

Section 14
Customs and Related Taxes

Legal Notice N^o. 18/1994
Custom Tariff Regulations

Article 1. Short Title

These regulations may be cited as “the Custom Tariff Regulations
N^o. 18 of the 1994”

Article 2. Repeals

All tariff regulations and directives which have been in force are hereby
Repealed by these regulations and directives issued there under.

Article 3. Tariff

All imports into and exports from Eritrea shall be governed by the following
Customs tariff:

FIRST SCHEDULE

CUSTOMS IMPORT TARIFF

Div. No	Item	Rate
Section 0- Foodstuffs, Beasts of burden and live Animals chiefly for food		
00	Beasts of burden and animals for food	
	1. Cattle	2%
	2. Sheep	2%
	3. Goat	2%
	4. Mule	2%
	5. Horse	2%
	6. Camel	2%
	7. Donkey	2%
	8. Chicken duck, Turkey, fowls	2%
	9. Pig	2%
	10. Other animals used for food not included here	2%
01	Meat and Meat preparation	
	1. Fresh bovine meat	50%
	2. Fresh meat of sheep and goats	50%
	3. Fresh Chicken meat	50%
	4. Fresh meat of swine	50%
	5. Canned meat, of various type	50%
	6. Canned meat sauce	50%
	7. Salted and dried meat	50%
	8. Any other edible meat	50%
02	Dairy Products and Birds egg	
	1. Concentrated milk, sweetened and canned	50%
	2. Milk, not concentrated, not sweetened: yoghurt, whey.... etc.	50%
	3. Powdered milk in sacks	10%
	4. Powdered milk, canned ex. cerelac, lactogen, Nido, My bay.....etc.	10%
	5. Animal derived butter	10%

6. Butter oil	10%
7. Cheese, curd	50%
8. Eggs, dried eggs (powdered)	10%

Div. No.	Item	Rate
03	Fish and other Sea Foods	
	1. Live fish	50%
	2. Fish, fresh or frozen	50%
	3. Canned fish (ex. sardines)	50%
	4. Fish fillets dried, Fish, powdered	50%
	5. Other sea foods (crustaceans and mollusks)	80%
04	Cereals and their by-products	
	1. Cereals like sorghum, maize, barley ...etc.	3%
	2. Cereal, husked	3%
	3. Rice	3%
	4. Wheat, wholly milled	3%
	5. Cereal meals	3%
	6. Cereal, milled (like sorghum and maize)	3%
	7. Popcorn grains	50%
	8. Canned pop corn	50%
	9. Macaroni, spaghetti and similar products	10%
	10. Biscuits and similar products	50%
	11. Worked cereal meals, like fafa (children's food)	3%
	12. Other cereal products n.e.s	50%
05	Vegetables and fruit	
	1. Potato (not sweet)	10%
	2. Legumes where or not husked and broken, like lentils chick-peas ...etc.	3%
	3. Tomato	10%
	4. Onion, garlic	10%
	5. Other vegetables like lettuce, green chilies, carrot's ...etc.	10%
	a) powdered legumes (shiro, powder pepper)	3%
	b) powdered vegetables (like powdered potato)	3%
	7. Vegetables and fruits , preserved by vinegar, acetic acid or olive oil (canned)	50%

8.	Vegetable preserved by binger but not by other acetic acids (vegetable sauce), canned	50%
9.	Fruits like orange, lemons, apples bananas, mango, figs ...etc	50%
10	Grapes, raisins	2%
	a) for industrial uses	20%
	b) for other uses	

Div.	No.	Item	Rate
	11.	Powdered fruit for beverages (Tang, Foster-Clarks ... etc.)	50%
	12.	Jam and similar products (canned)	50%
	13.	Fruits and vegetable juices (orange ...etc.)	50%
	14.	Tomato juice	50%
	15.	Dates	3%
	16.	Fruits and vegetables, prepared or not (canned) n.e.s	50%
	17.	Asparagus	50%

06 Sugar, Sugar preparations and Honey

1.	Sugar	3%
2.	Sugar cane	20%
3.	Sugar confectionery	50%
4.	Honey	10%
5.	Chewing gum	50%
6.	Sugar and honey products i.e.	50%

07 Coffee, Tea, Cocoa, Spices and Manufactures Thereof

1.	Coffee beans with husks	3%
2.	Coffee, husked	3%
3.	Roasted and ground coffee with or without additives	50%
4.	Cocoa grains or powdered or in other forms	25%
5.	Chocolate and other cocoa preparations	50%
6.	Tea leaves for retailing	10%
7.	Tea leaves in cans or boxes	10%
8.	Food spices (mustard, ginger, pepper etc.)	3%
9.	Coffee and tea spices (cloves, condiment etc	25%

08 Feeding Stuffs For Animals

1.	Hay and fodder (green or dry), straw and husks vegetable residues	2%
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- etc
- | | | |
|----|---|----|
| 2. | Bran and sharps and other residues derived from the sifting of milling of cereals | 2% |
| 3. | Residues of sesames, cotton seeds, peanuts etc | 2% |
| 4. | Other food residues not used by humans | 2% |

Div. No.	Item	Rate
09	Miscellaneous Edible Products and Preparations	
	1. Lard and other edible fats (except that of pig and chicken)	50%
	2. Margarine	10%
	3. Mustard flour	50%
	4. Tomato sauce	20%
	5. Soups and broths, in liquid, solid or powder form	50%
	6. Natural yeasts, baking powder	2%
	7. Vinegar and substitutes for vinegar	50%
	8. Malt	2%
	9. Edible products i.e.	50%

Section 1 - Beverages and Tobacco

11	Beverages	
	1. Table mineral waters (bottled or canned)	80%
	2. Lemonade, flavored spa water (aerated) including non –alcoholic beverages (syrup, coca-cola, pepsi, etc) not to be included with fruit nod vegetable juice listed in division 05 not 14	90%
	3. Malted beer and stout beer, bottled or canned	90%
	4. Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	90%
	5. Sparkling wines	2%
	a) Champagne or wines with such names	80%
	b) other sparkling wines	80%
	6. a) Table wines like canary Maderia, Malaga, Marsalla	80%
	b) Wines in small or big barrels or demi-jeans	80%
	7. Wines, non sparkling, or white vermouths	80%
	8. Beverages with high alcoholic contents, like Whisky, Rum, Vodka, Brandy, Gin, Arak, etc. ...	200%

9. Pure alcoholic preparation for the manufacture of alcoholic beverages 2%

12	Tobacco	
	1. Tobacco, un manufactured, tobacco refuse	2%
	2. Cigars and similar products	200%
	3. Various types of cigarettes	200%
	4. Tobacco for chewing, snuff and extracts etc	200%

Div. No.	Item	Rate
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Section 2 - Crude Materials, Inedible, Except Fuel

21	Organic Chemicals	
	1. Tanned bovine hides	2%
	2. Untapped bovine hides	2%
	3. Hides of domestic animals, tanned or not	2%
	4. Skins of wild animals (leopard, hyena etc...) tanned or not	2%
	5. Sheep and goat skins, tanned or not	2%

22	Inorganic Chemicals	
	1. Peanuts	2%
	2. Sesame Seeds	2%
	3. Flax	2%
	4. Linseed	2%
	5. Castor Oil Seeds	2%
	6. Sunflower Seeds	2%
	7. Cotton seeds	2%
	8. Others	2%

23	Crude Rubber	
	1. Natural and synthetic rubber latex (with or without synthetic rubber), natural rubber latex, prevulcanised, like Balata, gutta-percha and the like.	2%

24	Cork and Wood	
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1.	Cork, natural, not manufactured in sheets or other forms, cut to size for stoppers or other uses	2%
2.	Fuel wood and wood charcoal	2%
3.	Wood and logs, prepared or not but not manufactured for a specific use, like for example for the manufacture of match-boxes and sticks	2%
4.	Wood for construction purposes, poles, posts props	2%
5.	Wood roughly squared or half-squared, sawn lengthways or peeled but not further prepared, of a thickness exceeding 5 mm	2%

Div. No.	Item	Rate
25	Pulp and Waste paper	
	1. Pulp for paper making prepared chemically or mechanically	2%
	2. Waste paper board, scarp articles of paper (used news paper)	2%
	a) when used for paper-making	2%
	b) when used for other purposes (wrappings) etc. cellulose pulp used for feminine hygiene.	2%
26	Textile and their Wastes (Except Wool tops)	
	1. Raw silk (not thrown)	2%
	2. Silk worm cocoons, suitable for reeling	2%
	3. Silk waste unsuitable for reeling and others	2%
	4. Cotton, not carded or combed	2%
	5. Cotton carded and combed	2%
	6. Cotton waste, including pulled or garneted rags	2%
	7. Fibers for textile manufacturing, raw or processed but not spun, tow and waste there of e.g. flax and jute fibers	2%
	8. Synthetic fibers prepared for spinning	2%
	9. Wool and other animals hair; combed or not combed except human hair and horse hair	2%
27	Crude Fertilizer and Crude Mineral	
	1. Natural animals and vegetable fertilizers	2%
	2. Natural fertilizers mixed with chemicals, calcium phosphate,	2%

	aluminum phosphate (not in division 56)	
3.	Building and monumental stone	50%
4.	Marble, roughly split used for other purposes	80%
5.	Limestone flux and calcareous stone commonly used for the manufacture of lime or cement	2%
6.	Sands, natural, of all kinds whether or not colored used as building material or for the manufacture of glass	2%
7.	Pebbles and crushed or broken stone for building roads	2%
8.	Salt	50%
9.	Clay	2%
11.	Mica	2%
12.	Limestone or calcium carbonate (chalk)	2%

Div. No.	Item	Rate
28	Metalliferous Ores and Metal Scarp	
1.	Iron and concentrates and scarp	2%
2.	Copper ore and concentrates and scarp	2%
3.	Nickel ore and concentrates and scarp	2%
4.	Silver ore and concentrates and scarp	2%
5.	Aluminum ore and concentrates and scarp	2%
6.	Brass and concentrates scarp	2%
7.	Uranium ores and concentrates and scarp	2%
8.	Lead ores and concentrates and scarp	2%
9.	Zinc ores and concentrates and scarp	2%
10.	Tin ore and concentrates and scarp	2%
29	Crude Animal and vegetable Materials	
1.	Animal bones	2%
2.	Animal horns	2%
4.	Tortoise-shell and animal shells	2%
5.	Natural sponge	2%
6.	Nails and claws of animals	2%
7.	Human and horse hair	2%
8.	Seeds and saplings (potato sapling)	2%
9.	Resins	2%
10.	Others	2%

Section –3 Mineral Fuel, Lubricants and Related Minerals

32 Coal, Briquettes

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|----|-----------|----|
| 1. | Coal | 2% |
| 2. | Briquette | 2% |

32 Petroleum, its Products and Related Materials

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|---|--|----|
| 1 | Petroleum oils, crude or partially crude obtained from bituminous mineral | |
| 2 | White spirit for the production of wine and other alcoholic beverages (Anatol, Anist, acquiraja) | 2% |

Div.	No.	Item	Rate
	3.	Grease per Kg	\$0.15
	4.	Residual Petroleum Products	
		a) Bituminous mixtures for asphalting	2%
		b) Bituminous papers, bitumen for other purposes	2%
		c) Bituminous mixtures used in furnaces	2%
	5.	Lubricating Oils and Heavy Oils	
		a) for transformers	2%
		b) for the manufacture of ropes, sacks and cords	2%
		c) Other Oils used for other specified purpose (like oils used in sawing Iron)	2%
	6.	Wax, paraffin, jelly, petroleum Vaseline	
		a) imported in large quantity as medical products	2%
		b) Paraffin wax, specially used in the manufacture of matches	2%
		c) Others	2%

Section 4- Animal and Vegetable Oil, Fats and Wax

41 Animal Oils and Fats

1.	Fish liver oil and fats of marine animals	20%
2.	Pig fat and Poultry fat free of lean meat, fresh, frozen, salted and dried	50%
3.	Animal oils, fats and greases, n.e.s	50%
4.	Pig lard	50%

42 Fixed Vegetable Oils and Fats

1.	Crude, refined or purified	
	a) Olive Oil	25%
	b) Sunflower seed oil	10%
	c) Sesame oil	10%
	d) Flax oil	10%
	e) Castor oil	10%
	f) Cotton seed oil	10%
	g) Linseed oil	10%
	h) Calza oil	10%
	i) Peanut oil	10%
	j) Corn (Maize) oil	10%

Div.	No.	Item	Rate
43		Animal and Vegetable oils and Fats, Processed, and Wax of Animal or Vegetable Origin	
	1.	Crude waxes of animals and vegetables, coloured or not	2%
	2.	Crude petroleum waxes, coloured or not (bees wax)	2%

Section 5- Chemicals and Related Products n.e.s

51 Organic Chemicals

1.	For eradicating and controlling weeds and pests or for use as fertilizers or for use in controlling animal and plant diseases	2%
2.	When imported for use in medical and related establishments	2%
3.	When imported by domestic oil refineries, dry-cell factories, hide, textile or tire industries	2%
4.	When imported by other industrial establishments	2%
5.	Naphthalene (pesticide) in tablets, powder or liquid	10%
6.	Anaesthetic gas, ethers n.e.s	2%
8.	Food additives	2%

9.	Soft drink additives	2%
10.	Essences	2%
11.	Others used for different purposes n.e.s	2%

52 Inorganic Chemicals

1.	For eradicating or controlling of weeds and pests or for use as fertilizers	2%
2.	When imported for use in medical and related establishments	2%
3.	When imported by domestic oil refineries, dry-cell factories, hide, textile or tire industries	2%
4.	When brought by other industrial establishments	2%
5.	Red Phosphorous	2%
6.	Anaesthetic gas, ethers	2%
7.	Carbon Black	2%
8.	Acids, like hydrochloric acid, Sulphuric acid, nitric acid, phosphorous etc.	2%
9.	Inorganic bases	
	a) Caustic Potash	2%
	b) Caustic Soda	2%
	c) Naturally coloured earth metals	2%

Div.	No.	Item	Rate
	10.	Metallic salts and peroxy salts	
		a) Potassium Chlorite	2%
		b) Copper Sulphate	2%
		c) Sodium Nitrate	2%
		d) Potassium Nitrate	2%
		e) Arsenic of lead, potash or soda	2%
		f) Cyanide and its compounds	2%
	11.	Mercury	2%
	12.	Oxygen, Hydrogen, Nitrogen etc.	2%

53. Dyeing, Tanning and Colouring Materials

1.	Tanning extracts of different origins including dye-wood and vegetable extracts, synthetic Organic or Inorganic	2%
2.	Synthetic Organic Pigments and Paints	
	a) for industrial use	2%

	b) printing ink, liquid or powder	2%
3.	Artists', students' signboard painters' colours in the form of liquid and paste with modifying tints, with or without brush, in different containers (bottled, boxes) etc.	2%
4.	Varnishes and lacquers, pigments whether or not in liquids, powders and plastic	2%

Div.	No.	Item	Rate
	5.	Paints and colouring preparations used for various purposes	2%
		a) Dyeing preparations used in microscopes	
		b) Anatol	
	6.	a) Colouring preparation used in chemical works, paint drier	2%
		b) Resin Mastics	
	7.	Henna and other related dying vegetables	25%
54		Medicinal and Pharmaceutical Products	
	1.	Medicaments including veterinary medicaments, for use as vaccines, microbial cultures salk, wadding, gauze, bandages and similar articles e.g. dressings, adhesive plasters etc. impregnated or coated with pharmaceutical substance used for medical or surgical purposes	3%
55		Essential oils and Perfume materials; toilet, polishing and cleansing preparations	
	1.	Essential oils (terpenless or not), resinoids	
		a) For use as additives in food preparations	2%
		b) For use as additives in the preparations of alcoholic drinks	2%
		c) For use as additives in the preparations of non-alcoholic drinks	2%
	2.	Various types of perfumes	90%
	3.	Different types of incenses, sandal wood etc.	25%
	4.	Tooth pastes and powders (Collgate, Signal etc.)	25%
	5.	Cosmetics and toilet preparations, skin creams, hair oils and other preparations e.g. nail polish, eye shadows (Kohl), hair dye, hair straightener, talk shampoo etc.	90%
	6.	Lavatory cleansing powder, baby powder	20%

7.	Laundry soap of various kinds, in the form of liquid, powder or bars	20%
8.	Cosmetics toilet soaps in the form of liquids, solid or powder	20%
9.	Washing preparations in the form of powder (Omo) liquid and solid (Ajax)	20%
10.	Bleaching preparations in the form of liquids and bars	20%
11.	Metal polishes, scouring powders and similar preparations polishes for footwear, furniture or floors	10%

56 Fertilisers, Manufactured

1.	Excluding that which was mentioned in division 27, the rest is manufactured in factories	2%
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Div.	No.	Item	Rate
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57 Explosives and Pyrotechnic Products

1.	Propellant powders	2%
2.	Prepared explosives for mining	2%
3.	Dynamite	2%
4.	Pyrotechnic articles (e.g. fireworks, railways fog signals...)	2%

58 Artificial Resins and Plastic Materials

1.	In the form of thin plates primary forms or cut (trimmed) in four sides, whether sealed or not or in other forms, or made in the shape of household goods used for building and household purposes	2%
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59 Chemical Materials and Products, N.E.S.

1.	Disinfectant and insecticides	2%
2.	Fungicides	2%
3.	Weed killers	2%
4.	Termite Killer	2%
5.	Rat poison	2%

Section 6- Manufactured Goods

61 Leather & Leather Manufactures N.E.S

1.	Finished leather in sheets or rolls for belts & footwear	2%
2.	Leather products	
	a) Articles of leather used in rotating machinery, belts	2%
	b) Saddler	25%
	c) Conveyor, transmission and elevator belts	2%
3.	Parts of footwear, leather, holders for cameras and projectors etc. unfinished leather in pieces and cuttings	2%
4.	Tails	25%
5.	Lions mane	40%

62 Rubber Manufactures N.E.S

1.	Materials of rubber (e.g. plates, sheets, tubes) whether or not vulcanised	2%
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Div.	No.	Item	Rate
	2.	Rubber tyres	
		b) for bicycle and similar vehicles	3%
		c) for automobiles	20%
		d) for light pick-ups, mini-buses and motorcycles	20%
		e) for trucks, buses and lorries (no.700x20) and above	3%
		f) for tractors, graders, bulldozers etc.	2%
		g) for aircraft	2%
		h) for other vehicles	20%
	3.	Inner tubes	
		b) Bicycle and similar vehicles	3%
		c) 1. Family cars	20%
		2. Trucks	3%
		d) Aircraft	2%
		e) Other vehicles	20%
	4.	Articles of hardened rubber	
		b) Dishes trays, plates, cups, strainers	20%
		c) Plastic rapes, plastic carpets	20%
		d) Ferry cans, pails	20%
		e) Plastic tubes and rods	2%
		f) Conveyer belt and belting	2%
		g) Others	20%
	5.	Articles of unhardened rubber for surgical and Pharmaceutical uses, gloves (see division 84)	2%
	6.	Other articles made from unhardened rubber latex	

(Rubber band etc..) 20%

63 Cork and wood Manufacturers (excluding furniture)

1.	Bottle stopper and similar articles	2%
2.	Wood flaring panels	50%
3.	Wooden boxes (trunk) and barrels	20%
4.	Bamboo and reed furniture	50%
5.	Wooden handles and footwear models	2%
6.	Picture frames and other decorative frames wholly or partially made of wood	50%
7.	Veneers, plywood and chip wood and other reconstituted wood(swan)	2%
8.	For match sticks	2%
9.	Wooden pegs and pens	2%
10.	Blackboards of various kinds	
	a) for schools	2%
	b) for other purposes	10%
11.	Wooden hives, incubators	2%
12.	Wooden coffins	80%

Div.	No.	Item	Rate
	13.	Wooden builders' carpentry& joinery or doors& windows, other wooden frames	2%
	14.	Wooden walking-sticks, whips, umbrella handles	50%
	15.	Wooden barrels and vates for agricultural and industrial purposes	2%
	16.	Table lamps and other lighting fittings, cases for cutlery, trays, plates, cases for precious things; articles of wood for personal use or adornment, of a kind normally carried in the pocket in the hand bag or on the person, cigarette boxes and other fancy articles of wood	50%
	17.	Kitchen utensils of wood, for mincing meat, pantries, wooden pegs, ladles, bowls, tooth sticks	40%
	18.	Prepared wood used in the manufacture of ships and boats	2%
	19.	Spools, cops, bobbins, sewing thread reels and the like, of wood	2%
	20.	Baskets and the like, of wood	50%
	21.	Carpet and mats etc. made of bamboo or other wooden material used for various purposes	40%
	22.	Other articles of wood, N.E.S	40%

64**Paper Paperboard, and Articles of Paper Pulp, of Paper or of Paperboard**

1.	Paper and Paperboard in rolls or sheets	
	a) Imported for manufacturing	2%
	b) For other purposes	2%
2.	For printing (excluding other uses)	2%
3.	for arts and crafts and the like	2%
4.	Printing paper (excluding no.2-3)	2%
5.	Cleansing tissues imported to be manufactured	2%
6.	Cigarette paper in rolls or sheets (not cut to size)	2%
7.	Filtering paper	2%
8.	a) Paperboard for manufacturing matchboxes over, 360gram/1m sq. or below	2%
	b) Paper for manufacturing cartons	2%
9.	Articles of paper for wrapping and other paper board	10%
10.	Paper coated with gold or silver	50%
11.	Wallpaper	25%
12.	Paper and paperboard cut to size or shape	
	a) Cigarette paper, cut to size whether or not in the form required	2%
	b) Paper, surface-decorated and window transparencies	50%
13.	Carbon paper	10%
14.	a) Tracing paper, drafting and duplicating paper for photography,	2%
	b) Stencil, photocopy and duplicating paper	10%
15.	Copying papers	10%

Div.	No.	Item	Rate
	16.	Envelopes	10%
	17.	Foolscap, block note (for English and Tigrigna)	10%
	18.	Articles of paper for calculating machines, registers and for telex printer	10%
	19.	Box files, flat files, of paper and paperboard, of a kind commonly used in offices and the like (see Div.89 for stationary)	10%
	20.	Registers (of paperboard), bloating paper	10%
	21.	a) Toilet paper, handkerchief	10%
		b) Table napkins, towels, diapers and other sanitary articles, of paper	50%
	22.	Paper trays, plates, dishes, cups and the like (disposable)	50%
	23.	Exercise books, note books	3%
	24.	Others like albums, diary etc.	50%

65**Textiles Yarn and Fabrics**

1.	Cotton yarn	
	a) For factories	2%

	b) For other purposes	10%
2.	Cotton textile in bundles	
	a) 1. Gauze, poplin	25%
	2. Calico	2%
	b) Khaki textile	25%
	c) Other cotton textile bundles	25%
3.	Cotton fabrics and gauze for medical uses	2%
4.	Textile made of artificial yarns	
	a) Nylon and nylon etc. yarns	
	1. for factories	2%
	2. for other purposes	10%
	b) Nylon, Chiffon, Poplin, Harir	25%
	c) Polyester, Tetrex, tetron, terital	25%
	d) Haisuf, Muher etc.	25%
5.	Yarns and textiles made of flax and other fibers	25%
6.	Textiles made from wool and other animal hairs	25%
7.	Wool yarn and yarn made from other animal hairs	25%
8.	Woollen textile and the like	
	a) For factories	2%
	b) For other purposes	25%
9.	Silk yarn and textiles	25%
10.	Canvas and fabrics of woven jute or hemp etc.	3%
11.	a) Sacks and cordage (Spago)	20%
	b) Textiles of synthetic fibbers (Meshema)	2%
12.	Carpets big and small	50%
13.	Finished or unfinished decorated plaits made of different types of yarn	50%

Div.	No.	Item	Rate
	14.	Fishing nets made of cordage and other types of yarn (for amusement and sports see Div. 89)	2%
	15.	Twine, cordage and ropes made from different yarns for ships and boats	2%
	16.	Wicks for lamps, stoves, lighters, candles and the like made from various yarns	3%
	17.	Various textile manufactured for fire hazards	2%
	18.	Transmission, conveyor or elevator belts or belting, of textile material strengthened with metal or other material	2%
	19.	Nylon yarn for sweater or other mixed fibbers	
		b) for industry	2%
		c) for other purposes	10%
	20.	Sleeping bag	25%
	21.	Mosquito-net	3%

22.	bed linen, bed cover, table linen, kitchen and toilet towels, napkins of various textiles	25%
23.	Other textiles not mentioned here	25%
24.	Blanket	25%

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Non-metallic Mineral manufactures, n.e.s

1.	Manufactures lime	2%
2.	Manufactured cement	2%
3.	Tiles, mosaics and curbs and the like, for building purposes, Glazed Or unglazed white or worked	2%
4.	Marbles, worked and sculptured for tombs and monuments	80%
6.	Textile made of asbestos for fire hazards	2%
7.	Textile made of plaster	2%
8.	a) Blocks, bricks and boards for building b) Marbles	2% 25%
9.	Refractory bricks and the like used in building furnaces	2%
10.	Tubes and piping for water and sewage, big medium and large, Conducts or large vats for factory use.	2%
11.	Glass panels for windows, doors wardrobes, and the like	2%
12.	Glass plates used in vehicles (cars etc)	10%
13.	Rear-view mirrors, mirrors for wardrobes and pocket mirrors (of glass only)	25%
14.	Demi-jean, beverage bottles, glasses, plates, pots, flasks of glass, for containing and conveyance	20%
15.	Un-manufactured glassware for ophthalmic uses (see no.88 for those manufactured)	2%

Div.	No.	Item	Rate
	16.	Sun glasses, clock and watch glasses (see no. 88 for mixture of glasses)	10%
	18.	Glassware used in laboratories and for research including mirrors	2%
	19.	Clay articles including cups, jugs, plates, pots kettles and the like	20%
	20.	Glass beads, imitation pearls, imitation precious and semi- precious stones for ornament whether or not mixed with clay	80%
	21.	No. 20 if worn as ornaments	80%
	22.	Sand paper	2%

67

Iron and Steel

1.	Iron and steel sheets and rods, angular grits of different sizes imported for industrial processing	2%
2.	Iron and steel sheets and rods, angular grits and the like for construction of buildings, houses, water wells, roads, bridges etc.	2%
3.	Finished Iron or steel corrugated or folded (zinc plated)	2%
4.	Cylinders, gas containers of iron and steel	2%
5.	Containers, tanks and barrels	2%
6.	Tubes, Pipes, cables, barbed wires, chains, brushes of various shapes and sizes	2%
	a) Tubes, Pipes, and fittings (joints)	
	b) Cables, Chains, Barbed wires, brushes	
7.	a) Vices, bolts, dices etc.	3%
	b) Nails	10%
8.	Sewing needles, awls, Knitting needles and other articles used for swing and knitting and knotting	3%
9.	Hair pins	25%
10.	Springs for various vehicles	20%
11.	Frying oven, stove, tripod stoves, kerosene stoves, cooking stoves, heating stoves and other non-electrical house-hold cooking or heating articles that use charcoal or other fuels	3%
12.	Iron wool for scouring kitchen utensils	20%
13.	Mouse traps, hand operated insecticide pumps	10%
14.	Suspensions	20%

68

Non-ferrous Metals

1.	Silver worked or unworked imported by the National Bank	2%
2.	Silver imported in other forms	2%
3.	Copper, whether shaped or not, imported for processing	2%

Div.	No.	Item	Rate
	4.	Tubes, pipes and fittings, rods, sheets and others used for building constructions	2%
	5.	Copper screws (vices), washers, nails, container tanks, electric wires (non-insulated), springs, chains, non-electrical kitchen utensils	3%
	6.	Aluminium, zinc, tin, lead whether shaped or not, imported for further manufacturing	2%

- | | | |
|----|---|----|
| 7. | Tubes, pipes, fittings, rods, sheets and others used in building construction, of aluminium, zinc, tin, and lead. | 2% |
| 8. | Vices, washers, nails, electrical wires (non-insulated) springs, chains, non-electrical kitchen utensils | 3% |

69

Manufactures of Metal, n.e.s

- | | | |
|-----|---|-----|
| 1. | Tubes, pipes, fittings, rods, sheets etc, for building constructions, of different metals | 2% |
| 2. | Vices, washers, nails, wires (un insulated), springs fences etc, of various metals | 3% |
| 3. | Tools for use in the hand or in machines | |
| | a) Saws (non-mechanical), blades for hand or machine saws | 2% |
| | b) Spade, hoe, pecks, similar hewing tools, sickles shovels for use in agriculture, soil conservation and forestry | |
| | c) Pincers, tweezers, snips, keys, rasps, phers... etc. | 2% |
| | d) Hammer, hand tools for boring, screw driver, trowels, glass cutter, grinder, sledge hammer, pry, lead (for measuring verticality), inclinometer, T-square | 2% |
| 4. | Interchangeable tools or tool tips for hand tools | |
| | a) for boring, pressing, drilling, broaching, stamping tapping, turning etc. | 2% |
| | b) Sharp blades for industrial machines | 2% |
| 5. | Scissors for clothing and papers with accessories, nail clips, spoons, forks, ladles, various kitchen cutter, blades, sieves, tea strainer, needles, awls, claps etc. | 10% |
| 6. | Locks and padlocks, for vehicles, zippers, bolts and other fittings, keys holders | 10% |
| 7. | Safes, strong boxes etc. | 40% |
| 8. | Bells and door bells which are not electrical | 25% |
| 9. | Stoppers, bottle caps, covers for barrels ... letter numbers and sign plates, picture frames, of base metal | |
| | a) bung covers for barrels, bottle crown corks | 2% |
| | b) number, letter and sign plates and picture frames | 25% |
| 10. | Wires, tubes, sheets, electrodes and the like, of base metal | 2% |

Div.	No.	Item	Rate
Section 7			
71		Power generating machinery equipment	
	1.	Electricity producing engines and generators and parts there of	2%
	2.	Motors and engines for rotation (e.g. for cars...) and parts there of	
	a)	Those of capacity over 15 Quintals	2%
	b)	Those of automobiles	20%
72		Machinery specialized for particular industries	
	1.	Agricultural machinery like tractors, fertilizer distributors, weeders, ploughers, including plough-shares, incubators, milking machines etc. used in poultry and cattle breeding, and parts there of	2%
	2.	Building (construction) machinery equipment including bulldozers, excavators, transcavator drill (for wells) and parts there of	2%
	3.	Textile and leather machinery and parts there of, including sewing, weaving and crocheting machines...	2%
	4.	Printing and paper making machinery and parts thereof	2%
	5.	Food preparing machines (not household) including mills beverage, biscuit making machinery, ovens and parts thereof	2%
	6.	Wood processing machinery	2%
73		Metal Working machinery	
	1.	Lathe machine, drilling, forming, bending, boring, tapping, welding, pressing, foundries, etc. and parts thereof	2%
74		General industrial machinery equipment n.e.s	
	1.	Big and small refrigerators and parts thereof	2%
	2.	Air conditioner, cooler, ventilator for table and wall, and parts thereof (for industries)	2%
	3.	Motor pumps, rotary, centrifugal, hydraulic, compressors, liquid elevators and the like, and parts thereof	2%
	4.	Lifting and loading equipment (cranes forklift etc.) and parts thereof	25%
	5.	Stoves and ovens	2%

6.	Elevator, conveyer	2%
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Div.	No.	Item	Rate
75		Office machines and equipment	
	1.	Typewriters, electric, with ordinary characters	10%
	2.	Typewriters, non-electric, with ordinary characters	10%
	3.	Cheque-writing typewriting machines	10%
	4.	Calculating machines, cash registers, ticket-issuing machines and similar machines	10%
	5.	Duplicator, photocopies	10%
	6.	Computers and other e.d.p (automatic data processor) machines with printer	10%
	7.	Other typing and calculating machines and parts thereof	10%
76		Telecommunication and sound recording and reproducing apparatus and equipment	
	1.	Television receivers and parts thereof	40%
	2.	Video decks and parts thereof	160%
	3.	a) Radio-tape, tape records	25%
		b) Compact disk records	100%
	4.	Radio receiver and parts thereof	3%
	5.	Telecommunication equipment, radio, telephone, telegram telex, loudspeaker, amplifier, transmitter, microphone, fax and parts thereof	10%
	6.	N.E.S and parts thereof	10%
77		Electrical Machinery, Equipment and Appliances	
	1.	Stabiliser, transformer, rectifier, charger and parts thereof	10%
	2.	Insulated cable for power distribution (excluding non-insulated cables)	3%
	3.	Switches, Plugs, lamp holders, fuse, control panels, switch boards, etc. for making and breaking electrical circuits, or for making connections	3%
	4.	Household type electrical equipment	
		a) Clothes washing machine, dish washing machine vacuum cleaner, air conditioner	100%
		b) Small fridges, ventilators air conditioners	10%
		c) Electric smoothing irons	10%
		d) Electric razor and hair cutter, mixer, mincer and grinders (for fruits, meat, vegetables, coffee etc.)	25%

	e) Electrical frying oven, cooking and heating stoves	100%
5.	Dry-cells (for flash light)	10%
6.	Dry-cells (for cars) or accumulator	10%
7.	Incandescent lamps	10%

Div.	No.	Item	Rate
	8.	Flash bulbs in flashlights and cameras, small lamps in vehicles etc.	10%
	9.	Electrical equipment for use for medical purposes	2%
	10.	Florescent lamps of various sizes	10%

78 Road Vehicles

1.	Ambulance, fire-engines, city refuse transporters	2%
2.	Motor vehicles for road maintenance services, tar melting & spraying vehicles for spraying chemicals	2%
3.	Public transport vehicles	
	a) over 15 seats	2%
	b) 10-15 seats	2%
4.	a) Transport trucks with loading capacity up to 15 quintals	25%
	b) Over 15 quintals	2%
	c) Up to 15 quintals with front and back seats	40%
5.	Trailer	2%
6.	a) Small family cars	10% of CC
	b) Motor cycle	40%
7.	Delivery bicycles or tricycles	3%
8.	Other road vehicles not elsewhere specified or included	20%
9.	Landrover, landcruiser, vans, jeep, 4WD	50%
10.	Vehicles spare parts n.e.s	20%

79 Other Transport Equipment

1.	Trains, ships, aircraft	2%
2.	Boats and parts thereof	
	a) when used for commercial purposes	2%
	b) when used for personal purposes	80%

Section 8 – Sanitary, plumbing, Heating and lighting Fixtures & Fittings NES

80	1.	Sinks, wash basins, bath tubs, vats, gutter tubes and the like	2%
	2.	Lanterns, pressure lamps, candles and others electrical fittings of base metal	10%

3.	Non-electric boiler and smoothing iron which uses charcoal	10%
4.	Articles which give sparks when ignited	80%
5.	Magneto lamps, flash lights	10%
6.	Illuminating glass-ware for pressure lamps, lanterns and candles	10%

Div.	No.	Item	Rate
	7.	Illuminating glass-ware for electric lamps in vehicles (for light & signalling)	20%
	8.	Glass globes for electric lamps	20%
	9.	Illuminating glassware for traffic red light, for port and airport lighting	2%
82		Furniture	
	1.	Chair, desk, mattress, stool, soft chair for the house etc.	40%
	2.	Medical furniture, chairs, desks, mattresses, stools	2%
83		Travel Goods, Handbags & Similar containers	
	1.	Travelling bag, handbags, hunks; boxes for musical instrument, baskets, samsonite, cases for holding keys, wallets, cases for binoculars, cases for cameras, for eye-glasses, for jewellery and the like	40%
84		Articles of Apparel and Clothing Accessories	
	1.	Outer garments, men's and bay's of textile fabrics, (other than knitted or crocheted goods) trousers, coats, waistcoats, swimming suits, suits, overalls, flowing robes	25%
	2.	Outer garments for women & children (other than knitted or crocheted) trousers, coats, swimming suits, suits, overalls, cotton shawls, skirts, jallabas	25%
	3.	Under garments for men and women (excluding children), shirts, pyjama, sweatshirts, bras	25%
	4.	Undergarments for children	25%
	5.	Outer or under gannents, knitted or crocheted, elastic or rubberised e.g. sweaters, T-shirts, socks, gloves, stockings, shirts, pyjamas and jogging suits.	25%
	6.	Saris, shawls, skirts, shish, hi jab etc.	25%
	7.	Hand kerchiefs, hamala trousers, socks, cafiéh, necklines, collars	25%
	8.	Articles of plastic or rubber like gloves and socks	
	a)	for surgical purposes	2%

		b) b) for other purposes	5%
	9.	Sanitary towels	10%
85	1.	Footwear	40%
	2.	Footwear for surgery and repairing purposes	2%
	3.	Soles and parts of footwear	2%

Div.	No.	Item	Rate
87		Professional, Scientific and Controlling Instruments and Apparatus, N.E.S.	
	1.	Magnifying instruments like microscope, telescope etc.	2%
	2.	Medical measurement instruments like thermometer stethoscope, including measuring instruments used in research laboratories (in industries)	2%
	3.	a) for gases, liquids, electrical circuit, distances and other various measuring and surveying instruments, counters, collaborating meters, garage checking instruments, speedometers etc.	2%
		b) Various types of scales	2%
	4.	Student and professional instrument boxes	3%
	5.	Binoculars	40%
88		Professional, Scientific and Controlling Instruments and Apparatus, N.E.S.	
	1.	Simple photographic camera, flashlight and parts there of	40%
	2.	Video camera, movie camera, projector, sound and image recorder, reproducers and parts thereof (not included here if it is only sound recorder)	80%
	3.	a) Unexposed films	25%
		b) Darkroom chemicals and Photograph paper	2%
	4.	a) Empty and recorded video cassettes	50%
		b) Cinema films	50%
	5.	Lenses, prisms mirrors and other optical elements of any material (other than from pure glass) whether in plates or rolled, whether fitted (mounted) or not	
		a) for eye glasses	2%
		b) for cameras	40%
		c) for sun glasses	25%

	d) for other purposes	25%
6.	Frames for spectacles and goggles	40%
7.	Pocket watches, wrist watches, pendulums, tables clocks, stop watches and the lice, with their accessories and parts (watch bands) and cover glass etc..	25%

Div.	No.	Item	Rate
89		Miscellaneous Manufactured Articles	
	1.	Books, magazines, newspapers, pamphlets (current), periodicals, children picture books, musical notes, parchment, maps, atlas, globe, catalogues, calendars, religious books, (for old and used newspapers and magazines serving as wrappers, see division 25)	3%
	2.	Lottery tickets, cheque blocks (excluding travelling cheques)	2%
	3.	Greeting cards, postcard with or without pictures, souvenir cards, albums etc.	40%
	4.	a) manufactured in No. 58 like for packing of goods, glue, plaster, scotch tape, rain coats	10%
		b) ornaments made of resinoids and plastics like bracelets and ear brooches	50%
	5.	Children toys and indoor games	
		a) children dolls, toy vehicles, papoose, balloons, bicycles and other amusement articles	25%
		b) Equipment for indoor games & accessories	
		a) Billiards, playing cards	50%
		b) Table tennis, chess, drought,	10%
		c) Outdoor gymnastics and athletics	
		Sports, lice Basketball, Volleyball, Football, articles of games and the like	3%
		d) fishing nets & hooks of various sorts (excluding these in division 65), bird traps, and butterfly nets	50%
		e) hunting and shooting requisites, shotguns, sport pistols for firing blank ammunition only and the like	80%
		f) Artificial Christmas trees and their Ornaments	80%
	6.	Office and stationery supplies	
		a) fitting cabinet, shelves, racks, sorting boxes, paper trays and the like, of base metal	10%

b) Clips, staples, binders, staples removers, staplers and the like paper holders and punchers, of base metal	10%
c) Pencil, ball-points, pens; fountain pens, nibs: colour pencils, erasers, sharpeners, marker, charcoal, chalks (whether or not coloured)	3%
d) Date, numbers (for embossing labels etc.) letters or other signs (designed for operating in the hand) in stamps, numbering or sealing machines	10%
e) Ribbons for typing machines, corrector for calculating machines, stamp pad, ink, writing stencil, ink pad, cartilage ink (excluding printing inks, see division 53)	10%

Div.	No.	Item	Rate
	7.	Jewels made from gold and from precious stones, for ornament e.g. ear-brooches, ear rings, bracelets, necklace, finger rings, etc.	80%
	8.	Musical instruments, accessories and parts there of,	
		a) Saxophone, guitar, flute, accordion etc.	10%
		b) Piano	50%
	9.	Sound recording cassettes or discs or tapes etc. whether recorded or not	25%
	10.	Other manufactured goods N.E.S	
		a) buttons, zippers, belts	2%
		b) Lighter, pipe	80%
		c) umbrella	20%
		d) hearing aid, false eye, teeth, artificial limbs, cane, wheel chair	3%
		e) artificial hair, beard	80%
		f) brooms and dusters, waste basket	40%
		g) Matches	20%
		h) wax candle (finished product)	25%
	11.	Thermos flask, big or small, for tea or ice	25%
	12.	Comb, Afro-comb, hair pens (of various types), coat hangers	25%
	13.	Sprayers, insecticides, aerosols	25%
	14.	Jewellery made from silver and other metals like bracelets etc.	50%

Section 9 - Articles not classified Elsewhere

Animals not classified under Division O (Live)

	1.	Animals which are not for food and which are not beasts of burden	50%
92		Gold, non-monetary, unsought or semi-manufactured	
	1.	Issued by the central bank	2%
	2.	Others	2%

SECOND SCHEDULE

EXEMPTIONS

EXEMPTIONS AT NIL (UNCLASSIFIED)

Note: -

Goods entered on a Customs import declaration are required to be additionally classified for tariff and statistical purpose according to be first schedule of this tariff.

Exemptions for importation is granted only to privileged organisations and privileged persons, institutions listed below.

1. Diplomatic and Consular Missions:

For custom purposes, a diplomatic status internationally accepted and recognised by the Ministry of Foreign Affairs.

- a) All goods, including motor vehicles, imported for the official use of the diplomatic or consular missions.
- b) Furniture, furnishings and goods, including motor vehicles, imported at any time for personal use of the diplomatic officers.
- c) Furniture, furnishings and goods, including motor vehicles, for personal used of the consular officers imported within six months of first arrival at post.

2. Eritrean Diplomatic and Consular Missions:

- a) A motor vehicle, which has been used by the diplomat or consular for a least six months before arrival.
- b) A set of used, kitchen, bedroom, living room and dining room furniture.
- c) One type of musical instrument.
- d) A sewing machine, a washing machine, toys and bicycle for children.
- e) Necessary and appropriate wearing apparel and personal jewellery.
- f) Various types of lamps, frames and fixtures.

3. Baggage and Personal Effects:

- a) Persons upon first arrival to take up residence in Eritrea.

Baggage, the property of and accompanying said persons or landed at any customs station within a period of three (3) months first arrival.

- (i) A motor vehicle, which has been used by the passenger for at least six months before arrival.
- (ii) Household furniture, various types of kitchen utensils, electrical and electronic house hold equipment (one of each) like television set, video deck,

washing machine, sewing machine, refrigerator ...etc, which are demonstrated to the satisfaction of customs to have been in the personal or household use of the passenger prior to importation.

- (iii) Used still and movie cameras.
- (iv) a typewriter and toys.
- (v) Necessary and appropriate wearing apparel, personal jewellery and toilet requirements.
- (vi) Cigars not exceeding one hundred (100) in number, cigarettes not exceeding twenty (20) packets in number of tobacco not exceeding five hundred (500) grams.
- (vii) Two (2) litres of beverage.
- (viii) Instruments and tools for the professional use of the passenger.

- Before exemptions are granted the privileged person should prove to the satisfaction of customs that he is taking up residence in Eritrea.
- Goods entered in to the country free of duty should not be sold prior to payment of duty and taxes.
- Beneficiaries of this privileges will be charged under the customs laws if found to have sold goods prior to payment of duties and taxes.

(b) Returning residence of Eritrea.

Baggage, the property of and accompanying said persons:

- i) Necessary and appropriate wearing apparel, personal jewellery and toilet requisites.
- ii) Two (2) litres of beverage.
- iii) Cigars not exceeding one hundred (100) in number, cigarettes not exceeding twenty (20) packets in number or tobacco not exceeding five hundred (500) grams.
- iv) Other articles and equipment as the passengers can demonstrate to the satisfaction of the customs to have been exported by them at the time of their departure from Eritrea.

4. Trade samples not imported as merchandise

The liability to duty or otherwise of trade samples depends upon their nature and the circumstances of importation. The chief categories are as follows.

- a) Samples of commercial value are admissible free of duty provided it is evident that they are clearly of no commercial value (e.g. small pieces of fabric made up into pattern books, single shoes with holes punched through soles...etc..)

- b) Samples imported in single units which are other than of no commercial value, and where mutilation is not practical, may be admitted free of duty provided.
 - i) They are for exhibition or demonstration.
 - ii) No more than one unit of any variety is imported.
 - iii) Each unit doesn't exceed Birr ten (10.00) C.I.F.

Samples goods sold during and after exhibition are liable to pay duties and taxes.

- c) Samples intended for subsequent re- exportation are admissible free of duty as temporary imports as provided in the customs temporary importation procedure.
5. Containers, including, boxes, tins, bottles, jars and other packages, imported full of any articles liable to a specific rate of duty and being ordinary trade packages for the goods contained therein.
 6. Articles and equipment specialised for use by disable or handicapped.

THIRD SCHEDULE

PROHIBITED GOODS

PROHIBITED GOODS

- 1. Old or used clothing (salvaged)**
- 2. Asbestos**
- 3. Construction materials made of asbestos**
- 4. Ivory**
- 5. Second grade alcohol (denatol)**
- 6. Marihuana, hashish, cocaine, opium, heroin, morphine, LSD, chat and all other narcotics.**

FOURTH SCHEDULE

EXPORT TARIFF AND DRAWBACK

EXPORT TARIFF

1. Local products shall be exempt from export duties and sales taxes.

RE- EXPORT TARIFF

1. Re-exports whether processed or otherwise shall be exempt from export duties and sales taxes.

DRAWBACK

When imported goods are used for export production, sales taxes paid on importation shall be refunded to the exporter upon presentation of proper documents.

Article 4. Effective Date.

These regulations shall enter in to force as of the date of their publication on the Gazette of Eritrean Laws.

**Done at Asmara, 5 October, 1994,
Government of Eritrea.**

Note

The sales and excise taxes are appended here for expediency only, and, in the event of any conflict between these schedules and the tax laws, the latter apply.

SALES TAX

SALES TAX

(1) GOODS THAT ARE FREE OF SALES TAX

- | | |
|------------------|----------------|
| (1) 00.1-00.10 | (26) 78.1-78.3 |
| (2) 04.1-04.6 | (27) 78.4b |
| (3) 05.2 | (28) 78.5 |
| (4) 05.6 | (29) 79.1-79.2 |
| (5) 61.2a | (30) 80.9 |
| (6) 61.2c | (31) 82.2 |
| (7) 62.2e | (32) 87.1-87.3 |
| (8) 62.2f | (33) 89.10d |
| (9) 62.3c | (34) 92.1 |
| (10) 62.4e | |
| (11) 63.11 | |
| (12) 63.15 | |
| (13) 63.19 | |
| (14) 65.14-65.15 | |
| (15) 65.18 | |
| (16) 66.9 | |
| (17) 67.4-67.5 | |
| (18) 68.1 | |
| (19) 69.4b | |
| (20) 71.1 | |
| (21) 71.2a | |
| (22) 72.1-72.6 | |
| (23) 73.1 | |
| (24) 74.1-74.6 | |
| (25) 77.10 | |

(2) GOODS LIABLE TO 3% SALES TAX

(1) 01.1-01.6	(29) 51.1-51.4	(57) 65.8.a
(2) 02.1-02.4	(30) 51.6	(58) 65.11.b
(3) 03.2-03.4	(31) 51.8-51.11	(59) 65.17
(4) 05.10.a	(32) 52.1-52.12	(60) 65.19.a
(5) 08.1-08.4	(33) 53.1-53.6	(61) 66.1-66.3
(6) 09.6	(34) 55.1	(62) 66.6-66.7
(7) 09.8	(35) 56.1	(63) 66.8.a
(8) 11.4	(36) 57.1-59.5	(64) 66.10-66.11
(9) 11.9	(37) 58.1	(65) 66.15
(10) 12.1	(38) 59.1-59.5	(66) 66.18
(11) 21.1-21.5	(39) 61.1	(67) 66.22
(12) 22.1-22.8	(40) 61.3	(68) 67.1-67.3
(13) 23.1	(41) 62.1	(69) 67.6.a
(14) 24.1	(42) 62.4.d	(70) 68.6-68.7
(15) 24.3-24.5	(43) 62.5	(71) 68.6-68.7
(16) 25.1-25.3	(44) 63.1	(72) 69.1
(17) 26.1-26.9	(45) 63.5-63.9	(73) 69.3
(18) 27.1-27.2	(46) 63.7-63.9	(74) 69.4.a
(19) 27.5-27.7	(47) 63.10.a	(75) 69.9.a
(20) 27.9	(48) 63.13	(76) 69.10
(21) 27.9	(49) 63.18	(77) 80.1
(22) 27.11-27.12	(50) 64.1-64.8	(78) 84.8.a
(23) 28.1-28.10	(51) 64.12.a	(79) 85.2
(24) 29.1-29.2	(52) 64.14.a	(80) 85.5
(25) 29.4-29.10	(53) 65.1.a	(81) 88.3.b
(26) 32.1-33.2	(54) 65.3	(82) 88.5.a
(27) 33.4-33.6	(55) 65.4.a.1	(83) 89.2
(28) 43.1-43.2	(56) 65.7	(84) 89.10.a
		(85) 92.2

(3) GOODS LIABLE TO 5% SALES TAX

(1) 02.5-02.6	(29) 62.3.a-b	(57) 67.8
(2) 02.8	(30) 62.03.d	(58) 67.10-67.14
(3) 03.1	(31) 62.4.a-c	(59) 68.5
(4) 04.9	(32) 62.4.f	(60) 68.8
(5) 04.11	(33) 62.6	(61) 69.2
(6) 05.1	(34) 63.3	(62) 69.5-69.6
(7) 05.3-05.5	(35) 63.10.b	(63) 71.2.b
(8) 05.9	(36) 63.21	(64) 75.1-75.7
(9) 05.10.b	(37) 64.9	(65) 76.4-76.6
(10) 05.15	(38) 64.13	(66) 77.1-77.3
(11) 06.1-06.2	(39) 64.14.b	(67) 77.4.b-c
(12) 06.4	(40) 64.15-64.20	(68) 77.5-77.9
(13) 07.1-07.3	(41) 64.21.a	(69) 77.11
(14) 07.1-07.9	(42) 64.23	(70) 78.7-78.8
(15) 09.2	(43) 65.1.b	(71) 78.10
(16) 09.4	(44) 65.4.2	(72) 80.2-80.3
(17) 24.2	(45) 65.10	(73) 80.5-80.8
(18) 27.3-27.4	(46) 65.11.a	(74) 87.4
(19) 33.3	(47) 65.16	(75) 89.1
(20) 41.1	(48) 65.19.b	(76) 89.4.4.a
(21) 41.3	(49) 65.21	(77) 89.5.b.2
(22) 42.1.b-j	(50) 66.4	(78) 89.5.c
(23) 51.5	(51) 66.12	(79) 89.6.a-e
(24) 53.7	(52) 66.14	(80) 89.8.a
(25) 54.1	(53) 66.16	(81) 89.10.c
(26) 55.6-55.11	(54) 66.19	(82) 89.10.g
(27) 62.2.a-d	(55) 67.6.b	
(28) 62.2.g	(56) 67.7	

(4) GOODS LIABLE TO 12% SALES TAX

Goods not specified under number 1, 2 and 3 are liable to 12% sales tax.

EXCISE TAX

Exercise Tax

(1) Goods Liable to 3% Excise Tax

27.8

(2) Goods Liable to 10% Excise Tax

11.1
65.2.a.1
65.2.b-c
65.4.b-d
65.5 – 65.6
65.8.b
65.9
65.12

(3) Goods Liable to 30% Excise Tax

66.20 – 66.21
89.7

(4) Goods Liable to 50% Excise Tax

11.5 – 11.8
12.2 – 12.4

(5) Goods Liable to 90% Excise Tax

78.9

(6) Goods Liable to 100% Excise Tax

11.3
55.2
55.5
89.10.e

Legal Notice N^o. 23/1995 **Stamp Duty Regulations**

Article 1.

These Regulations have been issued by the Minister of Finance pursuant to the authority vested in him by Article 13 of the stamp Duty Proclamation No. 65/1994 (Hereinafter to as the “Proclamation”).

Article 2.

These Regulations may be cited as the “Stamp Duty Legal Notice N^o 23/ 1995”.

Article 3.

Adhesive revenue stamps shall be of the following denominations: Birr 0.20; 0.40; 1.00; 2:00; 3.00; 5.00 and 10.00.

Article 4.

Whenever any contract, agreement and memoranda thereof is not specified in Article 4 of the Proclamation, it shall be chargeable with a stamp duty of Birr 10 (Ten).

Article 5.

Pursuant to Article 4 of this Proclamation:

1. Documents transferring title to property shall include transferring by legacy, donation, will, sales and in any other form;
2. The transfer of property by legacy, donation, will, sales and others shall be made upon the payment of stamp duty on the estimated value of the property;
3. Where the transferring of title to property is from a husband to his wife or from wife to her husband, and if the fact is ascertained by a court, the stamp duty payable shall be computed on half of the amount estimated value of the movable and immovable property;
4. Where a privately owned firm is changed into a partnership or a company, stamp duty shall not be paid on the share of the privately owned firm; but the new members of the partnership or company shall pay stamp duty on the value of their invested share;
5. Where a partnership is changed into company and no new members are affiliated, there shall be no stamp duty payment on the change of name or capital increment of the company.

Article 6.

Pursuant to article to Article 5(1) of the Proclamation, the payment of stamp duty shall include the following:

1. Forms, excluding employment tax payment form, Birr 2 (Two) per copy;
2. employment tax and excise tax payment forms Birr 1 (One) per copy; and
3. for the issuance of certificates Birr 2 (Two) per copy.

Article 7.

Pursuant to Article 5 (1) of the Proclamation, notices made at the door, window or wall of the firm or office shall be affixed by 0.20 (twenty) cents stamp.

Article 8.

Where the value agreed between the transferor of the property and transferee is found to be unacceptable to Inland Revenue Department, the value of the property shall be determined by a committee comprising of:

1. a representative from the Inland Revenue DepartmentChairman
 2. a representative from the Housing Commission or the Ministry of construction or City Administration.....Member
 3. an expert to be appointed by the Ministry of FinanceMember
- and where it deems it necessary the Ministry of Finance may appoint additional members.

Article 9.

Pursuant to Article 8(2) of the Proclamation:

1. where the stamp duty payable exceeds Birr 50(Fifty) or where the type and nature of the instrument so requires, it shall be effected only by receipts;
2. in the case of tickets of admission to places of public entertainment, the stamp duty shall be paid to the inland Revenue Department, shall issue a receipt and shall cause a corresponding number of tickets to be stamped with its stamp.

Article 10.

The Inland Revenue Department is authorised to make special arrangements with governmental offices and government owned enterprises concerning the manner of payment of stamp duty on instruments used in their operations.

Article 11.

Pursuant to Article 9 of this Proclamation, the Inland Revenue Department shall have the power to send inspectors to the tax payers place of business to check whether they have affixed or not the exact stamp duty.

Article 12.

Pursuant to Article 13(1) of the Proclamation, the Inland Revenue Department shall have the power to supply or sell stamps and stamped papers.

Article 13.

1. Pursuant to Article 13(2) of the Proclamation, the Inland Revenue Department shall appoint persons or firms who shall sell stamps and stamped papers and shall fix their remuneration.
2. No appointment is needed for the sale of stamps of Birr 0.20 and there shall be no remuneration thereto.

Article 14.

1. Persons or firm wishing to sell stamps or stamped papers shall apply on forms to be supplied by Inland Revenue Department.
2. The application form referred to in sub-article 1 of this article shall be obtained each year upon the payment of Birr 4 (Four).

Article 15.

Persons or firms appointment to sell stamps and stamped papers shall:

- a) display in a window or other visible in their shop a notice with inscription “ vendor of revenue stamp”;
- b) buy stamps and stamped papers only from the Inland Revenue Department;
and
- c) keep in stock stamps and stamped papers of all denominations specified in Article 4 of these Regulations.

Article 16.

The persons or firms referred to in Article 13(1) of these Regulations will be entitled to buy stamps and stamped papers from the Inland Revenue Department at a discount of 5% (five percent) representing the remuneration for their service.

Article 17.

These Regulations shall come force on the date of their publication in the Gazette of Eritrea Laws.

Done at Asmara 20 July 1995.
Haile Woldense,
Ministry of Finance.

Legal Notice No. 36/1998

Regulation To Reduce Tariff For The Common Market For Eastern & Southern Africa Member State

Whereas, the State of Eritrea, as a member of the Common Market for Eastern & Southern Africa (COMESA), has the responsibility to implement the decisions agrees up on by the Member State;

Whereas, according to Article 46 of the COMESA Treaty, MEMBER state have agreed to reduce and ultimately eliminate their Customs Tariff for goods to be trades among them by the year 2000 A.D;

Now, Therefore, the following Regulations are issued:

Article 1. Short Title

These Regulations may be cited as the “Regulations Issued to Implement the COMESA Reduction Agreement: Legal Notice No. 36/1998”

Article 2. Acceptance and Implementation of the COMESA Tariff Reduction Agreement

Eritrea has, according to Article 46 of the Treaty of the Common Market for Eastern & Southern Africa (COMESA), accepted the COMESA Tariff reduction agreement and hereby reduces the Customs Tariff set under the Eritrean Customs Tariff Regulations (Legal Notice No. 18/1994) accordingly.

Article 3. Scope of Application

The provisions of Article 2 of these Regulations shall apply only to goods imported into Eritrea from COMESA Member States.

Article 4. Effective Date

These regulations shall enter into force as of the date of their publication in the Gazette of Eritrean Laws.

Done at Asmara, this 16th day of February, 1998
Government of Eritrea

Proclamation No. 112/2000

THE CUSTOMS PROCLAMATION

Introductory Provisions

1. Short citation

This Proclamation may be cited as “the Customs Proclamation No. 112/2000”

2. Scope of application and entry in to force

- (1) The provisions of this Proclamation supersede any provisions of the Customs, Import and Export Taxes 14/7(1995) P.145 and any amendments thereof, the Transitional Penal Code of Eritrea Proclamation No.4 of 1991 and any amendments thereof, and any other Proclamations or regulations of the State of Eritrea relating to Customs import and export taxes and duties.
- (2) Subject to sub-article (3) of this Article, this Proclamation shall enter into force on the date of its publication in the Gazette of Eritrean laws.
- (3) Articles 18-28 and Parts II, III, IX, XI, XII, XVI or Articles thereof, shall come into effect on the date or dates specified by the Minister by Legal Notice.

3. Definitions

In this proclamation, unless the context otherwise requires:

“Proclamation” means this Customs Proclamation;

“ascertained forfeiture” means the penalty action in respect of goods in contravention of this or any other proclamation, and which goods would be subject to seizure and forfeiture except that the goods are not found or such seizure would be impracticable ;

“bond” means an undertaking in legal form, by which a person enters in to a binding arrangement with Customs to do or not to do some specified act;

“ bonded warehouse” means a place granted a permit as a bonded warehouse by the Minster according to the Proclamation;

“cargo declaration” means the original shipping document containing the information as described in the Convention on Facilitation of International Maritime Traffic and he

Convention on international Civil Aviation and, formats acceptable to the Minister in respect of other means of transport;

“cargo manifests” means a listing of all goods comprising the cargo carried by a means of transport or in a transport unit which gives the commercial particulars of good, such as cargo declaration numbers, consignors, consignees, marks and numbers, number and kind of packages, descriptions and quantities of goods;

“carrier” means the person actually transporting goods or in charge of , or responsible for the operation of the conveyance;

“carriage of goods coastwise” means the customs procedure by which goods are loaded on board a vessel at a place in the State of Eritrea, and are transported to another place in the State where they are unloaded;

“certificate of origin” means the specified form identifying goods, in which the authority or body empowered to issue it certifies expressly that goods to which the certificate relates originate in a specific country, and which may include a declaration by the manufacturer, producer, supplier, exporter or other competent person with knowledge concerning the origin of the goods;

“clearance for home use” means customs procedures which provides that imported goods may remain permanently in the State of Eritrea and implies the payment of any duties and taxes and the fulfillment of all customs formalities;

“clearance of goods” means the fulfillment of customs formalities necessary to allow goods to be imported, exported, re-exported or to be replaced under another customs procedure;

“container” means reusable transport unit or reusable equipment having an internal volume of one cubic meter or more and designed for the transport of goods by any means, without intermediate reloading;

“container depot” means any area that is designated and granted a permit by the Minister for the deposit of imported containerized goods, pending release from custom control;

“country” means the territory of a nation or state and unless the context otherwise requires, includes a dependent territory or country;

“conveyance” means any motor vehicle, air craft or water-borne craft or any other contrivance that is used to transport persons or goods;

“Customs” means the Customs Department of the Ministry of Finance of the State of Eritrea;

“customs clearing and forwarding agent” means a person who is the holder of a valid permit to act on behalf of an importer or exporter;

“customs control” means the measures applied to ensure compliance with the laws and regulations, which the Customs Department of the State of Eritrea is responsible for enforcing;

“Customs office” means any place designated for the operation of customs business by the Minister;

“customs territory” means the territory in which the Customs law of the State of Eritrea applies in full;

“ Director General” means the Director General of the Customs Department;

“drawback” means the amount duties repaid or to be repaid under the customs drawbacks procedure;

“drawback procedure” means the Customs procedure which, when goods are exported or transferred to another Customs procedure, provides for a refund to be made in respect of the duties charged on articles or materials contained in those goods or used in their production;

“ duties and taxes” means any duties or taxes levied on imported goods;

“duty free shop” means a place granted a permit as a duty free shop by the Minister;

“expropriation” means the act of taking goods out of the territory of the State of Eritrea by any means including by way of pipeline;

“exporter” means any person who undertakes expropriation of goods;

“export processing zone” means the area designated by the Minister where processing operations are authorized for production of goods intended to be exported;

“equivalent goods” means goods identical in description, quality and technical characteristics to those imported for inward processing;

“examination of goods” means the physical inspection of the goods by the customs to satisfy that the nature, origin, condition, quantity and value of the goods are in

accordance with the particulars furnished in the goods declaration, and includes baggage declarations by travelers;

“forfeit” means forfeit to the Government of the state of Eritrea;

“free trade Zone” means an area designated by the competent authority of the Government of the State of Eritrea as a free trade zone;

“goods” means any movable property and includes stores, baggage, animals, conveyances, articles, materials, and currency and includes postal items other than personal correspondence;

“Goods Declaration” means any statement or action, in any form prescribed or accepted by the Customs giving information or particulars required by the customs and includes declarations made through automatic data processing and communications techniques, and also includes action required by passengers under a self selection dual channel system;

“Harmonized system” means the International Convention on the Harmonized Description and Coding system;

“importation” means the act of bringing or causing any goods to be brought in to the territory of the state of Eritrea by any means including by way of pipeline;

“importer” means any person who:

- (a) at the time of importation of the imported goods, owns, carries the risk of, act as owner of, or is beneficially interested in the goods; or
- (b) actually carries out the importation of the goods;

“intellectual property rights” means the term as defined by the World Intellectual Property Organization;

“inward processing” means the Customs procedure for the temporary admission of imported goods which shall be conditionally relieved from the payment of import duties and taxes pending the re-exportation of the goods within a specified period, after having undergone manufacturing processing or repair;

“Minister” means a person appointed or employed to any position for the purpose of administering or enforcing this Proclamation;

“officer” means a person employed or appointed to any position for the purpose of administering or enforcing this Proclamation;

“person” means both natural and legal person;

“prescribed” means prescribed by this Proclamation;

“prohibited or restricted goods” means any goods of which the importation , exportation or coastwise prohibited by virtue of any law of the State of Eritrea;

“Regulations” means regulations made by the Minister under this Proclamation;

“re-importation in the same state” means the Customs procedure under which exported goods may be taken in to home use free of import duties, provided that they have not undergone any manufacturing, processing or repairs abroad and any sums chargeable as a result of repayment or remission or of conditional relief from duties or of any subsidies granted at exportation must be paid;

“release” means the action by the Customs to permit an importation undergoing clearance of goods to be placed at the disposal of the person concerned;

“relief consignment” means goods such as vehicles and other means of transport, foodstuffs, medicaments, clothing, blankets, tents, prefabricated houses or other goods of prime necessity that may be approved by the Minister, forwarded as aid to those affected by natural disaster or other catastrophe;

“security” means a cash deposit or a legal obligation generally a bond, which ensures to the satisfaction of the Customs that an obligation to the Customs will be fulfilled;

“smuggling” is an allegation used to describe a contravention of this Proclamation that occurs when a person intentionally evades the payment of duties by bringing dutiable goods in to Eritrea without declaration at Customs or deliberately or regulated under any law of the State of Eritrea , without declaration at Customs;

“State of Eritrea” means all geographic land territory, airspace, and territorial waters of Eritrea and include any Customs waters that may be designated by the Minister;

“stores” means goods for use in aircraft, ships or trains engaged in international transport including fuel, lubricants, spare parts and equipment, goods for consumption by passengers and crew, and goods for sale to the passengers of vessels and aircraft with a view to being landed;

“temporary admission” means the Customs procedure under which certain goods can be brought in to the State of Eritrea conditionally relieved from payment of duties so long as the goods are imported for a specific purpose and must be intended for re-

exportation within a specified period, and without having undergone any change except normal depreciation;

“transit” means the customs procedure under which imported goods are transported under customs control from one Customs office to another;

“transshipment” means the customs procedure under which imported goods are means of transport within the area of one customs office which is the office of both the importation and exportation;

“value for duty” means the value of the goods as it would be determined in accordance with this Proclamation;

“vessel” means any ship, dredges, scow, yacht, boat or other water-borne craft, and includes:

- (a) any floating submersible or semi-submersible structure such as a dock, caisson, pontoon, coffer-dam, production platform, drilling ship, drilling barrage, drilling rig, jack-up drilling ship, jack-up drilling platform or other drilling platform; and
- (b) any combination of any water-borne craft, floating submersible or submersible structure whether or not self-propelled , assembled or un assembled; and

“warehouse” means any premises owned by the State of Eritrea or other person that is granted a permit by the Minister for the deposit and security of imported, exported goods, or for ensuring compliance with any law in respect of such goods, pending release under the Customs procedures.

PART I

Administration and Application of the Proclamation

4. Minister’s responsibility for the administration of the Customs Proclamation

The Minister shall be responsible for carrying out the provisions of this proclamation. The administration of this Proclamation shall be reviewed on a permanent basis by a committee of the State of Eritrea as may be designated or established for that purpose.

5. Administration of the Customs Proclamation by the Customs Department

There shall be a Customs Department under the direction and control of a Director General to administer the provisions of this Proclamation and the Director General shall report to the Minister and shall be accountable for the administration of the Proclamation.

6. Authority to designate Customs offices and establish their standards

- (1) The Minister may designate by Regulations Customs offices for a specified purpose or generally for business relating to Customs along with the hours of operation and may at any time amend, cancel or reinstate any such designation.
- (2) The owner, occupier or operator of any railway operating internationally, any airport, wharf or dock that receives conveyances operating internationally and in respect of which a customs office is designated under sub-article (1) of this Article shall provide, equip and maintain free of charge to the Customs adequate buildings, accommodation or other facilities for the proper detention and examination of imported and exported goods or for the proper and dignified search of persons by Customs officers.
- (3) The Minister may by Regulations:
 - (a) establish criteria for any facility provided pursuant to sub-article (2) of this Article;
 - (b) post or cause to be posted on or about such facilities, such signs as considered appropriate for the safe use of the facilities or for the enforcement of any law relating to the importation or exportation of goods or the international movement of persons;
 - (c) on thirty day's written notice to the owner, occupier or operator of the premises require such improvements considered necessary to any premises pursuant to sub-article (2) of this Article for which the owner, occupier or operator is liable for any cost; and
 - (d) continue to use facilities for as long a period of time as required, and no person may interfere with any of the rights set out in this sub-article.

7. Administration of the Customs Proclamation

- (1) The power conferred and the duties imposed upon the Minister and Director general by or under the provisions of this Proclamation may be exercised or performed by either personally, or by an officer engaged in carrying out the provisions of this Proclamation under the control, direction or supervision of the Minister and Director General.
- (2) Subject to the laws governing the public service of the State of Eritrea, officers exercising their duties under this proclamation shall be under the control, direction or supervision of the Minister and Director General.

8. Conflict of interest

No officer shall directly benefit from information derived in the course of performing official duties.

9. Secrecy and disclosure of information

(1) For the purpose of this Article, “official” means any person in the employ of the State of Eritrea, or any person formally so employed or formally occupying a position therein.

(2) Except as authorized in sub-article (2) of this Article, no officer shall:

(a) Knowingly communicate or allow to be communicated to any person any information obtained by or on behalf of the Minister for the purposes of this Proclamation; or

(b) Knowingly allow any person to inspect or have access to any book, record, writing or other document or a copy thereof, obtained by or on behalf of the Minister for the purposes of this Proclamation.

(3) An officer may communicate or allow to be communicated information obtained under this Proclamation, or allow inspection of or access to any book, record, writing or other document to:

(a) any officer or any person employed in the Ministry of finance;

(b) any person that the Minister may authorize, subject to such conditions as the Minister may specify; or

(c) any person otherwise legally entitled, including giving evidence on the order of a court or to the tribunal appointed under Article 37 hereof.

(4) The provisions of sub-article (2) of this Article shall apply to any person provided with information or access to books, records, writing or other documents under sub-article (3) of this Article.

(5) Any person who contravenes sub-article (2) of this Article shall be guilty of a criminal offence, and the court may sentence the defendant to a definite term of imprisonment of up to 180 days and may impose a fine of up to 2,000 Nakfas.

10. Authority to exchange information nationally and internationally

(1) Article 9 hereof shall not prevent the Minister or the Director General from:

- (a) using any information obtained in the exercise of powers or the performance of duties under this Proclamation for the purposes of administering any other fiscal law;
 - (b) disclosing such information to any other tax authority being satisfied that it is required for the prevention of combating the evasion of any tax, duty or levy imposed under any fiscal law; or
 - (c) disclosing such information on the request of foreign investigative bodies or Governments pursuant to international agreements or conventions that the State of Eritrea, Ministry of finance or the Customs department may be signatories, provided that the Minister or director General are satisfied that such information will be used for prevention or combating the evasion of any tax, duty or levy or other illegal activity.
- (2) The provisions of Article 9(1) hereof shall pay to any person provided with information pursuant to sub-article (1) of this Article.

11. Public information

The Minister or Director General shall ensure that all relevant information regarding the requirements, obligations and administration of this Proclamation is readily available to any interested person.

12. Application of the Proclamation

Subject to this Proclamation and the regulations, any of the powers, duties or functions established under this Proclamation or the Regulations relating to the importation of goods may be carried out inside the State of Eritrea, or where they do not conflict with the laws of another country, inside that other country and may be carried out before or after an importation.

PART II

Reporting of imported and exported goods

13. Reporting of goods

- (1) All goods are imported or exported shall be conveyed to the nearest Customs office that is open for business and reported in such a manner and under such conditions and with such exceptions as may prescribed by the Ministry by Regulations.
- (2) Goods imported or exported in to or form the State of Eritrea shall be reported under sub-article (1) of this Article.

- (a) in the case of goods in the actual possession of a person arriving in the State of Eritrea, or that form part of the baggage where the person and baggage are being carried on board the same conveyance, by that person;
 - (b) in the case of goods, other than goods referred to in paragraph (a) on board a conveyance arriving or departing the State of Eritrea, by the person in charge of the conveyance; and
 - (c) in any other case, by the importer or exporter as defined in Article 3 hereof.
- (3) This Article does not apply in respect of goods on board a conveyance that enter the territorial waters or the airspace over the State of Eritrea while it is proceeding directly from one place outside the State of Eritrea to another place outside unless circumstances require the conveyance to land in Eritrea wherein the provisions of sub-article (1) of this Article take precedence.
- (4) The report under sub-article (1) of this Article shall be made in writing, or another medium, in a manner prescribed by the Minister and contain such information and supporting documentation that is satisfactory to the Minister.
- (5) Every person reporting goods shall answer truthfully any question asked by a Customs officer with respect to the goods; and, where an officer so requests, present the goods, unload the conveyance or open any part thereof, or open or unpack any bag, package or container that the officer wishes to examine.
- (6) No person shall unload goods from a conveyance arriving in the State of Eritrea until the goods have been reported to Customs in accordance with this Article except for safety reasons other similar circumstances or in such circumstances as may be prescribed by the Minister.
- (7) Where a conveyance is unloaded pursuant to sub-article (6) of this Article, the report required by this Article shall be made immediately to the nearest Customs office.

14. Authority to prescribe forms and required information

The Minister may require by Regulations any information to be given on a form that is by this Proclamation or the Regulation to be prescribed and he may include on any form so prescribed a declaration, to be signed by the person completing the form, that the information given on the form is true, accurate and complete.

15. Customs release and the Goods Declaration

(1) Imported goods may be transferred directly in bond under customs control from a Customs office, transit warehouse or container depot to:

- (a) another Customs office;
- (b) warehouse;
- (c) a transit warehouse or container depot for transshipment ;
- (d) a Customs bonded warehouse;
- (e) a duty free shop;
- (f) an export processing zone or free trade zone; or such goods may be re-exported.

(2) Goods shall not be released from customs control until:

- (a) the importer or exporter has lodged a Goods Declaration pertaining to the goods by giving, sending or transmitting electronically such declaration to a customs office in the form, manner and time period as the Minister may prescribe through Regulations, and any duties have been paid; or
- (b) the importer or exporter has made prior arrangements to post security and lodge a Goods Declaration and pay Customs, in a form and manner prescribed by the Minister through Regulations; and
- (c) if the information or exportation of the goods is subject to restriction, the conditions pertaining to the restriction have been satisfied.

(3) Imported or exported goods may be released from Customs control

- (a) Prior to their arrival in or departure from the territory of the State of Eritrea; or

- (b) up on their arrival in or departure from the territory of the State of Eritrea;
under such conditions as may be established by the Director General.
- (4) The Goods Declaration shall be completed in fully by the importer and exporter and shall indicate the Customs Procedure to be applied to the goods, and shall furnish the particulars of the goods required by an officer for the application of that procedure.
- (5) A Good Declaration shall be lodged when the goods are for:
 - (a) use or consumption in the State of Eritrea, if so eligible;
 - (b) re-importation;
 - (c) exportation;
 - (d) transit or transshipment;
 - (e) bonded warehousing or duty free shops;
 - (f) use in an export processing zone or free trade zone;
 - (g) inward or outward processing; or
 - (h) temporary admission for subsequent re-exportation.
- (6) The person lodging a Goods Declaration under this Article shall truthfully answer all questions as may be asked by an officer.
- (7) The Minister may prescribe regulations concerning postal items, which postal items shall be produced by the Post Office to an officer at importation or exportation.
- (8) The Minister may establish a special Goods Declaration procedure for low-value importation and may set and adjust the value threshold that shall apply.
- (9) It shall be the responsibility of the importer, exporter or Customs clearing and forwarding agent to accurately classify goods according to the nomenclature of the Harmonized System, identify duty rates, report values, calculate duties, complete all accounting extensions and supply all prescribed documents and information on Goods Declarations.

16. Classification of imported and exported goods

In lodging a Goods declaration pursuant to Article 15 hereof, the importer or exporter shall determine and declare the classification subheading for the imported or exported goods under the nomenclature of the Harmonized System as provided under the schedules of the Customs Tariff Regulations.

PART III

Valuation, Origin of Goods and Calculation of Duty

17. Duties based on percentage rate

Where duties or taxes levied are imposed on goods at a percentage rate (ad valorem rates of duty), such duties shall be calculated by applying the rate to a value determined in accordance with Article 19-28 hereof provided the methods of calculation have been fully implemented by the State of Eritrea pursuant to acceptance of the methods in the order specified by acceding to an international agreements establishing those methods, otherwise sub-article 33(2) applies.

18. Definitions

(1) In this Article and Articles 19-28 hereof:

“computed value” in respect of goods, means the value of the goods determined in accordance with Article 25;

“country of export” in respect of goods, means the country from which the goods are shipped directly to the State of Eritrea;

“deductive value” in respect of goods, means the value of the goods determined in accordance with Article 24920;

“goods of the same class of kind” in relation to goods being appraised, means imported goods that:

(a) are within a group or range of imported goods produced by a particular industry or industry sector that includes identical goods and similar goods in relation to the goods being appraised and

(b) for the purpose of:

- (i) Article 24, were produced in any country and exported from any country;
- (ii) Article 25, were produced in and exported from the same country as the country in and from which the goods being appraised were produced and exported;

“identical goods” in relation to goods being appraised means import goods that:

- (a) are the same in all respects, including physical characteristics, quality and reputation as the goods being appraised, except for minor differences in appearance that do not affect the value of the goods;
- (b) were produced in the same country as the country in which the goods being appraised were produced; and
- (c) were produced by or on behalf of the person by or on behalf of whom the goods being appraised were produced, but does not include imported goods where engineering, development work, art in the State of Eritrea were supplied, directly or indirectly, by the Purchaser of those imported goods free of charge or at a reduced cost for use in connection with the production and sale for export of those imported goods;

“price paid or payable”, in respect of the sale of goods for export to the State of Eritrea, means the aggregate of all payments made or to be made, directly or indirectly, in respect of the goods by the purchaser to or for the benefit of the vendor;

“produce” includes grow, manufacture and mine;

“purchase in the State of Eritrea” has the meaning assigned by the Regulations;

“similar goods”, in relation to goods being appraised, means imported goods that:

- (a) closely resemble the goods being appraised in respect of their competent materials and characteristics;
- (b) are capable of performing the same functions as and being commercially interchangeable with, the goods being appraised;
- (c) were produced in the same country as the country in which the goods being appraised were produced; and

(d) were produced by or on behalf of the person by or on behalf of whom the goods being appraised were produced, but does not include imported goods where engineering, development work, art work, design work, plans or sketches undertaken in then State of Eritrea were supplied, directly or indirectly, by the purchaser of those imported goods free of charge or at a reduced cost for use in connection with the production and sale for export of those imported goods;

“sufficient information”, in respect of the determination of any amount, difference or adjustment, means objective and quantifiable information that establishes the accuracy of the amount, difference or adjustment; and

“transaction value”, in respect of goods, means the value of the goods determined in accordance with Article 21(4) hereof.

(2) For the purpose of this Article and Articles 19-28 hereof, where there are no identical goods or similar goods, as the case may be, in relation to goods being appraised but there are goods that would be identical goods or similar goods, as the case may be, if they were produced by or on behalf of the person by or on behalf of whom the goods being appraised were produced, those goods shall be deemed to be identical goods or similar goods, as the case may be.

(3) For the purpose of Articles 19-28 hereof, person are related to each other if:

- (a) they are individuals connected by blood relationship, marriage or adoption;
- (b) one is an officer or director of the other;
- (c) each such person is an officer or director of the same two corporations, associations, partnerships or other organizations;
- (d) they are partners in a partnership;
- (e) one is the employer of the other;
- (f) they directly or indirectly control or are controlled by the same person;
- (g) one directly or directly controls or is controlled by the other;
- (h) any other person directly or indirectly owns, holds or controls ten percent or more of the outstanding voting stocks or shares of each such person; or

- (i) one directly or indirectly owns, holds or controls ten percent or more of the outstanding voting stock or shares of the other.

19. Determination of value for duty

The value for duty of imported goods shall be determined in accordance with Articles 20-28 hereof.

20. Order of consideration of methods of valuation

- (1) The value for duty of goods shall be appraised on the basis of the transaction value of the goods in accordance with conditions set out Article 21 hereof.
- (2) Where the value for duty of goods is not appraised in accordance with sub article (1) of this Article, it shall be appraised on the basis of the first of the following values, considered in order set out herein, that can be determined in respect of the goods and that can, under Articles 22-25 hereof, be the basis on which the value for duty of the goods is appraised:
 - (a) the transaction value of identical goods that meets the requirements set out in Article 22 hereof;
 - (b) the transaction value of similar goods that meets the requirements set out in Article 23 hereof;
 - (c) the deductive values of the goods; and
 - (d) the computed value of the goods.
- (3) Notwithstanding sub-article (2) of this Article, on the written request of the importer of any goods being appraised lodged with the Director General made prior to the commencement of the appraisal of those goods, in order of consideration of the values referred to in sub-article (2) (c) and (d) of this Article shall be reversed.
- (4) Where the value of duty of goods is not appraised on the basis of any of the values referred to in sub-article 2(a)-(b) of this Article, the value for duty of those goods shall be appraised under Article 26 hereof.

21. Transaction value of the goods

- (1) Subject to the provisions of sub-articles (6) and (7) of this Article, the value for duty of goods is the transaction value of the goods if the goods are sold for export to the State of Eritrea to a purchase in the State of Eritrea and the price paid or payable for the goods can be determined and:
- (a) there are no restrictions respecting the disposition or use of the goods by the purchaser thereof, other than restrictions that:
 - i. are imposed by the law;
 - ii. limit the geographical area in which the goods may be resold; or
 - iii. do not substantially affect the value of the goods;
 - (b) the sale of the goods by the vendor to the purchaser or the price paid or payable for the goods is not subject to some condition or consideration, with respect to the goods, in respect of which a value cannot be determined;
 - (c) where any part of the proceeds of any subsequent resale, disposal or use of the goods by the purchaser thereof is to accrue, directly or indirectly, to the vendor, the price paid or payable for the goods includes the value of that part of the proceeds or such price is adjusted in accordance with sub-article (5)(a)(v) of this Article; and
 - (d) the purchaser and the vendor of the goods are not related to each other at the time the goods are sold for export or, where the purchaser and vendor are related to each other at that time:
 - (i) their relationship did not influence the price paid or payable for the goods; or
 - (ii) the importer of the goods demonstrates that the transaction value of the goods meets the requirement set out in sub-article (3) of this Article.
- (2) In the application of sub-article (1) (d) of this Article, where the purchaser and vendor of goods being appraised are related to each other at the time the goods are sold for export and officer who is appraising the value for duty of the goods has reasonable grounds to believe that the requirement set out in shall notify the importer of the goods of such grounds and, on the written request of the importer, the officer shall notify the importer in writing.

- (3) For the purpose of sub-article (1)(d)(ii) of this Article, the transaction value of goods being appraised shall, taking in to consideration any relevant factors including such factors and differences as may be prescribed, closely approximate one of the following values that is in respect of identical goods or similar goods exported at the same or substantially the same time as the goods being appraised and is the value for duty of the goods being appraised and is the value for duty of the goods to which it relates:
- (a) the transaction value of identical goods or similar goods in sale of those goods for export to the State of Eritrea between a vendor and purchaser who are not related to each other at the time of the sale;
 - (b) the deductive value of identical goods or similar goods; or
 - (c) the computed value of identical goods or similar goods.
- (4) The transaction value of goods shall be determined by ascertaining the price paid or payable for the goods when the goods are sold for export to the State of Eritrea, and adjusting the price paid or payable in accordance with sub-article(5) of this Article.
- (5) The price paid or payable in the sale of goods for export to the state of Eritrea shall be adjusted:
- (a) by adding thereto amounts, to the extent that each such amount is not already included in the price paid or payable for the goods, equal to:
 - (i) commissions and brokerage in respect of the goods incurred by the purchaser thereof, other than paid or payable by the purchaser to any agent for the service of representing the purchaser abroad in respect of the sale;
 - (ii) the packaging costs and charges incurred by the purchaser in respect of the goods, including the cost of cartons, cases and other containers and covering that are treated for customs purposes as being part of the goods and all expenses of packaging incident to placing the goods in the condition in which they are shipped to the state of Eritrea; and;
 - (iii) the value of any of the following goods and services, determined in the manner prescribed by the Ministry by regulation, that are supplied, directly or indirectly, by purchaser of the good free of charge or at a reduced cost for use in the export of the goods,

appropriated to the goods in the goods in a reasonable manner and in accordance with generally accepted accounting principle:

- (a) material, components, parts and other goods incorporated in the goods;
 - (b) tools, dies, molds and other goods utilized in the production of the goods;
 - (c) any material consumed in the production of the imported goods; and
 - (d) engineering, development work, art work, design work, plans and sketches undertaken elsewhere than in the State of Eritrea and necessary for the production of the goods;
- (iv) royalties and license fees, including payments for patents, trade marks and copyrights, in respect of the goods that the purchaser of the goods must pay, directly or indirectly as a condition of the sale of the goods for export to the state of Eritrea, exclusive of charges for the right to reproduce the goods in the state of Eritrea;
- (v) the value of any part of the proceeds of any subsequent resale, disposal or use of the goods by the purchaser thereof that accurate or is to accrue, directly or indirectly, to the vendor; and
- (vi) the cost of transportation of, the loading, unloading and handling charges and other charges and expenses associated with the transportation of, and the cost of insurance relating to the transportation of, the goods to the place within the country of export from which the goods are shipped directly to the State of Eritrea;
- (b) by deducting there from amounts, to the extent that each such amount is included in the price paid or payable for the goods, equal to any of the following costs, charges or expenses if the cost, charge or expense is identified separately from the price paid or payable for the goods:
- (i) any reasonable cost, charge or expense that is incurred for the construction, erection, assembly or maintenance of, or technical assistance provided in respect of, the goods after the goods are imported;
 - (ii) any duties and taxes paid or payable by reason of I the importation of the goods or sale of the goods in the State of Eritrea, including without limiting the generality of the foregoing, any duties or taxes

levied on the goods under any Proclamation or any other law relating to Customs; and

- (c) by disregarding any rebate of, or other decrease in, the price paid or payable for the goods that is affected after the goods are imported.
- (6) Where there is on sufficient information to determine any of the amounts required to be added to the price paid or payable in respect of any goods being appraised, the value for duty of the goods shall not be appraised under this Article.
- (7) Where an officer who is appraising the value for duty of goods believes on reasonable grounds that the information submitted in support of the transaction value of the goods as determined under sub-article (4) of this Article is inaccurate, the officer shall determine, in accordance with the procedure prescribed by Regulations, that the value for duty of goods shall not be appraised under this Article.

22. Transaction value of identical goods

- (1) Subject to the provisions of sub-articles (2)-(5) of this Article, where the value for duty of goods is not appraised under Article 21 hereof, the value for duty of the goods is, if it can be determined, the transaction value of identical goods, in a sale of those goods for export to the State of Eritrea, if that transaction value is the value for duty of the identical goods and the identical goods were exported at the same or substantially the same time as the goods being appraised and were sold under the following conditions:
 - (a) to a purchaser at the same or substantially the same trade level as the purchaser of the goods being appraised; and
 - (b) in the same or substantially the same quantities as the goods being appraised.
- (2) Where the value for duty of goods being appraised cannot be determined under sub-article (1) of this Article because identical goods were not sold under the conditions described in sub-article (1) (a) and (b) of this Article, there shall be substituted therefore, in the application of sub-article (1) of this Article, identical goods sold under any of the following conditions:
 - (a) to a purchaser at the same or substantially the same trade level as the purchaser of the goods being appraised but in quantities different from the quantities in which those goods were sold;

- (b) to a purchaser at a trade level different from that of the purchaser of the goods being appraised but in the same or substantially the same quantities as the quantities in which those goods were sold; or
 - (c) to a purchaser at a trade level different from that of the purchaser of the goods being appraised and in quantities different from the quantities in which those goods were sold.
- (3) For the purposes of determining the value for duty of goods being appraised under sub-article (1) of this Article, the transaction value of identical goods shall be adjusted by adding thereto or deducting there from as the case may be, amounts to account for:
- (a) Commercially significant differences between the costs, charges and expenses referred to in Article 21(5)(a)(vi) hereof in respect of the identical goods and those costs, charges and expenses in respect of the goods being appraised that are attributable to differences in distances and modes of transport; and
 - (b) where the transaction value is in respect of identical goods sold under the conditions described in sub article (2) (a)-(c) of this Article, differences in the trade levels of the purchasers of the identical goods and the goods being appraised, or the quantities in which the identical goods and the goods being appraised were sold or both, as the case may be.
- (4) Where there is no sufficient information to determine any amount referred to in sub-article (3) of this Article or the adjustment therefor in relation to the transaction value of identical goods, the value for duty of the goods being appraised shall not be appraised on the basis of that transaction value under this Article.
- (5) Where, in relation to goods being appraised, there are two or more transaction values of identical goods that meet all the requirements set out in sub-articles (1) and (3) of this Article or, where there is no such transaction value but there are two or more transaction values of identical goods sold under any of the conditions described in sub article (2)(a)-(c) of this Article that meet all the requirements set out in this Article that are applicable by virtue of sub-article (2) of this Article, the value for duty of the goods being appraised shall be determined on the basis of the lowest such transaction value.

23. Transaction value of similar goods

- (1) Subject to the provisions of sub-article (2) of this Article, where the value for duty of goods is not appraised under Article 21 or 22 hereof, the value for duty of the goods is, if it can be determined, the transaction value of similar goods, in a sale of those goods for export to the State of Eritrea, if that transaction value is the value for duty of the similar "goods and the similar goods were exported at the same or substantially the same time as the goods being appraised and were sold under the following conditions:
 - (a) to a purchaser at the same or substantially the same trade level as the purchaser of the goods being appraised: and
 - (b) in the same or substantially the same quantities as the goods being appraised.
- (2) The provisions of Article 22(2)-(5) hereof apply to this Article in respect of similar goods and wherever in those sub-articles of Article 22 hereof the expression "identical goods" is referred to, there shall be substituted therefor the expression "similar goods".

24. Deductive value

- (1) Subject to the provisions of sub-article (5) of this Article and Article 20(3) hereof, where the value for duty of goods is not appraised under Articles 21-23 hereof, the value for duty of the goods is the deductive value of the goods if it can be determined.
- (2) The deductive value of goods being appraised is:
 - (a) where the goods being appraised, identical goods or similar goods are sold in the State of Eritrea in the condition in which they were imported at the same or substantially the same time as the time of importation of the goods being appraised, the price per unit, determined in accordance with sub-article (3) and adjusted in accordance with sub-article (4) of this Article, at which the greatest number of units of the goods being appraised, identical goods or similar goods are so sold,
 - (b) where the goods being appraised, identical goods or similar goods are not sold in the State of Eritrea in the circumstances described in (a) of this sub-article but are sold in the State of Eritrea in the condition in which they were imported before the expiration of ninety days after the

time of importation of the goods being appraised, the price per unit, determined in accordance with sub-article (3) of this Article and adjusted in accordance with sub-article (4) of this Article, at which the greatest number of units of the goods being appraised, identical goods or similar goods are so sold at the earliest date after the time of importation of the goods being appraised; or

- (c) where the goods being appraised, identical goods or similar goods are not sold in the State of Eritrea in the circumstances described in (a) or (b) of this sub article but the goods being appraised, after being assembled, packaged or further processed in the State of Eritrea for sale before the expiration of one hundred and eighty days after the time of importation thereof and the importer of the goods being appraised requests that this sub-article be applied in the determination of the value for duty of those goods, the price per unit, determined in accordance with sub-article (3) of this Article and adjusted in accordance with sub-article (4) of this Article, at which the greatest number of units of the goods being appraised are so sold.

(3) For the purposes of sub-article (2) of this Article, the price per unit, in respect of goods being appraised, identical goods or similar goods, shall be determined by ascertaining the unit price, in respect of sales of the goods at the first trade level after importation thereof to persons who:

- (a) are not related to the persons from whom they buy the goods at the time the goods are sold to them; and
- (b) have not supplied, directly or indirectly, free of charge or at a reduced cost for use in connection with the production and sale for export of the goods any of the goods or services referred to in Article 21(5)(a)(iii) hereof, at which the greatest number of units of the goods is sold where, in the opinion of the Minister or any person authorized by him, a sufficient number of such sales have been made to permit a determination of the price per unit of the goods.

(4) For the purposes of sub-article (2) of this Article, the price per unit, in respect of goods being appraised, identical goods or similar goods, shall be adjusted by deducting there from an amount equal to the aggregate of

- (a) an amount, determined in the manner prescribed by Regulations, equal to:
 - (i) the amount of commission generally earned on a unit basis; or

- (ii) the amount for profit and general expenses, including all costs of marketing the goods, considered together as a whole, that is generally reflected on a unit basis in connection with sales in the State of Eritrea of goods of the same class or kind as those goods;
 - (b) the costs, charges and expenses in respect of the transportation and insurance of the goods within the State of Eritrea and the costs, charges and expenses associated therewith that are generally incurred in connection with sales in the State of Eritrea of the goods being appraised, identical goods or similar goods, to the extent that an amount for such costs, charges and expenses is not deducted in respect of general expenses under paragraph (a) of this sub article;
 - (c) the costs, charges and expenses referred to in Article 21(5)(b)(i) hereof, incurred in respect of the goods, to the extent that an amount for such costs, charges and expenses is not deducted in respect of general expenses under paragraph (a) of this sub-article;
 - (d) any duties and taxes referred to in Article 21(5)(b)(ii) in respect of the goods, to the extent that an amount for such duties and taxes is not deducted in respect of general expenses under paragraph (a) of this sub-article; and
 - (e) where sub-article (2)(c) of this Article applies, the amount of the value added to the goods that is attributable to the assembly, packaging or further processing in the State of Eritrea of the goods.
- (5) Where there is no sufficient information to determine an amount referred to in sub-article (4)(e) of this Article in respect of any goods being appraised, the value for duty of the goods shall not be appraised under sub article (2)(c) of this Article.
- (6) For the purposes of this Article, "time of importation" means, in respect of goods, the date on which an officer authorizes, pursuant to this Proclamation, the release of the goods.

25. Computed value

- (1) Subject to the provisions of Article 20(3) hereof, where the value for duty of goods is not appraised under Articles 21-24 hereof, the value for duty of the goods is the computed value of the goods if it can be determined.
- (2) The computed value of goods being appraised is the aggregate amount equal to:

- (a) subject to the provisions of sub-article (3) of this Article, the costs, charges and expenses incurred in respect of, or the value of:
 - (i) materials employed in producing the goods being appraised;
 - (ii) the production or other processing of the goods being appraised, determined in the manner prescribed by Regulations; and
 - (b) the amount, determined in the manner prescribed by Regulations, for profit and general expenses considered together as a whole, that is generally reflected in sales for export to the State of Eritrea of goods of the same class or kind as the goods being appraised made by producers in the country of export.
- (3) Without limiting the generality of sub-article (2)(a) of this Article, the costs, charges, expenses and value referred to in that paragraph include:
- (a) the costs, charges and expenses referred to in Article 21(5)(a)(ii) hereof,
 - (b) the value of any of the goods and services referred to in Article 21(5)(a)(iii) hereof, determined and apportioned to the goods being appraised as referred to therein, whether or not such goods and services have been supplied free of charge or at a reduced cost; and
 - (c) the costs, charges and expenses incurred by the producer in respect of engineering, development work, art work, design work, plans or sketches undertaken in the State of Eritrea that were supplied, directly or indirectly, by the purchaser of the goods being appraised for use in connection with the production and sale for export of those goods, apportioned to the goods being appraised as referred to in Article 21(5)(a)(iii) hereof.
- (4) For the purposes of this Article, "general expenses" means the direct and indirect costs, charges and expenses of producing and selling goods for export, other than the costs, charges and expenses referred to in sub-article (2)(a) and sub-article (3) of this Article.

26. Residual method of appraisal

Where the value for duty of goods is not appraised under Articles 21-25 hereof, it shall be appraised on the basis of

- (a) a value derived from the method, from among the methods of valuation set out in Articles 21-25 thereof, that, when applied in a flexible manner to the extent necessary to arrive at a value for duty of the goods, conforms closer to the requirements with respect to that method than any other method so applied; and
- (b) information available in the State of Eritrea or other sources acceptable to the Minister.

27. General

For the purposes of Articles 19-29 hereof, where goods are exported to the State of Eritrea from any country but pass in transit through another country, the goods shall, subject to such terms and conditions as may be prescribed by the Minister by Regulations, be deemed to be shipped directly to the State of Eritrea from the first mentioned country under the conditions contained in Article 31 hereof.

28. Value for duty in the currency of the State of Eritrea

The value for duty of imported goods shall be computed in Nakfa.

29. Informing importer of determination of value

The importer of any goods, on a written request to the Director General, shall be informed in writing of the manner in which the value for duty of the goods was determined.

30. Duties Based on Specific Quantities or Specific Values

Where duties are imposed on goods according to a specific quantity or a specific value, such duties shall be deemed to apply in the same proportion to any larger or smaller quantity or value, and to any fractional part of such specific quantity or value.

31. Origin of imported and exported goods

- (1) The country of origin of imported or exported goods shall be determined to apply:
 - (a) the respective rates of duties and taxes;
 - (b) any restrictions as to quantity, weight or numbers on the importation of goods into the State of Eritrea; or

- (c) any other measures relating to the importation or exportation of goods into or from the State of Eritrea.
- (2) In lodging a Goods Declaration pursuant to Article 15 hereof, the importer, exporter or owner of the goods shall determine and declare the country of origin of the goods according to the criteria described in this Article.
- (3) The country of origin of goods refers to the country in which the goods have been grown, produced or manufactured and shall be determined according to the rules of origin under sub-articles (4) and (5) of this Article.
- (4) Goods produced wholly in a given country shall be taken as originating in that country such goods to include:
- (a) mineral products extracted from its soil, from its territorial waters or from its seabed;
 - (b) vegetable products harvested or gathered in that country;
 - (c) live animals born and raised in that country and products there from;
 - (d) products obtained by hunting or fishing in that country;
 - (e) products obtained by maritime fishing or taken from the sea within the territorial waters of that country;
 - (f) products obtained 1 from a factory ship solely from the products of paragraph (e) of this sub-article while operating within the territorial waters of that country;
 - (g) products extracted from the soil or subsoil of that country's territorial waters, provided that the country has rights to work that soil or subsoil,
 - (h) scrap and waste from manufacturing and processing operations, and used articles, collected in that country and fit only for, the recovery of materials, raw or otherwise; and
 - (i) goods produced in that country solely from the products referred to in paragraphs (a)-(h) of this sub article.
- (5) Where goods have been produced in part, in two or more countries:
- (a) the goods may be deemed to originate in the country in which the goods were finished in the form in which the goods are imported into the State of Eritrea; or

- (b) the origin may be determined according to substantial transformation criteria.
- (6) In determining the origin of imported goods under sub article (5) (b) of this Article, the conditions relating substantial transformation may be defined by the Minister by Regulations, or through bilateral or multilateral agreements with other States or organizations to which the State of Eritrea may be signatory.
- (7) Documentary evidence of origin may be required for t application of preferential duties and taxes, for trade measures adopted unilaterally by the State of Eritrea, of under bilateral or multilateral agreements with other States or organizations, or for measures adopted for reasons of public health or public order.
- (8) Documentary evidence of origin shall be a declaration the exporter in the form of a certificate of origin prescribed by the Minister by Regulations.

32. Calculation of duty on imported or ex-warehoused

- (1) In all cases where duty shall be paid, the value for duty shall be the value in local currency based on the prevailing exchange rate in respect of the foreign currency value on the date the Goods Declaration is submitted and in the case of removals from bonded warehouse, the value shall be in the foreign currency at the time of importation converted to local currency at the prevailing exchange rate at the time the goods are ex-warehoused.
- (2) Where duties are imposed on imported or ex-ware housed goods at a percentage rate, the duties shall be calculated by applying the rate accorded the goods under the schedules to the Customs Tariff Regulations, to the value determined in accordance with this Proclamation.
- (3) Where the duties are imposed on imported or ex-warehoused goods under schedules to the Customs Tariff Regulations according to a specific quantity or a specific value, such duties shall be deemed to apply in the same proportion to any larger or smaller quantity or value, and to any fractional part of such specific quantity or value.

PART IV

Determinations, Re-determinations and Appeals

33. Determinations of tariff classification and value for duty

- (1) An officer shall make the final determination on the tariff classification and appraise the value for duty of imported goods, based on the information declared by the importer, at any time before the goods are released from Customs control and accounted for under this Proclamation.
- (2) Unless the State of Eritrea has accepted valuation of imported goods procedures according to any international agreement, the Director General may direct that the determination of value for duty by officers be determined in accordance with Articles 2128 hereof, but in any order rather than the order specified in Article 20 hereof.

34. Re-determinations by Customs

- (1) An officer may at any time within three years of the date of Customs release of the goods from Customs control, re-determine the tariff classification, the value for duty or the country of origin of such goods.
- (2) Formal notice in writing of a re-determination under sub-article (1) of this Article shall be given, sent or transmitted to the importer, stating the reasons for the re-determination and whether the importer is assessed additional duties and taxes.
- (3) The importer shall pay any additional duties and taxes assessed within thirty days of the date of the formal notice.
- (4) Where an officer does not make a re-determination under sub-article (1) of this Article, the original determination by the importer of the tariff classification, value for duty or country of origin of the imported goods shall be final unless the determination by the importer was made on the basis of false evidence or negligent or fraudulent action by the importer or other person.

35. Appeal against a re-determination

- (1) The importer who is aggrieved by a re-determination by an officer shall have recourse of appeal to the Minister in such manner and under such conditions as the Minister may prescribe by Regulations, but in any event no appeal shall be entertained unless any outstanding assessment or a deposit equal to the assessment has been paid.

- (2) An appeal under sub-article (1) of this Article shall be lodged in writing within thirty days of the date of the delivery of the formal notice of re-determination, and shall state the grounds on which it is being made, along with any necessary supporting evidence.
- (3) The importer shall be permitted to withdraw an appeal at any stage of the process.

36. Minister's decision

- (1) The Minister shall give, as soon as possible but within three months, the decision upon the appeal and shall give the reasons if the appeal is dismissed.
- (2) In cases where the Minister decides in favor of the appellant, the Director General shall put the decision into effect as soon as possible, including the refund of any duties and taxes which shall be paid within ninety days of the date of the decision.
- (3) In cases where a decision on an appeal is not made within three months of the date of the appeal, unless the Minister gives prior notice to the importer in writing that an extension is required, which may not exceed six months, along with the reasons for and the duration of the extension, the appeal shall be deemed decided in favor of the appellant.

37. Appeal to a Tribunal and the High Court

- (1) The Minister shall appoint an independent International Tribunal to consider appeals to decisions by the Minister in respect of re-determinations pursuant to Article 35 hereof.
- (2) An appeal to the International Tribunal established by sub-article (1) of this Article, shall be made within ninety days of the decision by the Minister.
- (3) A party aggrieved by a decision of the International Tribunal may appeal to the High Court within sixty (60) days from the date of the decision of the former. The decision of the High Court shall be final and binding.

PART V

Refund of Duty, Payment and Recovery of Duty

38. Authorized reasons for a refund

- (1) The Minister may grant a refund of all or part of the duties and taxes paid by, the importer, where:
- a. the goods have suffered damage, deterioration or destruction at any time from the point of shipment to the State of Eritrea, to the time of release from Customs control;
 - b. the goods have suffered a loss in volume or weight arising from natural causes while in a Customs bonded warehouse or other location authorized by Customs and the importer paid duty on those goods before such loss was taken into account,
 - c. the actual quantity released by Customs is the same quantity reported by the transportation company to Customs but less than the quantity declared on the Goods Declaration;
 - d. the goods released are of a verifiable inferior quality to the quality declared on the Goods Declaration; or
 - e. duties and taxes on goods have been paid, or overpaid in error for any reason.
- (2) Remnants of goods provided for under sub-article (1)(a) of this Article may be:
- (a) declared for home use in their existing state as if they had been imported in that state,
 - (b) re-exported:
 - (c) abandoned free of all expenses to Customs.
 - (d) destroyed under Customs control, Without any expense to Customs.
- (3) Where imported postal items or items imported by courier are not delivered or are refused by the addressee, remission of duties and taxes shall be granted provided that the goods are:

- (a) re-exported; or
 - (b) destroyed under Customs control or abandoned to Customs, without an expense to Customs
- (4) No refund or remission shall be granted under sub-article (1) of this Article unless the importer making the claim:
- (a) affords an officer reasonable opportunity to examine the goods in respect of which the claim is made or to otherwise verify the claim; and
 - (b) submits a written application of claim to an officer in a manner prescribed by the Minister within ninety days from the date of the receipt of the Goods Declaration, and provides reason for the claim.

39. Payment and recovery of duty

- (1) An importer may aggregate import duties and taxes owed on more than one consignment and may lodge a Goods Declaration on a periodic basis for all consignments in that period, provided that sufficient security is posted as prescribed by the Minister by Regulations.
- (2) Customs clearing and forwarding agents may aggregate import duties and taxes owed under more than one consignment or one importer's account, and may pay those duties and taxes at or before a specified closing time for the receipt of funds on the day the goods were so declared, as prescribed by the Regulations.
- (3) Any amount of duties, taxes or penalty payable in terms of this Proclamation shall, when it becomes due or payable, be a debt due to the State of Eritrea and shall be recoverable by the Minister in the following manner:
- (a) if any person fails to pay any duties, taxes or penalty payable, when it becomes due or payable and notice thereof was duly given to such person. the Minister may:
 - (i) subject any goods imported or reported for exportation on behalf of that person to a lien for the amount payable and detain those goods at the expense of that person until such amount is paid, and
 - (ii) on Ding thirty days notice by registered mail or by electronic transmission to that person, direct that any goods

imported or reported for exportation by or on behalf of that person which have been detained under the proceeding paragraph, be offered for sale, public auction or public tender; or

- (iii) file a claim with any competent court setting out the amount due or payable by that person,
- (b) the Minister may institute proceedings for the sequestration of the estate of any person and shall for the purposes of such proceedings be deemed to be a principal creditor in accordance with the laws of Eritrea in respect of any duties, taxes or penalty payable by such person under the provisions of this Proclamation.
- (4) Notwithstanding any provision contained in any other Proclamation or law of the State of Eritrea, a claim for any amount whatsoever may be filed in terms of sub article (3)(a)(iii) of this Article with any court of competent jurisdiction in respect of the person by whom such amount is payable in accordance with the provisions of this Proclamation.
- (5) Should any person receive a repayment of duties or taxes by way of refund or drawback to which that person is not entitled under this Proclamation, the amount repaid shall immediately become a debt due to the State of Eritrea in accordance with sub-article (3) of this Article.
- (6) Where a person is indebted to the State of Eritrea under this Proclamation, the Minister may require the retention by way of deduction or set-off of such amount as the Director General may specify out of any amount that may become payable to such person by the Department.

PART VI

Transportation of Goods

40. Direct shipment to the State of Eritrea

- (1) For the purposes of this Proclamation, goods are shipped directly to the State of Eritrea from another country when the goods are conveyed on a through Bill of Lading from an exporter located in the country of export to a consignee in the State of Eritrea.

- (2) For the purposes of this Proclamation, where goods are exported to the State of Eritrea from any counties but are transshipped in any intermediate country, the goods shall be deemed to have been shipped directly to the State of Eritrea from the exporting country if:
- (a) the goods remain under Customs control in the intermediate country;
 - (b) the goods do not undergo any operation or processing in the intermediate country other than unloading-, reloading, splitting up or consolidating of loads, or any operations required to keep the goods in proper or good condition;
 - (c) the goods do not enter into trade or consumption in the intermediate country; and
 - (d) the original Bill of Lading provisions of sub-article (1) of this Article remain in force and are not altered in any way.

41. Coastwise carriage

- (1) The conveyance by ship or vessel between any coastal parts of the State of Eritrea shall be deemed to be coastwise traffic and all vessels in such traffic shall be deemed to be coasting vessels.
- (2) A foreign-destined vessel may also carry coastwise goods while on a voyage between ports in the State of Eritrea subject to the Regulations the Minister may issue relating to such goods as.
- (3) When goods are to be transported by a foreign-destined vessel pursuant to sub-article (2) of this Article under coastwise carriage procedure, before they are loaded on such a vessel, the master or other person concerned shall present a cargo manifest or an addendum to it giving details of the vessel, listing the domestic goods, imported goods and transit goods to be carried under this procedure, and stating the Customs offices at which they will be declared.
- (4) Once the cargo manifest or addendum referred to in sub-article (3) of this Article is endorsed by an officer, it shall constitute the authority for the conveyance of the goods under the coastwise carriage of goods procedure.

- (5) For the purposes of this proclamation, any goods landed from any vessel under this procedure in the State of Eritrea shall only land at a Customs office, and any goods so landed shall be deemed to be imported goods upon which duties and taxes have not been paid, until the contrary is proven to an officer.

42. Stores

- (1) Any goods for use by or retail sale to persons on a vessel or aircraft engaged in international transport arriving in or departing the territory of the State of Eritrea, including medicines, tobacco products, beer, wines and spirits, fuel, lubricants, spare parts and other equipment whether or not for immediate fitting or use on the conveyance, shall be treated for the purposes of this Proclamation and the Customs Tariff Regulations as stores, and as such, shall be exempt from payment of duties and taxes under such, conditions and under such Customs control as the Minister may direct by Regulations.
- (2) Any goods for consumption by or sale to passengers or crew shall be exempt from import duties and taxes, provided they remain on board the vessel or aircraft on a direct international voyage, and provided the quantities of such stores are deemed reasonable, having regard for the number of passengers and crew and the length of any stay in the State of Eritrea.
- (3) Where any vessel or aircraft undergoes repairs in the State of Eritrea, any stores shall be sealed under Customs control and prohibited from sale or consumption unless import duties and taxes have first been paid, such prohibition to be lifted immediately prior to departure on a direct international voyage to a foreign port.
- (4) The requirement for a Goods Declaration for all consumable or salable stores and medicines shall be waived provided a stores declaration is accurately maintained on board the conveyance for verification by an officer.

43. Conditions for stores privileges in international transport

- (1) Stores on board a vessel or aircraft used solely in international transport arriving in the territory of the State of Eritrea shall be allowed:

- (a) to be cleared for home use or to be placed under another Customs procedure, subject to compliance with the relevant conditions; or
 - (b) subject to prior authorization from an officer, to be transferred to other vessels or aircraft under the control of the same operator or company engaged in international transport.
- (2) An officer may, from time to time, take stock of stores on board any vessel or aircraft at any time, and after permitting quantities to be issued, place the remainder under Customs seal.
- (3) Foodstuffs, non-alcoholic beverages, beer, wines and spirits imported as provisions on any international train shall be exempt from import duties and tax provided that:
- (a) such goods are purchased only in the countries entered during the international journey;
 - (b) any internal duties and taxes and any import duties and taxes chargeable in the country where the goods were purchased have been paid,
 - (c) the consumption of such goods on an international train shall not involve the repayment of duties and taxes or the granting of all or part of any of the advantages allowed in respect of exportation;
 - (d) such goods shall be sold solely for the purpose of consumption on board the train, the sale for taking away being prohibited, and
 - (e) the quantities of such goods shall not exceed the normal provision for one complete outward or inward journey.

44. Stores privileges for departing vessels and aircraft

Vessels and aircraft, which depart from the territory of the State of Eritrea for a foreign destination, shall be entitled to take on board, free of import duties and taxes:

- (a) stores for consumption by the passengers and crew and for retail sale on board after departure from the State of Eritrea, and such stores may be taken away in such quantities as an officer deems reasonable.

having regard to the number of passengers and crew and the quantity already on board; and

- (b) stores for consumption necessary for operation and maintenance of the vessel or aircraft.

45. Transit and transshipment

- (1) Where imported goods are declared for transit or transshipment. the Minister may allow the goods to be removed under Customs control for that purpose without payment of import duties and taxes, subject to conditions, restrictions and time limits which may_ be imposed by the Minister through Regulations.
- (2) Goods declared under Customs transit shall not be subject to the payment of import duties and taxes, provided the goods are transported under Customs control and the carrier posts security in a form and in an amount acceptable to the Minister:
 - (a) from a Customs office of entry into the State of Eritrea to a Customs office of exit from the State of Eritrea (through transit);
 - (b) from a Customs office of entry into the State of Eritrea to an inland Customs office (inward transit);
 - (c) from an inland Customs office to a Customs office of exit (outward transit); or
 - (d) from one inland Customs office to another inland Customs office (interior transit).
- (3) Upon filing the Goods Declaration for goods under the transit procedure, the person shall be responsible for compliance with the obligations incurred under this procedure; in particular the person shall ensure that the goods are produced intact at the Customs office of destination in accordance with the conditions imposed by the Minister pursuant to sub-article (1) of this Article.
- (4) Goods declared under the transshipment procedure shall not be subject to the payment of import duties and taxes provided the transportation company or operator of a conveyance responsible for the goods complies with the conditions imposed by the Minister pursuant to sub article (1) of this Article.

46. Prohibited and restricted imports and exports

- (1) The importation into the State of Eritrea, the exportation from the State of Eritrea, the storage or transportation of certain goods as specified in the Customs Tariff Regulations or other laws of the State of Eritrea shall be prohibited and any goods in contravention of this sub article shall be seized.
- (2) The importation into the State of Eritrea, the exportation from the State of Eritrea, the storage or transportation of certain goods as specified in the Customs Tariff Regulations or other laws of the State of Eritrea shall be prohibited unless the importer or exporter obtains the required permit, license, certificate or other document from the concerned authority that is validly in force at the relevant time and any goods imported without such documentation shall be detained pending compliance, and ultimately seized if the documentation is not supplied within 30 days.
- (3) The costs associated with the seizure, detention, storage and disposal of goods pursuant to this Article shall rest with the owner of such goods and/or with the operator of the conveyance of the goods, and any such costs incurred by the Customs may be recovered by the Director General in a court of competent jurisdiction.

PART VII

Warehouses, Duty Free Shops, Container Depots and Designated Areas

47. Minister's powers to issue permits and designate areas

- (1) The Minister may issue a permit to any person qualified under such Regulations as prescribed by the Minister for the operation of any place as:
 - (a) a transit warehouse or container depot for the temporary storage and examination of imported goods that have not been released from Customs control;
 - (b) a Customs bonded warehouse for the storage of imported goods that have not been released from Customs control or are destined for exportation;

- (c) a Customs bonded warehouse for the storage of stores, spares and equipment for conveyances used in international transport; or
- (d) duty free shop for the sale of goods free of duties and taxes levied on goods pursuant to this Proclamation or any other law of the State of Eritrea, to persons leaving the territory of the State of Eritrea or to persons entering the territory of the State of Eritrea or entitled to diplomatic privileges, as the case may be;

and the Minister may specify or restrict the type or classes of goods that may be received therein or the circumstances in which the goods may be received therein, and in no case shall any such goods be approved for warehousing pursuant to paragraphs (b), (c) and (d) of this sub-article which may not be accurately verified by an officer according to model, make, numbers of containers or packages, volume or identifying numbers.

- (2) The Minister may, subject to the Regulations, amend, suspend, renew, cancel or reinstate an authority for a permit issued under sub-article (1) of this Article, and for any suspension or cancellation any outstanding duties and taxes are immediately payable under such conditions as the Minister may prescribe.
- (3) Any goods which upon their importation are declared for importation into a Customs bonded warehouse pursuant to sub-article (1)(b) of this Article shall be allowed to be warehoused without payment of duties and taxes for a maximum period of one year from the date of release to a bonded warehouse by an officer.
- (4) The operator of any duty free shop issued a permit pursuant to sub-article (I)(d) of this Article shall ensure that the prices of goods offered for sale reflect the duty and tax free status of the goods and at a time prescribed by the Minister but not less than yearly, provide the Minister with a complete listing of all goods offered for Sale including; the cost of the goods and the proposed selling price.
- (5) The operator of any warehouse, container depot or duty free shop shall, at the request of an officer, grant free access to the warehouse, container depot or duty free shop including any offices, or place under the control of the operator that is attached to the premises, to open any package or container of goods therein or remove any covering to inspect the goods, and shall provide such officer assistance as may be required so that the officer may take samples in order to determine proper tariff of the warehouse, container depot or duty free shop.

- (6) Goods in a bonded warehouse or duty free shop shall be allowed to undergo usual forms of handling; to improve their packaging or marketable quality or to prepare them for shipment, such as breaking bulk, grouping of packages, sorting and grading, or any operation necessary for preservation of the goods, but none of the aforementioned activities shall alter the method of storing the goods so that an officer may inspect or audit the goods in the bonded warehouse or duty free shop according to information on the Goods Declaration.

48. Liability for duties and taxes rests with the operator

- (1) The operator of a transit warehouse, container depot, bonded warehouse or duty free shop shall be immediately liable for all duties and taxes levied under this Proclamation or any other law of the State of Eritrea pertaining to Customs on goods that have been received therein, unless the operator can prove to the satisfaction of an officer that the goods are still in the transit warehouse, container depot, bonded warehouse or duty free shop, have been declared and accounted for pursuant to Article 15 hereof, or have been otherwise released by an officer.
- (2) The rates of duties payable on goods under sub-article (1) of this Article shall be:
- (a) where goods have been received in a transit warehouse or container depot, the rates applicable to such goods at the time they are declared under Article 15 hereof, and
- (b) where the goods have been received in a Customs bonded warehouse or duty free shop, in the case of missing goods the rates applicable at the time the goods were declared for such purpose and entered therein, and in the case of goods lawfully removed from the bonded warehouse or duty free shop for consumption in the State of Eritrea, the rate applicable on the date of Customs release.

49. Minister may issue Regulations

The Minister may issue Regulations:

- (a) Prescribing qualifications as to the citizenship, integrity, financial condition, residency or any other qualification or condition that the Minister deems relevant that must be met by an operator or associates in order to apply for a permit for a transit warehouse,

container depot, container bank, bonded warehouse, duty free- shop or any temporary facility for storing imported goods that have not been released from Customs control;

- (b) prescribing the terms and conditions under which a permit may be granted, including the security or standing deposit that may be required of operators,, the duration of such permits and the fees, if any, to be paid to Customs for the privilege of operating the facilities mentioned in paragraph (a) of this Article,
- (c) prescribing the circumstances in which such permits may be issued, amended, suspended, renewed, canceled or reinstated along with any penalties for negligence or contravention of the Regulations on the part of the operator;
- (d) establishing the standards for transit warehouses, container depots, bonded warehouses, duty free shops and temporary storage facilities, such standards to include location, space, offices, equipment and security of these facilities;
- (e) prescribing the records to be kept by operators, the location and the organization of such records, the retention period and providing for the free access to the premises and records by an officer;
- (f) prescribing the manner in which operators will acknowledge receipt of goods into transit warehouses, container depots, bonded warehouses and duty free shops;
- (g) establishing the extent, circumstances and guidelines relating to the manipulation, unpacking, repackaging alteration or the combination of goods with other goods while in transit warehouses, container depots, bonded warehouses or duty free shops,
- (h) prescribing the quality of facilities, space for officers and the type and numbers of equipment that must be provided by the operator at transit warehouses, container depots, bonded warehouses and duty free shops;
- (i) prescribing the circumstances under which any operator may refuse goods for safekeeping; and
- (j) prescribing the circumstances governing the transfer of ownership of goods in transit warehouses, container depots, bonded warehouses or duty free shops.

PART VIII

Temporary Admission

50. Temporary admission Regulations and diversions

The Minister may prescribe Regulations for the temporary admission of goods subject to their exportation in the same state with conditional relief from duties and taxes, including the conditions pertaining to:

- (a) prior authorization that may be required for the admission of certain goods;
- (b) the form and amount in which security may be required for the temporary admission of certain goods, taking into account the duration of their stay in the State of Eritrea, the depreciation consequent of their use or the hire charges paid for them;
- (c) the use of ATA Carnets and other forms required to declare the temporary admission of goods;
- (d) the duration of the temporary admission period for specific goods; and
- (e) the type and number of goods that qualify for temporary admission and the conditions that apply.

51. Remissions

The Minister may prescribe the procedure by Regulations for the remission of any duties and taxes exempted in whole or in part of any person or class of persons so entitled under the provisions of this Proclamation and any other proclamation or regulations of the State of Eritrea.

52. Duties on goods sold

- (1) Subject to any Regulations made under Articles 50 and 51 hereof, where imported goods have been released free of duty or at a reduced rate of duty and are to be sold or otherwise disposed of to a person who was not entitled to any or as great an exemption, the person who imported or otherwise acquired the goods shall pay all applicable duties and taxes prior to transferring ownership of the goods.

- (2) Any duties or additional duties applicable on the goods shall be equal to the amount of duties and taxes that would be payable on similar goods imported in like condition at the time of the sale or other disposition minus the amount of duty, if any, already paid in respect of the goods.

53. Duties on goods diverted to other use

- (1) Subject to any Regulations issued under Articles 50-52 hereof, where imported goods have been released free of duty or at a reduced rate of duty and are diverted to a use other than that for which they were released, the person who diverted the goods:
- (a) shall, immediately report the diversion to an officer at a Customs office and account for the goods in the prescribed manner and in the prescribed form containing the prescribed information; and
 - (b) shall be, from the time of the diversion, liable to pay as duties or additional duties on the goods an amount equal to the amount of duties that would be payable on similar goods imported in like condition at the time of the diversion at a rate of duty equal to:
 - (i) the rate of duty applicable to like goods at the time of the diversion; minus
 - (ii) the rate of duty applied in calculating the duties, if any, already paid in respect of the goods
- (2) An officer may seize any goods or vehicles that have been diverted as smuggled goods where the provisions of sub-article (1)(b) of this Article have not been observed.

PART IX

Drawbacks and Outward Processing

54. Draw back

- (1) A drawback of duties paid may be paid in respect of.
- (a) imported goods subsequently exported in the same condition as imported within a hundred and eighty (180) days of the importation;

- (b) imported goods used in, wrought into or attached to goods manufactured or produced in the State of Eritrea and subsequently exported;
 - (c) imported material, other than fuel or plant equipment, directly consumed or expended in the manufacture or production in the State of Eritrea of goods that are subsequently exported;
 - (d) imported goods, where the same quantity of domestic or imported goods of the same class or kind is used in, wrought into or attached to goods manufactured or produced in the State of Eritrea and subsequently exported; or
 - (e) imported materials, other than fuel or plant equipment, where the same quantity of domestic or imported materials of the same class or kind is directly consumed or expended in the manufacture or production in the State of Eritrea of goods that are subsequently exported.
- (2) For the purposes of sub-article (1) of this Article, goods shall also be deemed to be exported if they are:
- (a) placed in a bonded warehouse, duty free shop, export processing zone, free trade zone or other facility approved by the Minister for direct export;
 - (b) designated as stores and supplied for use on board a conveyance used in international transport; or
 - (c) used or destined for use in such manner as may be prescribed by the Minister.
- (3) An application for drawback for qualifying goods under this Article shall be made in such form and manner and under such conditions as may be prescribed by the Minister by Regulations within one year of the Goods Declaration lodged under Article 15 hereof for the imported goods and materials.
- (4) No drawback shall be granted under this Article unless the person applying for the drawback provides such documentary evidence in support of the application as may be prescribed by the Minister.
- (5) The amount of drawback that is granted under this Article shall be reduced by an amount ascertained in such manner as may be determined by the Minister where:
- (a) marketable scrap, waste or by-product result from any process in respect of goods used in, wrought into or attached to goods manufactured or

- produced in the State of Eritrea, or in respect of materials consumed or expended in the manufacture or production of goods; and
- (b) marketable scrap, waste or by-product result from a process referred to in paragraph (a) of this sub article.

55. Partial remission on outward processing

- (1) A partial remission from import duties and taxes shall be granted in respect of goods re-imported into the State of Eritrea within one year of their exportation where a temporary exportation for outward processing has been lodged under such Regulations and conditions as the Minister may prescribe, where:
 - (a) the returned goods were repaired outside of the State of Eritrea after being exported for the express purpose of repairs, and where such repairs could not have been undertaken in the State of Eritrea,
 - (b) equipment or other goods were added to the exported goods outside of the State of Eritrea that could not be added within the State of Eritrea, or
 - (c) processing or manufacturing was done on the returned goods outside of the State of Eritrea and the goods exported were the product of, and originated in the State of Eritrea.
- (2) For the purposes of sub-article (1) of this Article, the portion of import duties and taxes in respect of which remission is granted shall be determined by subtracting from the amount of duties and taxes that, but for this Article would be payable, the amount of duties and taxes other than the duties and taxes that would apply on the cost of
 - (a) the repairs outside the State of Eritrea, where sub article (1)(a) of this Article applies;
 - (b) the equipment or other goods added and related work done outside the State of Eritrea, where sub-article (1)(b) of this Article applies; or
 - (c) the processing or manufacturing done outside the State of Eritrea, where sub-article (1)(c)of this Article, applies.
- (3) Pursuant to sub-article (1) or (2) of this Article, upon re-importation, an exporter shall lodge a Goods Declaration containing the particulars needed to permit discharge of the temporary exportation for outward processing that was requested at the time of exportation.
- (4) The procedure for the temporary exportation for outward processing may be terminated by the exporter concerned by lodging a Goods Declaration for

outright export for the exported goods, subject to any condition or restriction in respect of the exported goods.

- (5) The total remission from import duties and taxes shall be granted in respect of an aircraft, vessel, train or conveyance re-imported into the State of Eritrea after exportation where the returned aircraft, vessel, train or conveyance was repaired outside of the State of Eritrea as a result of an emergency occurring outside of the State of Eritrea, and the repairs were necessary to ensure a safe return to the State of Eritrea.

56. Re - importation in the same state

- (1) Goods that are re-imported into the State of Eritrea in the same state as they were at the time of export from the State of Eritrea shall be entitled to re-entry free of import duties and taxes and to re-payment of any export duties and taxes paid on exportation, provided that:
 - (a) the goods have not undergone any manufacturing, processing or repairs while outside the State of Eritrea;
 - (b) the re-imported goods can be identified by an officer as the goods that were exported,
 - (c) that any amounts chargeable as a result of any repayment or remission of, or conditional relief from any duties and taxes or any subsidies or other amounts granted at exportation, are paid; and
 - (d) re-importation occurs no longer than one year subsequent to the time of exportation.
- (2) Re-importation of goods in the same state shall be allowed even if only part of the exported goods is re imported subject to sub-article (1)(b) of this Article.
- (3) Re-importation in the same state shall not be refused on the grounds that the goods have been used or damaged, or have deteriorated in any way.

PART X

Trade Promotion Programs Inward processing

57. Relief from payment of duties and taxes

- (1) The Minister may issue Regulations granting relief from the payment of duties and taxes pursuant to this Article in respect of:
 - (a) imported goods used in, wrought into or attached to specified goods processed in the State of Eritrea and subsequently exported without being used in the State of Eritrea for any purpose; or
 - (b) imported materials, other than fuel or plant equipment, directly consumed or expended in the processing of specified goods in the State of Eritrea and subsequently exported without being used in the State of Eritrea for any purpose.
- (2) Relief from payment of duties and taxes shall not be granted on salable scrap, waste or by-products resulting from a process referred to in sub-article (1) of this Article, for goods where the usage cannot be accurately determined to the satisfaction of the Minister and for goods which cannot be exported or used in accordance with the provisions of sub-article (1)(a) of this Article, for reasons such as production overruns, goods not made to order, an diversions to home use in the State of Eritrea.

58. Application for relief from duties and taxes

For the purposes of sub-article 57(1) hereof, an application shall be:

- (a) made in the prescribed form before ordering of the articles or materials by the person who will process the goods in the State of Eritrea that will be subsequently exported;
- (b) accompanied by evidence satisfactory to the Minister of
 - (i) an agreement for the sale and exportation from the State of Eritrea of those goods whose processing in the State of Eritrea will use or consume the imported articles or materials;
 - (ii) an independent evaluation of the components of the goods to be processed so as to calculate with certainty the amount of imported goods or materials consumed or used in the processing of the exportable goods;
 - (iii) a pattern of past sales and exportations, or contracts for future sales and exportations of goods from the State of Eritrea that would, if the pattern continues, result in the sale and exportation from the State of Eritrea of the goods whose processing consumes or uses the imported articles or materials; and
- (c) accompanied by security for the performance of the processing of goods by the processor whose processing in the State of Eritrea will use or

consume the articles or materials to be imported and for the exportation of those goods from the State of Eritrea.

59. Conditions for granting relief from duties and taxes

Relief from duties and taxes granted in respect of the Imported articles or materials under Article 57 hereof shall be subject to the conditions that the person using or consuming the imported articles or materials in the processing of exportable goods shall:

- (a) submit to the Minister such reconciliation reports and other information as are required for the due administration of Articles 55-57 hereof,
- (b) export within one year from the date of the Customs release of the imported goods or materials to the processor, the goods the processing of which uses or consumes the imported articles or materials;
- (c) at the expense of the person, provide the Minister with an audit report with respect to all imported articles and materials used in the processing, such report to be in a format approved by the Minister and completed by a professionally recognized accounting or audit firm at intervals prescribed by the Minister;
- (d) not use or permit to be used for any purpose, other than exportation, the goods whose processing uses or consumes the imported articles or materials; and
- (e) not remove, without the prior authority by an officer, any of the imported articles or materials or processed goods from premises approved by the Minister for the processing activity.

60. Free trade zones and export processing zones

(1) Free Trade Zones and Export Processing Zones may be established under Customs control pursuant to authority from the Government of the State of Eritrea for a developer to establish such zones and shall operate under such conditions as the Minister may establish by Regulations, but specifically:

- (a) access to a Free Trade Zone shall be provided for imported goods, free from payment of all duties and taxes for all goods entering the zone provided that:
 - (i) in the case of a Commercial Free Trade Zone, operations shall be limited to those necessary for the preservation of imported goods and

the usual form of handling to improve their packaging or marketable quality or to prepare them for sale and direct export; and

- (ii) in the case of an Industrial Free Trade Zone, operations shall be limited to processing and manufacturing of goods from articles or materials imported and used or consumed in the processing or manufacturing of goods for direct export; and
 - (b) access to an Export Processing Zone shall be provided for imported goods, including articles and materials, used or consumed directly in the production of goods for direct export by a person or enterprise authorized to carry out that activity in the zone.
- (2) Access to a Free Trade Zone or Export Processing Zone shall be provided for imported goods that relate to the activity described in sub-article (1) of this Article free from payment of all duties and taxes, including:
- (a) all goods, articles and materials relating to the authorized activity, and in the construction of the facilities within the zone;
 - (b) all capital equipment and machinery related to zone activities;
 - (c) exemption from all import and export licensing requirements and other restrictions, other than those restrictions imposed on grounds of public morality or order, public security, public hygiene or health, or relating to the protection of patents, trade marks, copyrights and other intellectual property; and
 - (d) exemption from all export controls, duties, taxes and other restrictions.
- (3) Goods imported into, or produced in a Free Trade Zone or Export Processing Zone which are not exported, may be diverted, in extraordinary circumstances, to use, sale or other disposition in the State of Eritrea only on the prior approval of the Minister and only if the Minister decides that such diversion is in the public interest, and such goods shall be deemed for Customs purposes as goods imported from outside the territory of the State of Eritrea.
- (4) A Free Trade Zone or Export Processing Zone developer, enterprise or operator, as the case may be, shall be responsible for:
- (a) lodging a Goods Declaration relating to the importation, or delivery on drawback of goods intended for delivery to a zone, maintaining all books and records on all goods entered into, used in, and taken from a zone as the Minister may prescribe;
 - (b) lodging a Goods Declaration for home use on all goods which are not exported from the State of Eritrea and meeting any obligations with

respect to all restrictions and requirements pertaining to such imported or manufactured goods subject to the Minister's approval pursuant to sub-article (3) of this Article;

- (c) lodging a Goods Declaration for export for all goods exported from a zone;
- (d) providing such office accommodation, signs, security and other facilities as the Minister shall consider necessary for an officer to carry out the duties of Customs required within the zone;
- (e) providing suitable markings defining the area of the zone which is under the control of the developer, enterprise or operator, and the other place or places approved by the Minister for persons or goods entering or leaving the zone; and
- (f) ensuring that goods shall not be brought into the zone except to an authorized developer, enterprise or operator.

PART XI

Enforcement and Powers of Officers

61. Powers of search of the person

(1) An officer may search:

- (a) any person who has arrived in the State of Eritrea; or
- (b) any person who is about to leave the State of Eritrea at any time prior to the person's departure;

if the officer suspects on reasonable grounds that the person has concealed on or about the person anything in respect of which this Proclamation may be contravened or about to be contravened, anything that would be evidence with respect to a contravention of this Proclamation or any goods the importation or exportation of which is prohibited or restricted under this Proclamation or other law of the State of Eritrea.

(2) Pursuant to sub-article (1) of this Article, an officer may require a person to empty any pocket, handbag, wallet, purse, suitcase, travel bag and other such belongings, as a normal part of any examination in order to

ensure compliance with this Proclamation and the Regulations or any other law of the State of Eritrea, and such a requirement shall not be considered as part of a personal search, nor shall the patting of outer clothing to determine anything concealed beneath be considered a personal search for the purposes of this Proclamation.

- (3) An officer who is about to conduct a personal search of a person pursuant to sub-article (1) of this Article shall detain that person and immediately take that person before the most senior officer on duty at the Customs office or other place where the search is to take place.
- (4) The senior officer before whom a detained person is taken pursuant to sub-article (3) of this Article shall decide if reasonable grounds exist for the search and if so, direct the search, or if no reasonable grounds exist, discharge the person.
- (5) No person shall be searched or outer clothing patted by a person who is not of the same sex.
- (6) An officer may board and search any means of transport or conveyance entering the State of Eritrea to satisfy that all goods subject to a Customs procedure are duly reported in accordance with Article 13 hereof and declared in accordance with Article 15 hereof, and may direct that the means of transport or the conveyance be moved to a Customs office or other suitable place for search.
- (7) When conducting a search on a means of transport or conveyance pursuant to sub-article (6), an officer shall be assisted by the crew as directed by the officer.
- (8) An officer may, on entry of imported goods into the State of Eritrea, or at any time thereafter, cause to be opened any mail, package or container and take any samples in as small quantities as possible for examination, classification, valuation, testing or analysis in order to ascertain the duties payable, and those samples shall be dealt with as the Minister may direct.
- (9) For purposes of determining duties payable the characteristics of all goods in the consignment or part thereof shall be deemed to correspond to the nature of the sample taken by the officer.
- (10) An officer may examine any goods prior to the time of exportation to ensure compliance with this Proclamation or other laws of the State of

Eritrea and may cause any mail, package or container to be opened and take such samples of such goods in the smallest quantity possible for verification purposes.

- (11) Goods that are imported or about to be exported may be detained by an officer until the officer is satisfied that the goods have been dealt with according to this Proclamation or other laws of the State of Eritrea that prohibits, restricts or controls the importation or exportation of goods, and any Regulations made there under.
- (12) If it appears to an officer that any conveyance is about to depart for a destination outside the State of Eritrea in contravention of any of the provisions of this Proclamation or any other laws of the State of Eritrea, the officer may detain the conveyance until the circumstances are known.
- (13) An officer may, where it is believed on reasonable grounds that there has been a contravention of this Proclamation or Regulations or other laws of the State of Eritrea in respect of imported or exported goods, seize as forfeit:
 - (a) the goods;
 - (b) any conveyance that the officer believes on reasonable grounds was used in the transportation of such goods, whether at the time or after the contravention, and, where it may reasonably be concluded that the owner, operator and other person in charge of the conveyance had knowledge of the contravention, and
 - (c) any conveyance that has been altered by the owner or with his knowledge to deliberately conceal goods from Customs detection or where goods are concealed within any tank, frame, paneling or engine part.
- (14) An officer may, where it is believed on reasonable grounds that this Proclamation or the Regulations or other laws of the State of Eritrea have been contravened, seize anything that the officer believes will be evidence in respect of the contravention, and the officer may make copies of any documents and correspondence, or may retain the originals.
- (15) In the course of an investigation:
 - (a) an officer may, without notice and at any time, pursuant to (b) of this sub-article, enter any premises in the State of Eritrea and make such examination and inquiry as the officer deems necessary, where there are

reasonable grounds to suspect that any unreported, falsely reported, undeclared, or restricted or prohibited goods, or any goods which are in contravention of any provision of this Proclamation or Regulations are kept or concealed;

- (b) except in circumstances where the Criminal Procedure Code permits searches and seizures without a search warrant, an officer shall obtain a search warrant from a court to search any building, receptacle or place and seize and remove such goods found to be in contravention of this Proclamation or Regulations along with any accounts, records, or correspondence pertaining to those goods;
 - (c) an officer shall execute the search by day unless the court has specifically authorized execution of the search by night.
 - (d) an officer may, with such assistance deemed necessary, break open any door, window, lock, fastener, compartment or any other thing during the course of a search.
- (16) No accounts, books or records whether in manual or computerized form, that have been seized as evidence under this Proclamation or the Regulations shall be detained for a period of more than six months after the time of seizure of the accounts, books or records unless before that period:
- (a) the court is satisfied that a further period of detention is justified, such further period not to exceed one year; or
 - (b) a judicial proceeding is instituted in which the accounts, books or records seized may be required.
- (17) An officer may arrest any person who obstructs a lawful search or investigation, or who refuses a lawful request of an officer to have access to a premises, place or to goods stored therein.
- (18) An officer may call on other persons to assist in exercising any power of search, seizure, detention or arrest authorized under this Proclamation and any person so called on is authorized to exercise any such power.
- (19) An officer may carry out no action relating to a seizure after five years from the date of contravention of this Proclamation but any duties and taxes that have not been paid may be collected within the five years.

62. Offenses, Contraventions and Penalties

(1) Every person who:

- (a) makes, or participates in or assents to making false or deceptive statements in a statement or answer made verbally or in writing pursuant to this Proclamation or Regulations;
- (b) to avoid compliance with this Proclamation or Regulations:
 - (i) destroys, alters, mutilates, hides or disposes of records, documents or books of account;
 - (ii) makes, participates in or assents to the making of, false or deceptive entries in records or books of account;
 - (iii) omits, participates in or assents to the omission of a particular material from records or books of account; or
- (c) willfully, in any manner, evades or attempts to evade compliance with any provision of this Proclamation or attempts to evade duties under this Proclamation;

shall be guilty of a criminal offense, and the court may impose a fine of up to 4000 Nakfas.

- (2) Every person who includes in any document used for the purpose of accounting under Article 15 hereof, or in any invoice a description of goods or amounts that does not correspond with the actual goods or amounts so described in order to circumvent any provision of this Proclamation or any other Proclamation or Regulation of the State of Eritrea shall be guilty of a criminal offense, and the court may impose a fine of up to 4000 Nakfas.
- (3) Every person who intentionally possesses, purchases, sells, exchanges or otherwise acquires or disposes of any imported goods in respect of which the provisions of this Proclamation or any other law of the State of Eritrea that prohibits, restricts, controls or regulates the importation/ exportation of goods have been contravened shall be guilty of a criminal offense, and the court may sentence the defendant to a definite term of imprisonment of up to 180 days and may impose a fine of up to 2,000 Nakfas.
- (4) Every person who smuggles or attempts to smuggle into the State of Eritrea any goods subject to duties and taxes, or any goods the importation of which is prohibited, controlled, restricted or regulated by any law of the State of

Eritrea shall be guilty of a criminal offense, and the court may sentence the defendant to a definite term of imprisonment of up to 1 year and may impose a fine of up to 5,000 Nakfas.

- (5) Every person, whether the importer, Customs clearing and forwarding agent or other person having an interest in the goods, who falsely describes, falsely values or falsely declares the quantity of imported goods in order to avoid payment of any duties and taxes shall be guilty of a criminal offense, and the court may sentence the defendant to a definite term of imprisonment of up to 180 days and may impose a fine of up to 2,000 Nakfas.
- (6) Every person who intentionally withholds any original document or invoice of a foreign supplier from the Customs that pertains to the value or quantity of imported goods shall be guilty of a criminal offense, and the court may impose a fine of up to 2000 Nakfas.
- (7) Every person who:
 - (a) hinders, obstructs or assaults an officer in the lawful performance of duties;
 - (b) refuses free access to an officer in the performance of his duties to any warehouse, container depot, or duty free shop including any offices or places under the control of an operator having a permit pursuant to this Proclamation or the Regulations;
 - (c) willfully fails to comply with any lawful demand made by an officer in the lawful performance of duties;

shall be guilty of a criminal offense, and the court may impose a fine of up to 1000 Nakfas.

- (8) No person shall, without lawful authority or excuse, the burden of proof of which lies on the person:
 - (a) open or unpack, or cause to be opened or unpacked, any container, conveyance or package of imported goods;
 - (b) break or tamper with, or cause to be broken or tampered with, any seals, locks or fastenings that have been placed on goods, conveyances, bonded warehouses, duty free shops or other area pursuant to this Proclamation or the Regulations;
 - (c) fail to report imported or exported goods in accordance with Article 13 hereof,
 - (d) unload goods prior to the report required under Article 13 hereof,

(e) make an unauthorized removal of goods from a conveyance, transit warehouse, container depot, bonded warehouse, duty free shop or other Customs area;

(f) deny access to an officer to any place where accounts, books, records and computers are kept pursuant to sub-article 67(4) hereof, and

the person who commits any of the contraventions enumerated in paragraphs (a) - (f) of this sub-article may be liable to a fine not to exceed 2000 Nakfas.

(9) If at anytime after a conveyance has brought goods into the State of Eritrea and before a report has been made in accordance with Article 13 hereof,

(a) bulk is broken;

(b) any alteration is made ii) the stowage of any goods carried so as to facilitate the unloading before due report has been made; or

(c) any thing is thrown overboard or any package or container is opened:

the person in charge of a conveyance who commits any of the contraventions enumerated in paragraphs (a) - (c) of this sub-article and has no justification for doing so may be liable to a fine not to exceed 2000 Nakfas and the conveyance may be detained, on future occasion, until the amounts outstanding are paid.

(10) Where a criminal offense or a contravention is committed by a natural person acting for or on behalf of a legal person, that legal person may be held liable for any monetary fines imposed in respect of the criminal offense or contravention.

(11) Fines for contraventions shall be imposed by senior Customs officers Senior.

63. Forfeiture of seized goods and conveyances

(1) A written notice of seizure specifying the nature of the contravention shall be given to the person responsible for anything seized and such seizure shall be subject to the reviews and appeals established by this Proclamation, and any goods or conveyances so seized are forfeit under this Proclamation:

(a) from the time of the contravention of this Proclamation or the Regulations in respect of which the goods or conveyance were seized; or

(b) in the case of a conveyance made use of in respect of goods where this Proclamation or the Regulations have been contravened, from the time of such use;

and subject to the terms set out in this Proclamation, or prescribed by the Minister by Regulations where not set out in this Proclamation, may be returned to the rightful owner in accordance with sub-article (3) of this Article.

- (2) Where an officer believes on reasonable grounds that a person has contravened any of the provisions of this Proclamation or the Regulations in respect of any goods or conveyance, the officer may, if the goods or conveyance are not found or if the seizure thereof would be impractical, serve a notice of ascertained forfeiture on that person demanding payment in accordance with sub article (3) of this Article as if the goods or conveyance were forfeited.
- (3) Subject to sub-article (4) of this Article, forfeited goods or conveyances shall be released on payment:
 - (a) in the case of smuggled goods which are not otherwise a prohibited importation into the State of Eritrea, of an amount not to exceed the value for duty purposes of the goods, plus any duties and taxes to be levied thereon at the rates applicable at the time the goods were introduced into the State of Eritrea;
 - (b) in the case of goods illegally removed from a bonded warehouse, duty free shop or authorized store, of an amount not to exceed the value for duty purposes of the goods, plus any duties and taxes to be levied thereon at the rates applicable at the time the goods were introduced” into the bonded warehouse, duty free shop or authorized store;
 - (c) in the case of falsely described or falsely valued goods which are not otherwise a prohibited importation into the State of Eritrea, of an amount not to exceed the value for duty purposes as determined by the Customs, which amount is in addition to any duties and taxes levied on the goods; or
 - (d) in the case of conveyances used in the commission of an offense, of an amount not to exceed the value for duty purposes of the goods smuggled in the conveyance;
- (4) Forfeited goods or conveyances shall not be released:
 - (a) where the goods or conveyances are required as evidence in any proceeding;
 - (b) where the conveyance has been altered to deliberately conceal goods as specified in Article 61(16)(c) hereof, or
 - (c) until any penalty imposed under sub-article (3) of this Article in respect of the conveyance has been paid in full.

- (5) The application of sub-articles (1)-(4) of this Article does not preclude the application of criminal penalty provisions of this Proclamation for the same conduct.
- (6) Under such terms as may be prescribed by the Minister by Regulations, security may be posted in lieu of actual payment to secure the release of seized goods and conveyances.
- (7) In any proceedings before a court where a penalty is to be determined by reference to the value of the goods, the value shall be established according to Articles 21-28 and 33(2) hereof.
- (8) The Minister may prescribe the amount of any fine for any contravention of this Proclamation for which a penalty has not been specifically prescribed and of the Regulations.

64. Right of appeal in respect of seized goods and fines for contravention

- (1) Any person implicated in a contravention of this Proclamation or the Regulations where goods and/or conveyances have been seized shall have the right to appeal to the Minister within thirty days of the date of the notice of such seizure in a form and manner as prescribed in the Regulations, but in any event shall include all information to assist the Minister to make a decision in respect of the seizure.
- (2) Any person implicated in a contravention of this Proclamation or Regulations where a penalty of fine has been imposed, upon payment of the penalty and within thirty days of the date of the notice of such penalty, shall have the right to appeal to the Director General in a form and manner prescribed by the Regulations, but in any event shall include all information to assist the Director General to make a decision in respect of the penalty.
- (3) Within sixty (60) days of the date of the decision in writing by the Minister or the Director General, any person may lodge a further appeal to the High Court.

PART XII

Customs Clearing and Forwarding Agents

65. Permits

- (1) Importers and exporters shall have the choice of transacting business of the importation, exportation, movement and storage of goods with Customs either

directly or by designating a third party to act as a Customs clearing and forwarding agent.

- (2) An importer or exporter that elects to do business shall not be treated less favorably, or be subject to more or less stringent requirements than those Customs procedures and transactions that are handled by Customs clearing and forwarding agents.
- (3) No person shall make entry of, or lodge a Goods Declaration on behalf of any importer or exporter, as the case may be, unless he holds a valid permit and license as a Customs clearing and forwarding agent or in the employ of that importer or exporter and expressly assigned that responsibility.
- (4) The Minister may, by Regulation, establish the requirements and formalities for the qualifications of Customs clearing and forwarding agents, including the qualifications or conditions for citizenship, residency, financial solvency, conflict of interest, full disclosure of company officers and investors, suitable office accommodations and knowledge of the laws, regulations and procedures relating to the importation and exportation of goods.

66. Liability of agents

- (1) Before any person is granted a permit as a Customs clearing and forwarding agent, such person shall post security with the Department in an amount and in such form as the Minister may prescribe by Regulations.
- (2) The Minister may at any time alter the form, nature or amount of any security.
- (3) A Customs clearing and forwarding agent may, at any time, be required to produce proof to a Customs officer of the right to transact business with Customs on behalf of another person; such proof shall be in a form as the Minister may prescribe.
- (4) Persons and their designated agents or representatives may be held jointly and severally liable for reporting imported and exported goods, lodgment of an accurate Goods Declaration and invoice for the relevant customs procedure, for payment of any duties and for any irregularities and for any penalties.

PART XIII

Accounts, Books and Records

67. Keeping accounts, books and records

- (1) Every person who imports or exports goods, or causes goods to be imported occupational, commercial, institutional or other use, and every person involved in the importation and exportation processes, including any warehousing or transportation, shall keep records in the State of Eritrea in the language and in such manner as the Minister may prescribe by Regulations.
- (2) Records shall include all accounts, books and other records that pertain to the description, specifications, origin, ordering, purchase, costs, value, payment and disposition of imported or exported goods. and shall, for purposes of this Proclamation, be kept for a period of five years from the date of the Goods Declaration and the importer or exporter shall, when an officer so requests, make the books and records available to the officer and answer truthfully any questions posed by the officer in respect of any such goods.
- (3) Customs clearing and forwarding agents shall retain, for a period of ten years all records relating to the importation and exportation of goods for inspection and audit by an officer to ensure that all functions have been carried out in a legal and responsible manner.
- (4) An officer may, at all reasonable times, enter any premises or place in the State of Eritrea where accounts, books, records and computers are kept pursuant to sub-articles (1) through (3) of this Article and examine and audit such accounts, books, records and computer-stored information.
- (5) The chief officer or manager of any bank or other financial entity, or branch thereof, shall immediately comply with a request from an officer for financial information relating to any person or any importation or exportation in the course of a lawful audit or investigation.
- (6) The Director General may, for any purposes related to the administration and enforcement of this Proclamation, require the persons or entities referred to in sub-articles (1), (2), (3) and (5) of this Article to produce at a place specified and within the time specified, any documents in the

custody of those persons or entities relating to the importation or exportation of goods.

- (7) All accounts, books or records referred to in sub-articles (1), (2), (3) and (5) of this Article may, after a period of three years, be recorded or copied by any electronic, photographic or other process approved by the Director General and kept in that form for the remainder of the specified period of retention so long as the manner of storage enables an officer to retrieve the information for the purpose of audit or investigation, and to verify the information on which a declaration of the amount of duties paid or payable was made.
- (8) This Article has effect subject to any rule of law relating to privilege or the public interest in relation to the production of, or access to accounts, records, books or computers.

PART XIV

Unclaimed, abandoned, seized and forfeited goods

68. Unclaimed goods

- (1) Goods that have not been removed from a warehouse, Customs office, bonded warehouse, duty free shop or other Customs designated area within such period of time as may be prescribed by the Minister by Regulations shall be deposited by an officer in a place of safekeeping designated by the Director General for that purpose.
- (2) The Minister may extend the period of time prescribed pursuant to sub-article (1) of this Article in respect of any particular class of goods.
- (3) A place of safekeeping referred to in this Article shall, for the purposes of this Proclamation be deemed to be a Customs office and no access to the goods is permitted unless an officer gives prior authorization.
- (4) The Minister may prescribe by Regulations reduced time limits for perishable goods having regard for the nature of the goods.

69. Risk and storage charges

- (1) Goods that are deposited in a place of safekeeping pursuant to Article 68 hereof shall be kept there at the risk of the owner or importer, and both shall be jointly and severally liable for any storage charges and any expenses incurred in moving the goods from a warehouse, Customs office, bonded warehouse, duty free shop, authorized stores or other area designated by Customs.
- (2) No goods shall be removed by any person other than an officer from a place of safekeeping until the charges and expenses referred to in sub-article (1) of this Article have been paid in full, and for any contravention the goods shall be treated as smuggled according to this Proclamation.

70. Unclaimed goods are forfeit

- (1) Goods that have not been removed from a place of safekeeping within such time as the Minister may prescribe in the Regulations shall be forfeit at the termination of that period of time.
- (2) The owner or importer of the goods that are forfeit under sub-article (1) of this Article shall be jointly and severally liable for all reasonable expenses incurred by the Customs in the disposal of the goods where they are disposed of other than by sale, public tender or public auction.

Article 71. Abandoned goods

- (1) The owner or importer of goods that have been imported but have not been released from Customs may, with the authorization of an officer and subject to the conditions of sub-article (2) of this Article, abandon the goods to Customs.
- (2) Any person who abandons goods to Customs pursuant to sub-article (1) of this Article is liable for all reasonable expenses incurred by Customs in the disposal or destruction of the goods where they are disposed of other than by sale, public tender or public auction, including charges for the services of officers to carry out the disposal or destruction.

72. Seized goods that are forfeit

The State of Eritrea may, under such conditions as the Minister may prescribe by Regulations, immediately dispose of by sale, public tender or public auction goods and conveyances which have been seized and in respect of which no appeal has been lodged within thirty days, or which a court of competent jurisdiction has declared forfeit.

73. Proceeds of sale, tender or auction belong to the State of Eritrea

- (1) Subject to the provisions of sub-articles (2) and (3) of this Article, the proceeds from the sale, public tender or public. Auction of unclaimed, abandoned and seized goods or conveyances that are forfeit belong to the State of Eritrea and the cost of the sale, public tender or public auction are the responsibility of the State of Eritrea.
- (2) The proceeds of any sale, public tender or public auction shall be applied to the cost of the sale, public tender or public auction, and then to any outstanding duties and taxes, Customs expenses, port charges, warehouse charges, transportation charges and handling charges in that order.
- (3) An official claim against the proceeds shall be made to Customs by any interested party in respect of sub-article (2) of this Article within sixty (60) days from the sale, public tender or public auction and if all claims are satisfied, excess proceeds, if any, shall be deposited to the account of the Central Treasury.

PART XV

Exportation

74. Reporting exports

- (1) Subject to the provisions of Article 13(1) hereof and sub article (2)(of this Article, all goods that are exported shall be reported such time and place and in such a manner as the Minister may prescribe.
- (2) The Minister may prescribe by Regulations:
 - (a) the classes of goods that are exempted from the requirements of sub-article (1) of this Article and the circumstances in which any of those classes of goods are not so exempted; and
 - (b) the classes of persons who are required to report goods under sub-article (1) of this Article and the circumstances in which they are so required.
- (3) Every person reporting goods under sub-article (1) of this Article shall:
 - (a) answer truthfully any question asked by an officer with respect to the goods; and

- (b) where an officer so requests, present the goods to the officer, remove any covering from the goods, unload any conveyance or open any part thereof or open or unpack any bag, package or container that the officer wishes to examine.
- (4) Where goods are required by the Regulations to be reported under sub-article (1) of this Article in writing, they shall be reported in the prescribed form containing the prescribed information or in such form containing such information as is satisfactory to the Minister.
- (5) Where goods are reported under this Article and not duly exported, the person who reported them shall forthwith report the failure to export them to an officer at a customs office.
- (6) In such circumstances as the Minister may prescribe by Regulation, goods that are transported within the State of Eritrea after they have been reported under this Article shall be transported subject to such conditions And subject to such bonds or other security as the may prescribe by Regulations.

PART XVI

Bonds, Security, Special Services and Awards

75. Bonds and security

- (1) The Minister may issue Regulations:
 - (a) authorizing the Director General to determine the amount of any bond, security or deposit required to be posted with the Department under this Proclamation or the Regulations; and
 - (b) prescribing the nature and the terms and conditions of any such bond, security or deposit.
- (2) Any bond required under this Proclamation shall be in a form satisfactory to the Minister.

76. Special services by officers

- (1) The Minister may prescribe by Regulations:
 - (a) what services performed by officers at the request of a person in charge of imported goods or goods destined for exportation shall be considered to be special services;
 - (b) the charges, if any, that are payable for special services by the person requesting them; and
 - (c) the terms and conditions, on which special services shall be performed, including the taking of such bonds or other security as may be prescribed.
- (2) Anything that is required under this Proclamation or the Regulations to be done at a customs office, warehouse, container depot, bonded warehouse or duty free shop that is done at another place as a result of a special service shall be deemed, for the purposes of this Proclamation OF the Regulations, to have been done at a customs office, warehouse, bonded warehouse or duty free shop, as the case may be.

77. Rewards to informants and officials

- (1) The Minister may prescribe by Regulations the amount of any reward to a person who is not an employee of the State of Eritrea and who gives information on any contravention of this Proclamation pertaining to the evasion of duties and taxes or to the smuggling of prohibited or restricted goods only where such information results in the apprehension, seizure and forfeiture of the goods or in the criminal conviction of the person responsible, such reward to be paid from any penalties or from the sale of the forfeited goods.
- (2) The Minister may prescribe by Regulations the amount of any reward to officers of the Department who are directly or indirectly involved in the prevention of offenses of this Proclamation where goods illegally imported are apprehended, seized and forfeited, such rewards to be paid from any penalties or from the sale of the forfeited goods.
- (3) For the purposes of sub-article (1) of this Article the identity of any person providing information in respect of any contravention of this Proclamation shall be kept confidential by any officer or official

receiving that information subject to the secrecy provisions contained in Article 9 hereof.

- (4) The provisions of sub-article (2) of this Article apply equally to anyone employed in any capacity by the State of Eritrea and who provides information according to sub-article (1) of this Article or who is directly involved in the prevention of offenses under this Proclamation by apprehending anything imported in contravention of this Proclamation.

Done at Asmara, this 23rd day of October, 2000.

Government of Eritrea

LEGAL NOTICE NO. 52/2001

CUSTOMS TARIFF REGULATION

1. Short Title

These Regulations may be cited as “customs tariff Regulations No. 52/2001.”

2. Interpretation

In these regulations

“ Customs Duty” means customs duties levied on imported goods.

“ Importation” means the act of bringing goods in to the territory of the state of Eritrea.

“ Exportation” means the act of taking goods out of the territory of the state of Eritrea.

“Prohibited or Restricted Goods” means any goods of which the importation, exportation or coastwise carriage is prohibited or restricted by virtue of any law of the state of Eritrea.

3. Customs duty on imports

Customs duty on all importations in to the State of Eritrea shall be the following:

Tariff No	Description	Customs Duty
	Section 0-Foodstuffs&Live Animals chiefly for Food	
00	Beats of burden and animals for food	
001	Cattle	2%
002	Sheep	2%
003	Goat	2%
004	Mule	2%
005	Horse	2%
006	Camel	2%
007	Donkey	2%
008	Chicken, duck, Turkey, Fowls	2%
009	Pig	2%
0010	Other animals used for food not included here	2%
01	Meat and meat preparation	
011	Fresh bovine meat	10%
012	Fresh meat of sheep and goats	10%
013	Fresh chicken meat	10%
014	Fresh meat of swine	10%
015	Canned meat, of various type	10%
016	Canned meat sauce	10%
017	Salted and dried meat	10%
018	Any other edible meat	10%
02	Dairy products and Bird egg	
021	Concentrated milk, sweetened and canned milk	10%
022	Milk, not concentrated, not sweetened; yogurt... whey etc.	10%
023	Powdered milk in sacks	10%

Tariff No	Description	Customs Duty
024	Powdered milk, canned e.g. cerelac, lactogen, Nido Myboy.... etc.	10%
025	Animal derived butter	10%
026	Butter Oil	10%
027	Cheese, Curd	10%
028	Eggs, dried eggs (powdered)	10%
03	Fish and Other Sea Foods	
031	Live fish	2%
032	Fish, fresh or frozen	25%
033	Canned fish (ex. sardines)	25%
034	Fish fillets dried, Fish, powdered	25%
035	Other sea foods (crustaceans and mollusks)	25%
04	Cereals and their by-products	
041	Cereals like wheat, sorgum, maize, barley..etc	2%
042	Cereals, husked	2%
043	Rice	2%
044	Wheat, Wholly, milled	2%
045	Cereals meals	2%
046	Cereals, milled (like sorghum and maize)	2%
047	Pop corn grains	25%
048	Canned pop corn	25%
049	Macaroni, spaghetti, and similar products	10%
0410	Biscuits and similar products	25%
0411	Worked cereal meals, like fafa (children's food)	10%
0412	Other cereal products	25%
05	Vegetables and fruits	
051	Potato (not sweet)	10%
052	Legumes whether or not husked and broken, like lentils, chick-peas etc	2%
053	Tomato	10%
054	Onion, garlic	10%

Tariff No	Description	Customs Duty
055	Other vegetables like lettuce, chilies, carrot...etc	10%
056	a) Powdered legumes (shiro, powdered pepper)	2%
056	b) Powdered vegetables (like powdered potato)	2%
057	Vegetables and fruits, preserved by vinegar, acetic acid or olive oil (canned)	25%
058	Vegetables preserved by vinegar but not by other acetic acids (vegetables sauce), canned	25%
059	Fruits like oranges, lemons, apples, bananas, mangos, figs...etc	25%
0510	Grapes, raisins (a) for industrial use	2%
0510	(b) not for industrial use	25%
0511	Powdered fruit for beverages (Tang, Foster-clarks...etc)	25%
0512	Jam and similar products (canned)	25%
0513	Fruits and vegetable juices (orange...etc)	25%
0514	Tomato juice	25%
0515	Dates	2%
0516	Fruits and vegetables, prepared or not (canned) n.e.s. (not elsewhere specified)	25%
0517	Asparagus	10%
06	Sugar, Sugar Preparations and Honey	
061	Sugar	2%
062	Sugar cane	2%
063	Sugar confectionery	25%
064	Honey	10%
065	Chewing gum	25%
066	Sugar and honey products n.e.s	25%
07	Coffee, tea, cacao, Spices and manufactures thereof	
071	Coffee beans with husks	10%
072	Coffee, husked	10%

Tariff No	Description	Customs Duty
073	Roasted and ground coffee with or without additives	10%
074	Cocoa grains or powder or in other forms	10%
075	Chocolate and other cocoa preparations	25%
076	Tea leaves for retailing	10%
077	Tea leaves in canes or boxes	10%
078	Food spices (mustered, ginger, pepper etc.)	10%
079	Coffee and tea spices (cloves, condiment etc)	10%
08	Feeding Stuffs for Animals	
081	Hay and fodder (green or dry),straw and husks vegetable residues etc	2%
082	Bran and sharps and other residues derived from the sifting or milling of cereals	2%
083	Residues of sesames, cotton seeds, peanuts etc	2%
084	Other food residues not used by humans	2%
09	Miscellaneous Edible products and preparations	
091	Lard and other edible fats (except that of pig and chicken)	10%
092	Margarine	10%
093	Mustered flour	10%
094	Tomato sauce	10%
095	Soups and broths, in liquid, solid or powdered form	10%
096	Natural yeast, baking powders	2%
097	Vinegar and substitutes for vinegar	10%
098	Malt	2%
099	Edible products n.e.s	10%
	Section 1-Beverages and Tobacco	
11	Beverages	
111	Mineral waters	25%

Tariff No	Description	Customs Duty
112	Lemonade, flavored spa waters (aerated) including other non-alcoholic beverages (syrup, Coca-Cola, Pepsi, etc); fruit and vegetable juice listed in division 05 are not included	25%
113	a) Malted beer and stout beer bottled or canned	25%
113	b) Draft beer	2%
114	Grapes must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	25%
115	Sparkling Wines	
	a) Champagne or wine with such names	25%
115	b) Other sparkling wines	25%
116	a) Table wines like canary Madeira, Malaga, Marsalla, Port sherry etc.	25%
116	b) Wines in small or big barrels or demi-jeans	25%
117	Wines, non sparking, or white vermouths	25%
118	Beverages with high alcoholic contents, like Whisky, Rum, Vodka, Brandy, Gin, Arak, etc	2%
119	Pure alcoholic preparations for the manufacture of alcoholic beverages	2%
12	Tobacco	
121	Tobacco, unmanufactured, tobacco refuse	2%
122	Cigars and similar products	25%
123	Various types of cigarettes	25%
124	Tobacco for chewing, snuff and extracts etc...	25%
	Section 2 Crude Material, Inedible, Except Fuel	
21	Raw Hides, Skins and Fur-Skins	

211	Tanned bovine hides	2%
212	Untapped bovine hides	2%
213	Hides of domestic animals, tanned or not	2%
214	Skins of wild animals (leopard, hyena etc...) tanned or not	2%

Tariff No	Description	Customs Duty
215	Sheep and goat skins, tanned or not	2%
22	Oil seeds and oleaginous fruit	
221	Peanuts	2%
222	Sesame seeds	2%
223	Flax	2%
224	Linseed	2%
225	Castor oil seeds	2%
226	Sum flower seeds	2%
227	Cotton seeds	2%
228	Other	2%
23	Crude rubber	
231	Natural and synthetic rubber, rubber latex (with or with out synthetic rubber). Natural rubber latex, pre-vulcanized, like balata, gutta-percha and the like	2%
24	Cork and wood	
241	Cork, natural, not manufactured in sheets or other forms, cut to size for stoppers or other uses	2%
242	Fuel wood and wood charcoal	2%
243	Wood and logs, prepared or not but not manufactured for a specific use, like for example for the manufacture of match-boxes and sticks	2%
244	Wood for construction purposes, poles, posts props	2%
245	Wood roughly squared or half-squared, swan	

	length ways or peeled but not further prepared, of a thickness exceeding 5 mm	2%
25	Pulp and waste paper	
251	Pulp for paper-making prepared chemically or mechanically	2%
252	Waste paper and paper board: scrap articles of paper (used newspaper) a) When used for paper making	2%

Tariff No	Description	Customs Duty
252	b) When used for other purposes (wrappings) etc...	2%
253	Cellulose pulp used for feminine hygiene	2%
26	Textile fibers and their wastes (Except wool tops)	
261	Raw silk (not thrown)	2%
262	Silk warm cocoons, suitable for reeling	2%
263	Silk waste, unsuitable for reeling and others	2%
264	Cotton not carded or combed	2%
265	Cotton waste, including pulled or garnered rags	2%
266	Cotton waste, including g pulled not garnered rags	2%
267	Fibers for textile manufacturing, raw or processed but not spun, tow and waste thereof e.g. flax and jute fibbers	2%
268	Synthetic fibbers prepared for spinning	2%
269	Wool and other animal hair, combed or not combed except human hair and horse hair	2%
27	Crude fertilizer and crude mineral	
271	Natural animal and vegetable fertilizer	2%
272	Natural fertilizer mixed with chemicals, calcium phosphate, aluminum phosphate (not in division 56)	2%
273	Building and monumental stone	2%
274	Marble, roughly split used for other purposes	2%
275	Limestone flux and calcareous stone commonly used for the manufacture of lime or cement	2%

276	Sands, natural, of all kinds, whether or not colored used as building material or for the manufacture of glass	2%
277	Pebbles and crushed or broken stone for building roads	2%
278	Salt	2%
279	Clay	2%
2711	Mica	2%

Tariff No	Description	Customs Duty
2712	Limestone for calcium carbonate (chalk)	2%
28	Metalliferous ores and Metal scrap	
281	Iron ore and concentrates and scrap	2%
282	Cooper ore and concentrates and scrap	2%
283	Nickel ore and concentrates and scrap	2%
284	Silver ore and concentrates and scrap	2%
285	Aluminum ore and concentrates and scrap	2%
286	Brass ore and concentrates and scrap	2%
287	Uranium ore and concentrates and scrap	2%
288	Lead ore and concentrates and scrap	2%
289	Zinc ore and concentrates and scrap	2%
2810	Tin ore and concentrates and scrap	2%
29	Crude animal and Vegetable Materials	
291	Animal bones	2%
292	Animal horns	2%
294	Tortoise-shell and animal shells	2%
295	Natural sponge	2%
296	Nails and claws of animals	2%
297	Human and horse hair	2%
298	Seed and sapling	2%
299	Resins	2%
2010	Cut flowers and foliage	25%
2911	Others	2%
32	Section 3- Mineral fuel, Lubricants and Related Materials	
321	Coal	2%
322	Briquette	2%

33	Petroleum, its products and Related Materials	
331	Petroleum Oils, crude or partially crude obtained from bituminous minerals	2%

Tariff No	Description	Customs Duty
332	Petroleum products	
	(a) Benzene/gasoline/petrol	2%
332	(b) Gas oil/Naphtha	2%
332	(c) Kerosene/ aviation oil	2%
332	(d) Furnace oils	2%
332	(e) Lubricating oils and grease	2%
333	White spirit for the production of wine and other alcoholic beverages (Anatol Anist, acquaraja)	2%
334	Residual petroleum products	
	(a) Bituminous mixtures for asphalting	2%
334	(b) Bituminous papers, bitumen for other purposes	2%
	(c) Bituminous mixtures used in furnaces	2%
335	Lubricating Oils heavy Oils	2%
	(a) for transformers	
335	(b) for the manufacture of ropes, sacks and cords	2%
335	(c) Other oils used other specified purposes (like oils used in sawing iron)	2%
336	Wax, paraffin, jelly, petroleum Vaseline	2%
	(a) imported in large quantity	
336	(b) Paraffin wax, specially used in the manufacture of matches	2%
336	(c) Others	
34	Gas, natural and manufactured	
341	Natural gas	2%

342	Petroleum gas	2%
	Section 4- Animal and vegetable Oil, fats and Wax	
41	Animal Oils and Fats	
411	Fish liver oil and fats of marine animals	10%
412	Pig fat and poultry fat free of lean meat, fresh, frozen, salted and dried	10%

Tariff No	Description	Customs Duty
413	Pig lard	10%
414	Animal Oils, fats and greases, n.e.s	10%
42	Fixed vegetable Oils and fats	
421	Crude refined or purified (a) Olive oil	10%
421	(b) Sunflower seed oil	10%
421	(c) Sesame oil	10%
421	(d) Flax oil	10%
421	(e) Caster Oil	10%
421	(f) Cotton seed oil	10%
421	(g) Linseed oil	10%
421	(h) Colza oil	10%
421	(i) Peanut oil	10%
421	(j) Corn (maize) oil	10%
421	(k) Other vegetable oils and fats n.e.s	10%
43	Animal and vegetable Wax	
431	Crude waxes of animals and vegetables, colored or not	2%
	Section 5- Chemicals and related products n.e.s	
51	Organic Chemicals	
511	For eradicating and controlling weeds and pests or for use as fertilizers or for use in controlling animal and plant diseases	2%
512	When imported for use in medical and related establishments	2%

513	When imported by domestic oil refineries, dry-cell factories, hide, textile or tire industries	2%
514	When imported by other industrial establishments	2%
515	Naphthalene (pesticide) in tablet, powder or liquid	2%
516	Anesthetic gas, either n.e.s	2%
517	Food additives	2%

Tariff No	Description	Customs Duty
518	Soft drink additives	2%
519	Essences	2%
5110	Other used in different purposes n.e.s	2%
52	Inorganic Chemicals	
521	For eradicating or controlling of weeds and pests or for use as fertilizers	2%
522	When imported for use in medical and related establishments	2%
523	When imported by domestic oil refineries, dry-cell factories, hide, textile or tire industries	2%
524	When brought by other industrial establishments	2%
525	Red phosphorous	2%
526	Anesthetic gas, ethers	2%
527	Carbon black	2%
528	Acids, like hydrochloric acid, sulfuric acid, nitric acid phosphorous	2%
529	Inorganic bases (a) Caustic Potash	2%
529	(b) Caustic Soda	2%
529	(c) Naturally colored earth metals	2%
5210	Metallic salts and proxy salts (a) Potassium Chlorine	2%
5210	(b) Copper Sulphate	2%
5210	(c) Sodium Nitrite	2%
5210	(d) Potassium Nitrate	2%
5210	(e) Arsenic of lead, potash or soda	2%

5210	(f) Cyanide and its compounds	2%
5211	Mercury	2%
5212	Oxygen, Hydrogen, Nitrogen etc	2%
5213	Other Inorganic Chemicals n.e.s	2%

Tariff No	Description	Customs Duty
53	Dyeing, Tanning and coloring Materials	
531	Tanning extracts of different origins including dyewood and vegetable extracts, synthetic organic or inorganic	2%
532	Synthetic Organic Pigments and Paints (a) for industrial use	2%
532	(b) Printing ink, liquid or powder	2%
533	Artists', students' Signboard Painters' colors in the form of liquid and paste with modifying tints, with or without brush, in different containers (bottled, boxes)	2%
534	Varnishes and lacquers, pigments whether or not in liquid, powders and plastic	2%
535	Paints and coloring preparation used for various purposes (a) Dyeing preparations used in microscopes	2%
535	(b) Anatol	2%
536	(a) Coloring preparation used in chemical works, paint drier	2%
536	(b) Resin Mastics	2%
537	Henna and other related dying vegetables	25%
54	Medicinal and Pharmaceutical products	
541	Medicaments including veterinary medicaments, for use as vaccines, microbial cultures salk, wadding, gauze, bandages and similar articles e.g. dressings, adhesive plasters etc impregnated or	

	coated with pharmaceutical substance used for medical or surgical purposes	2%
55	Essential oils and perfume materials; toilet, polishing and cleansing preparations	
551	Essential oil (terpenless or not), resinoids (a) for use as additives in food preparations	2%

Tariff No	Description	Customs Duty
551	(b) for use as additives in the preparations of alcoholic drinks	2%
551	(c) for use additives in preparations of non-alcoholic drinks	2%
552	Various types of perfumes	25%
553	Different types of incenses, sandal wood etc	25%
554	Tooth Pastes and powders (collgate, Signal etc)	10%
555	Cosmetics and toilet preparations, sink creams, hair oil, nails polish, eye shadows (kohl), hair dye, hair straightener, shampoo etc	25%
556	Lavatory cleansing powder, baby oil, baby lotion, and other baby care	10%
557	Laundry soap of various kinds, in the form of liquid, powder or bars	10%
558	Toilet soaps in the form of liquid, solid powder	10%
559	Washing preparations in the form of powder (Omo) liquid and solid (Ajax)	10%
5510	Blenching preparations in the form of liquid and bars	10%
5511	Metal polishes, scouring powders and similar preparations polishes for footwear furniture or floors	10%
56	Fertilizers, Manufactured	
561	Excluding that which was mentioned In division 17, the rest is manufactured in factories	2%
57	Explosive and Pyrotechnic products	2%

571	Propellant powders	2%
572	Prepared explosives for mining	2%
573	Dynamite	2%
574	Pyrotechnic articles (e.g. fireworks, railway fog signals...)	2%

Tariff No	Description	Customs Duty
58	Artificial Resins and Plastic materials	
581	In the form of thin plates primary forms or cut (trimmed) in four sides, whether sealed or not in other forms, or made in the shape of household goods used for building and household purposes	2%
59	Chemical Materials and Products, N.E.S	
591	Disinfectant and insecticides	2%
592	Fungicides	2%
593	Weed killers	2%
594	Termite killer	2%
595	Rat poison	2%
	Section 6-Manufactured Goods	
61	Leather & Leather manufactures N.E.S	
611	Finished leather in sheets or rolls for belts & foot wear	2%
612	Leather products	2%
612	(a) Articles of leather used in rotating machinery belts	
612	(b) Saddler	10%
612	(c) Conveyor, transmission and elevator belts	2%
613	Parts of foot wear; leather, unfinished leather in pieces and cuttings holders for cameras and projectors etc....	2%
614	Tails	25%
615	Lion's mane	25%
62	Rubber manufactures N.E.S	
621	Materials of rubber (e.g. plates sheets, tubes) whether or not vulcanized	

622	Rubber tyres (a) for bicycle	2%
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Tariff No	Description	Customs Duty
622	(b) for automobiles	2%
622	(c) for light pick-up, mini-buses and motorcycles	10%
622	(d) for trucks, buses and lorries	10%
622	(e) for tractors graders, bulldozers etc	10%
622	(f) for aircraft	10%
622	(g) for other vehicles	10%
623	Inner tubes (a) bicycles	10%
623	(b) for automobiles	10%
623	(c) for trucks	10%
623	(d) For aircraft	10%
623	(e) For other vehicles	10%
624	Articles of hardened rubber (a) Dishes trays, plates, cups, strainers	10%
624	(b) Plastic ropes, plastic carpets	10%
624	(c) Ferry cans, pails	10%
624	(d) Plastic tubes and rodes	2%
624	(e) Conveyor belts and belting	2%
624	(f) Shoe last (footwear models)	2%
624	(g) Others	10%
625	Articles of unhardened rubber for surgical and pharmaceutical uses (gloves see division 84)	2%
626	Other articles made from unhardened rubber latex (rubber bands etc...)	10%
63	Cork and wood manufactures (excluding furniture)	
631	Bottle stopper and similar articles	2%

632	Wood flooring panels	25%
633	Wooden boxes (trunks) barrels	25%
634	Bamboo and reed furniture	25%
635	Wooden handles and shoe last (footwear models)	2%

Tariff No	Description	Customs Duty
636	Picture frames and other decorative frames wholly or partially made of wood	25%
637	Veneers, plywood and chip wood and other per constituted wood (swan)	2%
638	Wood for math sticks	2%
639	Wooden pegs and nails	2%
6310	Black boards of various kinds	2%
6311	Wood hives, incubators	2%
6312	Wooden coffins	25%
6313	Wooden builders carpentry & joinery for doors & windows, other wooden frames	2%
6314	Wooden walking- sticks whips umbrella handles	25%
6315	Wooden barrels and vats for agricultural and industrial purposes	2%
6316	Table lamps and other lighting fitting, cases for precious things, articles of wood for personal use or adornment, of kind normally carried in pocket in the hand bag or on the person, cigarette boxes and other fancy articles of wood	25%
6317	Kitchen utensils of wood, for mincing meat, pantries, wooden pegs, ladles, bowls, tooth sticks, cases for cutlery, trays plates	10%
6318	Prepared wood used in the manufacture of ships and boats	2%
6319	Spools, cops, bobbins, sewing thread reels and the like of wood	2%
6320	Baskets and like of wood	10%

6321	Carpets and mats etc made of bamboo or other wooden material used for various purposes	25%
6322	Other articles of wood N.E.S	25%

Tariff No	Description	Customs Duty
64	Paper paperboard, and Articles of paper pulp of paper or of paper board	
641	Paper and paper board in rolls or sheets (a) imported for manufacturing	2%
641	(b) for other purposes	2%
642	For printing (excluding other uses)	2%
643	For arts and crafts and the like	2%
644	Printing paper (excluding no 642-3)	2%
645	Cleansing tissues imported to be manufactured	2%
646	Cigarette paper in rolls or sheets (not cut to size)	2%
647	Filtering paper	2%
648	(a) Matchboxes	2%
648	(b) cartons	2%
649	Wrapping paper	10%
6410	Paper coated with gold or silver	10%
6411	Wallpaper	10%
6412	Paper and paperboard cut to size or shape (a) Cigarette paper, cut to size whether or not in the form required	10%
6412	(b) Paper, surface decorated and window transparencies	10%
6413	Carbon paper	10%
6414	(a) tracing paper drafting and duplicating paper for photograph	10%
6414	(b) stencil, photocopy and duplicating paper	10%

6415	Copying paper	10%
6416	Envelopes	10%
6417	Foolscap	10%
6418	Articles of paper for calculating machines, registers and for the telex printer	10%

Tariff No	Description	Customs Duty
6419	Box files, flat files of paper and paperboard, of a kind commonly used in offices and the like (see Div.89 for stationery)	10%
6420	Registers of (paper board) bloating paper	10%
6421	(a) toilet paper, handkerchief	10%
6421	(b) table napkins, towels, diapers and other sanitary articles of paper	10%
6422	Paper trays, plates, dishes, cups and the like (disposable)	10%
6423	Exercise books, note books	
6424	Album	10%
6425	Diary	10%
65	Textile yarn and Fabrics	
651	Yarn of Cotton, wool. Silk. Nylon. Rayon and the like a) for factories	2%
651	b) for other purposes (not for factories)	10%
652	Cotton textile in bundles a) gauze, poplin, calico	10%
652	b) Khaki textile	10%
652	c) Other cotton textile bundles	10%
653	Cotton Fabrics and gauze for medical uses	2%
654	Textile made of artificial yarns a) Rayon	10%
654	b) Nylon, chiffon, poplin Harir	10%

654	c) Polyester, Telrex. tctron. tcritical	10%
654	d) Haisuf, Muher etc,	10%
655	Textiles made of flax and other fibers	10%
656	Textiles made form wool and other animal hairs	10%
658	woolen textile and the like	10%
659	Textiles Made from Silk	10%
6510	Canvas and fabrics of woven jute or hemp etc.	10%
6511	a) Sacks and cordage (spago)	10%

Tariff No	Description	Customs Duty
6511	b) Mcshema	10%
6512	Carpets big and small	25%
6513	Finished and unfinished decorated plaits made of different types of yarn	10%
6514	Fishing nets made of cordage and other types of yarn (for amusements and sports see Div.89)	2%
6515	Twine, cordage and ropes made from different yarns for ships and boats	2%
6516	Wicks (from various yarns) for lamps, stoves, lighters, candles & the like	2%
6517	Various textiles manufactured for fire hazards	2%
6518	Transmission, conveyor or elevator belts or belling. of textile material strengthened with metal or other material	2%
6520	Sleeping bag	10%
6521	Mosquito-net	2%
6522	Bed linen, bed cover, table linen, kitchen and toilet towels, napkins of various textiles	10%
6523	Other textiles. n.e.s	10%
6524	Blanket	10%
66	Non-metallic Mineral Manufactures, n.e.s	
661	Manufactured lime	2%
662	Manufactured cement	2%
663	Tiles, mosaics and curbes and the like, for building purposes, glazed or unglazed white or worked	2%

664	Marbles, worked and sculptured for tombs and monuments	2%
666	Textile made of asbestos for fire hazards	2%
667	Articles made of plaster	2%
668	a) Blocks, bricks and boards for building	2%
668	b) Marbles	2%

Tariff No	Description	Customs Duty
669	Refractory bricks and (lie like used in building furnaces	2%
6610	Tubes and piping for water and sewage, big medium and large, conducts or large vats for factory use.	2%
6611	Glass panels for windows, doors wardrobe, and the like	2%
6612	Glass plates used in vehicles (cars etc.)	10%
6613	Rear-view mirrors, mirrors for wardrobes and pocket mirrors (of glass only)	10%
6614	Demi-jean, beverage bottles, glasses, plates, pots, flasks of Glass, for containing and conveyance	10%
6615	Un-manufactured glassware for ophthalmic uses (see no.88 for those manufactured	2%
6616	Sun glasses, clock and watch glasses (see no. 88 for mixture of glasses)	25%
6618	Glassware used in laboratories and for research including mirrors	2%
6619	Clay articles including cups, Jugs, plates, pots kettles and the like	10%
6620	Glass beads, imitation pearls, imitation precious and semi-precious stones for ornament whether or not mixed with clay	25%
6621	Sand paper	2%

67	Iron and steel	
671	Iron and steel sheets and rods. angular grits of different sizes imported for industrial processing	2%
672	Iron and steel sheets and rods. angular grits and the like for construction of buildings, houses, water wells, roads, bridges etc	2%
673	Finished iron or steel corrugated or folded (zinc plated)	2%

Tariff No	Description	Customs Duty
674	Cylinders, gas containers of iron and steel	10%
675	Containers, tanks and barrels	2%
676	Tubes, Pipes, cables, barbed wires, chains, brushes of various shapes and sizes a) tubes, pipes and fittings (Joints)	2%
676	b) Cables, chains, barbed wires, brushes	2%
677	a) Vice, bolts, dices etc.	2%
677	b) Nails	2%
678	Sewing needles, awls. Knitting needles and other articles used for sewing and knitting and knotting	2%
679	Hair pins	25%
6710	Springs for various vehicles	10%
6711	Frying oven, stove, tripod stoves, kerosene stoves, cooking stoves, heating stoves, and other no electrical house-hold cooking or heating articles that use charcoal or other fuels	10%
6712	Iron wool for scouring kitchen utensils	10%
6713	Mouse traps, hand operated insecticide pumps	10%
6714	Suspensions	10%
6715	kitchen utensils from Iron and steel	10%
68	Non-ferrous Metals	

681	Silver worked or un-worked imported by the Bank of Eritrea	2%
682	Silver imported in other forms	2%
683	Copper, whether shaped or not. imported for processing	2%
684	Tubes, pipes and fittings, rods. Sheets and others used for building constructions	2%
685	Copper Screws (vices), washers, nails, container tanks, electric wires (non-insulated), springs. Chains:	2%

Tariff No	Description	Customs Duty
686	Aluminum, zinc. (in. lead. whether shaped or not. imported for further manufacturing	2%
687	Tubes, pipes, fittings, and rods, sheets and others used in building constructions, of aluminum, zinc. tin and lead.	2%
688	Vices, washers, nails, electrical wires (non-insulated) springs, chains,	2%
689	kitchen utensils of aluminum, zinc, tin and lead.	10%
69	Manufactures of metal, n.e.s	
691	Tubes, pipes, fillings, rods, sheets etc. for building constructions, of different metals	2%
692	Vices, washers, nail, wires(un insulated), springs fences etc. of various metals	2%
693	Tools for use in the hand or in machines a) Saws(non -mechanical),blades for hand or; machine saws	2%
693	b) spade, hoe, pecks, similar hewing tools, sickles shovels for use in agriculture, soil conservation and forestry	2%
693	c) pincers, tweezers, snips, keys, rasps, pliers.. etc.	2%

693	d) hammer, hand tools for boring, screw driver, trowels, glass cutter, grinder, sledge hammer, pry, lead(for measuring vertically), inclinometer, T-square	2%
694	Interchangeable tools or tool tips for hand tools a) for boring, pressing, drilling, broaching. Stamping lapping, turning etc	2%
694	b) sharp blades for industrial machines	2%
695	Scissors for clothing and papers with accessories, nail clips, spoons, forks, ladles, various kitchen cutler, blades, sieves, tea strainer, needles, awls. claps etc.	10%

Tariff No	Description	Customs Duty
696	Locks and padlocks, for vehicles, bolts and other rulings, key holders, door and window fixings	10%
697	safes, strong boxes etc.	10%
698	Bells and door bells which are not electrical	10%
699	Stoppers, bottle caps, covers for barrels, letter numbers & sign plates, picture frames, of base metal a)bung covers for barrels, bottle crown corks	2%
699	b) number, letter and sign plates and picture frames	10%
6910	Wires, tubes, sheets, electrodes and the like, of base metal	2%
	section 7	
71	Power generating machinery equipment	
711	Electricity producing engines and generators and parts there of	2%

712	Motors and engines a) Those of capacity 20 Quintals and above	2%
712	b) Those of capacity less than 20 Quintals	10%
72	Machinery specialized for particular industries	
721	Agricultural machinery like tractors, fertilizer distributors, weeders, ploughers, including ploughshares. incubators, milking machines etc. used in poultry and cattle breeding, and parts thereof	2%
722	Building (construction) machinery equipment including bulldozers, excavators, transcavator drill (for wells) and parts thereof	2%
723	Textile and leather machinery and parts thereof, including sewing, weaving and crocheting machines..	2%
724	Printing and paper making machinery and parts thereof	2%

Tariff No	Description	Customs Duty
725	Food preparing machines (not household) including mills beverage biscuit making machinery, ovens and part there of	2%
726	Wood processing machinery and parts thereof	2%
73	Metal working machinery	
731	Lathe machine, drilling, forming, bending, boring, tapping, Welding. Pressing, foundries, etc. and parts thereof	2%
74	General industrial machinery equipment n.e.s	
741	Big and small refrigerators and parts thereof	2%
742	Air conditioner, cooler, ventilator for table and wall, and parts thereof (for industries)	2%
743	Motor pumps, rotary, centrifugal, and hydraulic. Compressors, liquid elevators and the like, and parts thereof	2%
744	Lifting and loading equipment (cranes forklift) and parts thereof.	2%
745	Stoves and ovens	2%
746	Elevator, conveyor	2%

747	Big laundry Machine	2%
748	Other industrial machinery equipment n.e.s	2%
75	Office machines and equipment's	
751	Typewriters, electric, with ordinary characters	10%
752	Typewriters, non- electric, with ordinary characters	10%
753	cheque-writing typewriting machines	10%
754	Calculating machines, cash registers, ticket-issuing machines and similar machines	10%
755	Duplicator, photocopies	10%
756	Computers and other EDP (electronic data processor) machines with printer	10%
757	Other typing and calculating machines and parts thereof	10%

Tariff No	Description	Customs Duty
76	Telecommunication and sound recording and reproducing apparatus and equipment	
761	Television receivers and parts thereof	25%
762	Video decks and parts thereof	25%
763	a) Radio-tape, tape recorder	25%
763	b) Compact disk records	25%
764	Radio receiver and parts thereof	2%,
765	a) Telecommunication equipment, radio, telephone, telegram telex, transmitter, fax and parts thereof	10%
765	b) Speaker, amplifier, microphone, satellite receiver and parts thereof	25%
766	N.E.S and parts thereof	25%
77	Electrical Machinery, Equipment and Appliances	
771	Stabilizer, transformer, rectifier, charger, and parts thereof	10%

772	Insulated cable for power distribution (Excluding non-insulated cables)	2%
773	Switches, Plugs, lamp holders, fuse, control panels, Switch boards, etc. for making and breaking electrical circuits, or for making connections	2%
774	Household type electrical equipment's a) Clothes washing machines, dish washing machine vacuum cleaner	10%
774	b) air conditioner	10%
774	c) Small fridge's, ventilators	10%
774	d) Electric smoothing irons	10%
774	e) Electric razor and hair cutter, mixer, mincer and grinders (for fruits, meat, vegetables, coffee etc.)	10%
774	f) Electrical frying oven, cooking and heating stoves	10%
775	Dry-cell (for Hash light)	10%
776	Dry- cell (for cars) or accumulator	10%
Tariff No	Description	Customs Duty
777	Incandescent lamps	10%
778	Flash bulbs in flashlights and cameras, small lamps in vehicles etc.	10%
779	Electrical equipment for use for medical purposes	2%
7710	Florescent lamps of various sizes	10%
7711	Other Household type electrical appliances n.e.s	10%
78	Road vehicles	
781	Ambulance, fire engines, city refuse transporters	2%
782	Motor vehicles for road maintenance services, tar inciting & spraying vehicles for spraying chemicals	2%
783	a) Public transport vehicles; above 30 seats	2%
783	b) Public transport vehicles; 20-30 seats	10%
783	c) Public transport vehicles; below 20 seats	25%
784	a) Transport trucks with loading capacity less than 20 quintals	25%
784	b) Transport trucks with loading capacity 20 up to 100 quintals	10%

784	c) Transport trucks with loading capacity over 100 quintals	2%
785	a) Trailer and semi-trailers for housing and camping	25%
785	b) Trailer and semi-trailers for transport of goods	2%
786	Cars (Small family cars)	
	a) up to 1000cc	25%
786	b)1001-1300cc	25%
786	c) 1301-1600cc	25%
786	d) 1601-1800cc	25%
786	e) Over 1801 cc	25%
787	a) motor cycle	25%
787	b) motorized tricycles	25%
787	c) bicycles	2%
787	d) delivery bicycles or tricycles not motorized	2%

Tariff No	Description	Customs Duty
788	Other road vehicles not elsewhere specified or included	25%
789	a) Land Rover, land cruiser, jeep, and the like	25%
789	b) vans	25%
7810	Vehicles spare parts n.e s.	10%
79	Other transport equipment	
791	Trains. Ships, aircrafts	2%
792	Boats and parts thereof	2%
	a) when used for commercial purpose	
792	b) when used for personal purpose	2%
	Section 8-	
	Miscellaneous manufactured articles	
81	Sanitary, plumbing, heating and lighting Fixtures & Fittings NES,	

811	Sinks, wash basins, bath tubes, vats, gutter lubes and the like	2%
812	Lanterns, pressure lamps, candles and other electrical fillings of base metal	10%
813	Non-electrical boiler and smoothing iron which uses charcoal	10%
814	Articles which give sparks when ignited	25%
815	Magneto lamps, flash lights	10%
816	Illuminating glassware for pressure lamps, lanterns and candles	10%
817	Illuminating glass-ware for electric lamps in vehicles (for light and signaling)	10%
818	Glass globes for electric lamps	10%
819	Illuminating glass-ware for traffic red light, for port and airport lighting	2%

Tariff No	Description	Customs Duty
82	Furniture	
821	Chair, desk, mattress, stool, soft chair for the house etc.	25%
822	Medical furniture, chairs, desks- mattresses, stools	2%
83	Travel Goods. Handbags and similar Containers	
831	Traveling bag, handbags, trunks, boxes for musical instrument, baskets, samsonite, cases for cameras, for eye glasses- for jewelry and the like	25%
831	Student's Bag	2%
84	Articles of Apparel and Clothing Accessories	
841	Outer garments, men's and boy's of textile fabrics, (other than knitted or crocheted goods) trousers. Coats, waistcoats, swimming suits, suit overalls. flowing robes	25%

842	Outer garments for women and children (other than knitted or crocheted) trousers, coats, swimming sweats, suits, overalls, shawls, skirts-jallabias	25%
843	Under garments for men and women (excluding children), shirts, slips, pyjama, sweatshirts, bras	25%
844	Under garments for children	25%
845	Outer or under garments, knitted or crocheted, elastic or rubberized e.g. sweaters. T-shirts, socks, gloves, stockings, shirts, pyjamas and jogging suits	25%
846	Saris, shawls, skirts, shish. hi jab etc.	25%
847	Handkerchiefs, hamala trousers, socks, cafieh, necklines, collars	25%
848	Articles of plastic or rubber-like gloves and socks a) for surgical purposes	2%
848	b) for other purpose	25%

Tariff No	Description	Customs Duty
849	sanitary towels	10%
85	Footwear and parts of footwear	
851	Footwear	25%
852	Footwear for surgery and repairing purposes	2%
853	soles and parts of footwear	2%
87	Professional, Scientific and Controlling Instruments and apparatus, n.e.s	
871	Magnifying instruments like microscope, telescope etc.	2%
872	Medical measurement instruments like thermometer stethoscope, including measuring instruments used in research laboratories (in industries	2%
873	a) for gases, liquids electrical circuit, distances and other various measuring and surveying instruments, counters, collaborating meters, garage checking instruments, speedometers etc.	2%

873	b) various types of scales	2%
874	Student and professional instrument boxes	2%
875	Binoculars	25%
88	Photographic Apparatus, Watches and Clocks, Optical and the like	
881	Simple photographic camera, flashlight and parts thereof	25%
882	a) Video camera, sound and image recorder, Reproducers and parts thereof (not included here if it is only sound recorder)	25%
882	b) Movie camera, projector	2%
883	a) Unexposed films	10%
883	b) Darkroom chemicals and photograph paper	10%
884	a) Empty & recorded Video cassettes, audio cassettes	25%
884	b) Cinema films	25%

Tariff No	Description	Customs Duty
885	Lenses, prisms mirrors and other optical elements of any material (other than from pure glass) whether in plates or rolled, whether fitted \ (mounted) or not a) for eye glasses	2%
885	b) for cameras	25%
885	c)for sun glasses	25%
885	d)for other purposes	25%
886	Frames for spectacles and goggles	25%
887	Pocket watches, wrist watches, pendulums, tables clocks, stop watches and the like, with their accessories and parts (watch bands) and cover glasses etc...	25%
89	Miscellaneous Manufactured Articles	

891	Books, magazines, newspapers, pamphlets (current), periodicals, children picture books, musical notes, parchment, maps, atlas, globe, catalogues, calendars, religious books, (for old and used newspapers and magazines serving as wrappers, see division 25)	2%
892	Lottery tickets, cheque blocks, (excluding traveling cheques)	2%
893	Greeting cards, postcard with or without pictures. souvenir cards, albums etc.	25%
894	a) articles manufactured from material in No.58 like glue, plaster, scotch tape, rain coats	10%
894	b) Ornaments made of resinoids and plastics like bracelets and ear brooches	25%
895	Children toys, games and sporting goods a) children dolls, toy vehicles, papoose, balloon, and other amusement articles	10%

Tariff No	Description	Customs Duty
895	b) Equipment for indoor games and accessories like Billiards, playing cards, bowling, chess.	10%
895	c) Sporting goods, gymnastics and athletics Sports. like Football, basketball. volleyball, cycling, tennis. and the like	2%
895	d) Fishing nets & looks of various sorts (excluding those in division 65), bird traps, and butterfly nets	10%
895	e) hunting and shooting requisites, shotguns, sport pistols for firing blank ammunition only & the like	25%
895	f) Artificial Christmas trees and their ornaments	25%
895	g) Artificial flowers, foliage or fruit and parts thereof	25%

896	Office and stationary supplies a) filing cabinet, shelves, racks, sorting boxes, paper trays and the like, of base metal	10%
896	b) Clips, staples, binders, staples removers, staples and the like paper holders and punchers, of base metal	10%
896	c) Pencil, ball-points, pens, fountain pens, nibs color pencils, erasers, sharpeners, marker, charcoal, chalks (whether or not colored)	2%
896	d) Date, numbers (for embossing labels etc.) letters of other signs (designed for operating in the hand). in stamps, numbering or sealing machines	10%
896	c) Ribbons for typing machines, corrector for calculating machines, stamp pad, ink, writing stencil, ink pad, cartilage ink (excluding printing inks- see division 53)	10%.
897	Jewels made from gold and from precious stones, for ornament e.g. ear brooches, earrings, bracelets. necklace, linger rings, etc	25%
898	Musical instruments, accessories and parts thereof a) Saxophone, guitar, flute, accordion etc.	10%

Tariff No	Description	Customs Duty
898	b) Piano	10%
899	Sound recording cassettes or discs or tapes etc. whether recorded or not	25%
8910	Other manufactured goods N.E.S a) buttons, zippers	2%,
8910	b) belts	25%.
8910	c) Lighter, pipe	25%
8910	d) umbrella	25%
8910	e) hearing aid. false eye, artificial teeth	2%
8910	f) artificial hair. beard	25%
8910	g) brooms and dusters, waste basket	10%
8910	h) Matches	25%

8910	i) Wax candle (finished product)	25%
8911	Thermos flask, big or small, for tea or ice	25%
8912	Comb, Afro-comb, hair pins (of various types), coat hangers	25%
8913	Sprayers, insecticides, aerosols	25%
8914	Jewelry made from silver and other metals	25%
	Section 9 -Articles not classified Elsewhere	
91	Animals not classified under Division 0 (Live)	
911	Animals which are not for food and which are not beasts of burden	25%
92	Gold non-monetary, unsought or semi-manufactured	
921	Imported by the Bank of Eritrea	2%
922	Others	2%

Note: the proclamation has provided custom duty charges on each item imported.

4. Exports

All exportations from the State of Eritrea shall be free from customs duty.

5. Prohibited Goods:

Unless authorized by the concerned authority Importation, exportation or coastwise carriage of the following goods is prohibited.

- a) Marihuana, Hashish, Cocaine, Opium, Heroin, Morphine, LSD, Crack, Chat and all other Narcotics;
- b) Second grade alcohol (denatol),
- c) Ivory;
- d) Asbestos and materials of asbestos; and
- e) Used clothing.

6. Repeal

Customs Tariff Regulations No. 18 of 1994 is repealed and replaced by these Regulations.

7. Effective Date

These regulations shall enter into force on October 1, 2001.

Done at Asmara, this 24th Day of September 2001.
Government of Eritrea.

Legal Notice No.53/2002

CUSTOMS CLEARING AND FORWARDING AGENTS REGULATIONS

1. Short title

These Regulations may be cited as the “Custom Clearing and Forwarding Agents legal Notice 53/2002”

2. Definitions

In these Regulations, unless the context otherwise requires

“chief officer of customs”, means the manager of the customs office or customs offices that serve that area or place;

“Permit,” means a permit to transact business as a Customs Clearing and Forwarding Agent issued by the Department of Customs;

“Customs Clearing and Forwarding Agent” means a person who is a holder of a valid permit (certificate) to act on behalf of an importer or exporter;

“certification” means certificate of qualification issued for passing the examination set by the Department of Customs;

“Director General” means the Director General of the Customs Department;

“individual” means a physical person;

“license” means a license to transact a business as Customs Clearing and Forwarding Agent issued by the Business Licensing Office;

“Minister” means the Minister of Finance;

“Proclamation” means the Customs Proclamation No.112/2000.

3. Prescribed Qualifications for Customs Clearing and Forwarding Agents Permit

- (1) An individual shall be qualified under these Regulations if the individual:
 - (a) is a citizen and permanent resident of the State of Eritrea;
 - (b) is of good character;
 - (c) is at least eighteen (18) years of age;
 - (d) has sufficient financial and material resources to conduct business in a responsible manner; and
 - (e) has a sufficient knowledge of the laws and procedures relating to importations and exportations determined in accordance with Article 4(4) of these Regulations.
- (2) A Partnership shall be qualified under these regulations if the partnership:

- (a) is composed of individuals each of whom meets the qualifications prescribed in sub-article (1)(a)(b) and (c) of this Article;
 - (b) has sufficient financial and material resources to conduct business in a responsible manner; and
 - (c) has at least one partners who has a sufficient knowledge of the laws and procedures relating to importations and exportations, determined in accordance with Article 4(4) of these Regulations.
- (3) A corporation shall be qualified under these regulations if the corporation:
- (a) is incorporated in Eritrea;
 - (b) is of good reputation;
 - (c) has sufficient financial and material resources to conduct its business in a responsible manner;
 - (d) has directors of good character;
 - (e) has directors who are by majority, citizens or permanent residents of Eritrea; and
 - (f) has at least one officer with sufficient knowledge of the laws and procedures relating to importations and exportations determined in accordance with Article 4(4) of these Regulations.

4. Prescribed Qualifications for Persons Transacting Business as a Customs Clearing and Forwarding Agents on Behalf of Persons so Licensed

- (1) Any individual who transacts business as a Customs Clearing and Forwarding Agent on behalf licensed individual shall:
- (a) be an employee of the licensed customs clearing and forwarding agent; and
 - (b) meet the qualifications prescribed in sub-articles (1)(a)(b)(c) and (e) of Article 3.
- (2) Any individual who transacts business as a Customs Clearing and Forwarding Agent on behalf of a licensed partnership shall:
- (a) be an employee or partner of the licensed Customs Clearing and Forwarding Agent; and

- (b) meet the qualifications prescribed in sub-article (1) (a)(b)(c) and (e) of Article
- (3) Any person who transacts business as a Customs Clearing and Forwarding Agent on behalf of a licensed corporation shall:
 - (a) be an employee or officer of the corporation; and
 - (b) meet the qualifications prescribed in sub-article (1) (a)(b)(c) and (e) of Article
- (4) For the purpose of these regulations an individual, partner or officer has a sufficient knowledge of the laws and procedures relating to importations and exportations if they attained a passing grade on the Customs Clearing and Forwarding Agents certification examination.
- (5) The Minister may require all Clearing and Forwarding Agents to pass a written examination after the introduction of any new customs systems and/or procedures.

5. Security and Fees

- (1) Before authority for a license is issued or renewed, the Customs Clearing and Forwarding Agent shall, in respect of the license to be issued or renewed, deposit security with the Department in the amount of 50,000 nakfa to protect the Department or the client against loss while the license or renewal is in effect. The Department may require the Customs Clearing and forwarding Agent to increase the security if it is determined that the amount is insufficient to cover the outstanding duties and taxes payable.
- (2) The security deposited under sub-article (1) of this Article shall be in the form of:
 - (a) cash; or
 - (b) a certified cheque; or
 - (c) a bond approved by the Minister of Finance
- (3) The applicant must pay the prescribed fees to Customs and any other Government agency involved with the process before a license is issued or renewed.

6. Terms and Conditions

- (1) Subject to sub-article 920 hereof, a license authorizes the holder to transact business as a Customs Clearing and Forwarding Agent:
 - (a) at the customs office specified in the license, if the holder maintains at least one business office in the area served by that Customs office; or
 - (b) at any other Customs office, through a qualified Customs clearing and forwarding agent whose license specifies that Customs office, if the business originates within the area referred to in (a) of this sub-article.
- (2) A license only authorizes the transaction of business at an office referred to in sub-article (1)(a) hereof. At least one, person who transacts business on a full-time basis as a Customs Clearing and Forwarding Agent must meet the knowledge requirements pursuant to Article 4(4) of these Regulations.
- (3) The Business Licensing Office must be provided with a copy of the customs permit by the Customs Clearing and Forwarding Agent before license or a renewal or license is issued.

7. Transaction of Business as a Customs Clearing and Forwarding Agent

Every licensed Customs Clearing and Forwarding Agent shall:

- (a) display prominently at each business office at which he transacts business as a Customs Clearing and Forwarding Agent:
 - (i) where the Customs Clearing and Forwarding Agent is an individual, partnership or corporation, a sign bearing the name under which the individual, partnership or corporation is authorized to transact business as a Customs Clearing and Forwarding Agent;
 - (ii) the permit issued by the Department of Customs;
 - (iii) the license issued by the Business Licensing Office;
 - (iv) every qualified person in the employ of a partnership, corporation or individual shall carry a letter of certification issued by the Department of Customs.

- (b) immediately notify in writing the chief officer of Customs of any change:
 - (i) in the address of a business office at which the person transacts business as a Customs Clearing and Forwarding Agent;
 - (ii) in the legal or business name of the Customs clearing and forwarding agent, where the Customs Clearing and forwarding Agent is an individual, partnership or corporation;
 - (iii) in the membership of the person where the Clearing and forwarding Agent is an individual, partnership or corporation,
 - (iv) in the officers or directors of the corporation;
 - (v) of a manager of a business office;
 - (vi) in the ownership or corporation; and
 - (vii) in the individual meeting the knowledge requirement determined in accordance with Article 4(4) hereof who are employed on a full-time basis by the holder of a license.
- (c) furnish to the importer or exporter in respect of each transaction made on his behalf, a copy of the Customs accounting documents, bearing the Customs accounting number and official Customs stamp; and
- (d) promptly account to a client importer or exporter for funds received:
 - (i) from the State of Eritrea; and
 - (ii) in excess of the duties or other charges payable in respect of the client's business with the Customs department.

8. Certification

- (1) The Customs Clearing and Forwarding Agents certification examination shall be given at such times as the Minister or a person designated by him for the purpose of these Regulations so directs.
- (2) Notices of the time and place of an examination shall be posted in the office of the chief officer of customs 30 days prior to the date set for the examination.

- (3) Every person operating as a Customs Clearing and Forwarding Agent shall be retested within five years of passing the certification.

9. Examination

Every individual proposing to write an examination shall:

- (a) file an application in the prescribed form with the chief officer of Customs at the nearest Customs office at least 10 working days prior to the date set for the examination;
- (b) successfully pass the certification examination within two attempts, otherwise no further attempts may be made for a period of full two years after the last attempt. The individual must possess a comprehensive level of knowledge of customs laws, tax laws, tariff, policies, procedures and international shipping legislation to pass the written examination.

10. Records

- (2) Every licensed Customs Clearing and Forwarding Agent shall keep:
 - (b) records and books of account indicating all financial transactions made while transacting business as a Customs Clearing and Forwarding Agent;
 - (c) a copy of each Customs accounting document made while transacting business as a Customs Clearing and Forwarding Agent and copies of all supporting documents that relate to the importation or exportation including invoices, packaging slips and transport documents; and
 - (d) copies of all correspondence, bills, accounts, statements and other papers received or prepared by him that relate to the transaction of business as a Customs Clearing and Forwarding Agent;

according to the requirements of Article 67 of the Proclamation.

- (3) Every Customs Clearing and Forwarding Agent shall retain the records, books of account and copies mentioned in sub-article (1) (a) to(c) hereof for a period of ten years from the end of the calendar year:

- (a) in respect of which the records books of account are kept;
- (b) in which the Customs accounting document is made; or
- (c) in which the correspondence, bills, accounts, statements or other papers were received or prepared by the Customs clearing and forwarding Agent;

including computerized records approved by the Director General.

11. Revocation and Suspension

- (1) The Business Licensing Office at the request of the Minister or a designated person may suspend or revoke the license of a Customs Clearing and Forwarding Agent if the Customs Clearing and forwarding Agent:
 - (a) contravenes the provisions of the Proclamation or a regulation made there under relating to the importation or exportation of goods;
 - (b) acted to defraud the Customs Department or a client;
 - (c) suggested a plan for the evasion of any duties or other debts due to the Customs Department in right of the State of Eritrea that involves the contravention of the provisions of the proclamation or a regulation made there under.
 - (d) failed to comply with these Regulations.
 - (e) becomes insolvent or bankrupt;
 - (f) engaged in any dishonest conduct while transacting business as a Customs Clearing and Forwarding Agent.
 - (g) ceased to carry on business or failed to carry out his duties and responsibilities as a Customs Clearing and Forwarding Agent in a competent manner;
 - (h) is no longer qualified under these Regulations; or
 - (i) has been convicted of a criminal offense.

(2) Before a license is revoked or suspended the Minister or Person designated by him for the purpose of these Regulations shall cause to be given the Customs Clearing and Forwarding Agent:

- (a) ten days notice of the pending revocation or suspension;
- (b) reasonable information concerning any allegations with respect to any of the grounds referred to in sub-article (1)(a)(b)(c)(d)(e)(f)(g)(h) and (i) hereof on which the Minister intends to revoke or suspend the license; and
- (c) a reasonable opportunity to respond and make representations to the Minister in writing as to why the license should not be revoked or suspended.

12. Minister may delegate

The Minister may delegate any administrative procedure or testing requirements to a recognized association of Customs Clearing and forwarding Agents if the Minister is satisfied that the association can effectively carry out the duties.

13. Effective date

These Regulations shall come into force on the date of their publication in the Gazette of Eritrean Laws.

Done at Asmara, this 22nd day of January, 2002

Berhane Abrehe
Minister of finance

Legal Notice No.54/2002

REPORTING OF IMPORTED GOODS REGULATIONS

1. Short title

These Regulations may be cited as the “Reporting of Imported Goods Legal Notice No. 54/2002”.

2. Definitions

In these Regulations unless the context otherwise requires:

“designated Customs office,” means a place designated under Article 5 of the Proclamation as a Customs office where goods may be reported under Article 13 of the Proclamation;

“designate holding areas” means a room or other area designated by the Director General for the use of persons arriving in the State of Eritrea who are in transit to another place in the State of Eritrea or to a place out side the State of Eritrea.

“Director general” means the Director General of the Customs Department;

“international commercial transportation” means:

- (i) any transportation resulting in, or intended to result in, the carriage of persons or goods for hire or reward; or
- (ii) any transportation of persons or goods by or on behalf of an enterprise engaged in an activity of financial return;

where the persons or goods are conveyed:

- (iii) from a place outside of Eritrea to a place inside of Eritrea;
- (iv) from a place inside of Eritrea to a place outside of Eritrea; or
- (v) from a place outside of Eritrea in transit through Eritrea to a place outside of Eritrea;

“Proclamation” means the Customs Proclamation No. 112/2002;

“conveyance” means any vehicle, aircraft, water-borne craft or other contrivance, including camels and other beasts of burden that is used to move persons or goods.

3. Reporting of Goods

Except as otherwise provided in these Regulations, all goods that are imported shall be reported straightaway under Article 13 of the Proclamation in writing at the nearest designated Customs Office that is open for business.

4. Manner of Reporting

The following goods may be reported orally unless an officer requires the importer to report the goods in writing:

- (a) goods in the actual possession of a person arriving in Eritrea, or that form part of the person’s baggage where the baggage is being carried on board the same conveyance;
- (b) subject to (c) hereof, foreign based conveyances engaged in international commercial transportation other than:
 - (i) railway rolling stock and locomotives; and
 - (ii) vessels;

- (c) foreign based cargo containers engaged in international commercial transportation that are imported:
 - (i) under the control of a person who maintains as inventory of the containers that are used in international commercial transportation where the person:
 - (A) keeps records of all containers imported into Eritrea that would enable a Customs officer to verify that the containers were not used in Eritrea domestic service or that, if they were used in domestic service, all applicable duties and taxes were paid; and
 - (B) permits the Customs officer access to the records of the containers referred to in (A) hereof.
- (d) Eritrean based highway vehicles, vessels aircraft, railway rolling stock and cargo containers that are built in Eritrea or that have been duty and tax paid, qualifying for entry at free rates of duties and taxes as goods returned under the provisions of Article 56 of the Proclamation.

5. Exceptions to Reporting at the Nearest Customs Office

Goods in the actual possession of a person arriving in Eritrea aboard a commercial passenger conveyance who is proceeding to a destination outside of Eritrea does not have to be reported, on condition that:

- (a) the person does not disembark from the conveyance and goods are not removed from the conveyance other than to be transferred under customs control directly to another commercial passenger conveyance for departure to a place outside of Eritrea or directly to a designated holding area; and
- (b) where the person and goods are transferred under customs control to a designated area, to board and to be loaded on board a commercial passenger conveyance for departure to a place outside of Eritrea.

6. Periodic reporting

Eritrean built commercial fishing vessels and duty paid fishing vessels that are registered or licensed for fishing shall report to Customs when they:

- (a) take on ships stores;
- (b) land in a country other than in Eritrea; or

- (c) pick up goods that are not the product of Eritrea while at sea and that have not been reported under Article 13 of the Proclamation,

otherwise the vessels may be reported annually or as required by Customs.

7. Normal manner of reporting

Vessels used on a daily basis solely or principally to transport vehicles or passengers across international water may be reported on that day after the last trip by that craft.

8. Reports of goods unloaded prior to reporting

Where a conveyance is unloaded in a circumstances described in Article 13(6) of the Proclamation, the person in charge of the conveyance should try to first report the conveyance and the goods described in Article 13(7) of the Proclamation by telephone or other expedient means and make a written report as prescribed by Article 13(4) of the Proclamation within 24 hours of he report.

9. Advanced notice of arrival

The owner or person in charge of any aircraft, vessel or train that is used to transport 20 or more persons to Eritrea on other than a regular schedule, or pre-determined charter schedule shall give the officer in charge of Customs at that location at least 72 hours prior notice in writing of the proposed time and place of arrival.

10. Effective Date

These Regulations shall come into force on the date of their publication in the Gazette of Eritrean Laws.

Done at Asmara, this 22nd day of January, 2002

Berhane Abrehe
Minister of Finance

Legal Notice No. 55/2002

ACCOUNTING FOR IMPORTED GOODS AND PAYMENT OF DUTIES AND TAXES REGULATIONS

1. Short Title

These Regulations may be cited as the “Accounting for Imported Goods and Payment of duties Legal Notice No.55/2002”.

2. Definitions

In these Regulations, unless the context otherwise requires:

“A.T.A. Carnet” means an international Customs document which incorporates a valid guarantee may be used in lieu of national customs documents and as security for import duties and taxes to cover the temporary admission of goods;

“billing period” means the period during which commercial goods are required to be accounted for;

“casual goods” means goods imported into Eritrea other than commercial goods;

“chief officer of customs” means the manager of the customs office or customs offices that serve that area or place;

“commercial goods” means goods imported into Eritrea for sale or for any commercial, industrial occupational, institutional or other like use;

“courier” means a commercial carrier that is engaged in scheduled international transportation of goods;

“Director General” means the Director general of the Customs Department;

“interim accounting” means the submission of an interim accounting document where it is determined that all the information regarding the imported goods is not available and the importer or clearance and forwarding agent cannot submit a fully completed final accounting document;

“Proclamation” means the Customs Proclamation No. 112/2000.

3. Accounting for Release of Goods

- (1) Except as otherwise provided for in the proclamation or these Regulations, every person required by Article 15(2) of the Proclamation to account for goods and pay any duties and taxes, or to make an interim accounting in respect of goods, shall do so:
 - (a) in writing, in the prescribed form containing the prescribed information, at the Customs office from which the goods were released or are to be released; or
 - (b) by an electronic means approved by the Director General.
- (2) Every person who accounts for goods under Article 15(2) of the Proclamation shall provide at the time of accounting every certificate, license, permit or other document and any information or these Regulations under any other law of Eritrea that prohibits, controls or regulates the importation of goods.
- (3) Every person who accounts for casual goods under Article 15(2)(a) of the Proclamation shall provide, at the time of accounting and before the goods are released, a commercial invoice, current price list, bill of sale or other similar document that describes the goods and contains information sufficient to enable an officer to verify the tariff classification and appraise the value for duty of the goods.
- (4) Every person who accounts for commercial goods under Article 15(2), (3)(4)(5) of the Proclamation shall provide at the time of accounting;
 - (a) In the case of goods that have been an estimated value for duty of less than 5,000 Nakfa or more, the completed commercial invoice; or
 - (b) In the case of goods that have an estimated value for duty less than 5,000 Nakfa commercial invoice, current price list, bill of sale or other similar document that describes the goods, denotes the number of units being

imported and contains information sufficient to enable an officer to verify the tariff classification and appraise the value for duty of the goods.

4. Release Without Immediate Accounting

- (1) Subject to sub-Article (3) hereof, the following goods may be released without any requirement of accounting under Article 15 of the Proclamation if the goods are not subject to any duties and taxes and may be reported orally under the Reporting of Imported Goods Regulation.
 - (a) commercial conveyances manufactured in Eritrea;
 - (b) commercial conveyances previously accounted for in Eritrea.
 - (c) Goods eligible for temporary importation in the prescribed form or under an A.T.A.Carnet; and
 - (d) Non-dutiable and nontaxable goods imported by courier or as mail.
- (2) Subject to sub-article (3) hereof, the following goods may be released without any requirement of accounting under Article 15 of the proclamation if the goods are not subject to duties or taxes:
 - (a) locomotives and railway rolling stock used in the international commercial transport of goods;
 - (b) vessels classified as fire; and
 - (c) goods classified as free that form part of the baggage of a person arriving in Eritrea, whether or not the person and the baggage are carried on board the same conveyance.
 - (d) Goods may be released in accordance with sub-article (1) or (2) of this article on condition that the importer or owner, prior to the release of goods, provides, every certificate, license, permit or other document and information that is required to be provided under any law of Eritrea that prohibits, controls or regulates the importation of goods.

5. Release of goods imported as mail

Goods imported by mail may be released without any accounting under Article 15(2) of the Customs proclamation, where:

- (a) the goods are not subject to any duties and taxes;
- (b) the duties and taxes are remitted on goods; and

the goods are not prohibited, controlled or regulated by any law of Eritrea.

6. Commercial goods

Subject to Article 4,5,7 and 8 hereof goods may be released prior to the accounting and payment of any duties and taxes on conditions that:

- (a) the importer or owner of the goods gives or has given security in accordance with Article 75 of the proclamation,
- (b) the importer or owner of the commercial goods makes the interim accounting referred to in Article 15(2)(b) of the Proclamation;
- (c) the importer or owner of the commercial goods has been approved for this procedure by making application to the Director general in advance providing information certifying the value of the goods to be imported, where the importation will occur and the tariff classification to be used; and
- (d) the volume of transactions is sufficient to merit the procedure.

7. Final accounting

- (1) Where commercial goods are released under Article 15(2)(b) of the Proclamation in accordance Article 6 hereof, the director general may determine the manner of final accounting.
- (2) Any goods imported by a person referred to in sub-article 910 of this Article shall be accounted for at a customs office specified by the Director general.

8. Security for Release of Goods

- (1) The security required under sub-article 6(a) hereof shall be in the form of:
 - (a) cash; or
 - (b) a certified cheque; or

- (c) a bond approved by the Minister of finance.
- (2) Subject to sub-article (3) of this Article, the security required under sub-article 6(a) hereof shall be:
 - (a) in an amount determined by the Director general; and
 - (b) deposited with an officer at the customs office where the goods are to be released or maintained in a central depository designated by the director general for that purpose.
- (3) Where a person intends to request the release of goods on a counting basis, a general security of an amount that is determined by the Director General shall be deposited according to sub-article (2) of this Article.
- (4) Any privileges granted under these regulations may be immediately suspended or terminated by the Director General for non-compliance with the conditions of the arrangement

9. Effective Date

These Regulations shall come in to force on the date of their publication in the gazette of Eritrean Laws.

Done at Asmara, this 22nd day of January, 2002

Berhane Abrehe
Minister of Finance

Legal Notice No.56/2002

CUSTOMS MAIL REGULATIONS

1. Short Title

These Regulations may be cited as the “Customs Mail Legal Notice No. 56/2002”

2. Definitions

In these regulations, unless the context otherwise requires:

“casual goods” means goods imported in to Eritrea other than commercial goods;

“commercial goods” means goods imported in to Eritrea for sale or for any commercial, industrial, occupational institutional or other like use;

“courier” means a commercial carrier that is engaged in scheduled international transportation of goods;

“Director General” means the Director General of the Customs Department;

“interim accounting” means the submission of an interim accounting document where it is determined that all the information regarding the imported goods is not available and the importer or clearance and forwarding agent cannot submit a fully completed final accounting document;

“Minister” means the Minister of Finance

“proclamation” means the Customs Proclamation No.112/200;

“mail” letter- post items and postal parcels within the meaning of the Acts of the Universal Postal Union.

3. Manner of Reporting

All goods that are imported or exported by courier or as mail shall be conveyed to the nearest Customs office that is open for business and reported in such a manner and under such conditions and such exceptions as determined by the Director General.

4. Release of mail

Subject to Article 3 and 5 hereof, no goods shall be released until:

- (a) they have been accounted for by the importer or owner in a prescribed manner,
- (b) all duties have been paid, and
- (c) the person, importer or owner has provided the officer with every certificate, license, permit or other document and any information that is required to be provided under any law of Eritrea that prohibits, controls or regulates the importation of goods.

5. Accounting

- (1) Goods may be released prior to the accounting required under Article 4 if the importer or owner of the goods makes an interim accounting containing information satisfactory to the director general.
- (2) Under such circumstances goods imported by courier or as mail may be released prior to the accounting required under Article 4 and prior to the payment of duties.
- (3) Where goods are released under sub-article (1) and (2) of this Article, the person who is authorized under this article to account for the goods in manner described in Article 3 hereof and that person, importer or owner of the goods shall pay duties on goods.
- (4) The Director general will prescribe the time, manner and payment of duties on goods released on interim accounting.
- (5) The Director general may authorize any person not resident in Eritrea to account for goods on interim accounting in lieu of the importer or owner.

6. Power of an Officer to Examine or Detain Mail

- (1) An Officer may at any time up to the time of release, examine any mail that has been imported and, subject to this section, open or cause to be opened any such mail item that he suspects on reasonable grounds contains any goods referred to in the Customs tariff, or any goods the importation of which is prohibited, controlled or regulated under any other law of Eritrea, and take samples of any thing contained in such mail in reasonable amounts.
- (2) An officer may not open or cause to be opened an imported mail item that weighs thirty grams or less unless the person to whom it is addressed consents or the person who sent it has completed and attached to the mail item a label in accordance with Article 116 of the detailed Regulations of the Universal Postal Convention.
- (3) Goods that have been imported or are about to be exported may be detained by an officer until he is satisfied that the goods have been dealt with in accordance with this proclamation, and importation or exportation of goods.
- (4) Goods that have been imported or exported in contravention of this or any other law of Eritrea, and that have been detained shall be disposed of in accordance with the Proclamation or other law under which it was detained, but where there is no provision in that law for the disposition of such goods, the importer may abandon the goods to the State of Eritrea or export them.

7. Collection of Duties on Mail

The Minister and the Post Office may enter in to an agreement in writing whereby the Minister authorizes the Post Office to collect, as agent of the Minister, duties in respect of mail and the post office agrees to collect the duties as agent of the Minister.

8. Effective Date

These Regulations shall come into force on the date of their publication in the gazette of Eritrean laws.

Done at Asmara, this 22nd Day of January, 2002

Berhane Abrehe
Minister of finance

Legal Notice No.57/2002

EXPORTED GOODS REGULATIONS

1. Short Title

These regulations may be cited as the “Reporting of Exported Goods regulations no. 57/2002”

2. Definitions

In these Regulations, unless the context otherwise requires:

“chief officer Customs” with respect to an area or place, means the manager of the customs offices that serve that area or place;

“conveyance” means any vehicle, aircraft, water-borne craft or other contrivance, including camel and other beasts of burden, that is used to move persons or goods

“emergency” means a medical emergency, fire, flood or any disaster that threatens life, property or the environment;

“vessel” means

- (a) any ship, vessel, dredge, scow, yacht, boat or other water-borne craft;
- (b) any floating submersible structure such as a dock, caisson, pontoon, cofferdam, production platform, drilling ship, drilling barge, drilling rig, jack-up drilling ship, jack-up drilling platform or other drilling platform; and
- (c) any combination of any water-borne craft, floating submersible or semi-submersible structure whether or not self-propelled, assembled or unassembled; and

“Proclamation” means the Customs proclamation No.112/2000.

3. Manner of Reporting of Goods

- (1) Except as other wise provided in these Regulations, all goods that are exported shall, prior to their exportation, be reported under Article 74 of the Proclamation in

writing by the exporter, the agent of the exporter or the person transporting the goods:

- (a) in the case of exportation of goods by mail, at the post office where the goods are mailed;
 - (b) in the case of exportation of goods by vessel at the last port located of call of the vessel where a customs office is located;
 - (c) in the case of exportation of goods by aircraft, at the customs office nearest the place of departure of the aircraft; or
 - (d) in any other case at the customs office nearest the place of exportation of the goods or at any other customs office designated for the purpose of reporting.
- (2) for the purpose of these Regulations, the exporter of goods shall provide to the chief officer of customs on or before the day of exportation any information and all certificates, licences, permits or other documents relating to the goods required to be provided under the proclamation or other law or regulations that prohibit, control or regulate the exportation of goods.

4. Oral Reporting of Goods

Goods that are exported because of an emergency may be reported orally at the customs office nearest to the place of exportation.

5. Exceptions to reporting

The following classes of goods may be exported without being reported if their exportation is not prohibited, controlled or regulated by the Proclamation or any other laws or regulations:

- (a) gifts, personal effects, household effects and conveyances that are not for commercial use or for resale, and that:
 - (i) are exported in the possession of a person departing from Eritrea;
 - (ii) form part of the baggage of the person, if the person intends that the person and the baggage depart from Eritrea by the same conveyance; or
 - (iii) are exported by any means other than commercial aircraft, commercial vessel or commercial rail;

- (b) aircraft, rail and highway vehicles engaged in international commercial service; or
- (c) commercial goods having a value of less than 5,000 nakfa.

6. Container Banks

Containers that have been imported may be exported without having to be reported if they were imported by a person who maintains a inventory of the containers that are in use in international commercial transportation service or by a person who leases that container for use in international commercial transportation if the person:

- (a) keeps records of all containers imported into Eritrea sufficient to enable a customs officer to verify that the containers were reported and that all duties payable thereon were paid;
- (b) provides customs with access to the records of the containers referred to in (a) hereof.

7. Eritrean vessels

Eritrean vessels used on a regular basis solely or principally to transport vehicles or passengers across international waters may be reported in writing after the last trip of the day by that vessel. The vessel may make several routine trips through international waters in the course of a day.

8. Effective Date

These Regulations shall come in to force the date of their publication in the Gazette of Eritrean Laws.

Done at Asmara, this 22nd day of January, 2002

Berhane Abrehe
Minister of Finance

Legal Notice No. 58/2002

IMPORTER'S RECORDS REGULATIONS

1. Short Title

These Regulations may be cited as the "Importer's Records Legal Notice No. 58/2002".

2. Definitions

In these Regulations, unless the context otherwise requires:

"Proclamation" means the Customs Proclamation No. 112/2000;

"commercial goods" means goods imported into Eritrea for sale or for any industrial, occupational, commercial, institutional or other like use.

3. Retention of Records

- (1) Subject to Article 4 hereof, every person who is required by sub-article (1) and (2) of Article 67 of the Proclamation to keep records in Eritrea in respect of imported goods shall keep, for a period of five years following the importation of the goods, all records that relate to:
 - (a) the origin, marking, purchase, importation, costs and value of the commercial goods;
 - (b) payment for the commercial goods in Eritrea.
- (2) Every person who imports or causes to be imported commercial goods that have been released free of duty or at a reduced rate of duty because of their intended use or because they were intended to be used by a specific person shall keep, in

addition to the records referred to in sub-article (1) hereof, for the same period of time referred in that article:

- (a) a certificate or other record signed by the user of the commercial goods showing the user's full name, address and occupation and indicating the actual use made of the commercial goods; or
- (b) in the case where the commercial goods have been diverted to a use other than that for which they were released free of duty or at a reduced rate or have been sold or otherwise disposed of to a person not entitled to have the commercial goods released, records containing information sufficient to confirm that the full applicable duties have been paid.

4. Manner of Retention

- (1) The records referred to in Article 3 hereof shall be kept in such a manner as to enable an officer to perform detailed audits of the records and to obtain or verify the information on which a determination of the amount of the duties paid or payable was made.
- (2) All records referred to in Article 3 hereof may be copied by any photographic or micro photographic process after a period of three years and kept in that form for the five-year period referred to in Article 3 hereof and the original of any record so copied may be destroyed or otherwise disposed of by the person required to keep that record.
- (3) All records referred to in Article 3 hereof may be kept on machine-sensible data media if the media can be related back to the supporting source documents and are supported by a system capable of producing accessible and readable copy.

5. Effective Date

These Regulations shall come into force on the date of their publication in the Gazette of Eritrean laws

Done at Asmara, this 22nd day of January, 2002

Berhane Abrehe
Minister of Finance

Legal Notice No.59/2002

TRANSPORTATION OF GOODS REGULATIONS

1. Short title

These Regulations may be cited as the “transportation of Goods Legal Notice No.59/2002”

2. Definitions

In these Regulations, unless the context otherwise requires:

“chief officer of customs”, means the manager of the customs office or customs offices that serve that area or place;

“conveyance” means any vehicle, aircraft, water-borne craft or other contrivance, including camels and other beasts of burden, that is used to move persons or goods;

“Director General” means the Director General of the Customs Department;

“Proclamation” means the Customs Proclamation No.112/2000.

3. Conditions Under Which Goods May Be Transported

- (1) subject to sub-article (3) hereof, no person shall transport or cause to be transported within Eritrea goods that have been imported but have not been released unless;
 - (a) the person submits an application in prescribed form for permission to transport the goods to the chief officer of customs for the area or place in which the transportation of the goods is to begin or, where the person proposes to transport such goods or cause such goods to be transported on a regular basis, to the Director general;
 - (b) the person deposits the security required by sub-article 6 (1) hereof with the chief officer of customs or the Director General;
 - (c) the person receives permission to transport the goods from the chief officer of customs or the Director general as the case may be;

- (d) the person presents a description of the goods in the prescribed form to an officer; and
- (e) the conveyance or container or part that contains the goods is sealed with a seal issued or approved by the Director general except where;
 - (i) the conveyance or container or part thereof is of a nature or size that precludes the sealing,
 - (ii) the goods are live animals, or
 - (iii) the person has been authorized by an officer to transport the goods or caused to be transported in an unsealed conveyance or container.
- (2) Every person who transports or causes to be transported with Eritrea goods that have been imported but have not been released shall notify the consignee in prescribed form of the arrival of the goods.
- (3) sub-article(1) hereof does not apply to the transportation of goods within Eritrea prior to the time of the goods are required to be reported under Article 13 of the Proclamation and under the reporting of Imported Goods Regulation.

4. Accidents or Other Unforeseen Events

- (1) If, as the result of an accident or other unforeseen event occurring in the course of transporting goods,
 - (a) a seal is damaged or broken,
 - (b) a container or conveyance is damaged or disabled and to preserve the goods they must be removed there from, or
 - (c) a conveyance is damaged or disabled and can no longer be used to transport the goods,

the person transporting the goods shall forthwith report the accident or even as the case may be, to the chief officer of customs for the area or place in which the accident or event occurred or the damage, break or disablement was covered.
- (2) In any case described in sub-article (1)(b) or (c) hereof, the goods being transported shall not be transferred to another conveyance or container unless;
 - (a) the person who transports the transferred goods or who causes those goods to be transported complies with the requirements of these regulations; and

- (b) in the case of goods transferred from a conveyance or container that is sealed:
 - (i) the transfer is conducted in the presence of an officer who has been requested by the chief officer of customs to supervise the transfer; and
 - (ii) the conveyance or container to which the goods are transferred is sealed with a seal issued or approved by the Director general.

5. Liability of Transporter for Duties

- (1) Proof of any of the events described in sub-article 4(1)(a)(b) of Article 4 shall be given in writing to an officer within 15 days of the day on which the goods were reported pursuant to Article 13 of the proclamation or the events are claimed to have happened.
- (2) Where it is determined that the transporter is liable for the duties owing on the goods a demand for payment of duties and taxes will be made from the transporter. Failure to do so within 15 days will result in a demand to the surety company of payment of the duties owed or the cashing in of other forms of security, as applicable. In addition, all in bond privileges of the carrier may be withdrawn.

6. Security

- (1) Every person who transports or causes to be transported within Eritrea goods that have been imported but have not been released shall give security to secure his compliance with the requirements of the Proclamation and the regulation and the regulations respecting the transportation of the goods.
- (2) The security given under sub-article (1) hereof shall be in the form of:
 - (a) cash; or
 - (b) a certified cheque; or
 - (c) a bond approved by the Minister of Finance.
- (3) Subject to sub-article 94) hereof, the security referred to in sub-article 91) of this Article shall be in an amount equal to the greater of:
 - (a) the duties payable in respect of the goods; and
 - (b) 10,000 Nakfas.

- (4) Where goods are to be transported or caused to be transported by a person on a regular basis, the security referred to in sub-article 91) hereof shall be an amount that is determined by the chief officer of customs, but in no case shall the amount of security be less than 50,000 Nakfa.
- (5) the chief officer of customs may, at any time where the chief officer of customs considers it necessary, require a person who transports or causes to be transported goods within Eritrea to increase the amount of security given under sub-article (1) hereof to an amount sufficient to ensure the payment of any duties payable in respect of those goods.

7. Records

- (1) Every person who transports or causes to be transported good in Eritrea, or transports or causes to be transported within Eritrea goods that have been imported but have not been released, shall keep all invoices, bills, accounts and statements, or a copy thereof, relating to the transportation of goods and, in addition, shall keep:
 - (a) in the case of goods transported in to Eritrea, any written report required to be made under the reporting of Imported Goods Regulations or a copy thereof; and
 - (b) in the case of goods imported in to Eritrea but not released, the description of the goods referred to in article 3(1)(d) hereof.
- (2) the records described in sub-article (1) hereof shall be kept for a period of five years commencing on the 1st day of January of the calendar year following the calendar year during which the goods were transported.

8. Effective Date

These regulations shall come into force on date of their publication in the Gazette of Eritrean Laws.

Done at Asmara, this 22nd day of January, 2002

Berhane Abrehe
Minister of Finance

**LEGAL NOTICE NO 72/2003
CUSTOMSBONDED WAREHOUSE
REGULATIONS**

1. Short Title

These Regulations may be cited as the "*Customs Bonded Warehouse Regulations-Legal Notice No. 72/2003*".

2. Definitions

In these Regulations, unless the context otherwise requires:

"applicant" means a person who applies for a permit;

"bonded warehouse" means;

(a) private warehouses operated by individuals or corporate bodies for the storage of their own in bond goods; or

(b) public warehouses operated by entrepreneurs for the storage of goods imported by various importers.

"certificate" means certificate of qualification issued by the Department of Customs;

"Chief Officer of Customs", with respect to a bonded warehouse or proposed bonded warehouse, means the manager of the customs office or customs offices that serve the area in which the bonded warehouse is located or is proposed to be located;

"Department" means the Department of Customs;

"fiscal year" means the period beginning on January 1 and ending on December 31;

"Minister" means the Minister of Finance; and

"Proclamation" means the Customs Proclamation No 112/2000.

PART 1

AUTHORIZATION OF BONDED WAREHOUSES

3. Issuance of Certificate

- (1) Subject to sub-article (4) of this Article, the Minister may issue a certificate to any person who makes an application in accordance with sub-article (2) of this Article, gives such security as may be required under Article 4 hereof and pays any fee required to be paid under Article 5 hereof.
- (2) Any person who wishes to apply for a certificate in respect of a proposed bonded warehouse shall submit a completed application in the prescribed form, together with a detailed plan of the proposed bonded warehouse, to the chief officer of customs.
- (3) The plan referred to in sub-article (2) of this Article shall indicate;
 - (a) whether the proposed bonded warehouse exists or is to be constructed;
 - (b) the type of construction; and
 - (c) the area within the place proposed to be operated as a bonded warehouse that is to be used for the storage of goods.
- (4) The Minister shall not issue a certificate to an applicant unless he is satisfied that:
 - (a) the site of the proposed warehouse is within an area served by a customs office;
 - (b) the applicant has sufficient financial resources to enable him to provide the facilities, equipment, services and personnel required under Articles 9 and 10 hereof and to lease or purchase the proposed bonded warehouse;
 - (c) the applicant will provide conditions suitable for the safekeeping of goods; and
 - (d) the Department is able to provide customs services with respect to the proposed bonded warehouse

4. Security

- (1) An applicant shall, before a certificate is issued to him, give security in an amount that is estimated by the chief officer of customs to be the maximum amount of taxes and duties that would be payable at any time in the year following the issuance of the permit for the goods stored in the bonded warehouse in that year, but in no case shall the amount of security be less than 50,000 Nakfa.

- (2) The Minister may at any time require a certificate holder to increase the amount of security given under sub-article (1) of this Article to an amount sufficient to ensure the payment of the taxes and duties payable for the goods stored in the bonded warehouse.
- (3) The security given under sub-article (1) of this Article shall be deposited with the chief officer of customs and shall be in the form of;
 - (a) cash; or
 - (b) a certified check; or
 - (c) a bond approved by the Minister.

5. Fees

- (1) A person desiring to operate a bonded warehouse shall pay to the Department of Customs the following fees for issuance of a certificate, renewal and monthly services there of:
 - (a) Issuance fee Nakfa 1000.00
 - (b) Renewal fee Nakfa 1000.00
 - (c) Monthly service fee Nakfa 725.00
- (2) Where a certificate is issued on or after July 1 of a fiscal year, the fee payable for that fiscal year shall be half the applicable fee (i.e. reduced by 50 per cent.)
- (3) The fee for a period referred to in sub-article (1) (a) of this Article or sub-article (2) of this Article shall be paid on or before the day on which the certificate is issued and the fee for each fiscal year in sub-article (1) (b) of this Article shall be paid on or before January 1 of that fiscal year of operation.
- (4) The certificate and supervision fees for the bonded warehouse shall be collected by the chief officer of Customs at the station concerned,
- (5) Every certificate for a bonded warehouse shall be valid for one fiscal year and shall be renewable on or before the first of January in every year.
- (6) A certificate fee will not be refunded when a certificate holder ceases operations prior to the end of the fiscal year.
- (7) A certificate to operate a bonded warehouse may be cancelled if the annual certificate fee is not paid in accordance with these Regulations.

6. Amendment of Certificate

- (1) The Minister may subject to sub - Article (2) of this Article amend a certificate for the following purposes:
 - (a) to change a restriction specified in the certificate as to the classes of goods that may be received in the bonded warehouse, or to specify such a restriction; or
 - (b) to change the circumstances specified in the certificate under which goods may be received in the bonded warehouse, or to specify such circumstances.
- (2) The Minister may amend a certificate for the purposes set out in sub-article (1)(a) or (b) of this Article only after giving the certificate holder 60 days, prior notice of the proposed amendment.

7. Revocation or Suspension of Certificates

- (1) The Minister may revoke a certificate where the certificate holder:
 - (a) no longer owns or leases the place that is authorized as a bonded warehouse;
 - (b) requests the Minister in writing to revoke the certificate; or
 - (c) is bankrupt.
- (2) The Minister may suspend or in very grave cases revoke a certificate where the certificate holder:
 - (a) fails to comply with any law that prohibits or regulates the importation or exportation of goods; or
 - (b) has, in the course of his operation of the bonded warehouse, acted deceitfully in his business dealings with customers, suppliers, clearing and forwarding agents, importers, carriers or the Government of Eritrea; or
 - (c) has been incompetent in the operation of the bonded warehouse.
- (3) the Minister may also revoke a certificate where:
 - (a) the volume of goods being received in the bonded warehouse is no longer sufficient to warrant the continued operation of the bonded warehouse;
 - (b) the Department is no longer able to provide customs services with respect to the bonded warehouse; or

(c) the certificate holder manipulates; unpacks, packs, alters or combines the goods with other goods while in the bonded warehouse other than in accordance with the specifications set out in the certificate.

(4) Where a certificate is suspended, an officer shall lock and seal the bonded warehouse and keep it locked and sealed during the period of suspension

(5) The Minister shall, before suspending or revoking a certificate, give to the certificate holder:

(a) 60 days notice of the proposed suspension or revocation;

(b) adequate information concerning any allegations with respect to any of the grounds referred to in sub-article (2) and (3) of this Article on which the Minister proposes to suspend or revoke the certificate; and

(c) a reasonable opportunity to respond and make representations as to why the certificate should not be suspended or revoked.

8. Termination of Suspension of Certificate

The Minister may terminate the suspension of a certificate where the Minister is satisfied that the cause for the suspension no longer exists.

9. Appeal

(1) Any person whose application for the issuance of a certificate is rejected pursuant to Article 3(4) hereof or whose certificate is revoked pursuant to Article 7 hereof may appeal to the High Court within 15 (fifteen) days as of the day of rejection or revocation.

(2) The decision of the High Court on the appeal shall be final.

PART II OPERATION OF BONDED WAREHOUSES

10. Facilities, Equipment, Personnel and Standards

(1) Every certificate holder shall provide at the bonded warehouse in respect of which the certificate was issued:

(a) adequate space for the examination of goods by officers; and

(b) the personnel and equipment needed to ensure that the goods to be examined by an officer are made available to the officer for examination.

(2) Where a bonded warehouse forms only part of a building, the certificate holder shall, if so requested by the chief officer of customs, keep the bonded warehouse separate from the remainder of the building by a partition or other suitable structure.

11. Operation and Maintenance Standards

Every certificate holder shall take reasonable measures to ensure that:

(a) the goods received in the bonded warehouse are stored safely and securely and are marked in a manner that the goods are readily identifiable so as to enable an officer to check the goods against the relevant customs accounting documents; and

(b) the bonded warehouse may be locked and sealed by an officer where the chief officer of customs requests that the bonded warehouse be locked and sealed, for the purpose of verifying the goods received in the bonded warehouse or the warehouse accounting documents.

12. Receipt of Goods

Every certificate holding shall:

(a) acknowledge the receipt of imported goods that have been received in the bonded warehouse in respect of which the permit was issued and that have not been released by:

(i) endorsing the bill of lading, waybill or other similar transportation document presented to him by carrier; or

(ii) issuing a transfer document to the carrier; and

(b) acknowledge the receipt of any other goods that have been received in the bonded warehouse by completing the delivery document in prescribed form.

13. Time Limits

Any goods, which upon their importation are declared for importation in to a Customs bonded warehouse shall be allowed without payment of duties and taxes for a maximum period of one year from the date of release to a bonded warehouse.

14. Record Keeping

(1) Every certificate holder shall keep detailed records of all goods received in the bonded warehouse for which his permit was issued and of all goods removed from the bonded warehouse, including records of inventory and records of the

transactions that occur while goods are in the bonded warehouse, including records of:

- (a) the receipt of the goods and the accounting thereof into the bonded warehouse;
- (b) the removal of the goods from and the accounting thereof out of the bonded warehouse;
- (c) any transfer of ownership in respect of the goods;
- (d) any transfer to another bonded warehouse; and
- (e) any unpacking, packing, manipulation or alteration of the goods or any combination of the goods with other goods.

(2) The records referred to in sub-article (1) of this Article shall be kept for a period beginning on the day on which the records are made and ending five years after the day on which the goods are removed from the bonded warehouse

15. Altering Goods

(1) Goods shall not be manipulated, altered or combined with other goods while in a bonded warehouse except for the purpose of or in the course of:

- (a) normal maintenance and servicing;
- (b) complying with any law of Eritrea; or
- (c) separating defective goods from prime quality goods.

(2) Goods may at any time be unpacked or packed while in a bonded warehouse in the presence of a representative of the Department.

(3) Where the importer or owner of goods stored in a bonded warehouse desires that the goods be removed in smaller units than those recorded at the time of warehousing, the importer or owner shall submit to the chief officer of customs an amended accounting for such goods in prescribed form.

16. Transfer of Ownership of Goods

(1) Subject to sub-articles (2) and (3) of this Article, where there is a transfer of ownership of goods stored in a bonded warehouse, the importer or owner of the goods shall submit a transfer document in prescribed form to an officer at the customs office where the goods were accounted for.

- (2) Where goods stored in a bonded warehouse are in packages, only the ownership of whole packages may be transferred.
- (3) The ownership of goods in a bonded warehouse shall not be transferred more than one time while the goods are in a bonded warehouse.

17. Liability

The Customs Department shall not be responsible for any losses or damage incurred to goods in the Bonded Warehouse.

18. Effective Date

These Regulations shall come into force on the date of their publication in the Gazette of Eritrean Laws.

Done at Asmara, this 5th day of May 2003

Berhane

Abrehe

Minister of Finance.

Legal Notice No.73/2003

DUTY FREE SHOP REGULATION

1. Short Title

These regulations may be cited as the “Duty Free Shop Regulations *Legal Notice No. 73/2003*”

2. Definitions

In these Regulations, unless the context otherwise requires:

“Applicant” means a person who applies for a license;

“Chief Officer of Customs” means the manager of the customs office that serves the area in which the duty free shop is located or is proposed to be located;

“ Department” means the Department of Customs;

“ Duty free shop” means a place licensed as a duty free shop;

“Fiscal Year” means the period beginning on January 1 and ending on December 31;

“Minister² means the Minister of Finance;

“Certificate” means a certificate issued by the Minister of Finance to operate a place as a duty free shop; and

“Proclamation” means the Customs Proclamation No. 112/2000.

PART I

CERTIFICATION OF DUTY FREE SHOP

3. Issuance of Certificate

The Minister shall not qualify an applicant for a certificate unless:

- (a) the applicant has sufficient financial resources to enable him to lease for how long Lease or purchase the place proposed to be operated as a duty free shop;
- (b) the applicant has sufficient financial resources to enable him to provide the facilities, equipment and personnel required under these regulations;
- (c) an adequate range of goods is not available in, or adequate service is not provided by, any duty free shop already located in the area in which the proposed duty free shop is to be located,
- (d) the establishment of a duty free shop will not impede the flow of traffic, in the area in which the proposed duty free shop is to be located; and
- (e) the Department is able to provide Customs services with respect to the proposed duty free shop.

4. Fees

- (1) A person desiring to operate a duty free shop shall pay to the department of Customs the following fees for issuance of a certificate, renewal and monthly service there of:
 - (a) Issuance fee Nakfa 1000.00
 - (b) Renewal fee Nakfa 1000.00
 - (c) Monthly service fee Nakfa 725.00
- (2) Where a certificate is issued on or after July 1 of a fiscal year, the fee payable for that fiscal year shall be half the applicable fee (i.e. reduced by 50 percent).
- (3) The certificate fee for the duty free shop shall be collected by the Chief Officer of Customs at the station concerned.
- (4) A certificate fee shall not be refunded when a certificate holder ceases operation prior to the end of the fiscal year.
- (5) A certificate to operate a duty free shop may be cancelled if the annual certificate fee is not paid in accordance with regulations.

5. Revocation or Suspension of Certificate

- (1) The Minister may cancel a certificate where the certificate holder;

- (a) no longer owns or leases the place that is authorized as a duty free shop; or
 - (b) requests the Minister in writing to revoke the certificate; or
 - (c) is bankrupt.
- (2) The Minister may suspend or in very grave cases revoke a certificate where:
- (a) the certificate holder fails to comply with any law that prohibits or regulates I the importation or the exportation of goods; or
 - (b) the certificate holder has, in the course of his operation of the duty free shop, acted deceitfully in his business dealings with customers, suppliers, clearing and forwarding agents, importers, carriers or the Government of Eritrea, or
 - (c) the certificate holder has failed to carry out, within reasonable time and in a reasonable manner, and proposal made in the application for the certificate; or
 - (d) the volume of goods sold in the duty free shop is no longer sufficient to warrant the continued operation of the duty free shop; or
 - (e) the Department is no longer able to provide Customs services with respect to the duty free shop.
- (3) Subject to sub-article (1) hereof, the Minister may revoke a certificate where the certificate holder:
- (a) has made a misrepresentation in the application for the certificate, or
 - (b) no longer qualifies under these regulations for a certificate.
- (4) The Minister, immediately after suspending a certificate will give to a certificate holder a notice confirming the suspension and providing all relevant information concerning the grounds on which the Minister has suspended the certificate.
- (5) The certificate holder may, within 30 days after the date on which the certificate is suspended, make representation to the Minister regarding why the certificate should be reinstated.
- (6) The Minister shall before, revoking a certificate under sub-article(2) hereof, give the certificate holder 60 days notice of the proposed revocation and provide the certificate holder with all relevant information concerning the grounds on which the Minister proposes to revoke the certificate.
- (7) The certificate holder may, within 60 days after the day in which the notice referred to in sub article (6) hereof is given, make representations to the Minister regarding why the certificate should not be revoked.

6. Reinstatement and renewal of certificate

- (1) The Minister may reinstate a suspended certificate where he is satisfied that the cause for the suspension no longer exists.
- (2) The Minister may renew a certificate on the expiration of its term on condition that:
 - (a) the certificate holder submits an application in the prescribed form to the Minister at least 30 days before the date on which the certificate is to expire; or
 - (b) no grounds exist for the Minister to suspend or cancel the certificate.

7. Appeal

- (1) Any person whose application for the issuance of a certificate is revoked pursuant to Article 3 hereof or whose certificate is revoked pursuant to Article 5 or the reinstatement of a certificate is revoked pursuant to article 6 hereof may appeal to the High Court within fifteen (15) days as of the day of rejection or revocation.
- (2) The decision of the high Court on the appeal shall be final.

PART II

OPERATION OF DUTY FREE SHOP

8. Standards of Operation

- (1) Where a duty free shop forms only part of a building, the certificate shall keep the duty free shop separate from the reminder of the building by a partition or other suitable structure.
- (2) Every certificate holder ensure that:
 - (a) the goods received in the duty free shop are stored and marked in such a manner that:
 - (i) those goods may be readily identified and checked against the certificate holder's records of inventory and, in the case of imported goods against the relevant customs accounting documents, and

(ii) domestic goods may be readily distinguished from imported goods:

- (b) the goods received in the duty free shop are held in an area designated by the chief officer of customs until, in the case of imported goods those goods have been accounted for under the proclamation or, in the case of domestic goods, those goods have been approved by an officer for entry in to the certificate holder's inventory;
- (c) the duty free shop may be locked and sealed for the purpose of enabling an officer to check the goods against the certificate holder's records of inventory;
- (d) the duty free shop may be locked and sealed by an officer if the certificate expires or is suspended or revoked, and
- (e) the duty free shop is kept suitable for the safekeeping of the goods stored therein.

9. Receipt of goods

(1) Every certificate holder shall, on the arrival of goods at the duty free shop in respect of which his certificate was issued:

(a) acknowledge the receipt of goods by:

- (i) endorsing the bill of lading, waybill or other similar transportation document presented to him by the carrier; or
- (ii) endorsing the document by which the certificate holder accounts for inventory; and

(b) immediately notify the chief officer of customs of the receipt goods.

(2) Before any goods are taken into a duty free shop, the certificate holder shall present to the chief officer of customs any documents required under the Proclamation or Regulations.

10. Transfer of Ownership of Goods

(1) Subject to sub-articles (2) to (4) hereof, the ownership of goods in the duty free shop may be transferred only by sale to persons who are about to leave Eritrea.

- (2) The ownership of goods in a duty free shop may be transferred to the person who sold them to the certificate holder, on condition that the goods are dealt with in accordance with the laws relating to customs.
- (3) The ownership of goods in a duty free shop may be transferred to the person having a certificate in respect of another duty free shop, on condition that the goods are dealt with in accordance with any law relating to customs.
- (4) Where a certificate holder's certificate is about to expire or be cancelled and a new certificate holder is to be granted a certificate to operate duty free shop on the same premises as the premises of the certificate holder, the ownership of the goods in the duty free shop may be transferred to the proposed new certificate holder.

11. Effective Date

These Regulations shall come into force on the date of their publication in the Gazette of Eritrea Laws.

Done at Asmara, this 5th day of May, 2003

Berhane Abrehe
Minister of Finance

Legal Notice No.74/2003

COURIER IMPORTS REMISSION REGULATIONS

1. Short title

The Regulations may be cited as the “*Courier Imports Remission Regulations* Legal Notice no.74/2003”

In these Regulations, unless the context otherwise requires:

“courier” means a commercial carrier that is engaged in scheduled international transportation of shipments of goods other than goods imported by mail; and

“goods” does not include alcoholic beverage, cigars, cigarettes and manufactured tobacco.

3. Remission

Subject to Article 4 hereof, remission is hereby granted of the customs duties and taxes paid or payable on imported goods transported by courier and having a value for duty not exceeding 200 Nakfa two hundred.

4. Application

These Regulations shall not apply to:

- (a) imported goods that are purchased from retailer in Eritrea and shipped to the purchaser directly from a place situated outside of Eritrea;
- (b) imported goods that are purchased or ordered through or from an address, a post office box or a telephone number located in Eritrea; or
- (c) goods that are imported by a person other than the person in Eritrea who ordered or purchased the goods.

5. Effective date

These regulations shall come into force on the date of their publication in the Gazette of Eritrean Laws.

Done at Asmara, this 5th day of may 2003

Berhane Abrehe
Minister of Finance

Legal Notice No. 75/2003

SALE OF UNCLAIMED, ABANDONED AND SEIZED AND FOREFEITED GOODS REGULATIONS

- 1. Short Title**
These Regulations may be cited as the “*Sale of Unclaimed, Abandoned and Seized and Forfeited Goods Regulations- Legal Notice No.75/2003.*”
- 2. Definitions**
In these Regulations, unless the context otherwise requires:

 - “abandoned goods” means goods on which the ownership has been turned over to the Government of Eritrea;
 - “Chief officer of customs”, means the manager of the customs office that serve the area where the goods are held;
 - “forefeet” means forefeet to the government of Eritrea;
 - “Proclamation” means the customs Proclamation No.112/2000; and
 - “unclaimed goods” means goods, which have been reported to Customs but not accounted for within the prescribed time.
- 3. Application**
These Regulations apply to the sale by public auction or public tender of unclaimed goods, goods that have been abandoned to Customs under the Proclamation or goods the forfeiture of goods, which is final under the Proclamation.
- 4. Conditions of Sale**
All goods sold under these regulations shall be sold in the condition they are and where they are located.
- 5. Unacceptable Bids**
Where no bid or tender is received on goods offered for sale by public auction or public tender or where the chief officer of customs does not consider any of the

bid or tenders acceptable, the chief officer of Customs may cancel the auction and make the goods available for the next auction sale.

6. Sale by Public Tender

- (1) Goods offered for sale by public tender shall be advertised in such form and manner as may be directed by the Minister of Finance.
- (2) All tenders shall be made in writing and shall be submitted to the chief officer of customs in sealed envelopes marked "Tender" that shall remain sealed until the designated closing date, at which time the envelopes shall be opened in the presence of at least two officers.
- (3) In the event that two or more tenders are the same amount, the first tender received shall be given precedence.
- (4) The chief officer of customs shall notify in writing the person whose tender has been accepted.

7. Sale not completed

Where a person whose tender has been accepted does not complete the sale within ten days after the date on which the auction sale is made pursuant to sub-article (4) of Article 6 hereof the chief officer of customs may cancel the sale to that person and accept any other tender.

8. Effective Date

These regulations shall come into force on the date of their publication in the gazette of Eritrean Laws.

Done at Asmara, this 5th day of May, 2003

Berhane Abrehe
Minister of Finance

Legal Notice No 76/2003

POSTAL IMPORTS REMISSION REGULATIONS

1. **Short Title**
These Regulations may be cited as the “*Postal Imports Remission Regulations Legal Notice No 76/2003*”
2. **Definition**
In these Regulations, “goods”, does not include alcoholic beverages, cigars, cigarettes, and manufactured tobacco.
3. **Remission**
Subject to Article 4 hereof, remission is hereby granted of the customs duties and taxes paid or payable on goods imported by mail and having a value for duty not exceeding 200 Nakfa.
4. **Application**
These Regulations shall not apply to:
 - (a) imported goods that are purchased from a retailer in Eritrea and mailed to the purchaser directly from a place situated out of Eritrea;
 - (b) imported goods that are purchased or ordered through or from an address, a post office box or a telephone number located in Eritrea; or
 - (c) goods imported by a person other than the person in Eritrea who ordered or purchased the goods.
5. **Effective Date**
These Regulations shall come into force on the date of their publication in the Gazette of Eritrean Laws.

Done at Asmara, this 5th day of May 2003

Berhane Abrehe
Minister of Finance

Legal Notice No 77/20003

REGULATION ON THE STORAGE OF GOODS IN CUSTOM POSTS

1. Short Title

These Regulations may be cited as the “*Regulations on the storage of Goods in Customs Posts-Legal Notice No. 77/2003*”

2. Definitions

In these Regulations, unless the context requires:

“business day” means any day on which the customs office is open and accept delivery or removal of goods;

“forfeit” means forfeit to the Government of Eritrea;

“place of safekeeping” means place designated by the Minister of Finance for the safe keeping of goods; and

“Proclamation” means the Customs Proclamation No -112/2000.

3. Time Limit for Removal of Goods left at a Customs Office

(1) Where goods in a customs office have not been removed within 60 days after the day on which the goods were reported under Article 13 of the Proclamation, the goods may be deposited in a place of safekeeping.

(2) Where perishable goods in a customs office have not been removed within 4 day after the day on which they are reported under Article 13 of the proclamation, the goods may be deposited in a place of safekeeping.

- (3) Goods which have not been removed the prescribed time because of delays caused by customs or any other government agency are not to be removed to a place of safe keeping or considered unclaimed.

4. Storage Charges for Goods Left at a Customs Office

- (1) Goods left at a temporary warehouse are subject to storage charges, beginning three business days after the day on which the goods arrived at the temporary warehouse.

- (2) No charge are payable pursuant to sub-article (1) on:

- (a) goods that are imported by mail; or

- (b) goods that can not be removed from the customs office by the owner or importer by reason of:

- (i) a court proceeding;

- (ii) an unauthorized act of an officer or the omission by an officer to perform a duty imposed on him by the proclamation;

- (iii) a mistake of a third party; or

- (iv) a natural disaster.

5. Time Limit for Removal of Goods from a Place of Safekeeping

- (1) Goods that have been removed from a place of safekeeping within 30 days after they were deposited are forfeited to the State at the termination of that period of time.

- (2) Perishable goods that have not been removed from a place of safekeeping within 24 hours after they were deposited are forfeited to the State at the termination of that period of time.

- (3) Goods that have not been removed within the prescribed time because of delays caused or any other government department are not to be removed or considered abandoned.

6. Storage Charges for Place of safekeeping

- (1) The storage charges shall be paid for goods deposited in a place of safekeeping operated in right of Eritrea.
- (2) No storage charges are payable on goods deposited in a place of safekeeping operated in right of Eritrea if:
 - (a) the goods are delivered to the place of safekeeping in error and are removed by the owner or importer after notification of the error; or
 - (b) the goods that can not be removed from the place of safekeeping by the owner or importer by reason of,
 - (i) a court proceeding;
 - (ii) an unauthorized act of an officer or the omission by an officer to perform a duty imposed on him by the proclamation;
 - (iii) a mistake of a third party; or
 - (iv) a natural disaster

7. Effective Date

These regulations shall come into force on the date of their publication in the gazette of Eritrean laws.

Done at Asmara, this 5th day of May, 2003

Berhane Abrehe
Minister of Finance

LEGAL NOTICE NO 79/2003

Regulations to Promote Exports and Remittances

1. Short Title

These Regulations may be cited as the "Regulations to Promote Exports and Remittances-Legal Notice No 79/2003".

2. Introduction of a Preferential Exchange Rate for Exports and Remittances

- (1) Without prejudice to the official foreign exchange rate, a preferential foreign exchange rate is hereby introduced to promote exports and remittances made to Eritrea by Eritreans in the diaspora.
- (2) "The preferential foreign exchange rate shall be set pursuant to directions given by the Bank of Eritrea from time to time, taking into consideration exchange market conditions.
- (3) Himbol Financial Services is hereby designated to implement the preferential exchange rate.

3. Penalty

Any dealing in foreign exchange except through the banks and Himbol Financial Services shall be illegal and shall be punishable under the Penal Code of Eritrea.

4. Effective Date

These Regulations shall enter into force as of the date of their publication in the Gazette of Eritrean Laws.

Done at Asmara, this 3rd day of November, 2003,

The Bank of Eritrea.

Legal Notice No. 82/2004

GOODS FOR THE DISABLED GOVERNMENT ASSISTANCE REGULATIONS

1. Short Title

These Regulations may be cited as the “Goods for the disabled government assistance Regulations legal Notice No.82/2003”

2. Description Goods

The following goods for the disabled shall be granted full or partial government assistance in respect of customs duties:

- (1) Stoves, refrigerators, washers, dryers, sink and other appliances that are specially designated with controls and operating features that facilitate their operation by and that are readily accessible to the disabled persons.
- (2) Kitchen cupboards or storage cabinets, work stations and furniture that are designated and constructed to be readily accessible to persons with restricted mobility confined to wheel chairs and persons that require support in addition to that provided by conventional work benches, tables or desks.

- (3) Automatic toiletries that incorporate cleaning and drying apparatus, bathtubs, showers and sinks specially designed to facilitate accessibility to and use the disabled person.
- (4) One-hand typewriters, computer keyboards, computers and computer programs with operating features arranged to facilitate their operation by persons restricted to use of one hand or voice control.
- (5) Beds equipped with an air floatation system designed to reduce body contact pressure for bed-ridden persons.
- (6) Motor vehicles that are committed by original design for operation by the disabled.
- (7) Talking books-cassette players.
- (8) Any other goods that in the opinion of the Ministry of Labor and social Welfare would qualify specifically for use of the disabled person.

3. Effective Date

These Regulations shall come in to force on the date of their publication in the Gazette of Eritrean Laws.

Done at Asmara, this 23rd day of February 2004,

Berhane Abrehe,
Minister of Finance

Legal Notice N0. 83/2004

NON -GOVERNMENTAL ORGANIZATIONS REMISSION REGULATIONS

1. Short Title

These Regulations may be cited as the " Non-Governmental Organizations Remission Regulations-Legal Notice N0. 83/2004 ".

2. Definitions

In these Regulations, unless the context otherwise requires;

" chief officer of customs " with respect to an area or place. means the manager of the customs office or customs offices that serve that area or place:

" Minister " means the Minister of Finance

3. Goods for Distribution

Remission is hereby granted of all the customs duties and taxes paid or payable on goods imported by Non - Governmental Organizations authorized by the

Eritrean Relief and Refugee Commission to participate in the relief, rehabilitation and development activities in Eritrea.

4. Application

A Non - Governmental Organization claiming remission of customs duties and taxes shall produce, together with the customs accounting document a letter of authorization from the Eritrean Relief and Refugee Commission

5. Personal Goods

An application authorized by the Eritrean Relief and Refugee Commission for the importation at free rates of customs duties and taxes of goods for personal use including motor vehicles, shall be made in writing to the chief officer of customs.

6. Articles for Office Use

Office equipment, stationary and other supplies for use by the Non - Governmental Organizations in Eritrea shall be imported at free rates of duties and taxes.

7. Resale of goods imported duty and tax-free

Goods, including vehicles, imported duty and tax free which are sold or otherwise disposed of in Eritrea shall be duty and tax paid based on the value of the goods at the time of resale or disposal.

8. Diversion

Prior to diversion for other purposes of any goods for which a remission has been allowed under these Regulations, the importer shall report the facts to the Customs office concerned and shall pay any applicable customs duties and taxes.

9. Authority of Minister

The Minister may give such instructions and directions, as he deems necessary for the purpose of carrying out the provisions of these Regulations.

10. Effective Date

These Regulations shall come into force on the date of their publication in the Gazette of Eritrean Laws.

Done at Asmara, this. 23rd day of February, 2004

Berhane Abrehe.
Minister of Finance

Legal Notice No. 84/2004
SAMPLES REMISSION REGULATIONS

1. Short Title

These Regulations may be cited as the " Samples Remission Regulations-Legal Notice No. 84/2004."

2. Definitions

In these Regulations unless the context otherwise requires;

" Chief officer of customs ", with respect to an area or place, means the manager of the customs office or customs offices that serve that area or place;

" sample " means an article that is representative of a particular category of goods that have been produced or an article for which production is contemplated, and includes any package, case, binder or other article attached to or imported as an integral part of the article.

3. Remission

- (1) Remission is hereby granted of all customs duties and taxes paid or payable in respect of consignments of imported samples of goods of all kinds where;

(a) the samples are of negligible value;

(b) the samples will be used only in soliciting orders for goods of the kind represented by the sample;

- (c) subject to Article 4 hereof, there is not more than one sample of each kind or quality in a consignment; and
 - (d) the goods referred to in sub - article (b) hereof, will be supplied direct from abroad.
- (2) For the purposes of sub - article (1) (a) hereof, a sample in a consignment shall be deemed to be of negligible value where the customs duties and taxes payable on each sample would not exceed 20 Nakfa.

4. Packaging

Consignments of foodstuffs, non - alcoholic beverages, perfumes and chemical products that will be consumed or destroyed during demonstration may consist of more than one sample of each kind or quality when the quantity and the manner in which they are packaged preclude their being used otherwise than as samples.

5. Control

The chief officer of customs may require that samples be made useless as merchandise by marking, tearing, perforating, gluing or otherwise altering it, but not in such a manner as to destroy their usefulness as a sample.

6. Effective Date

These Regulations shall come into force on the date of their publication in the Gazette of Eritrean Laws.

Done at Asmara, this 23rd day of February, 2004

Berhane Abrehe,
Minister of Finance.

Legal Notice No. 85/2004

ERITREAN RELIEF AND REFUGEE COMMISSION REMISSION REGULATIONS

1. Short title

These Regulations may be cited as the “Eritrean Relief and Refugee Commission Remission Regulations Legal Notice No.85/2004”

2. Definitions

In these Regulations, unless the context otherwise requires:-

“emergency” means an urgent and critical situation of a nature that:-

(a) is of such proportions or nature as to exceed the capacity of the Eritrean Government to deal with in normal manner,

(b) is caused by an actual or imminent:-

- (i) fire, flood, drought, storm, earthquake or other natural phenomenon,
- (ii) disease in human beings, animals or plants
- (iii) accident or pollution, or

- (iv) act of sabotage, terrorism or war, and
- (c) results or may result in: -

- (i) danger to the lives, health or safety of individuals,
- (ii) danger to property,
- (iii) social disruption, or
- (iv) a breakdown in the flow of essential goods, services or resources

“proclamation” means Customs Proclamation No. 112/2000

3. Remission

Subject to Article 4 hereof, remission is hereby granted of all duties and taxes payable on goods imported by the Eritrean Relief and Refugee Commission for emergency relief, rehabilitation, repatriation and reintegration of the Eritrean Refugees and emergency assistance of Eritrean nationals.

4. Diversion

In accordance with Article 53 of the Proclamation, if the goods originally imported to respond to the emergency situation are not consumed or destroyed and remain in Eritrea either permanently or temporarily for other purposes, the Eritrean Relief and Refugee Commission must report this change to customs within 90 days and pay the applicable duties and taxes.

5. Effective Date

These regulations shall come in to force the date of their publication in the Gazette of Eritrean Laws.

Done at Asmara, this 23rd day of February 2004,

Berhane Abrehe
Minister of Finance.

Legal Notice No. 86/2004

TEMPORARYADMISSION EGULATIONS

1. Short Title

These Regulations may be cited as the "Temporary Admission Regulations- Legal Notice No. 86/2004".

2. Definitions

In these Regulations, unless the context otherwise requires;

"carnet" means an A.T.A. temporary admission carnet referred to in the Customs Convention on the A.T.A carnet for the Temporary Admission of Goods;

"Proclamation" means the Customs Proclamation No. 112/2000;

"Minister" means Minister of Finance.

3. Temporary Relief

Subject to Articles 4 to 6 hereof, relief shall be granted;

- (a) form payment of all duties and taxes paid or payable on goods set out in column I of an item of the schedule, used in Eritrea solely for the purposes and on the conditions set out in that item and identified as belonging to Class 1 in column 11 of that item; and

- (b) from payment of the portion of the duties and taxes paid or payable on goods set out in column I of an item of the schedule, used in Eritrea solely for the purposes and on the conditions set out in that item, and identified as belonging to Class 2 in column II of that item equal to the amount of duties and taxes paid or payable on the goods minus the greater of,
 - (i) 500 Nakfas, or
 - (ii) the amount of duties and taxes paid or payable on 1/60 of the value for duty of the goods multiplied by each month or part thereof that the goods remain in Eritrea.

4. Application for Relief

- (1) An application for relief from the payment of duties and taxes shall be made to an officer at the customs office where the goods are accounted for under the Proclamation.
- (2) An application for relief from the payment of duties and taxes shall be accompanied by any relevant document that establishes that applicant is entitled to the relief.

5. Conditions

- (1) Relief from the payment of duties and taxes provided pursuant to Article 3 hereof shall be granted on condition that;
 - (a) the goods are used in Eritrea solely for the purpose set out in the schedule with respect to those goods,
 - (b) they are exported by their importer within a year after the date the goods were released,
 - (c) where the goods are covered by a Carnet, the goods are exported by their importer by the date of expiration of the carnet, unless security that is valid for the remainder of the period during which those goods are in Eritrea is provided in accordance with Article 6 hereof to secure payment in full of the duties and taxes that would otherwise be payable in respect of the goods.
- (2) For the purposes of Article 50 of the Proclamation, the Minister may extend the period in respect of the goods set out in the schedule.

6. Security

- (1) Where relief from payment of duties and taxes are granted pursuant to sub-article 3 (a) hereof and the goods are not accompanied by a carnet, sufficient security shall be given to the chief officer of Customs at the place where the goods are accounted for to ensure the due performance of the conditions on which relief is granted
- (2) The security referred to in sub-article (1) hereof shall be in the form of
 - (a) cash,
 - (b) a certified cheque, or
 - (c) any other type of security approved by the ;Minister of Finance.
- (3) The security referred to in sub-article (1) hereof shall not exceed an amount equal to the amount of the duties and taxes payable.

7. Schedule

Item	column II Class	column I Goods
1	1	plans, drawings, blueprints, specifications, models, photographs and articles of a technical nature for use as a visual aid in, (a) bidding in a foreign country; or (b) giving professional advice in respect of work in a foreign county. (c) production of goods for export.
2	2	Machinery, equipment or other articles not available from production in Eritrea, for demonstration by an Eritrean resident to prospective customers.
3	2	Mock-up. Cutaway, prototype or experimental models of machines, engines or other apparatus.
4	2	Machinery, equipment or other articles, not available from production in Eritrea, when imported to be evaluated
5	2	Tooling, machinery parts or accessories, supplied by a foreign prime contractor to an Eritrean manufacturer under the terms of a subcontract, for use in the production of goods for export.

- 6 2 Moulds, dies, patterns and related jigs of fixtures for use in the production of goods to Eritrea.
- 7 2 Rolls for embossing or printing short runs of fabrics or similar materials.
- 8 2 Tools or other equipment for the erection, installation, repair or trial of machinery or equipment, when supplied by the foreign manufacturer of that machinery or equipment
- 9 2 Construction equipment not available from Eritrean sources
- 10 2 Instruments and other apparatus for instructing personnel in the proper methods of operating and maintaining machinery and equipment previously accounted for.
- 11 2 Vehicles engaged in the transportation of machinery and equipment to be used for demonstration or instructional purposes, when specially designed equipped to undertake such transport.
- 12 2 Machines and other equipment on loan pending delivery of new units on order.
- 13 2 Machines and other equipment to be used as temporary replacements for units previously accounted for and undergoing repairs.
- 14 1 Articles to be repaired, overhauled, altered or adjusted.
- 15 1 Articles to be tested and specialized test equipment permanently attached to or installed on those articles.
- 16 2 Specialized test equipment imported by the non-resident manufacturer of an article to be tested in Eritrea, for use in testing that article
- 17 2 Equipment, not available from Eritrean sources, for use in the testing, evaluating or repair of articles.
- 18 2 Equipment, not available from Eritrean sources, that has been permanently mounted on motor vehicles, for use in exploratory or discovery work in connection with oil or natural gas wells or for the development, maintenance, testing, production or depletion of those wells.
- 19 2 Equipment for use in the conduct of pollution or hygienic surveys in the interest of health or safety.
- 20 2 Safety equipment, not available from Eritrean sources, for repair or maintenance purposes.

- 21 1 Cinematographic and video and sound recording equipment imported by non-residents for their use in the production of cultural, educational or entertainment films or video recordings under an agreement between Eritrea and any other country.
- 22 2 Equipment imported by non-residents for their use in recording performances by artists in Eritrea, when the recordings will be distributed internationally
- 23 1 Equipment for air shows, aquatic displays, trained animal acts, automobile dare-devil shows and other acts of a similar character excluding side shows of a carnival or midway; costumes, stage properties and related theatrical equipment, and trained animals; all of the foregoing when imported by nonresidents for their use in providing live entertainment.
- 24 1 Musical instruments when imported by non-residents for their use in recording sessions or during live performances
- 25 2 Costumes, stage properties and related theatrical equipment, not available from Eritrean sources, when such goods are
- (a) imported by a resident of Eritrea; and
 - (b) required to preserve the aesthetic quality of Eritrean music, theatrical production, or concert, whether such productions are live or are recorded.
- 26 1 Equipment for circuses, with or without menageries, but not including amusement riding devices, side shows and concessions for which a separate admission fee is charged
- 27 2 Lighting and sound equipment for use at a fair or exhibition.
- 28 1 Athletic equipment and apparel, and training and other equipment imported by non-resident teams or athletes, or their support personnel, for their use in connection with professional or organized amateur sports activities
- 29 1 Photographic equipment including film; transmitting equipment radio and television equipment; video and sound-recording apparatus and related material and equipment; all of the foregoing when imported by nonresidents for their use in covering news and sports events.

- 30 1 Photographic and related equipment, including film and videotape, imported by non-residents for their use in the production of travelogue films, television specials or illustrated articles in foreign periodicals that would be of benefit to the Eritrea tourist industry.
- 31 1 Prizes, trophies and awards to be presented to recipients at awards ceremonies
- 32 1 Motion-picture films, slides, audio and videotapes and sound recordings devoid of advertising for use in sales meetings or staff training or giving technical instruction to employees.
- 33 2 Goods for display and apparatus to display those goods at conferences or seminars conducted by international organizations or by Eritrean companies for their employees or agents.
- 34 1 Lecture material including films, tapes, slides, projectors, videotape machines, sound recorders, charts and other articles imported by non-residents for their use in illustrating non-commercial lectures at meetings of educational societies, professional associations, athletic associations, church groups, service clubs and similar organizations, whether or not a fee is to be paid to the lecturer or an admission fee is to be charged.
- 35 2 Simultaneous interpretation equipment for use at meetings of a non-commercial nature conducted by international or national organizations
- 36 1 Articles for use by students undertaking correspondence courses sponsored by foreign schools for use in conjunction with those courses.

8. Effective Date

These Regulations shall come into force on the date of their publication in the Gazette of Eritrean Laws.

Done at Asmara, this 23rd day of February 2004,

Legal Notice No. 87/2004
CUSTOMS DIPLOMATIC PRIVILEGES
REGULATIONS

1. Short Title

These Regulations may be cited as the - Customs Diplomatic Privileges Regulations Legal Notice No. 87 /2004”

2. Definitions

In these Regulations, unless the context otherwise requires: -

“Chief officer of customs" with respect to an area or place, means the manager of the customs office or customs offices that serve that area or place;

“Of career” means that persons so designated are nationals or citizens of the country they represent and are not engaged in any business or profession other than their diplomatic or consular duties.

3. Exemption

Subject to Article 4 hereof, the privilege of importation at free rates of customs duties and taxes of articles for their personal or family use is extended to:

- (a) Ambassadors, ministers, high commissioners and consuls general of career representing their countries in Eritrea.
- (b) Members of the diplomatic corps and staffs of high commissioners' offices eligible for Inclusion in the diplomatic list published by the Ministry of Foreign Affairs:
- (c) Consuls of career:
- (d) Vice consuls of career
- (e) Trade commissioners of career: and
- (f) Assistant trade commissioners of career

4. Administrative

- (1) An application authorized by the Ministry of Foreign Affairs for the importation at Free rates of customs duties and taxes of articles for personal use including motor vehicles, shall be made in writing to the chief officer of Customs
- (2) Applications by persons in sub-article 3 (b) hereof, shall be approved by, or in the name of, the appropriate ambassador, minister or high commissioner.
- (3) Applications by persons specified in sub-article 3 (c) to (f) hereof, shall be signed as follows:
 - (a) when made by consuls of career, by the appropriate consul general or by the consul in charge in offices where there is no consul general;
 - (b) when made by vice consuls of career, by the appropriate consul general or consul in charge in offices where there is no consul general, or by the vice consul in charge where there is no consul;
 - (c) when made by trade commissioners of career, by the senior trade commissioner or by the trade commissioner in charge in offices, where there is no senior trade commissioner: and
 - (d) when made by assistant trade commissioners of career, by the trade commissioner in charge of the office or by the assistant Trade commissioner in charge in offices where there is no trade commissioner.

5. Foreign Government Employees

The privilege of importation hereof at free rates of customs duties and taxes of personal and household effects, including motor vehicles, but not including, spirituous liquors and tobacco products, is extended to representatives of foreign governments, other than those mentioned in Article 3 hereof, sent by their governments to posts in Eritrea and their families for a period of six months after first arrival.

6. Disposal

Goods including vehicles, that have been imported duty and tax free, which are sold or otherwise disposed of in Eritrea shall be duty and tax paid based on the value of the goods at the time of sale or disposal.

7. Articles for Official Use

Uniforms, office equipment, stationery, and similar supplies sent by the government of any foreign country to officials covered by these Regulations for official use in Eritrea shall be imported at free rates of duties and taxes.

8. Effective Date

These Regulations shall come into force on the date of their publication in the Gazette of Eritrean Laws

Done at Asmara, this 23rd day of February, 2004,

Berhane Abrehe,
Minister of Finance.

Legal Notice No.100 /2005
A Legal Notice to Amend the Import and Declared Goods Regulations –
Legal Notice No.78/2003

1. Short Title

These Regulations may be cited as “ the Amendment Regulations-Legal Notice No.100/2005”

2. Amendments

The Import Permits and Declared Goods Regulations-Legal Notice No 78/2003 is hereby amended as follows:

- (1) Sub-Article(6) of Article 2 shall be deleted;
- (2) Article 4(2) is replaced by the following new Article 4(2):
“ The Bank of Eritrea or the commercial banks of Eritrea shall, prior to providing import services to an importer, verify that the importer has obtained an import permit from the Ministry of Trade and Industry”;
- (3) Article 4(3) is replaced by the following new Article 4(3):

“ The Ministry of Trade and Industry shall permit the importation of development, basic consumer and other important goods after a case-by-case examination. The mode of payment of said goods shall be on the basis of Regulations/Directives of the Bank of Eritrea”.

3. Effective Date

These Regulations shall come into force on the date of their publication in the Gazette of Eritrean Laws.

Done at Asmara, this 1st day of January, 2005

Dr.Giorgis Teklemikael
Minister of Trade and Industry