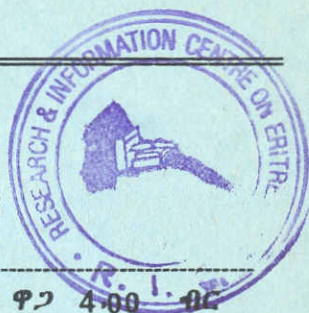


24 OCT 1994



ጋዜጣ አዋጁት ኤርትራ

ብመንግስቲ ኤርትራ ዝሕተዎ

ቅጺ 4/1994 ቁጽሪ 8 አስመራ 5 ጥቅምቲ 1994 ዋጋ 4.00 ብር

አዋጅ ቁጽሪ 64/1994
አዋጅ ቀረጽ መሸጣን ኤክሳይዝን

PROCLAMATION No. 64/1994
SALES AND EXCISE TAX PROCLAMATION

Vol 4/1994 No. 8 Asmara October 5, 1994 Price Birr 4.00

ጋዜጣ አዋጃት ኤርትራ

ብመንግስቲ ኤርትራ ዝሕተም

ቅጂ 4/1994 ቁጽሪ 8 አስመራ 5 ጥቅምቲ 1994 ዋጋ ብር

አዋጅ ቁጽሪ 64/1994

አዋጅ ቀረጽ መሸጣን ኤክሳይዝን

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አዋጅ ቀረጽ መሸጣን ኤክሳይዝን፡

ብመንግስቲ ሃገረ ኤርትራ ተሓንጺዶ ዘሎ መደባት ዳግመ ሀንጻን ልምዓትን ከይተዓናቐፈ ንኸበኑም፡

ብምኽንያት ኩናትን ድርቅን ዝግነወ ቁጠባ ሃገር ንምብርባር ናይ ውሽጢ ሃገርን ናይ ወጻኢ ሃገርን ወፍሪ ርእሰማል ዘተባብዕ ሓዲሽ ብርዓተቀረጽ ምትእትታው ከምዘድሊ ብምግንዛብ ነዚ ንምትግባር ካብ ኣገልግሎት ፡ካብ ፍርያት ውሽጢ ሃገርን ካብ ወጻኢ ዝኣትው ኣቕሑን ሸቀጣትን ዝሕተት ዝነበረ ቀረጽ መሸጣን ቀረጽ ኤክሳይዝን ብምዕራይ ኣገባብ መታን ክሰርሕ እዚ ዝሰዕብ ተኣውጁ ኣሉ።

ክፍሊ ሓደ ፡ ሓፈሻዊ

፡፡፡፡፡ 1 ፡፡፡፡፡ ሓጺር ኣርእስቲ

እዚ አዋጅ እዚ ካብ መሸጣን ኤክሳይዝን ዝኸፈል ቀረጽ ንምእካብ ዝወጸ አዋጅ ቁጽ 64/1994 ተባሂሉ ክጥቀስ ይከኣል።

፡፡፡፡፡ 2 ፡፡፡፡፡ ትርጉም

ኣተኣታትውሎም ካልእ ትርጉም ዘውሀቦም እንተዘይኮይኑ ኣብዚ አዋጅ እዚ፡-

1. "መሸጣ" ማለት ክብሪ ዘለዎ ኣቕሑ ብገንዘብ ወይ ብዓይነት ዝግበር ምትሕልባፍ /ምልውዋጥ/ መሰርሕ ክኸውን ከሎ ብተወሳኺ ክፍሊት ተቐቢልካ ኣገልግሎት ምሃብውን የጠቓልል።
2. "መኸዘን ኣቕሑ" ማለት ቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር ብዝፈቐደ መሰረት ኣቕሑ ቀረጽ ከይከፈሉ ዝዕቀቡሉን ዝቐመጡሉን ባፍራ ማለት ኢዩ።
3. "ሚኒስትሪን ሚኒስተርን" ማለት ሚኒስትሪን ሚኒስተር ፋይናንስን ልምዓትን ማለት ኢዩ።
4. "ሰብ" ማለት ንድንጋገታት ናይዚ አዋጅ'ዚ ብዝምልከት ባህርያዊ ሰብ ወይ ናይ ሕጋዊ ሰብነት መሰል ዘለዎ ኣካል ማለት ኢዩ።
5. "ቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር " ማለት ኣታዊታት ግብርን ቀረጽን ንምእካብ መዝንት ዝተዋሀቦ ኣካል ማለት ኢዩ።
6. "ኣምጻኢ" ማለት ዝኾነ ዓይነት ኣቕሑ ናብ ሃገር ዘምጽእ ወይ ዘእቱ ዝኾነ ሰብ ማለት ኢዩ።

7. "አቕሱ" ማለት ዝቸነ ተለዋጢ ክብሪ ጥቅሚ ዘለዎ ወይ ርውየት ዝህብ ዝቸነ አቕሱ ወይ ሸቐጥ ኮይኑ እንሰሳታት'ውን የጠቓልል።
8. "አገልግሎት" ማለት አብ ሰሌዳ 'ሐ' ናይዚ አዋጅዚ ዝተዘርዘሩን ካልኦት እዚ አዋጅዚ ንምትግባር አብ ዝወጽእ ሕጋጋት ዝግለጹን አገልግሎት ማለት ኢዩ።
9. "አፍራይ" ማለት አቕሱ ዘፍሪ ወይ ዝሰርሕ ዝቸነ ሰብ ማለት ኮይኑ ሰራሓት ሕትመት ዘካይድውን የጠቓልል።
10. "ኮሚሽን ግብሪ ይግባይ" ማለት ብመሰረት አዋጅ አታዊ ግብሪ (አዋጅ ቁ. 62/94) ዝተመሰረተ ኮሚሽን ወይ ንዕሉ ክትክእ ብኻልእ ሕጊ ዝምሰረት አካል ማለት ኢዩ።
11. "ውሃብ አገልግሎት" ማለት ብመሰረት ንኡስ ዓንቀጽ 8 ናይዚ ዓንቀጽዚ ዝተጠቐሱ አገልግሎታት ዝህብ ሰብ ማለት ኢዩ።
12. "ዘይስተ አልኮል" ማለት ዝቸነ ዓይነት ነገር ስለዝተወሰነ ብወዲሰብ ክስተይ ዘይክእል ዝቸነ ዓይነት አልኮል ማለት ኢዩ።
13. "ጥሪ ነገር" ማለት ውዱእ አቕሱ ንምፍራይ ወይ ንምሰራሕ አፍራይ አብ ምፍራይ ወይ አብ ምሰራሕ ብምትሕውዋስ ወይ ብምግጥጣም ዝጥቐመሉ ነገር ማለት ኢዩ።
14. "ጽሑይ አልኮል" ማለት ጽርየቱ 96% ወይ ካብኡ ንላዕሊ ዝቸነ አልኮል ማለት እዩ።

፡፡፡፡፡፡ 3 ዝተሰረዙ ሕጎታት፡

ለቱም ቅድሚ ሕጂ ክሰርሓሎም ዝጸንሑ አዋጃት ፡ ሕጎታት ፡ ድንጋጌታት ፡ ሕጋጋትን መምርሒታትን ብፍላይ ካላ ድንጋጌ ቁጽሪ 16/1990 ቀረጽ መሸጣን ቀረጽ ኤክሳይዝን ምስ ኩሎም ምምሕዳራዊ ተሰሪዞም በዚ አዋጅዚ ተተኪዖም ኣለው።

፡፡፡፡፡፡ 4 ተፈጻሚነት- አዋጅ፡

ብመሰረት ዓንቀጽ 16 ናይዚ አዋጅዚን ብመሰረት እዚ አዋጅዚ ዝወጽእ ሕጋጋትን ካብ ምኽፋል ግብሪ ናጻ እንተዘይኮይኖም እዞም ዝሰዕቡ ብመሰረት እዚ አዋጅዚ ቀረጽ ይኸፈሎም፡-

1. ናይ ውሽጢ ሃገር ፍርዖት
2. ካብ ወጻኢ ሃገር ናብ ውሽጢ ሃገር ዝኣትው አቕሱ
3. አብ ውሽጢ ሃገር ዝዋሃብ አገልግሎት፡

ክፍል ክልተ፡ ቀረጽ - መሸጣ

ዓንቀጽ 5 ምጣነ፡ ቀረጽ መሸጣ

ምጣነ፡ ቀረጽ መሸጣ ዝኸፈሎም እዞም ዝሰዕቡ ይኹኑ፡-

1. ኣብ ሰሌዳ ህ' ናይዚ ኣዋጅ'ዚ ተዘርዚሮም ዝርከቡ ኣብ ውሽጢ ሃገር ዝፈርዩን ካብ ወዳኢ ሃገር ዝመጹን ኣቕሑ 3% /ሰለስተ ካብ ሚእቲ/፡
2. ኣብ ሰሌዳ 'ለ' ናይዚ ኣዋጅ'ዚ ተዘርዚሮም ዝርከቡ ኣብ ውሽጢ ሃገር ዝፈርዩን ካብ ወዳኢ ሃገር ዝመጹን ኣቕሑን 5% /ሓመሽተ ካብ ሚእቲ/፡
3. ኣብ ሰሌዳ ህ'፡ 'ለ' ን 'ረ'ን ብዝርዝር ዘይሰፈሩ ኣብ ውሽጢ ሃገር ዝፈርዩን ካብ ወዳኢ ሃገር ዝመጹን ኣቕሑ 12% /ዓሰርተ ክልተ ካብ ሚእቲ/፡
4. ኣብ ሰሌዳ 'ሐ'-1ን 2ን ናይዚ ኣዋጅ'ዚ ተዘርዚሮም ዝርከቡን ካልኦት ሚኒስተር ብዘውጽኦም ሕጋዊ ዝግለጹ ወሃብቲ ኣገልግሎት፡-

- ሀ. ኣብ ሰሌዳ 'ሐ'-1 ዝተዘርዘሩ.....10%
 - ለ. ኣብ ሰሌዳ 'ሐ'-2 ዝተዘርዘሩ5%፡
- ቀረጽ መሸጣ ይኸፍሉ።

ዓንቀጽ 6 ሰረተ መሰልዒ ቀረጽ መሸጣ፡

ዋጋ መሰልዒ ቀረጽ መሸጣ ከምዚ ዝሰዕብ ይኸውን፡-

1. ኣብ ውሽጢ ሃገር ኣብ ልዕሊ ዝፈረዩ ኣቕሑ ብናይ ኣፍሪይቲ መሸጢ ጅምላ ዋጋ ከምኡ'ውን ኣድላይነቲ ተራእዩ ዝተኸፍለ ቀረጽ ኤክሳይዝ ይድመር።
2. ካብ ወዳኢ -ሃገር ንዝኣትው ኣቕሑ፡ ዋጋ ኣቕሑ፡ ዋጋ መድሕንን ክፍሊት መጽዓኒን ከምኡ'ውን እንተልዩ ዝተኸፍለ ቀረጽ ጉምሩክን ቀረጽ ኤክሳይዝን ይድመር።
3. ኣብ ውሽጢ ሃገር ንዘወሃቡ ኣገልግሎት ብመሰረት ዋጋ መሸጣ ኣገልግሎት ይኸውን።

ዓንቀጽ 7 ኣሰላላዓ - ቀረጽ መሸጣ፡

1. ካብ ወዳኢ ሃገር ንዝመጹ ኣቕሑ ቀረጽ መሸጣ ብመሰረት ዓንቀጽ 6 ንኡስ ዓንቀጽ 2 ይኸፈል።

2. ከፋል ግብሪ መዛግብቲ ሕሳብን ደገፍቲ ሰነዳትን ናይ ምሓዝ ግዴታ ምስ ዝህልዎ ቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር ብመሰረት እቶም ዝቐረቡ መዛግብቲ ሕሳብን ደገፍቲ ሰነዳትን ቀረጽ ሙሽጣ ይውሰን።
3. ብዛዕባ ኣተሓሕዝ መዛግብቲ ሕሳብ ኣብ ኣታዊ ግብሪ ኣዋጅ ቁጽሪ 62/1994 ዝተሓገገ ኣብ ናይ ቀረጽ መሽጣውን ተፈጻሚ ይኸውን።
4. ብኸፈልቲ ሃገር ዝቐረቡ መዛግብቲ ሕሳብን ደገፍቲ ሰነዳትን ብቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር ብዝኾነ ምኽንያት ተቐባልነት ምስዘይረኽቡ፡ ንኸቐርቡ ተሓትቶም ምስዘይቐርቡ፡ ወይ ዘድልዩ ሰነዳትን መዛግብቲ ሕሳብን ምስዘይህሉ፡ ቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር ብዘልዎ ሓበሬታ ወይ ብናይቲ ኣቐሓ ናይ ጅምላ መሽጢ ዋጋ ወይ ዋግኡ ምስ ዘይፍለጥ ብመሰረት ተመሳሳሊ ኣቐሓ ናይ ጅምላ መሽጢ ዋጋ ቀረጽ ይውሰን።
5. ቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር ዝወሰኖ ቀረጽ ሙሽጣ ብዝምልከት ብጽሑፍ ንኸፈልቲ ግብሪ የፍልጥ። ኣገባብ ኣለእእኻ ካኣ ብመሰረት ኣታዊ ግብሪ ኣዋጅ ቁጽሪ 62/1994 ተፈጻሚ ይኸውን።
6. ከፋል ግብሪ መሽጥኡ ብጉቡእ ኣንዳፍልጠ ቀረጽ ከፊሉ ድሕሪ ምጽናሕ ኣብ ውሽጢ ሓሙሽተ /5/ ተኸታታሊ ዓመት ካብ ዝተኸፍለ ቀረጽ ቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር ተረፍ ምህላው ኣሚኑ ሰሊዑ ምስዘይሓትት፡ ብኸፋል ግብሪ ዝተኸፍለ ቀረጽ ቅቡል ይኸውን። ከፋል ግብሪ መሽጥኡ ከምዝሓበኣ ምስዝረጋገጽ ግን ሓሙሽተ ዓመት ናይ ይርጋእ መሰል/ገደብ ግዜ መሰል/ ከጥቐም ኣይክእልን። ቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር ነቲ ክኸፈል ዝግብኡ ተወሳኺ ቀረጽ ክሓትት ይኸእል።

ዓንቀጽ 8 ኣከፋፍላ ቀረጽ መሽጣ፡

1. ቀረጽ ሙሽጣ፡

ሀ. ፍርያት ውሽጢ ሃገር፡ ብኣፍራይ፡

ለ. ካብ ወጻኢ ሃገር ንዝመጹ ኣቐሓ፡ ብኣምጻኢ፡

ሐ. ኣብ ውሽጢ ሃገር ንዝወሃቡ ኣገልግሎት፡ ብወሃቢ ኣገልግሎት፡

ኣብ ንኡስ ዓንቀጽ 3 ናይዚ ዓንቀጽ'ዚ ኣብ ዝተገልጸ ግዜ ይኸፈል።

2. ኣብ ንኡስ ዓንቀጽ 1 ናይዚ ዓንቀጽ'ዚ ዝተጠቐሰ ቀረጽ መሽጣ ብዘየገድሱ፡

ሀ. ቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር ብኣፍራይ ወይ ብኣምጻኢ ቀረጽ

ከምዝተኸፍለ ከረጋግጽ ምስዘይክእል፡ ዝተወሰነ ግብርን ቀረጽን ብደረጃ

ኣፍራይ ወይ ኣምጻኢ ዓቕሚ ክእከብ ካብ ዝነበረ ዓቕን ከይወሰኸ ብደረጃ

ጅምላ ወይ ንጽል ከም ዝእከብ ይገብር።

ለቤት ጽሕፈት አታዊ ውሽጢ ሃገር ብአምዳኢ ወይ ብአፍራይ ቀረጽ ዘይተሸፍሎም አቕሑ አብ ኢድ ጅምላ ወይ ንጽል ሸምጢ ምህላዎም ምስ ዝአምን፡ ጅምላ ወይ ንጽል ዋጋ መሸጢ ናይቶም አቕሑ ብግምት ይስልዕ። ቀረጽ ብደረጃ አፍራይ ወይ አምዳኢ ዝተሸፍሎ ምዃኑ፡ መርትዖ ምቕራብ ናይ ከፋላ ግብሪ ሓላፍነት ይኸውን።

3. ግዜ ምሽፋል ቀረጽ

- ሀ. ከፋላ-ግብሪ፡ አፍራይ፡ብጅምላ ወይ ብንጽል ዝሸይጥ ወይ ውሃብ አገልግሎት አብ ውሽጢ ሓደ ወርሒ ንዘካየደ ዕለታዊ መሸጣ ወይ ዝሃበ አገልግሎት አብ ውሽጢ ወርሒ አታዊኡ አፍሊጡ ዝግብኦ ቀረጽ ይሸፍል።
- ለ. ከፋላ-ግብሪ አምዳኢ ምስ ዝኸውን ነቶም አቕሑ፡ ካብ ናይ ክሊ ነቐጣታት ጉምሩክ አብ ዝወጽኦሉ ግዜ ግቡእ ቀረጽ ይሸፍሎም።

- 4. ከፋላ ግብሪ ዝሸፈሎ ቀረጽ ካብቲ ክሸፍሎ ዝግብኦ ውሒዱ ክርከብ ከሎ፡መፍልጢ ውሳኔ ቀረጽ ተዓልዩ ምስበጽሑ፡ዝነደሰ ሕሳብ አብ ውሽጢ 30 /ሰላሳ/ መዓልቲ ንቤት ጽሕፈት አታዊ ውሽጢ ሃገር ይሸፍል። ዝሸፈሎ ቀረጽ ካብ ክሸፍሎ ዝግብኦ ልዒሉ ምስ ዝርከብ እቲ ዝያዳ ዝሸፈሎ ምስ ዝሓትት አብ ውሽጢ ሓደ ወርሒ ይምለሰሉ።

ዓንቀጽ 9 አብ ልዕሊ ጥሪ፡ ነገራት ቀረጽ ዝተሸፍሉ ዝምለሰ ገንዘብ፡

- 1. አብ ምስራሕ ፍርያት ውሽጢ ሃገር ከም ጥሪ ፡ ነገር ንዝወፃሉ ወይ ንዝገልገሉ ዝተሸፍሎ ቀረጽ መሸጣ ተመሳሲ ይኸውን። ከም ጥሪ ፡ ነገር ዘገልገል ጽሑፍ አልኮል ዝተሸፍሎ ቀረጽ መሸጣ ግን ተመሳሲ አይኸውንን።
- 2. ብመሰረት ንኡስ ዓንቀጽ 1 ናይዚ ዓንቀጽ'ዚ አብ ልዕሊ ጥሪ ፡ ነገራት ዝተሸፍሎ ቀረጽ መሸጣ ዝምለሰሉ አገባብ ብመሰረት ዝወጽእ ሕጋጋት ይውሰን።

ክፍሊ - ሰለስተ

ቀረጽ፡ ኤክሳይዝ

ዓንቀጽ 10 ምጣነ ፡ ቀረጽ ኤክሳይዝ

አብ ሰሌዳ 'መ' ናይዚ አዋጅ'ዚ ብዝርዝር ሰፊርም ዘለው ቀረጽ ኤክሳይዝ ዝሸፈሎም አቕሑ፡

- 1. ካብ ወዳኢ ሃገር ምስ ዝኣትው
 - 2. አብ ውሽጢ ሃገር ምስ ዝፈርዩ፡
- ብመሰረት ሰሌዳ ምጣነ ቀረጽ ይሸፈሎም።

9ንቀጽ 11 ሰረተ - መሰልፍ ቀረጽ ኤክሳይዝ:

ዋጋ መሰልፍ ቀረጽ ኤክሳይዝ ከምዚ ዝሰባበ ይኸውን፡-

1. ኣብ ውሽጢ ሃገር ኣብ ልዕሊ ዝፈርዩ ብዋጋ መፍሪይ
2. ካብ ወጻኢ ሃገር ንዝኣትው ኣቕሑ ብዋጋ ኣቕሑ፡ ዋጋ መድሕንን ክፍሊት መጽዓኒን ብምድግር፡ ይኸውን።

9ንቀጽ 12 ኢክፋፍላ ቀረጽ ኤክሳይዝ:

1. ቀረጽ ኤክሳይዝ:

ሀ. ኣብ ውሽጢ ሃገር ንዝፈርዩ ኣቕሑ፡ ብኣፍራይ

ለ. ካብ ወጻኢ ሃገር ንዝኣትው ኣቕሑ፡ ብኣምጻኢ፡

ብመሰረት ኣብ ንኡስ 9ንቀጽ 2 ናይዚ 9ንቀጽ'ዚ ኣብ ዝተገልጸ ግዜ ይኸፈል።

2. ዝኸፈለሉ ግዜ:

ሀ. ብመሰረት ንኡስ 9ንቀጽ 2 - ለ ናይዚ 9ንቀጽ'ዚ ዝተፈልየ ውሳኔ

እንተዘይተዋሂቡ ኣብ ሰሌዓ 'መ' ብዝርዝር ሰፊርም ዘለው ኣቕሑ፡-

/1/ ካብ ወጻኢ ሃገራት ምስ ዝኣትው፡ ካብ ክሊ ንቐጣ ጉሙሩክ ክወጹ ከለው፡

/2/ ኣብ ውሽጢ ሃገር ምስ ዝፈርዩ፡ ካብ ዝፈረይሉ እዋን ኣብ ውሽጢ ሓደ ወርሒ ቀረጽ ኤክሳይዝ ይኸፍሉ።

ለ. ኣፍራይ ንዝፍርዩም ኣቕሑ ቀረጽ ከይከፈለሉም ኣብ መኸዝን ንኸቐመጡ ፍቓድ ካብ ቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር ክረክብ ኣለዎ። ብፍቓድ ዝተቐመጡ ኣቕሑ፡ ካብ ዝተቐመጥዎ መኸዝን ኣብ ዝወጽሉ እዋን ቀረጽ ኤክሳይዝ ይኸፍሉ።

ሐ. ቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር፡ ኣፍራይ፡ ኣቕሑ መኸዝን ከምዘድልዩ ምስዝኣምን መኸዝን ንኸቐውም ፍቓድ ይህቦ። እቲ መኸዝን ዝሰርሓሉ ኣገባባትውን ብሕጋዊት የውጽእ። ወክልቲ ናይ ቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር ኣብቲ ቦታ ብኣካል ከይተረኸቡን ከብ ቁጽጽርም ወጻኢን ዝኾነ ኣቕሑ ናብ መኸዝን ምእታው ወይ ካብ መኸዝን ምውጻእ ኣይፍቀድን።

መ. ኣፍራይ ኣድልይቲ መዛግብቲ ሕሳብን ደገፍቲ ሰነዳትን እንተዘይሓዘ ወይ ወርሓዊ መግለጺ ሕሳብ ኣቕሪቡ ቀረጽ ብመሰረት እዚ ኣዋጅ'ዚ ኣብ ውሽጢ ዝተወሰነ ግዜ እንተዘይከፈለ ወይ ዘቕረቦ መግለጺ ሕሳብ ብቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር ተመርጺሩ ጉጉይ ኮይኑ ምስ ዝርከብ እቲ ዝድለ ቀረጽ ክሳብ ዝኸፍል ዝኾነ ኣቕሑ ካብ መፍሪይ ቦታ ወይ ካብ መኸዝን ከውጽእ ኣይፍቀድን።

9ንቀጽ 13 አሰላለፍ ቀረጽ ኢካሳይዝ:

1. አፍራይ አቼሎ ዝሓዘም መዛግብቲ ሕሳብ ብቼዓትን ብመሰረት እዚ አዋጅዚ 9ንቀጽ 14 [2] ዝቐረበ ወርሓዊ መግለጺ ሕሳብ ከኣ ትኸክልን ምዃኑ ቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር ምስዘረጋግጽ፡ ብመሰረት መግለጺ ወርሓዊ ሕሳብ ዝቐረበ ቀረጽ ቅቡል ይኸውን።
2. ቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር ነቲ ዝቐረበሉ መፍለጢ ኣታዊ ብመሰረት ንኡስ 9ንቀጽ 1 ናይዚ 9ንቀጽዚ ዘይቈቡል ኮይኑ ምስ ዝረኸቦ ወይ ካብ ዝተገልጸ መፍለጢ ኣታዊ ንላዕሊ ክኸፈል ዝግብኦ ንዝዘብ ምህላው ኣብ ውሽጢ ሓሙሽተ ዓመት ምስ ዘረጋግጽ፡ ነቲ ቀረጽ ብግምት ክሰልፅን ንክኸፍሎ ክሓትትን ይኸእል። ከፋል ግብሪ ሓበፊታ ሓቢኡ ምስ ዝርከብ ከኣ ኣብ 9ንቀጽ 7 [6] ናይዚ አዋጅዚ ዝሰፈረ ድንጋገ ተፈጻሚ ይኸውን።

ክፍሊ ኣርባዕተ

ሓባራዊ ድንጋገታት:

9ንቀጽ 14 ግዴታ ከፈልቲ - ግብሪ:

ብዘይካ ኣብዚ አዋጅዚ ኣብ ካልኣት ድንጋገታት ዝተጠቐሱ ግዴታት ከፈልቲ ግብሪ ነፍሲ ወከፍ ከፋል ግብሪ፡-

1. ቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር ብዝፈቐደን ብኣሰራርሓ ሕሳብ ቁቡል ብዝኾነን ኣገባብ ስርዓተ- ኣተሓሕዛ መዛግብቲ፡ ሕሳብን ደገፍቲ ሰነዓትን ናይ ምሓዝ፡
2. ብቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር ዝወሃብ ቅጥዒ ብቼዕ ቀረጽ ንምእካብ እኹል ሓበፊታ ከህብ ዝኸእል መግለጺ ተመሊኡ ኣብ ውሽጢ ሓደ ወርሒ ናይ ምቕራብ፡
3. ቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር ብመሰረት 9ንቀጽ 15 ንኡስ 9ንቀጽ 13 27፡ ናይዚ አዋጅዚ ዝሰፈረ ክፍጻም ምስ ዝሕተት ናይ ምፍጻም፡
4. ወኪል ቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር ኣብ ስራሕ ቦታ ከፈልቲ ግብሪ ተረኺቡ፡ ብዛዕባ ኣተሓሕዻ ቀረጽ ንዝገብሮ ምቁጽጻር ኣድላይ ዝኾነ ሓበፊታ ኣማሊእካ ናይ ምቕራብ፡
5. ዓይነት ስራሕ፡ ኣድራሻ፡ ዕለት ምጅማር ወይ ምቁራጽ ስራሕን ምልዋጥ ኣድራሻን ንቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር ብኡ ንብኡ ናይ ምግላጽ፡

6. ሰራሕ ምስ ዝቐረጽ ዝድለ ቀረጽ ኣብ ውሽጢ ሓደ ወርሒ ተጻርዩ ከምዝኸፈል ናይ ምግባር፡

ግዴታ ኣለዎ።

፻፺ቀጽ፡ 15 ስልጣን ቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር፡

ብዘይካ ኣብ ካልኣት ድንጋገታት ናይዚ ኣዋጅዚ ዝተጠቐሰ ስልጣን፡ ቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር እዚ ዝሰዕብ ስልጣንን ተግባራትን ይህልዎ፡-

1. ግብርን ቀረጽን ንምውሳን ዝሕግዙ መዛግብቲ ሕሳብን ደገፍቲ ሰነዳትን ክቐርቡ ወይ ከፋል ግብሪ ብኣካል ቀሪቡ መዛግብቲ ከመርምርን ከረድእን ናይ ምእዛዝ፡
2. ኣብ ናይ ከፋል ግብሪ ሰራሕ ቦታ ወይ መኸዘን ወይ ዝኾነ ከም መኸዘን ፍርዖቲ ዝጥርጠር ቦታ ንናይ ምእታው ምምርማር ሓበሬታ ምእካብን ግቡእ ስጉምቲ ናይ ምውሳኔን፡
- ሀ. ኣብ ምዱብ ሰዓታት-ሰራሕ ከፋል ግብሪ ቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር ምፍራይ ወይ መሸጣ ኣቕሑ ከም ዝካየድ ምስ ዝጥርጥር ወይ ንቕጥዕ ኣሰላልዓ ቀረጽ ዘድሊ ሓበሬታ ምስ ዝህሉን ንምርግጋጽ ግቡእ ትግባረ ድንጋገታት ናይዚ ኣዋጅዚን ነዚ ኣዋጅዚ ንምትግባር ዝወዱ ሕጋጋትን፡
- ለ. ኣብ ዝኾነ ግዜ ቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር ካብ ምጥሓስ ድንጋገታት ናይዚ ኣዋጅዚ ወይ ነዚ ኣዋጅዚ ንምትግባር ዝወዱ ሕጋጋትን ዝነቅል ዝበን ከም ዝተፈጸመ ምስ ዝርጥር፡
3. ኣድላይ ኮይኑ ምስዝርከብ፡ ብፍቓድ ሚኒስትሪ ወይ ዝምልከቱ ምምሕዳር ኣውራጃ ፍቓድ ብምሕታት ቀረጽ ዝእካብ ኣካል ናይ ምውካል።
4. ብመሰረት እዚ ኣዋጅዚ ክኸፈል ዝግብኦ ቀረጽ ንኸፋል ግብሪ ናይ ምፍላጥ
5. ካብ ወዳኢ ሃገር ንዝኣትው ኣቐሑ ብዝምልከት፡
- ሀ. ናብ ክሊ ነቐጣ - ጉምሩክ ካብ ዝኣተውሉ መዓልቲ ጀሚሩ ክሳብ ሽዱሽተ ወርሒ ቀረጽ ምስ ዘይክፈል፡ ኣቐሑ ምሻጥ ወይ ዝበላሸው ምስ ዝኾኑ ኣብ ዝኾነ ዝመስሎ ግዜ ንኸሸዩጡ ናይ ምውሳኔ።
- ለ. ክኸፈል ዝግብኦ ቀረጽን ካልኣት ወዳኢታትን ምስ ተነከዩ፡ ንዝተረፈ ንዝብ ኣብ ናይ መንግስቲ ካዘና ናይ ምእታውን ንዝተረፈ ንዝብ ናይ ምቕባል መሰል ዘለዎ ሰብ፡ ኣቐሑ ካብ ዝተሸጥሉ ዕለት ጀሚሩ ኣብ ውሽጢ ሓመሽተ ዓመት ሕቱ ብምቕራብ መሰሉ ክረጋገጽሉ ከሎ፡ እቲ ተረፍ ንዝብ ከም ዝዋሃቦ ናይ ምግባር።

ዓንቀጽ 16 ሕድገት ቀረጽ:

እዞም ዝሰዕቡ ካብ ምኽፋል ቀረጽ ናጻ ይኾኑ፡-

1. ሀ. ቀረጽ ከይክፈሎም ወይ ከጎድለሎም ብሕጊ ዝተደንገገሎም ኣቕሑን ኣገልግሎታትን፡
ለ. መንግስቲ ዘጽደቐም ኣህጉራዊ / ዓለምልኻዊ / ስምምዓት ካብ ቀረጽ ናጻ ዝኾኑ ኣቕሑን ኣገልግሎታትን፡
ሐ. ሚኒስትር ካብ ቀረጽ ናጻ ዝገበርም ኣቕሑን ኣገልግሎታትን፡
2. ንወጻኢ ሃገራት ብቐጥታ ንኸለኣኹ ኣብ ውሽጢ ሃገር ዝፈረዩ ኣቕሑ፡
3. ብዘይካ ኣብዚ ዓንቀጽዚ ካብ ምኽፋል ናጻ ዝኾኑ ኣቕሑን ኣገልግሎታትን ሚኒስትር ብዘውጽኦም መምርሒታት ካልኣት ኣቕሑን ኣገልግሎታትን ካብ ምኽፋል ቀረጽ ናጻ ከኾኑ ይኸእሉ።

ዓንቀጽ 17 ይግባይ:

1. ከፋል-ግብሪ ነቲ ብቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር ዝተሰለዐ ቀረጽ ምስ ዘይሰማማዑ መፍለጢ ውሳኔ ቀረጽ ካብ ዝተቐበለሉ ዕለት ጀሚሩ ኣብ ውሽጢ 30 / ሰዓሳ / መፃልቲ 50% / ሓምሳ ካብ ሚእቲ / ካብቲ ዝተወሰነ ቀረጽ ብጥሪ ገንዘብ ኣትሒዙ፡ ናብ ግብሪ ይግባይ ሰማዒት ሽማግሌ / ኮሚሽን / ጥርጉኑ ከቕርብ ይኸእሉ፡
2. ብመሰረት ንኡስ ዓንቀጽ 1 ናይዚ ዓንቀጽዚ፡ ኣብ ዝተጠቐሰ እዋን ከፋል-ግብሪ ይግባይ ምስዘይብልን ትሕጃ ምስዘዩትሕዝን ዝተሰለዐ ቀረጽ ናይ መወጻእታን ተኸፋልን ይኸውን፡
3. ኣብ ንኡስ ዓንቀጽ 1 ናይዚ ዓንቀጽዚ፡ ዝተሓገገ ዝተሓለወ ኮይኑ፡ ኣብ ኣታዊ ግብሪ፡ ኣዋጅ ቁጽሪ 62/1994 ንይግባይ ብዝምልከት ዝሰፈሩ ድንጋገታት ኣብ ቀረጽ መሸጣን ኤክሳይዝን ብምሉእም ተፈጻሚ ይኾኑ።

ዓንቀጽ 18 መቐጻብቲ:

ዝኾነ ከፋል ግብሪ፡-

1. ብመሰረት እዚ ኣዋጅዚ ኣብ ግዚኡ መሸጥኡ ኣፍሊጡ ቀረጽ ምስ ዘይከፍል 20% / ዕሰራ ካብ ሚእቲ / ናይቲ ዝተሰለዐ ቀረጽ ይቕጽዕ።
2. ብመሰረት እዚ ኣዋጅዚ ኣብቲ ዝተወሰነ ግዜ ከኸፍሎ ዝግባእ ቀረጽ ምስዘይከፍል ኣብ ነፍሲ ወከፍ ወርሒ 5% / ሓመ-ሽተ ካብ ሚእቲ / ናይቲ ከኸፈል ዝግብኡ ቀረጽ እንዳተሓሰበ 50% / ሓምሳ ካብ ሚእቲ / ክሳብ ዝበጽሕ ይቕጽዕ።
3. ብቑዕን ቅቡልን መዛግብቲ መሸጣን ደገፍቲ ሰነዳትን ምስዘይሕዝ 20% / ዕሰራ ካብ ሚእቲ / ናይቲ ከኸፍሎ ዝግባእ ቀረጽ ይቕጽዕ።

ክፍለ - ሓሙሽተ:

ዝተፈላለዩ ሕጋታት

ዓንቀጽ 19 ግዴታ - ምትሕብባር

1. ዝኾነ ሰብ ንትግባሪ እዚ ኣዋጅዚ ምስ ቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር ናይ ምትሕብባር ግዴታ ኣለዎ።
2. ኣብ ንኡስ-ዓንቀጽ 1 ናይዚ ዓንቀጽዚ፡ ዝተሓገገ ዝተሓለወ ኮይኑ፡ ብፍላይ ነዞም ዝሰዕቡ ግዴታታት የጠቓልል፡-
 - ሀ. መንነት ከፈልጊ-ግብሪ ባህርን ኩነታትን ስራሕ ናይ ምሕባር፡
 - ለ. ንኣተኣኻኸባ ቀረጽ ዝሕግዙ ሓበሬታ ብኣግኡ ናይ ምሃብ፡
 - ሐ. ሓድሽ ፍቓድ-ንግዲ ምስዝወሃብ ወይ ምስዝሕደስ ወይ ምስ ዝሰረዝ ብኡንብኡ ናይ ምግላጽ፡
 - መ. ቀረጽ ምኽፋሉ ዘረጋግጽ ወረቐት ምስክር ንዘየቕረበ ዝኾነ ሰብ ኣገልግሎት ናይ ምቁራጽ፡
 - ረ. ንኣተኣኻኸባ ቀረጽ ዝሕግዝ ቴክኒካውን ሞያውን ሓገዝ ብቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር ምስዝጥለብ፡ ናይ ምሃብ፡

ዓንቀጽ 20 ገበናዊ መቐዳዕቲ፡

ዝምልከቶ ድንጋገታት ናይ ገበናዊ ሕጊ ዝፃበዩ መቐዳዕቲ ዘየሰዕብ ምስዝኸውን፡-

1. ዝኾነ ከፋል ግብሪ ካብ ቀረጽ ንምህዳም ወይ ቀረጽ ኣትዲሉ ንምኽፋል ብዛዕባ ፍርያቱ፡ ዋጋ ኣቕሑ፡ ኣገልግሎት ወይ መሸጣ ናይ ሓሶት ሓበሬታ ዝሃበ፡ ቅኑስ ዘይኮነ መዛግብቲ ሕሳብን ደገፍቲ ሰነዳትን ዘቕረበ፡ ንኣሰላልዓ ቀረጽ ኣድለይቲ ዝኾኑ ሓበሬታ ከቕርብ ተሓቲቱ ፍቓደኛ ዘይኮነ፡ ወይ ዝሓበኣ ወይ ንስራሕ ቤት ጽሕፈት ኣታዊ ውሽጢ ሃገር ብዝኾነ ኣገባብ ዘተዓናቐፈ ወይ ንምትዕንቓፍ ዝፈተነ፡ ገበኑ ብቤት ፍርዲ ምስዝረጋገጽ፡-
 - ሀ. ንመጀመርያ ግዜ ገበን ዝፈጸመ ሓደ ዓመት ማእሰርትን ብር 5000 /ሓሙሽተ ሺሕ ብር/ ይቕዳዕ።
 - ለ. ንኻልኣይ ግዜ ገበን ዝፈጸመ ክልተ ዓመት ማእሰርትን ብር 10.000 /ዓሰርተ ሺሕ ብር/ ይቕዳዕ።
 - ሐ. ንሳልላይ ግዜ ገበን ዝፈጸመ ሰለስተ ዓመት ማእሰርትን ብር 20.000 /ዕስራ ሺሕ ብር/ ተቕጺዑ ፍቓድ ንግዱ ይሰረዝ /ይሕደግ/።
2. ኣብ ዓንቀጽ 19 /1/3/2/ ናይዚ ኣዋጅዚ ዝተነብረሉ ግዴታ ምትሕብባር ዘይፈጸመ ዝኾነ ሰብ ገበኛ ምዃኑ ብቤት ፍርዲ ምስዝረጋገጽ ካብ ሓደ ዓመት ዘይበዝሕ ማእሰርቲ ወይ ካብ ብር 3000 /ሰለስተ ሺሕ ብር/ ዘይበዝሕ ነንዘብ ይቕዳዕ።

ዓንቀጽ 21 ስልጣን ሚኒስትር፡

አብዚ አዋጅዚ አብ ካልኣት ዓንቀጽት ካብ ዝተገልጹ ብተወሳኺ እቲ ሚኒስትር፡

1. ብቡቕዕ ምኽንያት ብመሰረት እዚ አዋጅዚ ዝተሰልዐ ቀረጽ ብምልኡ ወይ ብኸፋሉ ናጻ ናይ ምግባር።

2. ንኣተገባብራ ናይዚ አዋጅዚ ዝሕግዙ ሕጋዊት ናይ ምውጻእ

ዓንቀጽ 22 መሰጋገሪ ሕጋዊት፡

1. እዚ አዋጅዚ አብ ግብሪ ቅድሚ ምውጻሉ ከይተሸፍሉ ዝጸንሑ ቀረጽት መሸጣ ትራንዛክሽንን ኤክሳይዝን፡ ኣከፋፍላ ባቶም ኣቐዲሙ ክስርሓሎም ዝጸንሑ ሕግታት ይኸፈሉ።

2. ብመሰረት እዚ አዋጅዚ ብዝተሳሰረ ፍሉይ ድንጋገ ቁጽሪ 16/1990 ቀረጽ መሸጣ ክኸፈለሎም ዝግብኦም ዘይተሸፍለሎም ቀረጽት ብመሰረት እቲ ፍሉይ ድንጋገን ክስርሓሎም ብዝጸንሑ መምርሒታትን ከም ዝኸፈሉ ይግባር።

3. ብመንግስቲ ሃገሪ ኤርትራ ንቀረጽ መሸጣን ኤክሳይዝን ዝምልከት ዝወጹ መምርሒታት ባዚ አዋጅዚ ዝተሰረዙ እኳ እንተኾኑ፡ ውንዙፍ ሕሳባት ምስዝህልው ግን ብመሰረት እቶም ክስርሓሎም ዝጸንሑ መምርሒታት ይእከቡ።

ዓንቀጽ 23 አዋጅ ተግባራዊ ዝኾነሉ ጊዜ፡

እዚ አዋጅ እዚ አብ ጋዜጣ አዋጃት ኤርትራ ተሓቲሙ ካብ ዝወጸሉ ዕለት ጀሚሩ አብ ግብሪ ይውዕል።

አስመራ፡ 5 ጥቅምቲ፡ 1994

መንግስቲ ኤርትራ።

ሰሌዳ ሀ

አብ ልዕሊ ፍርያት ውሽጢ ሃገር ኮነ ካብ
ወጻኢ ዝመጹ 3% ቀረጽ መሸጣ ዝኸፈሎም፡
ጥረን ፡ ዝተመሰርሑን ኣቕሑ

1. ናይ ኣእካል ቅብኣትን ዘይታዊ ፍረታት (ፋል፡ ሰሊጥ ፡ እንጣጢዕ ፡ ኒሁግ፡ ጉልዒ፡ ሱፍ፡ ስምስም ፡ ፍረጡጥን ካልኣትን)፤
2. መግቢ እንሰሳ፡ ሳዕሪ፡ ሓሰር፡ ድርቋ፡ ተረፍ ኣሕምልቲ ቃንጫን ካብ መጥሓን እኸሊ ዝርከብ ናይ ተረፍ መረፍ ንሰብ ዘየገልግሉ ፡ ተረፍ መረፍ መግቢ ሓተላ፡ ናይ ስምስም ጡጥ፡ ፋልን ተመሳሰልቶምን፤
3. ንመግቢ ጣዕምን መኣዛን ዝህቡ፤
4. ስጋ እንሰሳታት፡ ዓሳ፡ ደርሁን ኣዕዋፍን ፡ ሓሰማን፡- ብዝኾነ መልኰ፤
5. ጸባ ብዝኾነ መልኰ / ብዘይካ ፎርማጅን ኣጅቦን ፤
6. ፋፋ፡ ካሰተር፡ ተመሳሰልቲን፤
7. መባኹዕቲ፡ (ለቪቶ፡ በኪንግ ፓውደር፡) ቡቕሊ ፡ (ገይሶ፡)
8. ንኢንዱስትሪ፡ ሕርሻ ሀንጻን፡ ኣገልግሎት ዝውዕሉ ጥራኃገር ብኸፊል ዝተመሰርሑ ኣቕሑን፡ መለስሊዚ ዘይትን ቅብኣትን፤
9. ዝተመደረዩ ወይ ብኸፋል ዝተመደረዩ ናይ ፐትርልዩም ማዕድናዊ ዘይትን ንመሰርሒ መንገዲ ዝውዕል ቅጥራንን፤
10. ኅማ ጋልቫናይዝድ ይኹን ኣይኹን፤
11. ትረሲንግ ፐፐር፡ ፎቶ፡ ግራፍ ወረቐት ፡ ንድፊ ወረቐት፤
12. ፊትሊ ጸምርን ካልኣት ካብ ጸጉሪ እንሰሳታት ዝተሰርሑ ኣፍትልቲ መሸማዕ፤
13. ብባንክ ኤርትራ ንኸምሰራሕ ዘይመጸ ወርቅን፡ ብሩርን፡ ንሃሰን ቅርጺ ዘለዎምን ዘይብሎምን፤
14. ካብ ቤዝ መታል እተሰርሑ ሰልክታት ፡ ቴቦታት ፡ ሞራ፡ ኤለክትሮድን ተመሳሰልቲን ፤
15. መልኅም ቻርጔራ፡ ቁልፊ፤
16. 1. ንኸምሰራሕ ዘይኮነ ንመጠቕሊሊ ዘገልግሉ ጓሓፍ ወረቐትን ቁርጽራጽ፡ ካርቶንን ዝኣረገ ጋዜጣን፤
2. መዐቀቢ፡ መጠቕሊሊን መዐሸግን ኣብ ውሽጢም ዝሓዘዎ ተራጊፋ ምስ ዝሸየጥ፤
17. 1. ሰኣልትን ተማሃርን ዝጥቀሙሎም ቀለም ሕብርታትን መልከይኦምን
2. ንዳርክሩም ዘገልግሉ ወረቐቕቲ፡ ቅመማትን ፊልምታትን፤
18. ካብ ኣስቤስቶስ ዝተሰርሑ ክዳንን ንሓደጋ ሓዊ ንምክልኻል ዝተሰርሑ ኣጭርቕቲን፤
19. ንኢደ ጥበብ መካኒክን ንናይ ጉልበት ዕዩ ዘገልግሉ ናይ ኢደ መተዓዖዩ ከም ኣንኮልቲ ፡ ጎርጎርቲ፡ ቆረጽቲ፡ ጸረብቲ ዓጸፍትን ካልኣት ዘይተጠቕሱን፤
20. ንኢንዱስትሪያዊ-ን ሕክምናዊ-ን ኣገልግሎት ዘይውዕሉ ስምዒ፡ ፓራፊን፡ ጀል፡ ፐትርልዩም፡ ቫዘሊን፤
21. ብሕክምና ዝጥለቡ ስምዒ፡ ፓራፊን፡ ጀል፡ ፐትርልዩም፡ ቫዘሊን፡ መደንዘዚ ጋዝ፡ ኦርጋኒክን ፡ ኢንኦርጋኒክን፡ ጎዝ፡ ባንደጅ፡ መጣብቕን መሸፈንን

ቁስሏ፡ብጡጥ ዝተሰርሑ ዓልባን ሻሽን / adhesive/

22. ንጻህያይ፡ንባልዕ፡ሓሳኹን፡ ኣናጹን፡መጥፍኢ ንሕግም እንሰሳታትን ኣትክልትን መሽላሽሊ ኦርጋኒክን ኢንኦርጋኒክን፡
23. ንመጥባሕቲ፡ ንፋርማሲ፡ ንኻልኦት ሕክምናዊ ኣገልግሎት ዝውዕሉ ካብ ልሰሉሰ ጎማ ዝተሰርሑ ቓንቲ ክጻን ካልሲ ናይ መጥባሕቲ ምስተኻሸልቲ ጫማታት፡
24. ንሕክምና ዓይኒ ዘድልዩ ዘይተሰርሑ መረጸን፡ጥርሙዝ ዳቪስታ መነጻር ዓይኒ፡
25. ንኣብያተ ትምህርቲ ዝውዕሉ ብብዓይነቶም ሰሌዳታት፡
26. ንማይክሮስኮፕ፡ተለስኮፕ፡ ንላቦራቶሪውን ሳይንሳውን መመርመሪ ዝኾኑ መቐለሚታት፡ ዝተፈላለዩ ጥርሙዝ፡ ቪትሮን መስተያትን፡
27. ዱሽዒ፡ ባህርያው፡ ቀመማውን ዝተሰነዐን፡
28. መበገሲ ተሹሲ ዝኸውን ሓሸዋ ድልው ፈንጅታት፡ማዕድን ዳይናማይት፡/ሚና/ ከም ምልክት ዝህቡ ተተኮሰቲ ናይ ፊስታ ንንበላትን፡ ባቡር ምድርን፡
29. ሎተሪ፡ ሂስት፡ ቸክ ደብተር /ብዘይካ ናይ ገያሾ ቸክ /

ሰሌዳ 'ለ'

አብ ልዕሊ ፍርድት ውሽጢ ሃገር ኮነ ካብ ወጻኢ ዝመጹ 5% ቀረጽ መሸጣ ዝኸፈሎም ኣቕሑ

1. ኣብ ሆቴላት፡ ክልባት፡ ባራት፡ ቤት መግቢ / ረስቶራንት / ባተሪያን እንዳ ሻሂን፡ ዝካየድ መሸጣ መግቢ፡ ቡን፡ ሻሂ፡ ጸባ፡ ጽጂቕን ተመሳሰልቲን ብዘይካ መስተ፡ ጀላተ፡ ምቁር መግብን ካልእ ሸቕጥን፡
2. ባህላዊ መግብን መስተን፡
3. ፓስታ፡ እንጃቕሎ፡ ሽኮር፡ መዓር፡ ተምሪ፡ ቀጠፍ ሻሂ፡ ቀመማትን፡ ቡን፡ ብዝኾነ መልክዑ፡
4. የሕምልቲ፡ ከም ቆስጣ፡ ኮመደረ፡ ሳልሳ፡ ድንሽ፡ ሽጉርቲ ሕሩጭ የሕምልትን ተመሳሰልቲን፡ፍረታት፡ ከምኣራንሺ፡መንደራ፡ቴፋሕ፡ ለሚን፡በለስ፡ በናና፡ማንጉስ፡ተመሳሰልቲን፡
5. በብሔ እንሰሳታት፡ዓሳ፡ሐሰማ፡ደርሁ፡ ኣዕዋፍን፡ዘይቲ ከብዲ ዓሳ፡ ዘይቲ ሱፍ፡ ሰሊጥ፡ እንጣጢዕ፡ ጉልዲ ፡ፍረ ጡጥ፡ኒሁግ፡ ኣዳጉራ ፡ፋል፡ ዕፋን፡ ዘይቲ ኣውሊዕ፡ ጠሰሚ፡ ጀሚላ፡ማርጋሪን፡
6. ንመጥባሕቲ፡ ንኸታበት ሰብን እንሰሳን ዘገልግሉ ኣፋውስ ከምኡ'ውን ማይክርብያን ካልቸርስ ሶክ / የዲንግ / ፡ሞዴስ፡ዛንዛረላ፡ ናፍታሊን ብዝኾነ መልክዑ፡
7. ሳምና ፡ኣሞ፡ በረኪና፡ሊን ሓርጭ ሽቓቕን፡በይቢ ፓውደርን፡
8. ናይ ፔትሮልዩም ጋዝን ካልእ ጋዛዊ ሃይድሮካርቦንስ፡ ዝነድድ ዕንጻይትን ፈሓምን፡ ክርቢትን፡
9. ፋኑስ ቪትሮማክስ ቀንዲል ክልእ ካብ ቤዝ መታል ዝተሰርሑ ናይ ኤለክትሪክ መብራህቲ መጋጣጠሚታት ፡ዘይኤለትሪካዊ ቦይለር፡ ኤለትሪካዊን ዘይኤለትሪካዊን ፊር፡ ማግነት ሳምፕ፡ ሳምፓዲና ኢድን መቀያየሪኦምን ቪትሮ ናይ ሰዓት፡ ጠርመዝ፡ናይ ጽሓይ መነጽር፡
10. ንኤለትሪካዊ ዋሕዚ ንምትእስሳር፡ ንምስባር፡ ንምክልኻል፡ ዘገልግሉ ኤለትሪካዊ ምሳራሒታት ከም ሰዊቕ ፕላግ ፖርት ሳምፓዲና ፡ፊዩዝ፡ ዋሕዚ መሰጋገሪ ኮንትሮል ፓነል፡ ሰዊቕ ቦርድ ኣካፋፋሊ ባትሪ ኣምፑል ዓይኒ ሳምፓዲና ፍሎረሰንትን ተመሳሰልቶምን፡
11. ናኣሽቲ ፍሪጅ፡ቪንቲለተር ኮንዲሽነር ስታቢላይዘር፡ ትራንስፎርመር፡ ረክቲፋየር፡ ቻርጅር ምስ መቀያየሪኦም ኤለክትሪኪቲ ንምዝርጋሕ ዘገልግሉ ዝተሸፈኑ ገመድ ኤለትሪክ፡
12. ጸሓፍቲ መኪና፡ ደማሪት መኪና ፡መባዚሒት መኪና፡/ዲፕሊኬተር / ፎቶ ኮፔር ኮምፒውተር፡ ፕሪንተር ፡ከምኡ'ውን ካልኣት ናይ ጽሕፈትን ሕሳብን መካይን ምስ መቀያየሪኦም፡ቁጽሪ ፡ዕለት ፊደል ወይ ካልኣት ምልክት ዝህቡ ብኢድ ዝሰርሓሎም ማሕተም ወይ ሲል /ናምበሪንግ ማሽን/፡
13. ወረቀት ኢደ ጥብብ፡ ካርታ ካርቦን ወረቀት ፎቶ ኮፒ፡ ስተንሲል፡ ቦክስ ፋይል፡ ፋልስካፕ፡ ናይ ሕሳብ መኪና ወረቀት፡ ተለክሰ ተለፕሪንተር ካልኣት ንቤት ጽሕፈት ሰራሓት ዘገልግሉ ወረቓቕቲ ሪፖን፡ናይ ጽሓፍቲ መካይንን

ቀመርቲ መካይንን ቀለም፡ኮረከተር ስታምፓድ ፡ፓድ ፡ካርቲልጅ ፡ግሕተም፡ቡሰጣ፡/ ስታሪት/ ፋይላት ብሎክኖት መዛግብቲ መንቀጺ ቀለም፡ ናይ ንጽህና ወረቀት/ ቶይለት ፐፐር/ ጥራውዝቲ፡ ርሳስ ፡ፒርን ክልኦት ንመምሃሪ ዘገልግሉ ናይ ጽሕፈት ምሳርሕን፡

14. መጽሓፍቲ መጽሐት ጋዜጣ ፓንፍልት ፐርዶዲካል መምሃሪ ህጻናት ዝኸውን ስእሊ ዘለዎም ጽሑፋት ናይ ሙዚቃ ኖት ብራና ናይ ጀላግራፊ ካርታታት ኣትላስ ግሎብ ካቶላግ ካላንደር፡
15. ካብ ሓጺን፡ ነሓስ ፡ኣሊምነዩም ፡ዚንክ ፡ቲን ኢቻዮን ፡ዝተፈላለዩ መታላትን ዝተሰርሑ ካቦ፡ ሰንሰለት፡ ትሪጂላታ፡ ኣስባስላ፡ ቪተ፡ ብሎን፡ ዳይ፡ መስማር ርንዲላ መጠራቕሚ ገንኢታት ብጎማ ዝተሸፈኑ ናይ ኤለትሪክ ስልክታት ሞላታት ናይ ዝተፈላለዩ መካይን ባላስትራ ብኤልትሪክ ዘይሰርሑ ድስቲ ኩስኩቲ ተመሳሰልቶምን፡ መቐስ ምስ መቀያየሪኡ፡ መስደድ ጽፍሪ ማንካ ፋርኬታን ካልእ ናይ ክሽነ ኣቕሑን፡መፍትሕ / ሊኬቶ / ናይ ማዕጽ፡መርፍእ ክዳን መስፈ መሸረብን ተመሳሰልቶምን፡
16. ሞተርን ኣንጅንን ንመንቀሳቕሲ ዘገልግሉ ከም ናይ መስኒና መሰላቶምን ምስ መቀያየሪኦም / ክሳብ 15 ኩንታል ዝጽዕና ወይ ክሳብ 9 ኩርሲ ዘለወን መካይን/ ካላማደርያን ናይ መካይን ሞተር ብሽክለታን፡ ብሽክለታ ግራሶ፡
17. ብኤለትሪክ ዘይሰርሑ ከም መቐሎ ፡መሳሳ ፡ጉልሻ ፡ዳፋር ብፈሓም ኮነ ብኻልእ ነዳዲ /ዘይኤለትሪካዊ/ ዝሰርሑ ንገዛ ኣገልግሎት ዝሆቡ፡
18. ፕላስቲክ ኣቕሑ ከም ጃሎን ፡ጓንቴራ፡ሳንኬሎ፡ሻሓኒ ትረይ ፡ መጥመሪ ገንዘብን፡ ካልኦት ውጺኢት ፕላስቲክን፡
19. ብዕንጻይቲ ዝተሰርሑ ሳንዱቕ፡ በርሚል፡ ንኣብያተ ትምህርቲ ኣገልግሎት ዘይውዕሉ ሰሌዳታት፡
20. ንኣገልግሎት ፋብሪካ ዘይውዕሉ ካብ ጡጥ ዝተሰርሑ ፈትልታት ናይሎን ራዮን ክራዮን ተመሳሰልቲን ንፋኑስ ዳፋር ቀንዲል ሽምዓ ጥዋፍን ጎልፎን ዘገልግሉ ኣፍትልቲ ከምኡ'ውን ፈትሊ ዓለባ ፡ሃሪ፡ክሻ፡ድባራን፡ ሰባጎን፡
21. ጅርባን ተንጻን በብዓይነቲ፡
22. ስራሓት ካይላ፡ ፍንጃል፡ ኩባያ፡ጣሳን ተመሳሰልቲን፡ብላሻ ዝተሰርሑ ተንኮቦትን ካልኦትን፡
23. ራድዮ ወረ ምስ መቀያየሪኦ ከምኡ'ውን ንኣገልግሎት ተለኮምኒኮሽን ዝውዕሉ መሳርሒታትን መቀያየሪኦምን፡ ብሽክለታ፡ዓረብያ፡ ሰረገላ፡

24. ላሻንዲና ናይ ሽጎች ባቕ ባስካን ረሳሕ ማይ መውረዱ ትቦታትን መሰላቶምን፡ መሽልዕን መጽረይን አቕሑ ዝላ፡ ምድሪ ቤት፡ሳእኒ /ከም ሉቄ/፡
25. ንመሸፈኒ አቕሑ ዘገልግሉ ኮላ፡ ፕላስተር፡ ሰኮች-ተፕ፡ ረይንኮት፡ ጽላል፡
26. ንስፖርት ዘገልግል አቕሑ ከም ጠረጴዛተኒስ፡ ቼዝ፡ ዳማ፡ ደሚና፡ ባስኬትን ሾሊቦልን፡ ከምኡውን ናውቲ መዚቃ ከም ጊታር፡ ሻምብቆ፡ ሳክስፎን፡ አኮርድዮን፡ ተመሳሰልቶምን፡
27. ካብ ቤዝ መታል ዝተሰርሑ ፋይል ካቢነት ፡ሸልፍ፡ መትሓዚ ካርድታት፡ ሳንዱች፡ መትሓዚ ወረቐትን፡ተመሳሰልቶምን፡ ክሊፕስ፡ ስታፕሊስ መውጽኢ ስተፕሊስ፡ ንቡትናት ወረቐቶቲ ዝጥመሩ ፓንቸራት፡
28. ንስራሓት ኢንዱስትሪ ዘይውዕሉ ወይኒ ዘቢብ ንኻልእ መዓላ ዘይውዕሉ አልኮል ዘለዎምን ዘይብሉምን መስተ ጣዕምን መኣዛን ዝህቡ፡
29. እምነ በረድ ብዝኾነ መልክዑ ፡፡

ሰሌዳ - 'ሐ' - 1

10% ቀረጽ መሽግ ዝኸፈሎም አገልግሎታት፡

1. ቴሌኮሙኒኬሽን
2. ሕጽቦ ክዳውንቲ/ላውንድሪ/
3. ጥብቅና
4. ፈጽሞቲ ጉዳያት ፡ አውዓዓልቲ፡ ጸሓፍትን ተርጎምትን ጉዳያት ሀዝቢ፡
5. ሰራሓት ሰእልን ፎቶ ኮፒን ቪዲዮ ምክራይን ምቕራጽን
6. ምርመራ ሕሳብን / ኦዲቲንግ/ ሞያ ሕሳብን /አካውንታንሲይ/
7. መዓርፎ አጋይሽ
8. አማካርነት ሰራሕ / ሀንደሳ ፡ ሕርሻ ፡ ማነጅመንት፡ ሀንጻን... ተመሳሰልቱን /
9. ኮሚሽን አጅንት ትራንዚተርነት፡ ድለላ ፡
10. አቢያተ-ሲኒማ
11. ቱሪዝምን ናይ ጉዕዞ ወኪላትን
12. ምክራይ እቕሑን ዝንቀሳቅስ ንብረትን
13. ጋራኹ/ መሕደሪ መኻይን ቦታ መካኒክ፡ ሰልጻቶሪ፡ ባትላሜራ፡
ቨርኒቻቶሪ፡ ፓምፒስታ፡ አውቶኤሌክትሪክ፡ ራድዮቶሪስታ፡ ጽገና ሞተር
ብሽክለታን ካልሓት ተመሳሰልቲ ጽገናን ሰራሓትን ጋራኹ/

ሰሌዳ - 'ሐ' - 2

5% ቀረጽ መሽግ ዝኸፈሎም አገልግሎታት፡

1. ሰራሓት ኮንትራት /ሓፈሻዊ ሀንጻ፡ መንገዲ፡ ምዝርጋሕ ኤሌትሪክን ቡንባን
ተመሳሰልቱን/
2. ቀምቀምትን ስነ-ጽባቕ ሳሎንን
3. ሰፊት ክዳን
4. ሰራሓት ምዕራይ፡ ምጽጋን፡ ምሕዳስ፡ ምክያድን ተመሳሰልቱን /ናይ ጋራጅ
ሰራሕ አየጠቓልልን/
5. ምሕዳብ መኪና
6. ቢልዮርዶ፡ ቦውሊንግን ተመሳሰልቱን
7. ሰልጠና ትምህርቲ / ጽሕፈት መኪና ፡ ምዝዋር መኪና ፡ ሰፊት ክዳን፡
ኮምፒውተርን ተመሳሰልቱን /

አብ ልዕሊ ውሱናት ፍርድት ውሽጢ ሃገርን ካብ ወጻኢ ሃገራት
ዝመጹ አቕሑን ዝኸፈሉ ቀረጽ ኤክሳይዝ

ተቋ ዓይነት አቕሑ

ምጣነ ቀረጽ ኤክሳይዝ ብሚእታዊት

1. መስተ፡ ማዕድናዊ ማይ	10%
2. አልኮል ሓዘል መስተታት	
- ቢራን እስታውትን /ንእሽተይ/	100%
- ቢራን እስታውትን /ዓቢ/	100%
- ወይኒ መስተ /ኪሮ፡ ካናራ፡ ማይራ፡ ማሰጋ፡ ማርሰላ፡ ወዘተ/	50%
- አብ ዓበይቲ፡ ማእከሎት፡ ናአሽቱ ብርሚል ወይ ደምበዛን ዝመጹ መስተታት	50%
- አረቂ	50%
- ዊስኪ፡ ጁን፡ ኮኖክ፡ ፈርኒጥ ብራንዲን ተመሳሰላቱን	50%
- ነተጉቲ ነቢት ከም ሻምፓኝ ወይ ተመሳሰላቱን	50%
3. ካብ ጡጥ ዝተሰርሑ ዓለባታት/ ብጀካ አበጀዲድ/	10%
4. ዓለባ ፡ ናይለን፡ ሽፎን፡ሓሪር፡ ቦብሊን፡ ፖሊስተር፡ ተትፊክሲ፡ ተትሮን፡ ተርታል፡ ሃይሱፍ፡ ሙሄር፡ ዓለባ ሃሪ	10%
5. ምንጻፋት ፡ /ካርፔትስ/ ናአሽቱን ዓበይትን ውዱአትን ዘይውዱአትን ብዝተፈላለዩ ፈትልን እድያትን እተሰርሑ	10%
6. ካብ ክቡር የእማን ዕንቁ ጠራሙዝ ካይላ ብምትሕውዋስ ወይ ብሓዲኦም ዝሰራሕ ንጌጽ ዝውዕልን አብ ሰብነት ዝልበሱ	30%
7. ካብ ወርቂ፡ አልማዝ፡ ሉል፡ ካልአት ክቡራት የዑናቕ ዝተሰርሑ ስልማት ከም ኩትሻን፡ ኅባጉብ፡ ካቴና ተላል አምባር ስተሊኒ፡ ካትም ሱቕፊንን፡ ተመሳሰላቶምን	30%
8. አርቲፊሻል ጸጉሪ፡ ጭሕሚ	100%
9. ብአፍንጫ ዝንሳዕን፡ ዝጃሓምን፡ትምባሽን ዕጥሮን መሰላቱን	50%
10. ሽጋራ ብብዓይነቱን ሲጋርን መሰላቱን	50%
11. ናይ ስነ ጽባቕ ቀመማቅመም / ኮስመቲክስ ፡ ናይ ክፊም፡ ቲንታ፡ ሻምቦ፡ ኩሕሊ፡ ማቲታ፡ አዝማልቶን/	100%
12. ጨና/ ሽቱ/ ብብዓይነቱ	100%
13. ላንድሮቨር፡ ላንድክራዘር፡ ሻንስ፡ ጂT4WD	90%

ካብ ምኽፋል ቀረጽ መሸጣ ናጻ ክኾኑ ዝግብኦም ፍርዖት
ውሽጢ ሃገርን ካብ ወጻኢ ሃገር ዝኣትዉ ኣቕሑን

1. ኩሎም ዓይነት ኣእካል ፡ ጥረን ጥሑንን፡ ጥረምረ፡ ጽጹይን ዘይጽጹይን፡ ሽር፡ በርበረ፡ ሩዝን ሕብስትን እንጀራን፡
2. ብሀይወቶም ዝሸዩጡ እንስሳታት፡ ዓሳ፡ ደርሁ፡ ኣዕዋፍ፡ ሓሰማን መሰላቶምን፡
3. ንኢንዱስትሪ፡ ህንጻን ሕርሻን፡ ዘገልግሉ ማሸናት ሓገዝቲ መሳርሕን መቀያየሪኦምን፡
4. ኣብ ውሽጢ ዓበይቲ እቶናት ዘገልግሉ እተጠብቡ ሕጡባትን መሰላቶምን፡
5. ባቡር ምድሪ፡ ባቡር ባሕሪ፡ ነፋሪት፡ መርከብ፡ ጃልባን መሰላቶምን፡
6. ንስርሓት ጽርግያ ዘገልግላን መድሃኒት ዝነጽጋ መካይን፡ ኣንቡላንስ፡ መጥፋእቲ ሓውን፡ ጸረግቲ ጉሓፍን ጋሕፈላትን፡
7. ንህዝቢ ዘመላልሳ ተንቀሳቓሰቲ መካይን ልዕሊ 9 ኩርሲ ዘለውን፡ ናይ ጽዕነት መካይን ልዕሊ 15 ኩንታል ዝጽዕናን፡ ሪፖርክዮን ምስ ሞተረኣንን፡ ኣንጅንን፡
8. ንምስፍሳፍን ምጽጋንን ዘገልግሉ መካይን ከም ክፊን ፎርክሊፍትን መሰላቶምን ምስ መቀያየሪኦም፡
9. ላምባ ፡ ናይ ኣቪዲዮን ቤንዚን፡ ናይ ጀት ነዳዲ፡ ኬርሲን፡
10. ንሕክምና ዘገልግሉ ኤለትሪካዊ መሳርሕታት ፡ ዝተማልኦ መሳርሒ ዘለውን ኣምቡላንስ፡ ሕሙማት ንምጉዕዓዝ ዘገልግሉ ተንቀሳቓሰቲ መናብር /ሞተር ይሃልዎም ኣይሃልዎም ብዘዋገድስ / ንኣካል ስንኩሳንን ዘገልግሉ ፍሉይት መሳርሒታትን ናይ ሕክምና ኣቕሑን ከም ሰድያ፡ ጠረጴዛን፡ ፍርናሽ ኩርሲ ተመሳሰልቶምን፡
11. ንብሌን ዓይኒ መተካእታ ዘገልግል ናይ ዓይኒ መረጸን፡ ባምቡላ ዓይኒ፡ መስምዒ እዝኒ፡ ስኒ ፡ ሰብ ዝሰርሖ መሓውር / ኣርቲፍሻል፡
12. ንሕክምናዊ ኢንዱስትሪያዊ ስነ-ፍልጠታዊ ምርምር ዘገልግሉ መዐቀኒታት ፡ ከም ቴርሞሜትር ፡ ስተተስኮፕ ፡
13. ሰኪዔት መግፈፊ ዓሳ፡
14. ቆፎ ሓሰኻ ሃሪ ኩኩኒስ ከምኡውን ቆፎ ንህብን፡
15. ብባንክ ኤርትራ ካብ ወጻኢ ዝመጹ ዝተሰመርሑ ይኹኑ ዘይተመስርሑ ብሩርን ዘይገንዘባዊ ወርቅን ፡
16. 1. ናይ ጋዝ፡ ፈሳሲ፡ ዋሕዚ ኤሌትሪክሲቲ ርሕቀት፡ ከምኡውን ካልኣት ዝተፈላለዩ ሜተራት ከም ናይ ቅየሳ መዐቀኒታት፡ ናይ ጋራጅ ሜትርን ተመሳሰልቶምን፡
2. ዝተፈላለዩ ዓይነት ሚዛናት፡
17. ንመገዲ ወደብ፡ ንመዓርፎ ነፈርቲ ዘገልግል ቬትሮ ሰማፎረ፡
18. ቸክ ነያሾ፡ ቀረጽ ቴምብርን ባንድሌትን፡

PROCLAMATION N^o. 64 / 1994

SALES AND EXCISE TAX PROCLAMATION

Whereas, to facilitate the implementation of the rehabilitation and development programme of the state of Eritrea,

Whereas, recognizing the need of a new tax regime conducive to investments, loan, foreign and local to help stimulate the devastated economy of the country;

Whereas, one of the methods by which this can be achieved is by reorganizing the taxes imposed on services and goods imported and produced locally for their convenient administration;

Now therefore, it is hereby proclaimed as follows:-

SECTION ONE

GENERAL

ARTICLE 1 SHORT TITLE

This proclamation may be cited as "Sales and Excise Tax Proclamation N^o 64 / 1994."

ARTICLE 2 DEFINITION

In this proclamation, unless the context otherwise requires:-

1. "SALES" means exchange of goods in cash or in kind and includes rendering services upon receipt of payment.
2. "BONDED WAREHOUSE" means the building or place set apart for storage of specified goods before the tax is paid, secured in accordance with requirements of the Inland Revenue Office.
3. "MINISTRY" and "MINISTER" means the Ministry and Minister of Finance and Development, respectively.
4. "PERSON" means for purposes of this Proclamation a physical or juridical person.

5. "INLAND REVENUE OFFICE" means the body designated to collect revenues for the government.
6. "IMPORTER" means any person who imports goods into the country;
7. "GOODS" means any type of goods or commodity that has exchange value, utility and brings about satisfaction and includes animals.
8. "SERVICE" means services enumerated under Schedule C of this Proclamation and regulation to be issued for the implementation of this Proclamation.
9. "PRODUCER" means any person who manufactures or produces goods; and includes a person engaged in printing activities.
10. "TAX APPEAL COMMISSION" means the tax appeal commission established by the Income Tax Proclamation or a body which may be established by other laws to succeed it;
11. "SERVICE SUPPLIER" means the person who renders the services referred to in sub-article 8 of this Article;
12. "DENATURED ALCOHOL" means alcohol of any form to which has been added the substance or substances rendering it unfit for human consumption.
13. "RAW MATERIAL" means goods that a producer uses as an input in the production process and shall include goods that are to be mixed or fixed to other goods to bring about finished product.
14. "PURE ALCOHOL" means alcohol of purity of 96 degrees or more.

ARTICLE 3 REPEALS

All Proclamations, Decrees, Legal notices and subsequent amendments and directives which have been in operation up-to-now and in particular Special Decree N° 16/1990 are hereby repealed and replaced by this Proclamation.

ARTICLE 4 SCOPE OF SALES TAX

Unless exempted under article 16 of this Proclamation or Regulation to be issued thereunder, the tax shall be paid in accordance with the provisions of this Proclamation on :

1. goods produced locally;
2. goods imported; and;
3. services rendered locally.

SECTION TWO

SALES TAX

ARTICLE 5 RATE OF SALES TAX

Sales Tax at the rate specified below shall be paid on:

1. Goods produced locally and goods imported mentioned under Schedule "A" of this Proclamation 3% (three percent)
2. Goods produced locally and goods imported mentioned under Schedule "B" of this Proclamation 5% (five percent)
3. Goods produced locally and goods imported, except goods mentioned under Schedule "A" , "B" and Schedule "E" 12% (twelve percent)
4. Service mentioned under Schedule "C-1" and "C-2" of this Proclamation and in a Regulation to be issued by the Minister:
 - a) Services listed under Schedule C-1 shall pay10%
 - b) Services listed under Schedule C-2 shall pay 5% sales tax.

ARTICLE 6 BASIS OF COMPUTATION OF SALES TAX

Sales tax shall be computed as follows:-

1. In respect of goods produced locally, the producers' wholesale price and the excise tax paid, as the case may be;
2. In respect of goods imported, cost, insurance and freight (C I F) plus customs duty and the excise tax paid, as the case may be;
3. In respect of local services, the service charge shall be the basis for the computation of the tax payable thereon.

ARTICLE 7 ASSESSMENT OF TAX

1. The sales tax on goods imported shall be paid in accordance with sub-article 2 of Article 6.
2. Where the tax payer has the obligation to keep books of account and supporting documents, the sales tax shall be assessed by the Inland Revenue Office on the basis of such books of account and supporting documents.
3. The provisions of the Income Tax Proclamation N^o.62./1994 concerning maintenance of books of account shall mutatis mutandis, apply regarding sales tax.
4. If for any reason the books of accounts and supporting documents presented by the tax payers are unacceptable to the Inland Revenue Office or if they are not submitted when requested or if no books of account and /or supporting documents are maintained the Inland Revenue Office shall assess the tax on the basis of information available to it or on the basis of the wholesale price of such goods in the local market or if the wholesale price is unknown on the basis of the wholesale price of equivalent goods;
5. The assessment of sales tax made by the Inland Revenue Office shall be prepared in notification and be delivered to the tax payer. Delivery of the assessment notification shall be made in accordance with the provisions of the Income Tax Proclamation No. 62 / 1994.
6. If a tax payer has submitted proper declaration of sales and paid sales tax thereon but does not receive within a period of five years from the date he has given the declaration by the Inland Revenue Office, a notice of assessment different from the amount of tax declared, the sales declared shall be deemed approved and the tax shall be deemed to have been assessed on that sales; however, where the tax payer is proven to have concealed information he may not avail himself of the five year period of limitation and Inland Revenue Office may demand payment of the additional tax due.

ARTICLE 8 PAYMENT OF SALES TAX

1. The sales tax :-
 - a) in respect of goods produced locally, by the producer;
 - b) in respect of goods imported ,by the importer; and;
 - c) in respect of services rendered locally, by the person rendering the service;
shall be paid within the time prscribed under sub article 3 of this Article.
2. Notwithstanding the provisions of sub-article 1 of this Article:
 - a) Where the Inland Revenue Office has reason to believe that the tax can not effectively be collected at the level of the producer or importer, he may issue directives to the effect that the collection of the tax shall be made at the level of the wholesaler or the retailer without exceeding the amount collectable at the level of the producer or importer.
 - b) If the Inland Revenue Office believes that there are goods in the possession of a wholesaler or retailer on which tax has not been paid at the level of the producer or importer, he shall determine the wholesale or retail price of such goods by estimation. The burden of proving the payment of the tax at the level of the producer or importer shall lie on the tax payer.
3. Time of Payment
 - a) Where the tax payer is a producer, wholesaler, retailer or service supplier, he shall declare and pay the tax on his daily sales income within one month from the date of sales transaction.
 - b) Where the tax payer is an importer, he shall pay the tax at the time of clearing the goods from customs area;
4. Where the tax paid by the tax payer is found to be lesser than the tax assessed by the Inland Revenue Office, the tax payer shall forthwith pay the difference to the Inland Revenue Office within thirty (30) days he receives the assessment notification. Where the tax paid by the tax payer is found to be more than the tax assessed, the difference shall, upon his request be refunded within one month.

ARTICLE 9 REBATE OF TAX PAID ON RAW-MATERIALS

1. The sales tax paid on raw materials used in the locally produced goods shall be refunded. However, the tax paid on pure alcohol used as raw material shall not be refunded.
2. The procedure for refunding the tax paid on raw materials in accordance with sub-article 1 of this Article shall be regulated by regulations.

SECTION THREE

EXCISE TAX

ARTICLE 10 RATE OF EXCISE TAX

The Excise tax shall be paid on goods mentioned under Schedule "D" attached to this Proclamation:

- a) When imported
- b) When produced locally:
at the rate prescribed in the Schedule.

ARTICLE 11 BASIS OF COMPUTATION OF EXCISE TAX

The basis of computation of excise tax shall be :-

1. In respect of goods produced locally; the cost of production; and
2. In respect of goods imported: cost, insurance and freight (C.I.F).

ARTICLE 12 PAYMENT OF EXCISE TAX

1. The tax shall be paid within the time prescribed under sub-article 2 of this Article:
 - a) In respect of goods produced locally, by the producer.
 - b) In respect of goods imported, by the importer.
2. Time of payment:
 - a) Unless decided otherwise as provided for under Sub- article 2 (b)

of this Article the Excise tax on goods specified under Schedule "D" shall be payable;

- 1) When imported, at the time of clearing the goods from customs area.
- 2) When produced locally, within one month from the date of production.
- b) Where the tax payer requests for permission to deposit goods produced, in a Bonded Warehouse without payment of tax and if the request is approved by the Inland Revenue Office the payment of the tax on such goods so deposited shall be effected at the time they are being removed from the Bonded Warehouse,
- c) If the Inland Revenue Office believes that the activity of the producer requires a Bonded Warehouse it may give him permission to establish such a Bonded Warehouse. The conditions under which the Bonded Warehouse operates shall also be laid down by regulations to be issued by the Inland Revenue Office. No goods may therefore be deposited in or removed from a Bonded Warehouse except in the presence and under the control of a representative of the Inland Revenue Office.
- d) Where a producer fails to keep proper accounts and records or fails to submit a monthly declaration or pay the tax within the time limit prescribed in this Proclamation or submits a declaration which upon investigation is found to be incorrect the Inland Revenue Office shall be empowered to forbid the producer to remove any goods from the place of production or Bonded Warehouse until the excise tax due is paid.

ARTICLE 13 ASSESSMENT OF THE EXCISE TAX

1. If the Inland Revenue Office accepts that the books and records maintained by the producer are properly kept and that the monthly declaration submitted by him pursuant to Article 14 (2) of this Proclamation is correct, the tax paid in accordance with the monthly declaration shall be considered accurate.
2. If the Inland Revenue Office finds the declaration submitted to be unsatisfactory under sub-article 1 of this Article or if it finds out within five years from the date of declaration that there is an amount due over and above the declared tax, the Inland Revenue Office may assess the tax by estimation and demand the payment thereof. Where the tax payer is found to have concealed information, the

provisions of sub- article 6 of Article 7 of this Proclamation shall apply.

SECTION FOUR

COMMON PROVISIONS

ARTICLE 14 OBLIGATIONS OF THE TAX PAYER

In addition to the obligations specified in the other provisions of this proclamation, every tax payer shall:

- 1) maintain books of accounts and supporting documents in accordance with proper accounting principles and in a manner acceptable to the Inland Revenue Office.
- 2) submit to the Inland Revenue Office within one month in a form which shall be supplied by said Office, a declaration containing such information as may be necessary for proper collection of the tax.
- 3) comply with the requirements of the inspection of his premises by the delegate of the Inland Revenue Office in accordance with sub-article 1 and 2 of Article 15 of this Proclamation;
- 4) fully supply the necessary information to the representative of the Inland Revenue Office when the representative goes to the premises of the tax payer to inspect the collection of taxes.
- 5) immediately communicate to the Inland Revenue Office the type and address as well as the commencement and termination date of his business and notify any subsequent change in the type or address of such business.
- 6) pay in full the tax due within one month from the date of termination where such business is terminated.

ARTICLE 15 POWERS OF INLAND REVENUE OFFICE

In addition to the powers specified in the other provisions of this Proclamation the Inland Revenue Office shall have the following powers and duties

1. To order the tax payer to submit books of accounts and supporting documents necessary for the assessment of the tax or where necessary, require the tax payer to be present in person and have inspected or explain such books and documents.

2. To enter business premises or stores of the tax payer or any place suspected to be storage of the products, inspect, collect information and take appropriate measures;
 - a) During the regular working hours of the tax payer where it suspects that production or sale of goods is carried on or there is information that may be necessary for the proper assessment of the tax, and to insure the observance of this Proclamation and Regulations issued for the implementation of this Proclamation,
 - b) At any time where it suspects that an offense resulting from the violation of the provisions of this Proclamation or Regulations issued for the implementation of the Proclamation has been committed.
3. Where it deems necessary, delegate upon approval of the Minister or the relevant Provincial Office, a body to collect the tax;
4. Notify the tax payer the tax to be paid in accordance with this Proclamation;
5. As regards goods imported:
 - a) sell such goods where the tax in respect of them is not paid within six months from the day of deposit within the premises of Government Warehouse, or in the case of perishable goods, decide on their sale at any time it thinks fit;
 - b) Transfer to the Government Treasury the balance, if any, remaining after the deduction of the tax and other expenses provided, however that it shall pay the same person entitled there to where he claims it within five years from the date of the sale and where his claim are proved.

ARTICLE 16 EXEMPTION

The following shall be exempted from payment of tax:-

1. a) Goods and services exempted from tax or which have reduced tax rates under appropriate laws.
- b) Goods and services exempted by international agreements approved by the Government.
- c) Goods and services exempted by the Minister.
2. Goods locally produced for direct export.

3. In addition to exemptions provided for in this Article goods and services may be exempted by directives to be issued by the Minister.

ARTICLE 17 APPEAL

1. Any tax payer who objects to an assessment made by the Inland Revenue Office has the right to appeal, within 30 days from the receipt of assessment notification, to the Tax Appeal Commission by depositing in cash with the Inland Revenue Office an amount equal to 50% of the tax assessed.
2. If no appeal and deposit is made within the period prescribed under sub-article 1 of this Article the assessment of the tax made by the Inland Revenue Office shall be considered final , conclusive and executive.
3. Without prejudice to the provisions of sub-article 1 of this Article the provisions of the Income Tax Proclamation, concerning appeals shall mutatis mutandis, apply to appeal regarding taxes imposed by this Proclamation.

ARTICLE 18 PENALTIES

Any tax payer shall pay

1. 20% of the tax assessed, if he fails to declare and pay as provided in this Proclamation;
2. 5% of the tax in respect of which he is in default, for every month or part thereof in default until such amount equals 50% of the amount of the tax in default where the tax payer fails to pay the tax within the period prescribed under this Proclamation.
3. 20% of the tax assessed where he fails to maintain adequate and acceptable sales books and supporting documents.

SECTION FIVE

MISCELLANEOUS PROVISIONS

ARTICLE 19 DUTY TO COOPERATE

1. Any person has the duty to cooperate with Inland Revenue Office in the implementation of this Proclamation.
2. Without prejudice to the generality of duties provided for in sub-article 1 of this Article, the duty to cooperate shall in particular, include:
 - a) disclosure of the identity of the tax payer the nature and condition of his business.
 - b) supply, in due time, of information necessary for the collection of the tax;
 - c) notification forthwith of the issuance, renewal or cancellation of licenses.
 - d) refraining from the supply of services to any person who fails to present tax clearance certificate, and
 - e) rendering upon request by the Inland Revenue Office technical and professional assistance necessary for the collection of the tax.

ARTICLE 20 PUNISHMENT

Unless the relevant provisions of the penal code impose greater punishment:

1. Any tax payer who, with the intention of evading or under paying the tax, makes false declaration concerning production activity, price, services or sales or submits incorrect books of accounts and supporting documents, or refuses to supply or conceals information necessary for the assessment of the tax, or in any way obstruct or attempts to obstruct the work of the Inland Revenue Office shall, upon conviction by the court, be punishable:
 - a) with one year imprisonment and Birr 5,000.00 (Birr five thousand) fine, if the offence is committed for the first time;
 - b) with two years imprisonment and Birr 10,000.00 (Birr ten thousand) fine, if the offence is committed for the second time.

- c) in addition to three years imprisonment and Birr 20,000.00 (Birr twenty thousand) fine, his license shall be cancelled, if the offence is committed for the third time.
2. Any person who fails to fulfil his duties under sub-article 1 & 2 of Article 19 of this Proclamation shall upon conviction by the court, be punishable with imprisonment not exceeding one year or with fine not exceeding Birr 3,000

ARTICLE 21 POWERS OF THE MINISTER

In addition to the powers given to the Minister under other provisions of this Proclamation, the Minister shall have the power to:-

- 1) waive, for good cause in whole or in part, the tax assessed under this Proclamation; and
- 2) issue regulations for the implementation of this Proclamation.

ARTICLE 22 TRANSITORY PROVISIONS

1. All turn-over, transaction and excise taxes due prior to the coming into force of this Proclamation shall be paid in accordance with the relevant tax laws then in force.
2. Taxes that should have been paid in accordance with the Sales Tax Special Decree No16/1990 but remain unpaid shall be collected in accordance with said Decree and Directives issued there under.
3. Directives issued by the Government of Eritrea concerning to sales and excise taxes shall be repealed but arrears shall be paid in accordance with the Directives.

ARTICLE 23 EFFECTIVE DATE

This Proclamation shall enter into force on the date of its publication in the Gazette of Eritrean Laws.

Done at Asmara 5 October, 1994.

Government of Eritrea

Schedule A

Raw Materials and Intermediate Goods that shall be subject to 3% (three percent) Sales Tax when either produced locally or imported

1. Oil seeds and oleaginous fruit (peanuts, sesame seeds , flax, linseed, castor oil seeds, sunflower seeds, cotton seeds and others)
2. Feeding stuffs for animals such as hay and fodder, straw and husks vegetable residues; bran and sharps and other residues of cereals, sesame, cotton seeds, peanuts; other food reissues not used by humans.
3. Essences for food.
4. Meat of animals, fish, poultry, and swine (in any form)
5. Milk in its form (excluding cheese, bacon and hams)
6. Fafa, custard and the like.
7. Yeast (baking powder) and malt.
8. Raw materials, intermediate goods, lubricating oil and greasing when used in industry, agriculture, and construction.
9. Petroleum oils, refined or partially refined obtained from bituminous minerals; bituminous mixtures for asphaltting.
10. Rubber whether vulcanized or unvulcanized.
11. Tracing paper, photographic paper, and paper board in rolls or sheets.
12. Wool yarn and yarn made from other animal hair, textile of synthetic fibers.
13. Gold, silver and copper whether shaped or not when they are not imported by the National Bank of Eritrea for processing.
14. Wires, tubes, sheets electrodes and the like of base- metal.
15. Buttons, zippers and belts.
16.
 1. Waste paper and paper board; scrap articles of paper used for packing.
 2. Containers wrapping and other packing materials when sold in the market after the goods contained within are unloaded.
17.
 1. Paints, colours and painting instruments used by artists and students.
 2. Darkrooms chemicals and photograph paper.
18. Asbestos clothing and cloths specially prepared for fire fighting.
19. Tools commonly used by labourers, artisans, and mechanics such as cutters, drills, reamers n.e.e.
20. Paraffin wax, petroleum jelly, and vaseline that are not used for industrial and medical purposes.
21. Paraffin wax, petroleum jelly, vaseline an aesthetic gas organic and inorganic, guaze, bandage and adhesive made from cotton- wool when they are imported for medical use.
22. Insect sprays and other substances for the prevention and destruction of pests, and for the prevention and care of disease in animals, plants and trees.
23. Rubber gloves, clothes and stockings for surgical and medical use, surgical or

connective footwear.

24. Glassware, lenses optically ground for spectacles.

25. Blackboards of various kinds for schools.

26. Dyes, different glass-ware and mirrors used for microscope, telescope, laboratory and scientific research.

27. Natural, chemical and artificial fertilizer.

28. Propellant powder, prepared explosives for mining, dynamites, pyrotechnic articles (eg. fireworks, railway, fog signals . . .)

29. Lottery ticket, cheque book (excluding traveller cheque)

SCHEDULE "B"

Goods that shall be subject to 5% (five percent) sales tax when either produced locally or imported

1. Sales of food, coffee, tea, milk, juice and thereof other than drinks, ice-cream, cake, and other commodities.
2. Sales of local food and beverages.
3. Pasta, egg, sugar, honey, dates, tea, spices, and coffee in any form.
4. Vegetables such as lettuce, tomato, tomato-juice, potato, onion, powdered vegetables and the like; fruits such as oranges, apples, lemon, figs, banana, mango and the like.
5. Fats of animals, fish, swine, poultry; fish liver oil; oil of olive, sunflower seed, sesame, flax, castor cotton seed, lin seed, calza, peanut, corn (maize), butter and margarine.
6. Medicaments including veterinary, for use as vaccines, microbial cultures salk / wadding / sanitary towels, mosquito- netting, naphthalene in any form.
7. Soap, omo, bleaching preparations in the form of liquids and bars, lavatory cleansing and baby powder.
8. Petroleum gases and other gaseous hydrocarbons; fire-wood and coal; matches.
9. Lanterns, pressure lamps, candles, other electrical fitting of base metal, non-electric boiler, electrical and non-electrical iron, magnet lamps, flash lights, illuminating glassware for watches, bottle glassware, eye glass and their parts thereof.
10. Switches, plugs, lamp holders, fuse control panels, switch boards, etc for making and breaking electrical circuits or for making connections.
11. Small refrigerators, ventilators, conditioner, stabilizer, transformer, rectifier, charger and parts thereof, insulated cable for power distribution.
12. Typewriters, calculating machines, duplicating machine, photocopier, computer, printer and others typing and calculating machines with their parts thereof; numbers, date, letters or other signs in stamps, numbering or sealing machines.
13. Artists paper, carbon paper, photocopy paper, stencil, box file, foolscap, articles of paper for calculating machine, registers, telex and for telex printer, ribbons for typing machines, corrector for calculating machines, stamped pad, cartilage ink, envelopes, files, blocknote, registers ink pad, toilet paper; exercise books, pencils, pens, and other instruments of stationaries.
14. Books, magazines, news paper, pamphlets, periodical, children picture books, musical notes parchment, maps, atlas, globe, catalogues, calendar.
15. Metals made of iron, copper, aluminium, zinc, tin and steel sheets such as cables, chains, barbed wires, brushes, vices, bolts, dices, nails, springs, container tanks, electrical wires (non insulated) suspensions, non-electrical kitchen utensils, scissors, nail clips, spoons, forks, locks and padlocks, needles, awls & the like.
16. Motors and engines for vehicles and their parts thereof with the capacity upto nine seats and / or fifteen quintals; tyres and tubes of vehichles, motor cycles and

bicycles, grease.

17. Non-electrical frying oven, cooking and heating stoves.
18. Plastic goods such as gallon, tray, bucket, plastic tip-top and other products of plastic.
19. Wooden boxes, barrel; blackboard not used for schools.
20. Yarn, nylon, rayon, crayon, and the like made from cotton not used in industry; yarn used for lamps, candle, sweater; yarn of textile and silk; sacks.
21. Any type of canvas and fabrics of woven jute or hemp.
22. Clay articles including cups, jugs, plates, pots, kettles, carpets and mats etc made of bamboo and the like.
23. Radio and its parts thereof; telecommunication and its parts thereof; delivery bicycles or tricycles.
24. sinks, wash basins, base tubs, vats, gutter tubs and the like; metal polishes, scouring powders and similar preparation polishes for furniture, footwear or floors.
25. Packing goods such as glue, scotch-tape, raincoats; umbrella.
26. Articles of sport such as table tennis, chess, drought, dominos, basket ball, volley ball and musical instruments like guitar, flute, saxophone, accordion and the like.
27. Fitting cabinet, shelves, racks, sorting boxes, paper tray, clips, staples, staples removers, punchers and the like.
28. Grapes, raisins not used for industrial purposes; organic chemicals for soft drink additives and essences; additives in preparations of non-alcoholic drinks.
29. Marble in any form.

SCHEDULE "C" 1

TYPES OF SERVICES SUBJECT TO SERVICE TAX OF 10 % :

TYPE OF SERVICES

1. Telecommunication
2. Laundry
3. Legal services
4. Public notary, translators and public affair service givers.
5. Photography, Photocopy, rent and reproducing vidio casset.
6. Auditing and accountancy
7. Lodging
8. Consultancy
9. Commission Agent, Transitors and Brokers
10. Cinema
11. Tourism
12. Rent of goods and movable property
13. Garage (a Commercial establishment where cars are kept and repairing activities such as welding , body repair , painting , pumping , Auto electrician, Radiator, repairing of motorcycle and other similar garage operations are taken place).

SCHEDULE "C" 2

TYPES OF SERVICES SUBJECT TO SERVICE TAX OF 5 % :

TYPE OF SERVICES

1. Contractors
2. Hair dressing and beauty saloon
3. Tailoring
4. Repairs and maintenance not including Garage.
5. Washing and Greezing
6. Billiard and bowling
7. Educational Training (typing, driving, tailoring, computer and thereon)

SCHEDULE "D"

**specific goods that shall be liable to excise tax
when either produced locally or imported**

<u>TYPES OF PRODUCT</u>	<u>EXCISE TAX RATE</u>
1. Drinks - mineral water.....	10%
2. Alcoholic beverages :	
- beer and stout (small).....	100%
- beer and stout (big).....	100%
- grape beverages (wine, vino, canary, madeira , malaga, marsala etc).....	50%
- wines in small or big barrels or demi-jeans	50%
- zebib	50%
- whiskey, gin, cognac, brandy and the like	50%
- sparkling wines such as champagne and the like.....	50%
3. Cotton textile (excluding calico)	10%
4. Textiles naylor, chiffon, harir, poplin, polyester, tetrex, tetoron, terital, haisuf, muhir, textile silk	10%
5. Carpets big and small	10%
6. Glass beads, imitation pearls, imitation precious and semi- precious stones for ornament whether or not mixed with clay	30%
7. No.6 if worn as ornaments.....	30%
8. Artificial hair, beard.	100%
9. Tobacco for chewing, snuff, and extracts etc.....	50%
10. Various types of cigarettes, cigars and the like	50%
11. Cosmetics and toilet preparations, skin cream, hair oils and other preparations such as hair- dye, talk shampoo, eye-shadows (kohl) hair straightner,nail polish etc	100%
12. Various types of perfumes	100%
13. Landrover, landcruiser, vans, jeep 4WD.....	90%



SCHEDULE "E"

Goods that shall be exempted from payment of sales tax when either produced locally and /or imported from abroad

1. All kinds of cereals : raw or flour ;legumiunious vegetables whether or/not skinned, or split, shiro,pepper, rice,bread and injera.
2. Sales of live animals , fish, poultry, birds, swine and the like.
3. Machineries, accessories and their spare- parts when used for industry, agriculture and construction.
4. Refractory bricks and the like used in building furnaces.
5. Rail and tram locomotives, aircrafts, ships, boats and the like.
6. Fire- fighting appliances for public use scavenger and sprayer trucks.
7. Public transport vehicles over nine seats ;transport trucks with loading capacity over fifteen quintals and trailers with their motors and engines .
8. Vehicles used for road maintenance service; lifting and loading equipments such as cranes forklift and the like with thier spare-parts .
9. Kerosene, aviation benzine, jet fuel and kerosene .
10. Electrical equipment used for medical, ambulance in a complete state, invalid carriages whether or not motorized or otherwise mechanically propelled and special equipment for handicaped and medical furniture such as chairs, desks, matreses, stools and the like.
11. Optical lens, artificial eye- glasses, ear -phone, artificial teeth and legs .
12. Instrument such as thermometer and stethoscope used for medical, indusrtial and scientific research.
13. Fish-netting .
14. Beehives and incubators.
15. Silver (worked or unworked) and gold (not coined) when imported by the National Bank of Eritrea.
16.
 1. Meters used for gases, liquids, electrical circuit, distances and other various measuring and surveying instruments, counters, collaborating meters, garage checking instruments, speedometers etc.
 2. Various type of scales.
17. Illuminating glass - ware for port and airport lighting.
18. Travellers cheque, revenue stamp and bandlets.



