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የኢትዮጵያ ፌዴራላዊ ዲሞክራሲያዊ ሪፐብሊክ  
የጉምሩክ ኮሚሽን  
THE FEDERAL DEMOCRATIC REPUBLIC OF ETHIOPIA  
CUSTOMS COMMISSION

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የጉምሩክ ሥነ-ሥርዓት ለሚፈጸሙ ለሁሉ  
ለጉምሩክ ሥራ አመራር ፕሮጀክት ጽ/ቤት  
ባሉበት

ጉዳይ:- የተዘጋጀውን የጉምሩክ አጠቃላይ ሲ.ፒ.ሲ. ኮድ (CPC) ማኑዋል መላክን ይመለከታል፤

በጉምሩክ ዕቃ አወጣጥ አሠራርና ድጋፍ ዳይሬክቶሬት በ2012 በጀት አመት እንዲሰሩ በዕቅድ ከተያዙት ሥራዎች መካከል አንዱ የጉምሩክ ሥነ-ሰርዓት የሚፈጸምባቸውን አጠቃላይ ሲ.ፒ.ሲ. ኮዶችን ማዘጋጀት መሆኑ የሚታወቅ ስሆን ቀደም የነበሩትንና ፍላጎት መሠረት በማድረግ አዳዲስ ሲ.ፒ.ሲ. ኮዶችን በማዘጋጀት ከጉምሩክ አፕሬይት ዘርፍ እና ከሌሎች ዳይሬክቶሬቶች እንዲሁም ከሚመለከታቸው የጉምሩክ ቅ/ጽ/ቤት በተወጣጡ ባለሙያዎች ጋር በጋራ በመገምገም በውይይቱ ወቅት የተነሱትን ነጥቦች በማካተት የተሰጡ ግብዓቶችን በመጨመር አዘጋጅቶ አጠናቋል።

ስለሆነም አሠራሩ በተዘጋጀው መሠረት ተግባራዊ እንዲሆን በማስፈለጉ የጉምሩክ ሥራ አመራር ፕሮጀክት ጽ/ቤት ይህንን አወቆ በሲ.ሲ.ሲ. ያልተደገፉትን CPC ዎችን አጣርቶ እና ለይቶ በሲ.ሲ.ሲ. በማስገባት ሁሉም የጉምሩክ ቅ/ጽ/ቤቶች በተላከው CPC ማኑዋል መሠረት እንዲፈጸም እያሳሰብን በትግበራ ወቅት የሚያጋጥሙ ችግሮች ካሉ ለዳይሬክቶሬቱ እንዲታሰቡ እየገለጸን ማኑዋሉን 45 ገጽ አያይዘን ልክናል።

ግልባጭ:-

- ለክብር ኮሚሽነር (እንዲያውቁት)
- ለጉምሩክ አፕሬይት ዘርፍ
- ለጉምሩክ ኮሚሽን ጽ/ቤት
- ለህግ ተገኝነት ዘርፍ
- ለዕቃ አወጣጥ አሠራርና ድጋፍ ቡድን

ጉምሩክ ኮሚሽን



ከሠላምታ ጋር  
የጉምሩክ ኮሚሽን

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አዲስ አበባ ኢትዮጵያ

Ministry of Revenues  
Ethiopian Customs Commission

Customs Procedure codes Manual  
eCMS

Customs Clearance Procedure and Support  
Directorate

March, 2020

Addis Ababa



## Table of Contents

1.	Introduction .....	2
2.	The Objectives of the Manual.....	2
3.	Customs Procedure Codes/CPC/ .....	3
3.1	Definition .....	3
3.2	The Purposes of Customs Procedure Codes – “CPCs” .....	3
3.3	Formation .....	3
3.4	CPC Structures .....	4
3.5	Model (type) of Declaration.....	4
3.6	Extended Procedure Code.....	5
3.7	Additional Procedure Codes (National Procedure Codes).....	6
3.8	Changes.....	7
4.	DETAILS OF EXTENDED PROCEDURES CODES .....	8
4.1	EXPORT .....	8
4.1.1	Direct Exportation .....	8
4.1.2	Temporary Exportation.....	9
4.1.3	Re- Exportation.....	9
4.1.4	OTHER PROCEDURES .....	11
4.2	IMPORT .....	11
4.2.1	ENTRIES FOR HOME USE.....	11
4.2.2	TEMPORARY IMPORTATION .....	15
4.2.3	Re-Importation.....	16
4.2.4	WAREHOUSING .....	17
4.2.5	TRANSIT.....	17
4.2.6	OTHER PROCEDURES .....	18
5.	Details of ADDITIONAL PROCEDURE CODES (APC).....	19
5.1	Export.....	19
Other procedures.....		24
5.2	IMPORT .....	25
Other procedures.....		37
6.	SIMPLIFIED CUSTOMS DECLARATION .....	41
7.	Annexes .....	43



## 1. Introduction

It is to be recalled that in ASYCUDA++ we have created many CPC in line with the regime codes for the statistical information and special tax calculation purposes. Now, in eCMS the former standard is replaced by the new accepted International standard to meet the present situation of the world trade activity. Customs procedures have three main divisions. These division procedures are termed as transit procedures, warehousing procedures and clearance procedures. Each division procedures are also further classified into small declaration model categories. These declaration models are combination of letters and numbers\_ alpha numerical systems, for instance IM4. Among other codes, Customs Procedure Codes (CPC) is the one used to describe the procedures and/or regimes to which goods are to be entered and from which they have been removed. The CPC signals to the system whether the declaration is for an import, an export, transit, warehousing or any other circumstance possible in a Customs environment. The Code identifies by the system how the data input from the declaration is to be handled and how the declaration is to be processed.

## 2. The Objectives of the Manual

The purpose of this manual is to make clear how customs Procedure Codes (CPC) are being applied in customs procedures. Therefore, it will help the users to easily distinguish to set CPC for each declaration lodgment. This CPC Manual on 'Customs Procedure codes' is largely categorized as:-

- Model of declaration;
- General Customs Procedure;
- Requested Procedure;
- Previous Procedure;
- Extended Procedure Code;
- Additional Procedure Code.
- CPC Components
- CPC structures
- Correlation between EPC and APC



### 3. Customs Procedure Codes/CPC/

#### 3.1 Definition

Customs Procedure Code (CPC) is a seven digit code used to describe the procedure code and/ or regime under which goods are being entered into and from which they have been disposed. The CPC tells to the system whether the declaration is for an import, an export, transit, warehousing or any other circumstance possible in a Customs environment. The Customs Procedure Code tells to the system how the data input from the declaration is to be handled and how the declaration is to be processed.

#### 3.2 The Purposes of Customs Procedure Codes - "CPCs"

The customs procedure code has a supreme importance on facilitation of trade and on overall treatment of import and export goods. Some of the purpose of the CPC includes:

- facilitating assessment and revenue collection
- provision of detailed information
- securing the highest degree of harmony and uniformity in customs systems;
- standardizing, simplifying and harmonizing procedures and documents
- facilitating exchange of information and data
- enabling encoding into the computer system
- aligning with the international coding structure
- identifying the procedures under which the goods are imported, exported or to be placed under another customs procedure
- Easing the accumulation of statistical information.

#### 3.3 Formation

The eCMS procedure codes are made up of two elements. Namely, Extended Procedure Code (EPC) and additional procedure codes (APC) .The extended Procedure code contains 4 digits. It is the standard and the main part of the customs procedure. The National Procedure Code (another name for APC) contains 3 digits and this code is mostly used for statistical purpose and to define a special taxation and exemption. For example, Entry for home use has an Extended Procedure Code 4000 and National Procedure code 000. It implies that all taxes are applicable to the imported goods and services.



### 3.4 CPC Structures

**Customs Procedure Codes** are structured using seven numerical characters. Starting from the first digit - the highest (or broadest) level/ General Procedure code/ and working down, the seven character code numbers can be constructed and linked to pre-programmed System 'Actions', (such as procedures for temporary imports or warehousing), or to allow for specific taxation treatments. By using precisely defined CPCs, special taxation outcomes can be managed by writing individual taxation rules, linked directly to the CPC to recap,

- The CPC is based on a 7-character code. The first group of 2 numbers is the Requested Procedure. This is Customs method of treatment of the goods that is being requested / asked. The second group of 2 numbers is the Previous Procedure. This represents the previous Customs procedure, if any, under which the goods were entered or exited.
- The Requested Procedure plus the Previous Procedure = the Extended Procedure
- In addition, special national situations such as refund, etc. are managed by use of a 3 - character National Code.

### 3.5 Model (type) of Declaration

Model of declaration is a table that links each CPC to the respective declaration category. By using this link, the descriptions on screen (and on the declaration) take an import or export format. The model of declaration screen allows description of the model type to be defined for display to users. For example, IM4 is Import declaration, direct import and sets an alphanumeric character as a prefix for the reference and assessment series.

When inputting data from a manual declaration in to ASYCUDA ++ modules or CMS (MODCBR) the type of Declaration should be specified. The first numeric character of the CPC signifies the general procedure code. This is an internationally agreed standard.

Before inputting data from a manual declaration into eCMS the type of Declaration should be specified. The Type of declaration is almost the same as the Customs regime code in eCMS i.e. Import 4, Export 1, WHS (Suspense) 7 and Transit T.



In eCMS declaration information is captured using the type of declaration. The following table shows the Standard Model of the Declaration.

Export	
EX 1	Direct Exportation
EX 2	Temporary Export
EX 3	Re- Export
EX7	Entry for export bonded warehouse
EX 8	Transit to Export
EX 9	Other Export Procedure
Import	
IM 4	Entry for home use
IM 5	Temporary Importation
IM 6	Re-Importation
IM 7	Entry for Warehousing(suspense)
IM 8	Import Transit
IM 9	Other Imports

### 3.6 Extended Procedure Code

The first part of the CPC is called the Extended Procedure Code .It consists of two parts, each part has two digits. Namely: Requested and Previous Procedure codes. List of Requested Procedure codes:

10	Permanent export
21	Temporary export for return in unaltered state
22	Temporary export for outward processing
30	Re-exportation
40	Entry for home use
41	Entry for home use under Second schedule "A"
42	Entry for home use under Second schedule "A" Special
43	Entry for home use under Second schedule "A" Special 2 <sup>nd</sup> .
44	Entry for home use under Second Schedule "B"



48	Importation by Simplified Customs Declaration users
51	Temporary Import for return in unaltered state.
52	Temporary Import for inward Processing
60	Re-Importation
71	Warehousing
80	Transit
90	Other procedure

The requested Procedure, which comprises the 1<sup>st</sup> and 2<sup>nd</sup> numbers of the 4 digits in the EPC, represents the customs procedure that is being asked for.

The Previous Procedure, which comprises the 3<sup>rd</sup> and 4<sup>th</sup> of the 4 digits, that represents any previous customs procedure code for goods cleared in the preceding customs declaration.

Example: If goods are entered under temporary importation in unaltered state the Extended Procedure Code 5100

Requested Procedure code: **51** temporary importation (1<sup>st</sup> and 2<sup>nd</sup>)

Previous Procedure code: **00** no Previous Procedure (3<sup>rd</sup> and 4<sup>th</sup>)

If the above goods are returned or re-exported in unaltered state under Extended Procedure Code 3051

Then,

Requested Procedure code: **30** Re- exportation

Previous Procedure code: **51** previously temporarily imported

### 3.7 Additional Procedure Codes (National Procedure Codes)

The Additional Procedure Codes consists of 3 digits and it's an extension of the standard procedure. The former ASYCUDA++ CPC has no letter as a prefix but now the industrial parks additional procedure codes have letters as a prefix. So now, there is a need to add letters for the industrial procedure codes in addition to the numbers for their appropriate extended procedure code.

For example goods imported under the industrial park procedure has a CPC 505 or 506 in a previous version but in eCMS the full procedure code is 5200R06. Therefore, users are requested to refer to the correlation table which shows the link between the old and new Procedure codes.



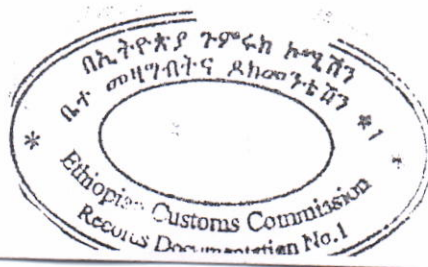


### 3.8 Changes

The CPC's are the core elements of the Customs Declaration which makes the declaration to be payable or exempted from Customs duty and other taxes. The Improved Customs Procedure Code has followed the international standard and practice to meet the requirements needed in eCMS in addition to the standard procedure code, the Additional Procedure Codes (APC) have also been integrated for statistical and taxation purpose.

The additional procedure codes previously used for importation of public and private investments are further classified as per Ethiopian standard industrial classification and privileges stipulated in the investment proclamations and regulations. Hence, the additional procedure codes 440 and 441 are replaced by various new additional procedure codes.

The extended procedure code 1040 is replaced by new extended procedure code 3040 to align with the re-exportation procedure, the new 6030 extended procedure were also added to the existing Extended procedures to facilitate the re-importation of finished goods after exportation. Industrial parks customs procedure codes are created as new and included in this manual for ease of reference. The customs procedure codes that can be used to declare abandoned/confiscated goods when they are sold on auction/bid or transferred /donated to other government offices/charitable organizations are created and included in this manual.



## 4. DETAILS OF EXTENDED PROCEDURES CODES

### 4.1 EXPORT

#### DECLARATION TYPE –EX1, EX2, EX3

##### 4.1.1 Direct Exportation

##### 1. 1000 DIRECT PERMANENT EXPORT

Legislation	Proclamation No 859/2014, Proc. No. 1160/2019, and other laws and regulations related to direct exportation
Requirements	Attach all mandatory and supportive documents prescribed by the laws
Duties /Taxes payable	None

##### 2. 1021 direct export after temporary export for return in unaltered state

Legislation	Proclamation No 859/2014, Proc. No. 1160/2019, and other laws and regulations related to direct exportation
Requirements	Attach all mandatory and supportive documents prescribed by the laws
Duties /Taxes payable	None

##### 3. 1022 direct export after temporary export for outward processing or repairs

Legislation	Proclamation No 859/2014, Proc. No. 1160/2019, and other laws and regulations related to direct exportation
Requirements	Attach all mandatory and supportive documents prescribed by the laws
Duties /Taxes payable	None



#### 4. 1071 direct export after warehousing

Legislation	Proclamation No 859/2014, Proc. No. 1160/2019, and other laws and regulations related to direct exportation
Requirements	Attach all mandatory and supportive documents prescribed by the laws
Duties /Taxes payable	None

#### 4.1.2 Temporary Exportation

##### 1. 2100 TEMPORARY EXPORT FOR RETURN IN UNALTERED STATE

Legislation	Proclamation No 859/2014, Proc. No. 1160/2019, and other laws and regulations related to temporary exportation
Requirements	Attach all mandatory and supportive documents prescribed by the laws
Duties /Taxes payable	None

##### 2. 2200 TEMPORARY EXPORT FOR OUTWARD PROCESSING OR REPAIR

Legislation	Proclamation No 859/2014, Proc. No. 1160/2019, and other laws and regulations related to temporary exportation
Requirements	Attach all mandatory and supportive documents prescribed by the laws
Duties /Taxes payable	None

#### 4.1.3 Re- Exportation

1. 3040 Re-Exportation after Entry for Home Use. This is a New EPC Created to Replace Previously used 1040 in ASYCUDA++.

Legislation	Proclamation No 859/2014, Proc. No. 1160/2019, and other laws and regulations related to re-exportation
Requirements	Previous declarations, documents and all mandatory and supportive documents prescribed by the laws
Duties /Taxes payable	None



**2. 3051 RE-EXPORTATION AFTER TEMPORARY IMPORTATION FOR RETURN IN UNALTERED STATE.**

Legislation	Proclamation No 859/2014, Proc. No. 1160/2019, and other laws and regulations related to re-exportation
Requirements	Previous declarations, documents, and all mandatory and supportive documents prescribed by the laws
Duties /Taxes payable	None

**3. 3052 RE-EXPORTATION AFTER TEMPORARY IMPORTATION FOR INWARD PROCESSING OR REPAIR**

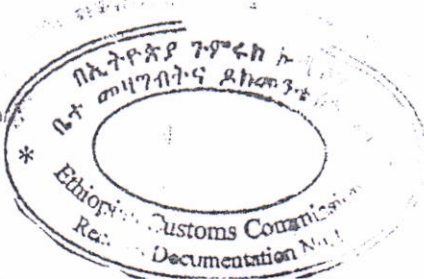
Legislation	Proclamation No 859/2014, Proc. No. 1160/2019, and other laws and regulations related to re-exportation
Requirements	Previous declarations, documents, and all mandatory and supportive documents prescribed by the laws
Duties /Taxes payable	None

**4. 3071 Re-Exportation of Goods after Entry for Warehousing**

Legislation	Proclamation No 859/2014, Proc. No. 1160/2019, and other laws and regulations related to re-exportation
Requirements	Previous declarations, documents, and all mandatory and supportive documents prescribed by the laws
Duties /Taxes payable	None

**5. 3081 RE-EXPORT AFTER INWARD TRANSIT**

Legislation	Proclamation No 859/2014, Proc. No. 1160/2019, and other laws and regulations related to re-exportation
Requirements	Previous declarations, documents, and all mandatory and supportive documents prescribed by the laws
Duties /Taxes payable	None



#### 4.1.4 OTHER PROCEDURES

##### 1. 9052- Sales of Raw Materials due to force Majeure after Temporary Importation for Inward Processing under voucher, bonded manufacturing and bonded export factory scheme

Legislation	Proclamation No 859/2014, Proc. No. 1160/2019, Regulation No. 417/2016, and other laws and regulations related to inward processing
Requirements	Previous declarations, documents, and Attach all mandatory and supportive documents prescribed by the laws
Duties /Taxes payable	all (payable by the scheme )

##### 2. 9152- Sales of Finished or semi-finished Goods as Deemed Export after Temporary Importation for Inward Processing under voucher, bonded manufacturing, Bonded Export Factory, and industrial park scheme

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, Proc. No. 768/2012, Proc. No. 886/2015 Regulation No. 417/2016, and other laws and regulations related to inward processing
Requirements	Previous declarations, documents, and all mandatory and supportive documents prescribed by the laws
Duties /Taxes payable	all (payable by the scheme )

#### 4.2 IMPORT

DECLARATION TYPE: -IM4, IM5, IM6, IM7, IM8, IM9

##### 4.2.1 ENTRIES FOR HOME USE

###### 1. 4000 DIRECT ENTRY FOR HOME USE

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	All mandatory and supportive documents prescribed by the laws
Duties /Taxes payable	All duties and taxes



**2. 4051 ENTRY FOR HOME USE AFTER TEMPORARY IMPORTATION FOR RETURN IN UNALTERED STATE**

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	Previous declarations, documents, and all mandatory and supportive documents prescribed by the laws
Duties /Taxes payable	All duties and taxes

**3. 4052 ENTRY FOR HOME USE AFTER TEMPORARY IMPORTATION FOR INWARD PROCESSING OR REPAIR**

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	Previous declarations, documents, and all mandatory and supportive documents prescribed by the laws
Duties /Taxes payable	All duties and taxes

**4. 4071 ENTRY FOR HOME USE AFTER WAREHOUSING**

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	Previous declarations, documents, and all mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	All duties and taxes

**5. 4081 ENTRY FOR HOME USE VIA MULTIMODAL TRANSPORT**

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	All duties and taxes

**6. 4100 ENTRY FOR HOME USE (UNDER 2ND SCHEDULE "A")**

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	All duties and taxes Applicable to goods under 2nd Schedule "A"



**7. 4152 ENTRY FOR HOME AFTER TEMPORARY IMPORTATION FOR INWARD PROCESSING (UNDER 2ND SCHEDULE "A")**

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	Previous declarations, documents, All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	All duties and taxes Applicable to goods under 2nd Schedule

**8. 4171 ENTRY FOR HOME AFTER WAREHOUSING (UNDER 2ND SCHEDULE "A")**

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	Previous declarations, documents, All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	All duties and taxes Applicable to goods under 2nd Schedule

**9. 4181 ENTRY FOR HOME USE UNDER 2ND SCHEDULE "A" VIA MULTIMODAL TRANSPORT SYSTEM**

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	Previous declarations, documents, All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	All duties and taxes Applicable to goods under 2nd Schedule "A"

**10. 4200 ENTRY FOR HOME USE (UNDER 2nd Schedule "A" Special)**

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	Applicable to all 2nd Schedule "A" special commodities

**11. 4252 ENTRY FOR HOME USE AFTER TEMPORARY IMPORTATION FOR INWARD PROCESSING (UNDER 2nd Schedule "A" Special)**

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	Previous declarations, documents, All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	All duties and taxes Applicable to goods under special 2nd Schedule



**12. 4271 ENTRY FOR HOME USE AFTER WAREHOUSING (UNDER 2nd Schedule "A" special)**

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	Previous declarations, documents, All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	All duties and taxes Applicable to goods under special 2nd Schedule

**13. 4281 ENTRY FOR HOME USE UNDER 2nd Scheduled "A" special VIA MULTIMODAL TRANSPORT SYSTEM**

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	All duties and taxes Applicable to goods under 2nd Schedule

**14. 4300 ENTRY FOR HOME USE UNDER SECOND SCHEDULE "A" 2<sup>ND</sup> SPECIAL**

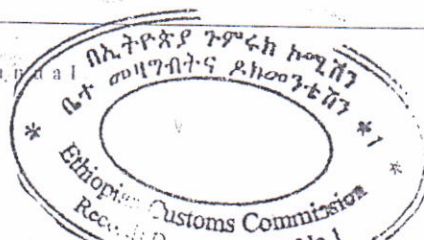
Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	All duties and taxes Applicable to goods under Second Schedule "A" 2 <sup>nd</sup> Special

**1. 4352 SALES OF TEMPORARY IMPORTED GOODS FOR INWARD PROCESSING TO SECOND SCHEDULE "A" 2<sup>ND</sup> SPECIAL L BENEFICIARIES**

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	Previous declarations, documents, All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	All duties and taxes Applicable to goods under Second Schedule "A" 2 <sup>nd</sup> Special

**2. 4381 ENTRY FOR HOME USE UNDER SECOND SCHEDULE "A" 2<sup>ND</sup> SPECIAL BY MULTIMODAL TRANSPORT SYSTEM**

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	All duties and taxes Applicable to goods under Second Schedule "A" 2 <sup>nd</sup> Special





## 4.2.2 TEMPORARY IMPORTATION

### 1. 5100 TEMPORARY IMPORTATION FOR RETURN IN UNALTERED STATE.

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	Furnish Guarantee for all Duties /Taxes payable

### 2. 5200 TEMPORARY IMPORTATION FOR INWARD PROCESSING OR REPAIR

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, Proc. No. 768/2012, Proc. No. 886/2015, Reg. No. 417/2016, and other laws and regulations related to importation
Requirements	All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	all Duty and Taxes are suspended until re export

### 3. 5290- Transfer of Raw Material after Temporary Importation for Inward Processing under voucher, bonded manufacturing, and bonded export factory scheme

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, Proc. No. 768/2012, Proc. No. 886/2015, Reg. No. 417/2016, and other laws and regulations related to importation
Requirements	Previous declarations, documents, all mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	all (payable by the scheme ) /all Duty and Taxes are suspended until re export

### 4. 5291- Buying of finished/semi-finished goods following Deemed Export under voucher, bonded manufacturing, Bonded Export Factory, and industrial park scheme

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, Proc. No. 768/2012, Proc. No. 886/2015, Reg. No. 417/2016, and other laws and regulations related to importation
Requirements	Previous declarations, documents, All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	all (payable by the scheme ) / all Duty and Taxes are suspended until re export



### 4.2.3 Re-Importation

#### 1. 6010: Re-Importation After Direct Permanent Exportation

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	Previous declarations, documents, All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	None

#### 2. 6021 Re-Importation After Temporary Exportation For Return In Unaltered State

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	Previous declarations, documents, All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	None

#### 3. 6022 Re-Importation After Temporary Exportation For Outward Processing Or Repair

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	Previous declarations, documents, All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	All (tax collected on Value added or Repaired cost )

#### 4. 6030 Re-Importation of locally Processed goods under inward processing after Re-Exported due to Defect or rejection by the buyer

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, Proc. No. 768/2012, Directive No. 86/2013 and other laws and regulations related to importation
Requirements	All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	None



### 5. 6071 Withdrawal of goods from Export Warehouse

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	None

## 4.2.4 WAREHOUSING

### 1. 7100 DIRECT ENTRY FOR WAREHOUSING

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	Guarantee

## 4.2.5 TRANSIT

### 1. 8000 THROUGH TRANSIT PROCEDURE

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	Guarantee

### 2. 8100 INWARD TRANSIT PROCEDURE

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	Guarantee

### 3. 8200 OUTWARD TRANSIT PROCEDURE

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	Guarantee



#### 4. 8300 INLAND(Interior) TRANSIT PROCEDURE

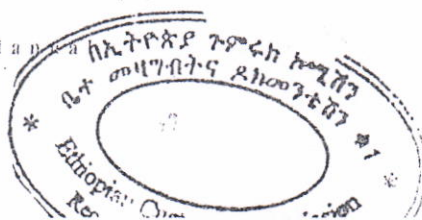
Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019, and other laws and regulations related to importation
Requirements	All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	Guarantee

#### 4.2.6 OTHER PROCEDURES

##### 9000 OTHER PROCEDURES

##### 1. 9000. Disposal of goods from government warehouse after seized, confiscated, abandoned

Legislation	Proclamation No. 859/2014, Proc. No. 1160/2019 and other laws and regulations related to importation
Requirements	Previous declarations, documents, All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	None



## 5. Details of ADDITIONAL PROCEDURE CODES (APC)

### 5.1 Export

#### 100 Home produced goods by Private sector

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

#### 101 Home produced goods by Government Organization

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

#### 120. Goods in which Duty drawback to be claimed

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

#### 130. Goods under American Growth and Opportunity Act (AGOA) by Private sector

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

#### 131. Goods under American Growth and Opportunity Act (AGOA) By Public sector

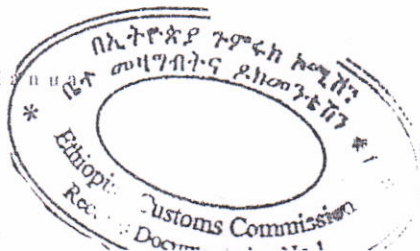
Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

#### 132. Exportation of Wheat under Ethio-Djibouti Bilateral Agreement

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

#### 190 Re- exportation of Personal Effect Goods

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None



**191. Exportation of cultural -restaurant goods and others**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**354 Re- exportation of goods imported and/or declared for home use/inward processing that are not prohibited or the entrance of which is not contrary to the customs law up on the importer's request**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	5 % of the CIF VALUE (Flat Rate)

**401 Re- exportation of goods for government budgetary institution**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**403 exportation of goods by public enterprise, which are fully or partially, owned by gov't.**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**404. Exportation of Raw Material And Inputs Imported Only For The Manufacturing Of Drugs By Pharmaceuticals**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**405. Exportation of Raw materials and inputs for the manufacturing of Drugs by Pharmaceuticals**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None



**406. Exportation of relief/donated goods imported by the govt. or NGO tax to be paid by DPPC/NGO**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**407. Exportation of Relief goods imported by Government or NGO (tax to be paid by DPPC/NGO)**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**409. Re- exportation of agricultural inputs (fertilizer, pesticides & seeds)**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**415. Exportation of Goods under Diplomatic or consular privileges**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**416. Exportation of Goods for USAID Activities Or For The Projects & Programs Financed By Us**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**417. Exportation of Equipment and supplies For Air craft's engaged in international flights.**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**418. EXPORTATION OF MEDICAMENT FOR HIV/AIDS TREATMENT**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None



**419. Exportation of Capital Goods for NGO**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**420. Exportation Of Human Pharmaceuticals, Medical Supplies, Lab Chemicals & Equipment**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**421. Exportation of Goods Previously Imported Under Special Examination (415-419)**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**430. Exportation of Articles and Equipment Specialized For Use By the Disabled Or Handicaps**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**435. Exportation of Consumable goods under Border trade procedure**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**473. Goods for International, regional organization & their officials not part of UN**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**476. Goods for International, regional organization & their officials part of UN**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None





**484. Goods for replacement**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**492. Transfer of temporary imported goods from one project to another project**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**505. Goods under Voucher Scheme**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**506. Goods under Bonded Manufacturing Scheme**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**701. Exportation after customs warehousing procedure from a private warehouse**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**702. Exportation after customs warehousing procedure**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None



## Other procedures

### R05- transfer of raw material for voucher scheme privileged person between manufacturers

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

### R06- transfer of raw material for BMW scheme privileged person between manufacturers

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

### R07- transfer of raw material for BEF scheme privileged person between manufacturers

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

### R08- transfer of raw material for industrial park scheme privileged person between manufacturers

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

### DO5 transfer of semi-finished or finished goods for voucher scheme privileged person between manufacturers

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

### D06- transfer of semi-finished or finished goods for BMW privileged person between manufacturers

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

### D07 transfer of semi-finished or finished goods for BEF privileged person between manufacturers

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None



**D08- transfer of semi-finished or finished goods for industrial park privileged person between manufacturers**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**5.2 IMPORT**

**000: Goods for Private Sector**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All

**401. Goods for Gov't budgetary institutions**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	ALL , Except With-holding Tax

**402. Goods for Private Sector exempted from With-Holding tax**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	ALL , Except With-holding Tax

**403. Goods for Public enterprises which are fully or partially owned by Gov't.**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All

**404. Medical supplies and equipment for licensed organizations with Certificate of competence**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	ALL , Except VAT



**405. Raw materials and inputs for the manufacturing of Drugs by Pharmaceuticals**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	Duty and Excise Tax Only

**406. Goods donated by external org. to charitable institution in Ethiopia**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	ALL Except With-holding Tax

**407. Relief Goods for Government and non-governmental institutions**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	Customs Duty and Excise Tax only

**408. Donation or Personal effects for passengers, Returnees and residences**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	ALL Except With-holding Tax

**409. Agricultural inputs (Fertilizer, pesticides & Seeds)**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**410. Goods for Public enterprise Exempted from Withholding Tax**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All -except With -Holding Tax

**411. Emergency Goods Imported By Govt. Or Ngo/Letter from Concerned Body**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**412. Raw Material & Inputs Imported Under 2<sup>nd</sup> Sch. Requested To Pay Wh Tax**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All



**413. Relief from Duties and Taxes Only For The Somali, Oromia & Afar Regional States And Other Regional States And Others**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**414. Goods for trade fair (Exhibition) and Conference**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All

**415. Goods under Diplomatic or consular privileges**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**416. Goods for USAID activities or for the projects & programs financed by the US Government.**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**417. Equipment and Supplies For Aircrafts Engaged In Int'l Flights**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**418. Medicament for HIV/AIDS Treatment**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**419. Capital Goods for Non-Governmental Organization (NGO)**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**420. Human Pharmaceutical Medical Supplies, Lab. Chemicals & Equipment**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	ALL except VAT and Withholding tax



**421. Relief from duties and taxes under special exemption other than those Referred to under C414-C419 and not elsewhere specified**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**422. Personal effects including vehicles imported by REFUGEES**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**423. Personal effects including vehicles imported by STUDENTS.**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**424. Personal effects including vehicles imported by RETURNEES**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	all

**425. Personal effects including vehicles imported by ETH .DIPLOMATS**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**426. Personal effects including vehicles imported by INVESTORS**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	As per investment laws

**427. Direct Entry for Home Use-Relief from Duties & Taxes Including Scanning Fees**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None



**428. Sales of Temporary Imported Goods as Scrap For Home Use**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	ALL

**429- Sales of by-products to lawfully established charitable organization within Ethiopia as per industrial park regulation**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**430. Articles and equipment specialized for use by the disabled or Handicapped (Second Schedule "B")**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**431. Importation of goods under first schedule by manufacturers exempted from surtax and withholding tax**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**432. RELIEF FROM DUTIES AND TAXES OF HIDE AND SKINS (CHECK HS)**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**433. Fire Escapes, Firefighting Appliance & Chemicals Free From Duty/Taxes**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**434. Ambulance in a Complete State Imported With The Approval Of Moh**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None



**435. Consumable goods under Border trade procedure**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All

**438. Importation of agricultural inputs mentioned on customs tariff amendment; HS 2017. second schedule B No.7)**

Required docs	All mandatory & supportive documents prescribed by the laws from ministry of Agriculture
Duty and Tax Payable	none

**442. Transfer of duty free imported goods for investment to persons entitled to import goods for investment with similar duty free privilege**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**443. Goods previously declared under investment Request to pay tax.**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All

**444. Sales of Jet fuel by Petroleum enterprise to Air Lines.**

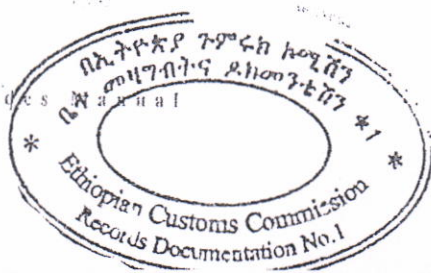
Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**445. Sales of kerosene**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**450. Sales of duty free imported goods by budgetary Govt. organizations**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	Customs Duty only





## Importation of Capital goods for INVESTMENT

Goods imported for investment purposes were declared using 440 for private and 441 for public investment in ASYCUDA++ system previously but now the Additional procedure codes are further classified in line with the Ethiopian Standard Industrial Classification to identify the industrial areas where the investors are participating and the incentives are utilized.

### Importation of Capital goods for INVESTMENT- by private sector

Required docs	All mandatory & supportive documents prescribed by the laws
Legislation	Proclamation No. 859/2014, No. 1160/2019, 769/2012, Regulation No. 270/2012, Directive No. 4/2013
Duty and Tax Payable	None
<b>Additional Procedure codes</b>	<b>Areas of Investment</b>
449	Importation of goods for Mining investment
452	Importation of capital goods for Manufacturing investment
453	Importation of capital goods on duty free privilege for agricultural mechanization and investment
454	Importation of capital goods for Information & Communication Technology development investment
455	Importation of capital goods for Electricity Generation, Transmission and Distribution investment
456	Importation of capital goods for Hotels and Tourism investment
457	Importation of capital goods for Construction investment
458	Importation of capital goods for Real estate Development investment
459	Importation of capital goods for Education and Training investment
460	Importation of capital goods for Health Service investment
461	Importation of capital goods for Architectural and engineering Works, technical testing and analysis investment
462	Importation of capital goods for Publishing investment
463	Importation of Capital Goods for Leasing Except leasing of motor vehicles
464	Importation of capital goods for Other Investment Areas by private sector



### Capital Goods for INVESTMENT -by Public Enterprise

Required docs	All mandatory & supportive documents prescribed by the laws
Regulations	Proclamation No. 769/2012, Regulation No. 270/2012, Directive No. 4/2013
Duty and Tax Payable	None
Additional Procedure codes	Areas of Investment
465	Importation of capital goods for Manufacturing investment
466	Importation of capital goods for agricultural mechanization and investment
467	Importation of capital goods for Information and Communication Technology development investment
468	Importation of capital goods for Electricity Generation, Transmission and Distribution investment
469	Importation of capital goods for Hotels and Tourism investment
470	Importation of capital goods for Construction investment
471	Importation of capital goods for Real estate Development investment
474	Importation of capital goods for Education and Training investment
475	Importation of capital goods for Health Service investment
478	Importation of capital goods for Architectural and engineering Works, technical testing and analysis investment
479	Importation of capital goods for Publishing investment
480	Importation of capital goods for Leasing investment Except for leasing of motor vehicles
481	Mining
482	Importation of capital goods for Other Investment Areas



**476. Goods for Int'l, regional organization and their foreign personnel (Part of the UN system)**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**477. Withdraw of goods from WHS for sale in duty free shops (With full exemption)**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**483. Importation of Goods notified and certified as short shipped and short landed.**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**484. Importation of the Replacement goods without payment of duties and taxes up on submission of a guarantee for the re-export of defective or erroneously imported goods within a certain period of time**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**485. Project goods re-exported paying customs Duty & Excise tax based on depreciation value**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	Duty and Excise Tax only

**486. Used public Transport Vehicles imported provided supportive letter from concerned government body**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	ALL

**487. Transfer of used vehicles from duty free entitled body to Government organization.**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None



**488. Re-declaring of duty free vehicles & machineries having above 10 and 12 years' service respectively**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**489. Goods previously declared under APC 422, 423, 424, 425 & 426 duty & tax to be paid**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All Except With-holding tax

**490. Goods previously declared under Diplomatic & International request to pay duty**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All Except With-holding tax

**491. Transfer of goods from previously Duty free entitled body to another duty free entitled body (excluding investment privilege /442).**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**492. Transfer of Temporary Imported goods from one Project to another project to pay duty and tax**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All

**493. Sales of abandoned and confiscated goods by auction/bid**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**494. Transfer of temporary imported goods to duty free entitled body**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None



**495. Sales of goods following temporary importation under voucher scheme.**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All

**496. Sales of goods on duty free bases for the same sector following Temporary importation under voucher scheme**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**497. Sale of goods previously imported under 2<sup>nd</sup> Schedule to Duty free privileged person**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All

**498. Sales of goods on duty free bases for the same sector following temporary importation under Bonded Manufacturing Scheme.**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**499. Non-Statistical Import/Export goods**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**IMPORTATION OF GOODS UNDER SECOND SCHEDULE A**

**451. Raw material for manufacturing under second schedule from warehouse**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**451. Spare parts for cash register machine imported under second schedule**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None



**505. Importation/Exportation of Goods under VOUCHER Scheme**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All/guarantee

**506. Importation/Exportation Goods under Bonded Export Manufacturing Scheme (BEMW)**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All/guarantee

**507. Importation/Exportation Goods under Bonded Export Factory Scheme (BEF)**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All/guarantee

**508. Importation/Exportation Goods under Industrial Park Scheme (BEMW)**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All/guarantee

**2. WAREHOUSING**

**701. Goods for Private Warehouses**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All/guarantee

**702. Goods for Duty Free Warehouses**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All/guarantee

**703. Goods for General purpose Warehouses**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All/guarantee



#### 704. Goods for export manufacturing warehouse

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All/guarantee

#### 705. Finished Goods into Warehouse

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All/guarantee

#### 706. Bonded input supply warehouse

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	Guarantee

### 3. TRANSIT

#### 800. Goods in Transit

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	Guarantee

### Other procedures

#### 3. Inward Processing Under Industrial Park Scheme

##### 3.1 Purchase, Sales or transfer of Goods after importation under, voucher, bonded manufacturing, bonded export factory and industrial parks scheme

#### R05. Sales of Raw Material due to force Majeure after Temporary Importation for Inward Processing under voucher scheme

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None



**R06. Sales of Raw Material due to force Majeure after Temporary Importation for Inward Processing under bonded manufacturing scheme**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	None

**R07. Sales of Raw Material due to force Majeure after Temporary Importation for Inward Processing under bonded export factory**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All duty and Taxes are suspended

**R05. Transfer of Raw Material after Temporary Importation for Inward Processing under voucher scheme**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All duty and Taxes are suspended

**R06. Transfer of Raw Material after Temporary Importation for Inward Processing under bonded manufacturing scheme**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All duty and Taxes are suspended

**R07. Transfer of Raw Material after Temporary Importation for Inward Processing under bonded export factory**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All duty and Taxes are suspended

**D05. Sales of Finished or semi-finished Goods as Deemed Export after Temporary Importation for Inward Processing under voucher scheme**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All duty and Taxes are suspended





**D06. Sales of Finished or semi-finished Goods as Deemed Export after Temporary Importation for Inward Processing under bonded manufacturing Scheme**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All duty and Taxes are suspended

**D07. Sales of Finished Goods as Deemed Export after Temporary Importation for Inward Processing under Bonded Export Factory Scheme**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All duty and Taxes are suspended

**D08. Sales of Finished or semi-finished Goods as Deemed Export after Temporary Importation for Inward Processing industrial park Scheme**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All duty and Taxes are suspended

**D05. Buying of finished/semi-finished goods following Deemed Export under voucher scheme**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All duty and Taxes are suspended

**D06. Buying of finished/semi-finished goods following Deemed Export under bonded manufacturing scheme**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All duty and Taxes are suspended

**D07. Buying of finished/semi-finished goods following Deemed Export under Bonded Export Factory Scheme**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All duty and Taxes are suspended



**D08. Buying of finished/semi-finished goods following Deemed Export under industrial park Scheme**

Required docs	All mandatory & supportive documents prescribed by the laws
Duty and Tax Payable	All duty and Taxes are suspended

**446. Disposal of goods from government warehouse after seized, confiscated, abandoned by sale through auction/bid**

Legislation	Proclamation No 859/2014, Proc. No. 1160/2019, Directive No. 122/2016
Requirements	All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	None

**447. Transfer of seized, confiscated, and abandoned goods to other government offices**

Legislation	Proclamation No 859/2014, Proc. No. 1160/2019, Directive No. 122/2016
Requirements	All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	None

**448. Disposal of seized, confiscated, and abandoned goods through Burning/burying**

Legislation	Proclamation No 859/2014, Proc. No. 1160/2019, Directive No. 122/2016, industrial park Regulation 417/2017
Requirements	All mandatory & supportive documents prescribed by the laws
Duties /Taxes payable	None



## 6. SIMPLIFIED CUSTOMS DECLARATION

### 4800:000- importation of personal effect goods

Legislation	Proclamation No 859/2014 and its amendments No. 1160/2019, personal effect directive 51/2010 E.C (MOF) and other laws and regulations related to direct exportation and exportation of goods
Requirements	Attach all mandatory and supportive documents prescribed by the laws
Duties /Taxes payable	None

### 4850:000- importation of foreign currency

Legislation	Customs Proclamation No 859/2014, and other rules and regulations in line with the directives issued by the national bank of Ethiopia
Requirements	Prerequisites as per the directives issued by the national bank of Ethiopia
Duties /Taxes payable	None

### 4851:000- importation of personal effect goods for tourists through branches at borders

Legislation	Customs Proclamation No 859/2014, as amended by Proc. No. 1160/2019, directive 116/2008 and other laws related to direct exportation and exportation of goods.
Requirements	Attach all mandatory and supportive documents prescribed by the customs proclamation and directive 116/2008 E.C.
Duties /Taxes payable	None



**4870:000- Temporary importation of goods**

Legislation	Proclamation No 859/2014, Proc. No. 1160/2019, and other laws and regulations related to direct exportation
Requirements	Attach all mandatory and supportive documents prescribed by the laws / furnish guarantee/
Duties /Taxes payable	None/guarantee/

**4899:000- Entry of seized goods into government warehouse**

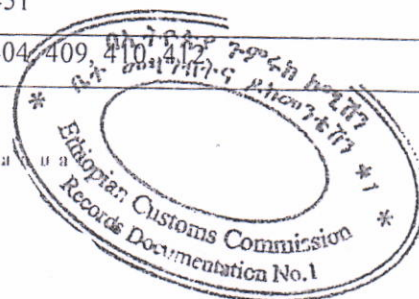
Legislation	Proclamation No 859/2014, Proc. No. 1160/2019, and other laws and regulations related to direct exportation
Requirements	Attach all mandatory and supportive documents prescribed by the laws
Duties /Taxes payable	None



## 7. Annexes

The relationship between extended procedure and Additional procedure (how they give meaning together)

	Extended procedure	Additional procedure
1.	1000	100, 101, 120, 130, 131
2.	1021	000
3.	1022	000
4.	1071	100, 101
5.	2100	000, 403, 406, 408, 414, 415, 473, 476
6.	2200	000, 401, 403, 404, 406, 408, 415, 416, 417, 419, 430, (every Additional procedure may go with this Ext. procedure if it is temporarily exported for repairs or if it is exported for outward processing.
7.	3040	120, 191, 354, 403, 404, 405, 406, 407, 409, 415, 416, 417, 418, 420, 421, 430, 431, 473, 476, 484, all investment with their new APC (according to their sectors)
8.	3051	000, 401, 403, 414, 354, 492
9.	3052	000, 403, 354, 505, 506, 507
10.	3071	354, 701, 702, 705
11.	3081	354
12.	4000	000, 401, 402, 403, 404, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 430, 431, 432, 433, 434, 435, 438, 442, 443, 444, 445, all private and public investment APC, 472, 473, 476, 477, 483, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494
13.	4081	000, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 430, 431, 432, 433, 434, 435, 438, all private and public investment APC, 473, 476, 483
14.	4052	429, 495, 496, 497, 498
15.	4100	451, 401, 402, 403, 404, 409, 410, 412
16.	4171	000, 401, 402, 403, 410, 419, 451, 477
17.	4181	451, 401, 402, 403, 404, 405, 409, 410, 412,
18.	4152	000, 403, 495, 496, 497, 451
19.	4200	000, 451, 401, 402, 403, 404, 409, 410, 412



20.	4281	000, 451, 401, 402, 403, 404, 409, 410, 412
21.	4252	000, 403, 495, 496, 497, 451
22.	4300	000, 401, 402, 405, 409, 410, 412, 451
23.	4381	000, 401, 402, 405, 409, 410, 412, 451
24.	4352	000, 403, 495, 496, 497, 451, 405
25.	4400	Specifically for second schedule B (for future use)
26.	4500	According to the types of the goods to collect their excise tax according to the previous rate(before the implementation of excise tax proclamation 1186/2012 )
27.	5100	000, 401, 402, 403, 408, 414, 417, 492
28.	5200	000, 403, 505, 506, 507
29.	6021	000, 403, 406, 408, 414, 415, 473, 476
30.	6022-	000, 401, 403, 404, 406, 408, 415, 416, 417, 419, 430, (every Additional procedure may go with this Ext. procedure if it is temporarily exported for repairs or if it is exported for outward processing.
31.	7100	000, 701, 702, 703, 704, 705, 706
32.	8000	800
33.	8100	800
34.	8200	800
35.	8300	800
36.	9000	446,447,448
37.	9052	R05, R06, R07, R08
38.	9152	D05, D06, D07, D08

