



#### **TAX**

### Legal Regime for Invoices approved

To strengthen control and tax efficiency mechanisms, Presidential Decree No. 71/25, of 20 March 2025, was recently approved, establishing new rules on the issuance, rectification, cancellation, storage, and filing of invoices and tax-relevant documents. Presidential Decree No. 71/25 will enter into force six months after its publication and repeals Presidential Decree No. 292/18, of 3 December 2018, Presidential Decree No. 144/23, of 29 June 2023, and amends Presidential Decree No. 312/18, of 21 December 2018.

# Double Taxation Agreement between Angola and Rwanda ratified

Ratification Letter No. 1/25, of 31 March 2025, ratified the Agreement for the Avoidance of Double Taxation with respect to Taxes on Income and Prevent Tax Evasion, celebrated between the Republic of Angola and the Republic of Rwanda.

### **LABOR**

# New Legal Regime for Non-Resident Foreign Workers

Presidential Decree No. 49/25, of 18 February 2025, approved a new legal regime for the exercise of a professional activity by non-resident foreign workers ("expatriate workers"). This statute revokes the previous regime approved by Presidential

Decrees No. 43/17, of 6 March 2017, and 79/17, of 24 April 2017 (find further information on Miranda Alliance's Legal Alert of 24 February 2025).

# New Regime for Labor Administrative Offenses

To reconfigure the labor sanction system and introduce a regime that typifies and classifies the administrative offenses related to the violation of rules enshrining labor rights and duties, Presidential Decree No. 50/25, of 19 February 2025, was recently published. This decree took effect on the date of its publication and repealed Presidential Decree No. 154/16, of 5 August 2016 (find further information on Miranda Alliance's Legal Alert of 24 February 2025).

# New Legal Regime for Temporary Work Contracts and the Assignment of Temporary Workers

Presidential Decree No. 51/25, 19 February 2025, which regulates the rules of the General Labor Law concerning temporary work and the activity of assigning workers by temporary employment agencies, was recently approved. This decree came into force on the date of its publication and repealed Presidential Decree No. 31/17, of 22 February 2017 (find further information on Miranda Alliance's Legal Alert of 24 February 2025).

### National Disability Table approved

With the aim of providing a basis for assessing bodily injury or functional impairment suffered as a result of an accident at work or occupational disease, the National Disability Table ("TNT") was recently published by Presidential Decree No. 23/25, of 7 February 2025.

### Accession to the SADC Employment and Labor Protocol

Resolution No. 6/25, of 10 March 2025, approved the accession to the Southern African Development Community ("SADC") Employment and Labor Protocol, which aims to promote the implementation of international labor standards to facilitate the achievement of the goal of decent work for all.

#### **BANKING**

### Deposit and Withdrawal Operations for Banknotes and Coins

Considering the need to adjust the rules and procedures governing deposit and withdrawal operations and the circulation of national currency by banking institutions, the National Bank of Angola ("BNA") published BNA Instruction No.

1/2025, of 21 March 2025. This instrument entered into force on 20 April 2025, and repealed Instruction No. 6/19, of 5 July 2025, and Instruction No. 18/20, of 6 November 2020.

#### OIL & GAS

## Natural Gas Master Plan approved

To create a business environment conducive to investment and the promotion of the natural gas sector, and to advance the energy transition and diversification of the national economy, the Natural Gas Master Plan was recently approved. Presidential Decree No. 72/25, of 21 March 2025, which came into force on the date of its publication, sets out guidelines for the sustainable development of these resources and their use in the domestic market over a 25-year period.

#### **SOLAR ENERGY**

Accession to the Framework Agreement on the Establishment of the International Solar Alliance

Angola acceded to the Framework Agreement on the Establishment of the International Solar Alliance ("ISA"), through Accession Letter No. 2/25, of 31 March 2025. ISA is a cooperation initiative established between several States, conceived on the sidelines of COP21 in Paris in 2015, with the aim of joining forces to combat climate change through the implementation of innovative solutions based on the use of solar energy.

### **AERONAUTICAL SECTOR**

# National Air Transport Facilitation Program approved

With the aim of providing a reference framework to guide, streamline, improve, and optimize the flow of aircraft, crews, passengers, and cargo at national airports, the National Air Transport Facilitation Program ("PNFTA") was recently approved. Presidential Decree No. 61/25, of 7 March 2025, came into force on the date of its publication.

# New Regulation on Fees Payable for Services Provided by the National Civil Aviation Authority

Considering the need to adjust the fee system to the reality of the aviation sector, reflecting the actual cost of the services provided, the new Regulation on Fees Payable for Services Provided by the National Civil Aviation Authority ("ANAC") was recently approved. Order No. 1360/25, of 11 March 2025, entered into force upon publication and repealed Order No. 91/23, of 11 January 2023.

### **ROAD TRANSPORT**

## New Measures for the Organization and Operation of Road Transport

To ensure seamless mobility between the newly established provinces following the enactment of the Political-Administrative Division Law and to mitigate obstacles in the execution and supervision of regular and occasional transportation of passengers and goods, Joint Executive Decree No. 3/25, of 7 February 2025, was approved. This statute establishes measures for the organization and operation of regular urban and occasional road transport of passengers and goods between the provinces of Luanda and Icolo e Bengo, Cubango and Cuando, Moxico and Moxico Leste. It also specifies the procedures applicable to the organization, licensing, and supervision of road transport of passengers and goods within these provinces.

#### **FOOD SECURITY**

# National Strategy for Food and Nutritional Security approved

Presidential Decree No. 47/25, of 18 February 2025, approved the National Strategy for Food and Nutritional Security 2025–2034 ("ENSAN II") alongside the corresponding Action Plan. This strategy aims to ensure stable and secure access to food for the population.

#### NATIONAL DEVELOPMENT

### Annual National Development Plan approved

To promote Angola's socio-economic and territorial development, the Annual National Development Plan ("PADN 2025") was recently published through Presidential Decree No. 58/25, of 28 February 2025. The PADN 2025 consolidates

the Executive's objectives, strategies, programs, and actions for the current year, aiming to achieve the goals defined in the Angola 2050 Long-Term Strategy ("ELP"), ensuring alignment and consistency between the various medium- and long-term planning instruments and monitoring compliance with the targets set by the ELP.

#### STATE FINANCING

# Annual Debt Plan for 2025 approved

To implement the financing strategy within the framework of the execution of the General State Budget, taking into account internal and external sources of financing, the Annual Debt Plan for the 2025 Financial Year ("PAE 2025"), was approved through Presidential Decree No. 54/25, of 25 February 2025.

# Accession to the Agreement for the Establishment of the Africa Finance Corporation

Through Resolution No. 9/25, of 19 January 2025, Angola approved its accession to the Agreement for the Establishment of the Africa Finance Corporation ("AFC"). This pan-African multilateral financial institution was created in 2007 to boost the economic development of African nations through the financing of infrastructure projects, particularly in the energy, transport, logistics, natural resources, and telecommunications sectors.

### OFFICE OF THE OMBUDSMAN

#### New Law on the Ombudsman

The National Assembly approved, through Law No. 1/25, of 12 March 2025, a new Law on the Ombudsman, as an independent public entity whose purpose is to defend the rights, freedoms, and guarantees of citizens, ensuring, through informal means, the justice and legality of the activities of the Public Administration. This law came into force on the date of its publication and repealed Law No. 27/20, of 20 July 2025.



MEMBERS ANGOLA / CAMEROON / CAPE VERDE / CÔTE D'IVOIRE / DEMOCRATIC REPUBLIC OF THE CONGO / EQUATORIAL GUINEA / GABON / GUINEA-BISSAU / MACAU (CHINA) MOZAMBIQUE / PORTUGAL / REPUBLIC OF THE CONGO / SÃO TOMÉ AND PRÍNCIPE / SENEGAL / TIMOR-LESTE LIAISON OFFICE USA (HOUSTON)

Share

 Miranda Alliance, 2025. Reproduction is authorised, provided the source is acknowledged.

WARNING: The texts contained in this Legal Alert are provided for general information purposes only, and are not intended to be a source of advertising, solicitation, or legal advice; thus, the reader should not rely solely on information provided herein and should always seek the advice of competent counsel.

This Legal Alert is distributed free of charge to our clients, colleagues and friends. If you do not wish to continue receiving it, please reply to this e-mail.