

**Decree Law that establishes the Structure of Custom Authority**  
**Decree-Law Number. 2/2020**

The Customs Authority was created through Decree-Law No 9/2017 of 29 March 2017, succeeding the Directorate General of Customs as the service responsible for the continuation of the attributions of the Ministry of Finance, related to control of the national customs territory and the administration of the collection of taxes and customs duties.

Decree Law No 9/2017 of 29 March 2017 allowed the transformation of the Customs Authority into a more modern and efficient service in the pursuit of its tasks. However, this law is inadequate as a result of its inspiration in external models (namely the organic structure of the



- f) Ensure the application of the rules to which goods brought into the customs territory are subject, until they are assigned a customs-approved treatment or use;
- g) Ensure that goods are assigned a customs-approved treatment or use in accordance with the legislation in force;
- h) Ensure the collection of duties and other taxes in accordance with the Customs Code;
- i) Ensure that all customs procedures are followed up with the Courts;
- j) Study, propose, coordinate, execute and evaluate the customs policy programmes and measures in relation to the tax regime of indirect taxes which are entrusted to it, as well as those relating to the prevention and repression of customs and tax fraud, ensuring the application of all national and international regulations;
- k) To elaborate, promote and disseminate strategies and procedures in the areas of its comp

- t) To promote the correct application of the legislation and administrative decisions related to its functions;
  - u) Perform other functions as may be assigned by law.
3. For the purposes of the provisions of subparagraph c) of the preceding paragraph, the inspection action consists of:
- a) Inspecting and exercising fiscal control uninterruptedly, at any place day or time when goods are handled or intermittently, through customs inspection visits;
  - b) To inspect and exercise fiscal control over the entry, stay, movement and exit of persons, means of transport, cargo units and goods from border areas;
  - c) Carry out searches, searches and audits and request documents and records that prove compliance with the customs law;
  - d) Carry out searches of persons and of sales establishments, public, private or commercial, warehouses, vessels, aircraft and other means of transport or any other places, when there are reasonable grounds for suspecting a breach of customs law.
4. In addition to the powers referred to in the preceding paragraph, the following are prerogatives of customs officials, within the limits provided for by law
- a) To wear an identification uniform and the AA emblem thereon, as well as other legally assigned badges;
  - b) Detain in flagrante delicto, both individuals who offend them in the exercise of their functions, and offenders who commit offenses punishable by the tax laws, immediately leading them to the presence of the respective police or judicial authority;
  - c) They can, in the exercise of their functions, freely enter sea stations, airfields, heliports and airports, ships, aircrafts and any other vehicles, as well as any premises subject to customs supervision;
  - d) Request the support of security and defense forces to assist the AA officials in the performance of their duties;
  - e) seize arms, instruments, goods, means of transport, documents and any other goods that have been used in the commission of a customs offence or are the object of a tax offence;
  - f) Other applicable prerogatives provided for under the law.



3. The A.A. can establish collaboration protocols, namely with the Public Prosecutor's Office for the instruction and follow-up of customs procedures, with the Municipalities, as well as with the Special Administrative Region of Oe-Cusse Ambeno.
4. The Municipal Authorities and Administrations as well as the Special Administrative Region of Oe-Cusse Ambeno establish collaboration mechanisms with the AA concerning the tasks performed by their decentralized organic units.
5. With a view to fighting corruption, increasing institutional integrity and good governance, the AA establishes protocols with the entities responsible in the area of anti-corruption for support in carrying out regular preventive actions and in drawing up the anti-corruption and institutional integrity plan.
6. The AA may set up joint working teams with other services and bodies in the area of its activity.
7. The bodies and departments of the state administration and other public and private entities, including financial and banking institutions, must provide the AA with the information and collaboration requested for the performance of its functions.
8. Administrative authorities should communicate to the AA, when requested, the content of decisions on infringements reported to them by the AA.

## **CHAPTER II AUTHORITY POWERS**

### **Article 6 Equivalent authority in the context of criminal proceedings**

1. The AA exercises complementary internal security functions, under the terms laid down in Article 17 of the National Security Law, approved by Law No. 2/2010 of 21 April.
2. In the exercise of the functions referred to in the previous paragraph, customs officers shall act under the direction and in functional dependence of the competent judicial authority.
3. The acts determined by the judicial authorities shall be carried out by the customs services and officials designated for this purpose by the respective hierarchical chain, within the scope of their technical autonomy.
4. Customs officers carrying out the tasks referred to in paragraph 1 shall carry their own identity card.







- e) Directing and controlling the services of the AA and supervising the management of the resources allocated to it, in order to promote its effectiveness and efficiency and the quality of their services;
- f) Propose the creation and amendment of laws and regulations necessary for the effectiveness and efficiency of the customs and tax system with regard to the taxes administered by the AA;
- g) To represent the AA in national and international organizations in the customs area;
- h) Safeguarding the integrity and security of AA's facilities and employees, based on surveillance mechanisms that safeguard privacy and other constitutionally protected rights.

**Article 10**  
**Customs Technical Board**

1. The Customs Technical Council, under the responsibility of the Commissioner, shall be responsible for issuing technical opinions related to the tariff classification, origin or value of goods raised during the examination of goods or after their customs clearance.
2. The constitution and functioning of the Technical-Customs Council, as well as the processing of contestation processes regarding tariff classification, origin and value of goods, are regulated by a ministerial diploma of the member of the government responsible for the area of finance.

**Section II**

- a) The central organic units of the A.A. report directly to the Commissioner of Customs, and they are, in general, responsible for
- b) The preparation of decisions relating to the application of customs and tax policy and laws, and the planning, coordination and control of the customs

1. 1. The National Directorate for Customs Management and Compliance, abbreviated to DNGCA, shall be responsible for ensuring the mechanisms relating to taxation, customs regulation and excises the cumpetencies..
2. 2. The DNGCA is headed by a National Director, appointed under the terms of the law.



- d) Assisting the relevant authorities in representing employees of the AA as defendants or defendants in legal proceedings, for acts or omissions occurring in the course of or in connection with the performance of their duties;
  - e) Collaborating with the Public Prosecutor's Office in the defense of the State's interests, providing it with the technical support requested;
  - f) Provide an opinion, under superior determination, concerning the existence of possible disciplinary responsibility of officials or possible occurrence of disciplinary infractions, based on reports submitted by the services;
  - g) Ensure other functions that may be assigned by law, regulation or superior determination.
3. The UJ is headed by a Unit Director, equivalent to the National Director for all legal purposes.
  4. Working groups or teams may be created within the UJ to carry out specific tasks, as proposed by the Director of the UJ.

#### **Article 19 Appeals Unit**

1. The Appeals Unit, abbreviated as UR, is responsible for coordinating and directing the preparation of opinions on complaints, appeals or other procedures of a similar nature that are underway in the AA.







**Article 21**  
**Customs Informatics and Statistics Unit**

1. The Customs Informatics and Statistics Unit, abbreviated as UIEA, is responsible for managing and developing IT systems and applications and for supporting statistical production.





**Article 23**  
**Nature and types**

1. The decentralized organic units of the AA are intended to ensure the execution of the tasks of the AA in the respective area of jurisdiction.
2. The decentralized organic units are the following
  - a) Custom

## Article 27

### Tasks

1. It is the Customs' task, taking into account their specific characteristics, whether by air, sea or land:
  - a. Visit, when they deem convenient, any vessels that are sailing within their jurisdiction, to examine the manifests and other papers on board or gather any clarifications that are of interest to customs inspection, as well as on their arrival at ports, to comply with the formalities prescribed in the laws and regulations;
  - b) To agree, with the other competent authorities, on the designation of the vessels' anchorages in the various ports and to l1 235.68 677.80 g0 G(V)4(i)4(s)4(i)4(t)-3(.)-4( )-6(whe)-3(n)3(

- m) Collect goods arriving in the customs territory and organize the competent process, under the terms of the regulations;
- n) Intervene in cases of shipwreck, in agreement with the maritime authorities, superintending the competent services or taking the necessary steps to safeguard the interests of the state and private individuals and provide passengers and crew of ships in distress, all aid and assistance that can be given to them and to proceed according to the terms of the laws and regulations in all cases of stranding and in those of finds at sea;
- o) To inspect vessels, in the special cases of its competence;
- p) To liquidate and collect customs duties and other taxes, in addition to other revenues that, by special legislation, are assigned to them;
- q) Ensure the defense of the economic, moral, and patrimonial interests of the national territory;
- r) Assist the health authorities in the performance of their functions in accordance with the competent regulations and assist in the same way the postal services in the execution of postal regulations;
- s) To provide the assistance requested by the maritime, aeronautical or police authorities, for the full performance of the services under their charge;
- t) To provide, in general, the assistance requested by any authorities, for the full compliance of the laws, without prejudice to the customs and tax services;
- u) To superintend vigilance and surveillance in accordance with the law and to exercise the other vigilance necessary for the entire defense of the State's interests;
- v) To provide all the dispatch modalities prescribed in the customs legislation;
- w) Provide in all the other cases in which, by own function or not, they have or will have to intervene in the performance of any attributions specified in the laws and regulations in effect;
- x) Collect information and prepare reports on a priority basis, ensuring that all information is sent to the competent authority, to enable the timely completion of
  - i. Complete the reports in relation to all inspections;
  - ii. Detailed reports of all detections and seizures;
  - iii. Information reports on all suspicious activities.
- y) Ensure the development of other functions that may be assigned by the superior.

## **Article 28**

### **Delegations and Customs Posts**

The Delegations and Customs Posts are organic units of local nature that operate in the area of jurisdiction of Customs or part of it.

## **Article 29**

### **Head**

1. The Delegations are managed by Heads of Delegation, directly dependent on the Heads of Customs and equal to the Head of Department.
2. When the Customs Offices are made up of five or more officials, they are headed by a Head of Office who is deemed equivalent to a Head of Section and reports directly to the Heads of Delegation.
3. When they are composed of fewer than five officials, the Customs Posts are managed directly by the Heads of Delegation, if they are part of a Customs Delegation, or by the Heads of Customs.

## **Article 30**

### **Tasks**

1. The Customs Delegations and Customs Posts have the general responsibility for carrying out the operational and day-to-day management activities of the AE, which, by law or superior decision, must be pursued at the local level within the area of jurisdiction of a Customs Office.
2. The Customs Delegations are responsible, essentially, for the execution of the management, control and customs fiscalization acts and operations, related to the clearance of goods and means of transport.
3. The Customs Posts are essentially responsible for the surveillance and supervision of the fiscal areas and customs buildings.

## **CHAPTER IV**

### **COMPETENCIES OF THE DIRECTORATE AND CHIEF POSITIONS**

## **Article 31**

### **National Directors**

1. The National Directors of AA are competent to manage and technically supervise the departments of the National Direction which are their responsibility, and to guarantee technical rigor in the implementation of the competencies legally assigned to them.
2. It is the duty of the National Director to:

a) Ensure the technical direction and guarantee the operational management of the respective National Directorate, in accordance with the Commissioner's instructions;

b) To prepare the necessary instructions on the functioning of the respective sections that integrate the respective National Directorate and submit them D 1 Bit 80.00000887



Article 33

Heads







**CHAPTER VII**  
**FINAL AND TRANSITORY PROVISIONS**

**Article 44**  
**Succession**

1. AA succeeds the General Directorate of Customs (DGA) of the Ministry of Finance in its rights and obligations, of a legal or contractual nature.
2. AA also succeeds the DGA, in any procedures and processes initiated or with the participation of the DGA and that are ongoing on the date this decree-law enters into force.
3. Any references made in any law or document to the DGA are deemed to be made to the AA.

**Article 45**  
**Regulation**

Regulations shall be determined by a ministerial decree from the member of the Government responsible for the area of finance:

- a) The representative symbols of the AA;
- b) The uniform of the employees of the AA;
- c) The model of the identification card of the employees of the AA.

**Article 46**  
**Revocation**

Decree-Law No. 9/2017, of March 29, is hereby repealed.

**Article 47**  
**Installing Committee**

1. Installing Commission of the AA, hereinafter referred to as the Commission, is hereby established, whose responsibility is to ensure the necessary tasks for the installation of the organs, services and staff of the AA.
2. The Commission is responsible for:
  - a) Approve the AA's staffing map;
  - b) To ensure all the procedures leading to the necessary recruitments for the A.A., and to this end, may have recourse to other services or entities, including external entities;
  - c) To promote training courses and knowledge assessment tests;

