aim is to bring together in one place all the institutions that have to be contacted for setting up companies.

六、主要经营类型

A. 商业公司

经济规划的进程的改变，特别是之前由国有企业排他性经营的行业开放给私有投资，必然给生产者带来架构和组织其业务经营的经济工具。

在强大的私营业务背景下，商业公司是最主要的公司结构。公司法 第01/04 2月3日法令是真正意义上的法典，而且明显地对经济有着实质影响。它也是法律体系遵循开放、透明和公平竞争的原则，对于强有力的经济的需求的回应，是从法律上顺应经济实际的尝试。

安哥拉商业公司法律规定了五种类型公司：(i)一般合伙，(ii)私人有限责任公司，(iii)公众有限责任公司，(iiii)有限合伙和(v)有限合伙。

由于有限合伙这一类型公司的结构复杂性以及它们在安哥拉缺少传统，因而不是很流行。一般合伙，基于其简易而灵活的结构，是投资安哥拉业务的理想形式，然而由于缺少自有资产，意味着合伙者的资产对公司的债务负次要责任，也使得这种类型的公司因为这些风险的存在而不受生产者青睐。

私人有限责任公司和公众有限责任公司是且将成为生产者的首要选择。

1. 设立商业公司

一般而言，一个公司若其总部不在安哥拉，但希望在安哥拉运营超过一年时间，则必须在安哥拉建立一个长期的办公室。

定居的或非定居的外国人都可以在安哥拉成立公司，并视其投资额而受不同的法律约束。

投资额在6万美元和10万美元之间适用一般的商业和外汇法律规定。另一方面，投资额超过10万美元的，则在适用一般的商业和外汇规定的同时，也适用私有投资法。

为了简化设立公司的程序，第7/2000号2月3日法令创设了一步到位设立公司办法。这部法令主要目标是将设立公司的各个部门集中起来合并设立程序。

If the members are not residents they have to go to the ANIP (Private Investment Agency) and request the PIRC (Private Investment Certificate) and even if the status of the company is endorsed by ANIP they also needed to get the National Bank of Angola's license to import capital.

In addition to the above, they should open a bank account at an Angolan bank in domestic and foreign currency.

As long as the above procedure for the authorisation of private investment is followed, the establishment of a commercial company, whatever its legal form, involves the following procedures:

Obtaining the business name certificate

Deposit of share capital

Signing of the deed of incorporation before a Notary

Publication of the articles of association in the Official Gazette

Business Registration with the Commercial Registry

Subsequent formalities - The company must be registered with the local tax office, the National Social Security Institute and the National Institute of Statistics. Later, the company must request the Trade Permit from the Ministry of Commerce. This is a legal document that enables the company to conduct its business. Depending on any peculiarities of the specific activity, there may be other formalities to be observed, such as permits to engage in foreign trade or specific permits.

One-Stop-Shop for Companies - Decree No. 7 / 2000 of 3 February created the One-Stop-Shop for Companies (OSSC). The OSSC is a public service to help with the processes of setting up, altering or closing businesses and any related acts. Thus, the OSSC is responsible for: i) issuing of Certificates of Eligibility ii) granting deeds iii) completing the statistical records of the company or firm; iv) registering the company on the commercial register and issuing the relevant certificate; v) publishing the acts in the Official Gazette, vi) assigning the tax number and issuing the tax card and vii) collecting the fees owed.

2. Public limited liability companies

Public companies ("SA" or previously "SARL") are regulated in a separate chapter on the Law of Commercial Companies, but most of that law applies to them as well. This kind of company has a more complex scheme than the legal framework that applies to private companies, which we will examine next.

如果设立公司的主体是非定居者，则必须到私有投资部门 (ANIP) 申请私有投资批准证书 (PIRC)，即使公司已获得私有投资部门的许可设立，设立主体还必须获得安哥拉国有银行有关引进资金的许可。

除了上述要求外，设立公司的主体需要在安哥拉银行运用本币和外币开设银行账户。

只要遵循了上述批准私有投资的程序，则无论何种法律形式的商业公司的设立将会通过以下流程：

业务名称准许

存入股本出资

在公证人前签署设立协议

在官方公报上公布公司章程

在商事登记部门进行业务注册登记

后续手续 - 公司必须在地方税务部门、国家社保机构和国家统计局部门进行相关登记。其后，公司必须向商务部门申请贸易许可。这是公司从事其业务所需的法律文书。基于特定活动的特征，还有其他需要遵守的手续，比如从事对外贸易的许可或特。

一步到位设立公司 - 第7/2000号2月3日法令2月3日创设了一步到位设立公司 (OSSC) 程序。OSSC是协助设立、变更或注销营业以及相关行为的程序的公共服务。因此，OSSC负责(i)资格证书的颁发，(ii)授权，(iii)完成公司或合伙的统计备案，(iv)公司的商事登记注册和颁发相关证书，(v)在官方公告中公布公司行为，(vi)分配税务编号和颁发税务卡和(vii)收取相关规费。

公众公司 (“SA”或先前的“SARL”) 规定在商业公司法的一个单独的章节中，但是，商业公司法的其他部分也适用于公众公司。这一类型的公司有着比适用于私人公司的法律框架 (此将在下文述及) 更为复杂的法律安排。

The main features of a Public limited liability company are:

Number of shareholders - As a rule, Public limited liability companies must have at least five domestic or foreign shareholders (individuals or firms).

Share Capital - The minimum capital required to form a limited company is currently USD 20 000.00, expressed in national currency, represented by shares (registered or bearer, book entry or certificated). All shares should have the same nominal value, with a minimum of USD 5.00 expressed in national currency. The payment of a maximum of 70% of the share capital in cash may be deferred for a period not exceeding three years.

Public companies can issue securities that, in the same issue, grant equal rights and credits which are called bonds. This issue is limited to the equivalent amount of the value of its equity, considering the sum of the subscription price of all bonds issued and not redeemed.

Flexibility of capital - The transfer of shares is not subject to any special rules and depends on the type of shares issued by the company. In the case of bearer shares, the transmission is conducted by simply handing over the securities to the purchaser. In the case of ordinary shares, the transfer takes place by their endorsement in favour of the purchaser, and must be reported to the company for its registration. Finally, the transfer of book-entry shares requires to be registered in the purchaser's account.

The company statutes may provide for pre-emptive rights of shareholders or require consent by the company prior to transmission.

Liability – In this kind of company, shareholder liability towards third parties is limited to the value of their shareholdings.

Internal organisation - The Board of Directors manages the company affairs and has exclusive powers to represent it. The number of members of the Board is determined by the company's articles of association. Public companies whose capital does not exceed the equivalent to USD 50 000.00 in national currency or which only have two members, may appoint a single director instead of a board. Directors do not need to be shareholders but must be individuals with full legal powers. If another company is appointed to the post of director, they should appoint a person to hold office in their name.

The Board of Directors is responsible for deciding on any matter of company administration, namely (i) appointment of directors, (ii) annual reports and accounts, (iii) acquisition, sale and encumbrance of property, (iv) opening or closing of establishments or important parts thereof, (v) significant expansion or reduction of company activity, (vi) change of registered office and share capital increases, in accordance with company contract and (vii) any other matter on which any director requires a board resolution.

公众有限责任公司的主要特征是：

股东人数 – 作为一项规则，公众有限责任公司必须由至少五位国内或外国股东（个人或公司）。

注册资本 – 目前有限责任公司的最低注册资本为2万美元，用本国货币出资，体现为股份（注册或持票，股份名册或证书）。所有股份面值相等，最低面值为用本国货币体现的5美元。三年之内必须用现金缴清全部注册资本的70%。

公众公司可以发行证券，这些证券在同一次发行中，授予平等的权利和偿债担保，即称之为债券。考虑到所有已发行和尚未回购的债券的认购价总量，发行额度限于公司资本的相等的价值额。

资本的灵活性 – 股份转让仅取决于所转让股份的类型而有不同，并无任何特别的规则规制。如果是持票类型的股份转让，票据交付即可将股份转让予购买方。如果是普通股的转让，只需背书转让予购买者，并将此背书通知公司予以登记。最后，股份名册所载股份的转让需要在购买者的账簿上予以登记。

公司章程可以规定股东的优先购买权或者要求在股份转让前先征得公司的同意。

责任 – 在这种类型的公司中，股东对第三人所负的责任限于其所持股份的价值。

内部组织 – 董事会拥有管理公司事务以及排他的代表公司的权力。董事会的成员数由公司的章程规定。公众公司，其注册资本不超过相当5万美元的国内货币，或者只有两名股东，可以指定一名董事代行董事会之职。董事不必是股东但必须是拥有完全民事行为能力的人。如果其他公司被任命为董事之职，则该公司应当指定一个自然人来代表其履行董事职责。

董事会负责决定公司的任何管理事务，即(i)任命董事，(ii)年度报告和会计，(iii)收购、出售和担保财产，(iv)开设或注销机构或其他重要部门，(v)公司活动的重大扩增或减缩，(vi)根据公司合同变更注册地和增资，以及(vii)任何其他董事提请董事会做出决议的事项。

公众公司由董事会和审计委员会（或由一个管理人和审计师）管理和监督。

Public companies are managed and supervised by the board of directors and the audit committee (or by an administrator and auditor).

When an auditor is responsible for the company supervision, this can be done by an accounting firm or auditors. The members of the audit committee should be individuals with full legal powers, and may include accounting firms and law firms who must appoint one of their experts or members to attend audit committee meetings, board of directors meetings and the general meeting.

The auditor or the audit committee must (i) supervise the administration of the company, (ii) monitor compliance with the law and the articles of association, (iii) regularly verify the books, records and documents that serve as their support, (iv) verify the accuracy of the accounting documents and (v) carry out such other responsibilities pursuant to the law or the articles of association.

General meetings - The general meeting of shareholders must be held in the first three months of each year to (i) decide on the management report and financial accounts, (ii) decide on the proposed distribution of earnings, (iii) appraise the management and supervision of the company and (iv) make any appointments that fall within its competence.

As a rule, resolutions are passed at the general meeting by simple majority of votes cast by the shareholders present at the meeting, unless otherwise stipulated by law or the articles of association.

In the absence of any other contractual clause, each share represents one vote. The articles of association may (i) attribute a single vote to a number of shares, provided that all the shares issued by the company are covered and one vote is attributed to every shareholding equivalent to USD 500.00 in the corresponding currency or (ii) establish that no votes are counted over a certain number, when issued by a single shareholder, in his own name or as the representative of another member.

Among the qualified majorities required by law are any decisions related to changes to the articles of association, raising capital and mergers, divestiture, transformation or dissolution and liquidation of the company.

As a rule, the tax year matches the calendar year, that is 1January to 31December, but authority may be requested from the tax authorities to alter this.

3 Private limited liability companies

Private companies are also covered in a separate chapter on the Law of Commercial Companies, as well as most of the same law. This type of company adopts the words "Limited" at the end of its name.

若审计者负责监管公司，可以由一个审计公司或审计师执行。审计委员会的成员应当由具有完全民事行为能力个人组成，而且可能包括会计师事务所和律师事务所任命其专家或成员参加审计委员会会议、董事会会议和股东大会。

审计师或审计委员会必须(i)监督公司的管理，(ii)督促遵守法律和章程，(iii)例行核实账簿、记录和相关支持文件，(iv)核实会计文件的准确性，以及(v)根据法律和章程履行其他职责。

股东大会 – 股东大会必须在每一年的前三个月召开以(i)决议经营报告和财务会计，(ii)决议利润分配方案，(iii)评价公司的经营和监管，以及(iv)在其职能范围内决定相关人事任命。

作为一个规则，在无法律和章程相反规定的前提下，股东大会的决议通过程序遵循出席股东大会有投票权股东简单多数原则。

除非有合同条款的其他约定，每一股份代表一个投票权。公司章程 (i)可以赋予一定数量的股份一个投票权，但必须满足所有公司已发行的股份都有投票权，且每一个等值于500美元的股份被赋予一个投票权，或者(ii)若发行的股份是由单一个股东以自己的名义或代表其他股东发行，则可以规定不基于股份数量享有投票权。

有关决定章程变更、增资和合并、出售资产、公司转让、解散和清算等决议法律上要求有合格多数通过。

作为一项规则，一个税收年度相当于一个日历年，即从1月1日至12月31日，但是可以提请税务部门对此予以变更。

3、私人有限责任公司

私人有限责任公司也在商业公司法中有单独章节予以规定，同时也适用整个商业公司法。这种类型的公司在其名称的最后采用了“有限”一词。

私人公司有如下特征：

人数 – 这种类型的公司应该至少有两名成员。

股东责任 – 成员不用为公司的债权人负责，而只对公司负责。每一个成员直接根据其认缴出资，与其他成员一起，为所有注入公司的资本负缴付义务。

Private companies have the following features:

Number of members - This type of company should have at least two members.

Liability of Members – The members are not accountable to corporate creditors, but only to the company. Each member is immediately liable for payment of their own capital, and subsidiary and jointly with other members, for all the capital injected into the company.

The company articles may stipulate that one or more members, in addition to responding to the company in the terms given above, they are also liable towards corporate creditors up to a certain amount. This liability, as is stipulated, may either be jointly with the company, or as a subsidiary in respect thereof. Once the member pays any company debts, unless otherwise stipulated, they have a claim against the company, but not against other members, for the total amount that was paid.

Share Capital - The minimum capital required is an amount equivalent to \$1,000.00 in local currency, of which 50% of the initial cash contributions may be deferred for a period of up to three years and the capital cannot be reduced to an amount any lower than this.

The capital is divided into “shares”, which may have different values, though never less than the kwanza equivalent of US \$100.00. The name of the shareholders of should appear in the articles, making them name-linked. Any subsequent agreement for the transfer of shares or capital increase will be subject to registration and mentioned in the company deeds.

The transfer of shares will be conducted by public deed and later registered at the appropriate Commercial Registry. The articles of association may set limits or conditions on the transfer of shares or pre-emptive rights in favour of other shareholders or the company itself. The transfer of shares has no effect on the company unless it agrees to the transfer, except for shares transferred between spouses, parents, and children or between members.

Publication of accounts - The general assembly must approve the annual accounts within three months from the close of the fiscal year to which they relate. The publication of accounts is mandatory.

As a rule, the fiscal year matches the calendar year, i.e. between January 1 and December 31 but authorised may be requested from the tax authorities for any alteration.

Internal organisation - One or more managers must be appointed, but they do not have to be any of the members. Managers must act in line with the object of the company and respect the shareholders' resolutions.

When the articles state that corporate management is exercised by all the members, this does not extend to members who acquire the shares at a later date. A manager's term of office lasts until they are dismissed or resign, unless the partnership agreement or the appointment sets a time limit.

公司章程也可以规定，除了按照前文所述条款对公司负责外，某个或某些成员也对公司的债权人负有一定额度的责任。章程规定的这种责任，既不是与公司连带的，也不是一种次属的责任。一旦公司成员偿付了公司的债务，除非另有规定，他们即享有针对公司的，但不是针对其他公司成员的，请求公司清偿其所支付的数额的权利。

注册资本 – 所要求的最低注册资本为用地方货币表示的等值于1000美元的金额，其中50%的初期现金出资可以在三年内缴清，且注册资本不可减资至低于这一数额。

出资分作股份，虽然不得少于等值于100美元的宽扎，但这些股份可以有不同的面值。股东的名称应体现在章程中，使之与章程相关联。任何后续的股份转让协议或增资协议都需要进行登记并在公司文书中体现。

股份转让必须公开交易，并需在股份转让后在相关的商业登记部门进行登记。公司章程可恶意为股份转让设定限制和条件，或者设定其他股东或公司本身的优先购买权。除了夫妻之间、父母子女之间或股东之间股份转让，任何股份转让须经公司同意，否则不对公司发生效力。

财会报表的公布 – 每一个财政年度结束后三个月内，公司的权力机构必须批准年度财会报表。公布财会报表是强制性的。

作为一项规则，每一财政年即等于一日历年，即从1月1日至12月31日，但可以提请税务部门予以变更。

内部组织 – 必须任命一个或多个经理，但他们不必是公司的股东。经理的行为必须与公司的目标相一致，而且必须尊重股东的决议。

如果公司章程规定公司的经营由所有股东成员执行，那些在之后取得股份的股东并不包括在内。若没有合作协议或其他任命决定设定一个期限，则经理的在职时间直到他们被解聘或辞职。

有限责任公司合同可以创设一个审计委员会，该委员会受公司的规定管辖。

在股东大会上决议通过程序适用到会股东所持股份简单多数原则，除非法律法规另有规定。

The limited company contract can create an audit committee which is governed by company regulations.

Resolutions are passed at the general meeting by a simple majority of votes cast by the members present at the meeting, unless otherwise stipulated by law or regulations.

Qualified majorities are legally required for deliberations related with amendments to the articles of association such as capital increases, mergers, divestiture, transformation or dissolution and liquidation of the Company.

Distribution of earnings - This type of company must distribute at least 50% of annual distributable profits, unless otherwise stipulated in the articles of association or opposing resolution approved by a majority of 75% of the capital.

Managers can also receive profits, provided that the articles of association allow it but only after the members have already received their share of the earnings.

The creation of a legal reserve follows the requirements already mentioned above in relation to limited companies.

B. Forms of representation

The choice between the establishment of a permanent representation in Angola or a company is basically a question of economics, since the costs associated with opening a branch are similar to those for setting up a company and a private investment project still has be submitted to the ANIP and it also requires a notary and several records and registrations.

1. Branches

Branches of foreign companies are regarded as non-independent legal entities which must always report to the “parent”, but which act as a structure with their own business skills and a high degree of autonomy.

The “parent” assumes unlimited liability for the obligations assumed or attributed to the branch, arising from contracts and its activity.

The branches do not have their own committees or bodies and their management is typically entrusted to an attorney who has his powers of attorney issued by the “parent company”.

修订公司章程以及诸如增资、合并、出售资产、公司转让、解散和清算等，这些事项的审议都要求法定的合格多数通过。

收益的分配 – 这一类型的公司必须分配每年可分配利润的50%，除非章程另有规定或75%的股份批准了一个反对分配的决议。

经理也能收取利润，但是如果章程规定了经理可收取利润，但必须在股东成员已经取得其股份收益之后，则应当遵守章程规定。

法定准备金的提取遵循上述已介绍的与有限责任公司相关规定的要求。

B、代表的形式

选择在安哥拉设立一个常驻代表或成立一家公司完全是一个经济问题，因为开设一个分支机构的成本与设立一家公司的成本相近，而且私人投资项目还必须递请ANIP，并需相关公证，以及记录和登记。

1、分支机构

外国公司的分支机构被视为非独立法人实体，它必须向其母公司报告，但这类结构有其自有的经营技巧与高度的自主性。

母公司对其分支机构在履行合同以及从事其行为中的所担负的或所承受的义务负无限责任。

分支机构没有其自己的委员会或机构，它们的经营管理典型地委托于受托者，这些受托者拥有母公司许可的代理权。

2 Representative office of foreign company

Under Decree No. 7 / 90, of 24 March, there is also the possibility for non-resident tax and exchange entities to establish an office in Angola. The representative office has the task of looking after the interests of the entity they represent in the country, accompanying the businesses that are conducted in this country. The representative office is strictly forbidden to conduct legal acts or raise revenue in domestic or foreign currency. Payments made for or by the representative office will have the sole purpose of covering the expenses of their operation.

For these reasons, representative offices are an effective mechanism to streamline foreign exchange issues but they can be rather inflexible in the long run, especially with regard to legal acts. This form of representation is usually associated with the early phases of operation.

Representative offices of financial institutions follow a specific system.

C. Participation account contracts, consortia and Joint ventures

Law No. 19/03 of 12 August 2003 has a profound impact on business organisation and foreign investment in Angola, as it aims to completely regulate commercial cooperation contracts that most legal systems recognise as typical, in particular, participation account contracts, consortia and joint ventures.

Besides the delineation of these three contracts, the law opens the door to the parties' negotiating freedom and signing other cooperation agreements that are not expressly provided, providing the terms and conditions under which this negotiating freedom can be exercised, particularly with regard to content of the contract and its form.

1. Consortium contract

Law No. 03/19 of 12 August, defines a consortium agreement as a contract by which two or more individuals or companies are obliged to carry out, jointly and temporary, a certain activity or to make a certain contribution, the latter in principle in the form of tangible objects or their use, unless the contributions of all members are in cash.

Again, the rule is the requirement of a written document, unless there is any transfer of property, in which case the contract is only valid if signed by deed.

There are two types of legally consortia:

- a) Internal consortium - in this type of consortium, only one of the consortium members has contact with third parties or if all members of the consortium contact others, they do not refer to this explicitly;*

2、外国公司的常驻代表处

根据第7/90号3月24日法令，也为非居民的税收和兑换实体在安哥拉设立代表处提供了可能。常驻代表处开展对其所代表的实体在这个国家的利益的进行照管的工作，与此同时，代表处也在这个国家从事一定的业务。常驻代表处是严禁从事法律行为或赚取本币外币收益的。支付给代表处的金额必须具有唯一的目的，即支付其运营的开支。

基于这些原因，代表处是提升外币汇兑事务效率的有效机制，但是它们从长远来看则是不能随处相宜的，尤其是在法律行为方面。这种代表的形式常常出现在运营的早期阶段。

常驻代表处和金融机构遵循一种特别的制度。

C. 参与账户合同，联营和合资

第19/03号2003年8月12日法律，安哥拉的商业组织和外国投资有着深远影响，这一部法律旨在对大多数法律体系中构筑的具体来说即参与账户合同，联营和合资等类型的商业合作合同予以规制。

除了对这三种合同的规定之外，法律也允许合作方通过自由谈判签订其他的没有在法律中具体规定的合作协议，当然其前提是，这些自由谈判所确定的具体到合同内容和形式的条款是可以实施的。

1、联营合同

第03/19号2003年8月12日法律，是如此定义联营合同的：两个或多个个人或公司约定联合地、临时地实施某一特定活动的合同，或者，约定联合地、临时地履行出资义务的合同，且该出资原则上应以实物或实物使用权的形式除非所有股东的出资都是现金出资。

再者，原则上要求签署书面文件，除非在财产转让的情形，合同通过通过事实行为的履行而生效。

b) External consortium - in this kind of consortium, all members have contact with others and make explicit reference to that fact.

The consortium as such has no legal personality. In the relations of the consortium members with third parties no active or passive solidarity is presumed among its members. As an example, the obligation to compensate third parties for civil liability is restricted to the members of the external consortium and that, by law, such liability is attributable, subject to the internal arrangements regarding the distribution of that encumbrance. Moreover, a common fund cannot be created to the extent that this amounts to a conciliation between activities undertaken individually by various members of the consortium.

One of the members is appointed to lead the consortium and they will be responsible for, amongst other things, internally organising cooperation between the parties in achieving the goal of the consortium, promoting measures for implementing the contract, employing due diligence as a manager, and, externally, negotiating and signing contracts with third parties.

It is, therefore, a legal system that will be of immense practical importance in the coming years due to its special adaptation to the commercial activities that are at the forefront of Angola's economic recovery. In Angola, the most common examples of consortia are construction contracting companies, oil companies exploring and operating oil and gas fields and credit institutions for the joint funding of certain clients.

2. Joint venture contract

Finally, Law No. 03/19 of 12 August, defines the joint venture contract as that by which individuals or companies are associated in order to improve the operating conditions or the earnings of their economic activities. Unlike what happens with the other kinds, here there is equity capital and the law confers the consortium with legal personality.

Bearing in mind the similarity with the corporate legal framework arising from the capital structure and a new legal personality, the law requires a public deed and compliance with the formalities required for opening companies, particularly with regard to registration formalities. Subsequently, company law applies to the joint ventures.

The main purpose of joint ventures cannot be to obtain and share profits, but the deed of constitution can allow it as a secondary purpose.

The individual companies are jointly liable for the debts of the joint venture, but creditors cannot require the individual companies to pay the debt while the joint venture assets are available.

In the absence of any contractual provision, members of the joint venture are forbidden from any activity that is in competition with the purpose of the joint venture.

存在两种类型的联营：

(1) 内部联营 – 在这类联营中，只有联营成员中的一个成员与其他第三方发生业务联系，或者如果所有成员都与其他第三方都有业务接触，但没有表明这种关系；

(2) 外部联营 – 在这种联营中，所有成员都与其他人存在业务联系而且明确表明了这一事实。

这种联营并无法人资格。在联营成员与第三方的关系中，这些联营成员关系之间并不被认为有一种积极的或消极的连带债务存在。举个例子，赔偿第三方的民事责任严格限制在联营的成员本人而非联营，在法律上说，这种责任取决于成员间有关担负责任的内部约定。更进一步，由联营的各种成员个人地从事的行为之间所达成的一致，并不能在这种程度上等同于构成了一种共同基金。

联营的成员之一会被任命为联营的领导者，他负责各方在谋求实现联营目标的过程中的内部组织合作，促进履行合同的各项措施，作为管理者尽职尽责，并对外与第三方进行谈判和签署合同。

因此，在接下来一年中，随着安哥拉经济复苏的降临，由于商业活动的特别改进，这是一个将极具实践重要性法律体系。在安哥拉，联营的最普遍例子是建筑合同公司、油气田开发和运营公司和特定客户的联合融资信贷机构。

2、合资经营合同

最后，第03/19号2003年8月12日法律，是如此定义合资合同的：个人或公司联合起来以改进运营条件或提升经济活动的收益。不同于其他种类，在这种类型中存在资本金，而且法律承认其法人资格。

需要铭记的是，合资企业与公司有关资本结构的法律构架有着相似性，而且，合资企业有其法人资格，法律上要求合资企业通过公共行为来运作，而且须符合设立一家公司所要求的形式性规定，特别是相关的登记注册的形式。其次，合资企业适用公司法的规定。



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This law provides the Angolan legal system with a fundamental legal instrument for its renewal and modernisation. The idea of freedom of association in any of the structures under the law, whether in respect of private autonomy (including the establishment of cooperation figures that are not defined in the law) or in not subjecting any of the figures to administrative permits, is an indisputable sign of the openness of the system, which in the coming years, will have important and positive consequences, both inside the country and as regards the level of foreign investment in Angola.

合资企业的主要目标不能是获取和分配利润，但是其章程性规定可以将此作为其第二位的目标。

组成合资企业的个体的公司连带地为合资企业的债务负责，但是债权人不能要求个体的公司在合资企业尚有资产可支配的时候来承担债务。

如没有任何合同规定，合资企业的成员禁止从事任何与合资企业有竞争的活动。

法律为安哥拉法律体系的更新和现代化提供了基本工具。自由联合任何法律所允许的组织——这种组织不管是私人自主的（包括法律上并没有规定的合作机制的设立）或者无需行政许可的——的这一理念，即表明这一体系无可争议的开放性，在接下来的一年，这种开放性将为安哥拉的国内投资和外国投资带来重大的和积极的影响。

VII. FINANCIAL MARKET

1. Financial Institutions

The Angolan financial institutions have changed significantly in recent years. There has been an internationalisation of the Angolan banking sector through share acquisitions in several foreign banks, giving greater visibility and increasing the credibility of the Angolan banking system and positioning it on the global financial scene. Knowledge of the Angolan financial market is therefore increasingly important for anyone who wants to invest in the country. There are several banks operating in the country today with domestic, foreign or mixed capital. The Derivatives Stock Exchange of Angola should open in 2010, as well as other financial instruments – such as mutual funds and real estate funds are still in draft legislation, but there are some that already exist – that are changing the market a lot.

The regulation of Angolan financial institutions is based on the Law of Financial Institutions - Law No. 13/05, of 30 September. This law covers banks and other similar institutions such as exchange offices, leasing companies or financial leasing. These institutions are supervised by the BNA - Banco Nacional de Angola, a public entity with legal autonomy, which also has other duties, notably in matters of foreign exchange and financing of the Angolan State.

The creation of financial institutions based in Angola requires a permit from the BNA, once having proven to the regulatory institution that the financial institutions have the necessary human, material, technical and financial resources, and are administered by competent, reputable individuals.

The development of banking or similar activities on a permanent basis by foreign entities should not be performed in a cross border basis in Angola. Generally, services should be provided through a local representative for this purpose and all that is necessary is the aforementioned prior permission from BNA. Representative offices are not permitted to conduct banking or similar services.

Any statutory change in Angolan financial institutions requires prior authorisation from the BNA. The acquisition or disposal of major holdings - understood as representing a percentage of at least 10% of the voting rights in financial institutions - also requires prior notification to the BNA and a confirmation that this does not oppose the project.

The Law of Financial Institutions sets the rules of conduct applicable to financial institutions on matters such as professional secrecy, information to clients, avoiding conflicts of interest, competition and advertising. The law also establishes requirements for the equity capital, obligatory reserves, relations and prudential levels and accounting. These rules are detailed and complemented by regulations published by the BNA, which adds requirements in other fields, such as solvency ratios and prohibitions and limits on credit transactions.

VII. FINANCIAL MARKET

1、金融机构

安哥拉的金融机构在最近几年发展得非常迅速，变化很大。通过对国外银行的股权收买，安哥拉银行业的资信得到了很大提升，并开始走向国际金融舞台。对安哥拉金融市场的了解将变得越来越重要。现在有多家安哥拉银行的资本来自国内、国外或者国内外共同资本。安哥拉证券交易所将在2010年开市，届时还将包含其他金融工具，例如正处于法律草案中的互惠基金，房地产基金以及那些已经在市场中发挥巨大作用的融资工具。

安哥拉金融机构法(第13/05号9月30日法律)对金融机构进行了规范。该法令调整对象包括银行和其他金融机构，例如货币兑换公司和金融租赁公司。安哥银行是安哥拉的中央银行，不仅是金融机构的监管机构，同时还负责外汇管理和国家融资的智能。

在安哥拉开设金融机构需要获得国家中央银行的批准。批准的条件包括必要的工作人员，具备技术和财政资源，机构管理人符合资质。

外国银行不得在安哥拉境内开展跨境业务，包括开展银行业务和其他类似业务。要提供以业务为目的的服务需经过中央银行的批准，建立驻安哥拉代表处来进行，该类代表处不得直接开展银行业务和其他类似业务。

金融机构要修改法定的项目需经过中央银行的事先批准。如要收买或处置金融机构的多数股份----一般理解为占该机构10%的选举权的股份----也需要事先通知中央银行并认可该交易未违背金融机构的目的。

金融机构法规范着金融机构的行为，包括遵守职业秘密，保护客户信息，避免利益冲突，竞争和广告。同时对权益资本、法定储备金、财务审计的要求也进行了规定。金融机构法配套的更详尽的法规由中央银行颁布，这些法规还规定了其他内容，例如偿债比例，信贷交易的限制和禁止情形。

2、安哥拉国家银行

随着安哥拉新宪法的实行，安哥拉政府决定对国家银行组织法进行必要的修订，特别是在参股，货币政策的制定和执行，汇率方面，以便适应新发展。

2. Banco Nacional de Angola (BNA)

With the new Constitution of the Republic of Angola, the Angolan government decided it was necessary to alter the organic law regulating the BNA, specifically in the field of participation, definition, conduct and implementation of monetary policy and exchange rates in the country, making it fit in to the new legal and constitutional framework better.

The BNA, as the central bank and issuer, guarantees the preservation of the value of the Angolan currency and participates in the definition of monetary, financial and exchange policies.

This entity has the exclusive right to issue banknotes and coins.

While the Angolan mint has not been established, the BNA is authorised to contract foreign firms for the printing of new monetary standard notes through competitive bidding procedures.

Among the various functions that the entity performs, is supervision, especially regarding applications to set up financial institutions, as well as any division, merger or change of purpose, and to assess the reputation and fitness of officers and directors of these institutions, or define the scope of supervision on a consolidated basis.

It is also responsible for carrying out inspections on institutions and their establishments under its supervision and to conduct inquiries into any entity or where there is suspicion of monetary activity, financial or exchange malpractice, to see all files, books and records, and obtain proof of the operations of the accounting records, contracts, agreements and other documents it deems necessary to exercise its supervisory function.

The Banco Nacional de Angola may grant financial institutions loans for no longer than three months, as the Board considers desirable, so long as there are guarantees such as assets that the BNA is authorised to buy, sell, or trade or invoices and other similar credit notes.

This authority is also empowered to license, revoke the license and oversee the individuals and companies that trade in gold, without prejudice to the non-foreign exchange and foreign currency rules that apply.

3. Financial investment

The Angolan investment sector includes, among others, companies such as brokerages, investment fund management or credit securitisation, asset management, stock exchanges, share management companies. The law that applies to this sector is the Securities Law (Law No. 05/12 of 23 September), and the CMC - the Angolan Capital Market Committee, is the regulatory body.



安哥拉国家银行作为中央银行和货币发行银行，负责安哥拉货币的保值，并参与全国货币、财政和外汇政策的制定。

并且独家负责发行货币和硬币。

虽然安哥拉没有自己的造币厂，但中央银行可通过竞争性招标与外国造币厂签约，授权其印刷、制造安哥拉货币。

中央银行的职能在于监管金融，尤其是金融机构的设立，分立，合并，更改金融公司目的，评价金融公司高管的职业操守，制定监管的范围。

中央银行同时负责监察监督金融机构及金融机构设立的其他机构，对任何存有疑点的货币流动，融资和交易中的玩忽职守，都有权进行调查，包括调查所有文件、数据，涉及有疑点的交易的会计账目，合同，协议及其他中央银行认为调查所需的文档。

中央银行可给予金融机构最长不超过三个月期限的贷款，前提是金融机构向中央银行提供足够的担保，包括可买卖的资产，票据或其他类似的信用凭证。

中央银行同时还拥有对进行黄金贸易的个人和公司颁发、取缔许可证并进行监督的权力，该权力的行使不妨碍非外汇和外币规则的适用。

3. 金融投资

安哥拉投资领域还包括券商公司，投资基金管理公司即信用证券化，资产管理公司，股市，股份管理公司。规范安哥拉投资领域的法律是证券法(05/12号9月23日法律)，主管单位是安哥拉资本市场委员会(CMC)。

根据证券法的规定，当投资者的投资达到开展业务的标准后，即可获得资本市场委员会的批准设立投资公司。

资本市场委员会也会对投资公司的日常经营活动的合规性进行严密监督。

如前所述，同时资本市场委员会的官方网站上也提供规范投资基金公司、房地产公司、股市、证券公司、承销商、公开发行和股份公司的法律。短期内开市的安哥拉的股市被寄予厚望，这对整个安哥拉市场将产生十分积极的影响。

The Securities Law requires an authorisation granted by the CMC for the establishment of an investment firm in Angola, once they have completed the process through which they can prove that the undertaking will be able to develop its business.

The CMC also has powers to oversee the day to day activities of these companies in terms of compliance with rules of conduct and compliance with prudential requirements.

As previously stated, and according to the official website of the CMC, specific regulations are in the pipeline applicable to companies managing investment funds and real estate, stock exchanges, securities firms, distributors, the launch of public offerings and public companies. The opening of the Derivatives Stock Exchange is expected shortly and there are great expectations about the impact of the regulated market in Angola.

4. Exchange rate system

Angola has a restrictive foreign exchange system, unlike some African jurisdictions.

The exchange rate system has three categories of capital transactions - current invisible operations, capital and goods transactions - but all three operations have a common characteristic in that they constitute acts, operations, contracts, transactions between residents and non-residents and / or capital movements between Angola and abroad.

The Angolan financial institutions have a key role in the exchange rate system, namely in the settlement of transactions in the same way that the BNA, as the supervisory body, plays a fundamental role in the exchange rate system, particularly in terms of its sustainability through supervision and regulation, authorisation rules, licensing and registration of foreign exchange operations.

As an example of how the BNA sits at the centre, let's take the case of presenting a private investment project to ANIP, which, once approved, always requires a Capital Import Permit (locally known as "LIC"), from the BNA, without which the investor cannot import the capital declared on the investment project into Angola from abroad. When the LIC is issued, the investor is able to use a financial institution to deposit and move the capital.

This matter is essentially governed by the Foreign Exchange Law - Law No. 5 / 97, of 27 June - which is supplemented by other BNA statutes and regulations applicable to the different types of foreign exchange transactions referred to above.

Foreign exchange operations are generally characterised as follows;

(i) the settlement of "goods transactions" can only be processed through the purchase of foreign currency from a bank domiciled in Angola, and you must present certification of the import or

4. 汇率体系

安哥拉的外汇体系规定的非常严格，这与非洲其他国家迥异。

在安哥拉的外汇体制规定了三种类型的交易——现下无形资产交易，资本交易和货物交易，当这三种类型的交易构成了安哥拉居民与非居民之间的交易或者安哥拉跨境资本的流动时，就处于外汇体制的规范之下。

安哥拉金融机构在外汇体系中扮演很重要的角色，在外汇交易方面的作用与安哥拉中央银行这一监管机构在外汇体制中的基础作用类似。中央银行主要是通过批准授权准则、颁发许可证、管理注册外汇交易的方式来达到监管和规范整个市场。

举一个例来说明安哥拉中央银行的中心地位：以ANIP私人投资项目为例，当事方决定投资该项目后，需要从中央银行获得投资许可证（即LIC），如中央银行拒绝颁发投资许可证，外国投资者就不能进行该项目的投资。当外国投资者获得投资许可证后，就可利用安哥拉金融机构办理相关的外汇业务。

规范该类活动的有外汇法（第5/97号6月27日法律），以及中央银行的具体适用各种外汇交易的配套法律法规。

外汇体系中三种交易类型分别为

(i) 货物买卖：该类交易的外币只能在安哥拉本地银行购买。同时必须想金融机构出具进口证明或者装船证明，或者外币账户。出口和再出口货物交易需要具备办理外汇业务的安哥拉本地银行作为中转行方可。

(ii) 现下无形资产交易：根据资产性质和涉及价值大小，可能需要中央银行的批准方能进行。该类交易包括运输当中的费用，保险，旅游，贸易中的中介手续费用，专利、商标、工资支出、服务费用等等一系列情况，在规范该类交易的法例中有具体列举可供查询。

值得注意的是，根据交易资产的性质，可能会发生单方银行转账或是依当事人之间的商事合同进行商业交易。这些不同性质的交易在不同程度上都可能需要前文所提的中央银行的批准

proof of shipment to the institution, or use foreign currency accounts. The settlement of export and re-export of goods generally requires the intermediation of a bank that is authorised to conduct foreign exchange business in Angola;

(ii) The “current invisible operations” may be subject to BNA authorisation, depending on the nature and the amount involved. These operations include, for example, costs associated with transport, insurance, travel, trade commissions, patents and trademarks, salaries, payments for services in general or others which are listed at the end of the statute that governs the current invisible operations.

Regarding the nature of the operation, as mere examples, they may be unilateral bank transfers or commercial operations arising from commercial contracts or agreements. It is important to note that different kinds of foreign exchange transactions may involve different levels or limits above which prior BNA authorisation is required;

(iii) The “capital operations” always require prior BNA authorisation. These operations include various financial transactions such as the issue and redemption of government securities and bonds, acquisitions, setting up a business, acquisition of businesses or property, granting and repayment of loans and other receivables, issuing and executing guarantees, purchase or sale of shares, or personal acts and even donations and inheritance, and other operations that are given at the end of the statute that governs capital operations.

5. Financial institutions in Angola

The following financial institutions are currently operating in Angola:

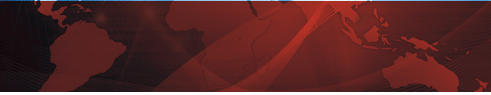
- *Banco de Fomento Angola (<http://www.bfa.ao>);*
- *Banco Espírito Santo Angola (<http://www.besa.ao/>);*
- *Millennium Angola (<http://www.millenniumangola.ao>);*
- *African Investment Bank (<http://www.bancobai.ao>);*
- *Banco BIC Angola (<http://www.Bancobic.ao>);*
- *Bank of Commerce and Industry (<http://www.bci.ao>);*
- *Savings and Credit Bank (<http://www.bpc.ao>);*
- *Finibanco Angola (<http://www.finiBancoangola.co.ao>);*
- *International Business Bank (<http://www.bni.ao>);*
- *Banco Privado Atlântico (<http://www.bpa.ao>);*

(iii) 资本交易一般情况下都需要中央银行的授权批准。包括各种金融交易诸如政府证券、债券的发行和回购, 设立企业、企业及其资产的收购, 发放和偿还贷款及其他应收款项, 发行和执行担保, 购买或出售股份, 或个人行为, 包括捐款和继承等, 这些在规范该类交易的法例中可查询到。

5. 安哥拉的金融机构

以下是目前安哥拉国内的金融机构

- Banco de Fomento Angola (<http://www.bfa.ao>);
- Banco Espírito Santo Angola (<http://www.besa.ao/>);
- Millennium Angola (<http://www.millenniumangola.ao>);
- African Investment Bank (<http://www.bancobai.ao>);
- Banco BIC Angola (<http://www.Bancobic.ao>);
- Bank of Commerce and Industry (<http://www.bci.ao>);
- Savings and Credit Bank (<http://www.bpc.ao>);
- Finibanco Angola (<http://www.finiBancoangola.co.ao>);
- International Business Bank (<http://www.bni.ao>);
- Banco Privado Atlântico (<http://www.bpa.ao>);
- VTB Africa S.A (www.vtb.com);
- Banco Sol (www.bancosol.ao);
- Stock BMF Bai - Bai Micro Finance;
- Angolan Bank Business and Commerce;
- Commercial Bank of Angola;



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- *VTB Africa S.A (www.vtb.com);*
- *Banco Sol (www.bancosol.ao);*
- *Stock BMF Bai - Bai Micro Finance;*
- *Angolan Bank Business and Commerce;*
- *Commercial Bank of Angola;*
- *Banco Keve (www.bancokeve.ao);*
- *Standard Bank (www.standardbank.com);*
- *HSBH Angola - Representative Office in Angola.*



Global Experience, Local Expertise
全球经验，本地精英

- Banco Keve (www.bancokeve.ao);
- Standard Bank (www.standardbank.com);
- HSBH Angola - Representative Office in Angola.

VIII. PROCUREMENT

The legal framework governing public contracts is currently regulated by Law 20/10 of 7 September, the Public Contract Law. This law revoked Law 7/96 of 16 February (on public expenditure, the provision of services, leasing and purchase of movable assets), Decree 40/05 of 8 June (on public works contracts), Decree 26/00 of 12 May and Decree 40/05 of 8 June.

The law came into force on 6 December 2010. One of the purposes of the current legal framework is to simplify procedures for purchasing goods and services and increase the use of new technologies in public contracts.

a. Scope of application

The legal framework in question applies to the following state bodies: (i) the state's central and local government bodies, (ii) the National Assembly, (iii) the courts and Attorney General's Office, (iv) local authorities, (v) public institutes, (vi) public funds, (vii) public associations and (viii) state-owned companies entirely funded by the State Budget (which will be subject to special regulation).

The law introduces new aspects, such as the creation of a Public Contract Office and a public contract portal. The Public Contract Office will provide support to the Executive in defining and implementing public contract policies and practices and should hopefully have branches in all provinces. The portal will provide all bodies subject to the law with information on public contracts. It will have electronic platforms, and a special law will lay down the rules on their constitution, operation and management.

Public contract procedures have been reduced to four, after abolition of direct adjustment:

- a) public call for tenders*
- b) restricted call for tenders with pre-qualification*
- c) restricted call for tenders without submission of applications*
- d) negotiation, with or without publication of a prior announcement*

For leasing and purchase of movable assets or services the so-called electronic law may apply, provided that certain conditions are met.

The rule on the choice of procedure was based on estimated value. The law has an annex containing a progressive table of contract values, from AKZ 5 000 000 (level 1) to a maximum of AKZ 1 100 000 000.

The law also sets out the following special procedures:

- a) Calls for tenders for design work*

八. 政府采购

目前规范政府公共采购的法律是第20/10号9月7日法律——公共合同法。该法废除了第7/96号2月16日法律(关于政府公共开销,服务、租赁和购买动产),第40/05号6月8日法令(关于公共基础建设合同),第26/10号5月12日法令和第40/05号6月8日法令。

公共合同法生效于2010年10月6日。现行法律致力于简化政府采购货物和服务的程序,以及提高其中的科技含量。

1. 适用范围

该法适用于以下国家机构:(i)中央政府机构和地方政府机构;(ii)国会;(iii)法院和检察院;(iv)地方机关;(v)公立机关;(vi)公立基金;(vii)公立协会和(viii)完全由政府预算投资设立的国有公司(适用特别规定)。

该法引入很多新内容,例如设立政府采购办公室和介绍政府采购的门户。政府采购办公室将在各省设立分支机构,最终执行政府采购计划的单位提供服务。门户将采用电子网络平台的形式,依法提供政府公共采购的相关信息,有关门户设立和运作的规定将由特别法加以规范。

根据最新的法律,政府采购程序缩减为四类:

政府公开招标

有限制要求的带资格审查的招标

有限制要求的无需申请的招标

有或没有事先公布的直接谈判

租赁、购买动产、服务会适用所谓的电子法中的相关规定。

对招标程序的选择依据工程评估价值的多少来定。法律附录表中有明确标准,从第一级的5,000,000宽扎到最高级的1,100,000,000宽扎。

法律还另外规定了适用特别程序的情况:

设计招标

动态电子采集系统工程

聘用顾问服务

- b) *Dynamic electronic acquisition systems*
- c) *Method for hiring consultancy services*

The law also provides for setting up buying centres to centralise public works contracts, leasing and the purchase of goods and services.

One provision of the law is on the development of entrepreneurship. It lays down that Angolan bodies should be given preference in admission, qualification and selection. Foreign entities' participation is limited to the submission of bids worth more than:

- a) *AKZ 500 000 000 (contracts)*
- b) *AKZ 73 000 000 (purchase of goods and services)*

As an exception to this rule, foreign entities may bid for contracts of a lower value or in contracts in which the procedure does not depend on the value, provided that there are no eligible persons or entities in the Angolan market or this is decided upon by the awarding party for the sake of convenience.

After the revocation of the previous Law on Public Works Contracts, this matter also came under a specific chapter of this law, as was the case with contract litigation.

Rules on Contracts with the State

Presidential Decree 24/10 of 24 March on the implementation of the 2010 State Budget laid down new rules on contracts for the supply of goods and services to the state and other public bodies.

These rules include: (i) no deposits higher than 15% of the overall value of a contract without authorisation from the Ministry of Finance on justifiable grounds, in which case these payments may be as much as 30%; (ii) no addenda to contracts being performed or finalised with a value of more than 15% of their initial value and (iii) obligation for contract payments to be in kwanzas, although with some exceptions.

This decree came into force on 24 March 2010 and applied immediately to contracts that were in effect and had been signed after 1 January 2010. Contracts signed after 1 January 2010 with no clause on budgetary coverage must be amended accordingly.

依该法规定，还当设立采购中心以便集中政府公共合同、租赁和采购货物和服务。

该法还要求给予安哥拉本土企业在政府采购程序中的准入、资格审查和挑选方面予以一定程度的优惠以促进其发展。外国公司竞标的标的额有如下最低额限制：

宽扎500,000,000 (公共合同)

宽扎73,000,000 (政府采购货物和服务)

该限制规则也存在例外情况，即外国公司可以向一些低于上述规定限额的工程投标，或者当安哥拉境内没有合格的企业(为政府采购的对象)或者纯粹为了采购的方便，政府的采购合同就不再以标的额大小为标准来决定采购程序时，外国公司也可以投标。

在新的政府公共采购法中，该类外国公司限制性规定列于单独的一章，与公共合同诉讼在一起。

政府采购规则

第24/10号3月24日总统法令关于执行2010年国家预算的决议中，就政府和其他公共组织采购物品和服务做出了新规定。

新规定包括：(i) 在财政部没有依据合理的理由授权的情况下，合同订金不得超过合同总价值的15%，一些特殊情况经过授权后，合同订金可达合同总价值的30%；(ii) 合同随后附加的部分不得超过合同最初价值的15% (iii) 合同付款需使用安哥拉货币宽扎，当然一些特殊情况下可例外。

该法令自2010年3月24日生效，自2010年1月1日后签订生效的合同都适用该法令。2010年1月1日后签订的合同不在预算范围内的，应当立即进行修改。

IX. TAX SYSTEM

The Angolan tax system includes income tax and taxation on purchases, financial operations, transfers of real estate and gifts in general (also called property tax) and imports into and exports from Angola. In addition, some aspects affecting the entire tax system are systematised in the General Tax Code.

From the point of view of taxation on the business activity of companies established in Angola, reference will be made to all these taxes, with the exception of inheritance and gift tax. We will also mention personal income tax (including income from management positions) and social security, because of their, albeit indirect, importance to business activities.

Angola has not yet signed any agreements with other countries on double taxation.

1. Tax on income from employment and social security contributions

Employees (and members of the professions, among others), including company managers, are subject to tax on employment in Angola.

The tax rate for workers and managers or other members of corporate bodies is progressive and varies between 5% and 17%. Tax on their income is withheld at source. The 17% rate applies to parts of income exceeding AKZ 230 000 a month.

Taxable income comprises salaries, subsidies, bonuses, commissions and other additional remuneration, including payment in kind. It excludes, among others, severance pay, social security contributions, rent subsidies up a maximum of 50% of the total rent, subsidies for errors, daily and holiday subsidies, the Christmas bonus, and entertainment and travel expenses up to the limit of the amounts established for state employees.

Salaries and additional remuneration are subject to social security contributions at rates of 8% for employers and 3% for employees. Employees working in Angola temporarily who can prove that they are covered by social security in another country can choose not to be covered by the local service.

2. Industrial Tax

Angola does not have a general single tax on the income of companies or other legal persons. Instead, it taxes income that a company (or a natural person, when there is also taxation on work income) may receive on the basis of three partial taxes. One of these, Industrial Tax, has a structure and scope similar to a general tax, as we will see.

九、税收

安哥拉的征税范围包括收入税以及对买卖、金融交易、不动产买卖、赠与(也叫财产税)和安哥拉进出口。

除了继承和赠与方面的税收,以下我们将介绍安哥拉的各类税收项目,因为商业活动几乎都涉及到这些征税项目。同时还有个人所得税(包括管理人员职务的收入)和社保,因为这些项目也会间接影响商业活动。

安哥拉还未与任何国家签订双重税收协议。

1、薪金收入税和社保

雇员(和专业人士等等),包括公司管理人员都需就其工资收入纳税。

雇员、管理层及公司其他员工的税率均采用递增汇率,从5%递增至17%,从源头扣除。月收入超过230,000宽扎的部分,税率为17%。

可征税的收入包括工资,补贴、奖金、佣金和其他额外收入,包括实物,不能作为可征税的收入包括离职金,社保金,住房补贴(不超过房租总价的50%),司法纠正补贴,日常和节假日补贴,圣诞奖金和国家规定范围内的公务员差旅招待花销。

工资和其他额外收入需缴纳社保金,由雇主和雇员分摊应缴纳社保金的8%和3%。在安哥拉短暂工作的员工,如能证明其在他国缴纳社保的,可选择不在安哥拉缴纳社保金。

2、营业税

安哥拉没有专门针对公司或其他法人设置某种收入税,而是通过三种不同的税种对公司(或者有收入的个人)的收入进行征税。其中之一就是营业税,其结构和范围来看,相当于一种普通税。

营业税针对营业收入来源税率不同,商业和工业营业收入的税率为35%,农业、林业和畜牧业收入的税率为20%。收入来自国外的安哥拉公司以及在安哥拉固定营业的外国公司都需按上述类别缴纳营业税。



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Industrial Tax is levied at a rate of 35% on profits from business and industrial activities and at 20% on profits from agriculture, forestry and stockbreeding obtained in Angola or aboard in the case of companies based in Angola or with a stable establishment in Angola for companies domiciled abroad.

Industrial Tax comprises three taxation groups or frameworks:

“A” This group must be applied to larger companies, though it is open to all taxpayers who opt for it. It covers profits (including capital gains) for the financial year calculated in their accounts and corrected pursuant to tax legislation, such as state-owned corporations, public limited and private limited companies, commercial firms and credit institutions, among others.

“B” This group applies to medium-size taxpayers, i.e. those that are not obliged to be included in group A or fall under group C, or to taxpayers for isolated acts, in which taxable income is calculated as a percentage of turnover or, if this is impossible determine, as a percentage higher than the value of purchases or costs of services rendered.

“C” Group C is limited to smaller individual taxpayers (not companies), whose taxable income is fixed (indisputable presumption of profit) on the basis of the category, location and branch of activity of the place of business (Minimum Profit Table), such as taxpayers who are self-employed or do not keep books, among others.

Minimum profits are established (minimum taxable income) and charged for Industrial Tax purposes on the basis of the category, location and branch of activity of the place of business (Minimum Profit Table).

Group A is prone to problems of double taxation as the taxable profit of this group includes the company's overall profit, which naturally includes income from property (also taxed under the IPU) and income from capital investments (also taxed under the IAC).

There are Industrial Tax mechanisms that deal with the problem of double taxation in different ways. They include exemption from Industrial Tax for companies whose business activity is limited to managing their own properties, exclusion from taxable income in certain circumstances of profits received by companies distributed by subsidiaries subject to Industrial Tax, deduction from Industrial Tax from taxable income by companies, whenever the above exclusion from taxable income is not made, of the tax on capital investments and urban property tax that they have paid, subtracted as a percentage equal to that of the Industrial Tax. In addition, credit institutions subject to Industrial Tax are exempt from Capital Investment Tax on interest on loans, lines of credit and late payments.

Taxation of income from building contracts and other services (not covered by Income Tax), which applies to management, technical assistance and similar contracts, is withheld at source by the

营业税包含三组：

“A”该类主要针对大公司(必须适用)，其他纳税人也可以申请适用。包括国有企业，有限责任公司、股份有限公司、商事公司、信贷机构等纳税主体财务年度内经税法调整扣除必要费用后的利润(包含资本收入)都是征税对象。

“B”该类适用于中型纳税人，也就是既不属于A类也不属于C类的纳税人，或单独行为的纳税人，以一定百分比的营业额为纳税所得额，如果不能确认营业额，则以买卖额或所提供服务的成本为基数，适用略高的百分比来征税。

“C”该类仅适用于小额个人纳税人(非公司)，其可征税收入是根据其营业的种类、营业地位置和分支进行推定的固定收入，例如个体营业者或是没有会计账簿的小额营业者。

为方便征收营业税而设立的最低利润推定制度(最低可征税额)，是以营业活动的种类、营业地位置和分支(最小利润表)为推理依据建立起来的。

A类征税最容易引起双重征税的问题，因为该类税收计算的是公司所有的利润收入，包括财产()和资本投资的收入。

营业税征税体制中就双重征税问题有各种解决方法。包括公司的经营活动仅限于管理自己的财产的，免于营业税；某些情况下由子公司转移给母公司的利润排除在营业税之外；当不能适用上述减免营业税时，征收公司的营业税当扣除已缴纳的资本投资税和城镇财产税。此外，信贷机构缴纳营业税后，其贷款利息、信贷额度利息和逾期利息的收入当免除资本投资税。

建筑合同和其他服务合同(所得税不能包括的项目，包括管理服务，技术支持和其他类似合同)，以合同额的10%或15%为可征税收入征收35%的营业税。

这种税收的税率相当于以合同价值的3.5%(建筑合同)和5.25%(其他服务合同)为征税对象进行征收。无论收入所得者何时在安哥拉开展业务，扣缴税款都是以缴纳营业税的方式进行的。否则，扣除的税款就是最终确定的。

contracting entity at the 35% set out for Industrial Tax on a taxable income of 10% or 15% of the value of the contract (amount billed), as the case may be.

This taxation is equivalent to actual rates withheld at source by reference to the total value of the contract of 3.5% (building contracts) and 5.25% (other services). Whenever the earner of the income owns a business in Angola, the tax withheld is considered payment on account of tax owed by way of Industrial Tax. Otherwise, the tax withheld is considered final and definitive.

3. Tax on Capital Investments

As its name suggests, the Tax on Capital Investments (IAC) applies to income from the investment of capital, such as interest, distributed profits and royalties, at a rate of 15% or 10%, as the case may be.

In terms of territorial coverage, the rules vary between the taxation of entities with a business based in Angola for income from capital investment, whatever its origin, and also taxation of non-residents in Angola and those which have no permanent establishment, for income from capital investments with their origin (established debtor) in Angola, which is the case of interest from loan agreements, and taxation only of income from capital investments (established debtor) in Angola, which is the case of distributed profits and royalties. Finally, credit institutions are exempt from this tax in the case of interest on loans, lines of credit and late payments, provided that they are subject to Industrial Tax.

4. Urban Property Tax

Going from the more specific taxes to the more general ones, we have Urban Property Tax, which applies to income on urban properties in Angola, at a general rate of 30%.

The income in question is rents actually generated by a property or the value of the utility that is or can be obtained it by those who use the property (rent imputable to the property or lease value resulting from appraisals), minus certain eligible expenses.

This taxation by reference to the lease value of the property makes it a mixture of income tax and tax on assets. Properties used for an industrial activity without payment of rent are excluded from this taxation by reference to the lease value.

3、资本投资税

资本投资税，正如其名字所表示的，就是对资本投资所得收入进行征税，包括利息、分红和版税等等，税率是15%或10%，依情况而定。

以地域划分为依据，资本投资税规则有所不同：对贷款利息收入，区别适用于无论收入来自安哥拉境内外的位于安哥拉境内的公司，以及收入来自安哥拉境内的非安哥拉定居居民和无常设机构的公司；对于股息分红和版税，仅适用于安哥拉境内的资本投资收入。最后对于信贷机构，在缴纳营业税后，其贷款利息、信贷额度利息和逾期利息的收入当免除资本投资税。

4、城市房屋税

从特种税过度到一般税，我们有城市房屋税，适用于安哥拉城市房屋所得收入，税率一般是30%。

值得注意的是使用房屋所付租金或者设施使用者所获的价值（即归于房屋的租金或估价租金），应当扣除某些合理费用。

这种参考房屋租赁的税收，将所得税和资产税混合起来。无需支付租金的用于营业活动的房产无需缴纳城市房产税。

5、消费税

消费税（IC）适用于货物（某些出口货物、农业及类似产品和手工艺品不在此列）生产（安哥拉境内），进口货物，用水，能源，电信，酒店和连接服务以及拍卖、海关和其他政府机关处理的货物。

用于组装的生产过程中的原材料和辅助材料，生产资料和配件（用于制造工艺）可免于征收此类税收。即使在货物生产的情况下，可征税所得包含在购买者支付的货物价款中，且只有在销售的时候才能征收消费税。一般情况下，消费税税率为10%，当然也有适用于不同商品的低税率（0.2%和5%）和高税率（20%和30%）。消费税通常是每月申报和支付。

5. Consumption tax

Consumption tax (IC) applies to the production (in Angola) of goods (with the exception in certain cases of goods for export, some agricultural and similar products and artisanal production), imported goods, water, power, telecommunications and hotel and connected services and the purchase in auction and sale by customs or other public services.

Raw materials and subsidiary materials incorporated during the manufacturing process, capital goods and spare parts (used in the manufacturing process) may be exempt from this tax. Even in the case of production, taxable income consists of the price of goods paid by the purchaser and the tax is only payable at time of sale. The general rate is 10%, though there are other, lower rates (zero, 2% and 5%) and higher rates (20% and 30%) for a wide variety of goods. The tax is declared and paid on a monthly basis.

6. Customs duties

Customs duties are essentially levied on transnational transfers of goods. The Angolan Customs Tariff is based on the Harmonised Commodity Description and Coding System (HS) (64), which is also used by the European Union, for example. Ad valorem duties on imported products, regardless of their origin, vary between 2% and 30% and the rate is fixed on the basis of the classification of the goods (essential, necessary, useful, superfluous and luxury).

Other taxes also have to be paid in addition to customs duties, such as the above-mentioned Consumption Tax, Stamp Duty (on the CIF customs value of the product), service charge (on the value of goods of any type), clearing agents' fees (based on the value of the products) and a wharf connection charge (on containers placed on the dock).

In general (with exceptions) exports of goods to Angola with a CIF value of USD 5,000 or more to legal persons or USD 10,000 to natural persons or exports of motor vehicles, irrespective of their value, must undergo a pre-loading inspection by a private company (such as BIVAC International, AS or Bureau Veritas) selected for the purpose by the Angolan authorities.

These inspections include checking their quality, quantity, value, freight charges, technical, commercial and sanitary characteristics and customs classification, in order to speed up customs clearance at the port of destination.

Construction materials exempt from customs duties

Decree-Law 24/09 of 11 December enshrines a special customs framework for the import of goods for the construction of social housing or what the law calls the state's complementary housing policy entailing exemption from import duties and consumption tax.

6、海关关税

关税基本是附在跨境买卖的商品之上的。安哥拉海关关税以《商品名称及编码协调制度 (HS64)》为依据标准 (欧盟也是采用此标准), 例如进口产品的从价税, 无论其源产地在哪里, 依具产品的分类 (必需的, 必要的, 有益的, 多余的和豪华型) 采用固定汇率, 从2%到30%不等。

关税不能免除其他税收, 如上面提及的消费税, 印花税 (依到岸价海关报价征收), 服务费 (任何类型的商品都依其价值而定), 清算代理费 (按产品价值而定) 和码头接驳费 (按码头卸下的集装箱而定)。

一般而言 (也有例外), 法人到安哥拉的进口产品的到岸价达到了5,000美元或以上, 自然人进口产品到岸价达到10,000美元, 或进口机动车辆无论其价值大小, 都需经由安哥拉主管机关选定的私有公司 (例如, BIVAC International, AS 或Bureau Veritas) 的预先检查。

检查的项目包括检查货物的质量, 数量, 价值, 运费, 科技、商业和清洁特征, 海关分类等等, 以便在目的地加快办理清关手续。

免关税的建筑材料

第24/09号11月11日法律针对社会保障住房的进口建材, 或法律所称的为国家执行住房政策, 免除该类建材的进口税和消费税。

这些豁免适用于某些材料, 如铜管, 锌板, 板片, 纤维结合剂, 纤维素结合剂及类似产品和合成聚合物或改性天然聚合物油漆及清漆分散或在非水介质中溶解等等建材及配件。当这类建材通过海关时, 需出示由Instituto Nacional de Habitação确认的该类材料是为安哥拉社会保障住房的需要而进口的方能免除关税。

该法律制度目的是保护安哥拉国内市场, 如果该类进口货物存在问题, 则不能免除进口关税和消费税。

These exemptions apply to certain materials, such as accessories for copper pipes, zinc plates, sheets and strips, fibre cement, cellulose cement and similar products and synthetic polymer or modified natural polymer paints and varnishes dispersed or dissolved in non-aqueous media. When these materials are imported they must be accompanied by a declaration of commitment to exclusive use in the construction of social housing in Angola, duly confirmed by Instituto Nacional de Habitação.

This legal framework is designed essentially to protect the Angolan national market by laying down that this exemption from import duties and consumption tax does not apply if the goods in question exist in Angola.

7. Property Sales Tax

Property Sales Tax is levied on the sale of real estate in Angola and also, among other special cases, on leases for 20 years or more, transfer of concessions granted by the government for exploitation by industrial companies (including the company's operating material transferred with the concession) and acquisitions in public or private limited companies owning real estate, when 75% or more of the company's share capital is owned as a result (as set out in Decree-Law 3082 of 12 November 1960). A simple promise to sell in which possession is transferred to the buyer or use of it by the buyer results in property sales tax. The purchaser is responsible for paying the tax.

Taxable income is usually the purchase price of the property or, if higher, 30 times the value of the rent established in the matrix or resulting from an appraisal. An appraisal must be made for a plot of land transferred for construction. Property Sales Tax varies between 2% and 10%.

The sale of real estate is still usually subject to Stamp Duty at 0.5% of the value of the transaction.

8. Stamp Duty

Stamp Duty is levied on the sale of real estate, as described above, and on a heterogeneous number of acts, documents, agreements and operations, which include, for example:

- a) *"shares transmissible by transfer or endorsement" (0.5% on face value)*
- b) *"advertising in periodicals" (3% of cost)*
- c) *"insurance policies" (1% to 5% of premium)*
- d) *"commercial and industrial leases" (1% on value of agreement)*
- e) *"certificates" (taxation varies)*

7、不动产交易税

安哥拉的不动产交易税针对不动产的一般买卖，同时还有其他特定情况下的不动产交易，包括20年或以上的租赁，转让政府颁发的工业公司的开采特许证（包括公司的生产资料与特许证一同转让），取得拥有不动产的股份有限公司和有限责任公司75%的股权（1960年第3082号11月12号法令法律）。单是不动产买卖中承诺转移所有权给买方或是买方使用不动产，都将产生不动产交易税，且由买方纳税。

应税所得通常就是不动产交易的成交价，或评估价或30倍的租金。用作建筑开发的地基转让，必须要对转让价格进行评估。不动产交易税税率从2%至10%。

不动产买卖同样还要缴纳交易额0.5%的印花税。

8、印花税

印花税主要针对不动产买卖，各种行为，文件，协议和业务，包括：

- a) “股份转让或背书传播”（面值的0.5%）
- b) “广告期刊”（3%的费用）
- c) “保险单”（1%至5%的溢价）
- d) “商业和工业租赁”（租赁协议价值的1%）
- e) “证书”（不同税收）
- f) “赠与”（其价值的0.4%）
- g) “海关文件”（产品完税到岸价的0.5%）
- h) “工程合同的价值”（0.4%的价值）
- i) “授权委托书”（10至600宽扎）
- j) “城市或农村不动产租金收据”（其价值的0.7%）
- k) “其他所有收据”（其价值的1%），其中收据单不在其列
- l) “公司股本”（0.2%，如有增加则为0.5%）

- f) "gifts between living persons" (0.4% of their value)
- g) "customs documents" (0.5% of product's dutiable CIF value)
- h) "works contracts of determined value" (0.4% of value)
- i) "powers of attorney" (AKZ 10 to 600)
- j) "receipts for rents from urban or rural properties" (0.7% of their value)
- k) "all other receipts" (1% of value), though receipts slips are exempt, among others
- l) "company share capital" (0.2%, and 0.5% in the event of an increase)
- m) "liquidations of companies when the value is known" (0.5%)
- n) "lease transfers or transfer of the right to use urban properties occupied (or that were occupied less than a year ago) by business or industrial establishments" (5% of value paid)

Financial operations are subject to Stamp Duty as follows:

- a) *Lines of credit by private deed or public instrument are subject to 0.2% Stamp Duty.*
- b) *Declarations of debt, including those in loan agreements, pay Stamp Duty at 0.3%.*
- c) *Guarantees or mortgages, when not accessory to a taxed agreement, pay 0.3%.*
- d) *The rate for bank guarantees is 0.3%;*
- e) *Bills of exchange and promissory notes pay 0.3% in certain circumstances (specification of territorial connection with Angola).*
- f) *Interest charged by banks (except for operations between banks) is subject 1%.*

9. Taxation in the mining industry

The mining industry has a special tax framework divided into three main forms: taxation on profits (income tax), on the value of mineral resources extracted (royalties) and on the extent of the licensed area (surface charge).

Taxation on income is based on the Industrial Tax, with the special conditions set out in the regulations on taxation for the mining industry, such as a higher charge of 40%, specific depreciation charges for fixed assets, establishment of the terms on which search and prospecting costs should be multi-annualised and provisions on environmental recovery obligations.



m)“公司解散时确定的价值”(0.5%)

n)“工商企业转让城市房产的租赁合同或占有使用权(占有不得超过一年)”(支付价格的5%)

金融业务的印花税有:

由私人或公共文书表明信贷额度的,缴纳0.2%的印花税

债务声明,包括贷款协议,缴纳0.3%的印花税

担保或抵押,当不够成可征税合同的从合同即为可单独征税的合同,缴纳0.3%的印花税

银行担保的印花税为0.3%

汇票和本票在特定情况下(特别是地域上与安哥拉有联系因素时)缴纳0.3%的印花税

银行收取的利息(银行间的业务除外)缴纳1%的印花税。

9、采矿业的征税

采矿业的税收体系由三个部分组成:对利润的征税(所得税),对开采出的矿产本身征收矿产资源税和许可采矿区域的地表使用费。

对收入征税主要是以采矿业特定营业税的形式征收,包括税率高达40%,固定资产特定折旧费,分多年计算勘探成本以及恢复环境的义务。

矿产资源税以每月可支付的开采的矿产或精炼矿产的价值而定,税率为2%和5%。应税基数的计算与营业额的征税计算相似,不同点在于开采出来的矿石是否被交易。

地表使用费在许可证基础上每年递增征收。费用以许可证上描述的面积按每平方公里1到4美元的价格征收,当同一个采矿许可证持有人得到新的位于在原矿区内的采矿许可证,价格翻为三倍。

Royalties are charged at 2% and 5% on the value of minerals extracted at the mine head or the value of the concentrates if they are processed and are payable monthly. Calculation of the taxable base is similar to that for a tax on turnover, except that the tax obligation arises whether or not the minerals extracted are sold.

The surface charge is levied annually at rates that increase progressively on the basis of the year of the licence. Charges are between USD 1 and USD 4 per square kilometre of the licensed area and are trebled in the case of new prospecting licences for the same concession holder in areas located in the zone for which the first licence was issued.

10. Taxation on the oil business

Taxation on the oil business is subject to a special framework that replaces the general ones, such as Industrial Tax. Furthermore, there is no taxation on shares in companies subject to the oil business tax or on the dividends that they distribute.

The special taxation framework on the oil business provides for five types of tax:

- a) Tax on oil production (not applicable to shared production agreements)*
- b) Tax on oil income*
- c) Tax on oil transactions (also not applicable to shared production agreements)*
- d) The surface charge*
- e) Contributions to training of Angolan staff*

A general principle applicable to the first three taxes is that the taxable amounts are calculated separately for each concession or development area, with the exception of search costs in the taxation of shared production agreements, which are applicable to different development areas from those to which they are associated. In other words, the tax unit is the concession or development area, as the case may be.

10、石油税

石油税是相对于一般税比如营业税而言的特殊税收。另外，缴纳石油税的企业无需就其股份或股息缴纳相关税款。

石油税有五类：

石油生产税 (不适用于共同生产协议)

石油所得税

石油交易税 (同样不适用于共同生产协议)

地表使用税

员工培训费

前三类的一个基本原则是应税数额以每个许可证或开采区域分别计算，例外是共同生产协议中的搜索成本，也按照不同开采的区域分开计算。总之，课税单位是许可证或开采区域，视具体情况而定。

X.LABOUR RELATIONS

Angolan labour legislation is based on the assumption and idea of inequality of the parties in the labour relationship. As a result, this legislation, and particularly the General Labour Law, Law 2/00 of 11 February, includes a substantial number of principles and obligations that limit the parties' freedom when establishing the terms and conditions of each labour relationship.

Nonetheless, thanks to a general revision of the legislation in 2000, Angolan labour laws now contain many solutions for allowing companies and entrepreneurs to engage in planned, efficient management of their human resources, though naturally without jeopardising workers' rights, which, these days, are consensually recognised in any company with a minimum of social concerns.

We will now give an overview of the main aspects of Angolan labour legislation and highlight practical issues of immediate interest to potential investors in this fast-expanding market.

1. Contracts of Employment

The best source of labour relations is the individual contract of employment, which the General Labour Law defines not from a general, abstract point of view but by delimiting its object and listing the rights and duties arising from it for each party.

As a rule, contracts of employment do not have to be written and are classified in terms of duration as indefinite or fixed-term agreements. Fixed-term agreements are only allowed in certain situations, which are expressly and exhaustively set out in the law, as a way of meeting companies' temporary needs for a time strictly necessary for the purpose.

In addition to the contract of employment itself, Angolan legislation provides for a series of special contracts of employment, the most important of which for foreign investors are agreements per contract or task, agreements for work on commercial or fishing vessels and agreements for non-resident foreigners, which have some specific requirements as to form and the parties' rights and obligations.

There is also another form of contract of employment that is worth mentioning due to its originality and potential and this is the group agreement. The employer hires a group of workers but enters into the agreement with only one of them, who represents the group. The main advantage of this agreement is that it simplifies the hiring process and reduces bureaucracy for companies wishing to set up business again in the country. However, for it to work properly there must be a high degree of trust between the companies and the group representative, as both are jointly responsible to the workers for any breach of their obligations.

十、劳务关系

安哥拉劳动法是建立在雇佣关系是不平等的假象之上的。于是，第2/00号2月11日法律，一般劳动法包含了大量的实质性的原则和义务，限制了劳动合同的雇佣双方订立合同的自由。

尽管如此，2000年的修正案给安哥拉的劳动法带了些许改变，赋予公司和企业对人力资源更有规划和高效的管理，同时也没有危及工人的权利。目前安哥拉的企业都认可其负担的社会责任。

我们将要介绍安哥拉劳动法的全貌，并为感兴趣的投资者介绍一些值得注意的地方。

劳动合同

劳动合同证明了劳动者和用人单位之间的劳动关系。一般劳动法对此没有泛泛而谈，反而具体规定了劳动合同的目的并列举双方的权利义务。

一般而言，劳动合同不以书面形式为要求，包括无期限和固定期限两类。固定期限劳动合同仅存在于法律明文规定的情形，主要是满足公司有严格期限的短期目的。

除了劳动合同，安哥拉法律还规定了一系列特别劳动合同，对外商而言最重要的就是按工合同，商事工作或渔轮合同，非安哥拉定居居民合同，这些特别劳动合同的成立都有特别的要求。

还有一种值得一提的合同就是集体合同。用人单位雇用一组劳动者，但只与其中一名代表整个团队的劳动者签订劳动合同。该合同的优势在于能简化用人单位的招聘程序，减少希望在安哥拉扩展业务的公司内部的官僚主义的发生。但这类合同需要公司和劳动者代表之间有很高的信任，因为一旦有违约行为，他们都需要对劳动者负连带责任。

雇用外国劳动者

石油公司在得到安哥拉石油部的许可下，方能在其公司内仅雇用外国员工。向安哥拉石油部申请这种许可，需要同时递交一份描述该空缺职位的学历资格要求、技术职业经验要求的公开招聘声明。同时，还需递交一份由安哥拉公共行政部、劳动社会保障部共同发表的证明目前没有安哥拉居民能胜任该岗位的要求。



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Hiring foreign workers

Companies working in the oil sector may only hire foreign workers with prior permission from the Ministry of Oil. Applications for permission sent to the Ministry of Oil must be accompanied by a public announcement of vacancies describing the job and indicating the academic qualifications and technical and professional experience required. It is also necessary to submit a declaration from the job and vocational training centres of the Ministry of Public Administration, Employment and Social Security as to the non-inexistence or unavailability of Angolan citizens in the national market with the qualifications and experience requested in announcements of vacancies at companies.

Recruitment and integration of Angolan personnel

As part of the Angolanisation of the oil sector, companies covered must fill vacancies in all jobs and categories with duly qualified Angolan citizens.

The executive decree reiterates and develops the concept of equal rights between Angolan and foreign workers, when it comes to benefits. It also confirms and clarifies the concept of benefit mentioned in the decree-law, which specified items such as salaries, subsidies, social benefits, bonuses and advantages granted by the company over and above salaries and medical assistance, among others.



Global Experience, Local Expertise
全球经验，本地精英

安哥拉人才招聘和整合

作为石油业安哥拉化的一部分，石油公司必须将其公司内的所有空缺职位安排给符合岗位要求的安哥拉居民。

执行法令一再强调在利益上，安哥拉居民和外国员工享有平等的权利。同时该法令也对利益进行了界定，其中包括工资，补贴，社会福利，奖金，工资之外的公司提供的医疗补助。

XI. TRANSPARENCY

1. Law on Public Probity

The Law on Public Probity (Law 3/10 of 29 March) sets out the rules of public morality, bases and respect for public property on the part of public agents, including anti-corruption.

This new law has been in effect since 27 June 2010 and sets out the basic principles governing public agents in the performance of their duties.

It establishes a broad concept of a public agent, which includes, among many others, not only managers and employees in state-owned undertakings but also those at privately owned companies in certain cases.

It sets out the rights and duties of public agents and lays down that they must refuse favours or unjustified privileges or advantages in favour of individuals or public or private collective bodies. In this context, public agents are expressly forbidden to receive gifts from Angolan or foreign natural or legal persons. It gives examples of prohibited gifts, such as money, property, vehicles or other goods or services that, due to their nature and value, may damage the state's good image.

The law also lists acts of public improbity and crimes committed by public agents.

2. Money laundering

Law 12/10 of 9 July was passed as part of the measures against money laundering and funding of terrorism. The entities covered by the law are subject to a number of obligations when performing their duties.

Examples of these entities are credit institutions, financial companies, insurance companies, pension fund management companies, exchange bureaus, casinos and members of the professions, such as certified auditors, chartered accountants, auditors, notaries, registrars, lawyers and paralegals. Branches of entities with their registered offices in Angola are also subject to this law.

In addition to listing general, common obligations of the entities in question, such as a) identification, b) diligence, c) communication, d) restraint and e) cooperation, the law also lays down rules that must obey. The obligation to communicate consists of the duty to report to the BNA any knowledge or suspicion of or sufficient reason to suspect that is or has been any operation constituting money laundering or funding of terrorism.

Furthermore, the law sets out obligations specifically applicable to certain categories of entity such as financial and non-financial undertakings.

十一、行政透明度

1、政府廉洁法

政府廉洁法(第3/10号3月29日法律)规定了社会公共道德、社会基础,政府公务员对公共财物的尊重,包括反腐败。

新法生效于2010年6月27,规定了政府公务员履行职责的基本原则。

该法对政府公务员的界定比较广,其中不仅包括国有企业中的管理层和员工,还包括特定情况下的私有公司的管理层和员工。

该法规范了政府公务员的权利义务,明确不能接受不合理的有利于个人或机构的好处和权益。换言之,该法明确规定政府公务员不得接受安哥拉的或外国的个人或机构的任何礼物,包括金钱,财产,车辆及其他伤害国家良好形象的物品或服务。

该法还规定了政府公务员的不诚实行为和犯罪行为。

2、反洗钱

第12/10号7月9日法律是反洗钱和打击恐怖主义经济来源的重要法律。该法涉及的主体要严格遵守法律规定的义务履行其职责。

例如信贷机构,金融公司,保险公司,养老金管理公司,外汇局,赌场和职业人士包括注册审计师,注册会计师,审计员,公证人,登记员,律师和律师助理。上述主体的分支机构有办公室注册在安哥拉境内的,也受该法的调整。

这些主体的一般义务包括:a)身份鉴别,b)谨慎勤勉,c)信息交流,d)自我约束和e)通力合作。该法还表明了遵守这些义务的规则。例如信息交流包括发现可疑交易或有足够证据怀疑是洗钱或资助恐怖活动就需立即向中央银行汇报。

该法对金融企业和非金融企业进行了区分,并规定了不同的特别义务。

XII.SOME CONSIDERATIONS ON THE MAIN SECTORS OF ACTIVITY IN ANGOLA

1. Oil activities and operations

Law 10/04 of 12 November 2004 on oil activities (the LAP) regulates and defines the prospecting, search, assessment, development and production of oil. It also revokes the 1978 legislation and is part a legislative package designed to apply to a new stage for the sector in Angola.

Following the LAP, Law 11/04 of 12 November approved the customs framework applicable to the sector and Law 13/04 of 24 December on taxation of oil activities was published.

From 2004 to early 2009, oil operations were regulated by the above laws and sharing and production agreements between the national concession holder, Sonangol, E.P., and the different operators.

General framework – Angola’s legislative options in the liquid and gaseous hydrocarbon sector have evolved considerably since the later 1990s and especially after 2002, when the armed conflict ended.

A stake in a “crude oil economy” and its diversification after the approval of the Angolan natural gas project and the construction of the first liquefaction unit in the Province of Zaire are the visible face of a country objectively prepared for faster industrial development.

Aware of this, the Angolan legislators (i) created the necessary legal mechanisms for rigour and objectivity governing offshore and onshore oil operations and activities involving other natural resources and (ii) standardised applicable rules and procedures.

Legal framework – The Regulations attached to Decree 1/09 of 27 January, Oil Operations Regulations (the ROP) should be regarded as applying to the oil sector in the broad sense, although it is restricted to upstream application.

Crude oil refining, storage, transport, distribution and sale, often included in downstream and midstream, are not covered by the ROP or the LAP.

The first stage of the standardisation involved enshrining a series of technical terms. In order to avoid overlapping definitions, the legislators accepted the expressions used in both the ROP and LAP.

A priori, the ROP does not apply to prospecting and concession licences granted at the time it came into effect, although the national concession holder clearly wished to apply the ROP to existing contracts, in the provision on mining rights granted.

Following the proliferation of legislation on the gas sector, the ROP sets out definitions essential to the sector, such as a definition of natural gas, transport by pipeline and gas metering (for measuring production and sales of natural gas).

十二、安哥拉的主要投资领域

1、石油领域

2004年第10/04号11月12日关于石油领域的法律(LAP)规范确定了石油勘探, 搜寻, 评估, 开发和生产。同时该法废除了1987年的法律, 成为推动安哥拉到达新阶段的重要立法。

在LAP法之后, 第11/04号11月12日法律认可了适用于石油业的海关管理体制, 第13/04号12月24日法律关于石油营业税也随之公布。

从2004年至2009年初, 石油业由以上法律规范国家特许证持有人Sonangol, E.P和其他运营商之间的共享和生产协议。

总体框架——安哥拉液态和气态天然气产业的立法在1990年后, 特别是2002年武装冲突结束后, 逐渐成型。

“原油经济”的产业支柱和安哥拉天然气工程批准后呈现出的多样化, 还有扎伊尔省的首个液化工程厂, 昭示着安哥拉开始走向快速发展的工业化道路。

安哥拉立法者注意到这点后, (i) 制定了严格的客观的管理海井油田和陆上油田包括其他自然资源的法律制度和(ii) 标准化的规则和程序。

法律制度——第1/09号1月27日法令的配套规章, 石油运营规章(ROP) 广义上适用于整个石油产业, 虽然该规章也要严格遵守上位法律的规定。

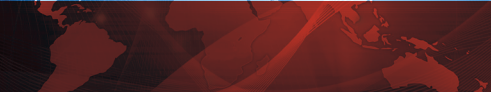
原油精炼, 储存, 运输, 配送和销售, 往往包括在下游, 中游, 不受ROP石油运营规章和LAP法的调整。

规则标准化的第一步是规范技术用语。为了避免重复定义, 立法者采用ROP规章和LAP法律中的有关术语。

ROP因为先天性的不足, 不能保护和适用于其生效前已经颁发的特别许可证, 即使这些许可证持有人非常想用ROP来规范之前就生效的取得开采权的合同。

随着天然气产业立法的繁荣, ROP规章设立了该行业的基本定义, 包括天然气的定义, 管道运输和瓦斯表(用于测量天然气生产和销售)。

石油运营商在得到政府颁发的勘探许可证或石油特许证后方可开展业务。



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Oil operations may only be performed under a prospecting licence or oil concession, both granted by the government.

Prospecting licence

A prospecting licence is valid for a maximum of three years and is, exceptionally, extendable. It entitles its holders to perform operations on land or at sea using geological, geochemical or geophysical methods to locate oilfields but not to drill wells or process, analyse or interpret the data acquired. A prospecting licence does not give the licence holder an exclusive or pre-emptive right over the prospecting area or any concession to be granted later.

The licence lays down the work programme and identifies and defines it technically. A conjugation of the LAP and ROP now makes it possible to achieve a practical, cohesive, accurate understanding of the interested parties' rights and obligations, such as the duration and extension of licences, submission of quarterly prospecting reports, etc.

Outside the scope of the prospecting licence, any Angolan or foreign entities must join Sonangol, through:

- a) A company*
- b) A consortium agreement or*
- c) A shared production agreement, which is the most common form*

Oil concessions

Concessions are regulated by their own decree (Decree 48/06 of 1 September) and may be subject to a public call for tenders or direct negotiation. The ROP lists the minimum elements to be included in agreements between the national concession holder and Angolan or foreign entities. The LAP identifies the forms of association – companies, consortium agreements and shared production agreements – and service contracts with risk.

Thanks to the current framework, sharing and production agreements on oil and gas activities are clearer, more accurate and more uniform.

Associates must provide a bank guarantee on the same terms as those for obtaining a prospecting licence to ensure fulfilment of their obligations. The investment risk is borne entirely by the associates, who have no right to recover capital invested if no economically exploitable discovery is made.

A concession ends (i) by agreement between the state and national concession holder, (ii) by rescission by the government on the basis of a reasoned proposal from the Minister of Oil, (iii) on termination by the national concession holder, (iv) on redemption by the Angolan state for reasons of public interest and (v) on expiry of the concession if the legal requirements are met.

勘探许可证

勘探许可证有效期长达三年，一般情况下，可以延展。该证允许持有人在陆地上或海洋里运用地质学、地质化学或地质物理学方法确定油田的位置，但不得钻井，开采，分析已得到的数据。勘探许可证在勘探区域内并非排他性的。

勘探许可证规定了勘探工程规划，识别，并且技术地给出定义。LAP法和ROP规章相结合更有利于利益相关人的权利义务得到实现，比如许可证的期限和延展，汇报每季度勘探报告等。

勘探许可证以外的业务，任何安哥拉或外国实体都必须通过以下方式加入安哥拉国家石油公司

一家公司

财团协议

联合生产协议，这也是最常用的方式。

石油特许权

第48/06号9月1日法令是专门规范石油特许权的。石油特许权采用公开招标或直接谈判的程序。ROP规章列举的是特许权持有人与安哥拉之间合同的基本事项。LAP确认的是联盟的形式——联合公司、财团协议和共同生产协议——和服务合同及其风险。

得益于现行制度，天然气和石油的共同开采协议变得越来越清晰、准确和统一。

联合公司需为勘探许可证提供银行担保以确保其义务的履行，所有的风险由联合公司承担，如果没有探查到可开发的资源，也无权收回其投资。

石油特许权终止的情况：(1)安哥拉和持有人之间协议终止；(2)经石油部长提议由政府进行撤销；(3)持有人终止；(4)安哥拉以公共利益为由回购；(5)法定条件满足后特许权期满。

特许权合同结束后，所有用于石油业运营的设备器械、工具及其他物品当无条件归还特许持有人所有。

After the concession has ended, all equipment, instruments, facilities and any other goods acquired for the oil operations must revert free of charge to the national concession holder.

Oil operations

The legal framework on oil operations provides for two phases. The first includes prospecting, search and assessment and the second development and production.

Prospecting, search and assessment

In the prospecting, search and assessment phases, it is necessary to submit a seismic survey and drill a certain number of search and assessment wells.

The concession holder must submit annual work plans to the Ministry of Oil within 60 days of starting work in the first year and by the end of October of each year, in subsequent years.

The ROP describes the additional information to be included in the work plan before and after the assessment of the fields. The operator's obligation to declare a commercial discovery or "commercial unsuitability" must be fulfilled through the national concession holder, which then sends the assessment to the Ministry of Oil.

Development and production

Each operator submits a set of plans to the national concession holder, which submits them to the Ministry of Oil for approval. They include:

- (i) A General Development and Production Plan, which must contain a substantial number of elements set out in the ROP, and the Ministry of Oil may request studies of alternative solutions*
- (ii) An Annual Production Plan, for oil and gas production and an indication of waste produced and its management, among other relevant aspects*
- (iii) The joint Development and Production Plan between the national concession holder and its associates must contain a number of elements (based on the documents attached for the development and production plan). The issue of unitisation (operations at a field located in more than one concession area) inside and outside Angola in a situation of partial extra-territoriality warranted special attention from the legislators with regard to possible cases on inability to fulfil contractual obligations.*
- (iv) Any renunciation or continuation plan for oil operations must be drafted and submitted must contain information such as the field's production records, a timeline for vacation, technical, economic, environmental and safety aspects, vacation options, etc.*



石油类作业

油类作业法律框架分为两部分，第一部分包括勘探、搜寻和评估，第二部分为开发和生产。

勘探、搜寻和评估

在勘探、搜寻和评估过程中，需要提交地震调查报告，开钻一些用于搜寻和评估的井眼。

特许权持有人需在开工60日内向石油部递交年度工作计划，如果开工时间在10月之后，则在下一年递交。

ROP规章在评估工作前后对持有人提交工作计划规定了更详细的要求。经营者有就探索结果发表声明的义务，随后需将评估报告递交到石油部，这都需通过特许持有人来实现。

开发和生产

每个运营商都需向特许持有人递交运营规划，该规划同样要报石油部批准，规划的内容包括：

- (1) 总体开发生产规划，需包含ROP规章所列举的基本要素，同时石油部可要求提供其他备用方案
- (2) 年度生产计划，其中涉及天然气与石油的生产规划，产生、管理废料的指标等等
- (3) 特许持有人和其联合单位之间的联合开发生产计划需包含一系列要素(主要是以开发生产计划所附文件为主)。
- (4) 任何石油运营计划的放弃和继续都需递交包含以下信息的报告：油田产量录，休假、技术、经济、环境和安全等方面的时间表，休假选择等等。



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Raising of crude – Raising of crude oil must abide by certain procedures and operating rules governing the programming and storage of oil produced in a particular development area. Operators must, on behalf of the concession holder's associates, within 30 days of the date of submission of the procedures and rules, comment on them and suggest any alterations. The operator's comments and suggestions are then analysed by the concession holder, which issues a final document within 60 days of submission.

Gas and crude – The operator submits the metering system, equipment and procedures to be used or to serve as a basis for measuring production and sales of oil and natural gas for appreciation and a decision by the Ministry of Oil.

Violations and fines – The ROP reinforced rules and penalties with substantial fines for a series of violations. The amounts vary between the equivalent in kwanzas of USD 50,000 and USD 1,440,000, and repeat offences are punished by double the fine.

Supervision – Oil operations are supervised by the ministry in charge, by means of inspections, surveys or collection of oil samples or other substances deriving from them for analysis.

Conclusion

Closely following the provisions of the LAP in 2004, the ROP regulates matters that were previously dispersed in the LAP and sharing and production agreements, which were not regulated.

There is a clear wish on the part of the legislators to unify or regulate the system and clarify unregulated matters. It is essential to read and understand the new ROP in order to understand oil and gas sharing and production agreements and the 2004 legislative package mentioned in the introduction.

In short, we can basically say that the ROP provides added legal certainty to oil industry activities, including the prospecting, search, assessment, development and production of solid and gaseous hydrocarbons.

2. Angola Natural Gas Project – the first Angolan liquefaction unit

General framework – The development of the oil industry in Angola and the need to make the economy more modern and profitable led the country to put a stake in a major industrial project in the late 1990s, involving some of the world's biggest names in the search for and production of hydrocarbons.

The Angolan gas liquefaction project is regarded as the largest investment ever in the country's energy sector. It means that Angola will join the small club of non-pollutant, green energy producers in 2012, which is when the first cubic feet of gas are expected to be delivered to the United States.



原油提炼——原油的提炼需经过特定程序和特定的加工、储存的规则。运营商需以特权持有人合作伙伴的名义，在提交加工程序和操作规则方案的30天内，对各种具体方案提出意见。特权持有人在60天内对运营商的意见进行分析。

天然气和原油——运营者采用的计量系统和用于测量石油和天然气产量和销售的设备和程序，都需经过石油部的批准。

违约和罚款——ROP规章对一些列违约行为规定了大量的罚款，以确保规则的落实。罚款金额从50,000美元至1,440,000美元不等，以宽扎为支付单位，再次出现相同的违约行为，罚金将会加倍。

监管——主管部门通过检测、调查或对石油样品进行收集及对样油的其他物质进行分析来监管石油业。

总结

ROP紧跟2004年的LAP法律，对LAP法律中分散规定的事项进行了规范，以及对LAP法未规范的共同生产协议进行了规范。

立法者希望整个法律制度具备完整统一性，所以对ROP规章的研读对于整个立法有着重要的意义，尤其是在石油、天然气合作生产协议方面。

总之，我们可以说ROP规章给整个石油天然气产业的法律制度增加了更多的确定性，包括勘探，搜寻，评估，开发和生产各个方面。



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The international distribution of Angolan gas in the Gulf of Mexico and Asian markets is also planned. This will provide it with greater commercial exposure worldwide.

Calculations point to a production and supply capacity of around 12 trillion cubic feet from available reserves. This makes Angola a key player in the international energy market, similar to its position in the Sub-Saharan oil sector.

Value added to the project – At a time when green energy is on the world leaders' agenda, a green alternative to the production, refining and supply of crude in Angola could not come at a better time.

The LNG economy was created from use of waste that was considered as losses. Losses are medium and long-term costs to the environment and cannot be dissociated from injection into the soil of gaseous waste and the burning and release into the air of CO₂ after the extraction of crude, which increased polluting emissions into the atmosphere.

While, on one hand, the oil economy resulted in the systematic loss of associated gas and consequent pollution of the environment, an investment of nine billion USD in the Soyo region in Zaire Province, about 350 km south of Luanda, has combined a necessary environmental policy with the creation of a source of income and improvement of the human capital required for the industry, with a stake in around 65% of Angolan professionals qualified in this sector. This has consolidated the so-called "Angolanisation of the LNG project".

Legal framework – Decree-Law 10/07 of 3 October approved the investment agreement (signed on 3 May 2007 by the Ministry of Oil, Sonangol, the promoting companies and Angola LNG, Limited) and set out the terms and framework of the project. It is important to note the concerns that oriented the law, with the legislators managing the interests of the country and the "promoting" investors and offsetting the risks taken and the huge amounts borne by each of them with a special tax, customs and exchange framework to help make the project economically viable.

Also relevant to the Angolan gas liquefaction project are Resolution 17/01 of 12 October, which classified the project as in the public interest and Resolution 13/05 of 9 May, which recognised the importance of the guideline set out in the Memorandum of Understanding of 23 August 2004.

The legislation on oil activities was applied to the Angola LNG project, especially the Law on Oil Activities (Law 10/04 of 12 November), the Law on Taxation of Oil Activities (Law 13/04 of 24 December) and the Law on the Customs Framework for the Oil Sector (Law 11/04 of 12 November), all applicable to all matters not contrary to the specificities of the exploitation, production and liquefaction of gaseous hydrocarbons, without prejudice to the needs of the gas sector.



2、安哥拉天然气工程——安哥拉首个液化单位

总体构架——安哥拉石油产业的发展和推动现代化经济发展的需要使得安哥拉自1990年起就计划在主要工业领域树立支柱产业，一些世界知名的天然气公司就在其中。

在安哥拉能源领域，安哥拉天然气液化项目是最大的一笔投资。这意味着安哥拉将于2012年加入无污染绿色能源俱乐部，届时将开始向美国输送天然气。墨西哥湾和亚洲市场也在安哥拉天然气工程的全球商业扩张计划之中。

安哥拉的天然气拥有12万亿立方英尺的储存能力以供生产和供应，这使得安哥拉在国际市场上非常有竞争力，可与撒哈拉沙漠以南的石油业相提并论。

项目增值——当世界领导人开始讨论绿色能源时，安哥拉的能源产业找到了发展的最佳时机。

液化天然气是重新利用废料而来。废料由原油提炼而得，燃烧后除了二氧化碳还有其他有毒物质，会对环境造成中型长期的损害。

法律框架- 第10/07号10月3日法令批准了投资协议（石油部门及和安哥拉国家石油公司公司部2007年5月3日签署），并列出了此项目的框架及条款。最重要的是要注意导向的忧虑与管理国家和“促进”投资者的利益，立法法，抵销了风险已经采取和他们每人承担一个特殊的税收，海关和外汇的大量框架以期使本项目经济上可行。

同样相关安哥拉天然气液化项目的决议是10月12日第17/01号决议，此决议将此项目列为公共利益项目，而5月9日第13/05号决议则认可了2004年8月23日合作备忘录中所陈述的指导方针的重要性。

3. Biofuels

In 2010, Angola also enacted a Law on biofuels, Law 6/2010 of 23 April, which set out the bases of the legal framework on the matter in order to stimulate the cultivation of sugarcane and other plants for use in the production of biofuels.

Angola has abundant natural resources and the right conditions for re-establishing agriculture in general, including that for the production of biofuels.

The law applies to medium- and large-scale agro-industry and agricultural producers growing sugarcane and other plants for sale to agro-industry projects producing biofuels.

The incentives for activities related to the production of biofuels are those set out in the Basic Private Investment Law and the Law on Tax and Customs Incentives for Private Investment, though the government may also offer additional incentives, not only for taxation and exchange but also for access to credit on more favourable terms.

The law set up a Biofuels Commission chaired by the Ministry of Oil. The commission's members include the Ministries of Economic Coordination, of Agriculture, Rural Development and Fishery, of Justice, of Industry, Geology and Mines, of Energy and Water and of the Environment. Its duties include promoting studies required for the classification, zoning, mapping and delimitation of the land for agro-industry activities for the exclusive production of biofuels and assisting in the granting of rights to land with poor soil with potential for the cultivation of plants for biofuel production.

Industrial units and agro-industry complexes should be built on land for which agrarian rights have been granted for the cultivation of sugarcane and other plants solely for the production of biofuels in order to reduce their production costs.

The following entities may be land concession holders or owners of biofuel industry projects:

- (i) public companies or those associated with Angolan natural or legal persons*
- (ii) natural or legal persons of Angolan nationality*
- (iii) companies and cooperatives with their main headquarters in Angola*
- (iv) natural persons of foreign nationality and companies with their main headquarters abroad, always in association with Angolan natural or legal persons*

Agro-industry projects for the production of biofuels must consist of integrated structures that include infrastructure of a social nature. The law lists the following:

- (i) Industrial and production support facilities*
- (ii) Houses close to the workplace*

石油天然气行业的法律适用于安哥拉液化天然气项目，特别是石油法规（2004年12月12日10/04号法律），石油天然气新税制度（2004年12月第13/04号法律）及石油部门海关法律框架（2004年11月12日11/04号法律），这些法规适用于所有石油行业的活动，不与石油的开采、生产、气态烃液化及其他天然气行业活动相冲突。

3. 生物燃料

2010年，安哥拉还颁布了关于生物燃料的法律，4月23日第6 /2010号法规，其中规定了关于这一问题法律框架的基础，以鼓励甘蔗及其他生物燃料的种植。

安哥拉已拥有丰富的自然资源，适合一般农业的重新，其中包括生物燃料的生产。

该法律适用于中型及大型农用工业及甘蔗种植生产者和其他生产生物燃料的农用工业项目。

对有关生物燃料生产活动的激励措施在基础私人投资法律及私人投资税收及海关法律中已做了相关陈述。但政府还可能提供关于税收及信贷方面的额外优惠条件。

该法成立了生物燃料委员会，由石油部门管理。该委员会的成员包括经济协调部、农业部、农村发展部、渔业部、司法部、工业部、地质矿业部、能源及水利部和环境部。该委员会的职责包括研究等级分类、分区、筹划及专门为生物燃料生产的农用工业用地的划分，并协助批准具有种植生物燃料潜力的荒地的开发。

为了降低生产成本，工业产品和农产品加工业复合物应以甘蔗种植及其他生物燃料种植专用土地为基础。

以下实体可以获得生物燃料产业项目土地特许权：

- (一) 上市公司或其公司与安哥拉的自然人或法人合作
- (二) 安哥拉国籍的自然人或法人
- (三) 总部在安哥拉的公司或合作社
- (四) 总部在国外但长期与安哥拉自然人及法人合作的外籍人士及公司。



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- (iii) Crèches
- (iv) Schools
- (v) Hospitals and medical or health centres
- (vi) Recreational and sports facilities
- (vii) Camps with basic sanitation, lighting, potable water mains and dignified, low-rent accommodation for workers
- (viii) Areas for growing plants for food and rearing livestock for personal consumption

4. Ports

Angola occupies an area of 1 246 700 km² and its coastline is 1650 km long. Its main ports are in the centre, north and south of the country - Luanda (Province of Luanda), Lobito (Province of Benguela), Namibe (Province of Namibe) and Soyo (Province of Zaire). Angola has other, smaller ports, which mainly serve the fishing sector. The ports have the legal form of state-owned undertakings with independent management, although they abide by the guidelines of their supervising ministry.

Angola's ports are very important to its economy, as 95% of Angolan imports arrive by sea. The port sector is therefore an essential instrument of foreign trade and the state is committed to rebuilding infrastructures necessary to handle the increase in maritime traffic and refurbishing the ports in the north and south of the country.

Port management is divided into four areas:

- General cargo services
- Multi-services (including container management)
- Container transport
- Logistical support for oil companies

Legal framework – Pursuant to Law 5/02 of 16 April on the delimitation of sectors of activity, port activity is exclusive to the public sector, though concessions may be granted to privately owned undertakings. The Ministry of Transport, which is in charge of Angolan port activities, has set up two official bodies to coordinate them: Instituto Marítimo e Portuário de Angola (Angolan Port and Maritime Institute) and Conselho Nacional de Carregadores (National Board of Carriers).

用于生产生物燃料的农用工业项目，必须具有完整的社会性基础设施。该法列出了以下内容：

- (一) 工业和生产的配套设施
- (二) 房屋靠近工作场所
- (三) 托儿所
- (四) 学校
- (五) 医院和医疗或健康中心
- (六) 康乐及体育设施
- (七) 具有卫生设施、照明设施、饮用水水管、以及标准的、租金低廉的工人宿舍
- (八) 拥有用于个人消费的种植及饲养区域

4. 港口

安哥拉占地1,246,700平方公里，海岸线为1650公里。它的主要港口位于其中心，北部及南部的国家 - 罗安达 (罗安达省)，洛比托 (本格拉省)，纳米贝 (纳米贝省) 和索约 (扎伊尔省)。安哥拉也拥有其他较小的港口，主要服务于渔业部门。这些港口在其监管部门的指导方针下采取国有企业自主管理的法律形式。

安哥拉的港口对其经济发展起着至关重要的作用，其进口商品中95% 通过航运到达。因为其港口是对外贸易的一个重要手段，所以国家致力于重建必要基础设施来解决海运压力的增大，并对该国南部和北部海港进行翻修。

港口管理分为四个方面：

- 一般性办公服务
- 多业务 (包括集装箱管理)
- 集装箱运输
- 石油公司的后勤支持



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Under the Organic Law of the Ministry of Transport, Instituto Marítimo e Portuário de Angola is responsible for monitoring, coordinating, supervising and inspecting ports and maritime trade activities. Conselho Nacional de Carregadores coordinates and monitors maritime trade and international shipping operations and updates, standardises and simplifies methods and rules within its remit.

Port service concessions are regulated by Decrees 52/97 and 53/97 of 21 November and 25 July.

Port of Luanda – This is the country's most important port. Its latitude is 8°47' S and longitude 13°14' E and it is situated in the sheltered bay of Luanda, which boasts excellent natural conditions, calm waters and mild winds. Access is easy via a 1.5 mile-wide entrance to the bay. As Angola's main port, more than 70% of the country's imports and exports pass through (not including oil and crude).

A new 290-metre dock was recently handed over and very high-investment projects have been undertaken via concession agreements with private-sector companies, all to a value of over USD 130 million. The restoration of the railways in the port area should be completed in 2010.

Porto of Lobito – Its latitude is 12° 20'47" S and longitude 13° 32'45" E. The berthing area at Lobito is around 5.2 km long and 300 metre wide at the entrance. Its largest width is 2000 metres and it has an area of around 6 km². The bay's magnificent natural conditions, the excellent organisation and technical equipment guarantee are perfect for small and large, short- and long-haul vessels. In recent years, considerable investment has been made in re-equipping and rebuilding the support systems. The Port of Lobito expansion project began in July 2008 and should be completed in October 2010 and entails building an oil and a cement terminal and a fishing port. This port has warranted special attention in recent years, after a decision to build Angola's second refinery there.

The port handles around 600 000 tonnes a year, mostly unloading of goods such as grain for milling and raw materials for the neighbouring industrial area of Catumbela, as well as flour, sugar, rice, construction materials and equipment for the cities of Lobito and Benguela.

Port of Namibe – This port's latitude is 15°12' S and longitude 12°08' E and it is located in the Province of Namibe. It is Angola's third port in terms of traffic. The city's waters are rich in fish and this and its proximity to the Province of Huíla, with its land of great agricultural potential, means that it can expect considerable development in the near future.

Port of Cabinda – This port is located in the enclave of the same name. Cabinda has an area of around 7680 km² and is situated between Congo Brazzaville to the south and the Democratic Republic of Congo to the north. The port area extends from the mouth of the River Massabi (latitude 5° 02' S) to the south of Ponta Vermelha (latitude 5° 45' S).

法律框架- 根据4月16日第5/ 2002号法规关于部门的界定，港口专属为公共部门，但可享受私有经营特许权。负责安哥拉港口活动的交通运输部，已成立了两个的官方机构以协调港口的活动：Instituto Marítimo e Portuário de Angola (安哥拉港口及航运协会) 和 Conselho Nacional de Carregadores (国家运营商委员会)。

根据交通运输部的组织法，安哥拉港口及航运协会负责监测、协调、监督和检查港口和海上贸易活动。而国家运营商委员会则在其职权范围内负责协调和监测海上贸易和国际航运业务及更新、标准化及简化的方式及规则。

11月21日第52/97号法规及7月25日第53/97号法规中规定了港口服务特许权。

罗安达港- 是该国最重要港口。位于南纬8°47'，东经13°14'。它在罗安达庇护湾，这里具有优越的自然条件，微风静水，1.5英里宽的海湾入口处非常容易通过。作为安哥拉的主要港口，超过70多个国家的进出口在此通过 (不包括石油和原油)。

290米的新码头最近已被移交，具有极高的投资价值的项目已与私有公司达成特许权协议并以开工，此项目的价值将超过1.3亿美元。港区铁路的恢复应在2010年完成。

洛比托港口- 位于南纬12° 20'47"，东经13° 32'45"。洛比托港口的停泊面积的入口约为5.2公里长300米宽。其港口最大宽度为2000米，面积约6平方公里。海湾卓越的自然条件及出色的组织技术装备适合小型、大型、短途及长途船只。近年来，有大量投资为此港口设备更新及支援系统的重建。洛比托港口扩建工程始于2008年7月，应在2010年10月完成。在决定兴建安哥拉第二个冶炼厂后，此港口近年来受到了特别的关注。

该港口每年大约处理600,000吨载量，主要为货物的装卸，如粮食加工原料、为卡通贝拉工业区提供的原料、以及为洛比托及本格拉所供应的糖、大米、建筑材料和设备。

纳米贝港口- 位于南纬度15°12'东经12°08'和08'E的纳米贝省。这是安哥拉的第三个运输港口。此港口接近Hu省，其水域盛产鱼类，土地具有非常大的农业潜力，

因此在不远的将来将会迅速发展。



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Angola is committed to substantial renovation of this port valued at more than USD 55 million. The idea is to attract countries landlocked in the central region of Africa which currently prefer the Port of Ponta Negra (Congo Brazzaville), with added safety and no extra-port charges. The expansion of its infrastructures means that the Port of Cabinda can handle cargo from other parts of central and southern Africa and operate with larger vessels.

Angolan maritime territory

Law 14/10 of 14 July replaced Law 21/92 of 28 August on internal waters, territorial sea and Angola's EEZ.

This new law applies to maritime areas of the extension of the national territory and beyond in the high seas, in accordance with the United Nations Convention on the Law of the Sea.

The law sets out the maritime areas under Angolan sovereignty and jurisdiction: internal waters, territorial sea, the neighbouring area, the exclusive economic zone and the continental shelf.

Within the scope of its supervisory prerogatives, pursuant to international and domestic law, Angola has the right of visit in its exclusive economic zone over all Angolan and foreign ships, vessels or other floating devices, except those with immunity.

Angola has the exclusive right to authorise and regulate drilling on its continental shelf for any purpose and to use the subsoil of the shelf for digging tunnels in any depth of water in that area.

5. The mining sector

Law 1/92 of 17 January established the legal framework on geological and mining activities and lays down that mineral resources consisting of mineral deposits, which include industrial rocks and ore and subterranean, spring, mineral, medicinal and table waters, in the ground, subsoil, continental shelf and other territorial domains are the property of the state.

Prospecting, search and reconnaissance operations

Prospecting, search and reconnaissance operations can be undertaken by mining companies with state, private or mixed capital, joint ventures and associations, which can perform them under agreements with the state of Angola for the purpose or under the prospecting licence.

Licence – A licence is granted if the state decides that it is of interest and on the condition that the applicant gives proof of suitability, technical capacity and financial resources for the operations and goals in question.

Other forms of licensing – The state may, on its own initiative, issue a public call for tenders or a public invitation to submit bids for prospecting licences in previously delimited areas.



卡宾达港 -卡宾达面积约7680平方公里,位于从布拉柴维尔南到果民主共和国之间。港口区域从Massabi河河口到(北纬5° 02')到Ponta Vermelha南(北纬5° 45')。

安哥拉投资超过5500万美元对此港口进行改造。此想法是为了吸引目前中意于Ponta Negra港口的非洲中部地区国家。而其基础设施的扩展是指卡宾达港可承载来自非洲中部及南部其他地区的货物及大型船舶。

安哥拉领海

关于内水领域、领海和专属经济区法规,7月14日第14/10 号法律替代了8月28日第21/92号法律。

这项新法律依照联合国海洋法公约的规定,适用于国家公海领域的延伸。

该法律规定安哥拉主权及管辖权范围内的海域为:内水,领海,毗邻区,专属经济区及大陆架。

根据国际法和国内法,在其监督的特权范围内,安哥拉对于其专属经济区内的安哥拉船只及外国船只有临检权,具有豁免权的船只除外。

安哥拉具有专有权可授权及控制其大陆架上为任何目而进行的钻探活动及在此区域中利用天然地基进行隧道的挖掘活动。

5. 矿业部门

1月17日第1/92号法规制定了对矿业和地质活动的法律框架,并确定了包含矿床在内的矿产资源为国家财产,其中包括工业石,矿石,地下岩石,矿物质及天然地基,大陆架及其他领土领域。

探矿,搜索及勘测

探矿,搜索及勘测等活动也可以由国有、私有、混资、合资矿业公司及矿业机构来进行,这些公司可在履行协议的规范下进行勘测工作,或者具有探测许可证。

Duration – The maximum duration of a prospecting licence for any area is five 5 years, including any extensions, and their grant requires prior authorisation from the state.

Object – The object of the licence may include some or all of the above operations and a single or several types of mineral or deposit and the contractual conditions of the licence, other than those laid down by law, must be specified, in particular with regard to:

- a) The exclusive right to perform the operations in the delimited area*
- b) Their plans*
- c) Conditions for extending the licence and leaving part of the area originally allocated*
- d) The applicable tax framework and guarantees to be provided*
- e) Penalties for breach*
- f) Conditions on the grant of exploitation rights for discoveries of economic interest*
- g) Performance bonds and conditions for repayment of the investment from income on exploitation, if any*

Limitations on transfer – Prospecting licences are not alienable, transferable or negotiable without the state's express authorisation.

Termination of effect – A licence ceases to be effective by agreement between the parties, on expiry of the agreement, on termination by the state due to breach of obligations by the licensee that cannot be remedied by mutual agreement or by termination by the licensee, who must present proof of the technical unfeasibility of discoveries of economic interest.

Exploitation of mines

Concession – Before a mining concession is granted, approval must be obtained for each mine, which must also contain a plan for improvement of natural resources. The exploitation concession must be formalised, after authorisation from the state, in an agreement with the appropriate state body.

The grant of exploitation rights does not signify the concession holder's ownership of the land in which the deposits lie or the facilities.

Form of interested parties – Entities interested in exploitation activities must be mining companies with state, private or mixed capital, joint ventures and associations, all legally set up, provided that they meet one of the following conditions:

- a) They hold, directly or through one of their subsidiaries, prospecting licences under which they have discovered and assessed one or more mineral deposits*

许可证 -如果国家认可申请人条件，并且申请人可提供证明其具备相关业务所需的技术能力和财政来源，那么申请人可获得许可证。

其他形式的许可- 国家可以自发公开招标或邀请公众人士对提前已界定区域的勘测许可证进行投标。

时限 -任何地区的勘探许可证的最长期限都为5年，其中包括任何形式的延长，如需延期必须事先由国家批准。

范围-许可证的范围包括上述的业务的运营操作、矿物及矿床的形式、许可契约的条件等，除了法律中所规范的条款外，许可范围需进行详细说明，特别是关于：

- 一) 界定区域的执行专属权利。
- 二) 规划。
- 三) 延长许可时限的条件及原本划分区域剩余部分的处理方法。
- 四) 提供适用的税务框架及保证。
- 五) 违反规定所进行的处罚。
- 六) 为经济利益进行矿物开采的授权条件。
- 七) 履行保证及获得开采收益后投资的偿还条件，如果存在开采收益。

转让的限制-未经国家明确批准，勘查许可证不可赠与，转让或修改。

效应终止-如双方协商达成一致终止许可及许可协议期期满是，许可效应自行终止，或由于违反许可规定的义务并通过双方协定不能达成一致的，国家将强制取消许可证。

- b) *They have offered conditions that are acceptable to the state in bids or in response to calls for tenders or public invitations for deposits already known and assessed, and*
- c) *They have been hired by the holder of the exploitation licence*

Exploitation operations – These operations may be performed under an exploitation licence in the form of an agreement with the appropriate state body, after authorisation from the state.

Limitation of funding – Recourse to third parties by the holder of a prospecting or exploitation right to obtain funds for the investments needed to fulfil the plan must approved by the state in advance.

Scope of exploitation right – This right includes powers of extraction and treatment of mineral resources, sale and alteration of the natural configuration of the ground, subsoil and continental shelf. Exceptionally, at the holder's request, neighbouring areas may be integrated into a single concession if this results in national economic use of the resources in question.

Plans – Also the exploitation plan, duration of operations, guarantees from the concession holder, other conditions and penalties for breach of contractual obligations by the concession holder.

Duration of concession – An exploitation concession has no time limit and the duration is normally the period necessary to exhaust the mineral reserves, after considering market conditions and changes.

At the start, a time limit for the exploitation right should be established, after which it may be extended for one or more periods, though the conditions may be altered and negotiated.

Return on investment – Return on the investment made in prospecting for licence holders will come solely from the profit from exploiting the deposits discovered or appreciated by these plans.

In focus: Diamonds

Law 16/94 of 7 October applies to the prospecting, search, reconnaissance, exploitation, treatment and sale of diamonds throughout Angola, including its continental shelf and exclusive economic zone.

Activity – Rights for the prospecting, search, reconnaissance, exploitation, treatment and sale of diamonds may be exercised solely by:

- a) *the Angolan national diamond company, ENDIAMA E.P. (ENDIAMA) or*
- b) *mixed companies in which it owns shares, pursuant to Law 1/92 of 17 January on all geological and mining activities*

矿山的开采

许可-每个矿山都必须获得开采许可,许可中必须包括改善自然资源的规划。矿山开发特许必须是正式的、是由国家授权的并与相关国家机构共同达成协议。

开采特许权的授予并不意味着特许权所有人对所持有矿藏的土地及其设施拥有所有权。

有关各方的形式 - 申请进行矿藏开采的单位必须为合法的国有、私有、混资、合资矿业公司及矿业机构,并需要符合下列条件之一:

- 一) 发现并已对一个或多个矿藏进行,并直接或通过其附属公司拥有勘查许可。
- 二) 具备条件对国家关于界定矿藏所进行的招标或公众邀请进行投标。
- 三) 被开采许可证持有人雇佣。

开采活动 - 开采活动必须在具有开采许可证的情况下进行,由国家授权并与相关国家机构共同达成协议。

资金限制 - 勘测或开采许可持有人依赖第三方而获得投资资金的需要事先由国家授权批准。

开采权所涉及的范围- 此项权利包括矿产资源的开采、加工及销售,及对土地、天然地基及大陆架自然结构的更改。在特殊情况下,如果所涉及的土地资源为国有经济使用,权利持有人可要求将周边地区包含在特许权范围内。

规划- 开采规划,经营期限,特许持有人保证及特许持有人违反合同义务的条件及处罚。

对特许权的期限- 开采特许权并没有时间限制,一般所持续的期限是在考虑市场条件及变化的情况下采尽矿产储量所需的必要的时间。

在开采初期应建立一个采矿权期限,此期限过后如需要可进行延期,虽然可能需要协商或改变条件。

投资回报- 投资者期望的投资回报来自于矿藏开采所得利益。

ENDIAMA may pursue and undertake its own projects in this area with no need for a concession agreement, which is not the case for mixed companies in which ENDIAMA owns shares. In these cases, concessions are granted on a case-by-case basis in a concession agreement approved by the state.

Concession agreements – These agreements must set out the rules governing the tax, exchange and customs frameworks agreed upon in advance with appropriate authorities, always considering constitutional provisions set out in the legislation. Entities associated with or hired by ENDIAMA are not allowed to supply or provide services in diamond projects unless there is competition.

Foreign investments in the diamond sector – Foreign investments in the diamond sector are also governed by the law on geological and mining activities and, on a subsidiary basis, by the rules and general principles of the Foreign Investment Law, with the necessary adaptations.

Investment agreements – Investment agreements are negotiated solely with ENDIAMA in its capacity as the only state interlocutor. Their terms must be approved by several state bodies, Banco Nacional de Angola and the government of the province in which the investment will be made. As a rule, it will be a two-phase agreement:

- a) a geological and mining research phase, if any, during which the potential investor will submit a statement of intent to invest and define the area and stages of the work programme*
- b) the exploitation phase, for which the investor will submit a technical and economic viability study, which, when approved, will be an integral part of the mining rights concession agreement*

Call for tenders – If a project is for diamond deposits with calculated reserves and other data for the immediate drafting of the study, ENDIAMA should issue a public or restricted call for tenders.

Sale – The sale of diamonds is the exclusive right of ENDIAMA or a company set up specifically for the purpose, while safeguarding the legitimate interests of the producers.

The sales company will be entitled to a commission to cover operating costs of no more than 2.5% of the value of the diamonds exported. The conditions must be agreed on by the company and producers.

Companies hired by ENDIAMA that share the profits of diamond production are entitled to negotiate and participate in drafting sales agreements for the diamonds produced.

Exports – Exports must be licensed by the Ministry of Trade and the diamonds must first be classified and appraised before delivery by producers.

This process is supposed to be carried out by ENDIAMA or, if it does not have appropriate facilities in Angola for final appraisal, it will be done at the buyer's premises by an internationally recognised appraiser who is hired for a provisional valuation and must participate in and certify the final appraisal.

重点：钻石

10月7日第16/94号法律适用于安哥拉全国及其大陆架和专属经济区内钻石的勘探, 搜索, 侦察, 开发, 处理和销售。

活动 - 可进行钻石的勘探, 搜索, 侦察, 开发, 处理和出售活动的单位为:

- a) 在安哥拉国家钻石公司, ENDIAMA E.P. (ENDIAMA) 或
- b) 根据1月17日关于地质及矿业的第1/92 号法律, ENDIAMA持股的混合公司。

ENDIAMA在此领域中可经营自己的项目, 不需要许可协议, 但ENDIAMA持股的混合型公司不可以。因此由国家批准的授予协议中, 特许权的批准建立在需要具体情况具体分析。

特许权协议- 这些协议必须明确包含关于税务, 外汇和海关框架的相关条款, 必须依照宪法规定。与ENDIAMA相关或被其雇佣企业不得提供或提供钻石及相关钻石服务, 竞争除外。

钻石业务的外商投资- 外国投资钻石业也应遵循地质及矿业活动相关法律规则和进行了必要修改的外国投资法法规及一般原则。

投资协议- 由于ENDIAMA是该国唯一代表, 因此投资协定必须与ENDIAMA进行商定来完成。此协议需必须经过相关国家机构、安哥拉国家银行及进行投资省的省政府批准。一般来说, 协议分为两个阶段:

- 一) 地质及矿产研究阶段, 如存在研究活动, 在此期间, 潜在的投资者将递交一份投资意向声明, 并确定投资的地区的项目阶段。
- 二) 开发阶段, 为此, 投资者将提交其技术及经济可行性研究报告, 经批准后, 其将成为采矿权特许权协议中的主要组成部分

The producer is entitled to use an appraiser of his choice in all phases of the valuation process. The sale of additional minerals discovered in deposits under exploitation is free, except for gold. Artisanal licensing and exploitation are provided for.

Limits on circulation – The law also requires control by concession holders and limitations on access, the circulation of people and goods and residence in restricted areas and protected or reserved mining production areas.

Criminal Offences – Unlawful exploitation and extraction of diamonds, theft of uncut diamonds, illegal trafficking, among other offences, are punishable by a prison sentence.

6. Fisheries

With its excellent geographical location and a coastline of around 1650 km, Angola's shores are rich in fish, molluscs and crustaceans. It is possible to find a wide variety of cold-water species in the Province of Namibe and tropical species off the coast of Benguela.

Less than 15 years ago, the main commercial marine fish populations available in Angola showed an exploitable potential of 360,000 tonnes, broken down as follows:

- (i) 285 000 tonnes of pelagic species in the coastal waters*
- (ii) 20 000 tonnes of tuna*
- (iii) 55 000 tonnes of demersal species (including around 7000 tonnes of shrimp and deepwater crabs)*

Although continental fisheries in Angola have mainly been exploited as a subsistence activity, they have the potential for creating jobs for 10 000 to 15 000 artisanal fishermen, though they need access to means of production and proper training.

In view of the sectors' potential and the fact that domestic demand for fish has grown in recent years, partly due to an increase in the population of around 4% a year, it is regarded as a state priority and could contribute to the desirable diversification of the national economy. The main goal of fishing policy in Angola is thus rational, long-term exploitation of maritime resources in its economic area.

In addition to traditional fish, there are also opportunities in the salt industry and construction of support infrastructures for the sector in general.

Development programmes – Angola has been able to create regional and intercontinental partnerships and relations that have positioned it as a producer and exporter. Instituto de Investigação Marítima (IIM Maritime Research Institute) has promoted a number of international



销售 – 仅ENDIAMA公司及为销售目的特别成立的公司可进行钻石的销售活动，同时保障了生产者的合法权益。

销售公司将有权获得仅为钻石出口价值2.5%的佣金用于营业成本，但必须经过公司及生产商的同意。

ENDIAMA所雇佣的可分享钻石产品所赚取的利润的公司，有权参与协商钻石销售协议的起草工作。

出口- 钻石的出口必须获得贸易部的许可，并且在交易前，钻石必须先进行分类和鉴定。

此鉴定过程应由ENDIAMA进行，或者，如果安哥拉没有适当的设施进行最后的评估，那么将在买方国由临时雇佣的国际公认的评估师进行当场鉴定并作出最后评估。

生产者有权在评估过程的任何阶段自己选择鉴定人。除了黄金，矿床开采过程中所发现的其他矿产的销售是免费的。

刑事犯罪- 非法进行钻石的开采和提取，盗取未切割钻石，非法贩运等罪行将被判处徒刑。

6. 渔业

凭借其优越的地理位置和1650公里海岸线，安哥拉海岸生产鱼类，软体动物和甲壳动物。在纳米贝省及本格拉沿海可能找到各种各样的冷水物种和繁多的热带种类。

不到15年前，安哥拉表现出主要商业海洋鱼类可开发的潜力为36万公吨，细分如下：

- (一) 沿海水域中深海鱼类28.5万公吨
- (二) 金枪鱼20000公吨
- (三) 底栖物种55000公吨 (包括大约7000公吨的虾和深海蟹)

cooperation programmes with European countries, such as Norway (NORAD and the Nansen Project), Spain and Portugal, and also in Portuguese-speaking Africa, with Mozambique, São Tomé e Príncipe and Cape Verde. At domestic level, programmes such as BENEFIT (Benguela Environment Fisheries Interaction and Training) and the BCLME – Large Marine Ecosystem of the Benguela Current are being implemented with visible success thanks to the number of jobs created.

The most important four of the projects currently under way are:

- (i) The Development Programme for Northern Region Fishing Communities (PESNORTE)
- (ii) The Support Project for the Artisanal Fishing Sector and Community Reinforcement of the Production Sector in Ambriz and Surrounding Area (also called ANG/03/009)
- (iii) The Artisanal Fishing Project in the Province of Namibe (PESCART)
- (iv) The Programme for Durable Means of Existence in Fisheries (PMEDP)

Legal framework – The fisheries sector in Angola is technically known as the aquatic biodiversity sector. The main legislation applicable to the sector is the Aquatic Biological Resource Law (LRBA) or New Fisheries Law (Law 6-A/04 of 8 October), which includes basic principles of the Basic Environmental Law (Law 5/98 of 19 June), the Convention on Biological Diversity, the Convention on the Law of the Sea and the FAO Code of Conduct (United Nations Food and Agriculture Organisation). The Southern African Development Community (SADC) Protocol on Fisheries also influenced the legislation.

Although it is necessary to mention other legal instruments on the sector, such as Decree 39/05 of 6 June on aquaculture, Decree 41/05 of 13 July on the general fisheries system or a number of applicable regulations, it is the principles set out in the LRBA that orient the development and sustainability of access to aquatic biological resources and their use and exploitation.

Particular importance is given to the principles of caution, participation of stakeholders and polluter pays, all to guarantee the sustainability and development of resources while fostering effective management of fisheries in to ensure the subsistence of the population and develop the sector's commercial and industrial capacity.

The law provides for regular publication of fisheries management plans and forbids and punishes any action that may harm the aquatic environment. It sets out measures to protect the marine environment and introduce species, if necessary, in order to guarantee the regeneration of endangered species. It also provides for redoubled care with regard to over-fishing of resources. The ministry in charge has thereby guaranteed and created the necessary means to monitor activity and ensure compliance with legislation on the fisheries sector.

虽然在安哥拉大陆渔业已主要基于生存而被开发，但是已成就了10万至15万个体渔民，但他们需要生产资料及适当的培训。

综合考虑各部门的潜力，以及由于约年人口4%的增长所导致的国内近几年来对鱼类的需求的增长，渔业被视为一个国家的优先项目，可以有助于国民经济多样化。因此安哥拉的渔业政策的主要目标是理性的、长期开发海上资源

(iv)发展方案 -安哥拉已经能够建立区域和洲际合作伙伴关系，并已将其定位为生产商和出口商。Instituto de Investigação Marítima (IIM海洋研究所)一直致力增加国际合作方案，与欧洲国家，如挪威(北美防空司令部和南森项目)，西班牙和葡萄牙，以及非洲葡萄牙语国家，莫桑比克，São Tomé e Príncipe和佛得角进行合作。而国内项目，如BENEFIT(本格拉环境渔业相互作用和培训)和BCLME-本格拉大型海洋生态系统等，正在按部就班的进行中，成功指日可待。

目前正在进行中的最重要的四个项目：

(一) 北部地区渔业社区发展计划(PESNORTE)

(二) Ambriz及周边地区的手工渔业部门和生产部门的支援项目(也称为ANG/03/009)

(三) 纳米贝省的手工捕鱼项目(PESCART)

(四) 渔业可持续发展计划(PMEDP)

法律框架- 安哥拉渔业部门严格上被称为水生生物多样性部门。适用于此部门的主要立法是水生物资源法(LRBA)或新渔业法(10月8日第6-A/04号法律)，其中包括基本环境法(6月19日第5/98号法律)的基本原则，生物多样性公约，海洋法和粮农组织行为守则(联合国粮食和农业组织)公约。南部非洲发展共同体(南共体)关于渔业的协议也影响了此立法。

该法定期公布渔业管理计划，对可能危害水生环境的活动的禁止和惩罚。如有必要，为了保证濒危物种的再生，它还规定了保护海洋环境和引进品种所需的措施。它也提供了关于过度捕捞鱼类的加倍护理措施。因此此部门建立了必要的手段进行监视活动，确保了渔业部门法例的遵守。

7. Exclusive economic zones

As it is impossible for the entire country to be transformed into a free-trade area, in the wake of territorial organisation choices made by the People's Republic of China and the Federal Republic of India, Angola has opted to set up special areas called exclusive economic zones (EEZs).

The need to nurture interaction between public and private investments and the current trend towards Angolan and foreign investment on the coast have resulted in Angola committing to creating flexible industrial structures in inland areas. The intention was to redirect investment to the provinces and foster balanced development all over the country.

In its commitment underlying the creation of the EEZs, Angola has undertaken to create material conditions for the construction of the necessary infrastructures, such as:

- (i) A water supply system*
- (ii) An electricity distribution system*
- (iii) Road and rail access*
- (iv) A drainage and sewer system*
- (v) Telecommunications and employee support services*
- (vi) Hotels and restaurants*
- (vii) Petrol stations*

In addition to the above basic infrastructures, which themselves offer excellent investment opportunities in different sectors other than industry, the state should focus its efforts on creating areas that enjoy extra-territoriality in terms of taxation and finance and are also bureaucratically independent from the central administration, which is currently in a consolidation phase.

The EEZs offer general exemption from charges and taxes on production, import, export and income for resident industrial concerns.

In addition to their unique administrative characterisation, the EEZs should help to:

- (i) Attract private investment*
- (ii) Relocate industries previously situated on the coast*
- (iii) Generate employment and income*
- (iv) Promote exports and generate public revenue*
- (v) Reduce imports and dependence on other countries*
- (vi) Increase Angola's domestic production*

7. 专属经济区

由于不可能整个国家都转变成为一个自由贸易区，而随着中华人民共和国和印度联邦共和国做出领土选择之后，安哥拉选择设立特殊区域，称为专属经济区（专属经济区）。

由于公共和私有投资需要相互支持，以及安哥拉目前的趋势及并沿海地区外商投资促使安哥在内陆地区建立灵活的工业结构。其目的是将投资方向投向各个省市，推动全国各地的平衡发展。

以建立专属经济区，安哥拉承诺创造必要的物质条件及基础设施建设，如：

- (一) 供水系统
- (二) 配电系统
- (三) 道路和铁路
- (四) 排水及污水系统
- (五) 电信及从业人员支援服务
- (六) 宾馆和饭店
- (七) 加油站

专属经济区豁免生产，进口，出口和工业机构等税收。

除了其独特的行政性质，专属经济区应有助于：

- (一) 吸引私人投资
- (二) 重新安置以前位于海岸的行业
- (三) 创造就业机会和收入
- (四) 促进出口和政府收入
- (五) 减少进口及对其他国家的依赖
- (六) 提高安哥拉的国内生产



ANGOLA

安哥拉

Legal framework – The EEZs take the form of public development companies (E.P.) by Presidential Decree. Their management is independent, although it is included in the objectives of the National Reconstruction Programme and Strategic Re-industrialisation Plan (2009-2013) of the Ministry of Industry. The Ministry of the Economy is responsible for setting up and organising the public companies that manage the delimited areas and appointing or suggesting their corporate bodies. These companies manage and exploit all the rights in the EEZs and are party to the rights agreements with industrial investors.

Sociedade de Desenvolvimento da Zona Económica Especial Luanda – Bengo E.P. – This company was the first and was set up by Decree 65/09 of 27 September to develop around 8000 hectares between the municipalities of Viana and Cacuaco in the Province of Luanda and in the municipalities of Icolo-e-Bengo, Dande, Ambriz and Namboangongo in the Province of Bengo. The heart of this EEZ is in Viana, around 30 km from the Angolan capital.

The zone is divided into a commercial and an industrial area and has a technological and a convention centre. It is thought to have a capacity to create around 3,000 jobs in the next few years.

There are plans to set up about 70 factories in agro-industry, commerce and services areas. Each area will have different companies in a wide variety of industrial sectors, such as footwear, stockbreeding, food and beverages, etc. The zone can also take a number of important plants, such as iron and steel works, car assembly lines, mechanical packaging and fibre optic cables, among others.

The experience and results of this first E.P. led to Catumbela in the Province of Benguela, around 600 km south of Luanda, being considered as the location for the second Angolan EEZ.

8. Water

The water sector is regulated by the Water Law (Law 6/02 of 21 June) and is overseen by the Ministry of Energy and Water.

Water is one of the most important natural resources necessary for life, social and economic development and environmental balance, as mentioned in the preamble of the above law. For these reasons, the legislators make specific reference to the need for appropriate water management the need to lay down precise rules on its use.

This is a particularly sensitive matter, as many Angolans do not have access to potable water as the infrastructures have been destroyed in recent decades. For this reason, water is a priority investment sector for Angola and the World Bank is implementing a sectoral plan (2009/2015) worth USD 113.2 million to improve the supply to needy populations. The state is committed to investing in



法律框架 - 专属经济区根据总统法令采取公共发展公司 (EP) 的形式。尽管它属于工业部国家重建计划和战略产业化计划 (2009-2013年) 但是他们的管理是独立的。经济部负责制定和组织上市公司, 为其划定地区及委任或建议其法人团体。

Sociedade de Desenvolvimento da Zona Económica Especial Luanda – Bengo E.P.-此公司是9月27日第65/09号法令所建立的第一个公司, 在罗安达省Viana 与Cacuaco及本哥省Icolo-e-Bengo, Dande, Ambriz and Namboangongo自治区之间共开发约8000公顷。这一专属经济区的中心在维亚纳, 距离安哥拉首都30公里。

该区域分为商业和工业区, 拥有技术及会议中心, 被认为在未来的几年将可创造3000个工作岗位。

此区域计划建立农产品加工业, 商业和服务业领域的约70家工厂。每个区域将有工业部门, 如鞋类, 畜牧业, 食品和饮料, 品种繁多, 这个区域也建立了一系列重要的工厂, 如钢铁厂, 汽车装配流水线, 机械包装数量和光纤电缆等。

此经济专属去的经验和成果, 推动了距离罗安达60公里的本格拉省的Catumbela专属经济区, 他被认为是安哥拉第二专属经济区。

8. 水利

水利部门遵守水利法 (6月21日第6/02号法律), 由能源和水资源部监督。

水是最重要的自然资源, 生活、社会和经济发展和环境平衡都离不开它。基于这些原因, 立法者特别提到了水管理的必要性, 必须制定出关于用水的严格法规。

这是一个十分敏感的问题, 由于数十年来基础设施的破坏, 因为许多安哥拉人没有条件适用饮用水。出于这个原因, 对于安哥拉, 水是优先投资, 世界银行也正在实施的部门计划 (2009/2015), 投资价值1.132亿美元改善贫困地区情况。国家正在致力于开发和改善供水投资。以下为重要公共项目:

- (一) 水部门发展计划 (2004)
- (二) 项目短期和中期计划 (2007/2013)
- (三) 部长理事会决议6月27日第58/07号决议所有项目用水

the development and improvement of access to and supply of water. The following are the most important public programmes:

- (i) The Water Sector Development Programme (2004)*
- (ii) The Short- and Medium-term Plan of Action (2007/2013)*
- (iii) The Water for All Programme approved by Council of Ministers Resolution 58/07 of 27 June*

Rural populations are those with the most difficulties in access to water. It is estimated that only around 40% of families obtain water from a safe source. Sanitation issues are also being solved and around 15% of people are calculated to have access to sanitation. In urban areas such as Luanda, Lobito and Lubango, among others, the situation is a little better and 70% of the population has access to potable water and about 60% has access to sanitation. The state has so far promoted and encouraged investments in the cities of Malanje (Province of Malanje), Kuito (capital of the Province of Bié), Ndalatando, (capital of the Province of Kwanza - Norte) Uíge (capital of the Province of Uíge), Huambo (capital of the Province of Huambo), Luena (capital of the Province of Moxico), Lubango (capital of the Province of Huíla) and M'banza Congo (a city and municipality in the Province of Zaire).

So far, more than USD 850 million has been invested in the water sector in urban areas and around USD 11.6 million in rural areas. In order to meet the targets in the 2010 General State Budget, one of the priorities is to develop public rural institutions, particularly schools and health centres, and this is only feasible if they have new or improved water and sanitation facilities.

It is possible to make sustainable financial investments in this sector, provided that they are for the development and restoration of the entire Angolan hydrological water network. Here also the International Development Association (IDA) has made its contribution with funds for improving the management of water resources and restoring water supply systems.

Development projects – Although there are several approved action plans and multi-sectoral development projects for the sector, the following are particularly important:

- (i) The water supply and sanitation master plans for the cities of Dundo (Province of Lunda Norte), Saurimo (Lunda Sul) and Menongue (provincial capital of Kuando Kubango)*
- (ii) The water supply system of the city of Tombwa in the Province of Namibe*
- (iii) A consortium to assist the E.P. in charge of basic sanitation in the city of Luanda*

External funding – The weakness of the water services and inadequate management of water resources are why Angola is receiving one billion USD this year. From 2006 to 2011, the initial available 450 million cubic metres will be doubled. There is therefore important work to be done to meet potable water needs and create the right conditions to handle wastewater, including:

到目前为止，已有超过8.5亿美元资金投资于城市地区的水务部门。约1160万美元投资于农村地区水务部门。为了达到2010年国家总预算的目标，重点之一是发展农村公共机构，尤其是学校和保健中心，而这一切只有在他们得到全新的或者经过改良的水资源以及卫生设施才具备可行性。

可以在水务部门进行持续性的财政投入，并规定将投入用于发展和修复整个安哥拉的水文网络工程建设。国际发展协会（IDA）也为改善水资源管理和供水系统恢复的资金筹措上做出了贡献，

发展项目-在已批准的水务部门行动计划和多部门发展计划中，以下一些显得尤为重要：

一) 在敦多(北隆达省)，绍里木(南隆达)和梅衣盖(宽多库邦戈省的省会)几个城市的供水和卫生设施总体规划

(i) 那米尔省tombwa市的供水系统

(ii) 在卢安达市设立的协助E.P.管理基础卫生建设的财团。

外部资金--水务服务的脆弱和水资源管理的不足，是导致安哥拉今年接收10亿美元外部资金的原因。自2006到2011年，最初的可利用的450,000,000立方米的水资源将翻倍。因此必须采取重大的措施来满足饮用水的需求，同时创造合适的条件来处理废水，包括：

- 提供适当的城市水搜集和处理系统
- 扩大当地的分销网络和废水处理系统
- 在郊区及农村地区安装较小的系统和社区供应点

中国和巴西是在安哥拉供水部门中投资最多的两个国家，巴西接下来计划分阶段投资约3亿到4亿美元，而中国将投资7亿到8亿美元。这些数额同样也体现了工程合约的情况。欧洲国家也已经提供了大量的投资，尤其是德国和巴西。葡萄牙自来水公司通过参与项目来为卢安达省阿瓜斯恩普里城市的现代化提供支持。



ANGOLA

安哥拉

- *Providing cities with appropriate water collection and treatment systems*
- *Enlarging local distribution networks and wastewater disposal systems*
- *Installing smaller systems and community supply points in suburban and rural areas*

China and Brazil are the countries that have invested most in the water sector in Angola. Brazil is planning a phased investment of USD 300 a 400 million in upcoming years and the People's Republic of China will be investing USD 700 to 800 million. These amounts also reflect works contracts. Europe has also provided large investments, especially Germany and Spain. The Portuguese water company is associated with projects to support and modernise Empresa de Águas de Luanda.

Opportunities in the sector – The current state of the sector opens up a number of opportunities for investors wishing to be involved in Angolan water development projects. The fact that some countries have invested more does not mean that other countries cannot bid in projects. Most of the calls for tenders are public and are therefore governed by law, so that they have to abide by standard criteria and predefined qualification phases. Management contracts were one of the ways that Angolan found to partially liberalise water supply systems. It is therefore possible for the private sector to participate in projects, fostering local entrepreneurship and international consortia.



Global Experience, Local Expertise
全球经验，本地精英

水利部门的机会--该部门目前的情况为希望参与安哥拉水资源开发项目的投资者开启了一个机会。事实上，尽管有些国家目前投资的要多一些，但并不意味着其他国家就丧失了参与其中的机会。对投标书的要求大多数是公开的，并被法律所规制。因此它们必须符合标准条件以及预先设定的资质。管理合同是安哥拉针对水供应系统自由化所采取的方式之一。因此私有部门擦浴项目成为可能，这点培育了地方企业和国际财团。

XIII. RELATIONS BETWEEN ANGOLA AND OTHER COUNTRIES

In recent years Angola has conducted a far-reaching revision of economic legislation and has approved the above-mentioned Basic Law on Private Investment, the Basic Law on the Development of Private Entrepreneurship and the Basic Law on Tax and Customs Incentives for Private Investment.

This in-depth revision followed a change in socioeconomic paradigm and its main goal is to enshrine the principle of free private business and entrepreneurial enterprise. This is a clear commitment to direct foreign investment, one of the main aspects of Angola economic policy and a decisive, fundamental pillar of its development.

It is in this scenario of change and a new paradigm that we will analyse current relations between Angola and Portugal, Brazil, China, the United States, India and other African countries (South Africa and Mozambique).

Angola and Portugal

If we concentrate on the facts proven by the latest economic, cultural and social records and statistics, we can clearly see that the relationship between Portugal and Angola has a future. This applies not only to the political but also to the economic and cultural field.

Business relations between the two countries today are clearly burgeoning. Angola is Portugal's fifth trading partner worldwide and its most important partner outside Europe. According to the latest statistics, Angola has now overtaken the United States. Portugal is still Angola's largest trading partner and exports to Angola increased around 40% in 2007.

If we exclude the oil and diamond sectors, Portugal is the primary investor in Angola. As proof of the growth in the business relationship between the two countries, there are around 2,000 companies that export to Angola and more than 200 Portuguese companies installed there. However, investments are a two-way road, as there are Portuguese investments in Angola and Angolan investments have now begun in Portugal.

Bilateral agreements were recently signed to foster the business relationship between the two countries, such as the Agreement on the Mutual Promotion and Protection of Investments and the Political Consultation Mechanism, which will institutionalise bilateral summits between governments in future.

Angola and Brazil

The main impetus to closer business relations between the two countries occurred with the participation of Brazilian contractors in the reconstruction of Angolan infrastructures in the 1980s.

十三、安哥拉与其它国家间的关系

近年来，安哥拉进行了一项具有深远意义的经济立法修订工作，并已批准了上述私人投资基本法，私有企业发展基本法以及私人投资税收及关税优惠措施基本法。

这种深入的修订举措符合社会经济模式变化的要求，其主要目的是彰显鼓励自由私人商业及创业型企业的原则。这是一个指导外国投资的明确的承诺，是安哥拉经济政策的主要组成部分之一，也是决定其发展的根本性的支柱。

正是在这种变化的背景和一种新范例之下，我们将分析目前安哥拉与葡萄牙、巴西、中国、美国、印度及其他非洲国家（南非和莫桑比克）

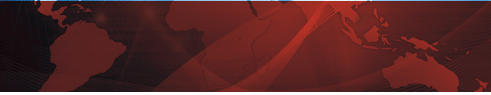
安哥拉与葡萄牙

如果我们关注最近经济、文化和社会方面的纪录和统计所证明的事实，我们能清楚地看到，葡萄牙和安哥拉之间的关系充满希望。这不仅适用于政治领域，同样也适用于经济和文化领域。

如今两国之间的商业关系呈现显著增长。安哥拉是葡萄牙全球第五大贸易伙伴及欧洲以外的最重要的合作伙伴。据最新统计，（在于葡萄牙的合作上）安哥拉已经超越美国。葡萄牙仍是安哥拉最大的贸易伙伴，在2007年，其对安哥拉的出口增长了约40%。

如果我们排除石油和钻石产业，葡萄牙是安哥拉的主要投资者。作为两国间商业关系增长的证明，葡萄牙约有2000家公司出口至安哥拉，超过200家葡萄牙公司在安哥拉设立有住所。然而，投资是一个双向路径，既然在安哥拉有葡萄牙投资，那么现在开始在葡萄牙也会有安哥拉投资。

旨在促进双方商业关系的双边协议近来得以签署，如共同促进和投资保护及政治协商机制协议，将会使最高首脑会议制度化。



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Brazil wishes to strengthen its relations with Angola in a wide variety of areas and has been working towards this. Exports from Brazil to Angola increased tenfold between 2000 and 2008. Angola became Brazil's main partner in Africa in 2008. There are currently around 100 companies and 40 000 Brazilian professionals working in the country.

In a country that needs to import essential goods, rebuilding the Angolan agricultural platform is of strategic importance. Angola was once the third largest coffee producer in the world and one of the main African exporters of commodities such as maize, sugar and tobacco. The Angolan government therefore wishes to attract investors in the agro-business sector in order to make the country self-sufficient and thereby drastically reduce imports.

In recent years, the Brazilian government has worked towards increasing the flow of trade with Africa, and with Angola in particular. Since 2006, Banco Nacional do Desenvolvimento has allocated resources in two lines of credit totalling USD 1.75 billion to finance the purchase of Brazilian equipment to build infrastructure in Angola. A third line of USD 500 million was set up in October 2006 to promote the extension of businesses.

Angola and China

Angola became China's largest business partner in Africa, with bilateral trade reaching USD 25.3 billion and more than 700 000 barrels of oil a day in 2008.

The main transformation in relations between Angola and China began in 2000 with the creation of the Forum on China–Africa Cooperation. After that, relations between the two countries have gradually intensified, especially since 2004, a milestone year for the Angolan economy for two reasons: (i) the economy was in the black for the first time in many years and the deficit went down to two digits, (ii) the Ministry of Finance signed the first credit agreement for USD 2 billion with China's Eximbank. There have been some increases in credit in the meantime. Today, they total around USD 5 billion. These credit packages are phased and are intended essentially for joint ventures in areas such as energy and water, education, health, public works and agriculture.

Angola and other African countries (South Africa and Mozambique)

South Africa is the main African economy and an industrialised power. It is therefore perfectly clear that South Africa deserve greater attention on the world's economic chessboard than it has received so far and that Angola, thanks to its oil and its pretext, commands international respect and enthusiasm.



安哥拉与巴西

自20世纪80年代，随着巴西承包商参与到安哥拉的基础设施重建，两国的贸易关系逐渐推进。

巴西希望在多种不同的领域加强与安哥拉的关系，并一直在努力实现这一点。2000年至2008年，巴西至安哥拉的出口额增长了十倍。目前在安哥拉有约100家巴西公司，40万名巴西专业人员从事工作。

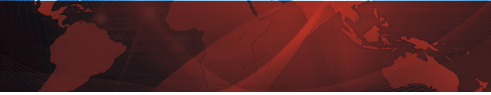
作为一个需要进口必须品的国家，安哥拉农业平台的重建具有重要的战略意义。安哥拉曾经是世界第三大咖啡生产国之一，也是非洲出口玉米，糖和烟草等商品的主要国家之一。安哥拉政府因此希望吸引投资者到农产企业部门，以使本国实现自给自足，从而大幅减少进口。

近年来，巴西政府一直致力于促进与非洲国家尤其是安哥拉的贸易交流。自2006年以来，Desenvolvimento国家银行已整合资源发放了两笔信贷额度共计17.5亿美元的贷款，以资助购买巴西设备来进行安哥拉的基础设施建设。2006年10月，第三笔总额达至5亿美元的款项到位，将用于促进商业拓展。

安哥拉与中国

2008年，安哥拉成为中国在非洲最大的贸易伙伴，双边贸易额达至253亿美元，每天的石油贸易量超过7000,000桶。

安哥拉与中国间关系的转型主要开始于2000年创立的中非合作论坛。此后，两国关系稳步加强，特别是自2004年以来。对安哥拉来说，这一年由于两个原因具有了里程碑的意义-----（一）首次实现财政节余，多年来的财政赤字首次下降到了两位；（二）财政部与中国进出口银行签署了首份20亿美元的贷款协议。同时信贷开始增长，目前已达到总计约50亿美元。这些信贷主要采取分阶段的形式，主要倾向于如能源和水，教育，卫生，公共工程和农业等领域的合资企业。



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It is now the third Sub-Saharan economy after South Africa and Nigeria, which it surpasses in terms of oil production and that which has the most long-term growth potential.

In turn, the introduction of flights between Maputo and Luanda will result in Mozambique and Angola reassessing trade relations in order to optimise the flow, thereby creating a new dynamic between the two countries.

In conclusion and taking account of the open nature of modern economies, sustainable national development in Angola depends on interaction between global and regional economies. This means that the best way forward - and this path has already been taken - is to foster synergies between the different countries and implement common policies that ensure Angola's development and economic growth.



安哥拉与其他非洲国家 (南非和莫桑比克)

南非是非洲主要的经济体及工业化国家。因此，显而易见，南非在世界经济格局中应该得到比目前为止更多的关注。而安哥拉，得益于石油以及它的背景，获得了来自国际社会的尊重和热情。

作为仅次于南非和尼日利亚的第三大撒哈拉沙漠以南的经济体，安哥拉凭借石油生产以及强大的增长潜力取胜。

同时，马普托(莫桑比克首都)与罗安达(安哥拉首都)之间航线的开通将使得莫桑比克和安哥拉重新评估两国之间的贸易关系，以优化流程，从而开拓出新的活力。

概而言之，考虑到现代经济的开放性，安哥拉的可持续发展取决于全球与区域经济的互动。这意味着，最好的前进道路-----也是已经选取的道路-----是促进不同国家之间的协同作用并实施共同政策，以保证安哥拉的发展及经济增长。



ANGOLA 安哥拉

Technical File

This guide and the legal matters dealt with herein have been compiled with the aid of a vast team of lawyers and legal consultants specialised in corporate law, finance law, real estate law, industrial and intellectual property law, labour law, litigation and arbitration and public law.

The information here is not intended to be exhaustive and legal advice should be sought with regard to any practical use of the information contained herein. This guide seeks only to impart to its readers a deeper understanding of the Angolan legal system.

技术文件

这本指南及法律事项等是在专门从事于公司法，金融法，房地产法，工业产权和知识产权法，劳动法专业顾问，诉讼和仲裁和公法等法律的律师及法律顾问的帮助下编辑完成的。

这里的信息并非为详尽的可满足任何实际使用要求的法律建议。

本指南的目的只是为了使读者更深入的了解安哥拉的法律系统。

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