

4.0/47/10
2 ግንቦት 2010

**ለኢትዮጵያ ብሔራዊ ባንክ
አዲስ አበባ**

ጉዳዩ፡- ስታንዳርድ የዋጋ ሰነድ /ኢንቮይስ/ ተግባራዊነት ይመለከታል

በጉምሩክ አዋጅ ቁጥር 859/2006 አንቀጽ 10 መሠረት የጉምሩክ ዲክሎሬሽን ለመሙላት እንዲሁም በአባሪነት ከሚቀርቡ ዋና ሠነዶች መካከል የዋጋ ሰነድ/ኢንቮይስ/ ሲሆን ተገቢውን ተረጋግጦና ታክስ ለማስላትና ውጤ ለመስጠት በሠነዱ ላይ የዕቃዎች ዝርዝር መግለጫና የግዥ ሙሉ መጪዎች በአግባቡ ተገለጸው እንዲቀርቡ ይጠበቃል።

ሆኖም ወደ ሀገር ለሚገቡ ዕቃዎች የሚቀርቡ የዋጋ ሠነዶች ወጥነት የሌላቸውና ለጉምሩክ ዋጋ አወሳሰን የሚያስፈልጉ ወሳኝ መረጃዎች በበቂ ሁኔታ ተሟልተው የማይቀርቡበት ሁኔታ በተደጋጋሚ ይታያል። ይህም በአገልግሎት አሰጣጥ እና ገቢ አሰባሰብ ሂደት ላይ አሉታዊ ተፅዕኖ በማሳረፍ ላይ ይገኛል። መ/ቤታችን ከላይ የተገለጸውን ችግር ለመቀነስ ብሎም ወጥነትን ሊያስጠብቅ የሚያስችል የዋጋ ሠነድ ስታንዳርድ መስፈርት ለማዘጋጀት ጥናት ሲያከናውን የቆየ ሲሆን የሚመለከታቸው ባለድርሻ አካላትንም በማወያየትና መረጃ በማስባሰብ የስታንዳርድ ዋጋ ሰነድ/ኢንቮይስ/ የመጨረሻ ቅርፅ እንዲይዝ ተደርጎ ተዘጋጅቷል።

በመሆኑም የጉምሩክ ሥነ-ሥርዓት ለማስፈጸም ከጉምሩክ ዲክሎሬሽን ሰነዶች ጋር በአባሪነት የሚቀርቡ የዋጋ ሰነዶች በተመለከተ ከሐምሌ 15/2010 ዓ.ም ጀምሮ ከዚህ ደብዳቤ ጋር በተያያዘው ስታንዳርድ ፎርማት መሰረት መቅረብ የሚኖርባቸው በመሆኑ ብሔራዊ ባንኩ የውጭ ምንጣሪ ፍቃድ የሚሰጣቸው እቃዎች ሰነድ በዚህ አግባብ ስለመሆናቸው ንግድ ባንኮች እንዲያረጋግጡ አቅጣጫ እንዲሰጥልን በአክብሮት እየጠየቅን የሚመለከታቸው ባለድርሻ አካላት እና የጉምሩክ ሥነ-ሥርዓት የሚፈጸሟቸው ቅጽ/ቤቶችም አስመጪዎችን የማላወቅ ስራ እንዲያከናውኑ በግልባጭ እንዲያውቁት ተደርጓል።



ከሠላምታ ጋር
የጉምሩክ ዘርፍ ም/ጥናት ዳይሬክተር

አባሪ፡- ጊ/ሁለት /ገፅ ተያይዟል
ግልባጭ፡-

- ለኢትዮጵያ ንግድ ዘርፍ ማህበራት ምክር ቤት
- ለኢትዮጵያ ጉምሩክ አስተላላፊዎች ሙያ ማህበር
አዲስ አበባ
- ለዋና ዳይሬክተር ጽ/ቤት
- ለጉምሩክ አሰራርና ድጋፍ ዳይሬክቶሬት
- ለዋጋ ትመናና ታሪፍ ምደባ አሰራርና ድጋፍ ዳይሬክቶሬት
- ለደንበኞች አገልግሎት ዳይሬክቶሬት
- ገቢዎችና ጉምሩክ ባለስልጣን
- የጉምሩክ ሥነ-ሥርዓት ለማፈጸምባቸው ቅጽ/ቤቶች በሙሉ ባያሉበት

NAME OF THE EXPORTER OR SUPPLIER (company letter head) ¹
FULL ADDRESS OF THE EXPORTER (SUPPLIER) ²
COMMERCIAL INVOICE ³

Importer Name ⁴ : _____	Invoice No and Date ⁸ : _____
Importer's TIN ⁵ : _____	Proforma Invoice No. and Date ⁹ : _____
Importer's full address ⁶ : _____	Purchase Order No. and Date ¹⁰ : _____
Trader (Buyer and Seller) Relationship ⁷ : _____	Terms of Sale (INCOTERM) ¹¹ : _____
	Bank Permit Date and NO ¹² : _____
	Terms of Payment ¹³ : _____
	Invoice Currency ¹⁴ : _____

Place of Consignment¹⁵: _____ Final Destination¹⁶: _____ Mode of Shippment¹⁷: _____

No	Description of Goods ¹⁸	Brand/Model/Marks ¹⁹	Manufacturer ²⁰	HS COD ²¹	Country of Origin ²²	QTY ²³	Unit of Mesurement ²⁴	Unit Price ²⁵	Total Price Amount ²⁶
1									
2									
3									
4									
5									
								Fright ²⁷	
								Insurance ²⁸	
								Handling, Loading, Unloading Costs ²⁹	
								Other Payments Or Charges, Specify ³⁰	
								Discounts Amount, if any ³¹	
								Total Invoice Value Amount³²	

Exporte's Banker Name and adress Details³³: _____

I, we, hereby certify that the information and price given in the above is true and correct in every respect.

Stamp and signature of the exporter
 (Type name and title and signature) ³⁴

Instructions on How to Complete the COMMERCIAL INVOICE of Goods Exported to Ethiopia

Below is a brief description of how each required data field on the Ethiopia commercial invoice that must be completed when it is prepared for the exported goods to Ethiopia. The data field name as shown on the Ethiopian commercial invoice is underlined, followed by some equivalent commercial terms in parenthesis.

1. Name of the exporter/supplier: the name of the exporter or a person selling the goods to the purchaser.
2. Address of the Exporter/supplier: full address of the exporter like city, sub city, telephone, postal code, website, email and etc.
3. Commercial Invoice: the commercial invoice is a legal document between the supplier and the customer that clearly describes the sold goods and the amount due on the customer. It is one of the main documents used by Ethiopian customs clearance based on Customs Proclamation No. 859/2014 Article 10(1) (b).
4. Importer name: full name of the importer as per his/her import license.
5. Importer TIN: Tax Identity Number of the importer
6. Importer Address: full address of the importer like city, sub city, telephone, postal code, website, email and etc.
7. Trader (Buyer and Seller) Relationship: according to WTO agreement on customs valuation Article 15(4) and Ethiopian Customs proclamation No 859/2014, the buyer and seller shall be deemed to be related if:
 - a) One of them is an officer or director of the others business.
 - b) They are legally recognized partners in business.
 - c) They have employer- employee relationship.
 - d) One of them directly/indirectly owns controls or holds 5 percent or more of the outstanding voting stocks or shares of the other's business;
 - e) One of them directly/indirectly controls the other;
 - f) Both of them are directly/indirectly controlled by a third party,
 - g) Both of them directly/indirectly control a third party; or,
 - h) They are related by consanguinity or affinity up to the second degree
8. Invoice NO and Date: must display the date and number of the invoice issued by the supplier or exporter.
9. Proforma Invoice NO and Date: must display the date and number of the Proforma issued by the supplier/the exporter.
10. Purchase Order No and Date: must display the date and number of the Purchase Order issued by the supplier/the exporter.
11. Terms of sale (INCOTERMS): the type of International Commercial Terms used in the transaction e.g. FOB, EXWORKS, C&F, etc.
12. Bank Permit Date and No: the date and number that the Bank gives its permit for the use of foreign currency to import the goods.
13. Terms of Payment: must describe the terms and payment conditions agreed between seller and buyer. e.g. cash, A/P, etc.
14. Invoice Currency: indicate the currency in which the seller demand for payment is made. e.g. USD, EURO, etc.
15. Place of Consignment: the name of the port where the goods are loaded to export the goods to Ethiopia.
16. Final Destination: final port or place where the goods are going to be unloaded.
17. Mode of shipment: indicate the mode of transportation used. e.g. sea, air, railway, etc.
18. Description of Goods: the full description and nature of goods to be shipped which can indicate the detail specifications of the product which are necessary for its price, tariff classification or other customs formalities.
E.g.1. for Car/Vehicles; the necessary describing features are mainly its common name, type, Motor type, Engine size, capacity, Manufacturer, Brand or Make, Model, Production date, Steering, color and condition.
E.g.2. for Chemicals; the necessary describing features are mainly its common trade name, generic chemical name, composition or concentration content, essential use, Brand or Manufacturer and chemical service abstract number.
E.g.3. for Laptop or Desktop Computers, the necessary describing features are mainly its Brand, Model, Hard drive Capacity, RAM size, processor Speed, Manufacturer, condition (Used or New).
19. Brand/Model/Mark: any marking and/or labeling of the goods to be exported to Ethiopia.
20. Manufacturer: the name of the company who produce the goods under consideration. This may be different from the supplier of the goods.
21. HS CODE: codes of tariff classification given to the goods according to the WCO Harmonized System(HS) at six digits.
22. Country of Origin: country of manufacturer or growth of the product (show for each line of the invoice) it is important to indicate where a product was made, not purchased or consigned.
23. Quantity (QTY): number of units of the goods.
24. Unit of Measurement: type of standard unit of measurement used to quantify the goods. The unit of measurement should be based on the Metric System (MS). If it is other than MS, it should be converted to MS.
25. Unit Price: price per individual unit as noted in quantity
26. Total Price Amount: is total invoice value for an item in the invoice
27. Freight: goods transported in bulk by truck, train, ship, or aircraft.
28. Insurance: an arrangement by which a company or the state undertakes to provide a guarantee of compensation for specified loss, damage, illness, or death in return for payment of a specified premium.
29. Handling, loading & unloading costs: total amount paid by the importer directly or indirectly for loading & unloading and also for the protection of the goods which is not included in the FOB price.
30. Other Payments: indicate if there is any payment made to the exporter by the importer other than FOB price and handling, loading and unloading costs e.g. Royalties, Assists, Commissions, packaging, etc. if any, the type of payment made should be mentioned in the invoice.
31. Discount Amount: must indicate if any discount is offered by the exporter to the importer.
32. Total Invoice Value Amount: the sum of the transaction price of all items in the invoice including other payments and costs
33. Exporter's Banker Name and Address: full name and address of the bank used by the exporter for transaction of the goods in consideration.
34. Stamp and Signature: the signature and stamp of the exporter. In addition name and title of the authorized person of the exporter should be written. In addition, the stamp of responsible chamber of commerce is necessary.

N.B:

- 1) In addition to the above instructions, when the commercial invoice is prepared, it should fulfill all the related requirements of the laws and procedures of the National Bank of Ethiopia (NBE).
- 2) A Proforma Invoice and a Purchase Order should also be prepared in line with the commercial invoice format.