I. West Africa

A. Guinea

In December 2008, a military junta led by Colonel Dadis Camara seized power immediately following the public announcement of the death of long-time President Lansana Conte. The coup contravened the Constitution, which provides that the National Assembly speaker should become president if the president dies in office. Camara promised multi-party elections within two years, though many Guineans had serious doubts that he would keep his promise.1 Subsequently, Camara hinted that he would participate as a presidential candidate in the upcoming elections.2 In September, the military junta cracked down on a mass opposition rally in Conakry, killing scores of protesting civilians and sexually assaulting many female protesters.3 In November, amid public international outcry over the atrocities committed by the ruling military junta, the United Nations appointed a three-panel body to investigate possible violations of international human

---

2. Id.
rights law. The International Criminal Court has also requested information on the national investigation into the crimes committed during the September 28 violence.

B. LIBERIA

Liberia’s Truth and Reconciliation Commission issued its final report in June 2009, finding, among other things, that the current President of Liberia, Ellen Johnson-Sirleaf, had provided financial and moral support to Charles Taylor, the former rebel leader of the brutal guerilla group, the National Patriotic Front of Liberia. Taylor is currently on trial for war crimes and crimes against humanity in The Hague by the UN-backed Special Court for Sierra Leone. Since this revelation, there have been numerous calls for Johnson-Sirleaf to step down. She has subsequently expressed public remorse for her conduct. Johnson-Sirleaf is the first democratically elected female president of an African country, and her administration has been credited for restoring the rule of law in what was once one of the world’s most lawless countries.

C. NIGER

In August, a referendum was passed to amend the Constitution to remove presidential term limits. The referendum was widely criticized as a manipulative political ploy by Niger’s President, Mamadou Tandja, and the opposition urged boycott of the referendum. President Tandja dissolved both Parliament and the courts in order to press ahead with the referendum amid widespread international condemnation to the affront on the rule of law in Niger.

---


9. Id.


12. Id.

D. NIGERIA

The Nigerian government embarked on a comprehensive reform of the oil and gas industry – the country's sole economic product. Since oil was discovered by Shell in 1956 at Oloibiri in the Niger Delta region, the industry has operated under different management structures with various legal frameworks.

The major oil and gas corporation, the Nigerian National Oil Corporation (NNPC) is owned by the Nigerian government. The NNPC is responsible for prospecting and exploiting oil in partnership with international oil companies (IOCs). The Department of Petroleum Resources (DPR), a department under the Ministry of Petroleum, serves as a watchdog for the development of Nigeria's oil and gas resources in order to achieve the optimum exploitation and utilization of petroleum and its derivatives for the maximum benefit of Nigerians. DPR is also responsible for ensuring minimal damage to the environment. Formerly a specialized agency under the NNPC, DPR was transferred in 1988 as a technical division of the Ministry of Petroleum Resources and functions as a regulator of the industry. The National Oil Spill Detection Response Agency (NOSDRA) is the regulatory entity under the Ministry of Environment responsible for enforcement of environmental laws that affect waste management and oil spillage. Its focus is on enforcement of environmental legislation in the petroleum sector, a function that conflicts with the role of the DPR.

The main laws that regulate the energy industry are the Petroleum Act of 1969 and the Petroleum Profits Tax Act of 1959. These and other laws that regulate different aspects of the industry are old and outdated. Current reform efforts have been described as long overdue, with the need to review all aspects of operations in the industry. The proposed energy reform bill seeks to restructure the NNPC by establishing independent entities with minimal interference by the government. The bill also seeks to address current challenges and obstacles that affect efficient exploration and production of oil and gas, such as conflicts of interest between implementing and enforcement agencies, lack of collaboration, and cooperation between enforcement and compliance authorities.

While this reform is a positive development, the proposed bill omits important issues regarding the environment that are an important part of oil operations. The absence of guidelines for environmental protection creates a huge gap for existing agencies that need adequate directions on how to sufficiently address pollution and oil spills, especially in the oil producing region of the Niger Delta. A comprehensive provision on the environment would lead to consideration of environmental judicial institutions by staff trained on environmental issues and citizens' rights of action. The judiciary plays a vital role in decision-making, and as an opinion-former on complex environmental issues. Judges are in a posi-

---


15. *Id.*

16. The Nigerian National Petroleum Corporation (NNPC) was established in 1971 under Decree No. 18 to take part in oil prospecting, mining, marketing as well as refining within the oil industry. In 1973 the government pushed for more involvement in the industry by establishing additional equity participation of Shell, Gulf Oil now Chevron, and Mobil now ExxonMobil.


SPRING 2010
tion to resolve issues of conflict of interest and overlaps in legislation on environmental compliance and enforcement by agencies. The current reform process is technocratic, with little or no citizen participation through organized groups. Transforming a major economic sector requires the people’s involvement to ensure transparency and accountability in the implementation and enforcement processes.

E. SIERRA LEONE*

In December 2008, Justice Umu Hawa Tejan-Jalloh was unanimously approved as Chief Justice of the Supreme Court of Sierra Leone by the Parliament of Sierra Leone. Chief Justice Tejan-Jalloh is the first female chief justice in the country, and the third female chief justice in Africa. She had been appointed by the President to act as Chief Justice since January 2008.19

In November, the Supreme Court dismissed applications filed by the Sierra Leone Association of Journalists (SLAJ) challenging the constitutionality of Part 5 of the Public Order Act of 1965, which apparently criminalizes libel and seditious acts.20 Earlier in the year, SLAJ had petitioned the Court, arguing that the statute contravened Section 25 of the 1991 Constitution and that, unless repealed, it posed a grave threat to freedom of expression guaranteed under the Constitution as well as the free flow of information in the country, among other things.21 The unanimous ruling by the five-judge panel has been severely criticized by journalists who have vowed to work towards repeal of the statute.22

F. CAPE VERDE

1. Aviation

"By way of the Decree-Law No. 14/2009 of May 25, 2009, the Council of Ministers approved the new National Civil Aviation Security Program (PNSAC)."23


* Ibrahim Sajalieu Bah is Committee Editor for the Africa Committee and author of the sections on Sierra Leone, Guinea, Liberia, Niger, Sudan, Somalia, the Democratic Republic of Congo, Kenya, Zambia, and the East African Common Market. Ricardo Silva of Miranda Correia Amendoeira & Associados. Authored the sections on Cape Verde, Equatorial Guinea, São Tomé Príncipe, Angola, and Mozambique. The author of the section on Nigeria is Edna Udobong, recent U.S. Fulbright Scholar at the University of Lagos Faculty of Law, Nigeria and Chair of the Africa and Eurasia Division of the ABA Section of International Law.


2. **Commercial**

The Minister of Economy issued Order No.47/2008 of December 29, 2008, which contains new requirements for inspection of wholesale and retail facilities and shopping centers.

3. **International Relations**


4. **Maritime**

By way of Decree-Law No. 45/2008 of December 22, 2008, the Council of Ministers enacted a new schedule of fees to be charged by the Maritime and Ports Institute, which came into force on January 22, 2009.24

5. **Procurement**

"By way of Decree-Law No. 1/2009 of January 5 2009, the Council of Ministers approved Regulations" on the Public Procurement Law.25 The Regulations apply to acquisitions of goods and services by the State, public entities with legal personality, state agencies, autonomous funds, local authorities, and associations wholly owned by either local authorities or any other of the aforementioned public entities.26

6. **Real Estate**

Decree-Law No. 7/2009 of February 9, 2009 created a special regime for the disposal and registration of ownership and other rights over real estate properties for tourism purposes.

7. **Telecommunications**

"By way of Decree-Law No. 10/2009 of April 20, 2009, the Council of Ministers approved a new regime on the licensing and supervision of radio communications' networks and stations, entered into force on May 21, 2009."27

---

26. Id.
II. North Africa

A. Sudan

In March, the International Criminal Court (ICC) issued an arrest warrant for Omar Al-Bashir, President of Sudan, for war crimes and crimes against humanity allegedly committed in the strife-ridden Darfur region. The warrant identifies seven counts of violations of international humanitarian law under the Rome Statute for which Al-Bashir was deemed to possess individual criminal liability. Al-Bashir is charged with five counts of crimes against humanity including murder, extermination, forcible transfer, torture, and rape; and two counts of war crimes, including intentionally directing attacks against civilian non-combatants and pillaging. But the warrant did not include a count of genocide because the ICC did not find sufficient evidence to support a charge of genocide against Al-Bashir. This warrant sets an important precedent in international law because it is the first arrest warrant issued by the ICC against a sitting head-of-state.

III. East Africa

A. The East African Community

In November, the East African Community, consisting of Kenya, Tanzania, Uganda, Burundi, and Rwanda, announced its aim to establish a common market by July 2010 that would facilitate the free movement of goods and services among member-states. The region, which boasts a population of 126 million and a combined GDP of $60 billion, is expected to promulgate a legal and political framework for a common market in the next few months, and a monetary union by 2012. Currently, no common market exists in the African continent, though several attempts have been made to establish one.

B. Kenya

In November 2009, Kenya unveiled a Draft Constitution that portends sweeping changes to the political and legal structures of the country. The Draft Constitution addresses a broad spectrum of legal and political issues facing the country including land reforms, organized labor, dual citizenship, gay marriage, and a bill of rights, among other
things. The document is expected to be circulated to the Kenyan Parliament this year for debate before being presented to the public sometime next year in the form of a referendum.

C. SOMALIA

In January, the Code of Conduct concerning the Repression of Piracy and Armed Robbery against Ships in the Western Indian Ocean and the Gulf of Aden was adopted in Djibouti (the Djibouti Code of Conduct). The Djibouti Code of Conduct was signed by nine of the countries most affected by Somali piracy, including Djibouti, Ethiopia, Kenya, Madagascar, the Maldives, the Seychelles, Somalia, Tanzania, and Yemen. The Code requires member-states to adopt enabling legislations to facilitate the arrests and prosecution of piracy suspects.

Once believed to be a thing of the past, piracy has been propelled to the forefront of international law due to the recent upsurge in piracy attacks off of the Somali coast. International legal norms prohibit acts of piracy to the extent that such prohibition has crystalized into a preemptory norm or jus cogens (a fundamental principle of international law that must not be breached). But preemptory norms bind states and state actors only rather than individuals, which apparently is of little import in Somalia because it lacks a functioning government, and is widely viewed as a failed state that does not have any effective control over the individuals perpetrating piracy along its coast. Notwithstanding, the IMO issued several advisory circulars governing piracy in Somalia beginning in April 2009.

IV. CENTRAL AFRICA

A. DEMOCRATIC REPUBLIC OF CONGO

In January, the Congolese Tutsi rebel leader, Laurent Nkunda, was arrested in Rwandan territory thanks to a joint Congolese-Rwandan offensive. In May 2008, the ICC had issued an arrest warrant for Nkunda’s military chief, Bosco Ntaganda, who is now on trial for war crimes and crimes against humanity in The Hague. Formerly known as Zaire, the Democratic Republic of Congo plunged into civil war after the death of its longtime dictator, Mobutu Seseseko. Eastern Congo has been the hardest-hit region, as various rebel factions battle each other and government forces for control of the mineral-rich nation. Hundreds of thousands of civilians have been killed, and mass rapes and

36. Id.
37. Id.
40. Id.
displacement of an untold number of Congolese citizens have occurred. In response, the ICC has issued several arrest warrants for those deemed to be most responsible for war crimes and crimes against humanity in the Congo, including Congo’s former Vice-President, Jean-Pierre Bemba.

B. EQUATORIAL GUINEA

1. Aviation

Decree No. 8/2009, which was enacted on February 9, 2009, increased the fees due for landing, parking, and taking off, as well as other airport fees for both domestic and international flights.

2. Banking

“On November 20, 2008, the Ministry of Finance and State Budget enacted Ministerial Order No. 2/2008, which determines new requirements for the transfer and receipt of funds in Equatorial Guinea.”

3. Employment

The Ministry of Labor undertakes minimum wage reviews every two years. National minimum wages for 2009-2011 were set forth in Decree No. 60/2009.

4. Justice

The Government enacted Decree No. 60/2008 of November 20, 2008, which reforms the Institute for Legal Practice. The main goals of this institute are to harmonize the criteria used for the interpretation of domestic statutes, and to provide training and education to all professionals with an active role in the field of justice administration.

“An important reorganization of the court system will be implemented pursuant to Law No. 5/2009 of May 18, 2009. One of the most important changes established therein is the reinstatement of labor courts.”

47. Decree No. 60/2009 (Eq. Guinea).
48. Decree No. 60/2008 (Eq. Guinea).
49. MIRANDA CORREIA AMENDOEIRA & ASSOCIATES, supra note 46.
50. Law No. 5/2009 (Eq. Guinea).
5. **Real Estate**

“The new Land Law, on which the Government has been working for the past two years, was promulgated by the President of the Republic on May 18, 2009.”

6. **State Administration**

The state agency “Guinea Ecuatorial 2020” was recently created through Decree 61/2008 of November 20, 2008. The “Consejo Superior Guinea Ecuatorial 2020” (High Council for Equatorial Guinea-2020) and the “Comité Nacional de Concertación del Plan de Desarrollo Económico y Social Guinea Ecuatorial 2020” (National Committee for the Implementation of the National Plan for the Economic and Social Development in Equatorial Guinea-2020) were also created on the same date by Decrees No. 62/2008 and No.63/2008. These three bodies have been established for the implementation of the plan “Guinea Ecuatorial-Horizonte 2020,” which was approved as a result of the Second National Economic Summit held in Bata in November 2007.

Further steps have been taken to implement the plan, “Guinea Ecuatorial–Horizonte 2020.” “Decree No. 2/2009 was enacted on 9 February 2009 to lay down the structure, duties and powers of the agency.”

The responsibilities of all Presidential Advisors, including the Advisors to the Presidency of the Republic and the Advisors to the Presidency of the Government, have been established by Decree No. 65/2008, enacted on December 2, 2008.

“The increasing activity observed along the coast and in the waters of Equatorial Guinea has led the Government to establish a National Committee for Maritime Safety and Security through Decree No. 79/2009, enacted on May 15, 2009.”

C. **São Tomé e Príncipe**

1. **Aviation**

São Tomé e Príncipe adopted a new Aviation Code and new Airport Tariff Regulations.

---

52. Id.
55. Decree No. 63/2008 (Eq. Guinea).
57. Id.
58. Decree No. 65/2008 (Eq. Guinea).
2. Companies and Foreign Investment

“Decree No. 41/2008 of December 1, 2008, approved the concession agreement for the construction, development, exploration, equipping, and maintenance as a BOT project (Build, Operate, and Transfer) of a container terminal at Fernão Dias, on the island of São Tomé.”

3. Criminal

“Law No. 15/2008 of November 14, 2008 approved a set of preventive and repressive measures to fight the laundering of money, goods and products, as well as other gains arising from the criminal activities enumerated by the new law.”

4. Foreign Citizens

“By way of Decree-Law 11/2009 of June 24, 2009, the government regulated the Foreign Citizens’ Legal Regime by, among other things, defining the types of visas and authorizations that foreign citizens must obtain in order to enter and stay in STP.”

5. Labor

“By way of Decree 2/2009 of March 4, 2009, the minimum wage has been updated to Dbs. 10.010.000,00 (€445).” On another note, a National Fund for Professional Training and Promotion of Employment was instituted.

6. Oil and Gas

On June 16, 2009, the National Parliament approved a new petroleum activities law that will overhaul the country’s oil and gas sector. But this new law has yet to be promulgated by the President of the Republic and subsequently gazetted.

7. State Administration

“Joint Ministerial Order No. 3/2008 of November 27, 2008, authorized the transfer of part of the São Tomé State’s shares in Empresa Nacional de Combustíveis e Óleos, SARL (“ENCO”) to Sonangol Holdings, Limitada.”


8. State Finance

“On June 24, 2009, the Audit Court released its 2008 Activities Report.71 The Report contains an assessment of public entities affairs, irregularities detected and management of government financial resources.”72

“The 2009 State Budget was approved by Law 2/2009 of February 9, 2009, with estimated revenues of Dbs. 2,258,342,000,000.00 (€ 100 million).”73

“Decree No. 4/2009 of April 18, 2009, adopted new rules aimed at optimizing the state financing and administrative management both with regard to revenue collection and expenditures.”74

9. Tax and Customs

During 2009, the National Parliament issued two authorizations for the government to legislate on tax matters. By way of Law 3/2009 of March 11 2009, the National Assembly authorized the government to amend the Property Tax Regulations.75 Subsequently, by means of Law No. 57/2009 of June 10, 2009, the government was authorized to approve exceptional measures to resolve tax liabilities prior to December 31, 2006.76 Following the above authorization, the government, through Decree-Law No. 13/2009 of June 10, 2009, set the detailed terms under which the tax liabilities may be regularized.77

The Customs Tariff Schedule was amended by way of Decree-Law No. 12/2009 of July 24, 2009.78

72. Id.
V. Southern Africa

A. ZAMBIA

In November, a Zambian court acquitted a journalist of criminal pornography charges. In July, the President ordered the arrest of Chansa Kabwela after she distributed images to several prominent Zambians, including the Vice President, of a Zambian woman giving birth in public. Zambian law makes it an offense to publish or distribute pornographic materials. Kabwela argued that she was only trying to convince the government to resolve the strike by health workers that had effectively shut down public health services in the country. The magistrate judge apparently agreed with her, stating that the government failed to prove its case against Kabwela.

B. ANGOLA

1. Customs

In 2008, the Angolan customs authorities commenced a drive to modernize their infrastructure and legal framework in order to facilitate importation and exportation in Angola. Within the scope of this modernization attempt, the following statutes were approved by Joint Executive Decree No. 323/08, of December 16, 2008 (new regulations on Angolan Port Tariffs). This statute was subsequently amended in March 2009 by Executive Decree No. 19/09, of March 12, 2009.

The Council of Ministers also ordered the gazetting of a rectification to the current Customs Tariff Schedule.

2. Energy

Another sector of the economy that was the subject of important developments in late 2008 and 2009 was the energy sector, with special focus on the oil & gas sector.

Important changes were introduced with respect to training and recruitment of Angolan personnel for the oil sector by means of Decree 116/08 of October 14, 2008. The new Training Decree revokes the previous legislation in force, and applies to companies in the upstream, downstream, and services sectors.

---

80. Id.
81. Id.
82. Id.
83. Id.
84. Executive Decree No. 323/08 (2008) (Angl.).
85. Executive Decree No. 19/09 (2009) (Angl.).
In June 2009, the Training Decree was revoked by Decree-Law No. 17/09 of June 26, 2009. Although this new statute essentially mirrors the 2008 Decree, it was reissued pursuant to a National Assembly Resolution No. 21/09 of March 16, 2009 as some of the rules required prior authorization from the National Assembly.

The Ministry of Petroleum also led a major drive to update the regulations applicable to various gas-related activities through the approval of regulations on: (i) installation, operation, repair, and changes to liquefied petroleum gas (LPG) storage facilities; (ii) the principles governing the construction of the gas infra-structure system, comprising pipelines, distribution networks, compressor stations and regulator stations; and (iii) the general framework for fuel gas activities.

In preparation for the re-launching of the suspended licensing round for granting of new oil and gas concessions, the Government enacted two important statutes. The first set forth the rules for access to onshore areas and acquisition of land rights necessary for the execution of petroleum operations. The second enacted the Regulations on Petroleum Operations.

3. Banking and Securities

The banking sector in Angola was also subject to important changes during the last year. Through Executive Decree No. 12/09, of February 26, 2009, the Ministry of Finance authorized the issuance of Treasury Bonds in the amount of up to US$520 million, during 2009. The terms for the issuance, sale, and redemption of the bonds are contained in Order No. 66/09 of February 26, 2009. The Ministry of Finance Order No. 73/09 of April 9, 2009 set forth the characteristics, amount, and conditions for remuneration and redemption of Treasury bonds issued in 2009.

To fight the negative impact of the international financial crisis, certain measures were introduced by the government that caused serious practical implications on the day-to-day activities of local and foreign companies.

By means of Instruction No. 5/09, of April 17, 2009, the Central Bank of Angola (BNA) significantly reduced the limit on foreign exchange operations involving commercial current invisibles needing prior approval from the BNA. BNA's prior approval is now required for all payments in excess of US$100,000 (single payments or multiple payments over a twelve-month period) made by Angolan residents to non-residents. The previous limit was US$500,000.

90. Resolution No. 21/09 (2009) (Angl.).
94. Decree No. 120/08 (2008) (Angl.).
100. Id.
Simultaneously, the BNA took measures aimed at preserving the country's hard currency reserves, notably by raising the mandatory legal reserve for banks from twenty to thirty percent. This new instruction was revoked by Instruction No. 8/09 of May 21, 2009, which did not change the established percentage of the reserves.

Finally, BNA amended the terms and conditions under which resident and non-resident foreign exchange entities may hold and manage foreign and national currency accounts.

4. Tax

The Ministry of Finance approved the amount of the fees due for the authorization, registry, and inspection of public companies and other players in the financial market. These measures are aimed at ensuring the correct management and supervision of the Angolan Stock Exchange, which is scheduled to commence operating in 2010.

By way of Executive Decree No. 15/09 of 3 March 2009, the Ministry of Finance also updated the minimum profit table used in the Industrial Tax Code.

5. Transportation

The transportation sector was also subject to two important changes. First, the new Road Code was approved by Decree-Law 5/08 of September 29, 2008. This Decree-Law revoked all previous laws on the matter, including the former Road Code of 1954. Second, the Ministry of Transport rectified Executive Decree No. 26/08 of March 3, 2008 on March 18, 2009. Various Aeronautical Technical Rules approved by Executive Decree No. 26/08, which were not published together with the statute, were gazetted through the rectification.

C. Mozambique

1. Banking

The Bank of Mozambique (BoM) approved the Customer Service Regulations of Credit Institutions and Financial Companies. BoM also approved new regulations on the Calculation and Creation of Mandatory Reserves, thus revoking an earlier BoM Notice. It also approved new regulations for the Market Operations System (MOS), and the new Interbank Monetary Market Regulations, revoking an earlier notice from 2005.

2. **Capital Markets**

Through Law No. 10/2008 of November 25, 2008, the Parliament authorized the Government to proceed with the enactment of the Securities Code, which will replace Decree No. 48/98 of September 22, 1998. Though not yet published, a Securities Market Code was enacted.

3. **Civil Procedure**

Through Law No. 9/2008 of November 25, 2008, the Parliament authorized the Government to modify the Civil Procedure Code (CPP) so as to adjust it to the new Judicial Organization, the Organizational Law of the Public Prosecution Department and Statute of the Public Prosecution Department’s Magistrates and the Law on the Insolvency and Recovery of Businesses. The CPP was effectively amended by means of Decree-Law No. 1/2009 of April 24, 2009.

4. **Commercial**


The Council of Ministers has approved, by means of Resolution No. 70/2008 of December 30, 2008, the Procedures for the Submittal and Review of Investment Projects Involving Areas of Land in Excess of 10,000 Hectares.

Through Ministerial Statute No. 132/2009 of June 11, 2009, the Minister of Public Works and Housing has approved the Licensing Regulations for the Small Construction Industry.

5. **Employment**

The long awaited Regulations on the Mechanisms and Procedures for the Hiring of Foreign Nationals were gazetted as part of Decree No. 55/2008 of December 30, 2008.

By means of Ministerial Statutes Nos. 123/2009, 124/2009, 125/2009, 126/2009, 127/2009, 128/2009, 129/2009 and 130/2009, all of June 11, 2009, the Ministers of Finance and Labor, together with the Ministers of Agriculture, Fisheries, Mineral Resources, Industry and Commerce, Energy, Public Works and Housing, Tourism, Education and Culture, Transports and Communication and the Minister of Science and Technology, respectively, have approved the new national minimum wages applicable to the following business sectors: (i) agriculture, cattle, hunting and forestry; (ii) fisheries; (iii) mineral extraction; (iv) manufacturing; (v) electricity, gas and water production and distribution; (vi) construction; (vii) non-financial activities; and (viii) financial activities.

6. **Energy**

The Council of Ministers has approved a new Energy Strategy for 2009-2013.111

---

7. Environment

Decree No. 42/2008 of November 4, 2008, introduced several amendments to the Environmental Impact Assessment Regulations, which were approved by Decree No. 45/2004 of September 29, 2004.

8. Foreign Exchange

Through Law No. 11/2009 of March 11, 2009, a new Foreign Exchange Law was enacted and entered into effect immediately. Its publication revoked the former Foreign Exchange Law.112

9. Oil & Gas

The Council of Ministers enacted a policy for the award of petroleum exploration and production concessions, both onshore and offshore.113

10. State Administration

Decree No. 3/2009 of April 24, 2009, created the National Emergency Services, a paramilitary institution entrusted with, inter alia, fire-fighting and the search and rescue of persons and goods upon the occurrence of accidents and disasters. As a consequence, the National Fire Fighting Services have ceased to exist.


The Parliament also approved a new professional statute for judges.114

11. Tax and Customs

By way of Law No. 4/2009 of January 12, 2009, a new Code of Fiscal Benefits (CFB) was approved, superseding the previous one, enacted by Decree No. 16/2002 of July 21, 2002.

By means of Resolution No. 35/2008 of December 30, 2008, the Council of Ministers ratified the Double Taxation Treaty between the Republic of Mozambique and the Republic of South Africa regarding income-related taxation.


The Parliament also enacted a new Customs Tariffs Schedule.115

12. *Telecommunications*

The Council of Ministers announced that a license for a third mobile phone operator will be subject to a tender.116

---
