

ጋዜጣ አዋጅት ኤርትራ
ብመንግስቲ ኤርትራ ዝሕተም

ቅጹ.9/2000 ቁ.8 አስመራ: 23 ጥቅምቲ 2000: ዋጋ ናቕፋ. 20.00

አዋጅ ቁጽሪ 112/2000

አዋጅ ጉምሩክ

GAZETTE OF ERITREAN LAWS
PUBLISHED BY THE GOVERNMENT OF ERITREA

VOL. 9 /2000 No.8 Asmara. 23rd October, 2000: Price Nakfa 20.00

PROCLAMATION NO. 112/2000
THE CUSTOMS PROCLAMATION



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ብመንግስቲ ኤርትራ ዝሕተፎ

ቅጽ 9/2000 ቁጽ 8 ኣስመራ፡ 23 ቀቅምቲ፡ 2000፡ ዋጋ ናቕፋ 20.00

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አዋጅ ጉምሩክ

ናይ መእተዊ ድንጋገታት

1. ሓጺር አርእስቲ

እዚ አዋጅ'ዚ "አዋጅ ጉምሩክ ቁጽሪ 112/2000"
ተባሂሉ ኪጥቀስ ይክእል።

2. ደረት ተፈጻሚነትን አብ ግብሪ ዝውዕለሉን

(1) አብ'ዚ አዋጅ'ዚ ሰፊሮም ዘለዉ ድንጋገታት፡ ንዝ
ሹኑ ድንጋገታት ናይ ጉምሩክ፡ ናይ ምምጻእን
ምልኣኸን ቀረጻት አዋጅ ቁጽሪ 145/1955ን
እተግበሩሉ ምምሕያሻትን፡ ናይ መሰጋገሪ ገበናዊ
ሕጊ ኤርትራ አዋጅ ቁጽሪ 4/1991ን እተግበሩሉ
ምምሕያሻትን፡ ከምኡ'ውን ንናይ ግምሩክ ናይ
ሰደድን ምምጻእን ቀረጽን ግብርን ዝምልከቲ
ድንጋገታት ካልኣት አዋጃት ወይ ሕጋጋት ሃገራ-
ኤርትራ ይትክሉ።

(2) አብ ንኡስ ዓንቀጽ (3) ናይዚ ዓንቀጽ'ዚ ዝሰፈረ
ድንጋገታት ዝተሓለወ ኮይኑ፡ እዚ አዋጅ'ዚ አብ
ጋዜጣ አዋጃት ኤርትራ ተሓተሙ ካብ ዝወጸሉ ዕለት
ጀሚሩ አብ ግብሪ ይውዕል።

(3) ካብ 18 ክሳብ 28 ዘለዉ ዓንቀጻት ከምኡ ድማ ክፋላት III:III:IX:XI:XII:XVI ወይ ድማ ዓንቀጻ ቶም፡ ሚኒስተር ብሕጋዊ ምልክታ ኣብ ዝወሰኖ ዕለት ወይ ዕለታት ኣብ ግብሪ ይውዕሉ።

3. ትርጉም

ኣብዚ ኣዋጅ 'ዚ፡ ኣተኣታትዮሉ ክልእ ትርጉም እንተዘይኣ ወሂብዎ፡-

"ኣዋጅ" ማለት እዚ ናይ ጉምሩክ ኣዋጅ ማለት ኢዩ።

"እተረጋገጸ ምውራስ" ማለት ነዚ ኣዋጅ 'ዚ ወይ ዝኹን ክል እ ኣዋጅ ንዚጥሕሱ ኣቕሑ ብዝምልከት ዚውሰድ ናይ መቐጻጸድ ሰጉምቲ ማለት ኢዩ፤ እቶም ኣቕሑ ኣብ ዘይተረኸቡ ቡሉ ከኣታት ወይ ከኣ ምሓም ብተግባር ዘይከኣል ኣብ ዝኹንሉ እንተዘይኩይኑ ከምዚ ዝኣመሰሉ ኣቕሑ ምትሓዝን ምውራስን ይምልከቶም።

"ቦንድ" ማለት ናይ ሰብ ገለ ውሱን ተግባር ኪገባር ወይ ከይገባር ምስ ጉምሩክ ዚኣትዎ ሕጋዊ መልክዕ ዘለዎ ቁዳዲ ስምምዕ ወይ መሰናድኦ ኢዩ።

"ቅድድ መኽበን" ማለት ብመሰረት 'ዚ ኣዋጅ 'ዚ ብሚኒስተር ከም ቅድድ መኽበን እተፈቐደ ስፍራ ማለት ኢዩ።

"መኣወጅ ጽዕነት" (ናይ ጽዕነት ደክለረኸን) ማለት ኣብ ዋዕላ ምስላጥ ኣህጉራዊ ናይ ባሕሪ ምገናዕዓዝን ኣብ ዋዕላ ኣህጉ

ራዊ ሲቭል አብዮቶችን እተገልጸ ሓበሬታዎንም አውን ንኻ ልእት ዓይነታት መግባዎን ብዚምልከት ንሚኒስትር ቅቡል ዝኹን ቅጥዕታት ዚርከቦ፡ እቲ መቐላዊ ናይ ጽዕነት ሰነድ ማለት ኢዩ።

"ናይ ጽዕነት ሚኒስትር" ማለት ንግዳዊ ዝርዝር ናይ ኣቕሑ፡ ከም ናይ መአወጅ ጽዕነት ቍጽሪታት፡ ለእኹቲ ኣቕሑ፡ ተቐበልቲ ኣቕሑ፡ ምልክታትን ቍጽሪታትን፡ ቍጽሪን ዓይነትን ጥቕላላት፡ ናይ ኣቕሑ መግለጽን ብዝሕን ብዚህብ ሓደ ኣገባብ መገዳዘዥ ወይ ኣብ ሓደ ኣገዳ መገዳዘዥ ዚገዳዘዝ ዝርዝር ናይ ኩሎም ኣቕሑ ኣብ ሓደ ጽዕነት ማለት ኢዩ።

"ኣግዳዚ" ማለት እቲ ብተግባር ኣቕሑ ዘግዕዝ ዘሎ፡ ወይ እቲ መግባዎ ናይ ምንቅስቃስ ሓላፍነት ዚምልከቶ ወይ ሓላፍነት ዘለዎ ሰብ ማለት ኢዩ።

"ምግዕዳዝ ኣቕሑ ኣብ ውሽጢ ክሊ ገማግም" ማለት ኣቕሑ ክብ ሓደ ስፍራ ናይ ሃገረ-ኤርትራ ኣብ መግባዎ ባሕሪ ተጻዒኑ ናብ ካልእ ናይ ኤርትራ ስፍራ ግዲ ዚራገፈሉ ናይ ጉምሩክ ስርዓት ማለት ኢዩ።

"ናይ መቐፅል ወረቐት ምስክር" ማለት ኣቕሑ ዚልሰይሉ፡ እቲ ነቲ ወረቐት ምስክር ከህብ እተመዘዘ በዓል ስልጣን ወይ ኣካል እቲ ኣብኡ እተዘርዘረ ኣቕሑ ክብ ሓንቲ ዝተፈልየት ሃገር ዝመንጨወ ምዃኑ ብግልጺ ዚምስክረሉ፡ ከምኡ እውን ናይ ሰናዓይ፡ ኣፍራይይ፡ ኣቕራባይ፡ ሰዳዲ ወይ ንመቐፅል ናይ'ቲ ኣቕሑ ብዚምልከት ፍልጠት ናይ

ዘለዎ ካልእ ብቐዕ ሰብ መግለጺ ከጠቓልል ዚኸእል
ዝተፈልየ ቅጥዒ ማለት ኢዩ።

"ምጽራይ ንውሽጣዊ ዝውታረ" ማለት ካብ ደገ ዝኣተዉ
ኣቕሑ ኣብ ሃገረ ኤርትራ ንሓዋሩ ኪጸንሑ ከምዝኸእል-
ዝእዝዝ፡ ስለ'ዚ ከኣ ንምኸፋል ዝኾነ ቀረጽ ኩነ ግብሪ፡
ከምኡ'ውን ንምምላእ ኩሉ ቅጥዒታት ጉምሩክ ዘመልክት
ናይ ጉምሩክ ስርዓት ማለት ኢዩ።

"ምጽራይ ኣቕሑ" ማለት ኣቕሑ ናብ ሃገር ንምእታው፡
ካብ ሃገር ንደገ ንምስዳድ፡ ዝኣተዉ ዳግም ንምስዳድ፡ ወይ
ከኣ ናብ ካልእ እተፈልየ ናይ ጉምሩክ ስርዓት ዚቕይ
ሩሉ ከኣታት ንምፍቃድ ዘድሊ ናይ ጉምሩክ ቅጥዕታት
ምምላእ ማለት ኢዩ።

"ኮንተይነር" ማለት ሓደ ሜትሮ ከብ ወይ ዝያዳ ዚኸውን
ውሽጣዊ መትሓዚ ቅጺ ዘለዎ፡ ኣብ መንጎ ዳግም ምጽዓን
ከየድለዮ ብዝኸውን ይኹን ኣገባብ መጎዓዝያ ኣቕሑ ንምግ
ዓዝ እተሃንደሰ ዳግም ዚዝውተር ናይ መጎዓዝያ ኣቕሑ
ወይ መሳርሒ ማለት ኢዩ።

"ኮንተይነር ዲፖ" ማለት ኣብ ኮንተይነር ተዓሺጎም ናብ
ሃገር ዝኣተዉ ኣቕሑ ቅድሚ ካብ ቍጽጽር ጉምሩክ ምል
ቃቕም ዝዕቁሩሉ ብሚኒስተር እተረቑሑን እተፈቕደን
ስፍራ ማለት ኢዩ።

"ሃገር" ማለት ክሊ ናይ ሓንቲ ሃገር ማለት ኮይኑ፤ ኣተ
ኣታትውኡ ካልእ ትርጉም ኪወገቦ እንተዘይኣገዲዱ፡ ንጽ

ግዕዝ ክሊ ወይ ሃገር'ውን የጠቃልል።

"መግባቢያ" ማለት ዝቅግ ብሞተር ዚንቀሳቆስ ተሸከርካሪ፣ ነፋሪት ወይ ኣብ ማይ እትገባዝ ተንሳፋራት ወይ ዝኹነት ሰባት ወይ ኣቕሑ ንምጉዳዝ ዘገልግል መሳርሒ ማለት ኢዩ።

"ጉምሩክ" ማለት ናይ ሃገር-ኤርትራ ሚኒስትሪ ፋይናንስ ክፍሊ ጉምሩክ ማለት ኢዩ።

"ወኪል ምጽራይን ምስላጥን ጉምሩክ" ማለት ኣብ ክንዲ ኣምጽኣይ/ኣእታዎይ ወይ ሰዳዳይ ኩይኑ ንኪሰርሕ ብቐፅ ፍቓድ ዘለዎ ሰብ ማለት ኢዩ።

"ቁጽጽር ጉምሩክ" ማለት እቶም ክፍሊ ጉምሩክ ሃገር-ኤርትራ ከተግብሮም ሓላፍነት ዝተነበረሎም ሕግታትን ብግቡእ ይኸበሩ ምህላዎም ንምርግጋጽ ዝውሰዱ ስጉምቲታት ማለት ኢዩ።

"ቤት ጽሕፈት ጉምሩክ" ማለት ስራሓት ጉምሩክ ንምክያድ ብሚኒስትር እተረቐሐ ዝኾነ ሰፍራ ማለት ኢዩ።

"ስርዓት ጉምሩክ" ማለት ቀጽጽር ጉምሩክ ኣብ ዚምልከቶም ኣቕሑ ዚትግበር ኣተሓሕዛ ማለት ኢዩ።

"ክሊ ጉምሩክ" ማለት ናይ ሃገር-ኤርትራ ሕግታት ጉምሩክ ብምሉእ ዝትግበረሉ ክሊ ማለት ኢዩ።

"ዳይረክተር ጀነራል" ማለት ናይ ከፍሊ ጉምሩክ ዳይረክተር ጀነራል ማለት ኢዩ።

"ተመላሲ ቀረጽ" ማለት ብመሰረት ናይ ጉምሩክ ናይ ተመላሲ ቀረጽ ስርዓት ተመሊሱ ዝኸፈል ወይ እተኸፍሉ ቀረጽ ማለት ኢዩ።

"ስርዓት ተመላሲ ቀረጽ" ማለት ኣቕሑ ንደገ ኣብ ዚሰደዱሉ ወይ ናብ ካልእ ናይ ጉምሩክ ስርዓት ኣብ ዚሰጋገሩሉ እዋን፣ ነቶም ኣቕሑ ዘቑመ ወይ ኣብ ምስርሖም እተዛውተረ ነገር ወይ ኣቕሑ ብዚምልከት ኣቐዲሙ እተኸፍሉ ቀረጽ ንምሕዋይ ዝእዘዝ ስርዓት ጉምሩክ ማለት ኢዩ።

"ቀረጽን ግብርን" ማለት ኣብ ልዕሊ ካብ ደገ ዚአትዉ ኣቕሑ ዚሰላዕ ቀረጽ ወይ ግብሪ ማለት ኢዩ።

"ቀረጽ-ናጻ ድኳን" ማለት ከም ናጻ ቅረጽ ድኳን ብሚኒስ ተር ፍቓድ ዝረኸበ ሰፍራ ማለት ኢዩ።

"ምስዳድ" ማለት ብዝኸነ መንገዲ እንተላይ ብመስመር ሻብ ምቆ፡ ኣቕሑ ካብ ክሊ ሃገረ-ኤርትራ ንደገ ናይ ምስዳድ ተግባር ማለት ኢዩ።

"ሰዳዲ" ማለት ኣቕሑ ንደገ ዚሰድድ ዝኸነ ሰብ ማለት ኢዩ።

"ዞባ ምምስራሕ ሰደድ" ማለት ኣቕሑ ሰደድ ንምፍራይ ናይ

ምምስራሕ ምንቅስቃስ ዝተፈቐደሉ ብግንባር ለተረቐሩሉ ስፍራ ማለት ኢዩ።

"ተመጣጠንቲ ኦቛሎ" ማለት ንውሽጣዊ ምምስራሕ ምስ ዝኣተወ ኦቛሎ ብመግለጽን ዓይነትን ተክኒካዊ ጠባይን ሓደ ዓይነት ዝኾኑ ኦቛሎ ማለት ኢዩ።

"ምርመራ ኦቛሎ" ማለት ባህርያትን መብቁልን ከኳታትን ዓቕንን ከብርን ናይ ቲኦቛሎ ልክዕ ከምቲ ኣብ መኣወጅ ኦቛሎ ዘሉ ዝርዝር እንተላይ መኣወጅ ለንጣታት ገደፎ፣ ምዃኑ ንምርግጋጽ ብጉምሩክ ዚግበር ኣኣልዊ ምቁጽጻር ማለት እዩ።

"ምውራስ" ማለት ንመንግስቲ ሃገራዊ ኣርቲኮሎ ዝበር ምውራስ ማለት ኢዩ።

"ዞባ ናጻ ንግድ" ማለት ብሕጊ ስልጣን ብዝተዋሀበ በዓል ስልጣን መንግስቲ ሃገራዊ ኣርቲኮሎ ከም ዞባ ናጻ ንግድ እተረቐሩሉ ስፍራ ማለት ኢዩ።

"ኦቛሎ" ማለት ዝኾነ ተንቀሳቃሲ ንብረት ማለት ከዕይኑ፣ ንሰንዊ፣ ሰናጦ፣ እንስሳታት፣ መገዓዘይ፣ ግዛዕ፣ ጥራዕነገራት፣ ባጠራ፣ ከምኡ ወን ቡስጣዊ ኦቛሎ ብዘይከ ወልቃዊ ደብዳቤ ቤታት የጠቓልል።

"መኣወጅ ኦቛሎ" ማለት ብጉምሩክ ዝኣተት ኣብሬታ ወይ ዝርዝር ዚህብ ብጉምሩክ እተወሰነ ወይ ቅቡል ዝኾነ፣ ዝኾነ መግለጺ ወይ ተግባር ማለት ከይኣ፣ ብዘመናዊ

በናይ ቅጽበታዊ መመላለፊ ሓበረታን መራኸብን ጥበባት ዝግበር ምእዋጃት፡ ከምኡ'ውን ተጓዓዝቲ ኣብ ትሕቲ ባዕሉም ዝመርጽዎ ድርብ መስመር ዝፍጸም ተግባር ድማ የጠቓልል።

"እተዋሃደ ስርዓት" ማለት ንእተዋሃደ መግለጺ ኣቕሑን ስርዓት ኮድን ዚምልከት ኣህጉራዊ ውዕል ማለት ኢዩ።

"ምእታው ኣቕሑ" ማለት ካብ ደገ ናብ ግዝኣታዊ ክሊ ሃገረ-ኤርትራ ብዝኸነ መንገዲ፡ እንተላይ ብመስመር ሻምብ ቆ፡ ዝኸነ ኣቕሑ ናይ ምምጻእ ወይ ከምዚመጹ ናይ ምግባር ተግባር ማለት ኢዩ።

"ኣእታዊ" ማለት ዝኾነ፡-

ሀ. ኣብ ግዜ ምእታው ንዝኣተወ ኣቕሑ ዚውንን፡ ናይ'ቲ ኣቕሑ ጉድኣት ዚስከም፡ ከም ዋና ዝሓልፍ፡ ወይ ብረብሓ ቦቲ ኣቕሑ ዚግደስ፣ ወይ

ለ. ንምእታው ኣቕሑ ባዕሉ ብኣካል ዘካይድ ሰብ ማለት ኢዩ።

"መሰላት ኣእምሮኣዊ ሃብቲ" ማለት እቲ ቃል ብዓለማዊ ውድብ ኣእምሮኣዊ ሃብቲ ከም እተገልጸ ማለት ኢዩ።

"ውሽጣዊ ምምስራሕ" ማለት ኣቕሑ ካብ ደገ ብእዋናዊ መልክዕ ኣትዮም ዚምስርሑሉን ብኸምዚ መልክዕ ዚኣትው

አቕራ ድሕሪ'ቲ ዚግበረሎም ምስናዕ፡ ምምስራሕ ወይ ምዕራይ ኣብ ውሽጢ ውሱን እዋን ክሳብ እንደገና ንደገ ዚ ስደዱሉን ብከሳታዊ መልክዕ ካብ ቀረጽን ግብርን ናጻ ገዥ ሉናይ ጉምሩክ ስርዓት ማለት ኢዩ።

"ሚኒስተር" ማለት ናይ ሃገረ-ኤርትራ ናይ ፋይናንስ ሚኒስተር ወይ ከኣ ብግቡእ እተረፈሎ መተካእታኡ ማለት ኢዩ።

"በዓል መዚ" ማለት ነዚ ኣዋጅ'ዚ ንከመሓደር ወይ ንኪተግብር ኣብ ዝኹነ ጽፍሒ እተሾመ ወይ እተቈጸረ ሰብ ማለት ኢዩ።

"ሰብ" ማለት ክልቲኡ ባህርያውን ሕጋውን ሰብ ማለት ኢዩ።

"እተወሰነ" ማለት በዚ ኣዋጅ'ዚ እተወሰነ ወይ እተኣዘዘ ማለት ኢዩ።

"እተኸልከሉ ወይ እተደረቲ ኣቕራ" ማለት ብመሰረት ገዥ ሕጊ ሃገረ-ኤርትራ ካብ ደገ ምእታዎም፣ ንደገ ምልኣኻም ወይ ከኣ ካብ ናብ ወደባት ኤርትራ ምግዕዳዎም እተኸልከሉ ወይ እተደረቲ ኣቕራ ማለት ኢዩ።

"ሕጋጋት" ማለት ኣብ ትሕቲ'ዚ ኣዋጅ'ዚ ብሚኒስተር ዝወጸ ሕጋጋት ማለት ኢዩ።

"ብዝወጸ ኩነት ዳግማይ ምእታው" ማለት ንደገ እተላእኩ

አቅሱ አብ ወጻኢ አብ ልዕሊኦም ምስኖዕ፡ ምምስራሕ ወይ ከአ ምዕራይ ክላብ ዘይተገብረሎም ካብ መእተዊ ቀረጽ ናጻ ኩይኖም እንደገና ንውሽጣዊ ዝውታረ ኪኣትዉ ዘኸአል ስርዓት ጉምሩክ ኢዩ፤ ከም ሳዕቢን ዳግም ክፍሊት ወይ ናይ ምሕረት ወይ ናይ እዋናዊ ናጽነት ካብ ቀረጽ ወይ ከአ አብ እዋን ሰደድ ናይ እተፈቕደ ድጎማ ተኸፋሊ ገንዘብ ግን ግድን ኪኸፈል ኣለዎ።

"ምልቃቕ" ማለት አብ ትሕቲ ምጽራይ ዚርከቡ ካብ ደገ ዚኣተዉ አቅሱ አብ ኢድ ዚምልከቶ ሰብ ንኺኣትዉ ዘፍቅድ ናይ ጉምሩክ ተግባር ማለት ኢዩ።

"ናይ ህጹጽ ረድኤት አቅሱ" ማለት ብባህርያዊ ሓደጋ ወይ ካልእ ጸገም ናብ እተጠቐዑ ከም ሓገዘ ዚለኣኹ፡ ከም ተሸከርከትን ካልእ ኣገባባት መግዓዘያን፡ ዓይነታት መግቢ፡ ዓይነታት መሐከሚ፡ ክዳውንቲ፡ ኮበርታታት፡ ቴንዳታት፡ ቅድመ-ሰሩሕ ገዛውትን ካልኣት ብሚኒስተር ኪፍቀዱ ዚኸአሉ ቀዳማዊ ኣድላይነት ዘለዎም አቅሱን ማለት ኢዩ።

"ትሕጃ ወይ ውሕስነት" ማለት እቲ ንጉምሩክ እተኣተዉ ግዴታ ንጉምሩክ ብዘዕግብ ኪፍጸም ምዃኑ ዘውሕስ ናይ ገንዘብ ትሕጃ ወይ ሕጋዊ ግዴታ፡ ብሓፈሻ ቦንድ፡ ማለት ኢዩ።

"ኮንትራባንድ" ማለት ምጥሓስ ናይ ዚ አዋጅ፡ ዚ ንምግላጽ ዚዝውተር ክሲ ኮይኑ፡ ንሱ ድማ ዝኸውነ ሰብ ኪቕረጹ ዚኸአሉ አቅሱ አብ ጉምሩክ ከዩአወጀ ብምእታው ብፍላጥ

ናይ ቀረጽ ክፍሊት ኪጎሲ እንክሎ ወይ ከአ ኣብ ትሕቲ
ዝኹን ሕግታት ሃገረ-ኤርትራ ከይአትው እተኸልከሉ ወይ
ከአ ቍጽጽር ወይ ምክትታል ዚግበረሎም ኣቕሑ ኩነ ኢሉ
ኣብ ጉምሩክ ከየአወጀ ናብ ኤርትራ ኪአቱ እንክሎ የጋ
ጥም።

"ሃገረ-ኤርትራ" ማለት ከሉ ናይ ኤርትራ ጂኦግራፊያዊ
ክሊ መሪቶ፡ ክሊ ሰማይን ማያዊ ክልን ማለት ከይኑ፣ ብሚ
ኒስተር ኪርቋሕ ዚኸእል ዝኹን ጉምሩካዊ ማያት ውን የጠ
ቓልል።

"ሰንቂ" ማለት ኣብ ኣህጉራዊ መጉዳዝያ ኣብ ዝላተፉ ነፈ
ርቲ፡ መራኸብ ወይ ባቡራት ዚዝውተር ኣቕሑ እንተላይ
ነዳዲ፡ መለሰለሲ ተንቀሳቓሲ ኣካላት፡ መቐያየሪ ኣቕሑን
መሳርሒታትን፡ ተጉዳዝትን ሰራሕተኛታትን ዘህልኹዎ ኣቕ
ሑ፡ ከምኡ ውን ኪወርዱ ምጊናም እናተፈልጠ ንተጉዳዝቲ
ናይ መራኸብን (ተንሳፊፍቲ) ነፈርትን ዚሸየጥ ኣቕሑ ማለት
ኢዩ።

"እዋናዊ መእተዊ" ማለት ገለ ኣቕሑ ንውሱን ዕላማ ተባሂ
ሎም ክላብ ዚአትዉን ብዘይካ ንቡር ምእራግ ኣብ ልዕሊ
ኣም ዝኹን ካልእ ለውጢ ከይተፈጸመሎም ኣብእተወሰነ ግዜ
እንደገና ንደገ ኪሰደዱ ከምዘለዎም ኣቕዲሞም ዝፍለጡን ኣ
ቕሑ ብእዋናዊ መልክዕ ካብ ክፍሊት ቀረጽ ናጻ ኩይናም
ናብ ሃገረ-ኤርትራ ዚአትዉሉ ናይ ጉምሩክ ስርዓት ማለት
ኢዩ።

"ትራንዚት" ማለት ካብ ደገ ዝኣተዉ ኣኛሑ ኣብ ትሕቲ ቊጽጽር ጉምሩክ ካብ ሓደ ቤት ጽሕፈት ጉምሩክ ናብ ካል ኢዚጎዓዙሉ ስርዓት ጉምሩክ ማለት ኢዩ።

"ትራንስፕሮመንት" ማለት ኣብ ውሽጢ ሓደ ቤት ጽሕፈት ጉምሩክ፣ ማለት ንክልቲኡ ምምጻእን ምልኣኸን ዚልምከት ቤት ጽሕፈት፣ ካብ ደገ ዝኣተዉ ኣኛሑ ካብ'ቲ ዝኣተዉሉ ኣገባብ መጎዓዝያ ናብ'ቲ ንደገ ዚለኣኸሉ ኣገባብ መጎዓዝያ ኣብ ትሕቲ ቊጽጽር ጉምሩክ ዚሰግሩሉ ስርዓት ጉምሩክ ማለት ኢዩ።

"መቕረጺ ዋጋ ወይ ክብሪ" ማለት ብመሰረት'ዚ ኣዋጅ'ዚ ኪውሰን ዘለዎ ዋጋ ናይ ኣኛሑ ማለት ኢዩ።

"ተንሳፋፊት" ማለት ዝኹነት መርከብ፣ ጸራጊት ባሕሪ፣ ፎሪዮርድ፣ ናይ ምቕት ጃልባ፣ ወይ ካልእ ኣብ ማይ እትንሳፈሩ ነገር ማለት ኮይኑ፣ ነዚ ዝሰዕብ ድማ ተጠቓልል፡-

ሀ. ዝኹነት ተንሳፋፊት፣ ብምሉኡ ወይ ፍርቁ ኪጥሕል ዚኸእል ቅርጻ፣ ከም መጸግዒ መራኸብ፣ ማይ ዘዩሕልፍ ትሕተ-ማይ ክፍሊ፣ ተንሳፋፊ ድልድል፣ ስራሕ ንምሰላጥ ዚግበር ማይ ዘዩሕልፍ ግዜያዊ ዲጋ፣ ኣብ ባሕሪ እተሃንጸ ናይ ስራሕ መድረኽ፣ ኩዓቲት መርከብ፣ ኩዓቲት ጃልባ፣ ኩዓቲት ሪግ፣ ጃክኣፕ ኩዓቲት መርከብ፣ ጃክኣፕ ኩዓቲት መድረኽ ወይ ካልእ ኩዓቲ መድረኽ፣ ከምኡ ኸኣ

ለ. ናይ ዝኹነት ኣብ ልዕሊ ማይ ዝንሳፈሩ መሳርሒ ወይ

ብምሉእ ወይ ፍርቁ ጥሒሉ ዝንሳፈፍ ቅርጺ ሕውስዋስ፡
ባዕሉ ዚንቀሳቐስ ይኹን ኣይኹን እተገጣጠመ ወይ ዘይተ
ገጣጠመ ይኹን ብዘየገድስ።

"መኻዘን" ማለት ዝኹን ብሃገረ ኤርትራ ወይ ካልእ ሰብ
ዚውነን፣ ካብ ደገ ዝኣተዉ ወይ ናብ ደገ ዚለእኹ ኣቕሑ
ብመሰረት ስርዓት ጉምርክ ክሳብ ዝልቀቑ ንምቕማጥ ወይ
ድሕነቶም ንምሕላው ወይ ነዞም ኣቕሑ ዚምልከት ዝኹን
ሕጊ ምክባሩ ንምርግጋጽ ዚጸንሑሉ ብሚኒስተር እተፈቕደ
ዝኹን ሰፍራ ማለት ኣይዩ።

ክፋል 1

ምምሕዳርን ትግባረን ኣዋጅ

4. ንምምሕዳር ኣዋጅ ጉምርክ ብዝምልከት ሚኒስተር ዘለ ዎ ሓላፍነት

ሚኒስተር ድንጋገታት ናይ'ዚ ኣዋጅ'ዚ ናይ ምትግባር ሓላ
ፍነት ይህልዎ። ምምሕዳር ናይ'ዚ ኣዋጅ'ዚ ብቀዋሚ መ
ልክዕ ንምክላሱ ተባሂሉ ብእተረቐሐ ወይ ዝቑመ ኮሚቴ
ሃገረ-ኤርትራ ብቀዋሚ መልክዕ ክኸለስ ኣለዎ።

5. ምምሕዳር ኣዋጅ ጉምርክ ብክፍሊ ጉምርክ

ንድንጋገታት ናይ'ዚ ኣዋጅ'ዚ ንምምሕዳር ኣብ ትሕቲ መ
ርሓን ቁጽጽርን ዳይረክተር ጀነራል ሓደ ናይ ጉምርክ ክፍሊ

ይምሰረት፡ እቲ ዳይረክተር ጅነራል ድማ ናብ ሚኒስትር
ጸብጸቡ የቕርብን ብምምሕጻር ናይ ነዚ አዋጅ ነዚ ከአ ተሓ
ታታይ ይኸውንን።

6. አብያተ ጽሕፈት ጉምሩክ ናይ ምምሰራት ስልጣን

(1) ሚኒስትር፡ ብሕጋዊት ንእተወሰነ ዕለማ ወይ ከአ ብሓ
ፈሻ ንጉምሩክ ንዝምልከት ዋሪን፡ እንተላይ ናይ ስራ
ሕ ሰዓታት፡ አብያተ ጉምሩክ ከምዝኸፈት ከገብር
ይኸእል፡ አብ ዝኸነ ጊዜ ድማ ነዚ ምደባ ዚ
ከመሓይሽ፡ ክስርዝ ወይ እንደገና ከቕውም ይኸ
እል።

(2) ዋና፡ ተሓይ ወይ አንቀሳቃሳይ ናይ ዝኸነ ብሓህጉ
ራዊ ደረጃ ዝንቀሳቅስ ምድረባቡር፡ ወይ ብሓህጉራዊ
ደረጃ ንዝንቀሳቅስ መጉዳዝያ ዘአንገድ (ዝቕበል) መዓ
ርፍ ነፈርቲ፡ መዐሸጊ ወይ መጸግዒ መራኽብ፡ እሞ
ኸአ ንዕኡ ብዚምልከት ብመሰረት ንኡስ-ዓንቀጽ

(1) ናይዚ ዓንቀጽ'ዚ ናይ ጉምሩክ ቤት ጽሕፈት
እተመደበሉ፡ ካብ ደገ ዝኣተዉን ንደገ ዝለኣኹን ጸቕ
ሑ ብግቡእ ዝተሓዙሉን ዝምርመሩሉን ወይ ከአ ሰብ
መዚ ጉምሩክ ንሰባት ብግቡእን ክብርም ብዝሕለዉሉን
አገባብ ዝፍተሸሉ እኹል ህንጻታት፡ መአንገዒ ወይ
ካልእ መሳሊጥያታት ንጉምሩክ ብናጸ የቕርቡ፡ መሳር
ሒታት የዳሉን ብቀጻሊ ከምዚሰርሑ የረጋግጽን።

(3) ሚኒስትር ብሕጋዊት፡-

ሀ. ብመሰረት ንኡስ ዓንቀጽ(2) ናይዚ ዓንቀጽ'ዚ
ንእተቐረበ ዝኸነ መሳሊጥያ መምዘኒ ወይ

መግቢያ ከቆወም ይኸኛል።

ለ. ንድህነታዊ ዝውታረ መሰላጥያታት ወይ ምስ ምምጻእ ወይ ምልእኸኛቲ ወይ ምስ ኣህጉራዊ ምንቅስቃስ ሰባት ዝዛመድ ዝኸነ። ሕጊ ንምትግባር ከም ኣድላይቲ ዝሕሰቡ ምልክታት ኣኣቲ መሰላጥያ ወይኣብ ጥቕኡ ኪጥቕዕ ወይ ድማ ከምዚጥቕዑ ኪገብር ይኸኛል።

ሐ. ብመሰረት ንኡስ ግንቀጽ (2) ናይዚ ግንቀጽ'ዚ ንእተቆረበ ዝኸነ ስፍራ ንዋና፣ ተሓዳይ ወይ ኣንቀሳቃሳይ ናይ'ቲ ስፍራ ብዚግበር ናይ ሰላሳ መዓልታት ጽሑፍ ምልክታ፣ እቲ ስፍራ ብሕሳብ ዋና ተሓዳይ ወይ ኣንቀሳቃሳይ ኣድላይ ዝኸነ ምምሕዳሮት ከምዚግበረሉ ኪገብር ይኸኛል።

መ. ኣዘም መሰላጥያታት ኣድላይ ክሰብ ዝኸነ ግዜ ክጥቀመሉም ይኸኛል። ኣብዚ ንኡስ ግንቀጽ'ዚ ኣብ ዝሰፈሩ መሰላት ድማ ዝኸነ ሰብ ኣዳዩ ኬእቲ ኣይክኛልን።

7. ምምሕዳር ኣዋጅ ጉምሩክ

(1) ብድንገታት ናይዚ ኣዋጅ'ዚ ወይ ከኣ ኣብ ትሕቲ ድንገታት ናይ'ዚ ኣዋጅ'ዚ፣ ንሚኒስትርን ዳይሬክተርን ደገራልን ተዋሂቡ ዘሎ ስልጣንን ኣብ ልዕሊኡም ተኸባጥሞ ዘለዉ ግዴታታትን ((ግቡኣትን) ብእካል ብሓ

ዲኦም፣ ወይ ኣብ ትሕቲ ቁጽጽር፣ መርሓ ወይ ምክትታል ሚኒስትርን ዳይሬክተር ጀነራልን ብምዃን፣ ንድንጋገታት ናይ'ዚ ኣዋጅ'ዚ ኣብ ምትግባር ብዚዋላእ ቦዓል መዚ ኪትግበሩ ወይ ኪፍጸሙ ይኸእሉ።

(2) ንምሕደራ ሰራሕተኛታት መንግስቲ ዝምልከቱ ሕግታት ሃገረ-ኤርትራ ዝተሓለዉ ኮይኖም፣ ኣብ ትሕቲ'ዚ ኣዋጅ'ዚ ግዴታኦም ዝትግብሩ ሰብ መዚ ኣብ ትሕቲ ቍጽጽር፣ መርሓ ወይ ምክትታል ሚኒስትርን ዳይሬክተር ጀነራልን ይኸኑ።

8. ናይ ረብሓ ግጭት

ዝኸኑን ቦዓል መዚ ወግዓዊ ግዴታታቱ ኣብ ዝፍጽመሉ መስርሕ ካብ ዝምንጭ ሓበሬታ ብቐጥታ (ውልቃዊ) ረብሓ ኪረክብ ኣይፍቀድን።

9. ምስጢርን ምቕላፅ ሓበሬታን

(1) ነዚ ዓንቀጽ'ዚ ብዝምልከት፣ "ቦዓል ስልጣን" ማለት ንሃገረ-ኤርትራ ኬገልግል ተቑጺሩ ዘሎ፣ ወይ ኣቐዲሙ ብኸምኡ ተቑጺሩ ዝነበረ ወይ ከምኡ ቦታ ዝነበሮ ዝኸኑን ሰብ ማለት ኣይዩ።

(2) ኣብ ንኡስ ዓንቀጽ (3) ናይዚ ዓንቀጽ'ዚ ከምእተፈቐደ እንተዘይኮይኑ፣ ዝኸኑን ቦዓል ስልጣን፡-

ሀ. ነዚ ኣዋጅ'ዚ ብዝምልከት ብሚኒስትር ወይ ኣብ ክንድኡ ንዝተረኸበ ዝኸኑን ሓበሬታ ብፍላጥ ናብ

ዝኹን ካልእ ሰብ ኬመሓላልፍ ወይ ኪመሓላለፍ ኬፍቅደሉ ኣይፍቀድን።

ለ. ንዚ ኣዋጅ'ዚ ብዝምልከት ብሚኒስትር ወይ ኣብ ክንድኡ ንዝተረኸበ ዝኹን መጽሓፍ፣ መዝገብ፣ ጽሑፍ ወይ ካልእ ሰነድ ወይ ናቲ ቅድሓት ብፍላጥ ንዝኹን ሰብ ክፉት ኪገብር ወይ ንኪምርምር ኬፍቅደሉ ኣይፍቀድን።

(3) ኣደ ባዓል መዚ ጉምሩክ ንክምዘም ዝሰዕሩ ጥራይ'የ በዚ ኣዋጅ'ዚ ንዝተረኸበ ኣበሬታ ከመሓላልፍ ወይ ንኪመሓላልፍ ኬፍቅድ፣ ወይ ዝኹን መጽሓፍ፣ መዝገብ፣ ጽሑፍ ወይ ካልእ ሰነድ ንኪምርምር ኬፍቅድ ወይ ክፉትኪገብር ዚክእል፡-

ሀ. ኣብ ሚኒስትሪ ፋይናንስ ንእተቈጸረ ዝኹን ባዓል መዚ ወይ ዝኹን ሰብ፣

ለ. ብመሰረት ሚኒስትር ዚውስኖ ከኣት ብሚኒስትር ንእተፈቐደሉ ዝኹን ሰብ፣ ወይ

ሐ. ንዝኹን ካልእ ብሕጊ መሰል እተዋህቦ ሰብ፣ እንተላይ ብትእዛዝ ቤት ፍርዲ ወይ ናብቲ ብመሰረት ዓንቀጽ 37 ናይዚ ኣዋጅ'ዚ ዝቈመ ቤት ፍርዲ ምስክርነት ንዚህቡ።

(4) ድንጋገታት ንኡስ-ዓንቀጽ (2) ናይዚ ዓንቀጽ'ዚ ኣብ ልዕሊ ዝኹን ብመሰረት ንኡስ ዓንቀጽ (3)

ናይዚ ዓንቀጽ'ዚ ሓበሬታ ዝረኸበ ወይ መጽሓፍቲ፣ መዛግብ፣ ጽሑፍ ወይ ካልእ ሰነዳት ክርኢ እተፈቐደሉ ሰብ ተፈጻሚ ይኸውን።

(5) ዝኹነ ንንኡስ ዓንቀጽ(2) ናይዚ ዓንቀጽ'ዚ ዝጠሓሰ ሰብ ብፍጻሙ ገበን ተሓታታይ ይኸውን ቤት ፍርዲ ድማ ንክሰሱ ክሳብ 180 መዓልታት ብዝበጸሕ ወሱን ግዜ ማእሰርቲ ኪፈርድ፣ ከምኡ ከኣ ክሳብ ክልተ ሺሕ (2,000) ናቕፋ መቕጻዕቲ ኪገድድ ይኸእል።

10. ብሃገራውን ኣህጉራውን ደረጃ ሓበሬታ ናይ ምቕይ ደር ስልጣን

(1) ዓንቀጽ 9 ናይዚ ኣዋጅ'ዚ ንሚኒስተር ወይ ንጻይራ ክተር ደንበል ካብ'ዚ ዝሰዕብ ኣይእግደን፡-

ሀ. ኣብ ትሕቲ'ዚ ኣዋጅ'ዚ ንዝተዋህበ ስልጣን ኣብ ምትግባር ወይ ግዴታታት ኣብ ምፍጻም እንክሰሉኻ ንዝርከብ ዝኹነ ሓበሬታ ኣብ ምሕደራ ካልእ ፊሰካላዊ ሕገ ምጥቃም፣

ለ. እቲ ሓበሬታ፣ ኣብ ትሕቲ ዝኹነ ፊሰካላዊ ሕገ ክኸፈል ካብ እተወሰነ ቀረጽ፣ ግብሪ ወይ ስልዒት ንዝህሉ ህድማ ወይ ጉሰይ ንምክልኻል ወይ ንምቅላስ ከም እተደልዩ ድሕሪ ምዕጋብ፣ ናብ ዝኹነ ናይቀረጽ በዓል ስልጣን ከምዚ ዝኣመሰለ ሓበሬታ ምምጣው፣ ወይ

ሐ. እቲ ሓበሬታ፣ ምጉሳይ ወይ ጉሰይ ናይ ዝኹነ ቀረጽ፣ ግብሪ ወይ ስልዒት ወይ ካልእ ዘይሕ

ጋዊ ንጥፊታት ኣብ ምክልኻል ወይ ኣብ ምቅላ ስ ኪውዕል ምዃኑ ሚኒስተር ወይ ዳይረክተር ጀነራል ክላብ ዝግገቡ፡ ናይ ደገ መርመርቲ ኣካላት ወይ ከኣ መንግስታት ብመሰረት ቲ ሃገረ-ኤርትራ፡ ሚኒስትሪ ፋይናንስ ወይ ክፍሊ ጉምሩክ ዝፈረመ-ዎ ኣህጉራዊ ስምምዓት ወይ ውዕላት ሓበሬታ ምስ ዚሓቲ፡ ከምዚ ዝበለ ሓበሬታ ምምጣው።

(2) ድንጋገታት ግንቀጽ 9(2) ናይዚ ኣዋጅ'ዚ ንዝኸኑ ብመሰረት ንኡስ ግንቀጽ(1) ናይዚ ግንቀጽ'ዚ ሓበሬታ ዝረኸበ ሰብ ተፈጻሚ ይኸውን።

11. ህገባዊ ሓበሬታ

ሚኒስተር ወይ ዳይረክተር ጀነራል ክማልኡ ንዘለዎም ናይ 'ዚ ኣዋጅ'ዚ ጠለባት፡ ግዴታታትን ምሕደራን ዝምልከት ከሌ ኣድላዩ ሓበሬታ ንዝኸኑ ግዳስ ሰብ ብቐጥታ ክፋት ከምዝኸውን የረጋግጽ።

12. መጻላ ኣዋጅ

በዚ ኣዋጅ እዞን ሕጋጋትን እናተገዛኣ፡ ዝኸኑ ካብቶም ኣብ ትሕቲ'ዚ ኣዋጅ'ዚ ወይ ሕጋጋት እተመሰረቱ ምስ ምእታው ኣቕሑ ዝመዱ ዝኸኑ ስልጣናት፡ ግቡኣት ወይ ስርሓት ኣብ ውሽጢ ሃገረ-ኤርትራ፡ ወይ ምስ ሕግታት ካልእ ሃገር ኣብ ዘይጋጩዉሉ፡ ኣብ'ታ ካልእ ሃገር እቲ' ኣ ኪፍጸሙ ይኸእሉ፤ ከምኡ ከኣ ቅድሚ ወይ ድሕሪ ምእታው ኣቕሑ ኪፍጸሙ ይኸእሉ።

ክፋል II

ዝላተዉን ዝሰደዱን ኣኛሑ ብዛዕባ ምሕባር

13. ብዛዕባ ኣኛሑ ምሕባር

(1) ከሎም ካብ ደገ ዝላተዉ ወይ ንደገ ዝሰደዱ ኣኛሑ ናብ'ቲ ዝቐረበ ንስራሕ ክፋት ዝኸነሱ ቤት ጽሕፈት ጉምሩክ ይገቡዮሉ፡ ከምኡ ድማ ብመሰረት ሚኒስተር ብሕጋዊት ዚውሰኖ ኣገባብን ከኣታትን ፍሉይነታትን መሰረት ሓበሬታ ይቐርቡሎም።

(2) ካብ ደገ ናብ ሃገረ-ኤርትራ ዝላተዉ ወይ ካብ ሃገረ-ኤርትራ ንደገ ዝሰደዱ ኣኛሑ ሓበሬታኦም ኣብ ትሕቲ ንኡስ ዓንቀጽ(1) ናይዚ ዓንቀጽ'ዚ ብኸ ምዚ ዝሰዕብ ይቐርቡ፡-

(ሀ) በቲ ናብ ሃገረ-ኤርትራ ዚኣቲ ዘሎ ሰብ ብኣኣል ተታሒዞ ንዝመጽእ ኣኛሑ ብዚምልከት፡ ወይ እቲ ኣኛሑ ሓደ ክፋል ናይ ሻንጣኡ ኮይኑ'ሞ፡ ሻንጣን ሰብን ብሓደ መገ-ዓዝያ ብሓንሳብ ኣብ ዝገቡዮሉ ከኣታት፡ በቲ ሰብ'ቲ፣

(ለ) ብዘይካ'ዞም ኣብ (ሀ) እተጠቐሱ ኣኛሑ፡ ካብ-ናብ ሃገረ-ኤርትራ እትንቅል ወይ እትኣቲ መገ-ዓዝያ ንእተጻዕኑ ኣልኦት ኣኛሑ ብዚምልከት በቲ ናይ መገ-ዓዝያ ሓላፊ ዝኸነሱ ሰብ፣

ከምኡ ከአ

(ሐ) አብ ዝኸነ ካልእ ከኣታት ድማ አብ ዓንቀጽ 3 ናይዚ ኣዋጅ'ዚ ከም እተገልጸ ቦቲ ኣም ጸኢ ወይ ለኣሺ።

(3) እዚ ዓንቀጽ'ዚ፡ ካብ ሓደ ወጻኢ ካብ ኤርትራ ዝኸነ ሰፍራ ናብ ካልእ ወጻኢ ካብ ኤርትራ ዝኸነ ቦታ ብመገ-ዓዝያ ተጻዒኑ ብቐጥታ ኪሓልፍ እንከሎ ናብ ማያዊ ግዝኣት ወይ ክሊ ሰማይ ኤርትራ ንዝ ኣቲ ኣቕሑ ኣይምልከቶን። እንተኸነ ከምዚ ዝበለ ኣቕሑ ዝጸዓነ መገ-ዓዝያ፡ አብ ኤርትራ ንኪወርድ ከነታት እንተኣገዲዱ ንኣቀራርባ ሓበሬታኡ ብዝምል ከት ድንጋገታት ንኡስ ዓንቀጽ (1) ናይዚ ዓን ቀጽ'ዚ ተፈጻሚ ይኸውን።

(4) አብ ትሕቲ ንኡስ ዓንቀጽ(1) ናይዚ ዓንቀጽ'ዚ ዝቐርብ ሓበሬታ ብጽሑፍ፡ ወይ ከአ ብካልእ መራ ኸቢ ይኸውን። ሚኒስትር ብዝውስኖ ኣገባብ ኮይኑ፡ ንሚኒስትር ዘዕግብ ሓበሬታን ደጋፊ ሰነድን ዘለዎ ድማ ይኸውን።

(5) ነፍሲ ወከፍ ናይ ኣቕሑ ሓበሬታ ዘቐርብ ሰብ ነቲ ኣቕሑ ዝምልከት ብበዓል መዚ ጉምሩክ ዝሕተት ዝኸነ ሕቶ ብሓቕነት ይምልሽ፤ በዓል መዚ አብ ዝሓተተሉ እዋን ድማ ነቲ ኣቕሑ ናብ በዓል መዚ ኪቐርብ፡ ካብ'ቲ ኣቕሑ ዝኸነ ሽፋን ኪልግስ፡ ጽዕነት ካብ መገ-ዓዝያ ኪራግፍ ወይ ዝኸነ

ከፋል ከብኡ ከኸፍት፡ ወይ እቲ በዓል መዘ ኪም
ርምሮ ንዝደሊ ዝኾነ ሻንጣ፡ ጥቕላል ወይ ኮንተይ
ነር ከኸፍት ወይ ኪዘርግሕ ይግደድ።

(6) ብናይ ድሕነት ምኽንያታት፡ ናይ ሓዋ ሓደጋ፡
ምግጫው፡ ናይ ክሊማ ጸቕጢ ወይ ካልእ ተመሳሳሊ
ከካታት ወይ ከኣ ብሚኒስተር ኣብ ዝውሰነሉ ከካ
ታት እንተተዘይከውይኑ፡ ዝኸነሱ ሰብ፡ ብመሰረት ዚ
ዓንቀጽ ዚ ብዛዕባ ጽም ኣቕሑ ናብ ጉምሩክ ቅድሚ
ሓበሬታ ምቕራብ ናብ ሃገራ-ኤርትራ ከብ ዝኣቲ
ዘሎ መጉዓዝያ ኣቕሑ ኣየራግፍን።

(7) ብመሰረት ንኡስ-ዓንቀጽ(6) ናይዚ ዓንቀጽ'ዚ
መጉዓዝያ ኣብ እትራገፊሉ እዋን፡ እቲ በዚ ዓን
ቀጽ ዚ ዝሕተት ሓበሬታ ብኡ ንብኡ ናብ ዝቐረበ
ቤት ጽሕፈት ጉምሩክ ኪቐርብ ኣለዎ።

14. ቅጥዕታትን ዝደለ ሓበሬታን ናይ ምውሳን ሰልጣን
ሚኒስተር፡ ብሕጋዊት ዝኸነሱ ሓበሬታ በዚ ኣዋጅን ሕጋዊ
ትን ብዝውሰን ቅጥዒ መሰረት ተመሊኡ ንኪወገብ ከገደድ
ይኸእል፤ ኣብ ዝኸነሱ ብኸምዚ ዝውሰን ቅጥዒ ደማ ነቲ
ቅጥዒ ብዝመልእ ሰብ ዝፍረም መረጋገጺ ኪውስኽ ይኸ
እል፤ እቲ ፊርማ ደማ ኣብ ቅጥዒ እተዋህበ ሓበሬታ
ሓቂ፡ ቅነዕን ምሉእን ምኽኒ ዘረጋግጽ ይኸውን።

15. ምልቃቕ ኣቕሑ ከብ ጉምሩክን ናይ ኣቕሑ መልወጅን
(1) ከብ ደገ ዝኣተዉ ኣቕሑ ከብ ቤት ጽሕፈት ጉም

ሩክ፡ ካብ ትራንዚት መኻዘን ወይ ካብ ኮንተይነር
ዲፖ ናብ ህዚ ህስዕብ፡ ብቐጥታ ብቦንድ፡ ኣብ ትሕ
ቲ ቍጽጽር ጉምሩክ ኪሰጋገሩ ይኸእሉ፡-

ሀ. ናብ ካልእ ቤት ጽሕፈት ጉምሩክ፤

ለ. ናብ መኻዘን፤

ሐ. ናብ ትራንዚት መኻዘን ወይ ኮንተይነር ዲፖ

ክሳብ ናብ ካልእ መጓጓዣ ህሰጋገር፤

መ. ናብ ናይ ጉምሩክ ቅድድ መኻዘን፤

ሰ. ናብ ቀረጽ-ናጽ ድኳን፤

ረ. ናብ ሞ ምምስራሕ ሰደድ ወይ ሞ ናጽ ንግድ፤

ወይ ከኣ ከምቢኦም ህላመሰሉ ኣቕሑ እንደገና ንደገ ኪሰ
ደዱ ይኸእሉ።

(2) እዚ ህስዕብ ክሳብ ዘይተፈጸመ ኣቕሑ ካብ ቍጽጽር
ጉምሩክ ኣይልቀቑን፡-

ሀ. እቲ ኣእታዊ ወይ ሰዳዲ ኣቕሑ፡ በቲ ሚኒስተር
ብሕጋጋት ብዛውስኖቕጥሚን ኣገባብን ግዜን ናብ
ቤት ጽሕፈት ጉምሩክ መኣወጅ ብምቕራብ፡ ብ
ምስዳድ፡ ወይ ብኤለክትሮኒካዊ ኣገባብ ብምትሕል
ላፍን ነቲ ኣቕሑ ብዝምልከት ናይ ኣቕሑ መኣ
ወጅ ክሳብ ዘእቲ፡ ከምኡ ውን ክሳብ ዝኾነ ቀረጽ

ዝኸፈለ፣ ወይ

ለ. እቲ አእታዊ ወይ ሰዳዲ፣ ሚኒስትር፣ ብሕጋጋት ብዝውስኖ ቅጥዒን አገባብን መሰረት፣ ካብኡ ስዒ ቡ አቕሑ ካብ ጉምሩክ መታን ኪልቀቑ አቕ ዲሙ ትሕጃ ዚስደደሉን መአወጅ አቕሑ ዚቐርቡ ሉን ንአቕሑ ዚምልከት ዝኾነ ግብሪ ዚኸፈለሉን መሰናድኦ ክሳብ ዚገብር፣ ከምኡእውን

ሐ. እቲ ምእታው ወይ ምስዳድ አቕሑ ገደብ እንተ ልዩዎ፣ እቲ ንገደብ ዚምልከት ኩነታት ክሳብ ዚማላእ።

(3) አተውትን ተሰደድትን አቕሑ ኣብ ትሕቲ'ቲ ብዳይ ረክተር ጅነራል ኪቐውም ዚኸእል ኩነታት፡-

ሀ. ቅድሚ ናብ ሃገረ-ኤርትራ ምእታዎም ወይ ካብ ኤርትራ ምብጋሶም፣ ወይ

ለ. ናብ ሃገረ-ኤርትራ ኣብ ዝኣትዉሉ ወይ ካብ ኤርትራ ኣብ ዝብገሱሉ እዋን፣ ካብ ቍጽጽር ጉምሩክ ኪልቀቑ ይኸእሉ።

(4) እቲ መአወጅ አቕሑ ብአእታዊ ወይ ሰዳዲ ብምልኣ ት ይምላእ፣ ነቲ አቕሑ ብዚምልከት ድማ ኣብ መዓ ላ ዚውዕል ናይ ጉምሩክ ስርዓት የመልከት፣ ከምኡ እውን ነቲ ስርዓት ኣብ ምትግባር ብበዓል መዚ ዝሕ

ተት ዝርዝር እንታውነት ኣቕሑ ዚገልጽ ይኸውን።

(5) እቲ ኣቕሑ ነዚ ዝሰዕብ ምስ ዚኸውን መአወጅ ኣቕሑ ይቐርብ፡-

ሀ. ኣብ ሃገረ ኤርትራ ዚሃልኻ ወይ ኣብ ቅጥዒ ዝ ውዕል፡ ንኸምኡ ብቐዕ እንተኸውይኑ፤

ለ. ዳግማይ ንውሽጢ ዚኣቲ፤

ሐ. ንደገ ዚሰደድ፤

መ. ንትራንዚት ወይ ናብ ካልእ መጎግዝያ ዚሰጋ ገር፤

ሰ. ንቕደድ መኸዘን ወይ ንቀረጸ-ናጻ ድካናት፤

ረ. ኣብ ዞባ ምምስራሕ ሰደድ ወይ ዞባ ናጻ ንግድ ዚዝውተር፤

ሸ. ንውሽጣዊ ወይ ግዳማዊ ምምስራሕ፤ ወይ

ቀ. ቀጺሉ ዳግም ንደገ ንኪሰደድ ተባሂሉ ብግዜያዊ መልክዕ ዝኣቲ ኣቕሑ።

(6) ኣብ ትሕቲ'ዚ ዓንቀጽ'ዚ መአወጅ ኣቕሑ ዘእቲ ሰብ ብበዓል መዚ ንዝሕተቲ ኩሎም ሕቶታት ቅኑዕ ምላሽ ኪህብ ኣለዎ።

(7) ንናይ ፖስታ ኣቕሑ ብዚምልከት ሚኒስተር ሕጋዊ ክውጽእ ይኸእል፡ ነዚ ናይ ፖስታ ኣቕሑ ደማ

ከብ ወጻኢ አብ ምእታውን ንወጻኢ አብ ምልእኸን ቤት ጽሕፈት ፖስታ ንበዓል መዘ ኬቕርብ አለዎ።

(8) ሚኒስትር ንትሑት ዋጋ ዘለዎም ኣተውቲ ኣቕሑ ዝ ምልከት ፍሉይ ስርዓት መኣወጅ ኣቕሑ ኪምሰርት ይኸእል፡ እቲ አብ መዓላ ኪውዕል ዘለዎ ደረት ክብ ሪ ድማ ኪውሰንን ኪመዓራርይን ይኸእል።

(9) ኣቕሑ ብመሰረት አሰያይማ እተዋሃደ ስርዓት ብቅኑዕ ናይ ምምዳብ፣ መጠናት ቀረጽ ናይ ምልላይ፣ ክብሪ ታት ናይ ምግለጽ፣ ቀረጻት ናይ ምጽብጽብ፣ ኩሉ ሰዓብተኛ ሕሳባት ናይ ምፍጻምን ከሌ-ም ብመኣወጅ ኣቕሑ እተአዘዙ ሰነዳትን ሓበሬታን ናይ ምቕራብን ሓላፍነት ናይ አእታዊ፣ ሰዳዲ ወይ ናይ ወኪል ምስ ላጥ ጉምሩክ ኢዩ።

16. ናይ ዝኣተወን እተሰዱን ኣቕሑ ምደባ

ብመሰረት ዓንቀጽ 15 ናይዚ ኣዋጅ'ዚ መኣወጅ ኣቕሑ አብ ዘቕርቡሉ ግዜ፡ አእታዊ ወይ ሰዳዲ፡ አብ ሰሌዳ ሕጋዊት ታሪፍ ጉምሩክ ከም እተመልከተ፡ ንዝኣተወ ወይ እተሰዱ ኣቕሑ ብመሰረት አሰያይማ እተወሃደ ስርዓት ናይ ምድቦም ንኡስ ኣርእሲቲ ኪውሰንን ኪፍልጥን አለዎ።

ክፋል III

ተመን፡ መበቄል አቅራቢን ምጽብጸብ ቀረጽን

17. አብ ምጣነ ሚእታዊት እተመርኩሰ ቀረጽ

አብ አቅራቢ እተገደደ ስልጲት ቀረጽን ግብርን ብምጣነ ሚእታዊት (Ad Valorem rates of duty) አብ ሸኽነሉ ከኣ ታት፡ ከምዚ ዝኣመሰለ ቀረጽ፡ ነቲ ምጣነ ብመሰረት ዓን ቀጻት 19-28 ናይዚ አዋጅ'ዚ አብ እተወሰነ ክብሪ ብምውጻል ኪጽብጸብ ይኸእል። እዚ ዚኸውን ግን፡ ሃገራ- ኤርትራ ነቲ ናይ ምጽብጸብ አገባባት ዝተኸለ አህጉራዊ ውዕል ቦቲ እተወሰነሉ ተርታ (ቅድም-ተኸተል) ድሕሪ ምቕባሉ፡ እቶም ናይ ምጽብጸብ አገባባት ብሃገራ-ኤርትራ ብምልላት አብ ተግባር ዝወጻሉ ምስ ሸኽነ ጥራይ ኢዩ። እንተዘይከኣ ዓንቀጽ 33(2) ናይዚ አዋጅ'ዚ ተፈጻሚ ይኸውን።

18. ትርጉም

(1) አብ'ዚ ዓንቀጽ እዞን ካብ 19-28 ናይዚ አዋጅ'ዚ አብ ዘለዉ ዓንቀጻትን፡-

- ንአቅራቢ ብዝምልከት "እተቆጸረ ክብሪ" ማለት ብመሰረት ዓንቀጽ 25 ናይዚ አዋጅ'ዚ እተወሰነ ክብሪ አቅራቢ ማለት ኢዩ፤
- ንአቅራቢ ብዝምልከት "ናይ ሰደድ ሃገር" ማለት እቲ አቅራቢ ናብ ሃገራ-ኤርትራ ብቐጥታ እተበገ ስሉ ሃገር ማለት ኢዩ፤

- ንኣቕሑ ዝምልከት 'ድምቀታዊ ክብሪ' ማለት ብ መሰረት ዓንቀጽ 24(2) ናይዚ ኣዋጅ'ዚ እተወሰነ ክብሪ ኣቕሑ ማለት ኢዩ፤

- ኣብ ምትማን ምስ ዘለዉ ኣቕሑ ብዝተኣሳሰር ጉዳይ፡ "ሓደ ምድብ ወይ ዓይነት ዝኸኑ ኣቕሑ" ማለት፡ ከምዚ ዝሰዕብ ጠባይት ዘለዎም፡ ካብ ደገ ዝኣተዉ ኣቕሑ ማለት ኢዮም፡-

ሀ. እዚኣቶም፡ ብሓደ ፍሉይ ኢንዱስትሪ ወይ ኢንዱስትሪያዊ ጽላት ዝፈረዩ፡ ምስቶም ኣብ ምትማን ዘለዉ ኣቕሑ ብዝዛመድ ጉዳይ ልክዕ ሓደ ዓይነት ኣቕሑ ወይ ተመሳሳልቲ ኣቕሑ ዘጠቓልሉ፡ ኣብ መንጎ ሓደ ጉጅለ ወይ ዝርዝር ናይ ካብ ደገ ዝኣተዉ ኣቕሑ ዝርከቡ ኢዮም፤ ከምኡ ኸኣ

ለ. ንዕላማ፡-

(i) ዓንቀጽ 24 ናይዚ ኣዋጅ'ዚ ብዝምልከት፡ ኣብ ዝኸኑነት ሃገር ዝፈረዩን ካብ ዝኸኑነት ሃገር እተሰዱን ኢዮም፤

(ii) ዓንቀጽ 25 ናይዚ ኣዋጅ'ዚ ብዝምልከት፡ ኣብ'ታ፡ እዞም ኣብ ምትማን ዘለዉ ኣቕሑ ዝፈረዩላን ካብኣ ንሰደድ እተላእኩላን ሃገር፡ ብተመሳሳሊ ኣብኣ ኣብ ባዕላ ዝፈረዩን ካብኣ ካብ ባዕላ ንሰደድ እተላእኩን ኢዮም፤

- ኣብ ምትማን ምስ ዘለዉ ኣቕሑ ብዝተኣሳሰር ጉዳይ "ሓደ ዓይነት ኣቕሑ" ማለት፡ ከምዚ ዝሰዕበ ጠባያት ዘለዎም እታዎት ኣቕሑ ማለት ኢዩ፡-

ሀ. ብዘይካ ንክብሪ ናይ ኣቕሑ ዘይትንኪ ውሑድ ናይ ምስ ሊ ፍልልይ፡ ብኹሉ ወገኖም፡ እንተላይ ኣካላዊ መለለዩ ጠባያት፡ ዓይነታዊ ብሉጽነትን ህቡብነትን ምስቶም ኣብ ትሕቲ ምትማን ዘለዉ ኣቕሑ ሓደ ዓይነት ዝኸኑ፤

ለ. ኣብ'ታ እዞም ኣብ ምትማን ዘለዉ ኣቕሑ ዝፈረዩላ ሃገር ዝፈረዩ፤ ከምኡ ኸእ

ሐ. ከምቶም ኣብ ምትማን ዘለዉ ኣቕሑ ቦቲ ሰብ ወይ ስለኡ ዝፈረዩ፡ እንተኸኑ እዚ፡ ብተዘዋዋሪ ወይ ብቐጥታ፡ ቦቲ ዝሓ ናይ'ዞም ኣተውቲ ወይ እታዎት ኣቕሑ፡ ን ሰደድ ምስ ምፍራይን ምሻጥን ኣብ ዝተኣሳሰር ጉዳይ ኪውዕል ተባሂሉ ብነጻ ወይ ብዝገደለ ዋጋ ኣብ ኤርትራ ንሰደድ እተፈጸመ ህንደሳ፡ ኣማዕባሊ ስራሓት፡ ጥበባዊ ስራሕ፡ ናይ ንድፊ ስራሕ፡ ውጥናት ወይ ስእልታት ከም ቀረብ ንዝኣተዎም ኣቕሑ ኣየጠቓልልን።

- ናብ ሃገረ-ኤርትራ ዚግበር ናይ ኣቕሑ ሰደድ መሸጣ ብዝምልከት "እተኸፍለ ዋጋ ወይ ተኸፋሊ" ማለት፡ ብቐጥታ ወይ ብተዘዋዋሪ ንሸያጢ ወይ ንረብሓ ሸያጢ ብዝሓ እተገብረ ወይ ዝግበር ንኣቕሑ ዚምልከት ድምር ናይ ኩሉ ክፍሊታት ማለት ኢዩ፤

- "ምፍራይ" ማለት ንምዕባይ፣ ምስኖዕን ምዕዳንን የጠቅልል፤

- "ዓጻጋይ ኣብ ሃገረ-ኤርትራ" ዝብል ኣረግ ብሕጋጋት ኣተዋህበ ትርጉም ይህልዎ፤

- ኣብ ምትማን ምስ ዘለዉ ኣቕሑ ብዝዛመድ "ተመሳሰልቲ ኣቕሑ" ማለት እዚ ዝስዕብ ጠባይት ዘለዎም ዝኣተዉ ኣቕሑ ማለት ኢዩ፡-

ሀ. ብዝቈሙሉ ነገራትን ጠባይትን ብቐረባ ነቶም ኣብ ምትማን ዘለዉ ኣቕሑ ዚመስሉ፤

ለ. ምስቶም ኣብ ምትማን ዘለዉ ኣቕሑ ኣደ ዓይነት ስራሕ ወይ ተግባር ናይ ምፍጻምን ምስኦም ብንግዳዊ ዓይኒ ተተኻኻእቲ ናይ ምጂንን ብቐዓት ዘለዎም፤

ሐ. ኣብ'ታ፣ እዞም ኣብ ምትማን ዘለዉ ኣቕሑ ዝፈረዩላ ሃገር ዝፈረዩ፤

መ. ከምቶም ኣብ ምትማን ዘለዉ ኣቕሑ በቲ ሰብ ወይ ስለኡ ዝፈረዩ፣ በእኡ ወይ ስለኡ ዝፈረዩ ኣቕሑ፣ እንተኾነ እዚ፣ ብተዘዋዋሪ ወይ ብቐጥታ፣ በቲ ገዛኢ ናይዞም ኣተወቲ ወይ እታዋት ኣቕሑ፣ ንሰደድ ምስ ምፍራይን ምሻጥን ኣብ ዝተኣሳሰር ጉዳይ ኪወዕል ተባሂሉ ብነጻ ወይ

ብዝገቡደለ ዋጋ ኣብ ኤርትራ ንሰደድ እተፈጸመ ህንደሳ ኣማዕባሊ ስራሓት፡ ጥበባዊ ስራሕ፡ ናይ ንድፊ ስራሕ፡ ውጥናት ወይ ስእልታት ከም ቀረብ ንዝኣተዎም ኣቕሑ ኣየጠቓልልን፤

ንምውሳኝ ዝኸኑ ብዝሒ (ዓቕን)፡ ፍልልይ ወይ ምምዕርራይ ብዝምልከት "እኹል ሓበሬታ" ማለት፡ ቅኑዕነት ናይ 'ቲ ብዝሒ፡ ፍልልይ ወይ ምምዕርራይ ዘረጋግጽ ውድዓዊን ኪዕቀን ዚከኣልን ሓበሬታ ማለት ኢዩ፤ ከምኡ ኸኣ

ንኣቕሑ ብዝምልከት "ናይ ልውውጥ ክብሪ" ማለት ብመሰረት ዓንቀጽ 21(4) ናይዚ ኣዋጅ'ዚ እተወሰነ ዋጋ ናይ 'ቲ ኣቕሑ ማለት ኢዩ።

- (2) ንዕላማ ናይ 'ዚ ዓንቀጽ 'ዚን ካብ 19 ክሳብ 28 ናይዚ ኣዋጅ'ዚ ንዘሎዉ ዓንቀጻትን ብዝምልከት፡ ምስ ዚትመኑ ዘሎዉ ኣቕሑ ብምዝማድ፡ ከከም ኩነታቲ፡ ሓደ ዓይነት ኣቕሑ ወይ ተመሳሳልቲ ኣቕሑ ኣብ ዘይህ ልዉሉ፡ ግን ልክዕ ከምቶም ኣብ ምትማን ዘሎዉ ኣቕሑ ቦቲ ሰብ ወይ ስለኡ እተሰርሑ፡ ከምኡ ቦቲ ሰብ ወይ ስለኡ እንተፈርዮም፡ ከከም ኩነታቲ፡ ሓደ ዓይነት ኣቕሑ ወይ ተመሳሳልቲ ኣቕሑ ኪኸኑ ዚኸእሉ ኣቕሑ ምስ ዚህሉዉ፡ እቶም ኣቕሑ 'ቲኦም፡ ከከም ኩነታቲ፡ ከም ሓደ ዓይነት ኣቕሑ ወይ ተመሳሳልቲ ኣቕሑ ይቕጽሩ።

(3) ንዕላማታት ዓንቀጻት 19-28 ናይዚ ኣዋጅ'ዚ ብዚምልከት ሰባት በዚ ዝሰዕብ ንኣድሕዶም ዝተዛመዱ'ዮም ይበሃሉ፡-

ሀ. ብዝምድና ስጋ፡ መርዓ ወይ ብወዲ/ጌል ጡብነት እተኣሳሰሩ ውልቀሰባት እንተኹይኖም፤

ለ. ኣደ ናይ'ቲ ካልእ በዓል መዚ ወይ ዳይረክተር እንተኹይኑ፤

ሐ. ነፍሲ ወከፍ ከምዚ ዝበለ ሰብ ናይ ክልቲኣን ኩባን ያታት ማሕበራት፡ ሸርክነታት ወይ ካልእ ማሕበራት በዓል መዚ ወይ ዳይረክተር እንተኹይኑ፤

መ. ኣብ ኣደ ሸርክነት ሸርካታት እንተኹይኖም፤

ሰ. ኣደ ናይ'ቲ ካልእ ኣስራሒ እንተኹይኑ፤

ረ. ብቐጥታ ወይ ብተዘዋዋሪ ንኣደ ሰብ ምስ ዝቆጸጸሩ ወይ በቲ ሰብ ቁጽጽር ምስዚግበረሉም፤

ሸ. ኣደ ብቐጥታ ወይ ብተዘዋዋሪ ንካልእ እንተተቐጸጸ ጸሩ ወይ በቲ ካልእ ቁጽጽር ምስ ዚግበረሉ፤

ቀ. ዝኹነ ካልእ ሰብ ብቐጥታ ወይ ብተዘዋዋሪ ዓሰርተ ሚእታዊት ወይ ዝያዳ ናይ'ቲ ቅሙጥ ኣድማጺ

አክሱን ወይ ብርክታት ናይ ከም'ዚ ዝሓመሰሰ ሰብ እንተወኒኑ፡ እንተሓዙ ወይ እንተ ተቈጸ ጺሩ፤

በ. ሓደ ብቀጥታ ወይ ብተዘዋዋሪ ዓሰርተ ሚእታዊ ት ወይ ዝያዳ ናይ'ቲ አድማጺ አክሱን ወይ ብርክታት ናይ'ቲ ካልእ እንተወኒኑ፡ እንተሓዙ ወይ እንተተቈጸጺሩ።

19. ምውሳን መቕረጺ ዋጋ ወይ ክብሪ

መቕረጺ ዋጋ ወይ ክብሪ ናይ አተውቲ ወይ እታዎት አቕሑ ብመሰረት ዓንቀጻት 20-28 ናይዚ አዋጅ'ዚ ይውሰን።

20. አገባባት ምትማን ክብሪ ዚኸተሎ ተርታ (ቅደም ተኸተል)

(1) አብ ዓንቀጽ 21 ናይዚ አዋጅ'ዚ እተነበረ ኩነታት ብምኸታል ናይ አቕሑ መቕረጺ ዋጋ ወይ ክብሪ ንክብሪ ወይ ዋጋ ትውጊት ናይ አቕሑ መሰረት ብምግባር ይትመን።

(2) ናይ አቕሑ መቕረጺ ዋጋ ወይ ክብሪ ብመሰረት ንኡስ ዓንቀጽ(1) ናይዚ ዓንቀጽ'ዚ አብ ዘይተተመነሉ ኩነታት፡ ካብ'ዞም ዝሰዕቡ ክብርታት ወይ ዋጋታት፡ በቲ አብ ታሕቲ ዝቐረቡ ተርታ እናተሓሰቡ፡ ነቲ ቀዳማይ፡ ማለት፡ ነቲ አቕሑ ብዚምልከት ኪረጋገጽ ዚከኣል፡ ከምኡ'ውን አብ ትሕቲ ዓንቀጻት 22-25 ናይዚ አዋጅ'ዚ ናይ'ቲ አቕሑ መቕረጺ ዋጋ ወይ ክብሪ ንምትማን መሰረት ኪኸውን ዚኸእል ቀዳማይ፡ መሰረት ብምግባር ይውሰን፡-

ሀ. አብ ዓንቀጽ 22 ናይዚ አዋጅ'ዚ ዝሰፈሩ ቅድመ-ተደለይቲ ነገራት ዘማልእ ናይ ሓደ ዓይነት (አይደንቲካል) አቕሑ ክበሪ ትውጊት፣

ለ. አብ ዓንቀጽ 23 ናይዚ አዋጅ'ዚ ዝሰፈሩ ቅድመ-ተደለይቲ ነገራት ዘማልእ ናይ ተመሳሳይ ልቲ አቕሑ ክበሪ ትውጊት፣

ሐ. ድምቀታዊ ክበሪ ናይቶም አቕሑ፣ ከምኡ'ውን

መ. እተቈጸረ ክበሪ ናይቶም አቕሑ።

(3) አብ ንኡስ ዓንቀጽ (2) ናይዚ ዓንቀጽ'ዚ ዝሰፈረ ድንጋገታት ብዘየገድስ፣ አእታዊ ናይ ዝኹን ዝትመኑ አቕሑ ቅድሚ ምጅማር ተመን ናይ'ቶም አቕሑ፣ ናብ ዳይረክተር ጀነራል ብጽሑፍ ጥርግን ምስ ዘበጽሑ፣ ብመሰረት እቲ ናይ ጽሑፍ ጥርግን አብ ንኡስ ዓንቀጽ (2) (ሐ)ን(መ)ን ናይዚ ዓንቀጽ'ዚ ተጠቒሱ ዘሎ ተርታ (ቅደም-ተኸተል) ናይ አተሓሳስባ ክበርታት ይግምጠል።

(4) ናይ አቕሑ መቐረጺ ዋጋ ወይ ክበሪ አብ ዝኹን ካብ'ቶም አብ ንኡሳን ዓናቕጽ (2) (ሀ) ክሳብ (መ) ናይዚ ዓንቀጽ'ዚ እተጠቐሱ ክበርታት ወይ ዋጋታት መሰረት ገይሩ አብ ዘይትመነሉ ኩነታት፣ ናይ'ቶም አቕሑ'ቲአም መቐረጺ ዋጋ ወይ ክበሪ አብ ትሕቲ ዓንቀጽ 26 ናይዚ አዋጅ'ዚ ይትመን።

21. አቕራቢ ክብር ትውጊት

(1) አብ ንኡስ ዓንቀጻት (6)ን (7)ን ናይዚ ዓንቀጽ'ዚ ዝሰፈረ ድንጋገታት ዝተሓለወ ኮይኑ፣ እቲ አቕራቢ ናብ ሓደ ገዛኣይ አብ ሃገረ-ኤርትራ ከም ሰደድ ኪኣቲ እተሸጠ እንተኹይኑን ነቕራቢ እተኸፍለ ዋጋ መሸጣ ወይ ተኸፋሊ ኪረጋገጽ ወይ ኪውሰን ዚከኣል እንተኹይኑን፣ ናይ አቕራቢ መቕረጺ ክብር ወይ ዋጋ እቲ ናይ'ቲ አቕራቢ ናይ ትውጊት ክብር ይኸውን። ናይቲ ትውጊት ክብር ዝኸውን ከኣ ብተወሳኺ እዞም ዝሰዕቡ ምስ ዝማልኡ ኢዮ፡-

(ሀ) ንናይ ዓዳጋይ አወጋግናን አጠቓቕማን ናይ'ቶም አቕራቢ ብዚምልከት ብዘይካ'ዞም ዚሰዕቡ ካልኣት ገደባት እንተዘየልዮም፡-

(i) ብሕጊ ዝተደንገጉ ገደባት፣

(ii) አቕራቢ ዳግም ኪሸየጡሉ ዚኸእሉ ጂኦግራፊያዊ ቦታ ዚውሰኑ ገደባት፣ ወይ

(iii) ናይ አቕራቢ ክብር ብኣድማዒ ደረጃ ዘይትን ክዩ ገደባት፣

(ለ) እቲ ብሸያጣይ ናብ ዓዳጋይ እተገብረ መሸጣ ናይ አቕራቢ ወይ ንአቕራቢ እተኸፍለ ዋጋ መሸጣ ወይ ተኸፋሊ፣ ነቲ አቕራቢ ብዚምልከት ኣብ ገለ ክብር ከወስን ዘየኸእል ኩነታት (ኩነታዊ) ወይ ሕሳባት ዘይተመርኩሰ እንተኸይኑ፣

(ሐ) ካብ ዝኸነ ሰዓቡ ብዓዳጋይ ዚግበር ዳግም ምሻ ጥ፡ ምውጋን ወይ ምዝውታር ናይ'ቲ ኣቕሑ ገለ ክፋል ናይ'ቲ ኣታዊ ብቀጥታ ወይ ብተዘ ዋዋሪ ናብ ሸያጣይ ኣብ ዝምለሰሉ ከኣታት፡ እቲ ንኣቕሑ እተኸፍለ ዋጋ መሸጣ ወይ ተኸፋሊ፡ ናይ'ታ ክፋል እቲኣ ክብሪ ዘጠቓለለ፡ ኣታዊ ወይ ከምኡ ዝኣመሰለ ዋጋ መሸጣ ብመሰረት ንኡስ ዓንቀጽ (5) (ሀ) (ህ) ናይዚ ዓንቀጽ'ዚ ዝተመዓራረየ ምስ ዝኸውን፣ ከምኡ'ውን

(መ) ኣቕሑ ንሰደድ ኣብ እተሸጡሉ ጊዜ ናይ ኣቕሑ ዓዳጋይን ሸያጣይን ኣብ ንሓድሕዶም እተዛመዱ ምስዘይነብሩ ወይ ሸያጣይን ዓዳጋይን ኣብ'ቲ ጊዜ'ቲ ኣብ ሓድሕዶም እተዛመዱ እንተነይ ሮም፡-

(i) ዝምንድኦም ነቲ ኣቕሑ እተኸፍለ ዋጋ መሸ ጣ ወይ ተኸፋሊ ምስ ዘይጸልፉ፣ ወይ

(ii) ክብሪ ልውውጥ ናይ ኣቕሑ ኣብ ንኡስ ዓን ቀጽ (3) ናይዚ ዓንቀጽ'ዚ ንዝሰፈረ ቅድ መ-ተደለይቲ ነገራት ከም ዜዕግብ ናይ ኣቕሑ ኣእታዊ ምስ ዘርኢ።

(2) ኣብ ምትግባር ንኡስ ዓንቀጽ (1) (መ) ናይዚ ዓንቀጽ'ዚ ኣቕሑ ንሰደድ ኣብ እተሸጡሉ ጊዜ ናይ'ቶም ኣብ ምትግን ዘለዉ ኣቕሑ ሸያጣይን ዓዳጋይን ኣብ ሓድሕዶም እተዛመዱ ኣብ ዝኸኑሉን፡ እቲ ናይ'ቶም ኣቕሑ መቕረጺ ክብሪ ወይ ዋጋ

አብ ምትማን ዚርከብ በዓል መዚ አብ ንኡስ ዓንቀጽ (1) (መ) (i) ናይዚ ዓንቀጽ'ዚ ዝሰፈረ ቅድመ-ተደላዩ ነገር ከም ዘይተመልአ ዘእምን ርትዓዊ ባይታ አብ ዝረኽቡሉን፡ በዓል መዚ ነዚ ባይታ'ዚ ንአእታዊ አቕሑ የልጦ፤ አእታዊ ብጽሑፍ እንተሓቲቲ ከአ ብጽሑፍ የፍልጦ።

(3) ንዕላማታት ንኡስ ዓንቀጽ (1) (መ) (ii) ናይዚ ዓንቀጽ'ዚ ብዝምልከት፡ ክብሪ ትውጊት ናይ አብ ምትማን ዘለዉ አቕሑ፡ ዝኸኑ ዝምልከቶም ረቋሕቲ እንተላይ ኪእዘዙ ዚኸእሉ ረቋሕትን ፍልልያትን አብ ግምት ብምእታው፡ ምስ'ዞም አብ ምትማን ዘለዉ አቕሑ አብ ሓደ ወይ እተቐራረበ ግዜ ንሰደድ እተላእኩ ሓደ ዓይነት አቕሑ ወይ ተመሳሳልቲ አቕሑ ብዚምልከት፡ ናብ ሓደ ካብ'ዞም ዝሰዕቡ ክብርታት ብቐረባ ይጽጋዕ፤ እዚ ከአ መቐረጺ ክብሪ ወይ መቐረጺ ዋጋ ናይ'ቲ ዝምልከቶ አቕሑ ይኸውን፡-

(ሀ) አብ መንጎ አብ ግዜ መሸጣ ንሓድሕዶም ዘይዛመዱ ሸያጣይን ዓዳጋይን ናብ ሃገረ-ኢርትራ አብ ዝግበር ናይ'ቶም አቕሑ'ቲአም ናይ ሰደድ መሸጣ ዚህሉ ናይ ሓደ ዓይነት አቕሑ ወይ ናይ ተመሳሳልቲ አቕሑ ክብሪ ትውጊት፤

(ለ) ድምቀታዊ ክብሪ ናይ ሓደ ዓይነት አቕሑ ወይ ናይ ተመሳሳልቲ አቕሑ፤ ወይ

ሐ. እተቈጸረ ክብሪ ናይ ሓደ ዓይነት አቕሑ ወይ ናይ ተመሳሰልቲ አቕሑ።

- (4) ናይ አቕሑ ክብሪ ትውጊት፡ አቕሑ ናብ ሃገረ-ኤር ትራ ንሰደድ ኣብ ዝሸየጡሉ ግዜ ንአቕሑ እተኸፍለ ዋጋ መሸጣ ወይ ተኸፋሊ ብምርግጋጽ፡ እተኸፍለ ዋጋ መሸጣ ወይ ተኸፋሊ ብመሰረት ንኡስ-ዓንቀጽ (5) ናይዚ ዓንቀጽ'ዚ ብምምዕርራይን፡ ይውሰን።

(5) ንሰደድ ናብ ሃገረ ኤርትራ ኣብ ዚግበር ናይ አቕሑ መሸጣ እተኸፍለ ዋጋ መሸጣ ወይ ተኸፋሊ ብከም'ዚ ዝስዕብ ይመዓራራ፡-

(ሀ) ንአቕሑ እተኸፍለ ዋጋ መሸጣ ወይ ተኸፋሊ ዝኹነ ናይዚ ዝስዕብ መጠን'ዚ ድሮ ዘየጠቓ ልልክላብ ዝኹነ፡ ማዕረ'ዚ ዝስዕብ ብምድ ማር፡-

(i) ኣብ ወጻኢ ነቲ መሸጣ ብዚምልከት ንዓዳጋይ ናይ ምውካል ኣገልግሎት ንዘበርከተ ወኪል ብዓዳጋይ እተኸፍለ ወይ ተኸፋሊ ዘይኮነስ፡ ነቲ አቕሑ ብዚምልከት ዓዳጋይ ንኮሚሽንን ድለላን ወጻኢ ዝገበሮ፤

(ii) ዓዳጋይ ነቲ አቕሑ ብዚምልከት ዘውጽኦ ናይ መዐሸጊ ወጻኢ ዋጋን ክፍሊትን፡ እንተ ላይ ናይ'ቶም ንጉዳይ ጉምሩክ ብዚምልከት

ከም አካል አቕሑ ዝቈጽሩ ካርቶናት፣ ናይ መትሓዚ ሰናዳቕን ካልእ ኮንተይነራትን መሸፈኒታትን ዋጋ፣ ከምኡ'ውን ንአቕሑ ነቲ ናብ ሃገረ-ኤርትራ ዝተጸዕነሉ ኩነታቶም ዘበቀዐ ኩሉ ናይ መጠርነፊ ወጻኢታት፣ ከምኡ'ውን

(iii) ሚኒስተር ብሕጋጋት ብዝእዘዞ አገባብ እተወሰነ፣ ብርትዓዊ አገባብን ሓፈሻዊ ተቐባልነት ብዘለዎም መትከላት ፊናንሳዊ ሕሳብ መሰረትን፣ አብቶም አቕሑ እተመቐረሐ ክበሪ ናይ ዝኹነ ካብ'ዞም ዝሰዕቡ አቕሑን አገልግሎታትን፣ ማለት፣ ክበሪ ብዓዳጋይ አቕሑ ብቐጥታ ወይ ብተዘዋዋሪ ምስ መፍረን መሸጣን ናይ ሰደድ አቕሑ አብ ዝተአሳሰር መዓላ መታን ኪውዕል ተባሂሉ ብነጻ ወይ ብጎደሎ ዋጋ አቐዲሙ ከም ቀረብ ናይ ዝቐረበ አቕሑን አገልግሎታትን፡-

(ሀ) አብቶም አቕሑ እተዋሃደ (ዝአተወ) ጥሪ-ነገራት፣ አካላት መቀያየርን ካልእ አቕሑን፣

(ለ) አብ ምፍራይ ናይ'ቶም አቕሑ አብ መዓላ ዝወግሉ መሳርሒታት ዳዶታት፣ መውጽኢ ቅርጺ ፎርማታትን ካልኣት አቕሑን፣

(ሐ) አብ ምፍራይ ናይ'ቶም እታዋት አቕሑ ዝሃለኹ ዝኾነ ነገር፣ ከምኡ'ኸአ

(መ) ንምፍራይ ናይቶም አቕሑ አድለይ
ቲ ዝኹኑ ኣብ ሃገረ-ኤርትራ ዘይኮነስ
ኣብ ካልእ እተጻዕ ህንደሳ፡ ኣማዕባሊ
ስራሕ፡ ጥበባዊ ስራሕ፡ ናይ ንድፊ
ስራሕ፡ ውጥናትን ስእልታትን፤

iv. ኣብ ሃገረ-ኤርትራ ንመሰል ዳግም ምብዛሕ
አቕሑ ዚኸፈል ከይሓወሰ፡ ከም ቅድመ-ኩነት
ናይ መሸጣ አቕሑ ንሰደድ ናብ ሃገረ-ኤር
ትራ፡ ዓዳጋይ አቕሑ ብቐጥታ ወይ ብተዘዋ
ዋሪ ንአቕሑ ብዝምልከት ኪኸፍሎ ዘለዎ ናይ
ተጠቓምነትን ናይ ፍቓድን ክራይ፡ እንተላይ
ንምስክርነት ምህዞ፡ ንምልክት ንግድን ንመሰል
ምቕዳሕን ዚግበር ክፍሊት፤

v. ካብ ዝኹነ ስዒቡ ብዓዳጋይ ዚግበር ናይ አቕ
ሑ ዳግም ምሸጥ፡ ምውጋን ወይ ምጥቃም
(ምዝውታር) ድምር ኣታዊታት ናብ ሸያጣይ
ብቐጥታ ወይ ብተዘዋዋሪ ኣታዊ ዚኸውን ወይ
ኣታዊ ኪኸውን ዘለዎ ናይ ገለ ክፋል ናይቲ
ኣታዊ ክበሪ፤ ከምኡ ከኣ

vi. አቕሑ ካብ ሓደ ቦታ ኣብ ውሽጢ ሰዳዲት
ሃገር ናብ'ቲ ብቐጥታ ናብ ሃገረ-ኤርትራ
ዝጸዓነሉ ቦታ ኣብ ዝጎዕገዙ ግዜ ዚኸፈል
ናይ መጎዓዝያ ዋጋ፡ ናይ መጽዓኒ፡ ናይ መ
ራገፍን ናይ መሳለጥን ክፍሊትን ካልእ ምስ
መጎዓዝ እተኣሳሰረ ክፍሊትን ወጻኢታትን፤

ከምኡ ድማ ምስ ምግባግዝ ናይዚ ኣቕሑ ዝዛመድ ናይ መድሕን ዋጋ፤

ለ) ንኣቕሑ እተኸፍለ ዋጋ መሸጣ ወይ ተኸፋሊ ንነፍሲ ወከፍ ናይ'ዚ ካብኡ ዚጎድል ዓቕን'ዚ ኣቕዲሙ ዘጠቓለለ ክሳብ ዝኸነ'ዎ፡ እቲ ዋጋ፡ ክፍሊት ወይ ወጻኢ ንኣቕሑ ካብ እተኸፍለ ዋጋ መሸጣ ወይ ተኸፋሊ ተፈልዩ ዝልል እንተ ኸይይኑ፡ ማዕረ'ዚ ዝስዕብ ዋጋታት፡ ክፍሊት ወይ ወጻኢታት ብምጉዳል፡-

(i) ኣቕሑ ናብ ሃገር ድሕሪ ምእታዎም ንምህ ናጸም፡ ንምትካሎም፡ ንምግጥጣሞም ወይ ንምዕራዮም ወይ ንዕኡም ብዝምልከት ንእተዎ ህበ ተክኒካዊ ሓገዝ ወጻኢ ዚኸውን ዝኸነ ርትዓዊ ዋጋ፡ ክፍሊት ወይ ወጻኢ፤

(ii) ብምክኒዶት ምእታው ናይ'ቶም ኣቕሑ ናብ ሃገረ-ኤርትራ ወይ ምሻጦም ኣብ ኤርትራ ዝኸነ እተኸፍለ ወይ ተኸፋሊ ቀረጽ ወይ ግብሪ፡ እንተላይ፡ ንሓፈሻውነት ናይ'ዚ ቀዳማይ ከይደረተ፡ ኣብ ትሕቲ ዝኸነ ኣዋጅ ወይ ምስ ጎምሩክ ዝዛመድ ዝኸነ ካልእ ሕጊ ኣብ'ቶም ኣቕሑ እተሰልዐ ቀረጽ ወይ ግብሪ፤ ከምኡ እውን

(ሐ) አቅራቢ ድህረ ምጽታዎም ካብ ዝኸነ ንአቅራቢ
እተኸፍሎ ዋጋ መሸጣ ወይ ተኸፋሊ ዝተገበረ፣
ዝኸነ ቅነሳ ወይ ካልእ ምጉዳል ንሲኻ ብም
ሕላፍ።

(6) ኣብ ልዕሊ ዝተመኑ ዘለዉ አቅራቢ ኣብ እተኸፈለ ዋጋ
መሸጣ ወይ ተኸፋሊ ኪድመር ዘለዎ መጠን ንምውሳን
ዘድሊ እኹል ሓበሬታ ኣብ ዘየለዉሉ፣ ናይ አቅራቢ መ
ቕረጺ ክበሪ ወይ ዋጋ ኣብ ትሕቲ'ዚ ዓንቀጽ እዚ
ኣይትመገን።

(7) ናይ አቅራቢ መቕረጺ ክበሪ ወይ ዋጋ ኣብ ምትማን
ዝርከብ በዓል መዚ ኣብ ትሕቲ ንኡስ ዓንቀጽ(4)
ናይዚ ዓንቀጽ'ዚ እተወሰነ ናይቲ አቅራቢ ናይ ትው
ጊት ክበሪ ንምድጋፍ ዝቐረበ ሓበሬታ ዘይቅነዕ
ምጁኑ ብርትዓዊ ባይታ ኣብ ዝአመነሉ፣ እቲ በዓል
መዚ ብመሰረት ሕጋዊት ዚእገዝ ስርዓት ናይቲ
አቅራቢ መቕረጺ ክበሪ ወይ ዋጋ ኣብ ትሕቲ'ዚ
ዓንቀጽ'ዚ ክምዘይትመገን ይውስን።

22. ክበሪ ትውጊት ናይ ሓደ ዓይነት አቅራቢ

(1) ኣብ ንኡስ ዓንቀጽ(2)-(5) ናይዚ ዓንቀጽ'ዚ
ዝሰፈረ ድንጋጌታት ዝተሓለወ ኮይኑ፣ ናይ አቅራቢ
መቕረጺ ክበሪ ወይ ዋጋ ኣብ ትሕቲ ዓንቀጽ 21
ናይዚ አዋጅ'ዚ ኣብ ዘይተተመነሉ ኩነታት፣ ኣብ
መሸጣ ናይ'ቶም አቅራቢ ንሰደድ ናብ ሃገረ-ኡር
ትራ፣ እቲ ናይ አቅራቢ መቕረጺ ክበሪ ወይ ዋጋ፣
ኪረጋገጽ እንተኸኢሉ፣ እቲ ናይ ሓደ ዓይነት
አቅራቢ ናይ ትውጊት ክበሪ ይኸውን፣ እዚ ዚኸውን

ግን፡ እዚ እተጠቐሰ ናይ ትውጊት ክብሪ ናይ ቶም ሓደ ዓይነት አቕሑ መቐረጺ ክብሪ ወይ ዋጋ እንተኹይኑን፡ እቶም ሓደ ዓይነት አቕሑ ምስቶም ኣብ ምትግን ዘርከቡ አቕሑ ብልክዕ ኣብ ሓደ ወይ እተቐረረበ ግዜ ንሰደድ እንተተላኪኹምን ኣብ ትሕቲ ዝስዕብ ኩነታት እንተተሸይጦምን ኢዩ፡-

(ሀ) ምስ ዓዲጋይ ናይ ዝትመኑ ዘለዉ አቕሑ ብልክዕ ኣብ ሓደ ዓይነት ወይ እተቐረረበ ናይ ንግድ ጽፍሒ ናብ ዘሎ ካልእ ዓዲጋይ፣ ከምኡ ኸአ

(ለ) ምስ ዝትመኑ ዘለዉ አቕሑ ብማዕረ ወይ እተቐረረበ ዓቕን።

(2) ሓደ ዝዓይነቶም አቕሑ ኣብ ትሕቲ'ቲ ብንኡስ ዓንቀጽ(1) (ሀ)ን(ለ)ን ናይዚ ዓንቀጽ'ዚ ዚግለጽ ኩነታት ብዘይምሻጦም፡ ናይ ዝትመኑ ዘሎዉ አቕሑ መቐረጺ ክብሪ ወይ ዋጋ ኣብ ትሕቲ ንኡስ ዓንቀጽ (1) ናይዚ ዓንቀጽ'ዚ ኪውሰን ኣብ ዘይከኣለሉ ኩነታት፡ ኣብ ኣፈጻጸማ ንኡስ ዓንቀጽ(1) ናይዚ ዓንቀጽ'ዚ ሓደ ዓይነት አቕሑ ኣብ ትሕቲ ዝኹነ ካብ'ዞም ዝስዕቡ ኩነታት ዝሸየጡሉ መተካእታ ይህሉ፡-

(ሀ) ምስ ዓዲጋይ ናይ ዝትመኑ ዘለዉ አቕሑ ብልክዕ ኣብ ሓደ ዓይነት ወይ እተቐረረበ ናይ ንግዲ ጽፍሒ ናብ ዘሎ ካልእ ዓዲጋይ፡ ግን

ካብ'ቲ እቶም አቕሑ ዝተሸጡሉ ብዝሒ ብዝተፈለየ ዓቕን፤

- (ለ) ካብ ዓዳጋይ ናይ'ቶም አብ ምትማን ዚርከቡ አቕሑ እተፈለየ ናይ ንግድ ጽፍሒ ናብ ዘለዎ ዓዳጋይ፣ ግን ምስ'ቲ እቶም አቕሑ እተሸጡሉ ብዝሒ ኪወዳደር ከሎ በማዕረ ወይ እተቐራረበ ዓቕን።
- (ሐ) ካብ ዓዳጋይ ናይ'ቶም አብ ምትማን ዚርከቡ አቕሑ እተፈለየ ናይ ንግድ ጽፍሒ ናብ ዘለዎ ዓዳጋይን ካብ'ቲ እቶም አቕሑ ዝተሸጡሉ ብዝሒ ብእተፈለየ ዓቕንን።
- (3) አብ ትሕቲ ንኡስ ዓንቀጽ(1) ናይዚ ዓንቀጽ'ዚ ናይ ዝተመኑ አቕሑ መቐረጺ ክበሪ ወይ ዋጋ ምውሳን ብዚምልከት ዕላማታት፣ ክበሪ ትውጊት ናይ ሓደ ዝዓይነቶም አቕሑ ነዚ ዝስዕብ ዚምልከት ዓቕን ናብኡ ብምድማር ወይ ካብኡ ብምጉዳል፣ ከከም ከኑነታቱ፣ ይማዓራረ፡-
- (ሀ) አብ መንጎ'ቲ አብ ንኡስ ዓንቀጽ 21(5) (ሀ) (VI) ናይዚ አዋጅ'ዚ ንሓደ ዝዓይነቶም አቕሑ ብዚምልከት እተጠቐሰ ዋጋን ክፍሊትን ወጻኢታትን ብሓደ ወገን፣ እቲ ብፍልልይ ርሕቀትን አገባብ መጎዓዝያን ከምኸነ ዚኸእል አብ ምትማን ንዝርከቡ አቕሑ ዝምልከት ዋጋን ክፍሊትን ወጻኢታትን ድማ በቲ ካልእ፣ ዚህሉ ብንግዳዊ ዓይኒ አገዳሲ ዝኸነ ፍልልይ።

(ለ) እቲ ናይ ትውጊት ክብሪ ኣብ ትሕቲ ዝኾነ ካብቲ ኣብ ንኡስ ዓንቀጽ (2) (ሀ) - (ሐ) ናይዚ ዓንቀጽ'ዚ እተገልጸ ኩነታት ንእተሸጡ ሓደ ዝዓይነቶም ኣቕሑ ዚምልከት ምስ ዚኸ ውን፡ ኣብ መንጎ ዝእቲ ናይ ሓደ ዝዓይነቶም ኣቕሑን ኣብ ምትማን ናይ ዝርከቡ ኣቕሑን ዚህሉ ናይ ንግድ ጽፍሒታት ፍልልይ፡ ወይ ሓደ ዝዓይነቶም ኣቕሑን ኣብ ምትማን ዝርከቡ ኣቕሑን እተሸጡሉ ናይ ብዝሒ ወይ ዓቕን ፍልልይ፡ ወይ ክልቲኡ፡ ከስም ኩነታቱ።

(4) ኣብ ንኡስ ዓንቀጽ (3) ናይዚ ዓንቀጽ'ዚ እተጠቐሰ ዝኾነ መጠን (ዓቕን) ንምውሳኔ፡ ወይ ምስ ክብሪ ትውጊት ናይ ሓደ ዝዓይነቶም ኣቕሑ ዝተኣሳ ሰር ምምዕርራይ ንምግባር እኹል ሓበሬታ ኣብ ዘየለ ወሉ፡ ኣብ ምትማን ናይ ዘለዉ ኣቕሑ መቕረጺ ክብሪ ወይ ዋጋ ብመሰረት'ቲ ኣብ ትሕቲ'ዚ ዓንቀ ጽ'ዚ ዘሎ ናይ ትውጊት ክብሪ ኣይትመንን።

(5) ኣብ ምትማን ምስ ዘለዉ ኣቕሑ ብዝዛመድ፡ ኣብ ን ኡስ ዓንቀጽት (1)ን(3)ን ናይዚ ዓንቀጽ'ዚ እተነብሩ ኩሎም ቅድመ-ኩነታት ዝማልኡ ናይ ሓደ ዝዓይነቶም ኣቕሑ ክልተ ወይ ዝደዳ ናይ ትውጊት ክብርታት ኣብ ዚሃለዉሉ፡ ወይ ከምዚ ዝኣመሰለ ናይ ትውጊት ክብሪ ኣብ ዘየለዉሉ፡ ግን፡ ነቶም ብመንገዱ ንኡስ ዓንቀጽ (2) ናይዚ ዓንቀጽ'ዚ ተፈጻምነት ዘለ ምዃ ኣብ'ዚ ዓንቀጽ'ዚ እተቐመጡ ቅድመ-ኩነታት ብምምላእ ኣብ ትሕቲ ዝኾነ ካብቲ ኣብ ንኡስ ዓን ቀጽ 2 (ሀ) - (ሐ) ናይዚ ዓንቀጽ'ዚ ዚግለጽ ኩነ

ታት ናይእተሸጡ ሓደ ዝዓይነቶም ኣቕሑ ክልተ ወይ ዝያዳ ናይ ትውጊት ክበርታት ኣብ ዝህልዉሉ፡ ኣብ ምትማን ናይ ዘለዉ ኣቕሑ መቕረጺ ክበሪ ወይ ዋጋ ብመሰረት እቲ ዝተሓተ ካብ'ዞም ናይ ትውጊት ክበርታት እዚኦም ይውሰን።

23. ናይ ተመሳሳልቲ ኣቕሑ ክበሪ ትውጊት

(1) ኣብ ድንጋገታት ንኡስ ዓንቀጽ (2) ናይዚ ዓንቀጽ ጽ'ዚ ዝሰፈረ ዝተሓለወ ኮይኑ፣ ናይ ኣቕሑ መቕረጺ ክበሪ ወይ ዋጋ ኣብ ትሕቲ ዓንቀጽ 21 ወይ 22 ናይዚ ኣዋጅ'ዚ ኣብ ዘይተተመኑሉ ከኣ ታት፡ መሸጣ ናይቶም ኣቕሑ ንሰደድ ናብ ሃገረ-ኤርትራ፡ እቲ ናይ ኣቕሑ መቕረጺ ክበሪ ወይ ዋጋ፡ ኪውሰን እንተኸኢሉ፡ እቲ ናይ ተመሳሳልቲ ኣቕሑ ናይ ትውጊት ክበሪ ይኸውን፣ እዚ ዚኸውን ግን እዚ እተጠቕሰ ናይ ትውጊት ክበሪ ናይ'ቶም ተመሳሳልቲ ኣቕሑ መቕረጺ ክበሪ ወይ ዋጋ እንተኸውይኑን፡ እቶም ተመሳሳልቲ ኣቕሑ ምስ እቶም ኣብ ምትማን ዚርከቡ ኣቕሑ ብልክዕ ኣብ ሓደ ግዜ ወይ እተቐራረበ ግዜ ንሰደድ እንተተላኡኹ ምን ኣብ ትሕቲ'ዚ ዝሰዕብ ከኣታት እንተተሸይጦ ምን ኢዩ፡-

(ሀ) ምስ ዓዳጋይ ናይ ዝትመኑ ዘለዉ ኣቕሑ ብልክዕ ኣብ ሓደ ዓይነት ወይ እተቐራረበ ናይ ንግድ ጽፍሒ ናብ ዘሎ ካልእ ዓዳጋይ፣ ከምኡ ከኣ

(ለ) ምስ ዝትመኑ ዘለዉ ኣቕሑ ብማዕረ ወይ እተቐራረበ ዓቕን።

- (2) ንተመሳሰልቲ አቕሑ ብዚምልከት አብ'ዚ ዓንቀጽ እዚ ድንጋገታት ዓንቀጽ 22(2)-(5) ናይዚ አዋጅ'ዚ ተፈጻሚ ይኸውን፤ አብ'ዞም ናይ ዓንቀጽ 22 ንኡሳን ዓንቀጻት'ዚአም "ሓደ ዝዓይነቶም አቕሑ" ዚብል ሓረግ አብ እተጠቕሰሉ ኩሉ ከአ "ተመሳሰልቲ አቕሑ" ብዝብል ሓረግ ይትካእ።

24. ድምቀታዊ ክብሪ

- (1) አብ ንኡስ ዓንቀጽ(5) ናይዚ ዓንቀጽ'ዚን አብ ዓንቀጽ 20(3) ናይዚ አዋጅ'ዚን ዝሰፈሩ ድንጋገታት ዝተሓለዉ ኮይኖም፣ ናይ አቕሑ መቕረጺ ክብሪ ወይ ዋጋ አብ ትሕቲ ዓንቀጻት 21-23 ናይዚ አዋጅ'ዚ አብ ዘይተተመነሉ ኩነታት፣ ኪውስን እንተኸኢሉ፣ ናይ አቕሑ መቕረጺ ክብሪ ወይ ዋጋ እቲ ናይ አቕሑ ድምቀታዊ ክብሪ ዋጋ ይኸውን።

- (2) አብ ምትማን ናይ ዘለዉ አቕሑ ድምቀታዊ ክብሪ ከም'ዚ ዝስዕብ ይውሰን፡-

(ሀ) አብ ምትማን ዚርከቡ አቕሑ፣ ሓደ ዓይነት አቕሑ ወይ ተመሳሰልቲ አቕሑ አብ ሃገራዊ ኤርትራ፣ በቲ ዝአተወሉ ኩነታት፣ ምስ ምእታው ናይ'ቶም አብ ምትማን ዘለዉ አቕሑ ብልክዕ አብ ሓደ ወይ እተቐረ-ረበ ግዜ አብ ዝሸየጡሉ ኩነታት፣ እቲ፣ ብመሰረት ንኡስ ዓንቀጽ(3) ናይዚ ዓንቀጽ'ዚ ዚውሰንን ብመሰረት ንኡስ ዓንቀጽ (4) ናይዚ ዓንቀጽ'ዚ ከአ ዚማዓራረን ዋጋ አሃዱ፣ ማለት እቲ ዝዓ

በየ ቀኑ ሥራ አሃዳታት ናይ ኣብ ምትማን ዘሎ ኣቕሮ፡ ሓደ ዓይነት ኣቕሮ ወይ ተመሳሳልቲ ኣቕሮ እተሸጠሉ ዋጋ ኢዩ፤

(ለ) ኣብ ምትማን ዚርከቡ ኣቕሮ፡ ሓደ ዓይነት ኣቕሮ ወይ ተመሳሳልቲ ኣቕሮ ኣብ ሃገረ-ኤርትራ በቲ ኣብ ንኡስ ዓንቀጽ (2)(ሀ) ናይዚ ዓንቀጽ'ዚ ዝተገልጸ ኩነታት ምስ ዘይሸየጡ፡ ግን፡ እቶም ኣብ ምትማን ዘለዉ ኣቕሮ ካብ ዝኣተዉሉ ግዜ ቅድሚ ናይ ተስዓ መዓልታት ድንክል ምሕላፉ ኣብ ሃገረ-ኤርትራ በቲ ዝኣተዉሉ ኩነት ኣብ ዝሸየጡሉ፡ እቲ ብመሰረት ንኡስ ዓንቀጽ (3) ናይዚ ዓንቀጽ'ዚ ዚውሰንን ብመሰረት ንኡስ ዓንቀጽ (4) ናይዚ ዓንቀጽ'ዚ ከኣ ዚማዓራረን ዋጋ አሃዳ፡ እቲ፡ ድሕሪ ምእታው ናይ ኣብ ምትማን ዘለዉ ኣቕሮ ኣብ ዝቐልጠፈ ዕለት፡ ማለት እቲ ዝዓበየ ቀኑ ሥራ አሃዳታት ናይ'ቲ ኣብ ምትማን ዚርከብ ኣቕሮ፡ ሓደ ዓይነት ኣቕሮ ወይ ተመሳሳልቲ ኣቕሮ እተሸጠሉ ዋጋ ኢዩ፤ ወይ

(ሐ) ኣብ ትሕቲ ምትማን ዚርከቡ ኣቕሮ፡ ሓደ ዝዓይነቶም ኣቕሮ ወይ ተመሳሳልቲ ኣቕሮ ኣብ ሃገረ-ኤርትራ በቲ ኣብ ንኡስ ዓንቀጽ (2)(ሀ) ወይ (ለ) ናይዚ ዓንቀጽ'ዚ ዝተገልጸ ኩነታት ምስ ዘይሸየጡ፡ እንታይድኣ፡ እቶም ዝተመኑ ዘለዉ ኣቕሮ ካብ ዝኣተዉሉ ግዜ ቅድሚ ናይ ሚእትን ሰማንያን መዓልታት ድንክል ምሕላፉ ኣብ ኤርትራ ተገጣጢሞም፡ ተዓሺጎም ወይ ካልእ ዝያዳ ምስራሕ ተገይሩሎም ንመሸ

ጣ አብ ዝቐርቡሉ'ዎ፡ አብ ምትማን ናይ ዘለ ወ. አቕሑ አእታዊ፡ ናይ'ዞም አቕሑ መቕ ረጺ ክበሪ ወይ ዋጋ አብ ምውሳኔን እዚ ንኡ ስ ግንቀጽ'ዚ ተፈጻሚ ክኸውን አብ ዝሓተተሉ፡ እቲ ብመሰረት ንኡስ ግንቀጽ (3) ናይዚ ግንቀጽ'ዚ ዝውሰንን ብመሰረት ንኡስ ግንቀጽ(4) ናይዚ ግንቀጽ'ዚ ከአ ዚማዓራ ረን ዋጋ አሃዱ፡ ማለት እቲ ዝዓበዩ ቀጽሪ አሃዱታት ናይ አብ ምትማን ዘሎ አቕሑ እተሸጠሉ ዋጋ ኢዩ።

(3) ንዕላማታት ንኡስ ግንቀጽ(2) ናይዚ ግንቀጽ'ዚ ብዝምልከት፡ አብ ትሕቲ ምትማን ንዘለወ. አቕሑ፡ ሓደ ዝዓይነቶም አቕሑ ወይ ተመሳሳልቲ አቕሑ ብዚምልከት፡ ናይ ሓደ አሃዱ ዋጋ፡ ድሕሪ ምእታው ናይ አቕሑ አብ ቀዳማይ ጽፍሒ ንግድ ናብ ዝሰዕቡ ሰባት አብ እተገብረ መሸጣ ዝነበረ ዋጋ አሃዱ ብምርግጋጽ ይውሰን፡-

(ሀ) አቕሑ ናብእም አብ እተሸጡ ግዜ ምስ'ቶም አቕሑ ዝሸጡሎም ሰባት ዘይተዛመዱ ሰባት፣ ከምኡ ኸአ

(ለ) ምስ መፍረን መሸጣን ናይ ሰደድ አቕሑ አብ ዝተአሳሰር መዓላ መታን ኪውዕል ተባሂሉ ዝኾኑ ካብ'ዞም አብ ግንቀጽ 21(5)(ሀ)(iii) ናይዚ አዋጅ'ዚ ዝተጠቕሱ አቕሑ ወይ አገልግሎታት ብቐጥታ ወይ ብተዘዋዋሪ ብንጻ ወይ ብጎደሎ ዋጋ አቕዲሙ ከም ቀረብ ንዘዩ ቕረብ ሰብ፡ እቲ ዝዓበዩ ቁጽሪ አሃዱታት

ናይ አቕሑ እተሸጠሉ፡ ማለት፡ ብርእይቶ ሚኒ ስተር ወይ ብኡኡ ብእተመዘዘ ዝኸነ ካልእ ሰብ፡ ዋጋ ኣሃዱ ናይ አቕሑ ንምውላን ዘኸእል እኹል ቁጽሪ ናይ ከም'ዚ ዝኣመሰለ መሸጣ ተገይሩ'ሎ ኣብ ዝበሃለሉ ከነታት ይውሰን።

- (4) ንዕላማታት ንኡስ ዓንቀጽ(2) ናይዚ ዓንቀጽ'ዚ ብዝምልከት፡ ኣብ ትሕቲ ምትማን ንዘለዉ አቕሑ፡ ሓደ ዝዓይነቶም አቕሑ ወይ ተመሳሰልቲ አቕሑ ዚምልከት ዋጋ ኣሃዱ፡ ማዕረ ድምር ናይ'ዚ ዝሰዕበ ዓቕን ብምጉዳል ይማዓራረ፡-

ሀ. ሕጋዊት ብዝእዘዙ ኣገባብ እተወሰነ፡ ማዕረ'ዚ ዝ ሰዕበ ዚኸውን ብዝሒ (ዓቕን)፡-

(i) ብሓፈሻ ቦብኣሃዱ መሰረት ዚርከብ ናይ ኮሚሽን መጠን፤ ወይ

(ii) መጠን መክሰብን ሓፈሻዊ ወጻኢታትን፡ እንተ ላይ አቕሑ ኣብ ዕዳጋ ንምሻጥ ወጻኢ ዝኸነ ከኡ ዋጋታት፡ ብሓንሳብ ከም ሓደ ኣካል ተሓሲቡ፡ ማለት፡ ምስ ከምኡም አቕሑ ወይ ምስኡም ኣብ ሓደ ደረጃ ወይ ዓይነት ናይ ዚርከቡ አቕሑ መሸጣ ኣብ ሃገረ-ኤርትራ ብዝዛመድ፡ ብሓፈሻ ቦብኣሃዱ መሰረት ዚን ጸባረቕ፤

(ለ) ኣብ ውሽጢ ሃገረ-ኤርትራ አቕሑ ንምግዕዓ

ዝን ንመድሕንን (ኢንቲ-ራንስ) ዚምልከት ዋ
ጋታት፡ ክፍሊታትን ወጻኢታትን፡ ከምኡ'ውን
ምስኡ ዚዛመድ፡ ማለት፡ ኣብ ምትማን ዘለዉ
ኣቕሑ፡ ሓደ ዝዓይነቶም ኣቕሑ ወይ ተመሳሳ
ልቲ ኣቕሑ ኣብ ኤርትራ ምስ ምሻጦም ብኣፈ
ሻ ዝተኣሳሰር ዋጋታት፡ ክፍሊታትን ወጻኢታት
ን፡ ብፍላይ ነዚ ዋጋታትን ክፍሊታትን ወጻኢታ
ትን'ዚ ዚምልከት መጠን ኣብ ትሕቲ ሕጥበ-ጽ
ሑፍ(ሀ) ናይ'ዚ ዓንቀጽ'ዚ ምስ ዚግለጽ
ኣፈሻዊ ወጻኢታት ክሳብ ዘይጉደለ፤

(ሐ) ንኣቕሑ ብዝምልከት ኣብ ዓንቀጽ 21(5)

(ለ) (i) ናይዚ ኣዋጅ'ዚ እተጠቕሰ ዋጋ
ታት፡ ክፍሊታትን ወጻኢታትን፡ ብፍላይ
ነዚ ዋጋታትን ክፍሊታትን ወጻኢታትን'ዚ
ዚምልከት መጠን ኣብ ትሕቲ ሕጥበ-ጽሑፍ
(ሀ) ናይ'ዚ ንኡስ ዓንቀጽ'ዚ ምስ ዚግለጽ
ኣፈሻዊ ወጻኢታት ክሳብ ዘይጎደለ፤

(መ) ንኣቕሑ ብዚምልከት ኣብ ዓንቀጽ 21(5)

(ለ) (ii) ናይዚ ኣዋጅ'ዚ እተጠቕሰ ዝኾነ
ቀረጽን ግብርን፡ ብፍላይ ነዚ ቀረጽን ግብር
ን'ዚ ዝምልከት መጠን ኣብ ትሕቲ ሕጥበ-ጽ
ሑፍ(ሀ) ናይ'ዚ ዓንቀጽ'ዚ ምስ ዚግለጽ
ኣፈሻዊ ወጻኢታት ክሳብ ዘየጉደለ፤

(ሰ) ንኡስ ዓንቀጽ(2) (ሐ) ናይዚ ዓንቀጽ'ዚ

ተፈጻሚ ኣብ ዝኹነሉ፡ ብምኽንያት
እቶም ኣቕሑ ኣብ ኤርትራ ምግጥጣሞም፡

ምዕሻጉም ወይ ኩኖ፣ ቲ ዝበሩዎ ዝያዳ
ምምስርቶም ኣብቶም ኣቕሑ እተወሰኹ
መጠን ክበሪ።

(5) ኣብ ምትማን ንዚርከቡ ዝኹኑ ኣቕሑ ብዚምልከት
ኣብ ንኡስ ዓንቀጽ (4) (ሰ) ናይዚ ዓንቀጽ'ዚ
እተጠቕሰ መጠን ንምውሳን ዘኸለል እኹል ኣብ
ሬታ ኣብ ዘየለዉሉ፣ ናይ ኣቕሑ መቕረጺ ክበሪ
ወይ ዋጋ ኣብ ትሕቲ ንኡስ ዓንቀጽ (2) (ሐ)
ናይዚ ዓንቀጽ'ዚ ኣይትመንን።

(6) ንዕላማታት ናይ 'ዚ ዓንቀጽ'ዚ ብዚምልከት፣ ምስ ኣ
ቕሑ ብዝተኣሳሰር "ናይ ምእታው ግዜ" ማለት፣ በዓ
ል መዚ ብመሰረት እዚ ኣዋጅ'ዚ እቶም ኣቕሑ
ካብ ቍጽጽር ጉምሩክ ኪልቀቁ ዘፍቀደሉ ዕለት ማለ
ት ኢዩ።

25. እተቈጸረ ክበሪ

(1) ኣብ ዓንቀጽ 20(3) ናይዚ ኣዋጅ'ዚ ዝሰፈረ
ድንጋገታት ዝተሓለወ ኮይኑ፣ ናይ ኣቕሑ መቕረጺ
ክበሪ ወይ ዋጋ ኣብ ትሕቲ ዓንቀጽት 21-24
ናይዚ ኣዋጅ'ዚ እንተዘይተተማኒ፣ ናይ ኣቕሑ
ናይ መቕረጺ ክበሪ ወይ ዋጋ፣ ኪረጋገጽ እንተኾኒ
ኢሉ እቲ ናይ ኣቕሑ እተቈጸረ (እተደመረ ወይ
እተሓሰበ) ክበሪ ኢዩ።

(2) ናይ ዝትመኑ ዘለዉ ኣቕሑ እተቈጸረ ክበሪ ማዕ
ረ'ዚ ዝሰፊሰ ድምር ኢዩ፡-

(ሀ) ኣብ ንኡስ ዓንቀጽ(3) ናይዚ ዓንቀጽ'ዚ

ዝሰፈረ ድንጋገታት ዝተሓለወ ኮይኑ፡ ነዚ ዝሰ ፅብ ብዚምልከት እተዓደየ ዋጋታትን ክፍሊታ ትን ወጻኢታትን፡ ወይ ናይ'ዞም ዝሰዕቡ ክብሪ፡-

(i) ነዞም ኣብ ምትማን ዘለዉ ኣቕሑ ንምፍ ራይ ኣብ ስራሕ ዝዋግሉ ነገራት፤

(ii) ኣብ ምትማን ናይ ዘለዉ ኣቕሑ መፍሪ ወይ እተገብረሎም ካልእ ምስራሕ፡ ሕጋ ጋት ብዝእገዙ ኣገባብ ከምእተወሰኖ፤ ከምኡ ኸኣ

(ለ) ኣብ መሸጣ ኣቕሑ ሰደድ ናብ ሃገረ-ኤር ትራ፡ ማለት፡ ምስ'ዞም ኣብ ምትማን ዘለዉ ብናይ ሰዳዲ ሃገር ኣፍሪይቲ እተሰርሑ ኣብ ኣደ ደረጃ ዘለዉ ወይ ኣደ ዓይነት ኣብ ዝኸኑ ናይ ኣቕሑ ሰደድ መሸጣ ብኣፈሻ ዚንጸባረቕ፡ ሕጋጋት ብዚእገዙ ኣገባብ እተወ ሰነ፡ ንመኸሰብን ኣፈሻዊ ወጻኢታትን ዚኸ ወን፡ ከም ኣደ ኣካል ብኣንሳብ እተሓሰበ መጠን።

(3) ንኣፈሻውነት ንኡስ ዓንቀጽ (2) (ሀ) ናይዚ ዓንቀጽ'ዚ ከይደረተ፡ ኣብ'ታ ሕግብ-ጽሑፍ እተጠቐሰ ዋጋታት፡ ክፍሊታት፡ ወጻኢታትን ክብርን ነዚ ዝሰዕብ የጠቓልል፡-

(ሀ) ኣብ ዓንቀጽ 21(5) (ሀ) (ii) ናይዚ ኣዋጅ'ዚ

እተጠቕሰ ዋጋታትን ክፍሊታትን ወጻኢታትን፤

(ለ) ክብሪ ናይ ዝኸነ ካብ'ቶም ኣብ ዓንቀጽ 21 (5) (ሀ) (iii) ናይዚ ኣዋጅ'ዚ እተጠቕሱ ኣቕሑን ኣገልግሎታትን፤ እዚ ክብሪ'ዚ ኣብኡ ከም እተጠቕሰ፡ ከም'ዚ ዝኣመሰሉ ኣቕሑን ኣገልግሎታትን ብነጻ ወይ ጎደሎ ዋጋ ዝቐረቡ ይኹኑ ኣይኹኑ ብዘየገድስ ተወሲኑ፡ ኣብ መንጎ'ቶም ኣብ ትሕቲ ምትማን ዘለዉ ኣቕሑ እተመቐረሐ ኮይኑ፤

(ሐ) ኣብ ሃገረ-ኤርትራ ተዳልዩ፡ ምስ ምፍራይን መሸጣን ናይ'ቶም ኣቕሑ ንሰደድ ኣብ ዝተኣሳሰር መዓላ ንኪወዕል ተባሂሉ ብቐጥታ ወይ ብተዘዋዋሪ መንገዲ ብዓዳጋይ ናይ'ቶም ኣብ ምትማን ዘለዉ ኣቕሑ ንኣፍራይ ከምቀረብ ንዝቐረበ ህንደሳ፡ ኣማዕባሊ ስራሕ፡ ጥበባዊ ስራሕ፡ ስራሓት ንድፊ፡ ውጥናት ወይ ስእልታት ብዚምልከት ኣፍራይ እተሰከሞ፡ ኣብ ዓንቀጽ 21(5) (ሀ) (iii) ናይዚ ኣዋጅ'ዚ ከም እተጠቕሰ ኣብ'ቶም ኣብ ምትማን ዘለዉ ኣቕሑ እተመቐረሐ ዋጋታት፡ ክፍሊታትን ወጻኢታትን።

(ፋ) ንዕላማታት ናይ'ዚ ዓንቀጽ'ዚ ብዝምልከት፡ "ኣፈሻዊ ወጻኢታት" ማለት ብዘይካ'ቶም ኣብ ንኡስ ዓንቀጽ (2) (ሀ)ን ንኡስ ዓንቀጽ (3)ን ናይዚ ዓንቀጽ'ዚ ንእተጠቕሰ ዋጋታትን ክፍሊታትን ወጻኢታትን፤ ኣቕሑ ንሰደድ ኣብ ምፍራይን ምሻጥን እተገብረ

ቀጥታውን ዘይቀጥታውን ዋጋታትን ክፍሊታትን ወጻኢታትን ማለት ኢዩ።

26. አገባብ ተመን ትርፋፍያ

ናይ አቕሑ መቐረጺ ክብሪ ወይ ዋጋ ኣብ ትሕቲ ዓንቀጻት 21-25 ናይዚ ኣዋጅ'ዚ እንተዘይተተሚኑ ብመሰረት'ዚ ዝስዕብ ይትመን፡-

(ሀ) ካብ መንጎ'ቶም ኣብ ዓንቀጻት 21-25 ናይዚ ኣዋጅ'ዚ እተነበሩ አገባባት ተመን፡ ካብ ሓደ አገባብ እተመንጨወ ክብሪ፡ ማለት፡ ናብ ናይ አቕሑ መቐረጺ ክብሪ ወይ ዋጋ ንምብጻሕ ኣድላዩ ክላብ ዝኹን ብተጻጸፍነት ተተግቢሩ፡ ካብ ዝኹን ካልእ እተተግበረ አገባብ ናብ'ቲ ተደላዩ ቅድመ-ኩነት ዝቐረበ ኩይኑ እተረኸበ፣ ከምኡ ኸአ

(ለ) ካብ ሃገረ-ኤርትራ ብዚርከብ ሓበሬታ ወይ ንሚኒስትር ቅቡል ካብ ዝኹኑ ካልእ ምንጭታት።

27. ሓ ፊ ሻ ዊ

ንዕላማታት ዓንቀጻት 19-29 ናይዚ ኣዋጅ'ዚ ብዚምልከት፡ አቕሑ ሰደድ ካብ ዝኹነት ሃገር ናብ ሃገረ-ኤርትራ ምስ ዝሰደዱ'ሞ ብካልእ ሃገር ብትራንዚት ኣብ ዝሓልፉሉ ኩነታት፡ ሚኒስትር ብሕጋዊት ኪእገዙ ዚኸእል ኩነታትን አገባባትን ዝተሓለወ ኮይኑ፡ እቶም አቕሑ ካብ'ታ ቅድም እተረቐሑት ሃገር ብቀጥታ ናብ ሃገረ-ኤርትራ ኣብ ትሕቲ ኣብ ዓንቀጽ 31 ናይዚ ኣዋጅ'ዚ ሰፊሩ ዘሎ ኩነታት ከም እተጻዕኑ ይቐጽሩ።

28. መቅረጺ ክብሪ ወይ ዋጋ ብጣጤራ ሃገረ-ኤርትራ
 ናይ እታዋት አቕሑ መቅረጺ ክብሪ ወይ ዋጋ ብናቕፋ
 ይሕሰብ።
29. ናይ መቅረጺ ክብሪ ውሳኔ ንአእታዊ ብዛዕባ ምፍላጥ
 አእታዋይ ናይ ዝኹኑ አቕሑ ናብ ጀነራል ዳይረክተር ብ
 ዝገብሮ ናይ ጽሑፍ ሕቶ፣ ናይ'ቶም አቕሑ መቅረጺ ክብ
 ሪ ወይ ዋጋ እተወሰነሉ አገባብ ብጽሑፍ ይሕበር።
30. አብ ውሱን ብዝሒ ወይ ውሱን ክብሪታት እተመርኩሰ
 ቀረጽ
 ቀረጽ ብመሰረት ውሱን ብዝሒ ወይ ውሱን ክብሪ አብ
 አቕሑ አብ ዝግደደሉ ከኣታት፣ ከም'ዚ ዝበለ ቀረጽ ብቲ
 ውሁብ ምጣኔኡ ናብ ዝኹኑ ካብኡ ዝግበዩ ወይ ዝነኣሰ
 ብዝሒ ወይ ክብሪ፣ ከምኡ'ውን ናብ ዝኹኑ ጉዛዊ ክፋል
 ናይ ከም'ዚ ዝአመሰለ ውሱን ብዝሒ ወይ ክብሪ ከምዝፍ
 ጸም ይቕጸር።
31. መበቁል እታውን ሰዱድን አቕሑ
 (1) ናይ አታውን ሰዱድን አቕሑ መበቁል ሃገር ምው
 ሳን ነዚ ዝስዕብ ንምትግባር ኢዩ፡-
- (ሀ) ዘዝምልከቶ ምጣኑ ቀረጽን ግብርን፣
 - (ለ) ንምእታው አቕሑ ናብ ሃገረ-ኤርትራ ብዚምል
 ከት ዝኹኑ ምድራት ናይ ብዝሒ፣ ክብደት
 ወይ ቁጽሪ፣ ወይ

(ሐ) ምስ ምእታው ወይ ምስዳድ አቕሑ ናብ ወይ ካብ ሃገረ-ኤርትራ ዝዛመድ ዝኹን ካልእ ስጉምቲታት።

(2) ብመሰረት ዓንቀጽ 15 ናይዚ አዋጅ'ዚ መአወጅ አቕሑ ኣብ ዘቕርቡሉ ጊዜ፣ ናይ አቕሑ አእታዎይ፣ ሰዳዳይ ወይ ዋና ብመሰረት'ቲ ኣብ'ዚ ዓንቀጽ'ዚ እተገልጸ መምዘነታት፣ መበቁል ሃገር አቕሑ ይውሰንን ይገልጽን።

(3) ናይ አቕሑ መበቁል ሃገር ነታ አቕሑ ዝዓበዩላ፣ ዝፈረዩላ ወይ እተሰንዑላ ሃገር ይጠቕስ፣ ኣብ ትሕቲ ንኡስ ዓንቀጻት (4)ን (5)ን ናይዚ ዓንቀጽ'ዚ ብዘሎ ናይ መበቁል ሕግታት መሰረት ድማ ይውሰን።

(4) ኣብ ሓንቲ ውህብቲ ሃገር ምሉእ ብምሉእ ዝፈረዩ አቕሑ ኣብ'ታ ሃገር'ቲአ ከምዝበቑሉ (ከም እተመንጨዉ) ይውሰዱ፣ ከም'ዚ ዝበሉ አቕሑ ከም ዝሰዕሱ የጠቓልሉ፡-

(ሀ) ካብ መሬታ፣ ማያዊ ክልላ ወይ መዓመቕቶ ባሕርታታ እተመንጨ ማዕድናዊ ፍርያት፣

(ለ) ኣብ'ታ ሃገር እተሓፍሰ ወይ እተኣከበ ፍርያት ኣሕምልቲ፣

(ሐ) አብ'ታ ሃገር ተወሊዶም ዝግበዩ ህያው እንስሳ ታትን ፍርያቶምን፤

(መ) አብ'ታ ሃገር ብሃድንን ምግፋፍን ግሳን ፍረታ ቱን፤ እተረኸበ ፍርያት፤

(ሰ) ካብ ባሕሪ ብምግፋፍ ወይ አብ ውሽጢ ማያዊ ክሊ ናይ'ታ ሃገር'ቲአ ካብ ዘሎ ባሕሪ ብም ውሳድ እተረኸበ ፍርያት፤

(ረ) አብ ውሽጢ ማያዊ ክሊ ናይ'ታ ሃገር እቲአ ኩይና ካብ እትግዩ፡ ናይ ልዕሊ መርከብ ፋብሪ ካ፡ ካብ ፍርያት ሕጥበ-ጽሑፍ (ሰ) ጥራይ እተ ረኸበ ፍርያት፤

(ሸ) ካብ መሬት ወይ ከርሰ-መሬት ማያዊ ክሊ ናይ'ታ ሃገር'ቲአ ዝወጸ ፍርያት፡ እታ ሃገር ካዚ መሬት ወይ ትሕተ-መሬት'ዚ ኪትግዩ መሰል እንተልዩዋ፤

(ቀ) አብ'ታ ሃገር'ቲአ እተኣከበ'ሞ፡ ካብኡ ጠቓሚ ነገራት፡ ብጥሪኡ ወይ ብኻልእ መልክዕ ዳግም

ንምርካብ ጥራይ ዝበቅዕ፡ ካብ ስራሓት
ምስናዕን ምስራሕን ዚርከብ ረታመን ጎሓፍን፡
ከምኡ'ውን ድሮ ዘገልገለ ኣቕሑ፣ ከምኡ'ውን

(በ) ኣብ'ታ ሃገር'ቲኣ ካብ'ቶም ኣብ ሕጥበ-ጽሑፍ
(ሀ)-(ቀ) እተጠቐሱ ፍርዖት ጥራይ እተ
ሰርሖ ኣቕሑ ወይ ውጽኢት።

(5) ኣቕሑ ብከፊል ኣብ ክልተ ወይ ዝያዳ ሃገራት ኣብ
ዝፈረዩሉ ኩነታት፡-

(ሀ) እቶም ኣቕሑ ናብ ሃገረ-ኤርትራ ኪኣትዉ እ
ንከለዉ ብዝነበሮም መልክዕ እተወድኡሉ ወይ
እተዛዘመሉ ሃገር ከም መበቁል ናይ'ቶም
ኣቕሑ ኪሕሰብ ይከኣል፣ ወይ

(ለ) እቲ መበቁል ብመሰረት መምዘኒታት ናይ ተዛ
ማዲ ኣድማዲ ዝኾነ ማእቶታዊ ለውጢ ኪው
ሰን ይከኣል።

(6) ኣብ ትሕቲ ንኡስ ዓንቀጽ(5) (ለ) ናይዚ
ዓንቀጽ'ዚ ናይ ኣቕሑ መበቁል ንምውሳን፡
እቲ ምስ ኣድማዲ ዝኾነ ማእቶታዊ ለውጢ ዝተኣ
ሳሰር ኩነታት ብሚኒስተር ብሕጋጋት፡ ወይ ብመን
ገዲ'ቲ ኤርትራ ዝፈረመትሉ፡ ምስ ካልኣት ሃገራት
ወይ ውድባት እተኣትዉ ክልተኣዊ ወይ
ብዙሓዊ ስምምዓት ኪንጸር ይከኣል።

(7) ኣለፋ-አዊ ቀረጽን ግብርን ንምትግባር፡ ሃገራዊ-ኤርትራ ብበይንአዊ ደረጃ ወይ ምስ ካልኣት ሃገራት ወይ ውድባት ኣብ ትሕቲ ዘለዎ ክልተአዊ ወይ ብዙሓዊ ስምምዓት ንዝውሰዱ ናይ ንግድ ስጉምቲታት ወይ ብምኸንያት ህዝባዊ ጥዕናን ህዝባዊ ስነ-ስርዓትን ንዚ ውሰዱ ስጉምቲታት፡ ሰነዳዊ መርትዖ መበቁል ኬድ ልዩ ይኸእሉ።

(8) ናይ መበቁል ሰነዳዊ መርትዖ፡ ብመሰረት ሚኒስተር ብሕጋጋት ብዝውስኖ ብመልክዕ ወረቓት ምስክር መበቁል ዚቐርብ ናይ ሰነዲ መኣወጅ ይኸውን።

32. ኣብ እታዎት ኣቕሑ ወይ ካብ መኸዘን ኣብ ዝወጹ ኣቕሑ ናይ ዚሰላዕ ቀረጽ ኣጸባጸብ

(1) ኣብ ኩሉ ቀረጽ ዝኸፈለሉ ጉዳያት፡ እቲ መቐረጻ ክብሪ ወይ ዋጋ፡ እቲ ብናይ ወጻኢ ሸርፊ ዚግለጽ ክብሪ ኣብ መኣወጅ ኣቕሑ ዝቐረበሉ ዕለት ብዝነበረ መጠን ሸርፊ ተቐይሩ ዚብጻሕ ብውሽጣዊ ባጤራ ዚግለጽ ክብሪ ይኸውን፤ ከምኡ ድማ ኣቕሑ ካብ ቅዩድ መኸዘን ኣብ ዝወጹሉ ጉዳያት፡ እቲ መቐረጻ ክብሪ፡ ኣብ ግዜ ምእታው ኣቕሑ ዝነበረ ብናይ ወጻኢ ባጤራ ዚግለጽ ክብሪ፡ ኣብ ግዜ ምውጻእ ኣቕሑ ካብ መኸዘን ብዝነበረ መጠን ሸርፊ ናብ ውሽጣዊ ባጤራ ምስ ተቐየረ ይኸውን።

(2) ኣብ እታዎት ኣቕሑ ወይ ካብ መኸዘን ኣብ ዝወጹ ኣቕሑ ቀረጽ ብመጠን ሚእታዊት (ፐርሰንተጅ ረይት) ኣብ ዝግደደሉ ኩነታት፡ እቲ ቀረጽ፡ ኣብ ትሕ

ቲ ሰሌዳ ናይ ጉምሩክ ሕጋጋት ታሪፍ ነቲ ኣቕሑ
እተዋህበ ምጣነ፡ ናብ ቲ ብመሰረት'ዚ ኣዋጅ'ዚ እ
ተወሰነ ክብሪ ብምውዓል ይጽብጸብ።

- (3) ኣብ እታዋት ኣቕሑ ወይ ካብ መኸዘን ኣብ ዝወጹ
ኣቕሑ ኣብ ትሕቲ ሰሌዳታት ናይ ጉምሩክ ሕጋጋት
ታሪፍ ዝግደድ ቀረጽ ብመሰረት ውሱን ብዝሒ ወይ
ውሱን ክብሪ ኣብ ዝኾነሉ ኩነታት፡ ከምዚ ዝበለ ቀ
ረጽ ቦቲ ውሁብ ምጣኔኡ ናብ ዝኾነ ካብኡ ዝዓበየ
ወይ ዝነኣሰ ብዝሒ ወይ ክብሪ፡ ከምኡ'ውን ናብ
ዝኾነ ጉዛዊ ክፋል ናይ ከምዚ ዝኣመሰለ ውሱን
ብዝሒ ወይ ክብሪ ከምዚፍጸም ይቕጽር።

ክፋል IV

ምውሳኔን ዳግመ-ምውሳኔን ይግባይን

3. ምውሳኔ ናይ ምደባ ታሪፍን መቕረጺ ክብርን

- (1) በዓል መዚ ኣብ ዝኾነ ጊዜ ኣቕሑ ካብ ቀጽጽር
ጉምሩክ ቅድሚ ምልቓቕምን ኣብ ትሕቲ'ዚ
ኣዋጅ'ዚ መዕለቢ ምስተገብረሎምን፡ ነቲ ብኣእ
ታዊ እተኣወጀ ኣበሬታ ምርኩስ ብምግባር፡ ንናይ
እታዋት (ዝኣተዉ) ኣቕሑ ምደባ ታሪፍ ብዚምል
ከት ናይ መወዳእታ ውሳኔ ይህበን ናይ መቕረጺ
ክብሪ ወይ ዋጋ ይትምንን።

- (2) ሃገረ-ኤርትራ፡ ስርዓተ-ትመና ክብሪ ናይ እታዋት

አቅሱ በመሰረት አህጉራዊ ስምምዕ ኪኸውን እንተዘ ይተቆቢሉ፡ ምውሳኔ መቅረጺ ክብሪ ወይ ዋጋ ብሰብ መዘ፡ ብመሰረት ዓንቀጽት 21-28 ናይዚ አዋጅ'ዚ ኪኸውን፡ ግን፡ በቲ ኣብ ዓንቀጽ 20 ናይዚ አዋ ጅ'ዚ እተወሰነ ተርታ (ቅደም-ተኸተል) ዘይኮ ነስ፡ በዝኸነ ተርታ (ቅደም-ተኸተል) ኪኸውን ዳይ ክተር ጀነራል ኪመርሕ ይኸእል።

34. ዳግም ምውሳኔ ብጉምሩክ

- (1) በዓል መዘ፡ አቅሱ ካብ ቍጽጽር ጉምሩክ ካብ እተ ለቁሉ ዕለት ኣብ ዝኸነ ግዜ ኣብ ውሽጢ ሰለስተ ዓመት፡ ናይ'ቲ አቅሱ ምደባ ታሪፍ፡ መቅረጺ ክብ ሪ ወይ መበቁል ሃገር ዳግም-ኪውስን ይኸእል።
- (2) ኣብ ትሕቲ ንኡስ ዓንቀጽ(1) ናይዚ ዓንቀጽ'ዚ ብዛዕባ እተገብረ ዳግም ምውሳኔ፡ ናይ ዳግም-ምው ሳን ምኽኒያትን ንኣእታዊ ተወሳኺ ቀረጽን ግብርን ተገምጊሙሉ ምኽኒን ዘይምኽኒን ዚገልጽ ወግዓዊ ምልክታ ብጽሑፍ ንኣእታዊ ይወሃብ፡ ይስደድ ወይ ይመሓላለፍ።
- (3) ዝኸነ ንኣእታዊ እተገምገመሉ ተወሳኺ ቀረጽን ግብ ርን ካብ ዕለት ወግዓዊ ምልክታ ኣብ ውሽጢ ሰላሳ መዓልታት ብኣእታዊ ይኸፈል።
- (4) በዓል መዘ ጉምሩክ ኣብ ትሕቲ ንኡስ ዓንቀጽ(1) ናይዚ ዓንቀጽ'ዚ ዳግም ምውሳኔ ኣብ ዘይገብረሉ ግዜ፡ እቲ ብኣእታዊ እተገብረ ናይ እታዋት አቅሱ

ምደባ ታሪፍ፣ መቅረጺ ክብሪ ወይ ናይ መበቁል ሃገር ዝምልከት ውሳኔ ናይ መወዳእታ ይኸውን፣ እዚ ዚኸውን ግን እቲ ብኣእታዊ እተገበረ ምውሳኔ ኣብ ናይ ሓሶት መርትዖ ወይ ኣብ ናይ ኣእታዊ ወይ ካልእ ሰብ ሸለልተኛ ወይ ኣታላሊ ተግባር ዝተመርኮሰ ምስ ዘይኸውን ጥራይ ኣይ።

35. አንጻር ዳግም-ምውሳኔ ዚግበር ይግባይ

- (1) ብናይ በዓል መዚ ጉምሩክ ዳግም-ምውሳኔ ቅርዝ በሎ ኣእታዊ፣ ሚኒስተር ብሕጋጋት ብዝውስኖ ኣገባባ ትን ኩነታትን ናብ ሚኒስተር ይግባይ ኪብል ይኸእል፣ እንተኸኑ፣ ዝኸኑ ዘይኣተወ ተወሳኺ ሕሳብ ወይ ማዕረኡ ዚኸውን ትሕጃ እንተዘይከፈሉ፣ እቲ ይግባይ ኣይርእን።
- (2) ኣብ ትሕቲ ንኡስ ዓንቀጽ(1) ናይዚ ዓንቀጽ'ዚ ዚግበር ይግባይ ካብ ዕለት ወግዓዊ ምልክታ ናይ ዳግም-ምውሳኔ ዝበጽሑ ኣብ ውሽጢ ሰላላ መዓልታት ብጽሑፍ ይቐርብ፣ እቲ ይግባይ ምኽኒያት ናይ ይግባይ ይገልጽን ብዝኸኑ ኣድላይ ደጋፊ መርትዖ ከእ ይስነን።
- (3) ኣእታዊ ኣብ ዝኸኑ መድረኽ ናይ'ቲ መስርሕ ይግባዩ ኪስሕብ ይፍቀደሉ።

36. ናይ ሚኒስተር ውሳኔ

- (1) ሚኒስተር ኣብ ዝቐልጠፈ ዚከኣል ግዜ፣ ግን፣ ኣብ ውሽጢ ሰለስተ ኣዋርሕ፣ ነቲ ይግባይ ውሳኔ ይህብ፣ ይግባይ እንተደኣ ተነጺጉ ከእ ምኽኒያቲ ይህብ።

(2) ሚኒስትር ንረብሓ ናይ ይግባይ በሃሊ ኣብ ዝወሰነ ሎም ጉዳያት፡ ዳይረክተር ጀነራል ነቲ ውሳኔ ኣብ ዝሓጸረ ዚከኣል ግዜ የተግብሮ፡ እንተላይ እቲ ካብ ዕለት ውሳኔ ኣብ ውሽጢ ተስዓ መዓልታት ኪኸፈል ዘለዎ ተመላሲ ቀረጽን ግብርን።

(3) ጉዳይ ይግባይ ኣብ ውሽጢ ሰለስተ ኣዋርሕ ካብ ዕለት ይግባይ ውሳኔ ኣብ ዘይግበረሉ ግዜ፡ ሚኒስትር ንኣእታዊ ምንዋሕ ከምዘድሊ፡ እተናውሓሉ ግዜን ምኽኒያቲን ኣቕዲሙ ብጽሑፍ ምልክታ እንተዘይገብሩ፡ እዚ ምንዋሕዚ ከኣ ካብ ሽዱሽተ ኣዋርሕ ዘይሓልፍ ኮይኑ፡ እቲ ይግባይ ንረብሓ ይግባይ በሃሊ ከምእተወሰነ ይቕጽር።

37. ይግባይ ናብ ዳንነትን ላዕለዋይ ቤት ፍርዲን

(1) ብመሰረት ዓንቀጽ 36 ናይዚ ኣዋጅ፡ ዚ ንዳግም ምውሳኔ ብዚምልከት፡ ሚኒስትር ኣብ ዝህበም ውሳኔታት ንዚቐርብ ይግባይት ንምርኣይ፡ ሚኒስትር ናጻ ኣህጉራዊ ዳንነት ይምዝዝ።

(2) ብንኡስ ዓንቀጽ (1) ናይዚ ዓንቀጽ፡ ዚ ናብ እተመስረተ ኣህጉራዊ ዳንነት ዝቐንፀ ይግባይ ካብ ዕለት ውሳኔ ሚኒስትር ኣብ ውሽጢ ተስዓ መዓልታት ይቐርብ።

(3) ብውሳኔ ኣህጉራዊ ዳንነት ቅር ዝበሎ ወገን ውሳኔ ካብ ዝተዋበሉ ዕለት ጀሚሩ ኣብ ውሽጢ ሰላ (60) መዓልታት ናብ ላዕለዋይ ቤት ፍርዲ ይግባይ ከቐርብ ይኽእል። ናይ ልዕለዋይ ቤት ፍርዲ ውሳኔ ናይ መወዳእታን ቀያድን ይኸውን።

ክፋል V

ምምላስ ቀረጽ፡ ምክፋልን ምእካብን ቀረጽ

38. ቀረጽ ንምምላስ እተፈቕደሎም ምክኒያታት

(1) ሚኒስትር ኣብ ከም'ዚ ዝሰዕበ ከኣታት ብኣእታዊ እተኸፍለ ቀረጽን ግብርን ብምሉኡ ወይ ብኸፊል ንኪምለስ ኪፍቅድ ይኸእል፡-

(ሀ) ኣቕሑ ናብ ሃገረ ኤርትራ ካብ እተጸዕነሉ ስፍራ ክሳብ'ቲ ኣብ ሃገረ-ኤርትራ፡ ካብ ቍጽጽር ጉምሩክ ዚልቀቑሉ እዋን ኣብ ዘሎ ዝኸነግ ግዜ ጉድኣት፡ ብልሽት (ምንቁልቋል) ወይ ዕንወት ምስ ዚበጽሖም፤

(ለ) ኣቕሑ ኣብ ቅዩድ መኸዘን ናይ ጉምሩክ ወይ ብጉምሩክ ኣብ እተፈቕደ ካልእ ቦታ እንከለዉ፡ ብባህርያዊ ጠንቅታት ዝነቐለ ኣብ ቅጹም ወይ ኣብ ክብደቶም ምጉዳል ምስ ዚርከብ'ሞ፡ ኣእታዊ ከም'ዚ ዝኣመሰለ ምጉዳል ኣብ ሕሳብ ቅድሚያ ምእታዉ፡ ነቶም ኣቕሑ ቀረጽ ምስ ዚኸፍሉሎም፤

(ሐ) ካብ ጉምሩክ እተለቀቑ ልክዕ ብዝሒ ኣቕሑ ምስ'ቲ ብኩባንያ ትራንስፖርት ንጉምሩክ እተሓበረ ማዕረ ኩይኑ፡ ካብ'ቲ ኣብ መእወጅ ኣቕሑ እተገልጸ ብዝሒ ግን ምስ ዚውሕድ፤

(መ) እተለቐቐ አቕሑ ካብ'ቲ ኣብ መአወጅ አቕሑ እተገልጸ ዓይነቶም ኪረገገጽ ዚኸእል ትሑት ዓይነት ምስ ዘኸኑኑ፣ ወይ

(ሰ) ብዘኸኑ ምኸኒያት ብጌጋ ኣብ አቕሑ ቀረጽን ግብርን ምስ ዚኸፈል ወይ ካብ ዚግባእ ንላዕሊ ምስ ዚኸፈል።

(2) ኣብ ትሑቲ ንኡስ ዓንቀጽ (1) (ሀ) ናይዚ ዓንቀጽ'ዚ ድንጋገ ናይ ዝተገብረሎም አቕሑ ትርፍራፍ፡-

(ሀ) ብዘሎዎ ኩነት ከምዚኣተዉ ተሓሲቦም ብህሉው ኩነታቶም ንውሽጣዊ ጠቕሚ ኪውዕሉ፣

(ለ) ዳግም ንደገ ክስደዱ፣

(ሐ) ካብ ኩሉ ወጻኢታት ናጻ ኮይኖም ንግምሩክ ክግደፉ፣ ወይ

(መ) ብዘይ ዝኸኑ ወጻኢታት ናይ ጉምሩክ ኣብ ትሑቲ ቍጽጽር ጉምሩክ ክዓንዉ ይኸእሉ።

(3) ካብ ወጻኢ ዝኣተዉ ናይ ቡስጣ አቕሑ ወይ ብመልእኸተኛ ዝኣተዉ አቕሑ ኣብ ዘይስትለሙሉ ወይ ብተቐባሊ ምስዚሕሰሙ፡ ናይ ቀረጽን ግብርን ምሕረት ይፍቀድ፣ ከም'ዚ ዚኸውን ግን፡-

(ሀ) አቕሑ ዳግም ንደገ ምስዚስደዱ፣ ወይ

(2) ወኪላት ምጽራይን ምስላጥን ጉምሩክ ካብ ሓደ ልእኮ ንላዕሊ ወይ ካብ ናይ ሓደ አእታዊ ሕሳብ ንላዕሊ ንዚእወዱዎ ናይ አታዊ አቕሑ ቀረጽን ግብርን ኬዋህልልዎን፣ ብሕጋዊት ከም እተአዘዘ ኸአ፣ አብ'ቲ ናይ ቅብሊት ገንዘብ ፍሉይ ናይ ምዕጻው ግዜ ወይ ቅድሚኡ፣ አብ'ቲ አቕሑ ንኪቕረጽ እተመደበሉ መዓልቲ፣ ነቲ ቀረጽን ግብርን ኪኸፍልዎ ይኸእሉ።

(3) ብመሰረት ናይ'ዚ አዋጅ'ዚ ኪኸፈል ዘለዎ ዝኹን መጠን ናይ ቀረጽ፣ ግብሪ ወይ መቕጻዕቲ፣ እዋኑ ምስ አኸለ ወይ ክኸፈል ዚግብኦ ምስ ኩነ፣ ናብ ሃገረ-ኤርትራ አታዊ ኪኸውን ዚግብኦ ዕዳ ይኸውን'ዎ፣ ብሚኒስተር በዚ ዝሰዕብ አገባብ ይእከብ፡-

(ሀ) ዝኹን ሰብ ኪኸፈል ዚግብኦ ዝኹን ቀረጽ፣ ግብሪ ወይ መቕጻዕቲ እዋኑ ምስ አኸለ ወይ ኪኸፈል ዚግብኦ ምስ ኩነ ከይከፈለ እንተ ተሪፉ'ዎ፣ ምልክታ ብግቡእ እተዋህቦ ምስ ዚኸውን፣ ሚኒስተር ነዚ ዝሰዕብ ስጉምቲ ክወስድ ይኸእል፡-

(i) ዝኹን ብስም'ቲ ሰብ ዚአተዉ ወይ ንሰደድ ከምዝኹን ዘፍለጡ አቕሑ አምሳይ'ቲ ኪኸፈል ዚግብኦ ብዝሒ (ወይ መጠን) ከም ትሕጃ ምሓዝን ክሳብ'ቲ ዕዳ ዚኸፈል ድማ ነፋም አቕሑ ብክ

ሳራ ናይ'ቲ ሰብ ምዝርዖም፣ ከም
ኡ'ውን

(ii) ነቲ ዚምልከቶ ሰብ ብሓደራ ደብዳቤ
ወይ ብኤለክትሮኒካዊ መራኸቢ ናይ
ሰላሳ መዓልታት ምልክታ ብምሃብ፣
ብእኡ ወይ ስለኡ ካብ ወጻኢ ዚአተዉ
ወይ ንወጻኢ ንኪሰደዱ ዚፍለጡ'ሞ፣
ብመሰረት'ዛ ቅድሚ'ዚኣ ዘላ ሕጥበ-ጽ
ሑ እተዛርዑ ዝኸኑ ኣቕሑ ናብ መሸ
ጣ፣ ህዝባዊ ሓራጅ ወይ ህዝባዊ ጨረታ
ኪወርዱ ምሕባር፣ ወይ

(iii) ቦቲ ዝምልከቶ ሰብ ኪኸፈል ዚግበኦ ብዝ
ሒ (መጠን) ወይ ተኸፋሊ ዘነጽር ናይ
ይክፈለኒ ክሲ ኣብ ዝኸኑ ስልጣን ዘለዎ
ቤት ፍርዲ ምቕራብ፡-

(A) ሚኒስተር ናይ ዝኸኑ ሰብ ንብረት ከም ትሕጃ
ንምትሓዝ (ንምዝራዕ) ሕጋዊ ክሲ ኪምሰርት
ይኸእል፣ ንስለ ዕላማታት ናይ'ዚ ከም'ዚ ዝኣ
መሰለ ሕጋዊ ክርክር ድማ፣ ኣብ ትሕቲ ትሕ
ዝቶታት ናይ'ዚ ኣዋጅ'ዚ እቲ ዚምልከቶ ሰብ
ኪኸፍሎ ንዘለዎ ዝኸኑ ቀረጽ፣ ግብሪ ወይ መ
ቕጻዕቲ ብዚምልከት፣ ከኣ ብመሰረት ሕግታት
ኤርትራ ከም ኣደ ቀንዲ ኣዕዳዩ ይቕጸር።

(4) አብ ዝኸነ ካልእ ኣዋጅ ወይ ሕጊ ሃገረ-ኤርትራ ዝሰፈረ ዝኸነ ድንጋገ፣ ብዘየገድስ ብመሰረት ድንጋገ ታት ናይ'ዚ ኣዋጅ'ዚ፣ ከም'ዚ ዝአመሰለ ብዝሒ (መጠን) ኪኸፍል ዘለዎ ሰብ ብዚምልከት፣ ብቻላት ንኡስ ዓንቀጽ (3) (ሀ) (iii) ናይዚ ዓንቀጽ'ዚ ዝኸነ ይኸን መጠን ገንዘብ ዚቕርብ መግለጺ (ስተትመንት) ኣብ ስልጣን ዘለዎ ዝኸነ ቤት ፍርዲ ምቕራብ ይከኣል።

(5) አብ ትሕቲ'ዚ ኣዋጅ'ዚ ዘይግበእ ክነሱ፣ ዝኸነ ሰብ ብመልክዕ ምምላስ ወይ ተመላሲ ቀረጽ ናይ ቀረጽን ግብርን ተመላሲ ክፍሊት ኣብ እተቐበለሉ፣ ብመሰረት ንኡስ-ዓንቀጽ (3) ናይዚ ዓንቀጽ'ዚ እቲ ተመላሲ ክፍሊት ብቕጽበት ናብ ሃገረ-ኤርትራ ክኣቱ ዘለዎ ዕዳ ይኸውን።

(6) ሓደ ሰብ፣ ኣብ ትሕቲ'ዚ ኣዋጅ'ዚ ብሃገረ-ኤርትራ ተአዋዲ ምስ ዝኸውን፣ ሚኒስተር፣ ካብ ዝኸነ ብኸፍሊ ጉምሩክ ንኸም'ዚ ዚአመሰለ ሰብ ተኸፋሊ ኪኸውን ዚኸእል ብዝሒ ወይ መጠን፣ ዳይረክተር ጀነራል ኪውስኖ ዚኸእል መጠን ብምጉዳል ወይ ብምድቕቕስ፣ ከምዚተሓዝ ኪገብር ይኸእል።

ክፋል VI

ምጉዕዓዝ አቕሑ

40. ናብ ሃገረ ኤርትራ ዚግበር ቀጥታዊ ምጉዕዓዝ

(1) ንዕላማ ናይ 'ዚ አዋጅ 'ዚ ብዚምልከት፡ አቕሑ ኣብ ናይ ሰደድ ሃገር ካብ ዘሎ ሰዳዲ ኣብ ሃገረ-ኤርትራ ናብ ዘሎ ተቐባሊ ብመንገዲ መግለጺ ጽዕነት ምስ ዚመሓላለፉ፡ አቕሑ ካብ ካልእ ሃገር ናብ ሃገረ ኤርትራ ብቐጥታ ጊዲዞም ማለት ይኸውን።

(2) ንዕላማታት ናይ 'ዚ አዋጅ 'ዚ ብዚምልከት፡ አቕሑ ካብ ዝኸነት ሃገር ናብ ሃገረ-ኤርትራ ኣብ ዝሰደዱሉ፡ ግን ኣብ መንጎ ኣብ ዘላ ዝኸነት ሃገር መጉዓዝያ ኣብ ዝቕይሩሉ (ትራንሲፕመንት) ከኣ ታት፡ እዚ ዝሰጠሉ እንተተማሊኡ፡ እቶም አቕሑ ካብ ሰዳዲት ሃገር ናብ ሃገረ-ኤርትራ ብቐጥታ ከም ዚገቡ ይቕጸሩ፡-

(ሀ) ኣብ'ታ ኣብ መንጎ ዘላ ሃገር እቲ አቕሑ ኣብ ትሕቲ ቍጽጽር ጉምሩክ ምስ ዚጸንሑ፤

(ለ) እቶም አቕሑ ኣብ'ታ ኣብ መንጎ ዘላ ሃገር ብዘይካ ምርጋፍ፡ ዳግማይ ምጽዓን፡ ናይ ጽዕነት ምምቃል ወይ ምሕዋስ፡ ወይ እቶም አቕሑ ብግብ-እን ጽቡቕን ከኣታት ንኪተሓዙ ዚግበር ስራሕ እንተዘይከኑ ኣብ ልዕሊኦም ዝኸነ ምስ ናዕ ወይ ምምስራሕ ምስ ዘይፍጸም፤

(ሐ) አቕሑ አብ'ታ አብ መንጎ ዘላ ሃገር አብ ንግድ ወይ ሃልኪ ምስ ዘይኣትወ፣ ከምኡ ኸአ

(መ) እቶም ናይ ንኡስ ዓንቀጽ(1) ናይዚ ዓንቀጽ'ዚ ናይ መበቁላዊ መግለጺ ጽዕነት ድንጋጌታት ተፈጸምቲ ምስ ዚኹን ብዝኹን ይኹን መንገዲ ምስ ዘይቅየሩን።

41. ምግዕዓዝ አብ ውሽጢ ክሊ ገማግም

(1) ብመርከብ ወይ ብተንሳፋፊት አብ መንጎ ዝኹን ገምገማ ወደባት ሃገረ-ኤርትራ ዚግበር ምጉዕዓዝ ከም ናይ ክሊ ገማግም ምንቅስቓስ ይቕጸር፡ አብ ከምዚ ዝኣመሰሉ ምንቅስቓስ ዚዋሳኣ ኩሉን ተንሳፊ ፍቲ ድማ ገማግም ከም ዝቕነታ ተንሳፊፍቲ ይውሰዳ።

(2) ንወጻኢ ዝቕንዕት መርከብ(ተንሳፋፊት) አብ መንጎ ወደባት ኤርትራ አብ ትገሸሉ፡ አብ ውሽጢ ክሊ ገማግም'ውን አቕሑ ክትጽዕን ትኸእል ኢያ፣ እዚ ግን ብሚኒስተር ከውጽእ አብ ትሕቲ ዚኸእል ምስ ከምዚኣም ዝኣመሰሉ አቕሑ ብዚዛመድ ሕጋጋት እና ተገዝኦ ኢያ።

(3) አቕሑ ብመሰረት ንኡስ ዓንቀጽ(2) ናይዚ ዓንቀጽ'ዚ አብ ትሕቲ ገምገማዊ ስርዓተ-ምግዕ ዓዝ ንወጻኢ ብዝቕንዕት መርከብ አብ ዚግዕዓ ዙሉ እዋን፡ ቅድሚ ናብ ከምዚኣ ዝኣመሰሉት መርከብ ምጽዓናም፡ ኣለቓ መርከብ ወይ ካልእ ዝምል

ከቶ ሰብ አብ ትሕቲ'ዚ ስርዓት'ዚ ኪገ ዓዓዙ ዘለ
ዎም ናይ ውሽጢ አቕሑ፡ እታዋት አቕሑን ናይ
ትራንዚት አቕሑን ዚዝርዝር፡ ዚእወጁሉ አብያተ-
ጽሕፈት ጉምሩክ ዚገልጽን ብዛዕባ'ታ መርከብ ዝር
ዝር ሓበሬታ ዚህብን ናይ ጽዕነት ማኒፌስት ወይ
ናቲ ተወሳኺ መግለጺ የቕርብ።

(4) አብ ንኡስ ዓንቀጽ(3) ናይዚ ዓንቀጽ'ዚ እተጠ
ቐሰ ናይ ጽዕነት ማኒፌስት ወይ መወሰኸትኡ
ሓንሳብ ብበዓል መዚ ጉምሩክ ቅቡል ምስ ኩነ፡
አቕሑ አብ ትሕቲ ገምገማዊ ስርዓተ-ምግባር
ንኪገዓዙ ዜፍቅድ ስልጣን ይኸውን።

(5) ንዕላማታት ናይ'ዚ አዋጅ'ዚ ብዚምልከት፡ አብ
ትሕቲ'ዚ ስርዓት'ዚ ካብ ዝኸውነት መርከብ ዚወርዱ
ዝኸውኑ አቕሑ አብ ቤት ጽሕፈት ጉምሩክ ጥራይ
ይራገፉ፡ ብኸምዚ ዚራገፉ ዝኸውኑ አቕሑ ድማ ክሳ
ብ'ቲ አንጻሩ ዝኸውነ ኩነታት ንበዓል መዚ ብመር
ትዖ ዚበርሃሉ፡ ከም ቀረጽን ግብርን ዘይተኸፍሎም
እታዋት አቕሑ ይቆጸሩ።

42. ስንቁ

(1) አብ አህጉራዊ መጉዓዝያ አብ እትዋሳእን፡ ናብ ክሊ
ግዝአት ሃገሪ- ኤርትራ አብ እትመጸእን ካብኡ አብ
እትነቅልን መርከብ ወይ ነፋሪት ዚጓዓዙ ሰባት ዝጥቀ
ሙሉም ወይ ንዕኡም በብሓደ ዚሸየጡ ዝኸውኑ አቕ
ሑ እንተላይ መድሃኒት፡ ናይ ትምባኽ ውጽኢታት፡

ቢራ፡ ነቢትን አልኮላዊ መስተን፡ ነዳዲ፡ መለሰለሲ ቅ
ብእታት፡ መቀያየሪ አቕሑን ካልእ መሳርሒታትን-
ንቅጽበታዊ ምዕራይ ወይ ዝውታረ ኣብ መግግዝያ
ይኹን ኣይኹን-፡ ኩሎም፡ ንሰለ ዕላማ ናይ'ዚ ኣዋ
ጅ'ዝን ናይ ጉምሩክ ስርዓተ-ታሪፍን ከም ስንቂ ይ
ተሓዙ፤ ሰለዚ ከኣ ኣብ ትሕቲ ሚኒስትር ብሕጋ
ጋት ኪመርሖ ዚኸእል ናይ ጉምሩክ ቍጽጽርን ኩነ
ታትን ካብ ክፍሊት ቀረጽን ግብርን ናጻ ይኹኑ።

(2) ንገያሾ ወይ ሰራሕተኛታት ንሃልኪ ወይ መሸጣ
ዚውዕሉ ዝኹኑ አቕሑ ካብ ናይ እታው ቀረጽን
ግብርን ናጻ ይኹኑ፤ እዚ ዚኸውን ግን እዞም
እተጠቕሱ ሰባት ካብ'ታ ኣብ ቀጥታዊ ኣህጉራዊ
ጉዕዞ ዘላ መርከብ ወይ ነፋሪት ከይወረዱ እንተቐ
ጸሎምን፡ ከምኡ'ውን እቲ ናይ ስንቂ ብዝሒ፡
ቁጽሪ ተሳፈርትን ሰራሕተኛታትን ንውሓት ናይ ዝ
ኹነ ምጽናሕ ኣብ ሃገረ-ኤርትራን ኣብ ግምት ብም
እታው ከም ርትዓዊ ምስ ዚቐጽርን ጥራይ ኣይ።

(3) ዝኹነት መርከብ ወይ ነፋሪት ኣብ ሃገረ-ኤርትራ
ምትዕርራይ ኣብ ዚግበረላ እዋን፡ ኣብኣ ዚህሉ
ዝኹነ ስንቂ ኣብ ትሕቲ ቁጽጽር ጉምሩክ ይዕ
ሸግ፤ ናይ እታው ቀረጽን ግብርን ኣቐዲሙ እንተዘ
ይተኸፊሉ ድማ መሸጣን ሃልክን ክልኩል ይኸውን፤
ከም'ዚ ዝኣመሰለ ክልከላ ቅድሚ ንቕሎ ናይ ቀጥ
ታዊ ኣህጉራዊ ጉዕዞ ናብ ናይ ወጻኢ ወደብ ብቐጽ
ቦት ይለዓል።

(4) በዓል መዚ ጉምሩክ ኪውከሶ ዝኸለል ብትኸክል እተ
ታሕዘ መአወጅ ስንቂ ኣብ'ታ መጉዓዝያ ክሳብ
ዘሎ፡ ኣድላይነት "መአወጅ ኣቕሑ" ንኹሎም ሃለ
ኹቲ ወይ ተሸየጥቲ ስንቂን ኣፋውስን ሸለል ይበ
ሃል።

43. ኩነታት ሓለፋታት ስንቂ ኣብ ኣህጉራዊ መጉዓዝያ

(1) ኣብ ኣህጉራዊ መጉዓዝያ ጥራይ ዝዘውተር፡ ኣብ
ውሽጢ'ታ ናብ ግዝኣታዊ ክሊ ኤርትራ ዝኣተወት
መርከብ ወይ ነፋሪት ዚርከብ ስንቂ፡ በዚ ዝሰዕብ
ኪውገን ይፍቀደሉ፡-

(ሀ) ብዝምልከቶ ኩነታት እናተገዛእ ንውሽጣዊ
ዝውታሪ ይጸረ ወይ ኣብ ትሕቲ ካልእ ስርዓት
ናይ ጉምሩክ ይኣቲ፤

(ለ) ኣቕዲሙ ብበዓል መዚ ብእተሞህበ ፍቓድ እናተ
ገዛእ፡ ኣብ ትሕቲ ቊጽጽር ናይ ባዕሉ'ቲ ኣብ
ኣህጉራዊ መጉዓዝያ ዚዋሳእ ኣንቀሳቓሲ ወይ
ኩባንያ ናብ ዘላ ካልእ መርከብ ወይ ነፋሪት
ይግዕዝ።

(2) በዓል መዚ ጉምሩክ፡ በብግዜኡ ኣብ ዝኸነ ግዜ፡
ኣብ መርከብ ወይ ነፋሪት ዘሎ ስንቂ ኪቆጸጸር ይኸ
እል፡ ገለ መጠን ኪዕደል ድሕሪ ምፍቃድ ድማ ንዝ
ተረፈ ብናይ ጉምሩክ ማሕተም ይዕሸግ።

(3) ኣብ ዝኸነት ኣህጉራዊ ባቡር ምድሪ ከም ስንቂ ዝኣ
ተዉ ናይ መግቢ ዓይነታት፡ ዘይኣልኮላዊ መስተ፡

ቢራ፡ ነቢትን አልተላዊ መስተን፡ እዚ ዝሰዕብ እንተ ተመሊኡ፡ ካብ ናይ እታው አቕሑ ቀረጽን ግብርን ናጻ ይኸኑ፡-

- (ሀ) ከምዚ ዝኣመሰሉ አቕሑ አብተን አብ አህጉራዊ መገሻ እተአትዎ ሃገራት ጥራይ እተገዘኡ ምስ ዝኸኑ፤
- (ለ) አብ'ታ አቕሑ እተገዘኡላ ሃገር ተኸፈልቲ ዝኸኑ ውሽጣዊ ቀረጽን ግብርን፡ ከምኡ'ውን ዝኸኑ ናይ እታው ቀረጽን ግብርን እተኸፍሉ ምስ ዝኸኑ፤
- (ሐ) ሃልኪ ናይ ከምዚኣም ዝኣመሰሉ አቕሑ አብ አህጉራዊ ባቡር፡ ናይ እተኸፍሉ ቀረጽን ግብርን መሊሰካ ምኽፋል ወይ ንሰደድ ብዝምልከት ካብ ዚፍቀድ ሓለፋ ብምልኡ ወይ ብኸፊል ምፍቃድ ምስ ዘየኸትል፤
- (መ) ሒዝካዮ ንኸትከይድ ዚግበር መሸጣ ክልኩል ከይኑ፡ ከምዚኣም ዝኣመሰሉ አቕሑ አብ ውሽጢ ባቡር ንኪሃልኩ ተባሂሎም ጥራይ ዚሸየጡ ምስ ዝኸኑ፤
- (ሰ) ብዝሒ ናይ ከምዚኣም ዝኣመሰሉ አቕሑ ንምሉእ ናይ ምኻድ ወይ ምምጻእ መገሻ፡ ካብ ዘድሊ ንቡር ስንቂ ምስ ዘይዛይድ።

44. ሐለፋታት ሰንቂ ንደገ ንዝበገሳ መራኽብን ነፈርትን ካብ ግዝኢታዊ ክሊ ሃገረ-ኤርትራ ተበጊሰን ናብ ናይ ወ ጸኢ መዓርፎ ዚኸዳ መራኽብን ነፈርትን፡ ነዚ ዝሰዕብ፡ ነጻ ካብ ናይ እታው ቀረጽን ግብርን፡ ኪወስዳ መሰል ኣለ ወን፡-

(ሀ) ብተሳፈርትን ሰራሕተኛታትን ዚሃልኸን ድሕሪ ንቐሎ ካብ ሃገረ-ኤርትራ ኣብ ውሽጢ መገጫዎ ብንጽል ዚሸየጥን ሰንቂ፡ ከምዚ ዝኣመሰለ ሰንቂ ድማ ቍጽሪ ተሳፈርትን ሰራሕተኛታትን ድሮ ኣብኡ ዝጸንሐ መጠን ሰንቅን ኣብ ግምት ብምእታው፡ በዓል መዚ ጉምሩክ ርትዓዊ'ዩ ብዝበለጹ ዓቕን ክውሰድ ይኸ እል፣ ከምኡ ኸኣ

(ለ) ንምንቅስቓስን ጸገናን ናይ መርከብ ወይ ነፋሪት ኣድ ለይቲ ዝኸኑ ናይ ሃልኪ ሰንቂ።

45. ትራንዚትን ትራንስፕሮመንትን

(1) ዚኣተዉ ወይ እታዋት ኣቕሑ ንትራንዚት ወይ ንም ስግጋር (ትራንስፕሮመንት) ምኽኛም ኣብ ዝፍለ ጠሉ ከኣታት፡ ሚኒስተር፡ በቲ ብመገዲ ሕጋጋት ኬገድዶ ብዚኸእል ከኣታትን ድሩትነትን ናይ ግዜ ገደብን እናተገዘኡ፡ ኣቕሑ፡ ናይ እታው ቀረጽን ግብርን ከይተኸፍሎም፡ ኣብ ትሕቲ ቍጽጽር ጉም ሩክ ኪግዕዙ ኪፍቅድ ይኸእል።

(2) አቕራቢ አብ ትሕቲ ቀጽጽር ጉምሩክ ክሳብ እተንቀሳቀሱን እቲ ኣግዓዚ ንግግር ቅቡል ብዘኹነ መልክዕን መጠንን ትሕጃ ምስ ዜመዝግብን፡ አብ ትሕቲ ናይ ጉምሩክ ትራንዚት ምዃኖም እተፈልጡ አቕራቢ ናይ ምእታው ቀረጽን ግብርን ምኽፋል ኣይ ምልክቶምን፡-

(ሀ) ካብ'ቲ ናብ ሃገረ-ኤርትራ ዚእተወሉ ናይ ጉምሩክ ቤት ጽሕፈት ናብ'ቲ ካብ ሃገረ-ኤርትራ ዚውጽኡሉ ናይ ጉምሩክ ቤት ጽሕፈት (ሓላፊ ትራንዚት)

(ለ) ካብ'ቲ ናብ ሃገረ ኤርትራ ዚእተወሉ ናይ ጉምሩክ ቤት ጽሕፈት ናብ ናይ ውሽጢ ዓዲ ቤት ጽሕፈት ጉምሩክ (ኣታዊ ትራንዚት)

(ሐ) ካብ ናይ ውሽጢ ዓዲ ቤት ጽሕፈት ጉምሩክ ናብ'ቲ ናይ መውጽኢ ቤት ጽሕፈት ጉምሩክ (ወጻኢ ትራንዚት)

(መ) ካብ ናይ ውሽጢ ዓዲ ቤት ጽሕፈት ጉምሩክ ናብ ካልእ ናይ ውሽጢ ዓዲ ቤት ጽሕፈት ጉምሩክ (ውሽጣዊ ትራንዚት)

(3) አብ ትሕቲ ስርዓት ትራንዚት ንዘሎዉ አቕራቢ ብዚ ምልክት መዘወጅ አቕራቢ (ደክለረሽን) ብዘቐረበ፡

እቲ ዝምልከቶ ሰብ ኣብ ትሕቲ'ዚ ስርዓት'ዚ ንዝ
እቶ ግዴታታት ንምፍጻም ኣላፍነት ይህልዎ፡ ብፍ
ላይ እቶም ኣቕሑ፡ ብመሰረት'ቲ ንንኡስ ዓንቀጽ
(1) ናይዚ ዓንቀጽ'ዚ ብምኸታል ሚኒስተር ዜገ
ድዶ ኩነታት፡ ብዘይዝኸኑ ምጉዳል ናብ'ቲ ኣብ
መወዳእታ ነቕጣ ጉዕዞኦም ዘሎ ናይ ጉምሩክ ቤት
ጽሕፈት ምብጽሖም የረጋግጽ።

(4) እቲ ኣላፍነት ኣቕሑ ዚምልከቶ ናይ ትራንስፖርት
ኩባንያ ወይ እቲ ናይ መጎግዚያ ኣንቀሳቓሲ፡ ነቲ
ብመሰረት ንኡስ ዓንቀጽ(1) ናይዚ ዓንቀጽ'ዚ ብሚ
ኒስተር ዚግደድ ኩነታት ምስ ዚፍጽም፡ ኣብ ትሕቲ
ስርዓተ-ምስግጋር (ትራንስፖርት) ምኽኒኖም እተ
ኣወጁ ኣቕሑ ናይ እታው ቀረጽን ግብርን ምኸፋል
ኣይምልከቶምን።

46. እተኸልከሉን እተደረጉን ኣተውትን ሰድድን

(1) ኣብ ናይ ጉምሩክ ሕጋጋት ታሪፍ ወይ ኣብ ካልእ
ሕግታት ሃገረ-ኤርትራ ከም እተነጸረ፡ ናይ ገለ ኣቕ
ሑ ናብ ሃገረ-ኤርትራ ምእታው፡ ካብ ሃገረ-ኤርት
ራ ምስዳድ፡ ምኸዛን ወይ ምግዕዓዝ ክልኩል ይኸ
ውን፤ ነዚ ንኡስ ዓንቀጽ'ዚ ዚጥሕሱ ዝኸኑ ኣቕሑ
ድማ ይተሓዙ።

(2) ኣእታዊ ወይ ሰዳዲ ኣብ ዝምልከቶ ግዜ ብቕዓት ዝነ
በሮ ኣድላዩ ፍቓድ፡ ልቕንሳ፡ ወረቕት ምስክር ወይ
ካልእ ሰነድ ካብ ዝምልከቶ በዓል ስልጣን እንተዘይ
ረኺቡ፡ ኣብ ናይ ጉምሩክ ሕጋጋት ታሪፍ ወይ ካል

እ ሕጋታት ሃገረ-ኤርትራ ከም እተነጸረ፡ ናይ ገለ አቕሑ ናብ ሃገረ-ኤርትራ ምእታው፡ ካብ ሃገረ-ኤርትራ ምስዳድ፡ ምኽዛን ወይ ምግዕዳዝ ክልኩል ይኸ ውን፣ ብዘይ ከምዚ ዝኣመሰለ ስነዳ ዝኣተዉ ዝኹኑ አቕሑ ድማ ክሳብ'ቲ ተደላዩ ነገር ዚፍጸም ይዝ ርዑ፡ እቲ ስነዳ ኣብ ውሽጢ ሰለሳ መዓልታት እንተ ዘይቀረቡ ድማ ኣብ መወዳእታ ይተሓዙ።

- (3) ብመሰረት'ዚ ዓንቀጽ'ዚ ምስ ምትሓዝ፡ ምዝራዕ፡ ምኽዛንን ምውጋንን ናይ አቕሑ ዚዛመድ ዋጋታት ኣብ ዋና ናይ ከም'ዚኣም ዝኣመሰሉ አቕሑ (ን) (ወይ) ኣብ'ቲ ኣንቀሳቓሲ መጉዓዝያ ናይ አቕሑ (ን) ይወድቕ፣ ብጉምሩክ እተኸሰረ ዝኹነ ከም'ዚ ዝኣመሰለ ዋጋታት ድማ ናይ ምድናይ ስልጣን ኣብ ዘለዎ ቤት ፍርዲ ብዳይረክተር ጀነራል ኪእከብ ይከኣል።

ክፋል VII

መኽዘናት፡ ቀረጸ-ናጸ ድኳናት፡ ናይ ኮንተይነር ዲፖታትን እተሰየሙ ስፍራታትን

47. ስልጣን ሚኒስትር ፍቓድ ንምህብን ስፍራታት ንምስዖምን

- (1) ሚኒስትር፡ ኣብ ትሕቲ ብሚኒስትር ዝተወሰነ ሕጋጋት ብቕዓት ንዘለዎ ዝኹነ ሰብ፡ ነዚ ዝስዕብ ስፍራ ንምክያድ፡ ፍቓድ ክህብ ይኽእል፡-

(ሀ) ንግዜያዊ ምኽዛንን ምምርጫን ናይ'ቶም ካብ ቁጽጽር ጉምሩክ ዘይተለቐቐ ጎረቤታት ኣቕሩቡ ዚኸውን ናይ ትራንዚት መኽዛንን ናይ ኮንተይነር ዲፖዝን፤

ለ) ንምኽዛን ናይ'ቶም ካብ ቁጽጽር ጉምሩክ ዘይተለቐቐ ጎረቤታት ኣቕሩቡ ወይ ከኣ ንሰደድ ዝቐንዑ ኣቕሩቡ ዚውዕል ናይ ጉምሩክ ቅዩድ መኽዛንን፤

(ሐ) ኣብ ኣህጉራዊ ምግዕግዕ ንእተዋፈሩ መገ-ግዚያታት ዚውዕል ስንቂ፡ መቐያየርን መሳርሒታትን ዚኸዘነሉ ናይ ጉምሩክ ቅዩድ መኽዛንን፤ ወይ

(መ) ብመሰረት'ዚ ኣዋጅ'ዚ ወይ ዝኸነ ካልእ ሕጊ ሃገራዊ-ኤርትራ፡ ካብ ግዝኣታዊ ክሊ ኤርትራ ንዚወጹ ወይ ናብ ግዝኣታዊ ክሊ ኤርትራ ንዚኣትዉ ወይ ናይ ዲፕሎማሲያዊ ሓለፋ መሰል ንዘሎዎም ሰባት፡ ከከም ኩነታቱ፡ ናጻ ካብ ቀረጽን ግብርን ዝኸነ ኣቕሩቡ ዚሽየጡሉ ቀረጽ-ናጻ ድኳን፤

ሚኒስተር ኣብኡ ናይ ዚኣትዉ ኣቕሩቡ ዓይነትን ደረጃታትን ወይ ኣቕሩቡ ናብኡ ዚኣትዉሉ ኩነታት ከስጽር ወይ ኪደርት ይኸእል፡ ኣብ ዝኸነ ኩነታት ድማ ዝኸነ ካብ'ዞም ኣቕሩቡ ብመሰረት ሕገብ-ጽሑፍ (ሀ)ን(ለ)ን(ሐ)ን ናይዚ ንኡስ ዓንቀጽ'ዚ ንኪኸዘን ብበዓል መዚ ብብሞዴል፡ ብሰራሓት፡

በቁጽሪ ኮንተይነራት ወይ ጥቕላላት፣ ብቕጺ ወይ ብመለላዩ ቀጽሪ በልክዕ ንምርግጋጹ ምስዘይከአል ኣይፍቀደሉን።

(2) ሚኒስትር በሕጋጋት እናተግዝአ፣ ኣብ ትሕቲ ንኡስ ዓንቀጽ (1) ናይዚ ዓንቀጽ'ዚ ንዜፍቅዶ ፍቓድ ዜውህብ ሰልጣን ኪመሓይሾ፣ ኪደስክሎ፣ ኪሐድሶ፣ ኪስርዞ ወይ እንደገና ኪመልሶ ይኸእል፣ ኣብ ዝኸነ፣ ናይ ምድሰካል ወይ ምሰራዝ ከኣታት ድማ ዝኸነ፣ ውንዙፍ ቀረጽን ግብርን ሚኒስትር ኪውስኖ ኣብ ትሕቲ ዚኸእል ከኣታት ብቕጽበት ተኸፋ-ሊ ይኸ ውን።

(3) ዝኸነ፣ ኣብ ምእታዎም ካብ ደገ ናብ ቅዩድ መኸ ዘን ከምዚኣትዉ ብመሰረት ንኡስ ዓንቀጽ (1) (ለ) ናይዚ ዓንቀጽ'ዚ እተአወጀሎም ኣተውቲ ኣቕሑ፣ ካብ'ቲ ብበዓል መዚ ናብ ቅዩድ መኸዝን ዚአተዉሉ ዕለት ብዘይ ክፍሊት ቀረጽን ግብርን እንተነውሑ ንናይ ሓደ ዓመት እዋን ኪኸዙኑ ይፍቀደሎም።

(4) ብመሰረት ንኡስ ዓንቀጽ (1) (መ) ናይዚ ዓንቀጽ'ዚ ፍቓድ እተዋህበ ኣካያዲ ናይ ዝኸነ ቀረጽ-ናጻ ድኳን፣ ንመሸጣ ናይ ዚቐረቡ ኣቕሑ ዋጋታት፣ እቶም ኣቕሑ ካብ ቀረጽን ግብርን ናጻ ናይ ምኃኖም ከኣታት፣ ከም ዘንጸባርቕ የረጋግጽ፣ ሚኒስትር ኣብ ዚእዝዞ ግዜ፣ ግን ከኣ ካብ ዓመት ኣብ ዘይውሕድ ድማ፣ ኣብ መሸጣ ናይ ዚቐረቡ ከሎም ኣቕሑ ምሉእ ዝርዝር እንተላይ ናይ ኣቕሑ መግዝኢ ዋጋን እተአመመ ናይ መሸጣ ዋጋን ናብ ሚኒስትር የቕርብ።

(5) አካያዲ ናይ ዝኸነ መኸዘን፡ ናይ ኮንተይነር ዲፖ ወይ ናይ ቀረጸ-ናጻ ድኳን፡ ብበዓል መዚ ምስ ዚሕተት፡ በዓል መዚ ናብ'ቲ መኸዘን፡ ኮንተይነር ዲፖ ወይ ቀረጸ-ናጻ ድኳን እንተላይ ናብ ዝኸነ ኣብያተ-ጽሕፈት፡ ወይ ኣብ ትሕቲ ቁጽጽር አካያዲ ዚኸነ ምስ'ቲ ቦታ እተሓሰሩ ካልእ ስፍራታት ኪሓቱ፡ ኣብኡ ዝኸነ ናይ አቕሑ ጥቕላል ወይ ኮንተይነር ኪኸፍት ወይ አቕሑ ንምምርማር መሸፈኒኦም ኪቕንጥጥ ናጻ ይገድፎ፤ ከምኡ ድማ በዓል መዚ ግቡእ ምደባ ታሪፍን መቐረጺ ክብርን ንምውሳን መርአዩ ዚኸውን አቕሑ ንኪወሰድ፡ ወይ ትሕዝቶታት መኸዘን፡ ኮንተይነር ዲፖ ወይ ቀረጸ-ናጻ ድኳንን ኦዲት (ምጽብጻብ) ንኪገብር፡ ዝድለ ሓዘ ይምጡ።

(6) ኣብ ቅዩድ መኸዘን ወይ ቀረጸ-ናጻ ድኳን ኣብ ዚርከቡ አቕሑ፡ ኣጠቓልለኦም ወይ ናይ ዓይነ-ዕዳጋ ዓይነቶም ንምምሕያሽ፡ ወይ ንጽዕነትን ጉዕዞን ንምቕራቦም፡ ከም ንኣብነት ንግዙፍ ምክፍፋል፡ ምጉጅጃል ጥቕላላት፡ ብደረጃን ዓይነትን ምስራዕ፡ ወይ ከኣ ነቶም አቕሑ ንምዕቃብ ዝኸነ ኣድላዩ ሰራሕ ምፍጻም ዘጠቓለለ ንቡር መልክዓት ናይ ኣተሓሕዛ ኪፍጸመሎም ይፍቀድ፤ እንተኸነ፡ በዓል መዚ ጉምሩክ ኣብ ቅዩድ መኸዘን ወይ ኣብ ቀረጸ-ናጻ ድኳን ንዘለዉ አቕሑ ብመሰረት'ቲ ኣብ መአወጅ አቕሑ ዘሎ ሓበሬታ ኪምርምርም ወይ ኦውዲት ኪገብሮም መታን ኪኸእል፡ ዝኸነ ካብ'ዚ ኣብ ላዕሊ እተጠቕሰ ንጥፈታት ንኣገባብ ኣከዛዝና ናይ'ቶም አቕሑ ኣይቅይርን።

48. ተሐታትነት ንቀረጽን ግብርን ኣብ ኣካያዲ ይወድቕ

(1) ዝተቐበሎም ኣቕሑ ጌና ኣብ ትራንዚት መኸዘን፡ ኣብ ኮንተይነር ዲፖ፡ ኣብ ቅዩድ መኸዘን ወይ ኣብ ቀረጽ-ናጻ ድኳን ከምዘለዉ፡ ብመሰረት ዓንቀጽ 15 ናይዚ ኣዋጅ፡ ከም እተኣወጁን ምትሕሰብ ከም እተገብረሎምን፡ ወይ ብበዓል መዚ ከም እተለቐቐ፡ ንበዓል መዚ ብዜዕግብ መገዲ ብመትርፎ ኪረጋግጽ እንተዘይ ክኢሉ፡ ኣካያዲ ናይ ትራንዚት መኸዘን፡ ኮንተይነር ዲፖ፡ ቅዩድ መኸዘን ወይ ናይ ቀረጽ-ናጻ ድኳን፡ ኣብ ትሕቲ'ዚ ኣዋጅ'ዚ ወይ ኣብ ትሕቲ ዝኸነ ካልእ ሕጊ ሃገረ-ኤርትራ ንጉምሩክ ብዝምልከት ናይ እተሰልዐ ኩሉ ቀረጽን ግብርን ናይዞም ኣቕሑ ብቕጽበት ተሐታቲ ይኸውን።

(2) ኣብ ትሕቲ ንኡስ ዓንቀጽ(1) ናይዚ ዓንቀጽ'ዚ ንኣቕሑ ተኸፋሊ ዚኸውን ምጣኑ ቀረጽ ከም'ዚ ዝሰዕብ ይኸውን፡-

(ሀ) ኣቕሑ ኣብ ትራንዚት መኸዘን ወይ ኮንተይነር ዲፖ ምስ ዚኣትዉ፡ እቲ ብመሰረት ዓንቀጽ 15 ናይዚ ኣዋጅ'ዚ ኪኣወጁ እንከለዉ ዝነበረ ምጣኑ፡ ከምኡ ኸኣ

(ለ) ኣቕሑ ኣብ ናይ ጉምሩክ ቅዩድ መኸዘን ወይ ቀረጽ-ናጻ ድኳን ምስ ዚኣትዉ፡ ንኩነታት ምጥፋእ ኣቕሑ ብዚምልከት፡ እቲ ስለ'ዚ ዕላማ'ዚ ኣብ እተኣወጁሉን ኣብኡ ዝኣተዉሉን ግዜ ዝነበረ፡ ኣብ ሃገረ-ኤርትራ ንኪሃልኩ ካብ ቅዩድ

መኸሠን ወይ ቀረጸ-ናጻ ድኳን ብሕጋዊ መገዲ
ንዝወጹ ኣቕሑ ብዝምልከት ድማ፡ እቲ ብጉም
ሩክ እተለቐቐሉ መዓልቲ ዝኸበረ።

49. ማኒስተር ሕጋጋት ኪውጽእ ይኸእል

ማኒስተር ነዚ ዝሰዕብ ዚምልከት ሕጋጋት ኪውጽእ ይኸ
እል፡-

(ሀ) ንናይ ትራንዚት መኸሠን፡ ኮንተይነር ዲፖ፡ ንናይ ኮ
ንተይነር ባንክ፡ ቅዩድ መኸሠን፡ ቀረጸ-ናጻ ድኳን
ወይ ካብ ቀጽጽር ጉምሩክ ዘይተለቐቐ ካብ ወጻኢ
ዚኣተዉ ኣቕሑ ዚኸሰቡ ንዝኸሰቡ ግዜያዊ መሳሰሎ
ዚኸውን ፍቓድ ንምርካብ መታን ኪመልከቲ፡ ኣካየ
ድቲ ናይ ከም'ዚ ዝኣመሰለ መሳሰሎ ኪህልዎም
ዘለዎ ብቕዓት፡ ከም ዚግኑት፡ ቅንዕና (ኢንተግሪቲ)፡
ፊናንሳዊ ከኣታት፡ ተቐማጥነት ወይ ዝኸሰቡ ማኒስ
ተር የድሊ'ዩ ዚብሎ ካልእ ብቕዓት ወይ ከኣታት
ዚውሰን፤

(ለ) ፍቓድ ዝተሞህበሉ ኣገባብን ከኣታትን ዚውሰን፤ እን
ተላይ'ቲ ካብ ኣካየድቲ ዚድለ ትሕጃን ቀዋሚ ዲፖ
ዚትን፡ ዕድመ ናይ ከምዚኦም ዝኣመሰሉ ፍቓዳት፡
ከምኡ ድማ እንተልዩ ኣብ ሕጥበ-ጽሑፍ(ሀ) ናይዚ
ዓንቀጽ'ዚ ንእተጠቐሱ መሳሰሎታት ናይ ምክያድ
ሓለፋ ብምርካብ ንጉምሩክ ዚኸፈል ክራይ፤

(ሐ) ከም'ዚ ዝኣመሰሉ ፍቓዳት ዚወጹሉ፡ ዚመሓየሹሉ፡
ዚእገደሉ፤ ዚሕደሱሉ፡ ዚሰረዙሉ ወይ እንደገና

ናብ ዚነበሩዎ ዚምለሱሉ ኩነታት፡ እንተላይ ገዢ መቐጻጸቲ ብወገን አካዳሚ ንዚጋጥም ሸለልትነት ወይ ምጥሓስ ናይ ሕጋጋት ዚውሰን፤

(መ) ንመኸዘናት ትራንዚት፡ ኮንተይነር ዲፖ፡ ቅድድ መኸ ዘናት፡ ቀረጸ-ናጸ ድኳናትን ንግዚያዊ ናይ መኸዘን መሳላጥያታትን ዚኸውን ናይ መለክዒ ደረጃታት ዚምስርት፤ ከም'ዚ ዝአመሰለ ናይ መለክዒ ደረጃ ታት ንመደኮኒ ቦታ፡ ስፍሓት፡ አብያተ ጽሕፈት፡ መሳርሒታትን ጸጥታን ናይዞም መሳላጠያታት የጠቓ ልል፤

(ሰ) አካዳሚኒ ኪሕዙዎ ዘሎዎም መዛግብ፡ ናይ ከምዚአም ዝአመሰሉ መዛግብ ስፍራን ውዳቦን፡ መዛግብ ዚተሓ ዙሉ ንውሓት ግዜን ዚውሰን፡ ከምኡ'ውን እቶም መዛግብን ህንጻታትን ንበዓል መዚ ክፉታት ኪኸውኑ ዚውሰን፤

(ረ) አካዳሚኒ አብ መኸዘናት ትራንዚት፡ አብ ኮንተይነር ዲፖ፡ አብ ቅድድ መኸዘናትን ቀረጸ-ናጸ ድኳናትን አቕሑ ከም እተቐበሉ ዜፍልጡሉ አገባብ ዚውሰን፤

(ሸ) አቕሑ አብ መኸዘናት ትራንዚት፡ ኮንተይነር ዲፖ፡ ቅድድ መኸዘናት ወይ አብ ቀረጸ-ናጸ ድኳናት እንከ ለወ፡ አብ ልዕሊአም ንዚፍጸም አተሓሕዛ፡ ጥቕላላት ምፍታሕ፡ እንደገና ምጥቕላል፡ ንምቕይያር ወይ ም ሕጥስ ናይ ገለ አቕሑ ምስ ካልእ አቕሑ ብዝምል ከት ኪግበር ዚከኣልን ኩነታቱን መምርሒታቱን ዚምስርት፤

(ቀ) አብ መኸዘናት ትራንዚት፡አብ ኮንተይነር ዲፖ፡ አብ ቅዩድ መኸዘናትን አብ ቀረጸ-ናጸ ድኳናት ናይ መሳለፍያታት ዓይነት፡ ንሰብ መዚ ዝኸውን ቦታን፡ ዓይነትን ቍጽርን መሳርሒታትን፡ ዚውሰን፤

(በ) ዝኸውን አካያዲ፡ አቕሑ ብድሕነት ካብ ምዕቃብ ኪአብዮሉ ዚኸእል ኩነታት ዚውሰን፤ ከምኡ'ውን

(ተ) አብ መኸዘናት ትራንዚት፡ አብ ኮንተይነር ዲፖ፤ ቅዩድ መኸዘናት ወይ አብ ቀረጸ-ናጸ ድኳናት ንም ምሕልላፍ ዋንነት ናይ አቕሑ ዚገዝእ ኩነታት ዚው ሰን።

ክፋል VIII

ግዜያዊ ምእታው

50. ሕጋጋት ግዜያዊ ምእታውን ምእላይ ናብ ካልእ መዓ ላን

ግዚሰተር፡ ቡብዘሎውዎ ኩነታት፡ ብዘይሓደ ለውጢ ንደገ ኪሰደዱ ምጂኖም ከም ኩነት ብምውሳድ አቕሑ ብኩነ ታዊ መልክዕ ካብ ቀረጽን ግብርን ናጸ ኩይኖም፡ ብግዜ ያዊ ኪአትዉ ዜኸእልን እንተላይ ነዚ ዚሰዕብ ኩነታት ዚምልከትን ሕጋጋት ኪውሰን ይኸእል፡-

(ሀ) ገለ አቕሑ ንምእታው አቐዲሙ ዘድሊ ፍቓድ፤

- (ለ) አብ ሃገረ-ኤርትራ ዚጸንሑሉ ግዜ፡ አብ መዓላ ብም ውዓሎም ዚሰዕብ ምእራግ ወይ ዚኸፍሉዎ ናይ ክራይ ክፍሊት አብ ግምት ብምእታው፡ ናይ ገለ አቕሑ እዋናዊ ምእታው ብዚምልከት አድላዩ ኪኸውን ዚኸእል ናይ ትሕጃ መልክዕን ብዝሕን (መጠን)፡
- (ሐ) ምጥቃም ናይ ኤ.ቲ.ኤ. ካርኔትስን (ATA Carnets) ግዜያዊ ምእታው ናይ አቕሑ ንምፍላጥ ዜድልዩ ካልእ ቅጥዕታትን፤
- (መ) ብግዜያውነት ዚአተዉ ውሱናት አቕሑ ዚጸንሑሉ እዋን፤ ከምኡ'ውን
- (ሰ) ንግዜያዊ ምእታው ዚበቕዑ ዓይነትን ብዝሕን ናይ አቕሑን እቲ አብኦም ዚትግበር ኩነታትን።

51. ምምሓር ቀረጽ

ሚኒስተር፡ አብ ትሕቲ ድንጋጋታት ናይ'ዚ አዋጅ'ዚ፡ ዝኸውን ካልእ አዋጅ ወይ ሕጋጋት ናይ ሃገረ-ኤርትራ፡ ንዝኸውን ሰብ ወይ ደረጃ ናይ ሰባት ንዚግበር ምሉእ ወይ ከፊላዊ ምሕረት ናይ ቀረጽን ግብርን ዚኸፍን ስርዓት ብሕጋጋት ኪውሰን ይኸእል።

52. አብ እተሸጡ አቕሑ ዚሰላዕ ቀረጽ

(1) አብ ትሕቲ ዓንቀጻት 50ን 51ን ናይዚ አዋጅ'ዚ ዚወጹ ዝኸውን ሕጋጋት ዝተሓለዉ ኮይኖም፤ እታዋት አቕሑ ካብ ቀረጽ ናጻ ወይ ብጎደሎ ምጣን

ቀረጽ አብ እተለቐቐሉ ጥም፡ ናብ ዝኸነ ካብኡ ወይ ክንድኡ ዚኣክል ናይ ቀረጽ ምሕረት ዘይግበኦ ሰብ ዚሸየጡ ወይ ናብኡ ዚውጉ ምስ ዝኸነ፣ ቅድሚ ምምሕልላፍ ዋንነት ናይዞም ኣቕሑ፡ እቲ ዝም ኣቕሑ ዘእተወ ወይ ዚወሰደ ሰብ ከሉ ክክፈል ዘለዎ ቀረጽን ግብርን ይኸፍል።

- (2) ኣብ ጥም ኣቕሑ ክክፈል ዘለዎ ዝኸነ ቀረጽ ወይ ተወሳኺ ቀረጽ፡ ማዕረጊቲ፡ ኣብ ግዜ መሸጣ ወይ ካልእ ምውጋን ናይ ጥም ኣቕሑ እዚኣም፡ ብሓደ ዓይነት ኩነታት ኣብ ዚኣተወ ተመሳሰልቲ ኣቕሑ ዚኸፈል መጠን ቀረጽን ግብርን ከይኑ፡ ነጥም ኣቕሑ ብዚምልከት ድሮ እተኸፍሉ መጠን ቀረጽ፡ እንተልዩ፡ ንሱ ምስ ጎደሎ ይኸውን።

53. ናብ ካልእ መዓላ ኣብ ዚወግሉ ኣቕሑ ዚሰላዕ ቀረጽ

- (1) ኣብ ትሕቲ ዓንቀጻት 50-52 ናይዚ ኣዋጅ፣ ዚወጹ ዝኸነ ሕጋዊ ዝተሓለወ ኮይኖም፣ እታዎት ኣቕሑ ካብ ቀረጽ ናጻ ወይ ብጎደሎ ምጣኑ ቀረጽ ኣብ እተለቐቐሉ ጥም፡ ካብ ቲ እተለቐቐሉ መዓላ ናብ እተፈልየ ካልእ መዓላ ምስ ዚቐንዑ፡ እቲ ናብ ካልእ መዓላ ዘቕንዖም ሰብ፡-

- (ሀ) ብቕጽበት ኣብ ቢት ጽሕፈት ጎምሩክ ንበዓል መዚ ብዛዕባ ቲ ምእላይ መዓላ የፍልጥ፡ ከምኡ ድማ ነቲ እተኣዘዘ ሓበሬታ ዘጠቓልል ብእተወ ሰኖ መልክዕን ኣገባብን ብዛዕባ ጥም ኣቕሑ ጸብጸብ የቕርብ፣

(ለ) ካብ ግዜ ምእላይ መዓላ ኣትሒዙ፡ ኣብ ቶም ኣቕሑ፡ ማዕረ'ቲ ኣብ ግዜ ምእላይ መዓላ ብሓደ ዓይነት ኩነታት ኣብ ዚኣተዉ ተመሳሰልቲ ኣቕሑ ኪኸፈል ዚግበኦ ምጣነ ቀረጽ፡ ክንድኡ ከም ቀረጽ ወይ ተወሳኺ ቀረጽ ናይ ምክፋል ሰኽም ይሰከም፣ እቲ ምጣነ ቀረጽ ድማ ማዕረ'ዚ ዝስዕብ ይኸውን፡-

(i) ኣብ ግዜ ምእላይ መዓላ ኣብ ተመሳሰልቲ ኣቕሑ ተተግባሪ ዝከበረ ምጣነ ቀረጽ፣ ዝኾደሎ፣

(ii) ኣቕሑ ብዚምልከት ድሮ እተኸፍለ ቀረጽ፡ እንተልዩ፡ ንዕኡ ኣብ ምሕሳብ ዚዝውተሩ ምጣነ ቀረጽ።

(2) ድንጋገታት ንኡስ ዓንቀጽ (1) (ለ) ናይዚ ዓንቀጽ ጽ'ዚ ኣብ ዘይክበሩሉ ኩነታት፡ በዓል መዚ ጉም ሩክ ንዝኹኑ ኣብ ካልእ መዓላ ዚወዓሉ ኣቕሑ ወይ ተሸከርከርቲ ከም ኣቕሑ ኮንትሮባንድ ከትሕዞም ይኸእል።

ክፋል IX

ተመሳሳ ቀረጽን (ድረውባክ) ግዳማዊ ምምስራሕን

54. ተመሳሳ ቀረጽ

(1) እተኸፍለ ቀረጽ ነዚ ዝስዕብ ብዚምልከት ኪምለስ ይከእል፡-

(ሀ) ካብ ዝኣተወሉ ኣብ ውሽጢ ሚእቲን ሰማንያን (180) መዓልታት ብኸምቲ ዚኣተወሉ ከካታት ጸኒሖም ንደገ ዝተሰደዱ እታዋት ኣቕሑ፤

(ለ) ኣብ ሃገረ-ኤርትራ ኣብ እተሰንዑ ወይ ዝፈረዩን ሲዒቦም ከኣ ዝተሰደዱን ኣቕሑ እተዘውተሩ፣ ን መስርሒ ናይ'ቲ ኣቕሑ ዚወግሉ ወይ ምስኡ እተላገቡ እታዋት ኣቕሑ፤

(ሐ) ሲዒቦም ንሰደድ ኣብ ዚለኡኹ ኣብ ሃገረ-ኤርትራ ንእተሰንዑ ወይ ዝፈረዩ ኣቕሑ ንምስራሕ ብቐጥታ ዚሃለኸ ወይ ወጻኢ ዝኹን እታው ነገር፣ ብዘይካ ነዳዲ ወይ ከኣ ናይ'ቲ ትካል መሳርሒታት፤

(መ) ጸኒሖም ንሰደድ ኣብ ዝተላእኹ፣ ኣብ ሃገረ-ኤርትራ ኣብ እተሰንዑ ወይ ዝፈረዩ ኣቕሑ፣ ሓደ ደረጃ ወይ ዓይነት ናይ ዘሎዎ ማዕረ መጠን ናይ ውሽጢ ሃገር ወይ እታው ኣቕሑ እተዘውተሩ፣ ንመስርሒ ናይ'ቲ ኣቕሑ ዚወግሉ ወይ ምስኡ እተላገቡ እታዋት ኣቕሑ፤ ወይ

(ሰ) ሲዒቦም ንሰደድ ኣብ ዝተላእኹ ኣብ ሃገረ-ኤርትራ ኣብ እተሰንዑ ወይ ዝፈረዩ ኣቕሑ ንምስራሕ ሓደ ደረጃ ወይ ዓይነት ናይ ዘሎዎ ማዕረ መጠን ናይ ውሽጢ ሃገር ወይ ኣታዊ ነገራት ብቐጥታ ዚሃለኹል ወይ ወጻኢ ዝኹን ክሉ ኣተውቲ ነገራት፣ ብዘይካ ነዳዲ ወይ ከኣ ናይ'ቲ ትካል መሳርሒታት።

(2) ንዕላማታት ንኡስ ዓንቀጽ(1) ናይዚ ዓንቀጽ'ዚ ብዘርኢ፡ ኣኛሑ፡-

(ሀ) ንቀጥታዊ ሰደድ ኣብ ቅዩድ መኻዘን፡ ኣብ ቀረጽ-ናጻ ድኳን፡ ኣብ ዞባ ምምስራሕ ሰደድ፡ ኣብ ዞባ ናጻ ንግድ ወይ ብሚኒስትር ኣብ እተፈቐደ ካልእ መሳለጥያ እንተተቐሚጠም፣

(ለ) ከም ስንቂ እንተተሰምዮምን ኣብ መገጥጫዎ ኣህጉራዊ ትራንስፖርት ንዝውታረ እንተተቐረቦም፣

(ሐ) ብሚኒስትር ኪእዘዝ ብዚኸእል ኣገባብ እንተተዘወተርም ወይ ኪዝውተሩ እንተኸይዮም፡ ንወጻኢ ከም እተሰዱ'ውን ይሕሰቡ።

(3) ኣብ ትሕቲ'ዚ ዓንቀጽ'ዚ ብኛዓት ንዘለዎም ኣቑሑ ብዝምልከት ዝቐርብ ናይ ተመላሲ ቀረጽ ጥርግን፡ ኣብ ትሕቲ ዓንቀጽ 15 ናይዚ ኣዋጅ'ዚ ንእታዋት ኣኛሑን ጥረ-ነገራትን ዚምልከት መኣወጅ ኣኛሑ ብዝኣተወ ኣብ ውሽጢ ሓደ ዓመት፡ ሚኒስትር ብሕጋዊ ኪውስኖ ብዚኸእል ቅጥዕን ኣገባብን ኣብ ትሕቲ ንሱ ዚውስኖ ኩነታትን ይግበር።

(4) እቲ ንተመላሲ ቀረጽ ዚጠርዕ ዘሎ ሰብ፡ ነቲ ጥርግን ዚድግፍ፡ ሚኒስትር ኪእዝዝ ዚኸእል ሰነዳዊ መርትዖ እንተዘየቐረቡ፡ ኣብ ትሕቲ'ዚ ዓንቀጽ'ዚ ተመላሲ ቀረጽ ኣይህሉን።

(5) እዚ ዝስዕብ ኣብ ዝህልዉሉ ኩነታት፡ ኣብ ትሕቲ'ዚ

ዓንቀጽ'ዚ እተፈቐደ ናይ ተመላሲ ቀረጽ መጠን ብሚኒስትር ኪውሰን ብዚኸእል ኣገባብ እተረጋገጸ መጠን ይጎድሎ፡-

(ሀ) ኣብ ምስናዕ ወይ ምፍራይ ኣቕሑ ካብ ዝሃለኹ ወይ ወጻኢ ካብ ዝኹኑ ጥረ-ነገራት፡ ወይ ኣብ ሃገረ-ኤርትራ ኣቕሑ ኣብ ዝሰነዑሉ ወይ ዝፈርዩሉ ኣብ ዝኹን መስርሕ ካብ እተዘውተሩ፡ ንመስርሒ ናይ'ቲ ኣቕሑ ካብ ዚወግሉ ወይ ምስኡ ካብ እተላገቡ ኣቕሑ ዚስዕብ ተሸያጢ ረታመ፡ ጎሓፍ ወይ ጎናዊ ውጽኢት ኣብ ዝሃለዉሉ፣ ከምኡ ኸኣ

(ለ) ኣብ ሕጥብ ጽሑፍ(ሀ) ናይዚ ንኡስ ዓንቀጽ'ዚ ካብ እተጠቐሰ መስርሕ ተሸያጢ ረታመ፡ ጎሓፍ ወይ ጎናዊ ውጽኢት ምስ ዝስዕቡ።

55. ከፊላዊ ምምሕር ቀረጽ ንግዳማዊ ምምስራሕ

(1) ሚኒስትር ኣብ ትሕቲ ኪውሰኖም ዚኸእል ሕጋዳትን ኩነታትን ግዳማዊ ምምስራሕ ንምግባር ግዜያዊ ሰደድ ኣብ ዝሕተተሉ'ሞ፡ ድሕሪ ንደገ ምስዳዶም ኣብ ውሽጢ ሓደ ዓመት ናብ ሃገረ-ኤርትራ ዳግም ንዚኣትዉ ኣቕሑ ኣብ ከምዚ ዝስዕብ ኩነታት ብዚምልከት ካብ ቀረጽን ግብርን ከፊላዊ ምሕረት ይፍቀድ፡-

(ሀ) እቶም እተመልሱ ኣቕሑ፡ ንግሉጽ ዕላማ ናይ ምዕራይ (ጸገና) ንደገ ድሕሪ ምስዳዶም፡

ወጻኢ ካብ ሃገረ-ኤርትራ ምስ ዚዕረዩ፡
ከምኡ ድማ ከምዚ ዝኣመሰሉ ምዕራይ ኣብ
ሃገረ-ኤርትራ ኪግበር ይከኣል ኣብ ዘይነበ
ረሉ፣

(ለ) ኣብ ውሽጢ ሃገረ-ኤርትራ ኪውሰኹ ዘይከኣሉ
ወጻኢ ካብ ሃገረ-ኤርትራ ኣብ'ቶም እተሰደዱ
አቕሑ መሰርሒታት ወይ ካልኣት አቕሑ
ምስ ዚውሰኹዎም፣ ወይ

(ሐ) ኣብ ልዕሊ'ቶም እተመልሱ አቕሑ፡ ወጻኢ
ካብ ሃገረ-ኤርትራ፡ ምምስራሕ ወይ ምስናዕ
ኣብ እተገብረሉ'ሞ፡ እቶም ንደገ እተሰደዱ
አቕሑ ከኣ ናይ ሃገረ-ኤርትራ ፍርዖትን ካብ
ሃገረ-ኤርትራ እተመነጨን ኣብ ዝኹኑሉ።

(2) ንዕላማታት ንኡስ ዓንቀጽ (1) ናይዚ ዓንቀጽ'ዚ
ብዚምልከት፡ እቲ ምሕረት እተፈቕደሉ ክፋል ናይ
ኣታዊ ቀረጽን ግብርን፡ ካብቲ፡ እዚ ዓንቀጽ'ዚ
እንተዘይህሉ፡ ኪኸፈል ዚግበኦ ዝነበረ መጠን ቀረ
ጽን ግብርን፡ እቲ ኣብ ዋጋ ናይ'ዚ ዝሰዕብ ዚት
ግበር ቀረጽን ግብርን ገዲፍካ፡ እቲ ዝተረፈ ቀረጽን
ግብርን ብምጉዳል ይውሰን፡-

(ሀ) ንኡስ ዓንቀጽ (1) (ሀ) ናይዚ ዓንቀጽ'ዚ
ተፈጻሚ ኣብ ዝኹኑሉ ካብ ሃገረ-ኤርትራ
ወጻኢ እተገብረ ምዕራይ፣

(ለ) ንኡስ ዓንቀጽ (1) (ለ) ናይዚ ዓንቀጽ'ዚ ተፈጻሚ ኣብ ገዢኡ ካብ ሃገር-ኤርትራ ወጻኢ እተወሰኹ መሳርሒታት ወይ ካልኦት ኣቕሑን እተፈጸመ ተዛማዲ ስራሕን፣ ወይ

(ሐ) ንኡስ ዓንቀጽ (1) (ሐ) ናይዚ ዓንቀጽ'ዚ ተፈጻሚ ኣብ ገዢኡ ካብ ሃገር-ኤርትራ ወጻኢ እተገብረ ምምስራሕ ወይ ምስናዕ።

(3) ብመሰረት ንኡስ ዓንቀጽ (1) ወይ (2)፣ ናይዚ ዓንቀጽ'ዚ ኣብ ዳግማይ ምእታው ኣቕሑ፣ ሰዳዲ፣ ንግዳማዊ ምምስራሕ ኣቕሑ ግዜያዊ ሰደድ ንክፍቀደሉ ኣድለይቲ ዝነበሩ ዝርዝር ኣበራታታት ዝሓዘ መአወጅ የቕርብ።

(4) ቦቲ ንእተሰደዱ ኣቕሑ ዚምልከት ዝኹነ ኩነታት ወይ ገደባት እናተገዘእ፣ እቲ ዝምልከቶ ሰዳዲ፣ ነቶ ም እተሰደዱ ኣቕሑ ናብ ናይ ሓዋሩ ሰደድ ዚቕይር መአወጅ ኣቕሑ ብምእታው፣ ነቲ ንግዳማዊ ምምስራሕ ዚምልከት ናይ ግዜያዊ ሰደድ ስርዓት መፈጸምታ ክገብረሉ ይኸእል።

(5) ድሕሪ ሰደድ ናብ ሃገር-ኤርትራ ዳግማይ ንዝኣተወት ነፋሪት፣ መርከብ፣ ባቡር ወይ መጉዳዚያ ብዝምልከት'ሞ፣ እታ እተመልሰት ነፋሪት፣ መርከብ፣ ባቡር ወይ መጉዳዚያ ከም ሳዕቢን ናይ'ቲ ወጻኢ ካብ ኤርትራ እተፈጸመ ህጹጽ ኩነታት ካብ ኤርትራ ወጻኢ ኣብ እትጽገኡ፣ ከምኡ ድማ እቲ ጽገናታት'ቲ ብድሕነቲ እተሓለወ ኣገባብ ናብ ኤርትራ ንክትምለስ

አድላዩ አብ ዝኹነሉ፡ ካብ ናይ ኣተውቲ ቀረጽን ግብርን ምሉእ ምሕረት ይፍቀድ።

56. ብገወጹዎ ከኣነት ዳግማይ ምእታው

(1) ቦቲ ካብ ሃገረ ኤርትራ አብ እተሰደዱሉ ግዜ ዝነበ ሮም ከኣነት ናብ ሃገረ-ኤርትራ ዳግማይ ዝኣተዉ አቕሑ፡ እዚ ዝሰዕብ ከኣነታት እንተደኣ ተመሊኡ፡ ካብ መእተዊ ቀረጽን ግብርን ናጻ ኮይኖም ዳግማይ ኪኣትዉን አብ ግዜ ምስዳድ ዚኸፈሉዎ ዝኹነ ናይ ሰደድ ቀረጽን ግብርን ኪምለሰሎምን መሰል ይህልዎም፡-

- (ሀ) ወጻኢ ካብ ሃገረ-ኤርትራ እንከለዉ፡ አብቶም አቕሑ ዝኹነ ምስናዕ፡ ምምስራሕ ወይ ጽገና ምስ ዘይግበረሎም፤
- (ለ) እቶም ዳግማይ ዝኣተዉ አቕሑ ብልክዕ እቶም እተሰደዱ አቕሑ ምጂኖም ብበዓል መዚ ምስ ዝልለዩ፤
- (ሐ) ከም ሳዕቤን ናይ'ቲ አብ ግዜ ምስዳድ እተፈቕደ ዝኹነ ተመላሲ ክፍሊት ወይ ምሕረት ወይ ከኣነታዊ ምሕረት ካብ ዝኹነ ቀረጽን ግብርን ወይ ዝኹነ ድጎማታት ወይ ካልእ ኪኸፈል ዚግበኦ ዝኹነ መጠን ምስ ዚኸፈል፤ ከምኡ'ውን
- (መ) ዳግማይ ምእታው ካብ'ቲ ናይ ሰደድ ግዜ

ካብ ሓደ ዓመት ኣብ ዘይነውሕ እዋን ምስ ዚፍጸም፣

(2) ኣብ ንኡስ ዓንቀጽ (1) (ለ) ናይዚ ዓንቀጽ'ዚ ዝሰፈረ ዝተሓለወ ኮይኑ ዋላ'ውን ገለ ክፋል ናይ'ቶም እተሰደዱ ኣቕሑ ጥራይ ዳግማይ እን ተኣተወ፡ ናይ ኣቕሑ ብዝነበሮም ኮካት ዳግማይ ምምላስ ፍቕድ ይኸውን።

(3) ኣቕሑ ተዘውተሮም ወይ ተበላሽዮም፡ ወይ ብዝኸካዙ መንገዲ ኣንቆልቀሎም ብዝበል ምኽኒይት ብዝነበ ሮም ኮካት ዳግማይ ምእታው ኣይክልከሉን።

ክፋል X

መደባት ምትብባዕ ንግድ ውሽጣዊ ምምስራሕ

57. ካብ ቀረጽን ግብርን ናጻ ምኻን

(1) ሚኒስተር ብመሰረት'ዚ ዓንቀጽ'ዚ ነዞም ዝስዕቡ ብዚምልከት ካብ ምኽፋል ቀረጽን ግብርን ናጻ ዚገ ብር ሕጋዊት ኪውጽእ ይኸእል፡-

(ሀ) ኣብ ሃገረ-ኤርትራ ኣብ እተመስርሑ ፍሉይት ኣቕሑ እተዘውተሩ፡ ንምስርሖም ኣብ መዓላ ዚወዓሉ ወይ ምስኦም እተላገቡ እታዋት ኣቕ ሑ'ሞ፡ እቶም ኣቕሑ ኣብ ሃገረ ኤርትራ ንዝ ኸካዙ ስራሕ (ዕላማ) ከይወዓሉ፡ ስዒቦም ንወ ጸኢ እተሰደዱ፣ ወይ

(ለ) ብዙይካ ነዳዲ ወይ ናይቲ ትካል መሳርሒታት፡
አብ ምምስራሕ ፍሉይት አቕሑ አብ ሃገራ-ኤ
ርትራ ብቐጥታ ዚሃለኹ ወይ ወጻኢ ዝኹኑ
ካብ ወጻኢ ዝኣተዉ ነገራት፡ ሕግም አቕ
ሑ አብ ሃገራ ኤርትራ አብ ዝኹነ ስራሕ ከ
ይወግሉ፡ ስዲቦም ንወጻኢ እተሰደዱ።

(2) አብ ንኡስ ዓንቀጽ (1) ናይዚ ዓንቀጽ፡ ዚ ካብ እተ
ጠቐሰ መሰርሕ ዚሰዓበ ኪሸየጥ ዚክኣል ረታመ፡
ጉሓፍ ወይ ጉናዊ ውጽኢት፡ ጠቐሞም ንሚኒስተር
ብዚዕግብ መገዲ ብልክዕ ኪውሰን ዘይከኣል አቕሑ፡
ከምኡ ውን ከም ልዕሊ መጠን ምፍራይ፡ አቕሑ
ብጠለብ መሰረት ዘይምስራሕን ምእላይ መዓላ ናብ
ውሽጣዊ ሃልኪ ሃገራ-ኤርትራ ብዝኣመሰሉ ምኽንያ
ታት፡ ብመሰረት ድንጋገታት ንኡስ ዓንቀጽ (1)
(ሀ) ናይዚ ዓንቀጽ፡ ዚ ንደገ ኪሰደዱ ወይ ኪዝ
ውተሩ ንዘይከኣሉ አቕሑ ብዚምልከት ካብ ክፍሊት
ቀረጽን ግብርን ናጽነት ኣይፍቀድን።

58. ምልክታ ካብ ቀረጽን ግብርን ነጻ ምኳን
ንዕላማታት ዓንቀጽ 57(1) ናይዚ አዋጅ፡ ዚ ብዝም
ልከት፡-

(ሀ) ቅድሚ አቕሑ ወይ ነገራት፡ ቦቲ አቕሑ አብ ውሽ
ጢ ሃገራ- ኤርትራ ኣመስራሑ ንደገ ዚሰደድ ሰብ
ምእዛዞም፡ ብእተኣዘዘ ቅጥዒ መሰረት ምልክታ ይቐ
ርብ።

(ለ) እቲ ምልክታ በዞም ዝሰዕቡ ንግንቲተር ኣዕጋቢ ዝኸኑ መርትዖታት ይሰነ:-

(i) ናይቶም፡ ኣብ ውሽጢ ሃገረ-ኤርትራ ኪምስርሑ እንከለዉ፡ ካብ ወጻኢ ዚኣተዉ ኣቕሑ ወይ ነገራት ዘዘውተሩ ወይ ዘህለኹ ኣቕሑ ናይ መሸጣን ሰደድን ስምምዕ፣

(ii) ብዝሒ (መጠን) ናይቶም ኣብ ምምስራሕ ናይ ተሰደድቲ ኣቕሑ እተዘውተሩ ወይ ዝህለኹ እታዎት ኣቕሑ ወይ ነገራት ብርጉጽነት መታን ኪጽብጸብ ናይ ዚምስርሑ ኣቕሑ ኣካላት ናጻ ገምጋም፣

(iii) ናይ ሕሉፍ መሸጣን ሰደድን መርኢያ (ፓተርን) ወይ ካብ ሃገረ-ኤርትራ ናይ ዚሰደዱ ኣቕሑ ናይ መጻኢ መሸጣን ሰደድን ከኣንትራት፡ ማለት፡ እዚ መርኢያ ዚ እንተቐጸሉ፡ ናብ መሸጣን ሰደድን ናይቶም ኣብ ምምስርሖም እታው ኣቕሑ ወይ (ጥረ) ነገራት ዘዘውተሩ ወይ ዘህለኹ ኣቕሑ ኪኸትል ዚኸእል፣ ከምኡ ኸኣ

(ሐ) እቲ ምልክታ፡ ምምስራሕ ናይ ኣቕሑ ብኣመስራሒ - ማለት፡ በቲ ኣብ ምስርሓኡ ኣብ ውሽጢ ሃገረ-ኤርትራ እታዎት ኣቕሑ ወይ ነገራት ብምዘውታር ወይ ብምህላኽ ዝዚስርሖም ኣቕሑ ካብ ሃገረ-ኤርትራ ንሰደድ ዚልእኽ ኣመስራሒ - ኪፍጸም ምዃኑ ብዘውሕሰ ትሕጃ ይሰነ።

59. ካብ ቀረጽን ግብርን ነጻ ንምኻን ዝማልኡ ኩነታት ኣብ ትሕቲ ዓንቀጽ 57 ናይዚ ኣዋጅ'ዚ ንእታዎት ኣቕሑ ወይ ነገራት ብዘምልከት ካብ ቀረጽን ግብርን እተፈቐደ ናጽነት፣ በዚ ዝሰዕብ ኩነታት ይግዛእ፣ ማለት፣ እቲ ኣብ ምስርሖ ተሰደድቲ ኣቕሑ፣ እታዎት ኣቕሑ ወይ ነገራት ዘዘውትር ወይ ዘይህልኹ ሰብ፡-

(ሀ) ንሰለ ግቡእ ምምሕዳር ናይ ዓንቀጽት 55-57 ናይዚ ኣዋጅ'ዚ ኣድላዩ ዝኹን ኣተዓራቕ (ሪኮንሳይሊሽን) ጸብጻባትን ካልእ ሓበሬታን ናብ ሚኒስትር የቐርብ፣

(ለ) ነቶም ኣብ ምምስርሖም እታዎት ኣቕሑ ወይ ነገራት እተዘውተረሎም ወይ ዝሃለኹሎም ኣቕሑ፣ ካብ'ቲ እታዎት ኣቕሑ ወይ ነገራት ካብ ጉምሩክ ናብ ኣመ ስራሒ እተለቐቑሉ ዕለት፣ ኣብ ውሽጢ ሓደ ዓመት ንሰደድ ይልእኹ፣

(ሐ) ኣብ ምምስራሕ ንእተዘውተሩ ኩሎም እታዎት ኣቕሑን ነገራትን ብዘምልከት፣ ብናቲ ክሳራ፣ ንሚኒስትር ናይ ኦውዲት ጸብጻብ ይህብ፣ ከም'ዚ ዝኣመሰለ ጸብጻብ፣ ሚኒስትር ብዘጽደቕ ቅጥዒ፣ ብሞያኡ እተፈልጠ ናይ ሕሳብ ወይ ኦውዲት ትካል ብሚኒስትር ኣብ እተኣዘዘ ውሱን እዋናት ተወዳኢ ይቐርብ፣

(መ) ነቶም ኣብ ምምስርሖም እታዎት ኣቕሑ ወይ ነገራት እተዘውተረሎም ወይ ዝሃለኹሎም ኣቕሑ ብዘይካ ንሰደድ ንዝኹን ካልእ ዕላማ (ስራሕ) ኣየዘውት

ርን ወይ ንኪዘውተሩ አየፍቅድን፣ ከምኡ ኸአ

(ሰ) ብዘይካ አቐዲሙ ብበዓል መዚ እተዋህበ ፍቓድ፣ ዝኸኑ እታዋት አቕሑ ወይ ነገራት ወይ እተመርሑ አቕሑ፣ ካብ'ቲ ብሚኒስተር ንንጥፊታት ምስርሖ ተባሂሉ እተፈቕደ ስፍራ አየልግሰን።

60. ዞባታት ናጻ ንግድን ዞባታት ምምስራሕ ሰደድን

(1) ብመንግስቲ ሃገረ-ኤርትራ ብዚወሃብ ስልጣን መሰረት ኣብ ትሕቲ ቁጽጽር ጉምሩክ ዞባታት ምምስራሕ ሰደድን ናይ ናጻ ንግድ ዞባታትን ንአማዕባታት ኪምስረቱ ይክአል፣ ከምዚ ዝአመሰሉ ዞባታት ሚኒስተር ብሕጋዊት ኣብ ትሕቲ ዝተኸሎ ኩነታት ይሰርሑ፣ ብፍላይ ግን፡-

(ሀ) ካብ ደገ ዚመጹ እታዋት አቕሑ ናብ ዞባ ናጻ ንግድ ኪኣትዉ ይፍቀደሎም፣ ናብ'ቲ ዞባ ዚኣትዉ ከሎም አቕሑ ካብ ከሎ ቀረጽን ግብርን ናጻ ይኸኑ፣ እዚ ዝኸውን ግን፡-

(i) ንናይ ሸቕጥ ዞባ ናጻ ንግድ ኣብ ዚምልከት፣ እቲ ስራሕ እታዋት አቕሑ ንምዕቃብ ኣድለይቲ ኣብ ዝኸኑ፣ ከምኡ ከአ ኣጠቓልላኦም ወይ ዓይነት ዕዳጋኦም ንምምያሽ ወይ ንመሸጣን ቀጥታዊ ሰደድን ንምቕራብም ኣብ ዚግበር ንቡር መልክዕ ናይ ኣተሓሕዛ እተሓጸረ ምስ

ዚኸውን፣ ከምኡ ኸኣ

(ii) ንናይ ኢንዱስትሪያዊ ጠባ ናጻ ንግድ ኣብ ዝምልከት፣ እቲ ምንቅስቃስ ኣብ'ቲ ንቀ ጥታዊ ሰደድ ኣኸሎ ዚምስርሑሉ ወይ ዚሰንዑሉ መስርሕ፣ ካብ'ቶም ኣብቲ መስርሕ ዝገበዑተሩ ወይ ዚሃልኩ እታዎት ኣኸሎ ወይ (ጥረ) ነገራት፣ ኣኸሎ ኣብ ምምስራሕን ኣብ ምስናዕን እተሓጸረ ምስ ዚኸውን፣ ከምኡ ኸኣ

(ለ) ካብ ደገ ዚመጹ እታዎት ኣኸሎ ናብ ጠባ ምምስራሕ ሰደድ ኪኣትዉ ይፍቀደሉም፣ እንተተላይ'ቶም፣ ቦቲ ኣብ'ቲ ጠባ ከምኡ ዓይነት ንጥፈት ከኣይድ እተፈኸደሉ ሰብ ወይ ትካል፣ ብቐጥታ ኣብ ምፍራይ ኣኸሎ ንቀጥታዊ ሰደድ ዚገበዑተሩ ወይ ዚሃልኩ ኣኸሎን ነገራትን።

(2) ኣብ ንኡስ ዓንቀጽ (1) ናይዚ ዓንቀጽ'ዚ ምስ እተገለጸ ንጥፈታት ዝዛመዱ እታዎት ኣኸሎ ናብ ጠባ ናጻ ንግድ ወይ ጠባ ምምስራሕ ሰደድ ብዘይ ክፍሊት ቀረጽን ግብርን ኪኣትዉ ይፍቀደሉም፣ እንተተላይ እምም ዝስዕቡ፡-

(ሀ) ምስ'ቲ እተፈኸደ ንጥፈታትን ምስ ምፃናጽ መሳለጥያታት ኣብ ውሽጢ'ቲ ጠባን ዝዛመዱ ከሉም ኣኸሎን ግዛዓትን ነገራትን፣

(ለ) ምስ ንጥፊታት ጦባ ገዛመዱ ናይ ቀወምቲ መ ሳርሕን ማሸነርን፤

(ሐ) ብዘይካቶም ብምክኒያት ህዝባዊ ስነ ምግባር ወይ ስነ ስርዓት፣ ህዝባዊ ጸጥታ፣ ህዝባዊ ሃይ ጅን ወይ ጥዕና፣ ወይ ምስ ካለዎ ናይ መሰል ምህዞ፣ ምልክት ንግድ፣ መሰል ምቕዳሕን (ኮ ፒራይት) ካልእ ኣእምሮአዊ ሃብትን ዚግደዱ ቀይድታት፣ ካብ ኩሉ ምስ እታውን ሰደድን ዝተኣሳሰር ናይ ፍቓድ ተደለይቲ ነገራትን ካልእ ቀይድታትን ናጻ ምፃን፤ ከምኡ ኸእ

(መ) ካብ ኩሉ ናይ ሰደድ ቀጽጽር፣ ካብ ቀረጽ፣ ካብ ግብርን ካልእ ቀይድታትን ናጻ ምፃን።

(3) ኣብ ጦባ ናጻ ንግድ ወይ ጦባ ምምስራሕ ሰደድ ኣት ዮም ወይ ኣብኡ ፈርዮም ንደገ ንዘይተሰደዱ ኣቕ ሑ፣ ካብ ንቡር ፍልይ ኣብ ዝበለ ኩነታት ናብ ውሽጢ ኤርትራ ብምእላይ ኪዝውተሩ፣ ኪሸየጡ ወይ ብካልእ መንገዲ ኪውጡ ዚከክሉ፣ ሚኒስተር ኣቕዲሙ ብዘህቦ ፍቓድ ጥራይ ኩይኑ፣ ከምዚ ዝእ መሰል ናይ መጻላ ምእላይ ድማ ካብ ህዝባዊ ረብሓ እተበገሰ ምፃን፣ ሚኒስተር ምስ ዚውሰን ጥራይ ይኸ ውን፤ ከምዚ ኣም ዝእመሰሉ ኣቕሑ ድማ ንፅላማታ ት ስራሕ ጉምሩክ ብዝምልከት ካብ ግዝኣታዊ ክለ ሃገረ-ኤርትራ ወጻኢ ከም ዝኣተዉ ኣቕሑ ይው ሰዱ።

(4) ናይ ዞባ ናጻ ንግድ ወይ ናይ ዞባ ምምስራሕ ሰደድ አማዕባሊ፡ ዋኒነ-ትካል ወይ አንቀላቻሊ፡ ከከም ከኅ ታቲ፡ ናይ ዝሰዕብ ካላፍነት ይህልዎ፡-

(ሀ) ናብ'ቲ ዞባ ኪኣትዉ ናይ እተሓሰቡ፡ ካብ ደገ ምስ ዝኣተዉ አቕሑ ወይ ብመሰረት ስርዓት ተመላሲ ቀረጽ ምስ ዚኣትዉ አቕሑ ዚዛመድ መአወጅ አቕሑ ናይ ምቕራብ፣ ብመሰረት ሚኒ ስተር ዚእገዙ ናብ'ቲ ዞባ ንዝኣተዉ፡ ኣብኡ ንእተዘውተሩን ካብኡ ንእተወሰዱን ኩሎም አቕሑ ዚምልከት መጻሕፍትን መዛግብን ናይ ምሓዝ፣

(ለ) ካብ ሃገረ-ኤርትራ ንደገ ንዘይተሰዱ ኩሎም አቕሑ ብዝምልከት ንውሽጣዊ ዝውታረ መአወጅ አቕሑ ናይ ምቕራብ፡ ከምኡ ድማ ንሽምዚኡም ዝኣመሰሉ እታዋት አቕሑ ወይ ኣብ ውሽጢ እተሰንዑ አቕሑ ብዝምልከት፡ ቦቲ ብመሰረት ንኡስ ዓንቀጽ(3) ናይዚ ዓንቀጽ'ዚ ሚኒስተር ዚህቦ ፍቓድ እናተገዛኦ፡ ንኩሉ ቀይድታትን ቅድመ-ተደለይቲ ነገራትን ዚምልከት ግዴታ ታት ናይ ምኽባር፣

(ሐ) ካብ'ቲ ዞባ ንደገ ንእተሰዱ ኩሎም አቕሑ ናይ ሰደድ መአወጅ አቕሑ ናይ ምቕራብ፣

(መ) በዓል መዚ ጉምሩክ ኣብ ውሽጢ'ቲ ዞባ ዘድ ሊ ስራሓት ጉምሩክ ንምክያድ ዘኸለሎ ሚኒስ ተር ኣድለይቲ ዚሓሰቦም መሰናድኦ ቤት ጽሕ ፈት፡ መሓበሪ ምልክታታት፡ ጸጥታን ካልእ

መሳላጥያታትን ናይ ምቕራብ፤

(ሰ) ኣብ'ቲ ዞባ፡ ነቲ ኣብ ትሕቲ ቀዳጽጽር ኣማዕባ ሊ፡ ዋኒነ-ትካል ወይ ኣንቀሳቓሲ ዘሎ ስፍራ፡ ከምኡ'ውን ነቲ ሰባት ወይ ኣቕሑ ናብ'ቲ ዞባ ኪኣትዉሉ ወይ ካብኡ ኪወጹሉ፡ ብሚኒስተር እተፈቕደ ካልእ ስፍራ፡ ወይ ስፍራታት ንምፍላይ ምቹእ መፈለጥታ (ምልክታ) ናይ ምግባር፤ ከምኡ ከኣ

(ረ) ናብ ፍቓድ እተዋሀበ ኣማዕባሊ፡ ዋኒነ-ትካል ወይ ኣንቀሳቓሲ እንተዘይኮይኑ፡ ኣቕሑ ናብ'ቲ ዞባ ከምዘይመጹ ናይ ምርግጋጽ።

ክፋል XI

ተፈጻምነትን ናይ ሰብ መዚ ስልጣንን

61. ሰብ ናይ ምፍታሽ ስልጣን

(1) ሓደ በዓል መዚ ጉምሩክ፡-

(ሀ) ናብ ሃገረ-ኤርትራ ንዚኣተወ(ዝመጸ) ዝኹነ ሰብ፡ ወይ

(ለ) ካብ ሃገረ-ኤርትራ ንእተበገሰ ዝኹነ ሰብ ኣብ ዝኹነ ግዜ ቅድሚ ምንቃሉ፡ ኪፍትሽ ይኸእል፤

እዚ ዚኸውን ግን፡ እቲ ሰብ ኣብ ኣካሉ ወይ ከባቢ ኣካሉ ነዚ ኣዋጅ'ዚ ኪጥሕስ ዜኸእል ወይ ኪጥሕስ እተቐረበ ዝኸውን ነገር፡ ንምጥሓስ ናይ'ዚ ኣዋጅ'ዚ ብዝምልከት መርትዖ ዚኸውን ዝኸውን ነገር፡ ወይ ኣብ ትሕቲ እዚ ኣዋጅ'ዚ ወይ ካልእ ሕጊ ሃገረ-ኤርትራ ካብ ወጻኢ ከይኣትዉ ወይ ንወጻኢ ከይሰደዱ እተኣገዱ ወይ እተደረጉ ኣቐሓሙ ከምዚ ሓብኦ፡ በዓል መዚ ብርትዓዊ ምኽኒያታት እንተጠርጠሩ ኢዩ።

(2) በዓል መዚ፡ ምኽባር ናይ'ዚ ኣዋጅ'ዚን ሕጋጋትን ወይ ምኽባር ናይ ዝኸውን ካልእ ሕጊ ናይ ሃገረ-ኤርትራ ንምርግጋጽ፡ ብመሰረት ንኡስ ዓንቀጽ(1)፡ ናይዚ ዓንቀጽ'ዚ ከም ንቡር ክፋል ናይ ዝኸውን መርመራ ዝኸውን ጁባ፡ ናይ ኢድ ሳንጣ፡ ናይ ገንዘብ ማሕፉዳ፡ ቦርሳ፡ ባልጃ፡ ናይ መገሻ ሳንጣን ከምኡ ዝኣመሰለ ካልእ እጅታን ዘርጊፉ ንኪውጽኣሉ ንዝኸውን ሰብ ኪሓትት ይኸእል፤ ንዕላማ'ዚ ኣዋጅ'ዚ ብዝምልከት ድማ ከምዚ ዝኣመሰለ ኣድላይነት ከም ሓደ ክፋል ናይ ኣካላዊ ፍተሻ ኣይቁጸርን፡ ከም ኡ'ውን ኣብ ትሕቲኡ ዝተሓብኦ ነገር እንተሎ ንምርግጋጽ ብላዕሊ-ላዕላይ ክዳውንቲ ዝግበር ምድህሳስ ከም ኣካላዊ ፍተሻ ኣይቁጸርን።

(3) ብመሰረት ንኡስ ዓንቀጽ(1) ናይዚ ዓንቀጽ'ዚ ኣብ ልዕሊ ሓደ ሰብ ኣካላዊ ፍተሻ ኪካይድ እተቐረበ በዓል መዚ፡ ነቲ ሰብ ይሕዞ'ሞ፡ ብቐጽብት ናብ ቤት ጽሕፈት ጉምሩክ ወይ ናብ ፍተሻ ዚካ

የደሉ ካልእ ስፍራ ናብ ዝለዓለ ተረኛ በዓል መዘ
የቐርቦ።

- (4) እቲ ብመሰረት ንኡስ ዓንቀጽ (3) ናይዚ ዓንቀጽ ጽ'ዚ ኣብ ቅድሚኡ ብሕጊ እተግግተ ሰብ ዝቐርቦ ላዕለዎይ በዓል መዘ፣ ፍተሻ ንምግባር ርትዓዊ ባይታ ምህላወን ዘይምህላወን ይውስን'ዮ፣ እንተልዩ፣ ነቲ ጉዳይ ናብ ፍተሻ ይመርሖ፣ ርትዓዊ ባይታ እንተዘየ ልዩ ግን፣ ነቲ ሰብ ይለቆ።
- (5) ዝኾነ ሰብ ዘይጸታኡ ብዝኾነ ካልእ ሰብ ኣይፍተሽን ወይ ብላዕሊ-ላዕላይ ክዳውንቲ ኣይድህሰስን።
- (6) ስርዓተ-ጉምሩክ ዚምልከቶም ኩሎም ኣቑሑ ብመሰረት ዓንቀጽ 13 ናይዚ ኣዋጅ'ዚ ብግቡእ ሓበሬታ ኣም ከም ዝቐረበን ብመሰረት ዓንቀጽ 15 ናይዚ ኣዋጅ'ዚ ከምእተኣወጁን ንምዕጋብ፣ በዓል መዘ ናብ ዝኾነት ናብ ሃገረ-ኢርትራ እትኣቲ፣ ዓይነት መገገዳዊ ኪድይብን ኪፍትሽን ይኸእል፣ እታ ዓይነት መገገዳዊ ድማ ናብ ቤት ጽሕፈት ጉምሩክ ወይ ናብ ካልእ ንፍተሻ ምቹእ ዝኾነ ስፍራ ክትንቀሳ ቐስ ኪመርሖ ይኸእል።
- (7) በዓል መዘ ብመሰረት ንኡስ ዓንቀጽ (8) ናይዚ ዓንቀጽ'ዚ ኣብ ዓይነት መገገዳዊ ፍተሻ ኣብ ዘካይደሉ ጊዜ፣ ንሱ ብዝኣዘዞ መሰረት ብሰራሕተኛ ታት'ታ መገገዳዊ ይሕገዝ።

(8) በዓል መዚ ጉምሩክ አብ እዋን ምእታው አቕሑ

ናብ ሃገረ-ኢርትራ፡ ወይ አብ ዝኹነ ግዜ ድሕሪኡ፡
ዝኹነ ፖስታ፡ ጥቕላል ወይ ኮንተይነር ከምዚኸፈት
ኪገብርን ኪኸፈል ዘለዎ ቀረጽ መታን ኪረጋገጽ
ንመርመራ፡ ንምደባ፡ ንተመን፡ ንፈተነ፡ ወይ ንምት
ንታን ዚውዕል ብዝወሓደ ዚከኣል ዓቕን ዝኹነ መር
ኢያ ኪውሰድን ይኸእል፤ እቶም እተወስዱ መርኢያ
ድማ ሚኒስትር ብዝመርሖ አገባብ ይውጉ።

(9) ንምውሳን ተኸፋሊ ቀረጽ ብዝምልከት፡ አብ ሓደ ል
እኮ ወይ ክፋሉ ናይ ዚህልዉ ኩሎም አቕሑ ጠባ
ያት ምስ ባህርያት ናይ ቶም ብበዓል መዚ ንመር
ኢያ ተባሂሎም እተወስዱ ከም ዚሰማማዕ ይቕጸር።

(10) በዓል መዚ፡ እዚ አዋጅ'ዚ ወይ ካልኣት ሕግታት
ሃገረ-ኢርትራ ይኸበር ምህላዉ ንምርግጋጽ፡ ንዝኹነ
አቕሑ ቅድሚ ምስዳዶም አብ ዘሎ ግዜ ኪምርም
ሮም ይኸእል፡ ከምኡ ድማ ዝኹነ ፖስታ፡ ጥቕላል
ወይ ኮንተይነር ከምዚኸፈት ኪገብርን ካብ ከምዚኣም
ዝአመሰሉ አቕሑ ንምጽራይ ዚኣክል እቲ ዝወሓደ
ዚከኣል መጠን ናይ መርኢያ ኪወስድን
ይኸእል።

(11) አቕሑ፡ ብመሰረት'ዚ ንምእታው ወይ ንምስዳድ

አቅሱ ዚኸልክል፣ ዚድርት ወይ ዚቁጸጸር አዋ
ጅ'ዚ ወይ ካልእ ሕግታት ሃገረ-ኤርትራን አብ
ትሕቲኡ ዝወጹ ዝኾኑ ሕጋጋትን ብአገባብ ከም እተ
ታሕዙ ክሳብ ዚግግቡ፣ በዓል መዚ ጉምሩክ ንዚአ
ተዉ አቅሱ ወይ ኪሰደዱ ንእተቐረቡ አቅሱ ኪዘ
ርዕ ይኸእል።

(12) በዓል መዚ፣ ዝኸኸነት መጉዓዝያ ንዝኸኸነ ድንጋገታት
ናይ'ዚ አዋጅ'ዚ ወይ ናይ ዝኸኸነ ካልእ ሕግታት
ሃገረ-ኤርትራ ብምጥሓስ ካብ ሃገረ-ኤርትራ ወጸኢ
ናብ ዝኸኸነ መዕርፎ አብ ምብጋስ ዘላ መሲሉ እንተ
ደአተራእዩዎ፣ እቲ በዓል መዚ ከካታታ ክሳብ ዚፍ
ለጥ ነታ መጉዓዝያ ኪግግታ ይኸእል።

(13) ንዝአተዉ ወይ ንእተሰደዱ አቅሱ ብዝምልከት፣
ናይ'ዚ አዋጅ'ዚ ወይ ሕጋጋት ወይ ናይ ካልእ
ሕግታት ሃገረ-ኤርትራ ምጥሓስ ከምዝነበረ ብርትዓዊ
ባይታ አብ እተአምነሉ ከካታታ፣ በዓል መዚ ነዝም
ዚሰዕቡ ከምወሩሳት ኪሕዝ ይኸእል፡-

(ሀ) ነቶም አቅሱ፣

(ለ) አብ ግዜ'ቲ ምጥሓስ ይኹን ወይ ድሕሪኡ ንከ
ምዚአም ዝአመሰሉ አቅሱ አብ ምግዕዓዝ ከም
ተዘውተረት በዓል መዚ ብርትዓዊ ባይታ ንዝ
አመነላ ዝኸኸነት መጉዓዝያ'ሞ፣ ዋናኣ፣ አንቀ
ሳቻሲኣን ናታ ሓላፍነት ዘለዎ ካልእ ሰብን ብዛ
ዕባ'ቲ ምጥሓስ ከምዚፈልጡ ብርትዓዊ መገዲ
ኪድምደም አብ ዚከአለሉ፣ ከምኡ ኸአ

(ሐ) አቅራቢ ካብ አዲንቲ ጉምሩክ ኩነ ኢልካ ንም
ሕባእ ብዋና እታ መጉዳዚያ ወይ ብናቲ
ፍላጎ ለውጢ እተገብረላ ወይ አቅራቢ ኣብ
ውሽጢ ገንኢ (ታንክ)፣ ኣብ መቃን (ፍሬ
ም)፣ ሳንቃ (ፓነል) ወይ ኣብ ናይ ሞቶሪ
ኣካላት እተሓብኡላ ዝኹነት መጉዳዚያ።

(14) እዚ አዋጅ'ዚ ወይ ሕጋጋት ወይ ካልኣት ሕግታት
ሃገረ-ኤርትራ ከምእተጣሕሱ ብርትዓዊ ባይታ ኣብ
እተሓምነሉ ኩነታት፣ በዓል መዚ ነቲ ምጥሓስ መር
ትያ ይኸውን'ዮ ኢሉ ንዝሓመነሉ ዝኹነ ነገር ክሕዝ
ይክእል፣ ከምኡ ድማ እቲ በዓል መዚ ናይ ዝኹነ
ሰነድ ወይ መልእክትታት ቅዳሓት ኪገብር፣ ወይ'ው
ን ነቲ መበቆላዊ ቅዳሓት ኪሕዝ ይክእል።

(15) ኣብ መስርሕ መርመራ፡-

(ሀ) ዝኹነ ዘይተሓበሩ ወይ ብሓሶት እተሓበሩ፡ ዘ
ይተአወጁ፣ ወይ እተደረቲ ወይ እተኸልከሉ አ
ቅራቢ፣ ወይ ንዝኹነ ሕጋዊ ትሕዝቶ ናይ'ዚ
አዋጅ'ዚ ወይ ሕጋጋት ዝጠሓሱ አቅራቢ ከም
እተቐመጡ ወይ ከም እተሓብኡሉ ዘጠርጥር
ርትዓዊ ባይታ ኣብ ዚህልዉሉ፣ በዓል መዚ ጉም
ሩክ ብዘይምልክታን ኣብ ዝኹነ ግዜን፣ ብመሰ
ረት (ለ) ናይዚ ንኡስ ዓንቀጺ'ዚ ኣብ ዝኹነ
ህንጻን ከባቢኡን ኣብ ሃገረ-ኤርትራ ኪኣቲን
ኣድላዩ ዝበሎ መርመራን መጽናዕትን ኪገብርን
ይክእል፣

- (ለ) ብዙይካ በዓል መዘ. ንዝኸነ ህንጻ፡ መቐመጥ አቕሑ ወይ ስፍራ ሕጊ ገበናዊ ስርዓት ብዙይ ናይ ቤት ፍርዲ ናይ መፈተሽ ትእዛዝ ንምፍታሽ ነዚ አብ ዘፍቅደሉ ኩነታት፣ ንምፍታሽ ነዚ አዋጅዚ ወይ ሕጋጋት ጠሒሶም ንእተረኸቡ አቕሑ እንተላይ ነቶም አቕሑ ዚምልከቲ፡ ዝኸነ ሕሳባት፡ መዛግብ ወይ መልእኽትታት ንምሓዝ ንምልጋስን ካብ ቤት ፍርዲ ናይ መፈተሽ ትእዛዝ ይረክቡ፣
 - (ሐ) እቲ ትግባሪ ፍተሻ ብፍላይ ብለይቲ ኪኸውን ቤት ፍርዲ እንተዘየፍቂዶ፡ በዓል መዘ. ፍተሻአ ብመዓልቲ ይትግበር፣
 - (መ) በዓል መዘ. አብ መስርሕ ፍተሻ አድላይ ብዘበለጠ ሓገዝ ዝኸነ ማዕጸ፡ መስከጦት፡ መፍትሕ፡ ሰጋጥ፡ ክፍሊ ወይ ዝኸነ ካልእ ነገር ሰቢሩ ኪኸፍት ይኸእል።
- (16) አብ ትሕቲ'ዚ አዋጅ'ዚ ወይ ሕጋጋት ከም መርትዖ እተታሕዙ ዝኸነ ሕሳባት፡ መጻሕፍቲ ወይ መዛግብ፡ ብመልክዕ ጽሑፍ ይኸኑ ወይ ኮምፒዩተር፡ እዚ ዝስዕበ ኩነታት እንተዘደልዩ፡ ድሕሪ ምትሓም ካብ ሽዱሽተ አዋርሕ ንዝወይድ እዋን ኣይዘርዑን፡-
- (ሀ) ቅድሚ'ቲ እዋን ምሕላፉ ቤት ፍርዲ ዝያዳ ግዜ ምዘርዑ ምክኑይ ምኻኑ ምስ ዚዓግቡ፡

ግን እቲ ዝያዳ ግዜ ካብ ዓመት ዘይሓልፍ ኮይኑ ወይ

(ለ) ቅድሚቲ እዋን ምሕላፍ፣ እቶም እተታሕዙ ሕሳባት፣ መጻሕፍቲ ወይ መዛግብ ዚድለዩሉ ሕጋዊ ክሲ ምስ ዚምስረት።

(17) በዓል መዚ፣ ሕጋዊ ፍተሻ ወይ መርመራ ንዚፅን ቅፍ፣ ወይ በዓል መዚ ህንጻታትን ከባብን ወይ ስፍራ ወይ ኣብኡ እተኸዘኑ ኣቕሑ ክፉት ኪኸኑሉ ንዘቕረቦ ሕጋዊ ሕቶ ንዚኣቢ ዝኸኑ ሰብ ኪኣስር ይኸእል።

(18) በዓል መዚ፣ ኣብ ትሕቲ'ዚ ኣዋጅ'ዚ እተፈቐደ ዝኸነ ናይ ምፍታሽ፣ ምሓዝ፣ ምዝራዕ ወይ ናይ ምእሳር ስልጣን ኣብ ምትግባር ንኪሕግዎ ካልኣት ሰባ ት ኪጽውዕ ይኸእል። ብኸምዚ እተጸውዕ ዝኸኑ ሰብ ድማ ዝኸኑ ከም'ዚ ዝኣመሰለ ስልጣን ኪፍጽም ፍቐድ ኣይዩ።

(19) እዚ ኣዋጅ'ዚ ካብ እተጣሕሰሉ ዕለት ድሕሪ ኣመሸተ ዓመት ዝኸኑ ምስ ምትሓዝ እተኣሳሰረ ሕጋዊ ስጉምቲ ብበዓል መዚ ኣይውሰድን፣ ዘይተኸፍለ ዝነበረ ዝኸኑ ቀረጽን ግብርን ግን ኣብ ውሽጢ እዚ ኣመሸተ ዓመታት'ዚ ኪእከብ ይኸእል።

62. ገበናት ናይ ምጥሓስ በደላትን መቕጻዕትታትን

(1) ነዚ ዝሰዕብ ዚፍጽም ዝኾነ ሰብ፡-

(ሀ) ብመሰረት፡ዚ ኣዋጅ፡ዚ ወይ ሕጋጋት ኣብ እተዋህበ ናይ ጽሑፍ ወይ ናይ ቃል መግለጺ ወይ መልሲ ዝኾነ ናይ ሓሶት ወይ ምትላል መግለጺ ዚህብ ወይ ናይ ሓሶት ወይ ምትላል መግለጺ ኣብ ምሃብ ዚሳተፍ ወይ ዚሰማማዕ፣

(ለ) ነዚ ኣዋጅ፡ዚ ወይ ሕጋጋት ካብ ምኽባር ንምህዳም፡-

(i) መዛግብ፡ ሰነዳት ወይ ናይ ሕሳብ መጻሕፍቲ ዘዕኑ፡ ዚቕይር፡ ዚቕራርጽ፡ ዚሓብእ ወይ ዜጥፍእ፣

(ii) ኣብ መዛግብ ወይ ናይ ሕሳብ መጻሕፍቲ ናይ ሓሶት ወይ ምትላል ምዝገባ ዚገብር ወይ ከምኡ ኣብ ምግባር ዚሳተፍ ወይ ዚሰማማዕ፣

(iii) ካብ መዛግብ ወይ ናይ ሕሳብ መጻሕፍቲ ሓደ ፍሉይ ነገር ዜጉድል ወይ ኣብ ምጉዳል ዚሳተፍ ወይ ዚሰማማዕ፣ ወይ

(ሐ) ኮነ ኢሉ፡ ንዝኾነ ድንጋገታት ናይ፡ዚ ኣዋጅ፡ዚ ካብ ምኽባር ብዝኾነ ኣገባብ ዚሃድም ወይ ኪሃ

ድም ዚፍትን ወይ ኣብ ትሕቲ ዚ ኣዋጅ ዚ ካብ ዝመጸ ቀረጽ ኪሃድም ዚፍትን፣ ብፍጻመ ገበን ተሓታታይ ይኸውን፡ ቤት ፍርዲ ድማ ክሳብ 4000 ናቕፋ ብዝበጽሕ ናይ ገንዘብ መቐጻዕቲ ኪቐጽዖ ይኸእል።

(2) ዝኸውን ድንጋገታት ናይ ዚ ኣዋጅ ዚ ወይ ዝኸውን ካልእ ኣዋጅ ወይ ሕጋት ናይ ሃገራዊ-ኤርትራ ብሽ ጣራ ንምጉሳይ ኣብ ትሕቲ ዓንቀጽ 15 ናይዚ ኣዋጅ ዚ ንዕላማ ሕሳብ (ኣካውንቲንግ) ኣብ እተዘውተረ ዝኸውን ሰነድ ወይ ኣብ ዝኸውን ኢንቨይስ ምስቶም እተገልጹ ሓቀኛ ኣቕሑ ወይ መጠን ገንዘብ ዘይ ሰማምዑ ናይ ኣቕሑ ወይ መጠን ገንዘብ መግለጺ ዚሕውስ ሰብ ብፍጻመ ገበን ተሓታታይ ይኸውን፡ ቤት ፍርዲ ድማ ክሳብ 4000 ብዝበጽሕ ናይ ገንዘብ መቐጻዕቲ ኪቐጽዖ ይኸእል።

(3) ዝኸውን፡ ካብ ቲ ናይ ኣቕሑ ምእታው ወይ ምስዳድ ዚኸልክል፡ ዚድርት፡ ዚቆጻጸር ወይ ዚሰርዕ ድንጋገታት ናይ ዚ ኣዋጅ ዚ ወይ ዝኸውን ካልእ ሕጊ ሃገራዊ-ኤርትራ እተጣሕሰሉ እታዋት ኣቕሑ ኮነ ኢሉ ዝሓዘ፡ ዚገዘአ፡ ዝሸጠ፡ ዝለወጠ፡ ወይ ተሸልጎ መን ገዲ ዝረኸበ ወይ ዚወገነ ሰብ፡ ብፍጻመ ገበን ተሓታታይ ይኸውን። ቤት ፍርዲ ድማ ነዚ ክሰስ ክሳብ 180 መዓልታት ብዚበጽሕ ናይ ውሱን እዋን ማእሰርቲ ክፈርዶን ክሳብ 2,000 ናቕፋ ብዚበጽሕ ናይ ገንዘብ መቐጻዕቲ ኪቐጽዖን ይኸእል።

(4) ቀረጽን ግብርን ዚኸፈሎም ዝኸኑ ኣቕሑ፡ ወይ ምእታዎም ብዝኸኑ ሕጊ ሃገረ-ኡርትራ እተኸልከለ፡ ትሕቲ ቍጽጽር ዝኸነ፣ እተደረተ፡ ወይ እተሰርዐ ኣቕሑ ናብ ሃገረ-ኡርትራ ብኮንትራባንድ ዚእቱ ወይ ከእቱ ዚፍትን ነፍሲ ወከፍ ሰብ ብፍጻመ ገበን ተሓታታይ ይኸውን። ቤት ፍርዲ ድማ ነዚ ክሰሱ ክሳብ ሓደ ዓመት ብዚበጽሕ ናይ ውሱን እዋን ማእሰርቲ ክፈርዶን ክሳብ 5,000 ናቕፋ ብዚበጽሕ ናይ ገንዘብ መቕጻዕቲ ኪቐጽዖን ይኸእል።

(5) መታን ካብ ክፍሊት ናይ ዝኸኑ ቀረጽን ግብርን ኪሃድም ንእታዎት ኣቕሑ ብሓሶት ዚገልጽ፡ ናይ ሓሶት ክብሪ ወይ ዋጋ ዚህብ ወይ ብዝሓም ብሓሶት ዚእውጅ ነፍሲ ወከፍ ሰብ፡ ኣእታዎይ ይኹን ወኪል ምጽራይን ምስላጥን ጉምሩክ ወይ ኣብቶም ኣቕሑ ረብሓ ዘሎዎ ካልእ ሰብ ብፍጻመ ገበን ተሓታታይ ይኸውን። ቤት ፍርዲ ድማ ነዚ ክሰሱ ክሳብ 180 መዓልታት ብዚበጽሕ ናይ ውሱን እዋን ማእሰርቲ ክፈርዶን ክሳብ 2,000 ናቕፋ ብዚበጽሕ ናይ ገንዘብ መቕጻዕቲ ክቐጽዖን ይኸእል።

(6) ምስ ናይ ኣታዊ ኣቕሑ መኣወጅ (ደክለረሽን) ንጉምሩክ ኪስትለም ዚግበኦ፡ ንብዝሕን ክብርን ናይ እታዎት ኣቕሑ ዚምልከት ናይ ወጻእተኛ ኣቕራቢ ዝኸኑ መብቂላዊ ሰነድ ወይ ኢንቨይስ ካብ ጉምሩክ ኮነ ኢሉ ዘትርፍ ነፍሲ ወከፍ ሰብ፡ ብፍጻመ ገበን ተሓታታይ ይኸውን። ቤት ፍርዲ ድማ ክሳብ

2000 ናቕፋ ብዚበጽሕ ናይ ገንዘብ መቐጻዕቲ ኪቐጽዖ ይኸእል።

(7) ነዚ ዝሰዕብ ዝፈጸመ ነፍሲ ወስፍ ሰብ፡-

(ሀ) ኣብ ሕጋዊ ምፍጻም ናይ ግቡኡ እንክሎ ንባዕ መዚ ዚግንቀፈ፡ ዚግገተ ወይ ዜጥቅዕ፣

(ለ) ንባዕ መዚ ኣብ ሕጋዊ ምፍጻም ናይ ግቡኡ እንክሎ ንዝኸነ መኸዘን፡ ናይ ኮንተይነር ዲፖ፡ ወይ ቀረጽ-ናጻ ድካን እንተላይ ኣብ ትሕቲ ቍጽጽር ናይ'ቲ ብመሰረት'ዚ ኣዋጅ እዚ ወይ ሕጋጋት ፍቓድ ዘሎዎ ኣንቀሳቓሲ ዚርከብ ዝኸነ ቤት ጽሕፈት ወይ ስፍራ ብናጻ ክፉት ካብ ምግባር ዚኣቢ፣

(ሐ) በዓል መዚ፡ ኣብ ሕጋዊ ምፍጻም ናይ ግቡኡ እንክሎ፡ ንዝገብሮ ዝኸነ ሕጋዊ ጠለብ ኮነ ኢሉ ክይፈጸመ ዚተርፍ፣

ብፍጻመ ገበን ተሓታታይ ይኸውን፡ ቤት ፍርዲ ድማ ክሳብ 1000 ናቕፋ ብዚበጽሕ ናይ ገንዘብ መቐጻዕቲ ኪቐጽዖ ይኸእል።

(8) ሕጋዊ ስልጣን ወይ ምክኒያት ከምዘለዎ መርትዖ ናይ ምቕራብ ሓላፍነት ናብ'ቲ ሰብ ዚወድቕ ኩይ ኑ፡ ብዘይሕጋዊ ስልጣን ወይ ምክኒያት ዝኸነ ሰብ፡-

- (ሀ) ናይ እታዋት አቕሑ ዝኸነ ኮንተይነር፣ መገገሚያ ወይ ጥቕላል አይኮናትን ወይ አይዘርግፍን፣ ወይ ከምዚኸፈት ወይ ከምዚ ዝርገፍ አይገብርን፤
- (ለ) ብመሰረት ዚ አዋጅ ዚ ወይ ሕጋጋት አብ አቕሑ፣ መገገሚያታት፣ ቅድድ መኸዘናት፣ ቀረጸ-ናጸ ድካናት ወይ ካልእ ቦታ እተገብረ መዐሸጊ፣ መፍትሕ ወይ ተሰጋጥ አይሰብርን ወይ አይተናኸፍን፣ ወይ ከምዚሰበር ወይ ከም ዚተናኸፍ አይገብርን፤
- (ሐ) እታዋት ወይ ንወጻኢ እተሰደዱ አቕሑ ብመሰረት ዓንቀጽ 13 ናይዚ አዋጅ ዚ ከይሓበረ አይተርፍን፤
- (መ) ቅድሚቲ አብ ትሕቲ ብዓንቀጽ 13 ናይዚ አዋጅ ዚ ዚደለ ምቕራብ ሓበሬታ አቕሑ አየራግፍን፤
- (ሰ) ካብ መገገሚያ፣ ካብ መኸዘን ትራንዚት፣ ካብ ኮንተይነር ዲፖ፣ ካብ ቅድድ መኸዘን፣ ካብ ቀረጸ-ናጸ ድካን ወይ ካብ ካልእ ናይ ገምሩክ ሰፍራ ዘይተፈቐደ ምልጋስ ናይ አቕሑ አይፍጸምን፤
- (ረ) ንበዓል መዚ ናብቲ ብመሰረት ዓንቀጽ 67 (4) ናይዚ አዋጅ ዚ ሕሳባት፣ ናይ ሕሳባት መጻሕፍቲ፣ መዛግብን ከምፒዩተራትን እተታሕ

ዘሉ ስፍራ ናይ ምእታው ናጽነት ኣይክል ክልን፤

እቲ ንገዢ ካብ ኣብ ሕጥብ-ጽሑፍ (ሀ) ክሳብ (ረ) ናይዚ ንኡስ ዓንቀጽ'ዚ ዝተዘርዘሩ ናይ ምጥሓስ በደላት ዚፍጽም ሰብ ድማ ካብ 2000 ናቕፋ ዘይዛይድ ናይ ገንዘብ መቐጻዕቲ ኪቐጻዕ ይክእል።

- (9) ኣንቲ መገ-ዓዝያ ናብ ሃገረ-ኤርትራ ኣቕሑ ኣብ ዝኹነ እዋን ድሕሪ ምምጻእን ብመሰረት ዓንቀጽ 13 ናይዚ ኣዋጅ'ዚ ኣበሬታ ቅድሚ ምቕራቡን፡-

- (ሀ) እቲ ጥማር እንተተዳቂቂ፤

- (ለ) ግቡእ ኣበሬታ ቅድሚ ምቕራቡ ስራሕ ምርጋፍ ንምቕላል ኣብ ጥርናፊ ናይ እተጓዕዙ ዝኹኑ ኣቕሑ ገለ ለውጢ እንተተገይሩ፤

- (ሐ) ዝኹነ ነገር ካብታ መገ-ዓዝያ እንተተደርብዩ ወይ ዝኹነ ጥቕላል ወይ ኮንተይነር እንተተኸፊቱ፡-

እቲ ንገዢ ካብ ኣብ ሕጥብ-ጽሑፍ (ሀ) ክሳብ (ሐ) ዝተዘርዘሩ ናይ ምጥሓስ በደላት ዝፈጸመን ቅቡል ምክንያት ዘየቐረበን ናይ'ታ መገ-ዓዝያ ኣላፍነት ዘሎዎ ሰብ ካብ 2,000 ናቕፋ ዘይዛይድ ናይ ገንዘብ መቐጻዕቲ ክቐጻዕ ይክእል፡ ኣብ ዝመጽእ ካልእ ዕድላት ድማ እቲ ውንዙፍ ዕዳ ክሳብ ዚኸፈል፡ እታ መገ-ዓዝያ ክትዕገት ትክእል።

- 10) ኣደ ባህርያዊ ሰብ ኣብ ክንዲ ሕጋዊ ሰብ ወይ ስለ ሕጋዊ ሰብ እናዓየዩ ገበን ወይ ናይ ምጥሓስ በደል

አብ ዝፍጽመሉ ኩነታት፡ ነቲ ገበን ወይ ናይ ምጥ
ሓስ በደል ዚምልከት ዝኹን ገንዘባዊ መቐጻዕቲ እቲ
ሕጋዊ ሰብ ከፋላይ ክኸውን ይኽእል።

(11) ናይ ምጥሓስ በደላት ናይ ገንዘብ መቐጻዕቲ ብላዕለ
ዎት ሰብ መዚ ግምሩክ ይውሰን።

63. ምውራስ ናይ እተታሕዙ አቕሮን መግዓዝያን

(1) እቲ ናይ እተታሕዙ አቕሮ ሓላፍነት ዘለዎ ሰብ፡
ባህርያት ናይ'ቲ ምጥሓስ ፈልዩ ዘብርህ ምልክታ
ብጽሑፍ ይወሃቦ፡ ከም'ዚ ዝኣመሰለ ምትሓዝ
ድማ ቦቲ በዚ አዋጅ'ዚ እተመሰረተ ዳግመ-ምርኣ
ይን ይግባይን ይግዛእ፣ ከምኡ ድማ ብኸምዚ እተባ
ህለ እተታሕዙ አቕሮ ወይ መግዓዝያ አብ ትሕ
ቲ'ዚ አዋጅ'ዚ፡-

(ሀ) ካብ'ቲ ናይ አቕሮ ወይ መግዓዝያ ምትሓዝ
ዘኸተለ ናይ'ዚ አዋጅ'ዚ ወይ ሕጋጋት ምጥ
ሓስ እተፈጸመሉ ግዜ ንደሓር፣ ወይ

(ለ) እዚ አዋጅ'ዚ ወይ ሕጋጋት አብ እተጣሕሰሉ
ግዜ ነቕሮ ብዚምልከት መግዓዝያ አብ ዝዝው
ተረሉ ጉዳይ፡ ካብ ግዜ ዝውታረ ናይ'ቲ መግ
ዓዝያ ንደሓር ውሩሳት ይኸኑ።

ከምኡ ድማ ኣብ'ዚ አዋጅ'ዚ ብእተነበረ ትሕዝቶ እናተ
ገዝእ ወይ ኣብ'ዚ አዋጅ'ዚ ምስዘይህሉ፡ ሚኒስተር ብሕ
ጋጋት ብዝውስኖ ኩነታት፡ ብመሰረት ንኡስ ዓንቀጽ(3)
ናይዚ ዓንቀጽ'ዚ ናብ'ቲ በዓል መሰል ዋና ይምለስ።

(2) በዓል መዜ ጉምሩክ፡ ሓደ ሰብ ንዝኸኑ ኣቕሑ ወይ መጉዓዝያ ብዚምልከት ዝኸኑ ካብ ድንጋገ ታት ናይ'ዚ ኣዋጅ'ዚ ወይ ሕጋት ከምዚጠ ሓሰ ብርትዓዊ ባይታ ኣብ ዝኣመነሉ'ዋ፡ እቶም ኣቕሑ ወይ እቲ መጉዓዝያ እንተዘይተረኺቦም ወይ እቲ ምትሓዝ ብግብሪ ኪትግበር ዘይከኣል እንተኸኑ፡ እቲ በዓል መዜ ብመሰረት ንኡስ ዓንቀጽ(3) ናይዚ ዓንቀጽ'ዚ እቶም ኣቕሑ ወይ መጉዓዝያ ከም እተወርሱ ገይሩ ክፍሊት ብምሕታት ነቲ ዝምልከቶ ሰብ ናይ እተረጋገጸ ምሕዳግ ዋንነት ምልክታ ይህቡ።

(3) ኩነታቶም ብንኡስ ዓንቀጽ(4) ናይዚ ዓንቀጽ'ዚ እናተገዘአ፡ እተወርሱ ኣቕሑ ወይ መጉዓዝያ ነዚ ዝሰዕብ ክፍሊት ብምኽፋል ይልቅቑ፡-

(ሀ) ብኮንትራባንድ ንዚኣተዉ ግን ናብ ሃገረ-ኤር ትራ ክኣትዉ ክልኩላት ንዘይኮኑ ኣቕሑ ብዝ ምልከት፡ ካብ ናይ'ቶም ኣቕሑ መቕረጺ ክብሪ ወይ ዋጋ ዘይዛይድ መጠንን፡ ኣቕሑ ናብ ሃገረ-ኤር ትራ ኣብ ዝኣተዉሉ ግዜ ተተግ ባሪ ብገነበረ ምጣነ ኪሰላዕ ዚግበእ ዝነበረ ቀረ ጽን ግብርን ተደግርዎ፤

(ለ) ካብ ቅዩድ መኸዘን፡ ቀረጽ-ነጻ ድኳን ወይ እተ ፈቕደሉም መኸዘናት ብዘይሕጋዊ ኣገባብ ንዝወጹ ኣቕሑ ብዝምልከት፡ ካብ ናይ'ቶም ኣቕሑ መቕ ረጺ ክብሪ ወይ ዋጋ ዘይዛይድ መጠንን ኣቕሑ

ናብ ቅድድ መኸዘን፣ ናብ ቀረጸ-ናጸ ድኳን ወይ ናብ እተፈቕደሎም መኸዘናት ኣብ ዝኣተ ዉሉ ግዜ ተተግባሪ ብዝነበረ ምጣነ ኪሰላፅ ዝነበሮ ቀረጸን ግብርን ተደሚርዎ፤

(ሐ) ብሓሶት ንእተገልጹ ወይ ክብሮም ብሓሶት ንእ ተተመነ ግን ናብ ሃገረ-ኤርትራ ኪኣትዉ ክል ኩላት ንዘይኮኑ ኣቕሑ ብዝምልከት፣ ብጉም ሩክ ካብ እተወሰነ ናይ ቶም ኣቕሑ መቕረጺ ክብሪ ወይ ዋጋ ዘይዛይድ መጠን፣ እዚ ግን ኣብ ርእሲ ተፈቕደሎም ኣብቲ ኣቕሑ ዚተሰልፀ ቀረጸን ግብርን ኢዩ፣ ወይ ኸኣ

(መ) ገበን ኣብ ምፍጻም እተዘውተሩ መጉዓዝያ ብዝ ምልከት፣ ካብ መቕረጺ ክብሪ ወይ ዋጋ ናይ ቶም በቲ መጉዓዝያ ዝሓለፉ ናይ ኮንትራባንድ ኣቕሑ ዘይዛይድ መጠን፣

(4) እተወርሱ ኣቕሑ ወይ መጉዓዝያ ኣብዞም ዝሰፊሱ ኩነታት ኣይልቀቑን፡-

(ሀ) ኣቕሑ ወይ መጉዓዝያታት ኣብ ዝኸነዉ ሕጋዊ ክርክር ከም መርትዖ ኣብ ዝድለዩሉ፣

(ለ) ኣብ ዓንቀጽ 61(13) (ሐ) ናይዚ ኣዋጅ'ዚ ከም እተዘርዘረ ኣቕሑ ከነ ኢልካ ንምሕባእ ኣብ መጉዓዝያ ለውጢ ምስ ዚግበር፣

(ሐ) አብ ትሕቲ ንኡስ ዓንቀጽ (3) ናይዚ ዓንቀጽ'ዚ ነቲ መጎዓዝያ ብዚምልከት እተወሰነ ዝኾነ መቐጻዕቲ ብምሉኡ ክሳብ ዚኸፈል።

(5) ተፈጻምነት ናይ ንኡስ ዓንቀጽት (1)-(4) ናይዚ ዓንቀጽ'ዚ ነቲ ዓይነት ጠባይ'ቲ ዚምልከት ድንጋጌታት ገበናዊ መቐጻዕቲ ናይ'ዚ ኣዋጅ'ዚ ከይትግበር ኣይክልክሎን።

(6) ብሚኒስተር ብሕጋዊት ኪውስኖ አብ ትሕቲ ዚከኣል ከዮታት፡ ምልቃቕ ናይ እተታሕዙ ኣቕሑን መጎዓዝያን ንምውሓስ፡ አብ ክንዲ ገንዘባዊ ክፍሊት ትሕጃ ወይ ውሕስነት ኪምዝገብ ይከኣል።

(7) መቐጻዕቲ ናብ ናይ ኣቕሑ ክብሪ ብምውካስ ኪውሰን አብ ዘሎዎሉ ዝኾነ ናይ ቤት ፍርዲ ክርክር፡ እቲ ክብሪ ወይ ዋጋ ብመሰረት ዓንቀጽት 21-28ን 33(2)ን ናይ'ዚ ኣዋጅ'ዚ ይሰረት።

(8) ሚኒስተር ንዝኾነ ብፍሉይ መቐጻዕቲ ዘይተወሰነሉ ምጥሓስ ናይ'ዚ ኣዋጅ'ዚን ምጥሓስ ናይ ሕጋዊትን ዚወሃብ ናይ ገንዘብ መቐጻዕቲ መጠን ክውስን ይክእል።

64. ንእተታሕዙ ኣቕሑን ናይ ምጥሓስ ናይ ገንዘብ መቐጻዕትን ዝምልከት ናይ ይግባይ መሰል

(1) ኣቕሑ ወይ መጎዓዝያ ወይ ከኣ ክልቲኡ አብ ዝተታሕዙሉ፡ ዝኾነ ምጥሓስ ናይዚ ኣዋጅ'ዚ ወይ

ሕጋጋት ዝምልከቶ ሰብ፡ ናይ ምትሓዝ ምልክታ ካብ እተሞህበሉ ዕለት ኣብ ውሽጢ ሰላሳ መዓልታት ብመሰረት ሕጋጋት ዝውስኖ ቅጥዕን ኣገባብን፣ እሞ ኸኣ ኣብ ዝኾነ ኩነታት ሚኒስተር ነቲ ምትሓዝ ብዝምልከት ውሳኔ ንኪወስድ ዝሕግዞ ኩሉ ኣበሬታ ኣጠቓሊሉ፡ ናብ ሚኒስተር ይግባይ ናይ ምባል መሰል ይህልዎ።

(2) ናይ ምጥሓስ ናይ ገንዘብ መቐጻዕቲ ኣብ እተወሰነሉ፣ ዝኾነ ምጥሓስ ናይ'ዚ ኣዋጅ'ዚ ወይ ሕጋጋት ዝምልከቶ ዝኾነ ሰብ፡ መቐጻዕቱ ብዝኸፈለን ካብ'ቲ ናይ መቐጻዕቲ ምልክታ እተሞህበሉ ዕለት ኣብ ውሽጢ ሰላሳ መዓልታትን፡ ብመሰረት ሕጋጋት ዝእዝዞ ቅጥዕን ኣገባብን፣ እሞ ኸኣ ኣብ ዝኾነ ኩነታት ዳይረክተር ጀነራል ነቲ መቐጻዕቲ ንዝምልከት ውሳኔ ንኪወስድ ዝሕግዞ ኩሉ ኣበሬታ ኣጠቓሊሉ፡ ናብ ዳይረክተር ጀነራል ይግባይ ናይ ምባል መሰል ይህልዎ።

(3) ሚኒስተር ወይ ዳይረክተር ጀነራል ብጽሑፍ ውሳኔ ካብ ዝሃበሉ ዕለት ኣብ ውሽጢ ሰላ (60) መዓልታት ዝኾነ ሰብ ካልእ ይግባይ ናብ ላዕላዊ ቤት ፍርዲ ኬቐርብ ይከእል።

ክፋል XII

ወኪላት ምጽራይን ምስላጥን ጉምሩክ

65. ፍቻድ ብዛዕባ ምሃብ

- (1) አእተውትን ሰደድትን፣ ንናይ አቕሑ ምእታው፣ ምስ ዳድ፣ ምንቅስቓስን፣ ምኸዛንን ዚምልከት ምስ ጉምሩክ ዚግበር ምንቅስቓስ ዋኒን ባዕላቶም ብቐጥታ ወይ ከአ ብመንገዲ'ቲ ከም ወኪል ምጽራይን ምስላጥን ጉምሩክ ዝረቐሑዎ ሳልሳይ አካል ከካይዱ፣ ምርጫ ይህልዎም።
- (2) ዋኒን ባዕሉ ከካይድ ዝመረጸ አእታዊ ወይ ሰዳዲ ካብ'ቶም ወኪላት ምጽራይን ምስላጥን ጉምሩክ ብዝተሓተ ምድንጋጽ አይጥመትን ወይ'ውን ብእኡም ካብ ዚፍጸሙ ናይ ጉምሩክ ስርዓታትን ምንቅስቓሳትን ንዝበዝሐ ወይ ንዝወሓደ ምኸራር ናይ ቅድመ ተደለይቲ ነገራት አይቃላዕን።
- (3) ከም ወኪል ምጽራይን ምስላጥን ጉምሩክ ቅቡል ፍቻድን ሊቸንሳን እንተዘየልዎ ወይ ናይ'ቲ አእታዊ ወይ ሰዳዲ ስራሕተኛ ብምኻን፣ አብ ከምዚ ዝአመ ሰለ ሓላፍነት ብግልጺ እንተዘይተመዘዙ፣ ዝኹን ሰብ አብ ክንዲ አእታዊ ወይ ሰዳዳይ፣ ከከም ኩነታቲ፣ ናይ አቕሑ መአወጂ (ደክለረሽን) አየእቲን ወይ አየቕርብን።

(4) ሚኒስትር ብሕጋጋት ንወኪላት ምጽራይን ምስላጥን ጉምሩክ ናይ ኣወሃህባ ፍቓድ ቅድመ-ተደለይቲ ነገ ራትን፡ ቅጥዕታትን እንተላይ ብቕዓት ወይ ናይ ዜግነት ኩነታት፡ ምቕማጥ ቦታ፡ ፊናንሳዊ ብቕዓት፡ ናይ ረብሓታት ግጭት፡ ሙሉእ መግለጺ ሰብ መዝን ኣውፈርትን ኩባንያ፡ ምቹእ ናይ ቤት ጽሕፈት መሰናድእን፡ ምስ ምእታውን ምስዳድን ኣቕሑ ናይ ዝዛመዱ ሕግታትን ሕጋጋትን ስርዓታትን ኣፍልጦን ኪውሰን ይኸእል።

66. ግዴታ ወኪላት

- (1) ዝኹነ ሰብ ቅድሚ ከም ወኪል ምጽራይን ምስላጥን ጉምሩክ ፍቓድ ምርካቡ፡ ሚኒስትር ብሕጋጋት ኪውስኖ ብዚኸእል መጠንን ቅጥዕን፡ ኣብ ክፍሊ ጉምሩክ ትሕጃ ወይ ውሕሰነት የመዝግብ ወይ የቐምጥ።
- (2) ሚኒስትር ኣብ ዝኹነ ግዜ ንቅጥዒ፡ ባህሪ ወይ መጠን ናይ ዝኹነ ትሕጃ ወይ ውሕሰነት ኪልውጥ ይኸእል።
- (3) ወኪል ምጽራይን ምስላጥን ጉምሩክ፡ ኣብ ዝኹነ ግዜ፡ ኣብ ክንዲ ካልእ ሰብ ምስ ጉምሩክ ናይ ዋኒን ምንቅስቓስ ኪገብር ንዘሎዎ መሰል ብዘርእ ንበዓል መዚ ጉምሩክ መርትዖ ኬቐርብ ኪሕተት ይኸእል፤ ከምዚ ዝኣመሰለ መርትዖ ድማ ሚኒስትር ብዝእገዝ ቅጥዒ ይኸውን።
- (4) ናይ እታዋትን ሰደድን ኣቑሑ ሓበሬታ ንምቕራብ፡

ነቲ ዝምልከቶ ናይ ጉምሩክ ስርዓት ዚኸውን ቅኑዕ መአወጅ አቕሑን ኢንቮይስን ንምእታው፡ ንምክፋል ቀረጽ፡ ንዝኸውን ካብ ግቡእ ወጻኢ ዝኸውን ተግባራትን መቐጻዕትን ብዝምልከት ሰባትን እተረቑሑ ወኪላቶ ምን ወይ ወኪልቶምን ብሓባርን በብሓደ ብውልቂን ብሓላፍነት ተሓተትቲ ክኾኑ ይኸእሉ።

ክፋል XIII

ሕሳባት ናይ ሕሳብ መጻሕፍትን መዛግብን

67. ምሓዝ ሕሳባት ናይ ሕሳብ መጻሕፍትን መዛግብን

- (1) ንመሸጣ ወይ ንዝኸውን ኢንዲስትሪያዊ፡ ሞያዊ፡ ንግዳዊ፡ ትካላዊ ወይ ንካልእ ጠቕሚ፡ አቕሑ ዘእቱ ወይ ዝሰደድ፡ ወይ ናብ ሃገረ-ኤርትራ አቕሑ ከምዝእቱ ወይ ካብ ሃገረ-ኤርትራ አቕሑ ከምዚሰደዱ ዚገብር ነፍሲ ወከፍ ሰብ፡ ከምኡ ወን ኣብ መስርሕ ምእታውን ምስዳድን፡ እንተላይ ኣብ ዝኸውን ምኽዛን ወይ ምግዕዳዝ፡ ዚሞላእ ነፍሲ ወከፍ ሰብ፡ ሚኒስትር ብሕጋጋት ኪውስኖ ብዚኸእል ቋን ቋን ኣገባብን ኣብ ሃገረ-ኤርትራ መዛግብ ይሕዝ።
- (2) ነዚ አዋጅ ዚብከር ብዝምልከት መዛግብ ካብ ዕለት መአወጅ አቕሑ (ደክለረሽን) ንሓመ-ሸተ ዓመት ዝተሓዘ ኮይኑ፡ ንኹሉ ሕሳባት፡ ናይ ሕሳባት መጻሕፍትን ካልእ ንመግለጺ፡ መለለዩ፡ መበቄል፡ መአዘዘ፡ ዕድገት፡ ሞገስ፡ ክበሪ፡ ክፍሊትን ውገናን ናይ ዝኣተዉን እተሰዱን አቕሑ ዝምልከት ካልእ

መዛግብ የጠቃልል፣ በዓል መዘ. አብ ዝሓተሉ ድማ
አምጸኢ ወይ ሰዓዲ መጸሕፍቲ ሕሳብን መዛግብን
ንዕኡ ክፉታት ይገብረሉን ንከምዚ እም ዝአመሰሉ
አቕሑ ብዝምልከት በዓል መዘ. ንዘቕርቡ ዝኾነ
ሕቶ ድማ ሓቀኛ መልሲ ይህቡ።

(3) ወኪላት ምጽራይን ምስላጥን ጉምሩክ፡ በዓል መዘ.
ጉምሩክ ኩሉ ሰራሓት ብሕጋውን ሓላፍነታውን አገ
ባብ ከም እተሰርሐ ንምርግጋጽ መታን ኪምርምርን
አውዲት ኪገብርን፡ ምስ ምእታውን ምስዳድን አቕ
ሑ ዝዛመድ ኩሉ መዛግብ ንናይ ዓሰርተ ዓመት
እዋን ይዕቅቡ።

(4) በዓል መዘ. ጉምሩክ አብ ኩሉ ርትዓዊ ግዜ አብ'ቲ
ብመሰረት ንኡስ ዓንቀጻት (1) ክሳብ (3) ናይዚ
ዓንቀጽ'ዚ ሕሳባት፡ ናይ ሕሳባት መጸሕፍቲ፡ መዛ
ግብን ኮምፒዩተራትን እተቐመጡሉ ዝኾነ ስፍራ
ወይ ቦታ አብ ሃገረ-ኤርትራ አትዩ፡ ዝኾነ ከምዚ
ዝአመሰሉ ሕሳባት፡ ናይ ሕሳባት መጸሕፍቲ፡ መዛግ
ብን አብ ኮምፒዩተር እተኸዘነ ሓበሬታን ኪምርምርን
አውዲት ኪገብርን ይኸእል።

(5) ዋና በዓል መዘ. ወይ አካያዲ ሰራሕ ናይ ዝኾነ
ባንክ ወይ ካልእ ፊናንሳዊ አካል፡ ወይ ጨናፍሮም፡
አብ ጉዕዞ ሕጋዊ አውዲትን ምርመራን፡ ምስ ዝኾነ
ሰብ ወይ ዝኾነ ምእታው ወይ ምስዳድ ዝዛመድ
ፊናንሳዊ ሓበሬታ ብበዓል መዘ. ምስ ዚሕተት፡ ብቕ
ጽበት እተሓቶ ይፍጽም።

(6) ዳይሬክተር ጀነራል፡ ምስ ምምሕዳርን ምፍጻምን ናይ'ዚ አዋጅ'ዚ ብዝመደ ዝኾነ ዕላማታት፡ ኣብ ንኡስ ዓንቀጻት (1)፡(2)፡ (3)ን (5)ን ናይዚ ዓንቀጽ'ዚ እተጠቐሱ ሰባት ወይ ኣካላት፡ ኣብ እተ ወሰነ ቦታን ኣብ ውሽጢ እተወሰነ ግዜን፡ ምስ ምእ ታውን ምስዳድን ኣቕሑ ዝመደ፡ ኣብ ትሕቲ ቁጽጽር ናይ'ቶም ሰባት ወይ ኣካላት ዘሎ ዝኾነ ሰነዳት ኪቐርቡ ኪሓትት ይኸእል።

(7) ኣብ ንኡስ ዓንቀጻት (1)፡ (2)፡(3)ን(5)ን ናይዚ ዓንቀጽ'ዚ እተጠቐሱ ኩሎም ሕሳባት፡ ናይ ሕሳባት መጻሕፍቲ ወይ መዛግብ፡ ድሕሪ ናይ ሰለ ስተ ዓመታት ግዜ፡ ብኣፍቃድነት ዳይሬክተር ጀነራል ብዝኾነ ኢለክትሮኒካዊ፡ ፎቶግራፊካዊ ወይ ካልእ መስርሕ ኪምዝገብ ወይ ኪቐዳሕ ይኸእል፤ ከምኡ ድማ እዚ ኣገባብ ኣቀማምጣ ሓበሬታ'ዚ፡ በዓል መዚ ጉምሩክ ኣውዲት ወይ መርመራ ንምግባር ኮነ እተኸፍለ ወይ ኪኸፈል ዚግበኦ መጠን ቀረጽ እተመርኮሰሉ ሓበሬታ ንምርግጋጽ፡ ነዚ ሓበሬታ'ዚ ኪወክስ ዘኸእል ክሳብ ዝኾነ፡ ኣብቲ ዝተረፈ እተወ ሰነ ናይ ምዕቃብ ግዜኡ በዚ መልክዕ'ዚ ኪትሓዝ ይከኣል።

(8) ንምቕራብ ወይ ክፋትነት ሕሳባት፡ መዛግብ፡ ናይ ሕሳባት መጻሕፍቲ ወይ ኮምፒዩተራት ብዝምልከት ምስ ሓለፋ ወይ ህዝባዊ ረብሓ ዝተኣሰረ ሕገ ዝተ ሓለወ ኮይኑ፤ እዚ ዓንቀጽ'ዚ ተፈጻሚ ይኸውን።

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ዘይተሓተተሉ፡ እተገደፊ እተታሕዘን እተወርሰን አቕሑ

68. ዘይተሓተተሉ አቕሑ

- (1) አቕሑ ካብ መኸዘን፡ ካብ ቤት ጽሕፈት ገምሩክ፡ ካብ ቅዩድ መኸዘን፡ ካብ ቀረጽ-ነጻ ድኳን ወይ ካብ ካልእ ገምሩክ ዝወሰኖ ስፍራ፡ ኣብ ውሽጢ'ቲ ሚኒስትር ብሕጋዊት ኪውስኖ ዚኸእል ናይ ግዜ ገደብ እንተዘይተላዒሉ፡ በዓል መዚ ገምሩክ፡ ኣብ'ቲ ብዳይ ረክተር ጀነራል፡ ነዚ ዕላማ'ዚ ተባሂሉ እተረቐሐ ድሕነቱ እተሓለወ ቦታ የቐምጦ።
- (2) ሚኒስትር ንገለ ፍሉይ ዓይነት ናይ አቕሑ ብዝምልከት ነቲ ብመሰረት ንኡስ ዓንቀጽ (1) ናይዚ ዓንቀጽ ጽዕዚ እተወሰነ ግዜ ኪኖውሖ ይኸእል።
- (3) ንዕላማታት ናይ'ዚ አዋጅ'ዚ ብዚምልከት፡ ኣብ'ዚ ዓንቀጽ'ዚ እተጠቐሰ፡ ድሕነቱ እተሓለወ ስፍራ ኪበሃል እንክሎ፡ ቤት ጽሕፈት ገምሩክ ማለት ይኸውን፤ በዓል መዚ አቐዲሙ ፍቓድ እንተዘይሂቡ ድማ ናብ አቕሑ ምቕራብ ፍቐድ አይከውንን።
- (4) ናይ አቕሑ ባህሪ ኣብ ግምት ብምእታው፡ ሚኒስትር ብመንገዲ ሕጋዊት፡ ንተበላሸውቲ አቕሑ ዝወሓደ ገደብ ግዜ ኪውስን ይኸእል።

69. ሓላፍነትን ናይ መኸሰኒ ክፍሊትን

(1) ብመሰረት ዓንቀጽ 68 ናይዚ አዋጅ፡ዚ አብ ድሕነቲ፡ እተሓለወ ስፍራ እተቐመጡ አቕሑ፡ አብኡ ዝቐመጡ ብሓላፍነት ናይ ዋና ወይ እእታዊ ይኸውን፣ ክልቲኦም ድማ ብሓባርን ቦብውልቅን፡ ንዝኸነ ናይ መቐመጢ ክፍሊትን ነቲ አቕሑ ካብ መኸሰኒ፡ ካብ ቤት ጽሕፈት ጉምሩክ፡ ካብ ቅዩ ድ መኸሰኒ፡ ካብ ቀረጹ-ነጻ ድኪን፡ ካብ እተፈቐደሉ መኸሰኒ ወይ ካብ ካልእ ብጉምሩክ እተወሰነ ስፍራ አብ ምግፅዓዝ ንዝግበር ወጻኢታትን፡ ተሓተትቲ ይኸኑ።

(2) አብ ንኡስ ዓንቀጽ(1) ናይዚ ዓንቀጽ፡ዚ እተጠቐሰ ክፍሊትን ወጻኢታትን ብምሉኡ ክሳብ ዚኸፈል፡ ብዘይካ ብበዓል መዘ፡ ዝኸነ አቕሑ ብዝኸነ ሰብ ካብ ድሕነቲ፡ እተሓለወ ስፍራ አይለዓልን፣ እዚ ምስ ዝጥሓስ ድማ ብመሰረት፡ዚ አዋጅ፡ዚ እቶም አቕሑ ከም አቕሑ ኮንትራባንድ ይቆጸሩ።

70. ዘይተሓተሎም አቕሑ ውሩሳት ኢዮም

(1) ሚኒስተር አብ ሕጋዊት አብ ውሽጢ ዝውስኖ ናይ ግዜ ገደብ ካብ ድሕነቲ፡ እተሓለወ ስፍራ ዘይተኣልዩ አቕሑ፡ እቲ ገደብ አብ ዝወድቀሉ እዋን ውሩሳት ይኸኑ።

(2) አብ ትሕቲ ንኡስ ዓንቀጽ(1) ናይዚ ዓንቀጽ፡ዚ

ወሩሳት ናይ ዝኸኑ ኣቕሑ ዋና ወይ ኣእታዊ፡ ጉምሩክ ኣብ ምውጋን ናይ ቶም ኣቕሑ፡ ማለት፡ እቲ ምውጋን ብመሸጣ፡ ብህዝባዊ ጨረታ ወይ ብህዝባዊ ሓራጅ ዘይኸኑስ ብኻልእ ኣገባብ ኣብ ዝኸኑ ነሉ፡ ንዘውጽኦ ኩሉ ርትዓዊ ወጻኢታት ብሓባርን ብብውልቅን ተሓተትቲ ይኾኑ።

71. እተገድፈ ኣቕሑ

(1) ዋና ወይ ኣእታዊ ናይ ዝኣተዉ ግን ካብ ጉምሩክ ዘይተለቐቐ ኣቕሑ፡ ብኣፍቃድነት በዓል መዚ ጉምሩክን ኣብ ንኡስ ዓንቀጽ (2) ናይዚ ዓንቀጽ'ዚ ብእተነበረ ኩነታት እናተገዘአን፡ ነቶም ኣቕሑ ንጉምሩክ ኪገድፎም ይኸእል።

(2) ዝኸኑ ብመሰረት ንኡስ ዓንቀጽ (1) ናይዚ ዓንቀጽ'ዚ ኣቕሑ ንጉምሩክ ዝገደፈ (ዝደርበዩ) ሰብ፡ ጉምሩክ ኣብ ምውጋን ወይ ምዕናው ናይ ቶም ኣቕሑ፡ ንዘውጽኦ፡ ማለት፡ ምውጋኖም ብመሸጣ፡ ብህዝባዊ ጨረታ ወይ ብህዝባዊ ሓራጅ ዘይኸኑስ ብኻልእ ኣገባብ ኣብ ዝኸኑነሉ፡ ንዘውጽኦ ኩሉ ርትዓዊ ወጻኢታት፡ እንተላይ ነቲ ምውጋን ወይ ምዕናው ናይ ዝፈጸሙ ሰብ መዚ ናይ ኣገልግሎት ክፍሊት፡ ተሓተቲ ይኸውን።

72. ተታሒዞም እተወርሱ ኣቕሑ

እተታሕዙ ኣቕሑ ወይ መጎዓዝያታት፡ ኣብ ውሽጢ ሰላሳ መዓልታት ይግባይ ምስ ዘይቀርበሎም፡ ወይ ስልጣን ዘሎዎ ቤት ፍርዲ ወሩሳት ኢዮም ኢሉ ምስ ዚውሰን፡ ሃገረ-ኤርትራ፡ ኣብ ትሕቲ ሚኒስተር ብሕጋጋት ኪውስኖ

ዚኸእል ከኅታት፡ ብቕጽበት ብመሸጣ፡ ብህዝባዊ ጨረታ ወይ ብህዝባዊ ሓራጅ ኪውግኖም ይኸእል።

73. ካብ መሸጣ፡ ካብ ጨረታ ወይ ካብ ሓራጅ ዚርከብ እትዋት ናይ ሃገረ-ኤርትራ ይኸውን

(1) ኣብ ንኡሳን ዓናቕጽ (2)ን (3)ን ናይዚ ዓንቀጽ'ዚ ዝሰፈረ ድንጋገታት ዝተሓለወ ኮይኑ፣ ካብ መሸጣ፡ ካብ ህዝባዊ ጨረታ ወይ ካብ ህዝባዊ ሓራጅ ናይ ዘይተሓተሎም፡ እተገድፉን (እተደርበዩ) እተታሕዙን ኩይኖም፡ ድሓር እተወርሱ ኣቕሑ ወይ መጎግዚያታት ዚርከብ እትዋት ንሃገረ-ኤርትራ ይኸውን፣ ናይ ቲ መሸጣ፡ ህዝባዊ ጨረታ ወይ ህዝባዊ ሓራጅ መካየዲ ዋጋ ድማ ናይ ሃገረ-ኤርትራ ሓላፍነት ይኸውን።

(2) ካብ ዝኸነ መሸጣ፡ ህዝባዊ ጨረታ ወይ ህዝባዊ ሓራጅ ዚርከብ እትዋት በዚ ቅደም-ተኸተል ወይ ተርታዊ ንመካየዲ መሸጣ፡ ህዝባዊ ጨረታ ወይ ህዝባዊ ሓራጅ፡ ንዝኸነ ዘይተኸፍለ ቀረጽን ግብርን፡ ወጻኢታት ጉምሩክ፡ ናይ ወደብ፡ ናይ መኸዘን፡ ናይ መጎግዚያን መሳለጥን ክፍሊትን ንምሕዋይ ይውዕል።

(3) ንንኡስ ዓንቀጽ (2) ናይዚ ዓንቀጽ'ዚ ብዚምልከት ብዝኸነ ረብሓ ዘለዎ ወገን ኣንጻር ቲ እትዋት ናብ ጉምሩክ ወግዓዊ ሕቶ ወይ ጠለብ ኣብ ውሽጢ ሰላ (60) መዓልታት ካብ ዕለት መሸጣ፡ ህዝባዊ ጨረታ ወይ ህዝባዊ ሓራጅ ይግበር፣ ኩሉ ሕቶታት ወይ ጠለባት እንተግጡ ድማ ዝኸነ ተረፍ



ካብ'ቲ እትዋት ምስ ዝህሉ እቲ ተረፍ ኣብ
ሕሳብ ማእከላይ ትረጎሞ ፈሰስ ይኸውን።

ክፋል XV

ሰደድ

74. ምሕባር ሰደድ

(1) ኣብ ዓንቀጽ 13(1) ንኡስ ዓንቀጽ (2)(ሀ) ናይ
ዚ ኣዋጅ'ዚ ንዝሰፈረ ድንጋገታት ዝተሓለወ ኮይኑ፣
ሓበሬታ ናይ ኩሎም እተሰደዱ ኣቕሑ ሚኒስተር
ብዝውስኖ ግዜን ኣገባብን፣ ኣብ ዝውስኖ ቦታን ይቐ
ርብ።

(2) ሚኒስተር ብሕጋዊት ነዚ ዝሰዕብ ክውስን ይኸእል፡-

(ሀ) ንኡስ ዓንቀጽ(1) ናይዚ ዓንቀጽ'ዚ ካብ
ዝእገዙም ተደለይቲ ነገራት ናጻ ናይ ዝኹኑ
ደረጃታት ኣቕሑን፣ ዝኹኑ ካብ'ዞም ደረጃ
ታት ኣቕሑ'ዚኦም ብኸምኡ ናጻ ዘይከኑሉ
ከኣታትን፣ ከምኡ ኸኣ

(ለ) ኣብ ትሕቲ ንኡስ ዓንቀጽ(1) ናይዚ ዓንቀ
ጽ'ዚ ሓበሬታ ኣቕሑ ኪቐርቡ ናይ ዝድለዩ

ደረጃታት ሰባትን ከምኡ ኪገብሩ ዝድለዩሉ ኩነታትን።

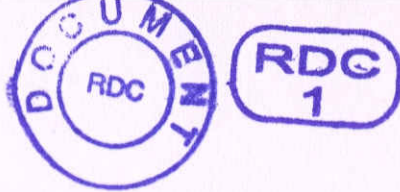
(3) ነፍሲ ወከፍ ኣብ ትሕቲ ንኡስ ዓንቀጽ (1) ናይዚ ዓንቀጽ'ዚ ሓበሬታ ኣቕሮ ዘቕርብ ሰብ፡-

(ሀ) ንኣቕሮ ብዚምልከት ብበዓል መዚ ዝሕተቶ ዝኸነ ሕቶ ብሓቅነት ይምልሽ፣ ከምኡ ኸኣ

(ለ) በዓል መዚ ጉምሩክ እንተሓቲቲ፣ ኣቕሮ ናብ በዓል መዚ የቕርብ፣ ካብ ኣቕሮ ዝኸነ ሽፋን ይቕንጥ፣ ዝኸነት መገዓዝያ የራግፍ ወይ ካብኣ ዝኸነ ክፋል ይኸፍት፣ ወይ በዓል መዚ ኪምርምር ዝደሊ ዝኸነ ሻንጣ(ቦርሳ)፣ ጥቕላል ወይ ኮንተይነር ይኸፍት ወይ ይዘርግሕ።

(4) ሓበሬታ ኣቕሮ ኣብ ትሕቲ ንኡስ ዓንቀጽ(1) ናይዚ ዓንቀጽ'ዚ ብጽሑፍ ኪቕርብ ብሕጋዊት ኣብ ዝጠለበሉ ኩነታት፣ ነቲ እተወሰነ ሓበሬታ ብዘማልእ እተወሰነ ቅጥፂ ይቕርቡ፣ ወይ ከኣ ንሚኒስተር ኣዕጋቢ ብዝኸነ ቅጥዕን ንዕኡ ኣዕጋቢ ዝኸነ ሓበሬታ ዝሓዘን ይኸውን።

(5) ኣቕሮ ኣብ ትሕቲ'ዚ ዓንቀጽ'ዚ ሓበሬታ ቀሪቡ ሎም ኪብቅዕ፣ ንደገ ከይተሰደዱ ኣብ ዝተርፉሉ እዋን፣ እቲ ሓበሬታ ዘቕረበ ሰብ ኣብ ቤት ጽሕፈት ጉምሩክ ንበዓል መዚ ከይተሰደዱ ብዛዕባ ምትራፎም ብኡ ንብኡ የፍልጥ።



(6) አብ ከምዚ ዝኣመሰለ ሚኒስትር ብሕጋዊ ኪውስኖ ዚኸክል ኩነታት፡ አብ ትሕቲ'ዚ ዓንቀጽ'ዚ ሓበሬታ ኣም ድሕሪ ምቕራቡ አብ ውሽጢ ሃገራዊ-ኤርትራ ዚገግዓዙ ኣቕሩ፡ ምግዕዳዞም ሚኒስትር ብሕጋዊ ኪውስኖ ብዚኸክል ኩነታትን ቦንድን ወይ ካልእ ትሕጃን ዚግዛእ ይኸውን።

ክፋል XVI

ቦንድታት፡ ትሕጃ፡ ፍሉይ ኣገልግሎትን ሽልማትን

75. ቦንድታትን ትሕጃን (ውሕስናን)

(1) ሚኒስትር ነዚ ዝሰዕብ ዘኸክል ሕጋዊ ከውጽእ ይኸክል፡-

(ሀ) አብ ትሕቲ'ዚ ኣዋጅ'ዚ ወይ ሕጋዊ፡ ምስ'ቲ ክፍሊ ከምዝገበ ናይ ዝጥለበ ቦንድ፡ ትሕጃ ውሕስና ወይ ተቐማጢ መጠን ናይ ምውሳን ስልጣን ንዳይረክተር ጀነራል ዚህብ፤

(ለ) ናይ ዝኸውኑ ከምዚኣም ዝኣመሰሉ ቦንድታት፡ ትሕጃ ውሕስና ወይ ተቐማጢ ባህርን፡ ውዕልን ኩነታትን ዚውሰን።

(2) አብ ትሕቲ'ዚ ኣዋጅ'ዚ ዝጥለበ ዝኸውኑ ቦንድ ንሚኒስትር ኣዕጋቢ ብዝኸውኑ ቅጥዒ ይኸውን።



76. ብሰብ መዚ ዝወሃብ ፍሉይ ኣገልግሎታት

(1) ሚኒስትር ብሕጋዊት ነዚ ዝሰብ ኪውስን ይኸእል፡-

(ሀ) ናይ ዝተወ. አቕሑ ወይ ንሰደድ ናይ ዝቐ ንዑ አቕሑ ሓላፍነት ዘሎዎ ሰብ ብዘኸርቦ ሕቶ መሰረት ብሰብ መዚ ካብ ዚፍጸሙ ዝኹኑ ኣገልግሎታት ኣየኖት ከም ፍሉይት ኣገልግሎታት ከምዚሕሰቡ፤

(ለ) እቲ ዚሓትት ሰብ ዚኸፍሎ፡ ንፍሉይ ኣገልግሎት ተኸፋሊ ዚኸውን ክፍሊት፡ እንተልዩ፤ ከምኡ ኸኣ

(ሐ) ፍሉይ ኣገልግሎታት ዚፍጸሙሉ ኣገባብን ኩነታትን፡ እንተላይ ምውሳድ ናይ ከምኡ ዝኣመሰሉ ቦንድታት ወይ ካልእ ትሕጃ (መድሕን)፡ ከከምቲ እተወሰኖ።

(2) ዝኹኑ ኣብ ትሕቲ'ዚ ኣዋጅ'ዚ ወይ ሕጋዊት ኣብ ቤት ጽሕፈት ጉምሩክ፡ ኣብ መኸዘን፡ ኣብ ኮንተይኔር ዲፖ፡ ኣብ ቅዩድ መኸዘን ወይ ኣብ ቀረጽ-ናጻ ድኳን ኪግበር ዝድለ ጉዳይ፡ ግን ከም ሳዕቤን ናይ ፍሉይ ኣገልግሎት ኣብ ካልእ ስፍራ እተፈጸመ፡ ንዑ ላማታት ናይ'ዚ ኣዋጅ'ዚ ወይ ሕጋዊት ብዝምልከት ኣብ ቤት ጽሕፈት ጉምሩክ፡ ኣብ መኸዘን፡ ኣብ ቅዩድ መኸዘን ወይ ኣብ ቀረጽ-ናጻ ድኳን፡ ከከምቲ ኩነታቱ፡ ከም እተፈጸመ ይቐጸር።

77. ንኣቕበልቲ ሓበሬታን ሰብ-ሰልጣንን ዚወሃብ ዓሰቢ

(1) ሚኒስትር፡ ሰራሕተኛ ሃገረ-ኤርትራ ንዘይኮነ ግን ንናይ ቀረጽን ግብርን ጉሲያን ወይ ንናይ እተኸልኸል ወይ እተደረቲ ኣቕሑ ብኮንትራባንድ ምእታውን ብዝምልከት ዝኸነ ምጥሓስ ናይ'ዚ ኣዋጅ'ዚ ሓበሬታ ንዘቕበለ ሰብ፡ ብሕጋጋት ዝኸነ መጠን ዓሰቢ ኪውስን ይኸእል፣ እዚ ዚኸውን ግን፡ ከምኡ ዝኣመሰለ ሓበሬታ ምርካብን ምትሓዝን ምውራስን ናይ ኣቕሑ ወይ ናይ'ቲ ተሓታቲ ሰብ ብገበን ምፍራድ ምስ ዘሰዕብ ጥራይ ኮይኑ፣ ከም'ዚ ዝኣመሰለ ዓሰቢ ካብ መቐጻዕቲ ወይ ካብ ሽያጥ ናይ እተወርሱ ኣቕሑ ይኸፈል።

(2) ሚኒስትር፡ ገበናት ናይ'ዚ ኣዋጅ'ዚ ንከይፍጸሙ ኣብ ምክልኻል ብቀጥታ ወይ ብተዘዋዋሪ ንእተዋሰኡ ጥቅም፡ ምውሳኔም ብዘይሕጋዊ መገዲ ንዝኣተዉ ኣቕሑ ኣብ ምርካብን ምትሓዝን ምውራስ ዚወግል ሰብ መዚ ናይ'ቲ ክፍሊ፡ ብሕጋጋት ዝኸነ መጠን ዓሰቢ ይውስን፣ ከም'ዚ ዝኣመሰለ ዓሰቢ ካብ መቐጻዕቲ ወይ ካብ ሽያጥ ናይ እተወርሱ ኣቕሑ ይኸፈል።

(3) ንዕላማታት ንኡስ ዓንቀጽ(1)፡ ናይዚ ዓንቀጽ'ዚ ብዚምልከት፣ ንምጥሓስ ናይ'ዚ ኣዋጅ'ዚ ብዘርከኡ ሓበሬታ ናይ ዝምጡ ዝኸነ ሰብ መንነት፡ ቦቲ ሓበሬታ ዝቕበል በዓል መዚ ወይ በዓል ሰልጣን፡ ብመሰረት ኣብ ዓንቀጽ 9 ናይዚ ኣዋጅ'ዚ እተነበረ ድንጋገታት ምስጠራውነት ብምስጢር ይትሓዝ።

(4) አብ ንኡስ ዓንቀጽ(2) ናይዚ ዓንቀጽ'ዚ ዝሰፈሩ ድንጋገታት ንዝኸኑ ብሃገረ-ኤርትራ ዝኸኑ ደረጃ እተቈጸረ'ዎ፡ ብመሰረት ንኡስ ዓንቀጽ (1) ናይዚ ዓንቀጽ'ዚ ኣበሬታ ዝምጡ፡ ወይ ነዚ ኣዋጅ'ዚ ብምጥሓስ ናብ ውሽጢ ንዝኣተወ ዝኸኑ ነገር ብምትሓዝ ኣብ ምክልኻል ገበናት ኣብ ትሕቲ'ዚ ኣዋጅ'ዚ ብቐጥታ ንዚዋሳእ ሰብ ብማዕረ ይምልከቶ።

አስመራ፡ 23 ጥቅምቲ፣ 2000 ዓ.ም
መንግስቲ ኤርትራ

Proclamation No. 112/2000

The Customs Proclamation

Introductory Provisions

1. Short citation

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

2. Scope of application and entry into force

- (1) The provisions of this Proclamation supersede any provisions of the Customs, Import and Export Taxes 14/7 (1955) P.145 and any amendments thereof, the Transitional Penal Code of Eritrea Proclamation No.4 of 1991 and any amendments thereof, and any other Proclamations or Regulations of the State of Eritrea relating to Customs import and export taxes and duties.
- (2) Subject to sub-article (3) of this Article, this Proclamation shall enter into force on the date of its publication in the Gazette of Eritrean Laws.
- (3) Articles 18-28 and Parts II, III, IX, XI, XII, XVI or Articles thereof, shall come into effect on the date or dates specified by the Minister by Legal Notice.

3. Definitions

In this Proclamation, unless the context otherwise requires:

“Proclamation” means this Customs Proclamation;

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

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

“bonded warehouse” means a place granted a permit as a bonded warehouse by the Minister according to the Proclamation.

“cargo declaration” means the original shipping document containing the information as described in the Convention on Facilitation of International Maritime Traffic and the Convention on International Civil Aviation and, formats acceptable to the Minister in respect of other means of transport;

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

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

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

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

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

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

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

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

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

“conveyance” means any motor vehicle, aircraft or waterborne craft or any other contrivance that is used to transport persons or goods;

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

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

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

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

“customs procedure” means the treatment applied to goods which are subject to customs control;

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

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

“drawback” means the amount of duties repaid or to be repaid under the Customs drawback procedure;

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

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

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

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

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

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

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

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

with the particulars furnished in the Goods Declaration, and includes baggage declarations by travelers;

“forfeit” means forfeit to the Government of The State of Eritrea;

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

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

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

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

“importation” means the act of bringing or causing any

goods to be brought into the territory of the State of Eritrea by any means including by way of pipeline.

“importer” means any person who:

(a) at the time of importation of the imported goods, owns, carries the risk of, acts as owner of, or is beneficially interested in the goods; or

(b) actually carries out the importation of the goods;

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

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

“Minister” means the Minister of Finance for the State of Eritrea, or a duly designated alternate;

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

“person” means both the natural and legal persons;

“prescribed” means prescribed by this Proclamation;

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

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

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

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

“relief consignments” means goods such as vehicles and other means of transport, foodstuffs, medicaments, clothing, blankets, tents, prefabricated houses or other goods of prime necessity that may be approved by the

Minister, forwarded as aid to those affected by natural disaster or other catastrophe;

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

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

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

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

“temporary admission” means the Customs procedure under which certain goods can be brought into the State of Eritrea conditionally relieved from payment of duties so long as the

goods are imported for a specific purpose and must be intended for re-exportation within a specified period, and without having undergone any change except normal depreciation;

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

“transshipment” means the Customs procedure under which imported goods are transferred under Customs control from the importing means of transport to the exporting means of transport within the area of one Customs office which is the office of both the importation and exportation;

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

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

- (a) any floating submersible or semi-submersible structure such as a dock, caisson, pontoon, coffer-dam, production platform, drilling ship, drilling barge, drilling rig, jack-up drilling ship, jack-up drilling platform or other drilling platform; and

- (b) any combination of any water-borne craft, floating submersible or semi-submersible structure whether or not self-propelled, assembled or unassembled; and

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

PART I

Administration and Application of the Proclamation

4. **Minister's responsibility for the administration of the Customs Proclamation**

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

5. **Administration of the Customs Proclamation by the Customs Department**

There shall be a Customs Department under the direction and control of a Director General to administer the provisions of

this Proclamation and the Director General shall report to the Minister and shall be accountable for the administration of the Proclamation.

6. Authority to designate Customs offices and establish their standards

(1) The Minister may designate by Regulations Customs offices for a specified purpose or generally for business relating to Customs along with the hours of operation and may at any time amend, cancel or reinstate any such designation.

(2) The owner, occupier or operator of any railway operating internationally, any airport, wharf or dock that receives conveyances operating internationally and in respect of which a customs office is designated under sub-article (1) of this Article shall provide, equip and maintain free of charge to the Customs adequate buildings, accommodation or other facilities for the proper detention and examination of imported and exported goods or for the proper and dignified search of persons by Customs officers.

(3) The Minister may by Regulations:

(a) establish criteria for any facility provided pursuant to sub-article (2) of this Article;

- (b) post or cause to be posted on or about such facilities, such signs as considered appropriate for the safe use of the facilities or for the enforcement of any law relating to the importation or exportation of goods or the international movement of persons;
- (c) on thirty days' written notice to the owner, occupier or operator of the premises require such improvements considered necessary to any premises provided pursuant to sub-article (2) of this Article, for which the owner, occupier or operator is liable for any costs; and
- (d) continue to use such facilities for as long a period of time as required, and no person may interfere with any of the rights set out in this sub-article.

7. Administration of the Customs Proclamation

- (1) The powers conferred and the duties imposed upon the Minister and Director General by or under the provisions of this Proclamation may be exercised or performed by either personally, or by an officer engaged in carrying out the provisions of this Proclamation under the control, direction or supervision of the Minister and Director General.

- (2) Subject to the laws governing the Public Service of the State of Eritrea, officers exercising their duties under this Proclamation shall be under the control, direction or supervision of the Minister and Director General.

8. Conflict of interest

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

9. Secrecy and disclosure of information

- (1) For the purposes of this Article, "official" means any person in the employ of the State of Eritrea, or any person formerly so employed or formerly occupying a position therein.
- (2) Except as authorized in sub-article (3) of this Article, no official shall:
 - (a) knowingly communicate or allow to be communicated to any person any information obtained by or on behalf of the Minister for the purposes of this Proclamation; or
 - (b) knowingly allow any person to inspect or have access to any book, record, writing or other document or a copy thereof, obtained by or on behalf of the Minister for the purposes of this Proclamation.

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

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

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

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

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

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

10. Authority to exchange information nationally and internationally

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

(a) using any information obtained in the exercise of powers or the performance of duties under this Proclamation for the purposes of administering any other fiscal law;

(b) disclosing such information to any other tax authority upon being satisfied that it is required for the prevention or combating the evasion of any tax, duty or levy imposed under any fiscal law; or

(c) disclosing such information on the request of foreign investigative bodies or Governments pursuant to international agreements or conventions that the State of Eritrea, Ministry of Finance or the Customs Department may be signatories, provided that the Minister or Director General are satisfied that such information will be used for the prevention or combating the evasion of any tax, duty or levy or other illegal activity.

(2) The provisions of Article 9(1) hereof shall apply to any person provided with information pursuant to sub-article (1) of this Article.

11. Public information

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

12. Application of the Proclamation

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

PART II

Reporting of imported and exported goods

13. Reporting of goods

(1) All goods that are imported or exported shall be conveyed to the nearest Customs office that is open for business and reported in such a manner and under such conditions and with such exceptions as may be prescribed by the Minister by Regulations.

(2) Goods imported or exported into or from the State of

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(2) Goods imported or exported into or from the State of

Eritrea shall be reported under sub-article (1) of this Article.

- (a) in the case of goods in the actual possession of a person arriving in the State of Eritrea, or that form part of the baggage where the person and baggage are being carried on board the same conveyance, by that person;
 - (b) in the case of goods, other than goods referred to in paragraph (a), on board a conveyance arriving or departing the State of Eritrea, by the person in charge of the conveyance; and
 - (c) in any other case, by the importer or exporter as defined in Article 3 hereof.
- (3) This Article does not apply in respect of goods on board a conveyance that enter the territorial waters or the airspace over the State of Eritrea while it is proceeding directly from one place outside the State of Eritrea to another place outside unless circumstances require the conveyance to land in Eritrea wherein the provisions of sub-article (1) of this Article take precedence.
- (4) The report under sub-article (1) of this Article shall be made in writing, or another medium, in a manner prescribed by the Minister and contain such information

and supporting documentation that is satisfactory to the Minister.

(5) Every person reporting goods shall answer truthfully any question asked by a Customs officer with respect to the goods; and, where an officer so requests, present the goods to the officer, remove any covering from the goods, unload the conveyance or open any part thereof, or open or unpack any bag, package or container that the officer wishes to examine.

(6) No person shall unload goods from a conveyance arriving in the State of Eritrea until the goods have been reported to Customs in accordance with this Article except for safety reasons or the threat of fire, collision, the stress of weather or other similar circumstances or in such circumstances as may be prescribed by the Minister.

(7) Where a conveyance is unloaded pursuant to sub-article (6) of this Article, the report required by this Article shall be made immediately to the nearest Customs office.

14. Authority to prescribe forms and required information

The Minister may require by Regulations any information to be given on a form that is by this Proclamation or the Regulations to be prescribed and he may include on any

form so prescribed a declaration, to be signed by the person completing the form, that the information given on the form is true, accurate and complete.

15. Customs release and the Goods Declaration

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

(a) another Customs office;

(b) a warehouse;

(c) a transit warehouse or container depot for transshipment;

(d) a Customs bonded warehouse;

(e) a duty free shop;

(f) an export processing zone or free trade zone; or such goods may be re-exported.

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

(a) the importer or exporter has lodged a Goods Declaration pertaining to the goods by giving,

sending or transmitting electronically such declaration to a Customs office in the form, manner and time period as the Minister may prescribe through Regulations, and any duties have been paid; or

(b) the importer or exporter has made prior arrangements to post security and lodge a Goods Declaration and pay any duty on the goods subsequent to release from Customs, in a form and manner prescribed by the Minister through Regulations; and

(c) if the importation or exportation of the goods is subject to restriction, the conditions pertaining to the restriction have been satisfied.

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

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

(b) upon their arrival in or departure from the territory of the State of Eritrea;
under such conditions as may be established by the Director General.

(4) The Goods Declaration shall be completed in full by the

importer or exporter and shall indicate the Customs procedure to be applied to the goods, and shall furnish the particulars of the goods required by an officer for the application of that procedure.

(5) A Goods Declaration shall be lodged when the goods are for:

- (a) use or consumption in the State of Eritrea, if so eligible;
- (b) re-importation;
- (c) exportation;
- (d) transit or transshipment;
- (e) bonded warehousing or duty free shops;
- (f) use in an export processing zone or free trade zone;
- (g) inward or outward processing; or
- (h) temporary admission for subsequent re-exportation.

(6) The person lodging a Goods Declaration under this Article shall truthfully answer all questions as may be asked by an officer.

- (7) The Minister may prescribe Regulations concerning postal items, which postal items shall be produced by the Post Office to an officer at importation or exportation.
- (8) The Minister may establish a special Goods Declaration procedure for low-value importations and may set and adjust the value threshold that shall apply.
- (9) It shall be the responsibility of the importer, exporter or Customs clearing and forwarding agent to accurately classify goods according to the nomenclature of the Harmonized System, identify duty rates, report values, calculate duties, complete all accounting extensions and supply all prescribed documents and information on Goods Declarations.

16. Classification of imported and exported goods

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

PART III

Valuation, Origin of Goods and Calculation of Duty

17. Duties based on percentage rates

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

18. Definitions

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

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

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

"deductive value" in respect of goods, means the value

of the goods determined in accordance with Article 24(2);

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

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

(b) for the purpose of:

(i) Article 24, were produced in any country and exported from any country;

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

"identical goods" in relation to goods being appraised, means import goods that:

(a) are the same in all respects, including physical

characteristics, quality and reputation, as the goods being appraised, except for minor differences in appearance that do not affect the value of the goods;

(b) were produced in the same country as the country in which the goods being appraised were produced; and

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

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

"produce" includes grow, manufacture and mine;

"purchaser in the State of Eritrea" has the meaning assigned by the Regulations;

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

- (a) closely resemble the goods being appraised in respect of their component materials and characteristics;
- (b) are capable of performing the same functions as, and of being commercially interchangeable with, the goods being appraised;
- (c) were produced in the same country as the country in which the goods being appraised were produced; and
- (d) were produced by or on behalf of the person by or on behalf of whom the goods being appraised were produced, but does not include imported goods where engineering, development work, art work, design work, plans or sketches undertaken in the State of Eritrea were supplied, directly or indirectly, by the purchaser of those imported goods free of charge or at a reduced cost for use

in connection with the production and sale for export of those imported goods;

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

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

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

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

19. Determination of value for duty

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

20. Order of consideration of methods of valuation

- (1) The value for duty of goods shall be appraised on the basis of the transaction value of the goods in accordance with conditions set out in Article 21 hereof.
- (2) Where the value for duty of goods is not appraised in accordance with sub-article (1) of this Article, it shall be appraised on the basis of the first of the following values, considered in the order set out herein, that can be determined in respect of the goods and that can, under Articles 22-25 hereof, be the basis on which the value for duty of the goods is appraised:
 - (a) the transaction value of identical goods that meets the requirements set out in Article 22 hereof;
 - (b) the transaction value of similar goods that meets the requirements set out in Article 23 hereof;
 - (c) the deductive value of the goods; and
 - (d) the computed value of the goods.
- (3) Notwithstanding sub-article(2) of this Article, on the

written request of the importer of any goods being appraised lodged with the Director General made prior to the commencement of the appraisal of those goods, the order of consideration of the values referred to in sub-article (2)(c) and (d) of this Article shall be reversed.

- (4) Where the value for duty of goods is not appraised on the basis of any of the values referred to in sub-article 2(a)-(d) of this Article, the value for duty of those goods shall be appraised under Article 26 hereof.

21. Transaction value of the goods

(1) Subject to the provisions of sub-articles (6) and (7) of this Article, the value for duty of goods is the transaction value of the goods if the goods are sold for export to the State of Eritrea to a purchaser in the State of Eritrea and the price paid or payable for the goods can be determined and:

(a) there are no restrictions respecting the disposition or use of the goods by the purchaser thereof, other than restrictions that:

(i) are imposed by law;

(ii) limit the geographical area in which the goods may be resold; or

- (iii) do not substantially affect the value of the goods;
- (b) the sale of the goods by the vendor to the purchaser or the price paid or payable for the goods is not subject to some condition or consideration, with respect to the goods, in respect of which a value cannot be determined;
- (c) where any part of the proceeds of any subsequent resale, disposal or use of the goods by the purchaser thereof is to accrue, directly or indirectly, to the vendor, the price paid or payable for the goods includes the value of that part of the proceeds or such price is adjusted in accordance with sub-article (5)(a)(v) of this Article; and
- (d) the purchaser and the vendor of the goods are not related to each other at the time the goods are sold for export or, where the purchaser and the vendor are related to each other at that time:
 - (i) their relationship did not influence the price paid or payable for the goods; or
 - (ii) the importer of the goods demonstrates that the transaction value of the goods meets the requirement set out in sub-article (3) of this Article.

(2) In the application of sub-article (1)(d) of this Article, where the purchaser and the vendor of goods being appraised are related to each other at the time the goods are sold for export and the officer who is appraising the value for duty of the goods has reasonable grounds to believe that the requirement set out in sub-article(1)(d)(i) of this Article, is not met, the officer shall notify the importer of the goods of such grounds and, on the written request of the importer, the officer shall notify the importer in writing.

(3) For the purposes of sub-article (1)(d)(ii) of this Article, the transaction value of goods being appraised shall, taking into consideration any relevant factors including such factors and differences as may be prescribed, closely approximate one of the following values that is in respect of identical goods or similar goods exported at the same or substantially the same time as the goods being appraised and is the value for duty of the goods to which it relates:

(a) the transaction value of identical goods or similar goods in a sale of those goods for export to the State of Eritrea between a vendor and purchaser who are not related to each other at the time of the sale;

(b) the deductive value of identical goods or similar goods; or

- (c) the computed value of identical goods or similar goods.
- (4) The transaction value of goods shall be determined by ascertaining the price paid or payable for the goods when the goods are sold for export to the State of Eritrea, and adjusting the price paid or payable in accordance with sub-article (5) of this Article.
- (5) The price paid or payable in the sale of goods for export to the State of Eritrea shall be adjusted:
 - (a) by adding thereto amounts, to the extent that each such amount is not already included in the price paid or payable for the goods, equal to:
 - (i) commissions and brokerage in respect of the goods incurred by the purchaser thereof, other than fees paid or payable by the purchaser to any agent for the service of representing the purchaser abroad in respect of the sale;
 - (ii) the packing costs and charges incurred by the purchaser in respect of the goods, including the cost of cartons, cases and other containers and coverings that are treated for customs purposes as being part of the goods and all expenses of packing incident to placing the goods in the

condition in which they are shipped to the State of Eritrea; and

(iii) the value of any of the following goods and services, determined in the manner prescribed by the Minister by Regulations, that are supplied, directly or indirectly, by purchaser of the good free of charge or at a reduced cost for use in connection with the production and sale for export of the goods, apportioned to the goods in a reasonable manner and in accordance with generally accepted accounting principles:

(a) materials, components, parts and other goods incorporated in the goods;

(b) tools, dies, molds and other goods utilized in the production of the goods;

(c) any material consumed in the production of the imported goods; and

(d) engineering, development work, art work, design work, plans and sketches undertaken elsewhere than in the State of Eritrea and necessary for the production of the goods;

- (iv) royalties and license fees, including payments for patents, trade-marks and copyrights, in respect of the goods that the purchaser of the goods must pay, directly or indirectly, as a condition of the sale of the goods for export to the State of Eritrea, exclusive of charges for the right to reproduce the goods in the State of Eritrea;
 - (v) the value of any part of the proceeds of any subsequent resale, disposal or use of the goods by the purchaser thereof that accrues or is to accrue, directly or indirectly, to the vendor; and
 - (vi) the cost of transportation of, the loading, unloading and handling charges and other charges and expenses associated with the transportation of, and the cost of insurance relating to the transportation of, the goods to the place within the country of export from which the goods are shipped directly to the State of Eritrea;
- (b) by deducting therefrom amounts, to the extent that each such amount is included in the price paid or payable for the goods, equal to any of the following costs, charges or expenses if the cost, charge or

- expense is identified separately from the price paid or payable for the goods:
- (i) any reasonable cost, charge or expense that is incurred for the construction, erection, assembly or maintenance of, or technical assistance provided in respect of, the goods after the goods are imported;
 - (ii) any duties and taxes paid or payable by reason of the importation of the goods or sale of the goods in the State of Eritrea, including, without limiting the generality of the foregoing, any duties or taxes levied on the goods under any Proclamation or any other law relating to Customs; and
- (c) by disregarding any rebate of, or other decrease in, the price paid or payable for the goods that is effected after the goods are imported.
- (6) Where there is no sufficient information to determine any of the amounts required to be added to the price paid or payable in respect of any goods being appraised, the value

for duty of the goods shall not be appraised under this Article.

- (7) Where an officer who is appraising the value for duty of goods believes on reasonable grounds that the information submitted in support of the transaction value of the goods as determined under sub-article (4) of this Article is inaccurate, the officer shall determine, in accordance with the procedure prescribed by Regulations, that the value for duty of the goods shall not be appraised under this Article.

22. Transaction value of identical goods

- (1) Subject to the provisions of sub-articles (2)-(5) of this Article, where the value for duty of goods is not appraised under Article 21 hereof, the value for duty of the goods is, if it can be determined, the transaction value of identical goods, in a sale of those goods for export to the State of Eritrea, if that transaction value is the value for duty of the identical goods and the identical goods were exported at the same or substantially the same time as the goods being appraised and were sold under the following conditions:
- (a) to a purchaser at the same or substantially the same trade level as the purchaser of the goods being appraised; and

(b) in the same or substantially the same quantities as the goods being appraised.

(2) Where the value for duty of goods being appraised cannot be determined under sub-article (1) of this Article because identical goods were not sold under the conditions described in sub-article (1) (a) and (b) of this Article, there shall be substituted therefor, in the application of sub-article (1) of this Article, identical goods sold under any of the following conditions:

(a) to a purchaser at the same or substantially the same trade level as the purchaser of the goods being appraised but in quantities different from the quantities in which those goods were sold;

(b) to a purchaser at a trade level different from that of the purchaser of the goods being appraised but in the same or substantially the same quantities as the quantities in which those goods were sold; or

(c) to a purchaser at a trade level different from that of the purchaser of the goods being appraised and in quantities different from the quantities in which those goods were sold.

(3) For the purposes of determining the value for duty of goods being appraised under sub-article (1) of this Article, the transaction value of identical goods shall be adjusted by adding thereto or deducting therefrom as the case may be, amounts to account for:

(a) commercially significant differences between the costs, charges and expenses referred to in Article 21(5)(a)(vi) hereof in respect of the identical goods and those costs, charges and expenses in respect of the goods being appraised that are attributable to differences in distances and modes of transport; and

(b) where the transaction value is in respect of identical goods sold under the conditions described in sub-article (2) (a)-(c) of this Article, differences in the trade levels of the purchasers of the identical goods and the goods being appraised, or the quantities in which the identical goods and the goods being appraised were sold or both, as the case may be.

(4) Where there is no sufficient information to determine any amount referred to in sub-article (3) of this Article or the adjustment therefor in relation to the transaction value of identical goods, the value for duty of the goods being appraised shall not be appraised on the basis of that transaction value under this Article.

- (5) Where, in relation to goods being appraised, there are two or more transaction values of identical goods that meet all the requirements set out in sub-articles (1) and (3) of this Article or, where there is no such transaction value but there are two or more transaction values of identical goods sold under any of the conditions described in sub-article (2)(a)-(c) of this Article that meet all the requirements set out in this Article that are applicable by virtue of sub-article (2) of this Article, the value for duty of the goods being appraised shall be determined on the basis of the lowest such transaction value.

23. Transaction value of similar goods

- (1) Subject to the provisions of sub-article (2) of this Article, where the value for duty of goods is not appraised under Article 21 or 22 hereof, the value for duty of the goods is, if it can be determined, the transaction value of similar goods, in a sale of those goods for export to the State of Eritrea, if that transaction value is the value for duty of the similar goods and the similar goods were exported at the same or substantially the same time as the goods being appraised and were sold under the following conditions:
- (a) to a purchaser at the same or substantially the same trade level as the purchaser of the goods being appraised; and

(b) in the same or substantially the same quantities as the goods being appraised.

(2) The provisions of Article 22(2)-(5) hereof apply to this Article in respect of similar goods and wherever in those sub-articles of Article 22 hereof the expression "identical goods" is referred to, there shall be substituted therefor the expression "similar goods".

24. Deductive value

(1) Subject to the provisions of sub-article (5) of this Article and Article 20(3) hereof, where the value for duty of goods is not appraised under Articles 21-23 hereof, the value for duty of the goods is the deductive value of the goods if it can be determined.

(2) The deductive value of goods being appraised is:

(a) where the goods being appraised, identical goods or similar goods are sold in the State of Eritrea in the condition in which they were imported at the same or substantially the same time as the time of importation of the goods being appraised, the price per unit, determined in accordance with sub-article (3) and adjusted in accordance with sub-article (4) of this Article, at which the greatest number of units of

the goods being appraised, identical goods or similar goods are so sold;

(b) where the goods being appraised, identical goods or similar goods are not sold in the State of Eritrea in the circumstances described in (a) of this sub-article but are sold in the State of Eritrea in the condition in which they were imported before the expiration of ninety days after the time of importation of the goods being appraised, the price per unit, determined in accordance with sub-article (3) of this Article and adjusted in accordance with sub-article (4) of this Article, at which the greatest number of units of the goods being appraised, identical goods or similar goods are so sold at the earliest date after the time of importation of the goods being appraised; or

(c) where the goods being appraised, identical goods or similar goods are not sold in the State of Eritrea in the circumstances described in (a) or (b) of this sub-article but the goods being appraised, after being assembled, packaged or further processed in the State of Eritrea for sale before the expiration of one hundred and eighty days after the time of importation thereof and the importer of the goods

being appraised requests that this sub-article be applied in the determination of the value for duty of those goods, the price per unit, determined in accordance with sub-article (3) of this Article and adjusted in accordance with sub-article (4) of this Article, at which the greatest number of units of the goods being appraised are so sold.

- (3) For the purposes of sub-article (2) of this Article, the price per unit, in respect of goods being appraised, identical goods or similar goods, shall be determined by ascertaining the unit price, in respect of sales of the goods at the first trade level after importation thereof to persons who:
- (a) are not related to the persons from whom they buy the goods at the time the goods are sold to them; and
 - (b) have not supplied, directly or indirectly, free of charge or at a reduced cost for use in connection with the production and sale for export of the goods any of the goods or services referred to in Article 21(5)(a)(iii) hereof, at which the greatest number of units of the goods is sold where, in the opinion of the Minister or any person authorized by him, a sufficient number of such sales have been made to

permit a determination of the price per unit of the goods.

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

(a) an amount, determined in the manner prescribed by Regulations, equal to:

(i) the amount of commission generally earned on a unit basis; or

(ii) the amount for profit and general expenses, including all costs of marketing the goods, considered together as a whole, that is generally reflected on a unit basis in connection with sales in the State of Eritrea of goods of the same class or kind as those goods;

(b) the costs, charges and expenses in respect of the transportation and insurance of the goods within the State of Eritrea and the costs, charges and expenses associated therewith that are generally incurred in connection with sales in the State of Eritrea of the goods being appraised, identical goods or similar

goods, to the extent that an amount for such costs, charges and expenses is not deducted in respect of general expenses under paragraph (a) of this sub-article;

(c) the costs, charges and expenses referred to in Article 21(5)(b)(i) hereof, incurred in respect of the goods, to the extent that an amount for such costs, charges and expenses is not deducted in respect of general expenses under paragraph (a) of this sub-article;

(d) any duties and taxes referred to in Article 21(5)(b)(ii) in respect of the goods, to the extent that an amount for such duties and taxes is not deducted in respect of general expenses under paragraph (a) of this sub-article; and

(e) where sub-article (2)(c) of this Article applies, the amount of the value added to the goods that is attributable to the assembly, packaging or further processing in the State of Eritrea of the goods.

(5) Where there is no sufficient information to determine an amount referred to in sub-article (4)(e) of this Article in respect of any goods being appraised, the value for duty of the goods shall not be appraised under sub-article (2)(c) of this Article.

- (6) For the purposes of this Article, "time of importation" means, in respect of goods, the date on which an officer authorizes, pursuant to this Proclamation, the release of the goods.

25. Computed value

- (1) Subject to the provisions of Article 20(3) hereof, where the value for duty of goods is not appraised under Articles 21-24 hereof, the value for duty of the goods is the computed value of the goods if it can be determined.
- (2) The computed value of goods being appraised is the aggregate amount equal to:
- (a) subject to the provisions of sub-article (3) of this Article, the costs, charges and expenses incurred in respect of, or the value of:
 - (i) materials employed in producing the goods being appraised;
 - (ii) the production or other processing of the goods being appraised, determined in the manner prescribed by Regulations; and
 - (b) the amount, determined in the manner prescribed by

Regulations, for profit and general expenses considered together as a whole, that is generally reflected in sales for export to the State of Eritrea of goods of the same class or kind as the goods being appraised made by producers in the country of export.

- (3) Without limiting the generality of sub-article (2)(a) of this Article, the costs, charges, expenses and value referred to in that paragraph include:
- (a) the costs, charges and expenses referred to in Article 21(5)(a)(ii) hereof;
 - (b) the value of any of the goods and services referred to in Article 21(5) (a)(iii) hereof, determined and apportioned to the goods being appraised as referred to therein, whether or not such goods and services have been supplied free of charge or at a reduced cost; and
 - (c) the costs, charges and expenses incurred by the producer in respect of engineering, development work, art work, design work, plans or sketches undertaken in the State of Eritrea that were supplied, directly or indirectly, by the purchaser of the goods

being appraised for use in connection with the production and sale for export of those goods, apportioned to the goods being appraised as referred to in Article 21(5)(a)(iii) hereof.

- (4) For the purposes of this Article, "general expenses" means the direct and indirect costs, charges and expenses of producing and selling goods for export, other than the costs, charges and expenses referred to in sub-article (2)(a) and sub-article (3) of this Article.

26. Residual method of appraisal

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

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

27. General

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

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

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

29. Informing importer of determination of value

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

30. Duties Based on Specific Quantities or Specific Values

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

31. Origin of imported and exported goods

(1) The country of origin of imported or exported goods shall be determined to apply:

- (a) the respective rates of duties and taxes;
 - (b) any restrictions as to quantity, weight or numbers on the importation of goods into the State of Eritrea; or
 - (c) any other measures relating to the importation or exportation of goods into or from the State of Eritrea.
- (2) In lodging a Goods Declaration pursuant to Article 15 hereof, the importer, exporter or owner of the goods shall determine and declare the country of origin of the goods according to the criteria described in this Article.
- (3) The country of origin of goods refers to the country in which the goods have been grown, produced or manufactured and shall be determined according to the rules of origin under sub-articles (4) and (5) of this Article.
- (4) Goods produced wholly in a given country shall be taken as originating in that country such goods to include:
- (a) mineral products extracted from its soil, from its territorial waters or from its seabed;
 - (b) vegetable products harvested or gathered in that country;

- (c) live animals born and raised in that country and products therefrom;
 - (d) products obtained by hunting or fishing in that country;
 - (e) products obtained by maritime fishing or taken from the sea within the territorial waters of that country;
 - (f) products obtained from a factory ship solely from the products of paragraph (e) of this sub-article while operating within the territorial waters of that country;
 - (g) products extracted from the soil or subsoil of that country's territorial waters, provided that the country has rights to work that soil or subsoil;
 - (h) scrap and waste from manufacturing and processing operations, and used articles, collected in that country and fit only for the recovery of materials, raw or otherwise; and
 - (i) goods produced in that country solely from the products referred to in paragraphs (a)-(h) of this sub-article.
- (5) Where goods have been produced in part, in two or more countries:

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

32. Calculation of duty on imported or ex-warehoused goods

- (1) In all cases where duty shall be paid, the value for duty

shall be the value in local currency based on the prevailing exchange rate in respect of the foreign currency value on the date the Goods Declaration is submitted and in the case of removals from bonded warehouse, the value shall be in the foreign currency at the time of importation converted to local currency at the prevailing exchange rate at the time the goods are ex-warehoused.

- (2) Where duties are imposed on imported or ex-warehoused goods at a percentage rate, the duties shall be calculated by applying the rate accorded the goods under the schedules to the Customs Tariff Regulations, to the value determined in accordance with this Proclamation.
- (3) Where the duties are imposed on imported or ex-warehoused goods under schedules to the Customs Tariff Regulations according to a specific quantity or a specific value, such duties shall be deemed to apply in the same proportion to any larger or smaller quantity or value, and to any fractional part of such specific quantity or value.

PART IV

Determinations, Re-determinations and Appeals

33. Determinations of tariff classification and value for duty

- (1) An officer shall make the final determination on the tariff classification and appraise the value for duty of imported goods, based on the information declared by the importer, at any time before the goods are released from Customs control and accounted for under this Proclamation.
- (2) Unless the State of Eritrea has accepted valuation of imported goods procedures according to any international agreement, the Director General may direct that the determination of value for duty by officers be determined in accordance with Articles 21-28 hereof; but in any order rather than the order specified in Article 20 hereof.

34. Re-determinations by Customs

- (1) An officer may at any time within three years of the date of Customs release of the goods from Customs control, re-determine the tariff classification, the value for duty or the country of origin of such goods.
- (2) Formal notice in writing of a re-determination under

sub-article (1) of this Article shall be given, sent or transmitted to the importer, stating the reasons for the re-determination and whether the importer is assessed additional duties and taxes.

(3) Any additional duties and taxes assessed shall be paid by the importer within thirty days of the date of the formal notice.

(4) Where an officer does not make a re-determination under sub-article (1) of this Article, the original determination by the importer of the tariff classification, value for duty or country of origin of the imported goods shall be final unless the determination by the importer was made on the basis of false evidence or negligent or fraudulent action by the importer or other person.

35. Appeal against a re-determination

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

(2) An appeal under sub-article (1) of this Article shall be

lodged in writing within thirty days of the date of the delivery of the formal notice of re-determination, and shall state the grounds on which it is being made, along with any necessary supporting evidence.

- (3) The importer shall be permitted to withdraw an appeal at any stage of the process.

36. Minister's decision

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

37. Appeal to a Tribunal and the High Court

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

PART V

Refund of Duty, Payment and Recovery of Duty

38. Authorized reasons for a refund

- (1) The Minister may grant a refund of all or part of the duties and taxes paid by the importer, where:
 - (a) the goods have suffered damage, deterioration or destruction at any time from the point of shipment to

the State of Eritrea, to the time of release from Customs control;

- (b) the goods have suffered a loss in volume or weight arising from natural causes while in a Customs bonded warehouse or other location authorized by Customs and the importer paid duty on those goods before such loss was taken into account;
- (c) the actual quantity released by Customs is the same quantity reported by the transportation company to Customs but less than the quantity declared on the Goods Declaration;
- (d) the goods released are of a verifiable inferior quality to the quality declared on the Goods Declaration; or
- (e) duties and taxes on goods have been paid, or overpaid in error for any reason.

(2) Remnants of goods provided for under sub-article (1)(a) of this Article may be:

- (a) declared for home use in their existing state as if they had been imported in that state;
- (b) re-exported;

- (c) abandoned free of all expenses to Customs.
 - (d) destroyed under Customs control, without any expense to Customs.
- (3) Where imported postal items or items imported by courier are not delivered or are refused by the addressee, remission of duties and taxes shall be granted provided that the goods are:
- (a) re-exported; or
 - (b) destroyed under Customs control or abandoned to Customs, without any expense to Customs.
- (4) No refund or remission shall be granted under sub-article (1) of this Article unless the importer making the claim:
- (a) affords an officer reasonable opportunity to examine the goods in respect of which the claim is made or to otherwise verify the claim; and
 - (b) submits a written application of claim to an officer in a manner prescribed by the Minister within ninety days from the date of the receipt of the Goods Declaration, and provides reason for the claim.

39. Payment and recovery of duty

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

the amount payable, and detain those goods at the expense of that person until such amount is paid; and

(ii) on giving thirty days notice by registered mail or by electronic transmission to that person, direct that any goods imported or reported for exportation by or on behalf of that person which have been detained under the proceeding paragraph, be offered for sale, public auction or public tender; or

(iii) file a claim with any competent court setting out the amount due or payable by that person;

(b) the Minister may institute proceedings for the sequestration of the estate of any person and shall for the purposes of such proceedings be deemed to be a principal creditor in accordance with the laws of Eritrea in respect of any duties, taxes or penalty payable by such person under the provisions of this Proclamation.

(4) Notwithstanding any provision contained in any other Proclamation or law of the State of Eritrea, a claim for any amount whatsoever may be filed in terms of sub-article (3)(a)(iii) of this Article with any court of competent jurisdiction in respect of the person by whom

such amount is payable in accordance with the provisions of this Proclamation.

- (5) Should any person receive a repayment of duties or taxes by way of refund or drawback to which that person is not entitled under this Proclamation, the amount repaid shall immediately become a debt due to the State of Eritrea in accordance with sub-article (3) of this Article.
- (6) Where a person is indebted to the State of Eritrea under this Proclamation, the Minister may require the retention by way of deduction or set-off of such amount as the Director General may specify out of any amount that may become payable to such person by the Department.

PART VI

Transportation of Goods

40. Direct shipment to the State of Eritrea

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

(2) For the purposes of this Proclamation, where goods are exported to the State of Eritrea from any country but are transshipped in any intermediate country, the goods shall be deemed to have been shipped directly to the State of Eritrea from the exporting country if:

- (a) the goods remain under Customs control in the intermediate country;
- (b) the goods do not undergo any operation or processing in the intermediate country other than unloading, reloading, splitting up or consolidating of loads, or any operations required to keep the goods in proper or good condition;
- (c) the goods do not enter into trade or consumption in the intermediate country; and
- (d) the original Bill of Lading provisions of sub-article (1) of this Article remain in force and are not altered in any way.

41. Coastwise carriage

- (1) The conveyance by ship or vessel between any coastal ports of the State of Eritrea shall be deemed to be coastwise traffic and all vessels in such traffic shall be deemed to be coasting vessels.

- (2) A foreign-destined vessel may also carry coastwise goods while on a voyage between ports in the State of Eritrea subject to the Regulations relating to such goods as may be issued by the Minister.
- (3) When goods are to be transported by a foreign-destined vessel pursuant to sub-article (2) of this Article under coastwise carriage procedure, before they are loaded on such a vessel, the master or other person concerned shall present a cargo manifest or an addendum to it giving details of the vessel, listing the domestic goods, imported goods and transit goods to be carried under this procedure, and stating the Customs offices at which they will be declared.
- (4) Once the cargo manifest or addendum referred to in sub-article (3) of this Article is endorsed by an officer, it shall constitute the authority for the conveyance of the goods under the coastwise carriage of goods procedure.
- (5) For the purposes of this proclamation, any goods landed from any vessel under this procedure in the State of Eritrea shall only land at a Customs office, and any goods so landed shall be deemed to be imported goods upon which duties and taxes have not been paid, until the contrary is proven to an officer.

42. Stores

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

- (4) The requirement for a Goods Declaration for all consumable or salable stores and medicines shall be waived provided a stores declaration is accurately maintained on board the conveyance for verification by an officer.

43. Conditions for stores privileges in international transport

- (1) Stores on board a vessel or aircraft used solely in international transport arriving in the territory of the State of Eritrea shall be allowed:
- (a) to be cleared for home use or to be placed under another Customs procedure, subject to compliance with the relevant conditions; or
 - (b) subject to prior authorization from an officer, to be transferred to other vessels or aircraft under the control of the same operator or company engaged in international transport.
- (2) An officer may, from time to time, take stock of stores on board any vessel or aircraft at any time, and after permitting quantities to be issued, place the remainder under Customs seal.
- (3) Foodstuffs, non-alcoholic beverages, beer, wines and spirits imported as provisions on any international train shall be exempt from import duties and tax provided that:

- (a) such goods are purchased only in the countries entered during the international journey;
- (b) any internal duties and taxes and any import duties and taxes chargeable in the country where the goods were purchased have been paid;
- (c) the consumption of such goods on an international train shall not involve the repayment of duties and taxes or the granting of all or part of any of the advantages allowed in respect of exportation;
- (d) such goods shall be sold solely for the purpose of consumption on board the train, the sale for taking away being prohibited; and
- (e) the quantities of such goods shall not exceed the normal provision for one complete outward or inward journey.

44. Stores privileges for departing vessels and aircraft

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

- (a) stores for consumption by the passengers and crew and for retail sale on board after departure from the State of

Eritrea, and such stores may be taken away in such quantities as an officer deems reasonable, having regard to the number of passengers and crew and the quantity already on board; and

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

45. Transit and transshipment

(1) Where imported goods are declared for transit or transshipment, the Minister may allow the goods to be removed under Customs control for that purpose without payment of import duties and taxes, subject to conditions, restrictions and time limits which may be imposed by the Minister through Regulations.

(2) Goods declared under Customs transit shall not be subject to the payment of import duties and taxes, provided the goods are transported under Customs control and the carrier posts security in a form and in an amount acceptable to the Minister:

- (a) from a Customs office of entry into the State of Eritrea to a Customs office of exit from the State of Eritrea (through transit);
- (b) from a Customs office of entry into the State of Eritrea to an inland Customs office (inward transit)

- (c) from an inland Customs office to a Customs office of exit (outward transit); or
 - (d) from one inland Customs office to another inland Customs office (interior transit).
- (3) Upon filing the Goods Declaration for goods under the transit procedure, the person shall be responsible for compliance with the obligations incurred under this procedure; in particular the person shall ensure that the goods are produced intact at the Customs office of destination in accordance with the conditions imposed by the Minister pursuant to sub-article (1) of this Article.
- (4) Goods declared under the transshipment procedure shall not be subject to the payment of import duties and taxes provided the transportation company or operator of a conveyance responsible for the goods complies with the conditions imposed by the Minister pursuant to sub-article (1) of this Article.

46. Prohibited and restricted imports and exports

- (1) The importation into the State of Eritrea, the exportation from the State of Eritrea, the storage or transportation of certain goods as specified in the Customs Tariff Regulations or other laws of the State of Eritrea shall be

prohibited and any goods in contravention of this sub-article shall be seized.

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

PART VII

Warehouses, Duty Free Shops, Container Depots and Designated Areas

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

(1) The Minister may issue a permit to any person qualified under such Regulations as prescribed by the Minister for the operation of any place as:

(a) a transit warehouse or container depot for the temporary storage and examination of imported goods that have not been released from Customs control;

(b) a Customs bonded warehouse for the storage of imported goods that have not been released from Customs control or are destined for exportation;

(c) a Customs bonded warehouse for the storage of stores, spares and equipment for conveyances used in international transport; or

(d) duty free shop for the sale of goods free of duties and taxes levied on goods pursuant to this Proclamation or any other law of the State of Eritrea, to persons leaving the territory of the State of Eritrea or to

persons entering the territory of the State of Eritrea or entitled to diplomatic privileges, as the case may be;

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

- (2) The Minister may, subject to the Regulations, amend, suspend, renew, cancel or reinstate an authority for a permit issued under sub-article (1) of this Article, and for any suspension or cancellation any outstanding duties and taxes are immediately payable under such conditions as the Minister may prescribe.
- (3) Any goods which upon their importation are declared for importation into a Customs bonded warehouse pursuant to sub-article (1)(b) of this Article shall be allowed to be warehoused without payment of duties and taxes for a maximum period of one year from the date of release to a bonded warehouse by an officer.

- (4) The operator of any duty free shop issued a permit pursuant to sub-article (1)(d) of this Article shall ensure that the prices of goods offered for sale reflect the duty and tax free status of the goods and at a time prescribed by the Minister but not less than yearly, provide the Minister with a complete listing of all goods offered for Sale including the cost of the goods and the proposed selling price.
- (5) The operator of any warehouse, container depot or duty free shop shall, at the request of an officer, grant free access to the warehouse, container depot or duty free shop including any offices, or place under the control of the operator that is attached to the premises, to open any package or container of goods therein or remove any covering to inspect the goods, and shall provide such officer assistance as may be required so that the officer may take samples in order to determine proper tariff of the warehouse, container depot or duty free shop.
- (6) Goods in a bonded warehouse or duty free shop shall be allowed to undergo usual forms of handling to improve their packaging or marketable quality or to prepare them for shipment, such as breaking bulk, grouping of packages, sorting and grading, or any operation necessary for preservation of the goods, but none of the aforementioned activities shall alter the method of storing

the goods so that an officer may inspect or audit the goods in the bonded warehouse or duty free shop according to information on the Goods Declaration.

48. Liability for duties and taxes rests with the operator

(1) The operator of a transit warehouse, container depot, bonded warehouse or duty free shop shall be immediately liable for all duties and taxes levied under this Proclamation or any other law of the State of Eritrea pertaining to Customs on goods that have been received therein, unless the operator can prove to the satisfaction of an officer that the goods are still in the transit warehouse, container depot, bonded warehouse or duty free shop, have been declared and accounted for pursuant to Article 15 hereof, or have been otherwise released by an officer.

(2) The rates of duties payable on goods under sub-article (1) of this Article shall be:

(a) where goods have been received in a transit warehouse or container depot, the rates applicable to such goods at the time they are declared under Article 15 hereof; and

(b) where the goods have been received in a Customs

bonded warehouse or duty free shop, in the case of missing goods the rates applicable at the time the goods were declared for such purpose and entered therein, and in the case of goods lawfully removed from the bonded warehouse or duty free shop for consumption in the State of Eritrea, the rate applicable on the date of Customs release.

49. Minister may issue Regulations

The Minister may issue Regulations:

- (a) prescribing qualifications as to the citizenship, integrity, financial condition, residency or any other qualification or condition that the Minister deems relevant that must be met by an operator or associates in order to apply for a permit for a transit warehouse, container depot, container bank, bonded warehouse, duty free shop or any temporary facility for storing imported goods that have not been released from Customs control;
- (b) prescribing the terms and conditions under which a permit may be granted, including the security or standing deposit that may be required of operators, the duration of such permits and the fees, if any, to be paid to Customs for the privilege of operating the facilities mentioned in paragraph (a) of this Article;
- (c) prescribing the circumstances in which such permits may

be issued, amended, suspended, renewed, canceled or reinstated along with any penalties for negligence or contravention of the Regulations on the part of the operator;

- (d) establishing the standards for transit warehouses, container depots, bonded warehouses, duty free shops and temporary storage facilities, such standards to include location, space, offices, equipment and security of these facilities;
- (e) prescribing the records to be kept by operators, the location and the organization of such records, the retention period and providing for the free access to the premises and records by an officer;
- (f) prescribing the manner in which operators will acknowledge receipt of goods into transit warehouses, container depots, bonded warehouses and duty free shops;
- (g) establishing the extent, circumstances and guidelines relating to the manipulation, unpacking, repackaging, alteration or the combination of goods with other goods while in transit warehouses, container depots, bonded warehouses or duty free shops;

- (h) prescribing the quality of facilities, space for officers and the type and numbers of equipment that must be provided by the operator at transit warehouses, container depots, bonded warehouses and duty free shops;
- (i) prescribing the circumstances under which any operator may refuse goods for safekeeping; and
- (j) prescribing the circumstances governing the transfer of ownership of goods in transit warehouses, container depots, bonded warehouses or duty free shops.

PART VIII

Temporary Admission

50. Temporary admission Regulations and diversions

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

- (a) prior authorization that may be required for the admission of certain goods;
- (b) the form and amount in which security may be required for the temporary admission of certain goods, taking into

account the duration of their stay in the State of Eritrea, the depreciation consequent of their use or the hire charges paid for them;

- (c) the use of ATA Carnets and other forms required to declare the temporary admission of goods;
- (d) the duration of the temporary admission period for specific goods; and
- (e) the type and number of goods that qualify for temporary admission and the conditions that apply.

51. Remissions

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

52. Duties on goods sold

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

imported or otherwise acquired the goods shall pay all applicable duties and taxes prior to transferring ownership of the goods.

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

53. Duties on goods diverted to other use

- (1) Subject to any Regulations issued under Articles 50-52 hereof, where imported goods have been released free of duty or at a reduced rate of duty and are diverted to a use other than that for which they were released, the person who diverted the goods:
 - (a) shall, immediately report the diversion to an officer at a Customs office and account for the goods in the prescribed manner and in the prescribed form containing the prescribed information; and
 - (b) shall be, from the time of the diversion, liable to pay as duties or additional duties on the goods an amount equal to the amount of duties that would be payable on similar goods imported in like condition at the time of the diversion at a rate of duty equal to:

- (i) the rate of duty applicable to like goods at the time of the diversion; minus
 - (ii) the rate of duty applied in calculating the duties, if any, already paid in respect of the goods.
- (2) An officer may seize any goods or vehicles that have been diverted as smuggled goods where the provisions of sub-article (1)(b) of this Article have not been observed.

PART IX

Drawbacks and Outward Processing

54. Draw back

(1) A drawback of duties paid may be paid in respect of:

- (a) imported goods subsequently exported in the same condition as imported within a hundred and eighty (180) days of the importation;
- (b) imported goods used in, wrought into or attached to goods manufactured or produced in the State of Eritrea and subsequently exported;

- (c) imported material, other than fuel or plant equipment, directly consumed or expended in the manufacture or production in the State of Eritrea of goods that are subsequently exported;
 - (d) imported goods, where the same quantity of domestic or imported goods of the same class or kind is used in, wrought into or attached to goods manufactured or produced in the State of Eritrea and subsequently exported; or
 - (e) imported materials, other than fuel or plant equipment, where the same quantity of domestic or imported materials of the same class or kind is directly consumed or expended in the manufacture or production in the State of Eritrea of goods that are subsequently exported.
- (2) For the purposes of sub-article (1) of this Article, goods shall also be deemed to be exported if they are:
- (a) placed in a bonded warehouse, duty free shop, export processing zone, free trade zone or other facility approved by the Minister for direct export;
 - (b) designated as stores and supplied for use on board a conveyance used in international transport, or

- (c) used or destined for use in such manner as may be prescribed by the Minister.
- (3) An application for drawback for qualifying goods under this Article shall be made in such form and manner and under such conditions as may be prescribed by the Minister by Regulations within one year of the Goods Declaration lodged under Article 15 hereof for the imported goods and materials.
- (4) No drawback shall be granted under this Article unless the person applying for the drawback provides such documentary evidence in support of the application as may be prescribed by the Minister.
- (5) The amount of drawback that is granted under this Article shall be reduced by an amount ascertained in such manner as may be determined by the Minister where:
- (a) marketable scrap, waste or by-product result from any process in respect of goods used in, wrought into or attached to goods manufactured or produced in the State of Eritrea, or in respect of materials consumed or expended in the manufacture or production of goods; and

- (b) marketable scrap, waste or by-product result from a process referred to in paragraph (a) of this sub-article.

55. Partial remission on outward processing

(1) A partial remission from import duties and taxes shall be granted in respect of goods re-imported into the State of Eritrea within one year of their exportation where a temporary exportation for outward processing has been lodged under such Regulations and conditions as the Minister may prescribe, where:

- (a) the returned goods were repaired outside of the State of Eritrea after being exported for the express purpose of repairs, and where such repairs could not have been undertaken in the State of Eritrea;
- (b) equipment or other goods were added to the exported goods outside of the State of Eritrea that could not be added within the State of Eritrea; or
- (c) processing or manufacturing was done on the returned goods outside of the State of Eritrea and the goods exported were the product of, and originated in the State of Eritrea.

- (2) For the purposes of sub-article (1) of this Article, the portion of import duties and taxes in respect of which remission is granted shall be determined by subtracting from the amount of duties and taxes that, but for this Article would be payable, the amount of duties and taxes other than the duties and taxes that would apply on the cost of:
- (a) the repairs outside the State of Eritrea, where sub-article (1)(a) of this Article applies;
 - (b) the equipment or other goods added and related work done outside the State of Eritrea, where sub-article (1)(b) of this Article applies; or
 - (c) the processing or manufacturing done outside the State of Eritrea, where sub-article (1)(c) of this Article, applies.
- (3) Pursuant to sub-article (1) or (2) of this Article, upon re-importation, an exporter shall lodge a Goods Declaration containing the particulars needed to permit discharge of the temporary exportation for outward processing that was requested at the time of exportation.
- (4) The procedure for the temporary exportation for

outward processing may be terminated by the exporter concerned by lodging a Goods Declaration for outright export for the exported goods, subject to any condition or restriction in respect of the exported goods.

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

56. Re - importation in the same state

- (1) Goods that are re-imported into the State of Eritrea in the same state as they were at the time of export from the State of Eritrea shall be entitled to re-entry free of import duties and taxes and to re-payment of any export duties and taxes paid on exportation, provided that:

- (a) the goods have not undergone any manufacturing, processing or repairs while outside the State of Eritrea;
- (b) the re-imported goods can be identified by an officer as the goods that were exported;

(c) that any amounts chargeable as a result of any repayment or remission of, or conditional relief from any duties and taxes or any subsidies or other amounts granted at exportation, are paid; and

(d) re-importation occurs no longer than one year subsequent to the time of exportation.

(2) Re-importation of goods in the same state shall be allowed even if only part of the exported goods is re-imported subject to sub-article (1)(b) of this Article.

(3) Re-importation in the same state shall not be refused on the grounds that the goods have been used or damaged, or have deteriorated in any way.

PART X

Trade Promotion Programs Inward processing

57. Relief from payment of duties and taxes

(1) The Minister may issue Regulations granting relief from the payment of duties and taxes pursuant to this Article in respect of:

(a) imported goods used in, wrought into or attached to specified goods processed in the State of Eritrea and subsequently exported without being used in the State of Eritrea for any purpose; or

(b) imported materials, other than fuel or plant equipment, directly consumed or expended in the processing of specified goods in the State of Eritrea and subsequently exported without being used in the State of Eritrea for any purpose.

(2) Relief from payment of duties and taxes shall not be granted on salable scrap, waste or by-products resulting from a process referred to in sub-article (1) of this Article, for goods where the usage cannot be accurately determined to the satisfaction of the Minister and for goods which cannot be exported or used in accordance with the provisions of sub-article (1)(a) of this Article, for reasons such as production overruns, goods not made to order, an diversions to home use in the State of Eritrea.

58. Application for relief from duties and taxes

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

(a) made in the prescribed form before ordering of the articles

or materials by the person who will process the goods in the State of Eritrea that will be subsequently exported;

(b) accompanied by evidence satisfactory to the Minister of:

(i) an agreement for the sale and exportation from the State of Eritrea of those goods whose processing in the State of Eritrea will use or consume the imported articles or materials;

(ii) an independent evaluation of the components of the goods to be processed so as to calculate with certainty the amount of imported goods or materials consumed or used in the processing of the exportable goods;

(iii) a pattern of past sales and exportations, or contracts for future sales and exportations of goods from the State of Eritrea that would, if the pattern continues, result in the sale and exportation from the State of Eritrea of the goods whose processing consumes or uses the imported articles or materials; and

(c) accompanied by security for the performance of the processing of goods by the processor whose processing in the State of Eritrea will use or consume the articles or materials to be imported and for the exportation of those goods from the State of Eritrea.

59. Conditions for granting relief from duties and taxes

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

- (a) submit to the Minister such reconciliation reports and other information as are required for the due administration of Articles 55-57 hereof;
- (b) export within one year from the date of the Customs release of the imported goods or materials to the processor, the goods the processing of which uses or consumes the imported articles or materials;
- (c) at the expense of the person, provide the Minister with an audit report with respect to all imported articles and materials used in the processing, such report to be in a format approved by the Minister and completed by a professionally recognized accounting or audit firm at intervals prescribed by the Minister;
- (d) not use or permit to be used for any purpose, other than exportation, the goods whose processing uses or consumes the imported articles or materials; and

- (e) not remove, without the prior authority by an officer, any of the imported articles or materials or processed goods from premises approved by the Minister for the processing activity.

60. Free trade zones and export processing zones

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

(a) access to a Free Trade Zone shall be provided for imported goods, free from payment of all duties and taxes for all goods entering the zone provided that:

(i) in the case of a Commercial Free Trade Zone, operations shall be limited to those necessary for the preservation of imported goods and the usual form of handling to improve their packaging or marketable quality or to prepare them for sale and direct export; and

(ii) in the case of an Industrial Free Trade Zone, operations shall be limited to processing and manufacturing of goods from articles or materials

imported and used or consumed in the processing or manufacturing of goods for direct export; and

(b) access to an Export Processing Zone shall be provided for imported goods, including articles and materials, used or consumed directly in the production of goods for direct export by a person or enterprise authorized to carry out that activity in the zone.

(2) Access to a Free Trade Zone or Export Processing Zone shall be provided for imported goods that relate to the activity described in sub-article (1) of this Article free from payment of all duties and taxes, including:

(a) all goods, articles and materials relating to the authorized activity, and in the construction of the facilities within the zone;

(b) all capital equipment and machinery related to zone activities;

(c) exemption from all import and export licensing requirements and other restrictions, other than those restrictions imposed on grounds of public morality or order, public security, public hygiene or health, or relating to the protection of patents, trade marks, copyrights and other intellectual property; and

- (d) exemption from all export controls, duties, taxes and other restrictions.
- (3) Goods imported into, or produced in a Free Trade Zone or Export Processing Zone which are not exported, may be diverted, in extraordinary circumstances, to use, sale or other disposition in the State of Eritrea only on the prior approval of the Minister and only if the Minister decides that such diversion is in the public interest, and such goods shall be deemed for Customs purposes as goods imported from outside the territory of the State of Eritrea.
- (4) A Free Trade Zone or Export Processing Zone developer, enterprise or operator, as the case may be, shall be responsible for:
- (a) lodging a Goods Declaration relating to the importation, or delivery on drawback of goods intended for delivery to a zone, maintaining all books and records on all goods entered into, used in, and taken from a zone as the Minister may prescribe;
 - (b) lodging a Goods Declaration for home use on all goods which are not exported from the State of Eritrea and meeting any obligations with respect to

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

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

PART XI

Enforcement and Powers of Officers

61. Powers of search of the person

(1) An officer may search:

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

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

(2) Pursuant to sub-article (1) of this Article, an officer may require a person to empty any pocket, handbag, wallet, purse, suitcase, travel bag and other such belongings, as a normal part of any examination in order to ensure compliance with this Proclamation and the Regulations or any other law of the State of Eritrea, and such a

requirement shall not be considered as part of a personal search, nor shall the patting of outer clothing to determine anything concealed beneath be considered a personal search for the purposes of this Proclamation.

- (3) An officer who is about to conduct a personal search of a person pursuant to sub-article (1) of this Article shall detain that person and immediately take that person before the most senior officer on duty at the Customs office or other place where the search is to take place.
- (4) The senior officer before whom a detained person is taken pursuant to sub-article (3) of this Article shall decide if reasonable grounds exist for the search and if so, direct the search, or if no reasonable grounds exist, discharge the person.
- (5) No person shall be searched or outer clothing patted by a person who is not of the same sex.
- (6) An officer may board and search any means of transport or conveyance entering the State of Eritrea to satisfy that all goods subject to a Customs procedure are duly reported in accordance with Article 13 hereof and declared in accordance with Article 15 hereof, and may direct that the means of transport or the conveyance be moved to a Customs office or other suitable place for search.

- (7) When conducting a search on a means of transport or conveyance pursuant to sub-article (6), an officer shall be assisted by the crew as directed by the officer.
- (8) An officer may, on entry of imported goods into the State of Eritrea, or at any time thereafter, cause to be opened any mail, package or container and take any samples in as small quantities as possible for examination, classification, valuation, testing or analysis in order to ascertain the duties payable, and those samples shall be dealt with as the Minister may direct.
- (9) For purposes of determining duties payable the characteristics of all goods in the consignment or part thereof shall be deemed to correspond to the nature of the sample taken by the officer.
- (10) An officer may examine any goods prior to the time of exportation to ensure compliance with this Proclamation or other laws of the State of Eritrea and may cause any mail, package or container to be opened and take such samples of such goods in the smallest quantity possible for verification purposes.
- (11) Goods that are imported or about to be exported may be detained by an officer until the officer is satisfied that the goods have been dealt with according to this Proclamation or other laws of the State of Eritrea that prohibits,

restricts or controls the importation or exportation of goods, and any Regulations made thereunder.

- (12) If it appears to an officer that any conveyance is about to depart for a destination outside the State of Eritrea in contravention of any of the provisions of this Proclamation or any other laws of the State of Eritrea, the officer may detain the conveyance until the circumstances are known.
- (13) An officer may, where it is believed on reasonable grounds that there has been a contravention of this Proclamation or Regulations or other laws of the State of Eritrea in respect of imported or exported goods, seize as forfeit:
- (a) the goods;
 - (b) any conveyance that the officer believes on reasonable grounds was used in the transportation of such goods, whether at the time or after the contravention, and, where it may reasonably be concluded that the owner, operator and other person in charge of the conveyance had knowledge of the contravention; and
 - (c) any conveyance that has been altered by the owner or with his knowledge to deliberately conceal goods

from Customs detection or where goods are concealed within any tank, frame, paneling or engine part.

(14) An officer may, where it is believed on reasonable grounds that this Proclamation or the Regulations or other laws of the State of Eritrea have been contravened, seize anything that the officer believes will be evidence in respect of the contravention, and the officer may make copies of any documents and correspondence, or may retain the originals.

(15) In the course of an investigation:

(a) an officer may, without notice and at any time, pursuant to (b) of this sub-article, enter any premises in the State of Eritrea and make such examination and inquiry as the officer deems necessary, where there are reasonable grounds to suspect that any unreported, falsely reported, undeclared, or restricted or prohibited goods, or any goods which are in contravention of any provision of this Proclamation or Regulations are kept or concealed;

(b) except in circumstances where the Criminal Procedure Code permits searches and seizures without a search warrant, an officer shall obtain a

search warrant from a court to search any building, receptacle or place and seize and remove such goods found to be in contravention of this Proclamation or Regulations along with any accounts, records, or correspondence pertaining to those goods;

(c) an officer shall execute the search by day unless the court has specifically authorized execution of the search by night.

(d) an officer may, with such assistance deemed necessary, break open any door, window, lock, fastener, compartment or any other thing during the course of a search.

(16) No accounts, books or records whether in manual or computerized form, that have been seized as evidence under this Proclamation or the Regulations shall be detained for a period of more than six months after the time of seizure of the accounts, books or records unless before that period:

(a) the court is satisfied that a further period of detention is justified, such further period not to exceed one year; or

(b) a judicial proceeding is instituted in which the accounts, books or records seized may be required.

(17) An officer may arrest any person who obstructs a lawful search or investigation, or who refuses a lawful request of an officer to have access to a premises, place or to goods stored therein.

(18) An officer may call on other persons to assist in exercising any power of search, seizure, detention or arrest authorized under this Proclamation and any person so called on is authorized to exercise any such power.

(19) No action relating to a seizure may be carried out by an officer after five years from the date of contravention of this Proclamation but any duties and taxes that have not been paid may be collected within the five years.

62. Offenses, Contraventions and Penalties

(1) Every person who:

(a) makes, or participates in or assents to making false or deceptive statements in a statement or answer made verbally or in writing pursuant to this Proclamation or Regulations;

(b) to avoid compliance with this Proclamation or Regulations:

(i) destroys, alters, mutilates, hides or disposes of records, documents or books of account;

- (ii) makes, participates in or assents to the making of false or deceptive entries in records or books of account;
 - (iii) omits, participates in or assents to the omission of a particular material from records or books of account; or
- (c) willfully, in any manner, evades or attempts to evade compliance with any provision of this Proclamation or attempts to evade duties under this Proclamation;

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

- (2) Every person who includes in any document used for the purpose of accounting under Article 15 hereof, or in any invoice a description of goods or amounts that does not correspond with the actual goods or amounts so described in order to circumvent any provision of this Proclamation or any other Proclamation or Regulation of the State of Eritrea shall be guilty of a criminal offense, and the court may impose a fine of up to 4000 Nakfas.
- (3) Every person who intentionally possesses, purchases, sells, exchanges or otherwise acquires or disposes of any imported goods in respect of which the provisions of this

- Proclamation or any other law of the State of Eritrea that prohibits, restricts, controls or regulates the importation/exportation of goods have been contravened shall be guilty of a criminal offense, and the court may sentence the defendant to a definite term of imprisonment of up to 180 days and may impose a fine of up to 2,000 Nakfas.
- (4) Every person who smuggles or attempts to smuggle into the State of Eritrea any goods subject to duties and taxes, or any goods the importation of which is prohibited, controlled, restricted or regulated by any law of the State of Eritrea shall be guilty of a criminal offense, and the court may sentence the defendant to a definite term of imprisonment of up to 1 year and may impose a fine of up to 5,000 Nakfas.
- (5) Every person, whether the importer, Customs clearing and forwarding agent or other person having an interest in the goods, who falsely describes, falsely values or falsely declares the quantity of imported goods in order to avoid payment of any duties and taxes shall be guilty of a criminal offense, and the court may sentence the defendant to a definite term of imprisonment of up to 180 days and may impose a fine of up to 2,000 Nakfas.
- (6) Every person who intentionally withholds any original

document or invoice of a foreign supplier from the Customs that pertains to the value or quantity of imported goods shall be guilty of a criminal offense, and the court may impose a fine of up to 2000 Nakfas.

(7) Every person who:

- (a) hinders, obstructs or assaults an officer in the lawful performance of duties;
- (b) refuses free access to an officer in the performance of his duties to any warehouse, container depot, or duty free shop including any offices or places under the control of an operator having a permit pursuant to this Proclamation or the Regulations;
- (c) willfully fails to comply with any lawful demand made by an officer in the lawful performance of duties;

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

(8) No person shall, without lawful authority or excuse, the burden of proof of which lies on the person:

- (a) open or unpack, or cause to be opened or unpacked, any container, conveyance or package of imported goods;

- b) break or tamper with, or cause to be broken or tampered with, any seals, locks or fastenings that have been placed on goods, conveyances, bonded warehouses, duty free shops or other area pursuant to this Proclamation or the Regulations;
- (c) fail to report imported or exported goods in accordance with Article 13 hereof;
- (d) unload goods prior to the report required under Article 13 hereof;
- (e) make an unauthorized removal of goods from a conveyance, transit warehouse, container depot, bonded warehouse, duty free shop or other Customs area;
- (f) deny access to an officer to any place where accounts, books, records and computers are kept pursuant to sub-article 67(4) hereof; and

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

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

- (a) bulk is broken;
- (b) any alteration is made in the stowage of any goods carried so as to facilitate the unloading before due report has been made; or
- (c) any thing is thrown overboard or any package or container is opened:

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

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

Forfeiture of seized goods and conveyances

- (1) A written notice of seizure specifying the nature of the contravention shall be given to the person responsible for

anything seized and such seizure shall be subject to the reviews and appeals established by this Proclamation, and any goods or conveyances so seized are forfeit under this Proclamation:

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

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

- (2) Where an officer believes on reasonable grounds that a person has contravened any of the provisions of this Proclamation or the Regulations in respect of any goods or conveyance, the officer may, if the goods or conveyance are not found or if the seizure thereof would be impractical, serve a notice of ascertained forfeiture on that person demanding payment in accordance with sub-article (3) of this Article as if the goods or conveyance were forfeited.

(3) Subject to sub-article (4) of this Article, forfeited goods or conveyances shall be released on payment:

- (a) in the case of smuggled goods which are not otherwise a prohibited importation into the State of Eritrea, of an amount not to exceed the value for duty purposes of the goods, plus any duties and taxes to be levied thereon at the rates applicable at the time the goods were introduced into the State of Eritrea;
- (b) in the case of goods illegally removed from a bonded warehouse, duty free shop or authorized store, of an amount not to exceed the value for duty purposes of the goods, plus any duties and taxes to be levied thereon at the rates applicable at the time the goods were introduced into the bonded warehouse, duty free shop or authorized store;
- (c) in the case of falsely described or falsely valued goods which are not otherwise a prohibited importation into the State of Eritrea, of an amount not to exceed the value for duty purposes as determined by the Customs, which amount is in addition to any duties and taxes levied on the goods; or
- (d) in the case of conveyances used in the commission of an offense, of an amount not to exceed the value for

duty purposes of the goods smuggled in the conveyance;

(4) Forfeited goods or conveyances shall not be released:

(a) where the goods or conveyances are required as evidence in any proceeding;

(b) where the conveyance has been altered to deliberately conceal goods as specified in Article 61(16)(c) hereof; or

(c) until any penalty imposed under sub-article (3) of this Article in respect of the conveyance has been paid in full.

(5) The application of sub-articles (1)-(4) of this Article does not preclude the application of criminal penalty provisions of this Proclamation for the same conduct.

(6) Under such terms as may be prescribed by the Minister by Regulations, security may be posted in lieu of actual payment to secure the release of seized goods and conveyances.

(7) In any proceedings before a court where a penalty is to be determined by reference to the value of the goods, the

value shall be established according to Articles 21-28 and 33(2) hereof.

- (8) The Minister may prescribe the amount of any fine for any contravention of this Proclamation for which a penalty has not been specifically prescribed and of the Regulations.

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

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

- (3) Within sixty (60) days of the date of the decision in writing by the Minister or the Director General, any person may lodge a further appeal to the High Court.

PART XII

Customs Clearing and Forwarding Agents

65. Permits

- (1) Importers and exporters shall have the choice of transacting business of the importation, exportation, movement and storage of goods with Customs either directly or by designating a third party to act as a Customs clearing and forwarding agent.
- (2) An importer or exporter that elects to do business shall not be treated less favorably, or be subject to more or less stringent requirements than those Customs procedures and transactions that are handled by Customs clearing and forwarding agents.
- (3) No person shall make entry of, or lodge a Goods Declaration on behalf of any importer or exporter, as the case may be, unless he holds a valid permit and license

as a Customs clearing and forwarding agent or in the employ of that importer or exporter and expressly assigned that responsibility.

- (4) The Minister may, by Regulation, establish the requirements and formalities for the qualifications of Customs clearing and forwarding agents, including the qualifications or conditions for citizenship, residency, financial solvency, conflict of interest, full disclosure of company officers and investors, suitable office accommodations and knowledge of the laws, regulations and procedures relating to the importation and exportation of goods.

66. Liability of agents

- (1) Before any person is granted a permit as a Customs clearing and forwarding agent, such person shall post security with the Department in an amount and in such form as the Minister may prescribe by Regulations.
- (2) The Minister may at any time alter the form, nature or amount of any security.
- (3) A Customs clearing and forwarding agent may, at any time, be required to produce proof to a Customs officer of the right to transact business with Customs on behalf

of another person; such proof shall be in a form as the Minister may prescribe.

- (4) Persons and their designated agents or representatives may be held jointly and severally liable for reporting imported and exported goods, lodgment of an accurate Goods Declaration and invoice for the relevant customs procedure, for payment of any duties and for any irregularities and for any penalties.

PART XIII

Accounts, Books and Records

67. Keeping accounts, books and records

- (1) Every person who imports or exports goods, or causes goods to be imported into, or exported from the State of Eritrea, for sale or for any industrial occupational, commercial, institutional or other use, and every person involved in the importation and exportation processes, including any warehousing or transportation, shall keep records in the State of Eritrea in the language and in such manner as the Minister may prescribe by Regulations.

- (2) Records shall include all accounts, books and other records that pertain to the description, specifications, origin, ordering, purchase, costs, value, payment and disposition of imported or exported goods, and shall, for purposes of this Proclamation, be kept for a period of five years from the date of the Goods Declaration and the importer or exporter shall, when an officer so requests, make the books and records available to the officer and answer truthfully any questions posed by the officer in respect of any such goods.
- (3) Customs clearing and forwarding agents shall retain, for a period of ten years, all records relating to the importation and exportation of goods for inspection and audit by an officer to ensure that all functions have been carried out in a legal and responsible manner.
- (4) An officer may, at all reasonable times, enter any premises or place in the State of Eritrea where accounts, books, records and computers are kept pursuant to sub-articles (1) through (3) of this Article and examine and audit such accounts, books, records and computer-stored information.
- (5) The chief officer or manager of any bank or other financial entity, or branch thereof, shall immediately comply with a request from an officer for financial information relating to any person or any importation or

exportation in the course of a lawful audit or investigation.

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

PART XIV

Unclaimed, abandoned, seized and forfeited goods

68. Unclaimed goods

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

69. Risk and storage charges

- (1) Goods that are deposited in a place of safekeeping

pursuant to Article 68 hereof shall be kept there at the risk of the owner or importer, and both shall be jointly and severally liable for any storage charges and any expenses incurred in moving the goods from a warehouse, Customs office, bonded warehouse, duty free shop, authorized stores or other area designated by Customs.

- (2) No goods shall be removed by any person other than an officer from a place of safekeeping until the charges and expenses referred to in sub-article (1) of this Article have been paid in full, and for any contravention the goods shall be treated as smuggled according to this Proclamation.

70. Unclaimed goods are forfeit

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

71. Abandoned goods

(1) The owner or importer of goods that have been imported but have not been released from Customs may, with the authorization of an officer and subject to the conditions of sub-article (2) of this Article, abandon the goods to Customs.

(2) Any person who abandons goods to Customs pursuant to sub-article (1) of this Article is liable for all reasonable expenses incurred by Customs in the disposal or destruction of the goods where they are disposed of other than by sale, public tender or public auction, including charges for the services of officers to carry out the disposal or destruction.

72. Seized goods that are forfeit

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

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

(1) Subject to the provisions of sub-articles (2) and (3) of this Article, the proceeds from the sale, public tender or

public auction of unclaimed, abandoned and seized goods or conveyances that are forfeit belong to the State of Eritrea and the cost of the sale, public tender or public auction are the responsibility of the State of Eritrea.

(2) The proceeds of any sale, public tender or public auction shall be applied to the cost of the sale, public tender or public auction, and then to any outstanding duties and taxes, Customs expenses, port charges, warehouse charges, transportation charges and handling charges in that order.

(3) An official claim against the proceeds shall be made to Customs by any interested party in respect of sub-article (2) of this Article within sixty (60) days from the sale, public tender or public auction and if all claims are satisfied, excess proceeds, if any, shall be deposited to the account of the Central Treasury.

PART XV

Exportation

74. Reporting exports

(1) Subject to the provisions of Article 13(1) hereof and sub-article (2) of this Article, all goods that are exported

shall be reported at such time and place and in such manner as the Minister may prescribe.

(2) The Minister may prescribe by Regulations:

- (a) the classes of goods that are exempted from the requirements of sub-article (1) of this Article and the circumstances in which any of those classes of goods are not so exempted; and
- (b) the classes of persons who are required to report goods under sub-article (1) of this Article and the circumstances in which they are so required.

(3) Every person reporting goods under sub-article (1) of this Article shall:

- (a) answer truthfully any question asked by an officer with respect to the goods; and
- (b) where an officer so requests, present the goods to the officer, remove any covering from the goods, unload any conveyance or open any part thereof, or open or unpack any bag, package or container that the officer wishes to examine.

(4) Where goods are required by the Regulations to be reported under sub-article(1) of this Article in writing,

they shall be reported in the prescribed form containing the prescribed information or in such form containing such information as is satisfactory to the Minister.

- (5) Where goods are reported under this Article and not duly exported, the person who reported them shall forthwith report the failure to export them to an officer at a customs office.
- (6) In such circumstances as the Minister may prescribe by Regulation, goods that are transported within the State of Eritrea after they have been reported under this Article shall be transported subject to such conditions And subject to such bonds or other security as the may prescribe by Regulations.

PART XVI

Bonds, Security, Special Services and Awards

75. Bonds and security

(1) The Minister may issue Regulations:

- (a) authorizing the Director General to determine the amount of any bond, security or deposit required to be posted with the Department under this Proclamation or the Regulations; and

- (b) prescribing the nature and the terms and conditions of any such bond, security or deposit.
- (2) Any bond required under this Proclamation shall be in a form satisfactory to the Minister.

76. Special services by officers

(1) The Minister may prescribe by Regulations:

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

customs office, warehouse, bonded warehouse or duty free shop, as the case may be.

77. Rewards to informants and officials

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

any contravention of this Proclamation shall be kept confidential by any officer or official receiving that information subject to the secrecy provisions contained in Article 9 hereof.

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

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

Government of Eritrea.





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