



## NATIONAL DEVELOPMENT

### Annual National Development Plan approved

Pursuant to Presidential Decree No. 71/26, of 21 April 2026, the Annual National Development Plan for 2026 (“PADN 2026”) has been approved as the Government’s annual programming instrument for the implementation of public policy. The Plan sets out the portfolio of priority Public Investment Projects and Development Support Expenditures to be carried out by State administration entities across the national territory, in alignment with the Action Programs of the National Development Plan (PDN) 2023–2027. Key priorities for 2026 include advancing human capital development and improving food security levels.

## **PRIVATIZATIONS**

### **Privatization of Banco Comercial Angolano authorized**

Within the framework of the Privatization Program for 2023–2026, the privatization, via Public Tender, of shares corresponding to a 1.44% stake in Banco Comercial Angolano, S.A. (“BCA”) has been authorized. The authorization was granted pursuant to Presidential Order No. 140/26, of 20 April 2026.

## **PRIVATE INVESTMENT**

### **New Organizational Statute of AIPEX**

With a view to ensuring the diversification of the national economy through the attraction of private investment, as well as promoting the competitiveness and internationalization of domestic companies, and in light of the need to reform the Private Investment and Export Promotion Agency (*Agência de Investimento Privado e Promoção das Exportações* – “AIPEX”), its new Organizational Statute was approved by Presidential Decree No. 53/26, of 1 April 2026. This statute entered into force on the date of its publication.

## **OIL & GAS**

### **Organizational Statute of ANPG amended**

As part of efforts to reform its operational framework and enhance technical efficiency, the amendment to the Organizational Statute of the National Oil, Gas and Biofuels Agency (*Agência Nacional de Petróleo, Gás e Biocombustíveis* - "ANPG") was enacted by Presidential Decree No. 73/26, of 22 April 2026. The revisions address the agency's mandate, organizational structure, governing bodies, and respective powers, marking an institutional repositioning aimed at improving efficiency and operational agility. This statute became effective upon publication.

## **TAX**

### **New Procedures Governing High-Security Fiscal Stamps**

Executive Decree No. 103/26, of 14 April 2026, sets out the procedures for the use of High-Security Fiscal Stamps, including provisions on sealing processes, requisition and affixing, conditions of use, periods of validity, and applicable pricing. The Decree also introduces a Digital Stamp, to be applied directly on production lines and registered on the PROSEFA Platform. This statute became effective upon publication.

## **BANKING**

### **New Rules on Mandatory Reserves Issued by the National Bank of Angola**

In an effort to align the rules governing the calculation and maintenance of Mandatory Reserves of banking institutions with the current macroeconomic environment and to strengthen the effectiveness of monetary policy instruments, the National Bank of Angola (“BNA”) approved Directive No. 02/2026, of 25 March 2026. The directive became effective upon publication and repealed BNA Directive No. 07/25, of 28 July 2025.

### **Exceptional Regime for Loans Affected by Disasters**

BNA Instruction No. 01/2026, of 24 April 2026, introduces a temporary prudential framework for the treatment of loans granted to companies and households affected by natural disasters occurring in 2026. Loans that were performing as of 10 April 2026 may benefit from a repayment moratorium of up to six months and possible restructuring, while maintaining their prudential classification. The regime will apply for six months, subject to extension, and became effective upon publication.

## **SECURITIES**

### **New Accounting Framework for Non-Banking Financial Institutions and Collective Investment Schemes**

Regulation No. 1/26, of 13 April 2026, issued by the Capital Markets Commission (“CMC”), approves a new chart of accounts applicable to non-banking financial institutions operating in the capital markets and to Collective Investment Schemes, requiring the mandatory adoption of International Accounting Standards and International Financial Reporting Standards (“IAS/IFRS”). The Regulation came into force on the day following its publication. Entities within its scope must comply with these provisions by 31 December 2026 and are required to submit to the CMC, within 30 days from publication, an action plan to ensure implementation as of 1 January 2027.

## **INSURANCE**

### **New Regulatory Package for the Insurance Sector**

A set of new instruments has been published to strengthen the regulatory and supervisory framework of the Angolan insurance sector, covering prudential, accounting, and operational matters. These instruments became effective on their respective dates of publication,

with certain provisions establishing transitional arrangements and retroactive application.

- Joint Executive Decree No. 3/26, of 24 April 2026, issued by the Ministries of Finance and Public Administration, Labor and Social Security, establishes the financial thresholds for the supervision of Mutual Associations and their groupings;
- Regulatory Standard No. 1/26, of 18 March 2026, aligns the accounting framework for insurance and reinsurance companies with IFRS and requires the adoption of formal internal procedures governing asset and liability valuation and monitoring. The instrument came into force on the day following its publication, producing retroactive effects as from 1 January 2026;
- Regulatory Standard No. 2/26, of 30 April 2026, sets out the mandatory minimum content of insurance mediation and brokerage agreements. This Standard entered into force on the date of its publication, with existing contracts remaining valid until their expiry or termination and required to comply with its provisions upon renewal; and
- Regulatory Standard No. 3/26, of 30 April 2026, introduces rules governing the special registry of assets representing technical provisions for liquidation purposes, transfers between investment portfolios, and the maintenance of electronic and documentary records ensuring the traceability and reliability of such assets. This instrument entered into force on the date of its publication, subject to a transitional regime under which the requirement for the main electronic registry becomes applicable only six months after publication.

## **TRANSPORT SECTOR**

### [Clarification of the Transitional Framework Applicable to Freight Forwarding Activities](#)

The Angolan Cargo Certification and Logistics Regulatory Agency (*Agência Reguladora de Certificação de Carga e Logística de Angola* – “ARCCLA”) issued Instruction No. 1/26, of 10 March 2026, clarifying the framework applicable to the expiry of licenses under the Legal Regime of Freight Forwarding Activity, approved by Presidential Legislative Decree No. 9/23, of 23 October 2023. Pursuant to the statute, commercial companies engaged in freight forwarding activities whose licenses issued under the previous legislation have expired are granted a period of 90 days, counted from the date of issuance of the new license to amend their corporate purpose to limit it to freight forwarding activities. Failure to comply with this deadline entitles ARCCLA to suspend the authorization to carry out the activity.

## **TOURISM**

### [New Catalogue of Professions in the Tourism Sector](#)

In light of the need to standardize the professions or positions held by employees in the Tourism Sector within the organizational structure of employing entities, Joint Executive Decree No. 2/26, of 17 April 2026, was recently published. This instrument, which entered into force on

the date of its publication, establishes a methodological systematization of existing professions, in alignment with the National Classification of Professions.

## Special Contribution for the Tourism Sector

As part of efforts to strengthen financing mechanisms for the Tourism Sector, Presidential Legislative Decree No. 4/26, of 30 April 2026, has been approved, establishing the Special Contribution for Tourism and defining its legal framework. This contribution is levied on daily rates or overnight stays by international tourists and is intended to support the implementation of policies, programs, and projects for the development of the sector. The Decree will enter into force 90 days after the date of its publication (i.e., on 29 July 2026).

## **SOCIAL GAMING**

### New Procedures for Authorization Requests in the Gaming Sector

Instruction No. 2/26, of 15 April 2026, issued by the Gaming Supervision Institute (*Instituto de Supervisão de Jogos*), introduces standardized administrative and operational procedures for handling authorization requests in the gaming sector. The Instruction sets out the procedures to be followed by operators, promoters, and intermediaries in preparing, submitting, and processing such requests.

## **AGRICULTURE**

### **Regulation on Certification Companies for Key Agricultural Crops approved**

Presidential Decree No. 57/26, of 7 April 2026, establishes the framework for the registration and accreditation of companies conducting technical studies to support the certification of good agricultural practices for coffee, cocoa, oil palm, and cashew crops. The Regulation aims to enhance crop value, product quality, sustainable agricultural production, and environmental protection, and entered into force upon publication.

## **BUSINESS SUPPORT AND RELIEF MEASURES**

### **Emergency Economic Relief Package Enacted for Disaster-Affected Companies**

An emergency package of support and economic relief measures has been enacted under Presidential Decree No. 79/26, of 27 April 2026, targeting companies impacted by natural disasters occurred between January and April 2026. The package includes a credit facility managed by Banco de Poupança e Crédito, tax relief measures, including the temporary suspension of fines and interest and extended payment deadlines, as well as the extension of payment deadlines for taxpayers under instalment plans; and a 90-day exemption from employer Social

Security contributions. This Decree entered into force upon publication.

## **NON-GOVERNMENTAL ORGANIZATIONS**

### **New Legal Framework for Non-Governmental Organizations**

Considering the need to establish a new regulatory framework for Non-Governmental Organizations (“NGOs”) operating in Angola, Law No. 2/26, of 2 March 2026, has recently been enacted. This new framework seeks to align the legal regime applicable to the sector with the country’s current development context, while simultaneously strengthening mechanisms for oversight, transparency, and regulatory compliance. This statute entered into force on the date of its publication and applies both to NGOs incorporated after its entry into force and to those already in existence, which are required to comply with the new rules within 180 days, under penalty of suspension of their activities.

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