**CHAPTER 2 - INDIRECT TAXES**

**A. Value Added Tax/Sales Tax (National Goverment)**

**1. Name of Tax, Levied in Terms of Which Act (Name, Number and Year)**

Excise Tax (Decree 41/99 of 10th December 99)

**2. Department Responsible for Administration**

National Tax Directorate

**3. Taxpayer**

Article 2 (passive subject) : the following individual or collective persons or other entities are deemed to be passive subjects :   
  
(a) which are engaged in the production, manufacture or transformation of goods, regardless of the   
processes or means employed.   
(b) which are engaged in the importation of goods;   
(c) which consume water and electricity;   
(d) which make of use of telecommunications services;   
(e) which are engaged in the public sale or auctioning of merchandise;   
(f) which make use of hotel or related services

**4. Time When Tax is Levied**

**5. Included in Tax Base**

**6. Positive Rates**

There are goods subject to reduced rates and nationall produced goods subject to increased rates.   
Table of excise tax on services

**7. List of Goods/Services at Zero Rate**

The following commodities are subject to the reduced rate of 2%   
  
- Wheat   
- Maize   
- Rice   
- Edible oil   
- Milk   
- Currently valid coins excepting gold coins   
- Common beans   
- Penicillin and its derivatives   
- Soaps in other forms   
- Exposed photographic films for instant development and copying   
- Machines for cleaning, sorting or sieving of dry horticultural seeds   
- Microscopes (excepting optical and diffraction microscopes)   
- Electrocardiograph machines   
- Ultraviolet or infrared machines

**8. List of Goods/Services at Positive Rates Other Than Standard**

**9. List of Exemptions**

Exemptions (Article 4)   
The following are exempted from Consumer Tax:   
  
(a) exported articles, where such exportation is by the producer or authorised entity, as provided by   
law;   
(b) articles imported by diplomatic and consular missions, if reciprocal arrangements are in force;   
(c) manufactured articles resulting from handicrafts, duly certified and attested as original by the   
competent Ministries;   
(d) animals intended for breeding, via notification of the veterinary services inasmuch as these animals   
are deemed to have the potential of improving and advancing national production.

**10. Tax Period**

Article 5 (declarative obligation)   
1. The passive subjects in reference in Article 2 present, in the Tax Office of their area, on or before the last working day of each month, a declaration in duplicate conforming to Model D, liquidating the consumer tax relating to all the taxable operations of the preceding month.

**11. Deferement Schemes/Special Schemes**

**12. Beneficiary of Revenue**

National Government

**B. Excise Taxes Alcohol (National Government)**

**1. Name of Tax Levied in Terms of Which Act (Name, Number and Year)**

Excise Tax Industrial Alcohol   
Legislative Diplomas Nos. 678 and 3264 respectively of 3rd November1934, 1st December 1934 and 27th June 1962.

**2. Department Responsible for Administration**

National Tax Directorate

**3. Taxpayer**

Local importers/manufacturers

**4. Included in Tax Base**

This tax applies to alcohol used for laboratory and medicinal purposes, domestic purposes and to dehydrated and denatured alcohol for addition to gasoline for internal combustion engines.

**5. Tax Rate (Tariff Heading, Description, Rate Per Litre or Per Litre of Absolute Alcohol)**

Ethyl alcohol of whatever concentration 30%

**6. Rebates**

**7. Beneficiary of Revenue**

National Government

**C. Excise Taxes Tobacco Products (National Government)**

**1. Name of Tax Levied in Terms of Which Act (Name, Number and Year)**

Excise Tax on Sundry Products (Decree 41/99 of 10th December 99)

**2. Department Responsible for Administration**

National Tax Directorate

**3. Taxpayer**

Local importers/manufacturer

**4. Included in Tax Base**

**5. Tax Rate (Tariff Heading, Description, Rate Per Kilogramme, or Per 10 cigarettes/Cigars)**

Cigars and stogies containing tobacco 30%   
Cigarettes containing tobacco 30%   
Other 30%   
Tobacco for smoking even if containing tobacco substitutes in any   
proportion‘Homogenized’ or ‘reconstituted’ tobacco 30%   
Other 30%

**6. Rebates**

**7. Beneficiary of Revenue**

National Government

**D. Excise Taxes Fuel/Hydrocarbon Oils (National Government)**

**1. Name of Tax Levied in Terms of Which Act (Name, Number and Year)**

Excise tax on Petroleum Products (Legislative Diploma 3196/61 of 27th December. Law 59/76 of 5th October 76.

**2. Department Responsible for Administration**

National Tax Directorate

**3. Taxpayer**

Local manufacturers

**4. Included in Tax Base**

**5. Tax Rate (Rate of Duty Per Litre, Total Tax Burden as a Percentage of Retail Price)**

**6. Rebates/Concessions/Special Schemes**

**7. Beneficiary of Revenue**

National Government

**E. Excise Taxes - Non Alcoholic Bevarages/Other (National Government)**

**1. Name of Tax Levied in Terms of Which Act (Name, Number and Year)**

Excise Tax on Sundry Products

**2. Department Responsible for Administration**

National Tax Directorate

**3. Taxpayer**

Local importers/manufacturers

**4. Included in Tax Base**

**5. Tax Rate (Tariff Heading, Rate Per Litre, or Per Kilogramme, or Per Unit)**

Waters, including mineral waters and carbonated waters,   
with added sugar or other sweeteners or flavouring 20%   
Other 20%

**6. Rebates**

**7. Beneficiary of Revenue**

National Government

**F. Excise Duty on Luxury Goods - Ad Valorem (National Government)**

**1. Name of Tax Levied in Terms of Which Act (Name, Number and Year)**

Excise Tax (Decree 41/99 of 10th December 99

**2. Department Responsible for Administration**

National Tax Directorate

**3. Taxpayer**

Local importers/manufacturers

**4. Included in Tax Base**

**5. Tax Rate**

Video, fixed-image or other cameras 20%   
Passenger cars and other motor vehicles (1500-3000cc) 20%   
Engine capacity exceeding 3000cc 30%   
Perfumes and eaux-de cologne 30%   
Wrist watches and fob watches 30%   
Television receivers, video projectors 30%

**6. Special Methods (to deal with the specific needs of some industries)**

**7. Beneficiary of Revenue**

National Government

**G. Excise Duty on Other Goods (National Government)**

**1. Name of Tax Levied in Terms of Which Act (Name, Number and Year)**

**2. Department Responsible for Administration**

**3. Taxpayer**

**4. Included in Tax Base**

**5. Tax Rate (specify ad valorem or specific)**

**6. Special Methods (to deal with the specific needs of some industries)**

**7. Beneficiary of Revenue**

**H. Air Passenger Duty/ Departure Tax (National Government)**

**1. Name of Tax Levied in Terms of Which Act (Name, Number and Year)**

Excise is not applicable to this activity.

**2. Department Responsible for Administration**

**3. Taxpayer**

**4. Included in Tax Base**

**5. Tax Rate**

**6. Exemptions**

**7. Beneficiary of Revenue**

**I. Financial Transaction Taxes/Stamp Duty (National Government)**

**1. Name of Tax and Levied in Terms of Which Act (Name, Number and Year**

Excise Tax does not apply to financial transactions

**2. Department Responsible for Administration**

**3. Taxpayer**

**4. Included in Tax Base**

**5. Tax Rate**

**6. Exemptions**

**7. Beneficiary of Revenue**

**J. Payroll Taxes/Social Security Taxes (National Government)**

**1. Name of Tax and Levied in Terms of Which Act (Name, Number and Year**

**2. Department Responsible for Administration**

Ministry of Labour, Employment and Social Security

**3. Taxpayer**

All workers of Angolan nationality.

**4. Included in Tax Base**

**5. Tax Rate**

**6. Exemptions**

**7. Beneficiary of Revenue**

**K. Other Taxes (National Government)**

**1. Name of Tax and Levied in Terms of Which Act (Name, Number and Year**

**2. Department Responsible for Administration**

**3. Taxpayer**

**4. Included in Tax Base**

**5. Tax Rate**

**6. Exemptions/Rebates/Deferments/Special Schemes**

**7. Beneficiary of Revenue**

**L. Other Taxes 2 (National Government)**

**1. Name of Tax and Levied in Terms of Which Act (Name, Number and Year**

**2. Department Responsible for Administration**

**3. Taxpayer**

**4. Included in Tax Base**

**5. Tax Rate**

**6. Exemptions/Rebates/Deferments/Special Schemes**

**7. Beneficiary of Revenue**