| Unit Price | 27.60 |

**PROCLAMATION NO. 1160/2019**

**CUSTOMS AMENDMENT PROCLAMATION**

WHEREAS, it becomes necessary to amend customs Proclamation No. 859/2014,

NOW, THEREFORE, the following is proclaimed in accordance with Article 55/1 of the Constitution of the Ethiopian Federal Democratic Republic.

1. **Short Title**
   
   This Proclamation may be cited as "Customs Amendment Proclamation No. 1160/2019".

2. **Amendment**

   The Customs Proclamation No. 859/2014 is amended as follows.

   1/ Article 2 (49) (52), (54) and (55) of the Proclamation are deleted and replaced respectively by the following new Sub Articles (49), (52), (54) and (55):

   49) "Concealing Goods" shall mean an act of import or export of undeclared goods which are different from declared goods in kind, amount or size, measurement, Quantity, description and country of origin by mixing with other declared goods.
52) “Personal and house hold effects” means articles which a traveler may require for his personal use and the aggregate value or quality of which does not exceed the amounts laid down in Regulation issued by Council of Ministers.

54) “Ministry or Minister” shall mean Ministry or Minister of Revenues.

55) “Commission or Commissioner” shall mean Customs Commission or Commissioner.

2/ The following new Sub Article (7) is added next to Article 10 (6) of the Proclamation.

7/ Notwithstanding the provisions under Sub Article (1) of this Article, where the declarant cannot provide some of the documents necessary to accomplish customs formalities, the commissioner may allow the Customs formality be accomplished without such documents being submitted to the Customs as the case may be.

3/ A new Sub Article (3) is added after Article 14(2) of the Proclamation.

3) Notwithstanding the provisions of Sub Articles (1) and (2) of this Article, where goods of low risk are released and post clearance Audit is undertaken at the warehouse or business premise of the declarant, the Commission may, with reasonable grounds, allow amendment of the declaration provided that the statements delivered thereunder are erroneous.

4/ Sub Article (4) of Article 15(4) of the Proclamation is deleted and replaced by the following new Sub Article (4).

4) Notwithstanding the provisions of Sub Articles (1), (2) and (3) of this Article, the Commission may, with sufficient reasons to be determined by the directive, allow the declaration be cancelled and another customs procedures be applied even after
Articles 20(1) of the Proclamation is deleted and replaced by the following new Sub-Article 2:

5. Without prejudice to provisions of Sub-Articles (4) and (5) of this Article, the importer shall complete the necessary procedures in his warehouse or business premises not later than the date of release of goods or upon the release of goods before he is given notice of release of goods.
10. Article 33(2) of the Proclamation is amended by the following new Sub-Article 2:

Article 33(2) of the Proclamation is amended by the following new Sub-Article 2:

A citizen who is used to reside therein is forced to leave the country.

9. New Sub-Article (b) is added after Article 26(3) of the Proclamation:

New Sub-Article (b) is added after Article 26(3) of the Proclamation:

(x) The Commission may release goods against payment of duties and taxes based on directives to be issued by the Ministry of Finance.

The commission may release goods against payment of customs duties and taxes based on directives to be issued by the Ministry of Finance provided that the time in which the customs duties and taxes would be paid shall not exceed a period of 12 months.

4. New Sub-Article (a) is added after Article 26 of the Proclamation:

New Sub-Article (a) is added after Article 26 of the Proclamation:

(e) The Commission may extend the time within which the character of the goods, customs duties and taxes which are paid, provided that the time shall not be extended beyond the time within which the customs duties and taxes would be paid.

New Sub-Article (a) is added after Article 26 of the Proclamation:

(e) The Commission may extend the time within which the character of the goods, customs duties and taxes which are paid, provided that the time shall not be extended beyond the time within which the customs duties and taxes would be paid.

The commission may release goods against payment of customs duties and taxes based on directives to be issued by the Ministry of Finance provided that the time in which the customs duties and taxes would be paid shall not exceed a period of 12 months.

5. New Sub-Article (b) is added after Article 26 of the Proclamation:

New Sub-Article (b) is added after Article 26 of the Proclamation:

(f) The Commission may extend the time within which the character of the goods, customs duties and taxes which are paid, provided that the time shall not be extended beyond the time within which the customs duties and taxes would be paid.

The commission may release goods against payment of customs duties and taxes based on directives to be issued by the Ministry of Finance provided that the time in which the customs duties and taxes would be paid shall not exceed a period of 12 months.

6. New Sub-Article (c) is added after Article 26 of the Proclamation:

New Sub-Article (c) is added after Article 26 of the Proclamation:

(g) The Commission may extend the time within which the character of the goods, customs duties and taxes which are paid, provided that the time shall not be extended beyond the time within which the customs duties and taxes would be paid.

The commission may release goods against payment of customs duties and taxes based on directives to be issued by the Ministry of Finance provided that the time in which the customs duties and taxes would be paid shall not exceed a period of 12 months.

7. New Sub-Article (d) is added after Article 26 of the Proclamation:

New Sub-Article (d) is added after Article 26 of the Proclamation:

(h) The Commission may extend the time within which the character of the goods, customs duties and taxes which are paid, provided that the time shall not be extended beyond the time within which the customs duties and taxes would be paid.

The commission may release goods against payment of customs duties and taxes based on directives to be issued by the Ministry of Finance provided that the time in which the customs duties and taxes would be paid shall not exceed a period of 12 months.
11/ Article 40(2) of the Proclamation is deleted and replaced by the following new Sub Article 2.

"2) A foreign commercial means of transport can only enter in to Ethiopia based on agreements signed between the country of registration and the Ethiopian government or by the permission granted by the Ministry of Transport."

12/ New Sub Articles (5), (6) and (7) are added after Article 40(4) of the Proclamation.

5) A foreign commercial means of transport entered into Ethiopia in accordance with Sub Article (2) of this Article may not engage in domestic or import and export transport services.

6) Notwithstanding the provisions of Sub Article (5) of this Article, the Ministry of Transport may in special cases allow a foreign commercial means of transport to carry export goods on the way returning from Ethiopia.

7) A foreign commercial means of transport temporarily entered in to Ethiopia and has not left the country or found to have engaged in domestic or import-export transport services shall be compelled to leave the country without prejudice to the administrative penalties to be imposed on it.

13/ Article 51 (1), (2), (5), (6), (8), (11), of the Proclamation are deleted and replaced by the following new Sub Articles (1), (2), (5), (6), (8) and (11)
1) Goods imported to Ethiopia by using sea or land transport and stored in a temporary customs storage shall undergo customs formalities and be removed from the warehouse within 15 days from the day they are entered into the warehouse.

2) Goods imported to Ethiopia by using air transport shall undergo the necessary customs formalities and be removed from the warehouse within 10 days from the day they are entered into the warehouse.

5) Where goods that should have been stored in bonded customs warehouse are found to have been stored by mistake in temporary customs storage they shall be transferred to the bonded customs warehouse within five working days.

6) Goods stored in temporary customs storage or bonded customs warehouse shall undergo customs formalities and be removed from the warehouse within two working days from the day on which customs formalities are accomplished.

8) The owner of the goods stored in government customs warehouse in accordance with Sub Article (5) of this Article may clear the goods up on payment of customs duties and taxes as well as other costs and administrative penalties within seven working days before the goods are disposed.

11) The Commission may with sufficient reason extend the time limit provided under this Article.

14) New Sub Article (12) is added next to Article 51(11) of the Proclamation
12) Notwithstanding the provisions of Sub Article (7) of this Article, an importer who lodges a request for re-exportation of the goods may re-export up on payment of 5% the customs duties and taxes as provided under this proclamation.

15 / Article 59(3) of the Proclamation is deleted and replaced by the following new Sub Article (3)

3) Goods which are under judicial proceedings and may not be released by customs Security shall be transferred to the government customs warehouse. However, where the court decides for the owner to take the goods, the warehouse rent payable for the period starting from the first date of the proceeding to the date of delivery of the decision of the court to the commission shall be covered by the Commission.

16/ Article 67(1) of the Proclamation is deleted and replaced by the following new Sub Article (1).

1) The temporary export of goods for outward processing shall be exempt for payment of duties and taxes. Notwithstanding payment of the duty and tax applicable to the goods, administrative penalties determined by directive of the Ministry shall be payable if the compensating products are not re-imported in accordance with Article 66(3) of this Proclamation.

17/ Article 71(2) of the Proclamation is deleted and replaced by the following new Sub Article 2.

2) The Ministry of Finance may, by directive determine conditions other than those stated under Sub Article (1) of this Article under which temporary importation of goods without payment of duties and taxes may be permitted.
18/ Article 73(5) and (6) of the Proclamation are deleted and replaced by the following new Sub Articles (5) and (6):

5) unless and otherwise the time for which the goods are allowed to stay in the country is extended in accordance with Article 73(4) of the Proclamation, the goods shall be re-exported within 2 months after the end of the staying period; The importer who failed to re-export the goods on due time shall be compelled to re-export the goods within one month provided that the security shall be returned after taxes and duties on depreciation of the goods and administrative penalties are paid.

6) Any tourist may enter temporarily into Ethiopia with the necessary personal effects and vehicles by getting the personal effects and the vehicles registered as customs security. The Ministry may issue directives to implement this Sub Article.

19/ New Sub Articles, (7),(8),(9),(10),(11),(12) and (13) are added next to Article 73(6) of the Proclamation:

7) unless the period of time allowed for the tourist to stay in Ethiopia is extended or his/her departure is prevented by force majeure, the tourist who entered in to Ethiopia shall depart from Ethiopia within the time specified under Article 73(1) of the Proclamation provided that the goods he brought to Ethiopia shall be forfeited to the government where the tourist failed to return from Ethiopia within the time specified by the law.

8) For the purpose of Sub Article (7) of this Article “force majeure” shall mean serious illness that can be attested by appropriate medical evidence or being put under custody of the law or prevention from leaving the country for any reason or lose or damage of the goods and other similar compelling
circumstances preventing the tourist from leaving Ethiopia within the time specified by the law.

9) Notwithstanding the provisions of Sub Article (1) of this Article the tourist who gets a residence permit to live in Ethiopia shall accomplish customs formalities and pay taxes and duties on the goods brought to Ethiopia by considering that the goods are imported to Ethiopia at the time the tourist is granted the residence permit and the goods are allowed to remain in Ethiopia thereafter.

10) A person who has imported goods temporarily and proves that he cannot re-export the goods for sufficient reasons may accomplish customs formalities and pay duties and taxes be allowed to retain the goods in the country.

11) Notwithstanding the provisions of Sub Article (10) of this Article, where the request to retain the goods in the country is lodged after the expiry of the time of stay, the goods may be allowed to be retained the country upon payment of taxes and duties as well as 25% of the duties and taxes as penalty.

12) Temporarily imported goods not re-exported as per this Article or allowed to remain in Ethiopia upon accomplishment of customs formalities shall be forfeited.

13) For the purpose of this Article “Tourist” shall mean a non-resident Foreigner entered into Ethiopia to stay for a limited period of time in Ethiopia and does not include a person coming to Ethiopia for business.
20/ Article 74 of the Proclamation is deleted and replaced by the following new Article.

74. **Total or Partial Relief of Customs Duties for Temporary Admitted Goods**

The Ministry of Finance may determine the conditions under which the temporary admission procedure may be used with partial or total relief from import duties.

21/ Article 75 of the Proclamation is deleted and replaced by the following new Article.

75. **Temporary Export and Import of Goods**

1) the following temporarily exported goods may be re-imported to Ethiopia by accomplishing customs formalities without paying taxes and duties:

   a) Vehicles, equipments and machineries taken out by a person who travelled abroad for the purpose of carrying out his business or visit;

   b) goods temporarily exported for trade promotion, cultural exchange or any other exhibition or show;

   c) goods temporarily exported for business as per the project agreements.

2) good temporarily exported according to Sub Article (1) of this Article may be re-imported without paying taxes and Duties only as long as they are re-imported within one year from the day of export.
Article 17(1)(a) of the Proclamation is deleted and replaced by the following new Sub-Article (5):

5) The Commission may, for export purposes, provide information on country of origin of goods.
26/ Article 119(5) of the Proclamation is deleted and replaced by new Sub Article (5).

5) Where the guarantor failed to effect payment in accordance with Sub Article (3) of this Article, the Commission may apply the seizure procedures provided under the tax administration proclamation to enforce payments by seizing the properties and bank accounts of the debtor or a guarantor.

27/ Article 122(6) of the Proclamation is deleted and replaced by new Sub Article (6).

6) A seizure procedure mentioned on income tax Proclamation may apply on a debtor failed to effect payment of taxes and duties with penalty and its interest as per this Article.

28/ The following new Sub Article (7) is added to after Article 122(6) of the Proclamation.

7) Notwithstanding the provisions of Sub Article (1) of this Article, the commission may undertake post clearance audit at any time without bound by the five year period on goods imported duty free where the commission suspects that customs fraud is committed in connection with such goods.

29/ Article 123(2) is deleted and replaced by the following new Sub Article (2).
2) any claim of refund of taxes and duties can be entertained on the basis of Sub Article (1) of this Article only where the claim is lodged within one year from the day of registration of the declaration after customs formalities are accomplished.

30/ The following new Sub Article (3) is added next to Article 124(2) of the Proclamation.

3) where the importer verifies in writing that he abandoned the goods imported for home consumption, the taxes and duties paid on such goods shall be refunded to the importer and the goods be disposed provided that the goods are not prohibited and are imported without violating customs laws.

31/ The following new Sub Article (4) is added next to Article 125(3) of the Proclamation.

4) in cases where the appropriate government body denies permission for import of restricted goods, the duties and taxes paid on such goods shall be refunded to the importer up on re-exporting the goods.

32/ Article 129 of the Proclamation is deleted and replaced by the following new Article 129.

129. Duty Free Rights and Privileges

1) Without prejudice to Sub Article (2) of this Article, duty free rights and privileges on import and export goods shall be granted only by the Ministry of Finance.

2) Duty free privileges provided under international treaties and agreements signed and approved by Ethiopia in connection with diplomatic relations shall be implemented under the recognition of the Ministry of Foreign Affairs.
1) The power granted by Law to other government bodies to allow duty free rights is hereby transferred to the Ministry of Finance.

2) Any duty free right obtained from project agreements signed by government bodies shall only be exercised by the approval of the Ministry of Finance.

3) The Commission shall keep data and records, follow up the implementation and take corrective measures to ensure that goods imported or exported with duty free privileges are used for their intended purposes.

4) The Council of Ministers shall issue Regulation on the conditions in which duty free rights are granted and implemented.

33/ The following new paragraph (c) is added next to paragraph (b) of Article 143 (l).

(C) until the penalty is paid or security is furnished for an administrative penalty different from that provided under paragraph (a) of Article 143(1) of the Proclamation.

34/ Paragraph (a) and (b) of Article 147(1) of the Proclamation are deleted and replaced by the following new Paragraph (a) and (b).

a) Imported or exported contraband goods.

b) Concealed goods imported or exported under the cover of lawfully declared goods in the case where the taxes and duties that should have been paid on the concealed goods exceed 50% of the total taxes and duties payable on the imported or exported goods.

35/ The following new paragraphs (g) and (h) are added next to paragraph (f) of Article 147(1) of the Proclamation.
(g) a means of transport with respect to which administrative penalty is imposed and not paid within the time specified under the proclamation and a means of transport with respect to which the owner is notified to report in accordance with paragraph (c) of Article 147(1) of the Proclamation but failed to report.

(h) Belongings of the tourist not allowed to remain in Ethiopia and not re exported within 30 days after the time of duration is expired.

36/ paragraph (a) and (b) of Article 147(3) of the Proclamation are deleted and replaced by the following new paragraphs (a) and (b).

(a) The means of transport with respect to which administrative penalty is imposed pursuant to Article 161 of this proclamation and not taken by the owner of the means of transport with in a month up on payment of the penalty shall be forfeited and disposed.

(b) Where the means of transport specified under paragraph (a) of this Sub Article is a domestic animal and the owner of the animal did not take it up on payment of the penalty within a week, the commission shall forfeit and dispose the animal.

37/ the following new paragraph (d) is added next to paragraph (c) of Article 147(3) of the Proclamation.

(d) where the owners of forfeited means of transport are more than one the co-owners shall be jointly and severally liable to the penalty.

38/ the following new Sub Article (4) is added next to Article 156(3) of the Proclamation.
(4) goods decided to be reexported pursuant to Article 156(2) and not reexported with in thirty days following the decision, shall be forfeited and disposed without prejudice to the payment of Administrative penalties.

39/ Article 157(1) and (2) of the Proclamation are deleted and replaced by new Sub Articles (1) and (2).

1) Any person who imported or exported or attempted to import or export concealed goods not registered in the customs declaration or goods in respect to which no accurate information is provided, without paying taxes and duties shall be liable with the penalty double of the difference of the taxes and duties without prejudice to the payment of taxes and duties where the difference of taxes and duties that should have been paid on concealed goods donot exceed fifty percent of the taxes and duties payable on declared goods and the total amount of taxes and duties payable is under one million birr.

2) Notwithstanding the provisions of Sub Article (1) of this Article the importer may pay taxes and duties on concealed goods without penalty where the difference of taxes and duties that should have been paid on the concealed goods does not exceed 5% of the total taxes and duties provided that the act is committed for the first time in a year."

40/ The following new Sub Article (3), (4) and (5) are added to after Article 157(2) of the Proclamation.

3) Notwithstanding the provisions of this Article, any person who imported concealed goods not registered in customs declaration or that are not covered under his license concealing with the cover of lawfully declared goods shall be liable to a penalty of
hundred percent of the value of the concealed goods without prejudice to the payment of taxes and duties on the goods.

4) Any person who owns vehicles or carriages to which no taxes and duties are paid shall be liable to a penalty double of the taxes and duties payable on the vehicle and the carriage without prejudice to the payment of the taxes and duties payable on the motor and the carriage.

5) the vehicle mentioned under Sub Article (4) of this Article shall be forfeited where the owner failed to pay the penalty and taxes and duties on the vehicle and the carriage within one month.

4) Article 161 of the Proclamation is deleted and replaced by the following new Article 161.

161. Duties of Carrier and Participation in Contraband Activities

1) Any carrier who:

(a) Fails to submit travelers or cargo manifest within the specified time;

(b) gives access to any authorized person to the means of transport; or

(c) delays the departure of the means of transport from the customs port without notifying to and getting permission from the customs officer shall be punishable with fine not less than Birr 2000 and not exceeding Birr 5000.

2) Any carrier, who loads, unloads or attempts to load or unload goods in the absence of customs officer shall be punishable with fine not less than Birr 7,000 and not exceeding Birr 10,000.
3) Whether he has involved or not in the commission of the crime the owner of the means of transport engaged in transporting contraband goods shall be punishable with a fine of 100% of the value of the contraband goods or Birr 100,000 whichever is the lesser without prejudice to the criminal prosecution of the owner who is proved to have participated in the commission of the crime.

4) Notwithstanding the provisions of Sub Article (3) of this Article, where the contraband goods have no assessable values for taxes and duties, the owner of the means of transport shall be punishable with a fine of Birr 100,000.

5) Where the means of transport mentioned under Sub Article (3) of this Article is domestic animal, the owner of the animal shall be punishable with a fine of 100% of the value of the contraband goods or the value of the current market price of the animal whichever is the lesser.

6) Notwithstanding the provisions of Sub Article (3) and (4) of this Article, the fine imposed on the owner of the transport shall not exceed the value of the means of transport in any case.

7) A licensee of customs warehouse who failed to discharge his duties specified under this proclamation shall be punishable with a fine not less than Birr 50,000 and not exceeding Birr 100,000 without prejudice to the payment of administrative penalties imposed to him based on directives to be issued in accordance with Article 178(3) of the Proclamation.
8) WHERE GOODS THAT SHOULD HAVE BEEN STORED IN CUSTOMS BONDED WAREHOUSE ARE STORED BY MISTAKE IN CUSTOMS TEMPORARY STORAGE AND NOT TRANSFERRED TO THE CUSTOMS BONDED WAREHOUSE WITHIN FIVE WORKING DAYS, THE IMPORTER OF THE GOODS WHO HAS FAILED TO DO SO SHALL BE PUNISHABLE WITH A FINE OF BIRR 3000 AND THE GOODS EITHER SHALL BE TRANSFERRED TO CUSTOMS BONDED WAREHOUSE OR UNDERTAKE CUSTOMS FORMALITY WHILE THEY ARE IN THE TEMPORARY CUSTOMS STORAGE.

9) AN IMPORTER WHO, AFTER CUSTOMS FORMALITIES ARE ACCOMPLISHED, FAILED TO REMOVE HIS GOODS FROM THE WAREHOUSE WITHIN TWO WORKING DAYS SHALL BE PUNISHABLE WITH A FINE AND THE GOODS SHALL BE REMOVED FROM THE WAREHOUSE.

10) AN IMPORTER WHO REQUESTS TO REMOVE HIS GOODS THAT ARE TRANSFERRED TO GOVERNMENT CUSTOMS WAREHOUSE BEFORE THEY ARE DISPOSED SHALL BE ALLOWED TO DO SO UPON THE PAYMENT OF TAXES AND DUTIES AS WELL AS 20% OF THE TAX AND DUTY IN THE FORM OF PENALTY.


42/ Article 162 is deleted and replaced by the following new Article 162.

162. Failure to Observe Customs Transit Procedures
1) Any person who engaged in the transit of goods and fails to observe the customs procedures specified under this Proclamation, the Regulation or Directives issued by the Ministry shall be punishable with fine not less than Birr 5000 and not exceeding Birr 20,000.

2) Without prejudice to the provisions of Sub Article (1) of this Article, the security bond furnished for through transit goods shall be forfeited where it becomes impossible to ascertain whether the goods in transit left the country within the time and route specified by the Law.

3) Goods in through transit shall be forfeited when they are found unloaded or concealed in the country.

4) Notwithstanding the provisions of Sub Article (2) of this Article, the security shall be refunded when the deliance is proved to have been occurred by force majeure during travel.

5) For the purpose of Sub Article (4) of this article “Force Majeure” shall mean damage or accident occurred on the means of transport, serious illness of the operator of the carrier, blockage or prohibition of roads, or any similar compelling circumstances happened for security or other reasons.”

43/ Article 164 is deleted and replaced by the following new Article 164.

164. Miss Use of Temporarily Imported Goods

1) Any person who has transferred temporarily imported goods to any third party who has no similar rights by sale, rent or any other means
shall pay the taxes and duties payable on the goods without prejudice to the forfeiture of the security.

2) Without prejudice to the provisions of Sub Articles (1) of this Article any person who used temporarily imported goods for purposes other than the purpose intended for the goods to serve shall be liable to a penalty of 50% of the taxes and duties payable on the re export of the goods.

3) The owner of the means of transport temporarily imported to Ethiopia shall be liable to a penalty of Birr 50,000 where he fails to re export the means of transport or found to have engaged in domestic or import-export transport services.

44/ Article 168(1) of the Proclamation is deleted and replaced by the following new Sub Article (1)

1) Any person who, knowingly or should have been aware of the fact, imports, exports or attempts to export prohibited or restricted goods subject to customs clearance, shall be punishable with rigorous imprisonment from five to ten years and a fine of not less than Birr 50 thousand and not exceeding Birr 200 thousand without prejudice to the forfeiture of the goods.

45/ Article 169(2) of the Proclamation is deleted and replaced by the following new Sub Article (2).
2) without prejudice to the provisions of Article 157 of the Proclamation, any person who has imported, exported or attempted to import or export goods not declared or registered in the customs declaration or goods for which no manifest is provided shall be punishable with three to five years of rigorous imprisonment provided that the difference of taxes and duties payable on undeclared goods is more than 50% of taxes and duties payable on lawfully imported goods and such difference exceeds Birr one million without prejudice to the forfeiture of the goods imported without being declared.

46/ The following new Sub Article (3), (4) and (5) are added after Article 169(2) of the proclamation.

3) Any person who, without having duty free privileges, imports, exports or attempts to import or export goods without paying taxes and duties by giving reason of fraudulent statements to Customs and deceiving as if he has duty free privilege shall be punishable with a rigorous imprisonment not less than 7 years and not exceeding 10 years and a fine not less than Birr 100,000 and not exceeding Birr 200,000.

4) any person who with the intention not to pay or reduce taxes and duties:

a) provides fraudulent documents to the Customs during customs procedures is undergoing;

b) provides false information or manifest to the Customs;

C) deletes, cancels, avoids or forges documents to be provided to the Customs;
3. **Effective Date**

This Proclamation shall come into force upon its publication in the Federal Negarit Gazette.

Done at Addis Ababa, on this 30th day of September, 2019.

SAHELE WORK ZEWE

PRESIDENT OF THE FEDERAL DEMOCRATIC REPUBLIC OF ETHIOPIA

47. Article 18(2) of the Proclamation is deleted and replaced by the following new Sub Article (2):

b) stores such goods out of the investment places for sale, to the benefit of the goods, the goods to serve, or uses the goods for purposes other than purposes intended for the goods, shall be punishable with imprisonment of five to ten years and a fine of Birr 500,000.

5. Notwithstanding the provision of Article 163 of the Proclamation any person who imported duty free investment goods and.

d) commits any other similar frauds.
OCT 94 and 95 RECEIPTS