



**የኢትዮጵያ ፌዴራላዊ ዲሞክራሲያዊ ሪፐብሊክ
ጉምሩክ ኮሚሽን**
**FEDERAL DEMOCRATIC REPUBLIC OF ETHIOPIA
CUSTOMS COMMISSION**



ቁጥር/ Ref.No. 4/0814/14
ቀን/Date ጠቅላይ 26 2014

**በአባሪው ለተዘረዘሩት በሙሉ
በያሉበት**

ጉዳዩ፡- የተሻሻለ የጉምሩክ አሰራር ኮድ (CPC) ማንዋል ስለመላክ፤

በ2012 ዓ.ም የጉምሩክ አሰራር ኮድ (CPC) ማንዋል ተዘጋጅቶ ተግባራዊ እንዲሆን ተላልፎ የነበረ ሲሆን ማኑዋሉ ላይ የሌሎች ሀገራት ልምድ እና የሀገራችን ዕቃን የማስመጣትና የመላክ የንግድ ባህሪን ከግንዛቤ ውስጥ በማስገባት፤ እንዲሁም ስራ ላይ ያሉ ህጎችን ለማስፈጸም ማንዋሉ ለአጠቃቀም ምቹ እንዲሆን በማድረግ በሁሉም የጉምሩክ ቅርንጫፍ ጽ/ቤቶች ወጥነት ባለው መልኩ አገልግሎት መስጠት እንዲቻል በማንዋሉ ላይ አስፈላጊው ግብዓት ተሰጥቶበት የ”Customs Procedure Codes Manual Version 3” ለአፈጻጸም ተዘጋጅቷል።

በመሆኑም በተሻሻለው የጉምሩክ አሰራር ኮድ የ”Customs Procedure Codes Manual Version 3” በሁሉም የኮሚሽኑ የስራ ክፍሎች፣ ቅ/ጽ/ቤቶች እንዲሁም ባለድርሻ አካላት በአግባቡ ታውቆ በስርዓት ተግባራዊ ይደረግ ዘንድ “በኢትዮጵያ ጉምሩክ ስራ አመራር ስርዓት (ECMS)” እንዲሁም ሌሎች ኮሚሽኑ በሚጠቀምባቸው ዳታቤዞች ላይ የ”CPC” ዝርዝር በትክክል እንዲጫን ሆኖ በጥብቅ ዲ.ሲ.ፕሊ.ን ተግባራዊ እንዲደረግ እያሳሰብኩ፤ የደንበኞች ትምህርትና ድጋፍ ዳይሬክቶሬት “የተሻሻለውን የጉምሩክ አሰራር ኮድ (CPC)” ሰነድ በኮሚሽኑ ዌብሳይት እና ኮሚሽኑ በሚጠቀምባቸው ሌሎች የመገናኛ ዘዴዎች ለተገልጋዮች ተደራሽ እንዲያደርግ እየገለጸኩ፤ የሰነዱን ቅጽ 37 ገጽ አባሪ በማድረግ የተላከ መሆኑን አሳውቃለሁ።

ግልባጭ፤

- ለኮሚሽን ጽ/ቤት
- ለአፕሪክስ ዘርፍ
- ለህግ ተገዥነት ዘርፍ
- ለተቋማዊ አቅምና ድጋፍ ዘርፍ
- ለጉምሩክ ሥራ አመራር ስርዓት ፕሮጀክት ጽ/ቤት ጉምሩክ ኮሚሽን



ደረጃውን የጠበቀ ዘመናዊ የጉምሩክ አስተዳደር እንዲሰፍን ተግባርን እንሰራለን !

- ለስትራቴጂክ ኘላንና ኘሮጀክት አስተዳደር ዳይሬክቶሬት
- ለስትራቴጂክ አጋርነት ዳይሬክቶሬት
- ለውስጥ ኦዲት ዳይሬክቶሬት
- ለጉምሩክ አቤቱታ አጣሪ ዳይሬክቶሬት
- ለተቋም አቀፍ ሥጋት ሥራ አመራርና ሥነ-ምግባር ዳይሬክቶሬት
- ለትራንዚትና መጋዘን አስተዳደር ዳይሬክቶሬት
- ለገቢ ዕቃ አወጣጥ አሰራርና ድጋፍ ዳይሬክቶሬት
- ለአምራችና ወጪ ንግድ አሰራርና ድጋፍ ዳይሬክቶሬት
- ለዋጋ ትመናና ልማት ዳይሬክቶሬት
- ለታሪፍና ሥራት ሀገር አወሳሰን ዳይሬክቶሬት
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- ለኢንተለጀንስ ዳይሬክቶሬት
- ለድህረ-ዕቃ አወጣጥ ኦዲት ዳይሬክቶሬት
- ለህግ አገልግሎት ዳይሬክቶሬት

ጉምሩክ ኮሚሽን፣

- ለአዲስ አበባ ኤርፖርት ጉ/ቅ/ጽ/ቤት
- ለአዲስ አበባ ቃሊቲ ጉ/ቅ/ጽ/ቤት
- ለሞጆ ጉ/ቅ/ጽ/ቤት
- ለአዳማ ጉ/ቅ/ጽ/ቤት
- ለድሬዳዋ ጉ/ቅ/ጽ/ቤት
- ለጅግጅጋ ጉ/ቅ/ጽ/ቤት
- ለኮምቦልቻ ጉ/ቅ/ጽ/ቤት
- ለባህርዳር ጉ/ቅ/ጽ/ቤት
- ለሀዋሳ ጉ/ቅ/ጽ/ቤት
- ለጅማ ጉ/ቅ/ጽ/ቤት
- ለሞያሌ ጉ/ቅ/ጽ/ቤት
- ለአዋሽ ጉ/ቅ/ጽ/ቤት
- ለሠመራ ጉ/ቅ/ጽ/ቤት
- ለጋላፊ ጉ/ቅ/ጽ/ቤት
- ለአሶሳ ጉ/ቅ/ጽ/ቤት
- ለመቀሌ ጉ/ቅ/ጽ/ቤት
- ለጅቡቲ ማስተባበሪያ ጽ/ቤት
- ለታጁራ ማስተባበሪያ ጽ/ቤት

ቢያሉባት፣

7P-1478
20/1/14 19/1/14
01-01-14



የኢ.ፌ.ዲ.ሪ. ጉምሩክ ኮሚሽን
F.D.R.E. CUSTOMS COMMISSION
የውስጥ መግቢያ
INTERNAL OFFICE MEMORANDUM



ቁጥር: ጉአዘ/6/495/14

ለ: ክቡር የጉምሩክ ኮሚሽን ኮሚሽነር

ከ: ጉምሩክ አፕሪኬሽን ዘርፍ

አጠቃላይ ጉዳይ
የጉምሩክ ኮሚሽን
ዘርፍ ም/ኮሚሽነር

ቀን: 20/1/2014 ዓ.ም.

ብሎጅም አገልግሎት
የሀገር ወጪ/የገቢ ጉዳይ
የጉምሩክ ኮሚሽን
የውስጥ መግቢያ
የጉምሩክ ኮሚሽን
የውስጥ መግቢያ
የጉምሩክ ኮሚሽን
የውስጥ መግቢያ

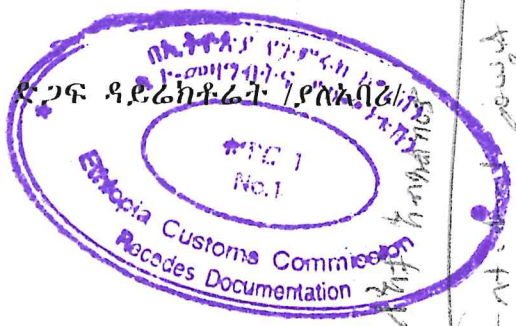
ጉዳዩ:- የተሻሻለ የጉምሩክ አሰራር ኮድ (CPC) ማንዋል ስለማቅረብ፤

በ2012 ዓ.ም. የጉምሩክ አሰራር ኮድ (CPC) ማንዋል ተዘጋጅቶ ተግባራዊ እንዲሆን ተላልፎ የነበረ ሲሆን ማንዋሉ ላይ የሌሎች ሀገራት ልምድ እና የሀገራችን ዕቃን የማስመጣትና የመላክ የንግድ ባህሪን ከግንዛቤ በማስገባት ስራ ላይ ያሉ ህጎችን ለማስፈጸም ማንዋሉ ለአጠቃቀም ምቹ እንዲሆን በማድረግ እንዲሻሻል ተደርጎ በሁሉም የጉምሩክ ቅ/ጽ/ቤቶች ወጥ በሆነ ሁኔታ አገልግሎት መስጠት እንዲቻል ተሻሻሎ የቀረበው የጉምሩክ አሰራር ኮድ (CPC) ማንዋል ፀድቆ ተግባራዊ እንዲሆን የንግድ ገቢ ዕቃ አወጣጥ አሰራርና ድጋፍ ዳይሬክቶሬት በቀን 19/1/2014 ዓ.ም. በቁጥር ዕቃ/91/14 በተፃፈ የውስጥ ማስታወሻ 37 ገጽ አባሪ አያይዘው አቅርበዋል።

በመሆኑም ከሚመለከታቸው የቅ/ጽ/ቤቶች እና የዋናው መ/ቤት የሥራ ክፍሎች ጋር ዝርዝር ውይይት የተደረገበት እና ግብዓት የተሰበሰበበት ስለሆነ የተዘጋጀው ረቂቅ የአሰራር ማንዋል ፀድቆ ስራ ላይ እንዲውል 37 ገጽ አባሪ አያይዘን ለውሳኔ አቅርበናል።

ግልጻዎ/

- ለንግድ ገቢ ዕቃ አወጣጥ አሰራርና ድጋፍ ዳይሬክቶሬት የጉምሩክ ኮሚሽን



የውስጥ መግቢያ
የጉምሩክ ኮሚሽን
የውስጥ መግቢያ
የጉምሩክ ኮሚሽን



ጉምሩክ ኮሚሽን
CUSTOMS COMMISSION

Ethiopian Customs Commission

Customs Procedure codes Manual

Version 3

June 2021

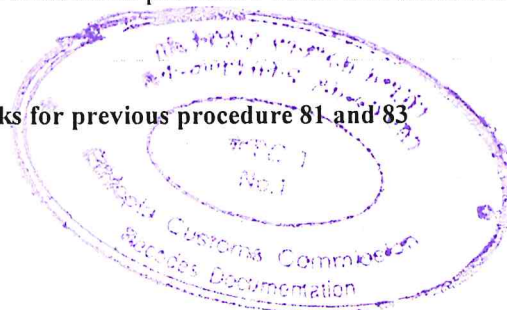
Addis Ababa, Ethiopia



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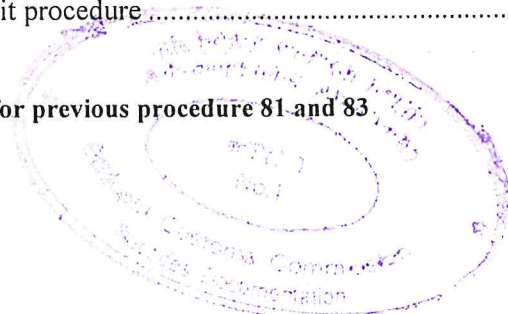
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N.B: what is written for previous procedure 00 works for previous procedure 81 and 83



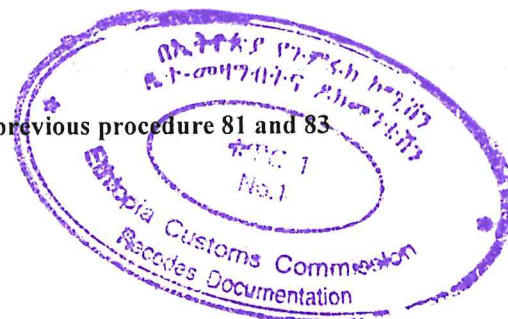
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EX9- Transfer of semi-finished/finished goods/ among foreign trade incentives privileged persons.....	35
IM9- Removal of goods from government warehouse	35
IM9- Removal of scrap from industrial park /BEF/BEMW/	35
10. SIMPLIFIED CUSTOMSDECLARATION	36

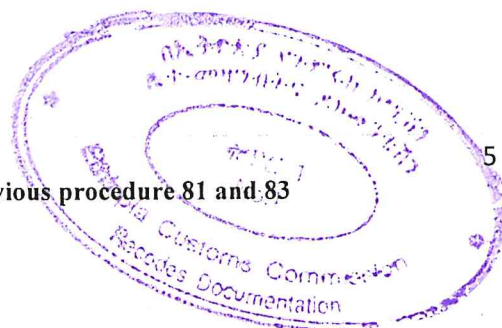
N.B: what is written for previous procedure 00 works for previous procedure 81 and 83



Acronyms

AGOA	American growth opportunity acct
APC	Additional procedure code
ASYCUDA	Automated system for customs data
BEF	Bonded export factory BEMW
BEMW	Bonded export manufacturing warehouse
CPC	Customs procedure code
eCMS	Electronic customs management system
EPC	Extended procedure code
Gov't	Government
Inv't	Investment
MoA	Ministry of agriculture
MoF	FDRE ministry of finance
MoH	FDRE ministry of health
MoT	Ministry of trade
RKC	Revised Kyoto convention
UN	United Nations
WCO	World customs organization
WHT	Withholding tax

N.B: what is written for previous procedure 00 works for previous procedure 81 and 83



1. Introduction

It is to be recalled that in ASYCUDA++ we have created many CPC in line with the regime codes for the statistical information and special tax calculation purposes. Now, in eCMS the former standard is replaced by the new accepted International standard to meet the present situation of the world trade activity.

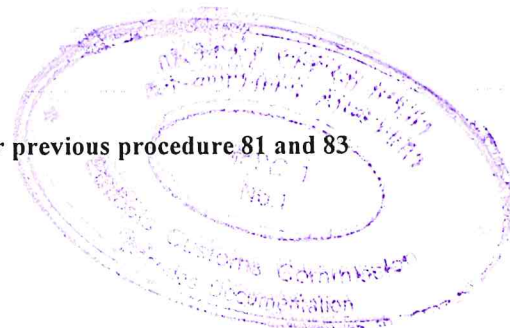
Customs procedures have three main divisions. These division procedures are termed as transit procedures, warehousing procedures and clearance procedures. Each division procedures are also further classified into small declaration model categories. These declaration models are combination of letters and numbers_ alpha numerical systems, for instance IM4. Among other codes, Customs Procedure Codes (CPC) is the one used to describe the procedures and/or regimes to which goods are to be entered and from which they have been removed. The CPC signals to the system whether the declaration is for an import, an export, transit, warehousing or any other circumstance possible in a Customs environment. The Code identifies by the system how the data input from the declaration is to be handled and how the declaration is to be processed.

2. The Objectives of the Manual

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

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

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3. Legislations

The customs commission is already established by proclamation 1097/2018 following the organizational and structural change in the federal governmental executive organs. In accordance with this proclamation, council of ministers has issued regulation 437/2018 to define power and duties of the commission. In this regulation customs commission has the right and responsibility to prepare and implement the necessary customs procedure for import, export and goods on transit. The WCO's **Revised Kyoto Convention (RKC)** also provides the basis for the concept of Customs procedures offering specific guidelines as to their scope and application. Customs commission, therefore, to clarify and modify the previous customs procedures (CPC) manual that was prepared in 2012 E.C, this new modified manual has prepared.

4. Customs Procedure Codes/CPC/

4.1 Definition

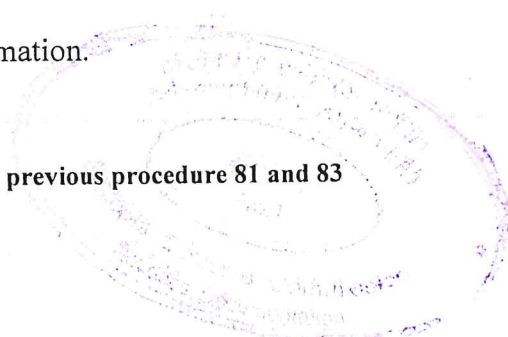
Customs Procedure Code (CPC) is a seven digit code used to describe the procedure code and/ or regime under which goods are being entered into and from which they have been disposed. The CPC tells to the system whether the declaration is for an import, an export, transit, warehousing or any other circumstance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

4.2 The Purposes of Customs Procedure Codes – “CPCs”

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

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

N.B: what is written for previous procedure 00 works for previous procedure 81 and 83



4.3 Formation

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

4.4 CPC Structures

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

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

4.5 Model (type) of Declaration

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

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

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

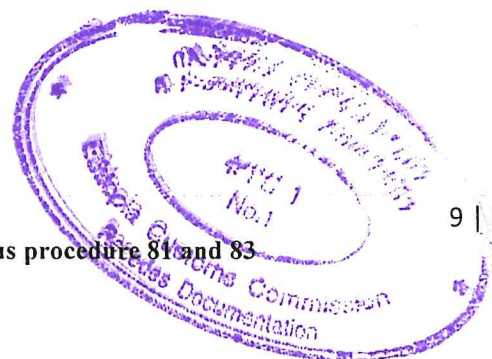
In eCMS declaration information is captured using the type of declaration. The following table shows the Standard Model of the Declaration.

Export

EX 1	Direct Exportation
EX 2	Temporary Export
EX 3	Re- Export
EX7	Entry for export bonded warehouse
EX 8	Transit to Export
EX 9	Other Export Procedure

Import

IM 4	Entry for home use
IM 5	Temporary Importation
IM 6	Re-Importation
IM 7	Entry for Warehousing(suspense)
IM 8	Import Transit
IM 9	Other procedures



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4.6 Extended Procedure Code

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

No.	Requested procedure code	Description
1.	10	Permanent export
2.	21	Temporary export for return in unaltered state
3.	22	Temporary export for outward processing
4.	30	Re-exportation
5.	40	Entry for home use
6.	41	Entry for home use under Second schedule "A"
7.	42	Entry for home use under Second schedule "A" Special
8.	43	Entry for home use under Second schedule "A" Special 2 nd .
9.	51	Temporary Import for return in unaltered state.
10.	52	Temporary Import for inward Processing
11.	53	Temporary import for repairs
12.	60	Re-Importation
13.	71	Entry of goods to bonded Warehouse
14.	72	Entry of goods in to government warehouse
15.	73	Removal of goods from duty free shop bonded warehouse
16.	80	Through Transit
17.	81	Inward transit
18.	82	Outward transit
19.	83	Inland transit
20.	90	Transfer of raw materials among foreign trade incentive privileged manufacturers
21.	91	Transfer of finished or semi-finished goods among foreign trade incentive privileged manufacturers
22.	92	Disposal of goods from government warehouse and disposal of scrap from industrial park

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

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

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

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Requested Procedure code: **51** temporary importation (1st and 2nd)

Previous Procedure code: **00** no Previous Procedure (3rd and 4th)

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

Then,

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

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

4.7 Additional Procedure Codes (National Procedure Codes)

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

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

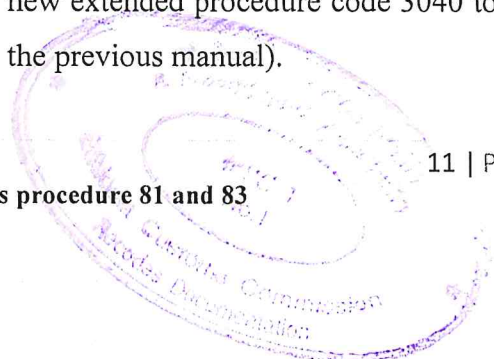
4.8 Changes

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

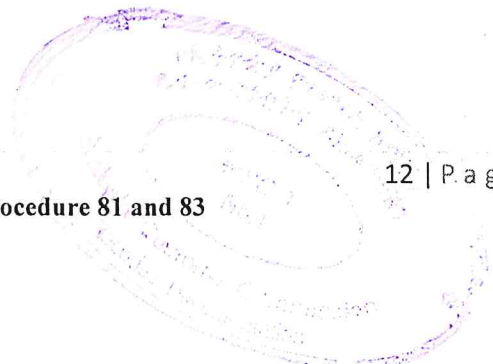
The additional procedure codes previously used for importation of public and private investments are further classified as per Ethiopian standard industrial classification and privileges stipulated in the investment proclamations and regulations. Hence, the additional procedure codes 440 and 441 are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

1. The extended procedure code 1040 is replaced by new extended procedure code 3040 to align with the re-exportation procedure, (as explained in the previous manual).

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2. The new 6030 and 6010 extended procedure was also added to the existing extended procedures to facilitate the re-importation of finished goods after exportation.
3. New CPC for the Removal of scrap were created on this manual.
4. The new customs procedure codes that can be used to declare abandoned/confiscated goods when they are sold on auction/bid or transferred /donated to other government offices/charitable organizations are created and included in this manual. New CPC were created for entries of goods to government warehouse are on IM7 for entry and IM9 for removal.
5. The temporary export of goods were also classified to a few classification than the previous CPC and one additional simplified declaration were created on EX2 declaration models and IM6 declaration models, Temporary export of temporary imported goods for maintenances were also included in this manual.
6. The temporary imports for repair also get the new APC in this manual, also the new APC for entry of goods to duty free shops from bonded warehouse were created on IM7 declaration models in this manual.
7. Extended procedure 4083 were added to this manual 5283 to facilitate the import after interior transit.
8. Additional procedure code 413, 422, 423, 446, 447, 448, 477, 493 were cancelled
9. New CPC 1000-121 were created to facilitate goods exported under AGOA and draw back will be requested.
10. New CPC 7371-711 were created to facilitate the transfer of goods entered duty free shops from duty free shops warehouse.
11. New CPC 4073-472 were created to facilitate the sales of goods previously entered duty free shops and sold to domestic market according to the procedure.
12. New APC 436 were created to facilitate the importation of Construction machinery With The Approval of Ministry of construction and urban development as per min of finance letter ref. 30/7/90 dated 08/06/2013E.C
13. New Extended procedure 8271 was created to facilitate the outward transit from bonded warehouse.
14. New CPC for the temporary import for repairs 5300510 were created.



5. DETAIL OF EXTENDED PROCEDURE CODES

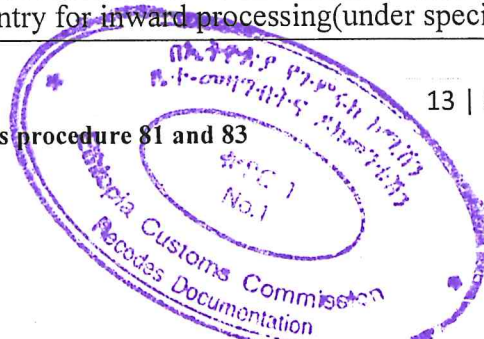
5.1 Extended procedure codes for export goods

No	Extended procedure code	Description
1.	1000	Permanent/direct/ export
2.	1021	Permanent export after Temporary export for return in unaltered state
3.	1022	Permanent export after Temporary export for outward processing and repairs
4.	1071	Permanent export after warehouse procedure
5.	2100	Temporary export for return in unaltered state
6.	2200	Temporary export for outward processing or repairs
7.	3040	Re-Exportation after Entry for Home Use.
8.	3051	Re-exportation after temporary importation for return in unaltered state.
9.	3052	Re-exportation after temporary importation for inward processing or repair
10.	3071	Re-exportation of goods after entry for warehousing
11.	3081	Re-export after inward transit

5.2 Extended procedure codes for import goods

No.	Extended procedure code	Description
12.	4000	Direct entry for home use
13.	4051	Entry for home use after temporary importation for return in <i>unaltered</i> state
14.	4052	Entry for home use after temporary importation for inward processing or repair
15.	4071	Entry for home use after warehousing
16.	4073	Sales to domestic market from duty free shop
17.	4081	Entry for home use after completing inward transit
18.	4083	Entry for home use after completing inland transit
19.	4100	Entry for home use (under 2nd schedule "a")
20.	4152	Entry for home use after entry for inward processing (under 2nd schedule "a")
21.	4171	Entry for home use after warehousing (under 2nd schedule "A")
22.	4181	Entry for home use under 2nd schedule "A" after inward transit procedures
23.	4183	Entry for home use under 2nd schedule "A" after inland/interior transit
24.	4200	Entry for home use (under Special 2nd schedule "A")
25.	4252	Entry for home use after entry for inward processing (under special 2nd schedule "a")
26.	4271	Entry for home use after warehousing (under special 2nd Schedule "A")
27.	4281	Entry for home use under special 2nd Schedule "A" after inward transit procedure
28.	4283	Entry for home use under special 2nd Schedule "A" after inland transit procedure
29.	4300	Entry for home use under special of special second schedule "A" 2 nd
30.	4352	Entry for home use after entry for inward processing (under special of special

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		2nd schedule "a")
31.	4371	Entry for home use after warehousing (under special of special 2nd Schedule a")
32.	4381	Entry for home use under special of special second schedule "A" after inward transit procedure /via multimodal
33.	4383	Entry for home use under special of special second schedule "A" after inland transit procedure
34.	5100	Temporary importation for return in unaltered state.
35.	5200	Temporary importation for inward processing or repair
36.	5281	Temporary importation for inward processing or repair after inward transit
37.	5283	Temporary importation for inward processing or repair after inland transit
38.	5290	Transfer of Raw Material after Temporary Importation for Inward Processing under voucher, bonded manufacturing, and bonded export factory scheme
39.	5291	Transfer of finished and semi-finished goods following Deemed Export under voucher, bonded manufacturing, and bonded export factory scheme
40.	5300	Temporary importation of goods for repairs
41.	6010	Re-Importation After Direct Permanent Exportation
42.	6021	Re-Importation After Temporary Exportation for Return In Unaltered State
43.	6022	Re-Importation After Temporary Exportation For Outward Processing Or Repair
44.	6030	Re-Importation of locally Processed goods under inward processing after Re-Exported due to Defect or rejection by the buyer
45.	6071	Withdrawal of goods from bonded Export Warehouse

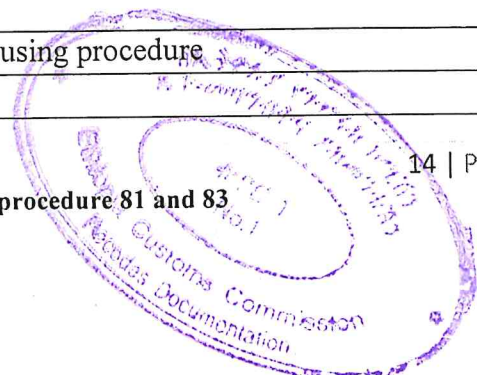
5.3 Extended procedure code for bonded warehouse

No	Extended procedure code	Description
1.	7100	Direct entry to bonded warehouse
2.	7181	Direct entry to bonded warehouse after inward transit procedure
3.	7183	Direct entry to bonded warehouse after inland transit procedure
4.	7200	Entry to government warehouse
5.	7240	Entry of abandoned goods to governmental warehouse after entry for home use
6.	7248	Entry of abandoned goods in to governmental warehouse after declared for personal effect
7.	7371	Removal of goods from bonded warehouse to duty free shops

5.4 Extended procedure codes for customs transit

No.	Extended procedure code	Description
1.	8000	Through transit
2.	8071	Through transit after warehousing procedure
3.	8100	Inward transit

N.B: what is written for previous procedure 00 works for previous procedure 81 and 83

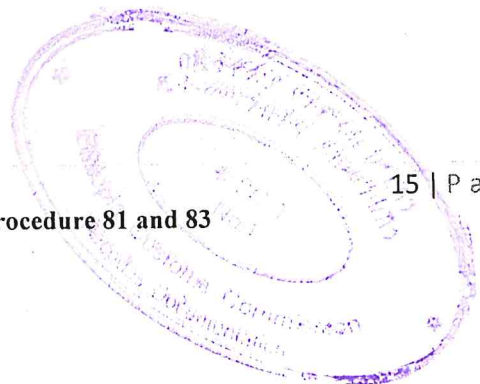


4.	8200	outward transit
5.	8271	Outward transit after bonded warehousing procedure
6.	8300	Inland/interior transit
7.	8381	Inland transit procedure after completing inward transit procedure

5.5 Extended procedure codes for others customs procedure

(Transfer of goods among foreign trade incentive schemes privileged manufacturers, disposal of goods from government warehouse).

No.	Extended procedure code	Description
1.	9052	Transfer of Raw Materials due to force Majeure after Temporary Importation for Inward Processing under foreign trade incentive schemes
2.	9152	Transfer of Finished or semi-finished Goods as Deemed Export after Temporary Importation for Inward Processing under foreign trade incentive schemes
3.	9200	Disposal of by-products from industrial park
4.	9272	Removal of goods entered in to government warehouse



6. DETAILS OF ADDITIONAL PROCEDURE CODES (APC)

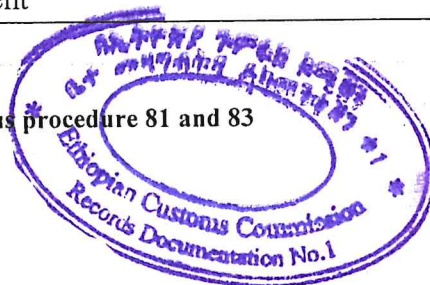
6.1 EXPORT GOODS		
No.	Additional procedure codes	Description
1.	100	Home produced goods by Private sector
2.	101	Home produced goods by public sector
3.	120	Goods in which duty drawback to be claimed
4.	121	Goods in which duty drawback be claimed (under AGOA)
5.	130	Goods under American Growth and Opportunity Act (AGOA) by Private sector
5.	131	Goods under American Growth and Opportunity Act (AGOA) By Public sector
6.	132	Wheat under Ethio-Djibouti Bilateral Agreement
7.	190	Personal effect goods for diplomats, international organization's employees
8.	191	Cultural goods with the approval of concerned governmental organization
9.	201	Goods for outward processing by private investor.
10.	202	Goods for outward processing by public investor.
11.	203	Goods for maintenance
12.	204	Goods by multinational organizations for outward processing
13.	205	Goods by private sector for their inv. Work abroad
14.	206	Goods by public sector for their inv. Work abroad
15.	207	Goods for Eth. government organizations in other country
16.	208	Goods for international organizations, diplomats, missionaries and local NGOs.
17.	209	Goods for tourist
18.	354	Goods requested to be re-exported
19.	704	Entry to bonded export warehouse
20.	800	Goods under Transit procedure
21.	R05	Transfer of raw materials for voucher scheme privileged person between manufacturers
22.	R06	Transfer of raw materials for BMW scheme privileged person between manufacturers
23.	R07	Transfer of raw materials for BEF scheme privileged person between manufacturers
24.	R08	Transfer of raw materials for industrial park scheme privileged person between manufacturers
25.	D05	Transfer of semi-finished or finished goods for voucher scheme privileged person between manufacturers
26.	D06	Transfer of semi-finished or finished goods for BMW privileged person between manufacturers
27.	D07	Transfer of semi-finished or finished goods for BEF privileged person between manufacturers
28.	D08	transfer of semi-finished or finished goods for industrial park privileged person between manufacturers



6.2 IMPORT GOODS

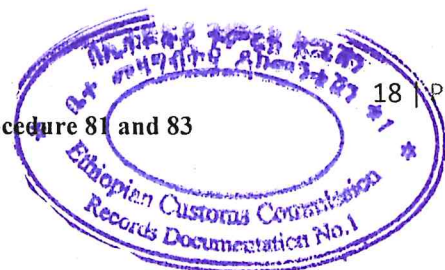
	Additional procedure codes	Description
29.	000	Goods for private sector
30.	401	Goods for government budgetary institution
31.	402	Goods for Private Sector exempted from With-Holding tax
32.	403	Goods for public enterprise, which are fully or partially, owned by government.
33.	404	Medical supplies and equipment for licensed organizations with Certificate of competence
34.	405	Raw materials/inputs/ for the manufacturing of Drugs by Pharmaceutical companies
35.	406	Goods donated by external org. to charitable institution in Ethiopia
36.	407	Relief Goods for Government and non-governmental institutions
37.	408	Donation or Personal effects for passengers, Returnees and residences
38.	409	Agricultural inputs (fertilizer, pesticides& seeds)
39.	410	Goods for Public enterprise Exempted from Withholding Tax
40.	411	Emergency Goods Imported By Govt. Or Ngo/Letter from Concerned Body
41.	414	Goods for trade fair (Exhibition) and Conference
42.	415	Goods under Diplomatic or consular privileges
43.	416	Goods for USAID Activities Or For The Projects & Programs Financed By US
44.	417	Equipment and supplies For Air craft's engaged in international flights
45.	418	Medicament for HIV/AIDS treatment
46.	419	Capital Goods for NGO
47.	420	Human Pharmaceuticals, Medical Supplies, Lab Chemicals & Equipment
48.	421	Relief from duties and taxes under special permission from Authorized government organization
49.	424	Personal effects including vehicles imported by RETURNNEES
50.	425	Personal effects including vehicles imported by ETH .DIPLOMATS
51.	426	Personal effects including vehicles imported by investors.
52.	427	Relief from duties and taxes Including Scanning Fees under special permission from Authorized government organization.
53.	428	Sales of Temporary Imported Goods as Scrap For Home Use.
54.	429	Transfer of by-products to lawfully established charitable organization within Ethiopia as a gift according to industrial park regulation 417/2017
55.	430	Articles and Equipment Specialized For Use By the Disabled Or Handicaps
56.	431	(CKD/SKD)goods by manufacturers exempted from surtax and withholding tax
57.	432	Relief from duties and taxes of hide and skins
58.	433	Fire Escapes, Firefighting Appliance & Chemicals
59.	434	Ambulance in a Complete State Imported With The Approval of MOH
60.	435	Consumable goods under Border trade procedure
61.	436	Importation of Construction equipment

N.B: what is written for previous procedure 00 works for previous procedure 81 and 83



62.	438	Agricultural mechanization equipment's
63.	439	Transfer of duty free imported construction material to another person
64.	442	Transfer of duty free imported goods for investment to persons entitled to import goods for investment with similar duty free privilege
65.	443	Goods previously declared under investment Request to pay tax
66.	444	Sales of Jet fuel by Petroleum enterprise to Air Lines.
67.	445	Sales of kerosene
68.	450	Sales of duty free imported goods by budgetary Govt. organizations.
69.	451	Spare parts for cash register machine
70.	472	Withdraw of goods from Duty Free shops(tax to be paid)
71.	473	Goods for International, regional organization & their officials not part of UN
72.	476	Goods for International, regional organization & their officials part of UN
73.	483	Goods notified and certified as short shipped and short landed.
74.	484	Goods for replacement
75.	485	Project goods re-exported paying customs Duty & Excise tax based on depreciation value
76.	486	Used vehicles by duty free privileged person
77.	487	Transfer of used vehicles from duty free entitled body to Government organization.
78.	488	Re-declaring of duty free vehicles & machineries having above 10 and 12 years' service respectively
79.	489	Goods previously declared under APC 422, 423, 424, 425 & 426 duty & tax to be paid
80.	490	Goods previously declared under Diplomatic & International requested to pay duty.
81.	491	Transfer of goods from previously Duty free entitled body to another duty free entitled body (excluding investment privilege /442).
82.	492	Transfer of temporary imported goods from one project to another project
83.	494	Transfer of temporary imported goods to duty free entitled body.
84.	495	Sales of goods following temporary importation for inward processing under voucher, BMW and BEF scheme.
85.	497	Sales of finished goods previously imported under 2 nd Schedule to Duty free privileged person after production
86.	498	Sales of by products from industry park to domestic markets
87.	505	Goods under Voucher Scheme.
88.	506	Goods under Bonded export Manufacturing warehouse Scheme.
89.	507	Goods under Bonded export factory Scheme.
90.	510	Temporary import for repairs.
91.	601	Goods entered to export Bonded warehouse and expected to be exported by EX1
92.	603	Goods entered to export Bonded warehouse and expected to be exported by EX3

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6.3 Customs bonded warehouse

No.	Additional procedure codes	Description
93.	701	Entry of goods to private customs bonded warehouse
94.	702	Entry of duty free shop goods to customs bonded warehouse
95.	703	Entry of Goods to customs general bonded warehouse
96.	704	Entry of goods to customs export bonded warehouse
97.	706	Bonded input supply warehouse
98.	710	Entry of goods to government warehouse as per model 265
99.	711	Entry of goods to duty free shop.

6.4 Transit procedure

	Additional procedure code	Description
100.	800	Customs transit procedure

6.5 Others procedure

	Additional procedure codes	Description
101.	903	Disposal of seized, confiscated, abandoned goods from government warehouse by sale through auction/bid. As per model 266.
102.	904	Transfer of seized, confiscated, and abandoned goods to other government offices or charity organization from government warehouse. As per model 266.
103.	905	Disposal of seized, confiscated, and abandoned goods from government warehouse or removal of scrap from industrial park through Burning or burying. As per model 266.
104.	906	Removal of goods entered government warehouse because of time limit on temporary warehouse.

N.B: what is written for previous procedure 00 works for previous procedure 81 and 83



7. CAPITAL GOODS FOR INVESTMENT

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

7.1 IMPORTATION OF CAPITAL GOODS FOR INVESTMENT- by private sector

No	Required documents	All mandatory & supportive documents prescribed by the laws
	Legislation	Proclamation No. 859/2014, (As amended No. 1160/2019), No. 769/2012, Regulation No. 270/2012, investment commission Directive No. 4/2013
	Additional Procedure codes	Areas of Investment
1.	449	Capital goods for private Mining investment
2.	452	Capital goods for Manufacturing investment
3.	453	Capital goods on duty free privilege for agricultural mechanization and investment
4.	454	Capital goods for Information & Communication Technology development investment
5.	455	Capital goods for Electricity Generation, Transmission and Distribution investment
6.	456	Capital goods for Hotels and Tourism investment
7.	457	Capital goods for Construction investment
8.	458	Capital goods for Real estate Development investment
9.	459	Capital goods for Education and Training investment
10.	460	Capital goods for Health Service investment
11.	461	Capital goods for Architectural and engineering Works, technical testing and analysis investment
12.	462	Capital goods for Publishing investment
13.	463	Capital Goods for Leasing Except leasing of motor vehicles
14.	464	Capital goods for Other Investment Areas by private sector

7.2 CAPITAL GOODS FOR INVESTMENT -by Public Enterprise

No	Required documents	All mandatory & supportive documents prescribed by the laws
	Regulations	Proclamation No. 769/2012, Regulation No. 270/2012, Directive No. 4/2013 (investment)
	Additional Procedure codes	Areas of Investment
15.	465	Capital goods for Manufacturing investment
16.	466	Capital goods for agricultural mechanization and investment



17.	467	Capital goods for Information and Communication Technology development investment
18.	468	Capital goods for Electricity Generation, Transmission and Distribution investment
19.	469	Capital goods for Hotels and Tourism investment
20.	470	Capital goods for Construction investment
21.	471	Capital goods for Real estate Development investment
22.	474	Capital goods for Education and Training investment
23.	475	Capital goods for Health Service investment
24.	478	Capital goods for Architectural and engineering Works, technical testing and analysis investment
25.	479	Capital goods for Publishing investment
26.	480	Capital goods for Leasing investment Except vehicles
27.	481	Capital goods for Mining
28.	482	Capital goods for Other Investment Areas

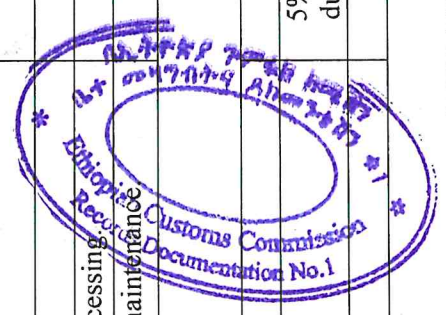
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8. CORRELATION BETWEEN EXTENDEDE AND ADDITIONAL PROCEDURE CODES

No	CPC	Decl. model	Description	Applicable Customs duty & other taxes	Legislation	Requirement
EX1- Direct export						
1.	1000-100	EX1	Exportation of home produced goods by Private sector	None	Pro 859/2014	None
2.	1000-101	EX1	Exportation of home produced goods by Government Organization	None	Pro 859/2014	None
3.	1000-120	EX1	Exportation of goods in which Duty drawback to be claimed	None	Pro 859/2014	None
4.	1000-121	EX1	Exportation of goods in which Duty drawback be claimed (under AGOA)	None	Pro 859/2014	None
5.	1000-130	EX1	Exportation of goods under American Growth and Opportunity Act (AGO) by Private sector	None	Pro 859/2014	None
6.	1000-131	EX1	Exportation of goods under American Growth and Opportunity Act (AGO) By Public sector	None	Pro 859/2014	None
7.	1000-132	EX1	Exportation of Wheat under Ethio-Djibouti Bilateral Agreement	None	Pro 859/2014	None
8.	1000-191	EX1	Exportation of cultural goods with the approval of concerned governmental organization	None	Pro 859/2014	None
EX1- Direct exportation after temporary export for return in unaltered state						
9.	1021-000	EX1	Goods for private sector previously exported as temporary export for return in unaltered state.	None	Pro 859/2014	Authorization letter
10.	1021-205	EX1	Goods for by private sector for their investment work abroad previously exported as temporary export for return in unaltered state.	None	Pro.859/2014	Authorization letter
11.	1021-206	EX1	Goods for by public sector for their investment work abroad previously exported as temporary export for return in unaltered state.	None	Pro.859/2014	Authorization letter
12.	1021-207	EX1	Goods for Ethiopian governmental organizations operating in other country previously exported as temporary export for return in unaltered state.	None	Pro.859/2014	Authorization letter
13.	1021-208	EX1	Goods for international organizations, diplomats, missionaries and local NGOs previously exported as temporary export for return in unaltered state.	None	Pro.859/2014	Authorization letter
14.	1021-209	EX1	Goods for private sector previously exported as temporary export for return in unaltered state.	None	Pro.859/2014	Authorization letter

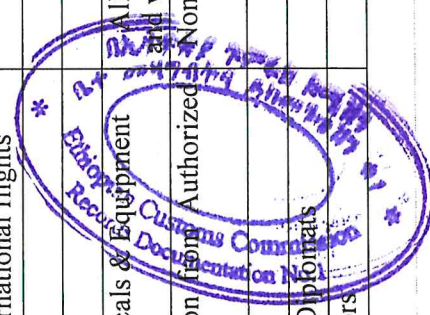
EX1 - Direct export after temporary export for outward processing and repairs						
15.	1022-000	EX1	Goods for private sector (other than investment)	None	Pro. 859/2014	Authorization letter
16.	1022-201	EX1	Goods for outward processing by private investor.	None	Pro. 859/2014	Authorization letter
17.	1022-202	EX1	Goods for outward processing by public investor	None	Pro. 859/2014	Authorization letter
18.	1022-203	EX1	Goods for repairs	None	Pro. 859/2014	Authorization letter
19.	1022-204	EX1	Goods by multinational organizations for outward processing	None	Pro. 859/2014	Authorization letter
20.	1071-100	EX1	Goods by Private sector exported from bonded warehouse	None	Pr. 859/2014	None
21.	1071-101	EX1	Goods by Public sector exported from bonded warehouse	None	Pr. 859/2014	None
22.	1071-130	EX1	Goods under American Growth and Opportunity Act (AGOA) by Private sector from bonded warehouse	None	Pr. 859/2014	None
23.	1071-131	EX1	Goods under American Growth and Opportunity Act (AGOA) By Public sector from bonded warehouse	None	Pr. 859/2014	None
EX2 - Temporary export						
24.	2100-000	EX2	Goods for private sector	Guarantee	Pr. 859/2014	None
25.	2100-205	EX2	Goods by private sector for their inv. Work abroad	Guarantee	Pr. 859/2014	None
26.	2100-206	EX2	Goods by public sector for their inv. Work abroad	Guarantee	Pr. 859/2014	None
27.	2100-207	EX2	Goods for Eth. government organizations in other country.	Guarantee	Pr. 859/2014	None
28.	2100-208	EX2	Goods for international organizations, diplomats, missionaries and local NGOs.	Guarantee	Pr. 859/2014	None
29.	2100-209	EX2	Goods for tourist.	Guarantee	Pr. 859/2014	None
30.	2100-414	EX2	Goods for trade fair, exhibition.	Guarantee	Pr. 859/2014	None
31.	2200-201	EX2	Goods for outward processing by private investor.	Guarantee	Pr. 859/2014	None
32.	2200-202	EX2	Goods for outward processing by public investor.	Guarantee	Pr. 859/2014	None
33.	2200-203	EX2	Goods for maintenance.	Guarantee	Pr. 859/2014	None
34.	2200-204	EX2	Goods by multinational organizations for outward processing	Guarantee	Pr. 859/2014	None
35.	2251-203	EX2	Temporary export of Temporary imported goods for maintenance	Guarantee	Pr. 859/2014	None
EX3- Re- exportation						
36.	3040-190	EX3	Goods for personal effects and others	None	Pr. 859/2014	None
37.	3040-354	EX3	Goods declared for home use upon importers request.	5% of customs duty and taxes	Pr. 859/2014	Authorization letter
38.	3040-415	EX3	Goods under Diplomatic or consular privileges	None	Pr. 859/2014	Authorization letter



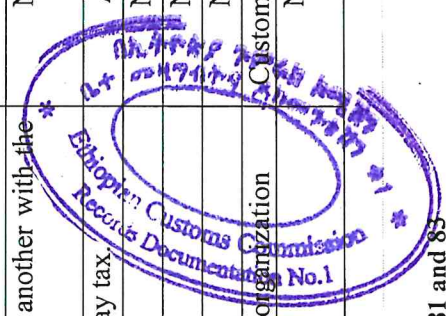
39.	3040-416	EX3	Goods for USAID Activities Or For The Projects & Programs Financed By US	None	Pr. 859/2014	Authorization letter
40.	3040-419	EX3	Capital Goods for NGO	None	Pr. 859/2014	Authorization letter
41.	3040-421	EX3	Goods previously imported duty free by APC 421	5% of customs duty and taxes	Pr. 859/2014	Authorization letter
42.	3040-426	EX3	Personal effects including vehicles imported by investors	5% of customs duties and taxes	Pr. 859/2014	Authorization letter
43.	3040- 473	EX3	Goods for International, regional organization & their officials not part of UN	None	Pro.859/2014	None
44.	3040-476	EX3	Goods for International, regional organization & their officials part of UN	None	Pro.859/2014	None
45.	3040-484	EX3	Goods for replacement	5% of customs duty and taxes	Pro.859/2014	Authorization letter
46.	3051-000	EX3	Temporary imported goods for return in unaltered state.	None	Pro.859/2014	None
47.	3051-414	EX3	Temporary imported goods for trade fair.	None	Pro.859/2014	None
48.	3052-354	EX3	Requested to be re-exported after Declaring for inward processing at importers request.	5% of customs duty and taxes	Pro.859/2014	None
EX3- Re-exportation of goods previously imported for inward processing and repairs						
49.	3052-505	EX3	Goods under Voucher Scheme	None	Pro.768/2012	Voucher book
50.	3052-506	EX3	Goods under bonded manufacturing warehouse	None	Pro.768/2012	None
51.	3052-507	EX3	Goods under Bonded export Factory Scheme	None	Pro.768/2012	None
52.	3053-510	EX3	goods repaired in Ethiopia	None	Pro.859/2014	Verification letter
EX3- Re-exportation of goods after bonded warehousing procedure						
53.	3071-407	EX3	Relief goods imported by Government or NGO requested to be re-exported after bonded warehouse	None	Pro.859/2014	None
EX3- Re-exportation of goods after inward transit procedure						
54.	3081-354	EX3	goods at importers request after completing inward transit	5% of customs duty and axes	Pro.859/2014	None
IM4- Importation of Goods for home use						
55.	4000-000	IM4	Goods for home use by Private sectors	All	Pro.859/2014	None
56.	4000-401	IM4	Goods for government budgetary institution	ALL , Except	Pro.859/2014	None



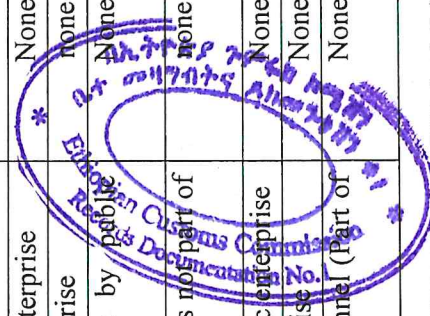
				With-holding Tax		
57.	4000-402	IM4		All except withholding tax	Pro.859/2014	None
			Goods for private sector exempted from withholding tax	All except withholding tax		
58.	4000-403	IM4		All	Pro.859/2014	None
			Goods for the public Enterprise. which are fully or partially owned by Government	All		
59.	4000-404	IM4		All except VAT	-	None
			Medical supplies and equipment for licensed organizations with Certificate of competence	All except VAT		
60.	4000-406	IM4		All except withholding tax	Pro.859/2014	Charity license
			Goods donated by external organization to charitable institution in Ethiopia	All except withholding tax		
61.	4000-407	IM4		Customs duty and excise tax only	Pro.859/2014	Verification letter
			Relief goods imported by Government or NGO (tax to be paid by DPPC/NGO)	Customs duty and excise tax only		
62.	4000-408	IM4		ALL Except With-holding Tax	Pro.859/2014	None
			Donation of personal effects for passengers, returnees and residences	ALL Except With-holding Tax		
63.	4000-409	IM4		None	Pro.859/2014	Verification letter from MoA
			Agricultural inputs (Fertilizer, Pesticides & seeds)	None		
64.	4000-410	IM4		All -except With - Holding Tax	Pro.859/2014	None
			Goods for Public enterprise Exempted from Withholding Tax	All -except With - Holding Tax		
65.	4000-411	IM4		None	Pro.859/2014	Letter from Concerned Body
			Emergency Goods Imported By Government/NGO/	None		
66.	4000-414	IM4		All	Pro.859/2014	Letter from ministry of trade
			Goods for trade fair, meetings etc.	All		
67.	4000-415	IM4		None	Pro.859/2014	Verification
			Goods under Diplomatic or consular privileges	None		
68.	4000-416	IM4		None	Pro.859/2014	None
			Goods for USAID Activities Or For The Projects & Programs Financed By US	None		
69.	4000-417	IM4		None	Pro.859/2014	None
			Equipment and supplies For Air craft's engaged in international flights	None		
70.	4000-418	IM4		None	Pro.859/2014	Verification
			Medicament for HIV/AIDS treatment	None		
71.	4000-419	IM4		None	Pro.859/2014	Duty free letter
			Capital Goods for NGO	None		
72.	4000-420	IM4		All except VAT and withholding tax	Pro.859/2014	Regulatory agency verification
			Human Pharmaceutical Medical Supplies, Lab. Chemicals & Equipment	All except VAT and withholding tax		
73.	4000-421	IM4		None but scanning fee	Pro.859/2014	Duty free letter
			Relief from duties and taxes under special permission from Authorized government organization	None but scanning fee		
74.	4000-424	IM4		None	Pro.859/2014	Verification
			Personal effect for returnees	None		
75.	4000-425	IM4		Free	Pro.859/2014	Verification
			Personal effects including vehicles imported by ETH. Diplomats	Free		
76.	4000-426	IM4		Free	Pro.859/2014	Verification
			Personal effects including vehicles imported by investors	Free		

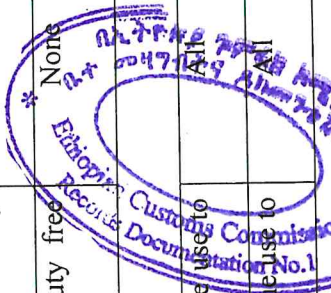


77.	4000-427	IM4	Relief from duties and taxes under special permission from Authorized government organization	Free	Pro.859/2014	Verification
78.	4000-428	IM4	Sales of Temporary Imported Goods as a Scrap For Home Use	All	Pro.859/2014	Supporting letter from MoF
79.	4052-429	IM4	Sales of by products to charity lawfully established within the country	None	Pro.859/2014	Supporting letter From investment commission
80.	4000-430	IM4	Articles and Equipment specialized for use by the disabled or handicap	None	Pro.859/2014	Duty free permission letter
81.	4000-431	IM4	Raw materials and inputs for manufacturers exempted from surtax and withholding tax (under first schedule).	All except surtax & withholding tax	Pro.859/2014	Verification
82.	4000-432	IM4	Relief from duties and taxes of hide and skins	Free	Letter from MoF	
83.	4000-433	IM4	Fire Escapes, Firefighting Appliance & Chemicals Free From Duty/Taxes	None	Pro.859/2014	Supporting letter from concerned govt organization.
84.	4000-434	IM4	Ambulance in a Complete State Imported With The Approval Of MoH	None	Pro.859/2014	Supporting letter from MoH
85.	4000-435	IM4	Consumable goods under Border trade procedure	All except WHT	Pro.859/2014	Verification
86.	4000-436	IM4	Goods for Construction materials as per MoF letter ref. ማላ 30/7/90 dated 08/06/2013E.C	None except scanning fee	MoF letter ref. ማላ 30/7/90 dated 08/06/2013E.c	
87.	4000-438	IM4	Agricultural mechanization equipment imported for commercial purpose	None	MoF letter ref. ማላ 30/6/7 dated 12/1/2012E.C, ማላ 30/6/41dated 5/02/2012.C and ማላ 30/7/45 dated 25/7/2012 E.C	
88.	4000-439	IM4	Transfers of duty free imported construction equipment to other Person	None	Pro.859/2014 as amended (1160/2019)	MoF letter ማላ 30/7/214 Dated May 18, 2013 E.C
89.	4000-442	IM4	Transfer of duty free imported goods from investment to another with the same privilege	None	Pro.859/2014	Letter from MoF
90.	4000-443	IM4	Goods previously declared under investment Request to pay tax.	ALL	Pro.859/2014	Application letter
91.	4000-444	IM4	Sales of Jet fuel by Petroleum enterprise to Air Lines.	None	Pro.859/2014	None
92.	4000-445	IM4	Sales of kerosene	None	Pro.859/2014	None
93.	4000-449	IM4	Capital goods for Mining investment by private investor	None	Pro.859/2014	Duty free letter
94.	4000-450	IM4	Sales of duty free import goods by budgetary government organization	Customs duty only	Pro.859/2014	Authorization letter
95.	4000-451	IM4	Spare parts for cash register machine	None	Pro.859/2014	Support Letter from ministry of revenues



96.	4000-452	IM4	Capital goods for Manufacturing investment by private sector	None	Pro.859/2014	Duty free letter
97.	4000-453	IM4	Capital goods for investment on agriculture by private sector	None	Pro.859/2014	Duty free letter
98.	4000-454	IM4	Capital goods for Information & Communication Technology development investment by private sector	None	Pro.859/2014	Duty free letter
99.	4000-455	IM4	Capital goods for Electricity Generation, Transmission and Distribution investment by private sector	None	Pro.859/2014	Duty free letter
100	4000-456	IM4	Capital goods for Hotels and Tourism investment by private sector	None	Pro.859/2014	Duty free letter
101	4000-457	IM4	Capital goods for investment on Construction by private sector	None	Pro.859/2014	Duty free letter
102	4000-458	IM4	Capital goods for Real estate Development investment by private sector	None	Pro.859/2014	Duty free letter
103	4000-459	IM4	Capital goods for Education and Training investment by private sector	None	Pro.859/2014	Duty free letter
104	4000-460	IM4	Capital goods for Health Service investment by private sector	None	Pro.859/2014	Duty free letter
105	4000-461	IM4	Capital goods for Architectural and engineering Works, technical testing and analysis investment by private sector	None	Pro.859/2014	Duty free letter
106	4000-462	IM4	Capital goods for Publishing investment by private sector	None	Pro.859/2014	Duty free letter
107	4000-463	IM4	Capital Goods for Leasing Except leasing of motor vehicles by private sector	None	Pro.859/2014	Duty free letter
108	4000-464	IM4	Capital goods for Other Investment Areas by private sector	None	Pro.859/2014	Duty free letter
109	4000-465	IM4	Capital goods for Manufacturing investment by public enterprise	None	Pro.859/2014	Duty free letter
110	4000-466	IM4	Capital goods for investment on agriculture by public enterprise	None	Pro.859/2014	Duty free letter
111	4000-467	IM4	Capital goods for Information and Communication Technology development investment by public enterprise	None	Pro.859/2014	Duty free letter
112	4000-468	IM4	Capital goods for Electricity Generation, Transmission and Distribution investment by public enterprise	None	Pro.859/2014	Duty free letter
113	4000-469	IM4	Capital goods for Hotels and Tourism investment by public enterprise	None	Pro.859/2014	Duty free letter
114	4000-470	IM4	Capital goods for investment on Construction by public enterprise	None	Pro.859/2014	Duty free letter
115	4000-471	IM4	Capital goods for Real estate Development investment by public enterprise	None	Pro.859/2014	Duty free letter
116	4000-473	IM4	Goods for International, regional organization & their officials not part of UN	None	Pro.859/2014	Duty free letter
117	4000-474	IM4	Capital goods for Education and Training investment by public enterprise	None	Pro.859/2014	Duty free letter
118	4000-475	IM4	Capital goods for Health Service investment by public enterprise	None	Pro.859/2014	Duty free letter
119	4000-476	IM4	Goods for Int'l, regional organization and their foreign personnel (Part of the UN)	None	Pro.859/2014	Duty free letter



120	4000-478	IM4	Capital goods for Architectural and engineering Works, technical testing and analysis investment by public enterprise	None	Pro.859/2014	Duty free letter
121	4000-479	IM4	Capital goods for Publishing investment by public enterprise	None	Pro.859/2014	Duty free letter
122	4000-480	IM4	Capital goods for Leasing investment Except for leasing of motor vehicles by public enterprise	None	Pro.859/2014	Duty free letter
123	4000-481	IM4	Capital goods for Mining investment by public enterprise	None	Pro.859/2014	Duty free letter
124	4000-482	IM4	Capital goods for Other Investment Areas by public enterprise	None	Pro.859/2014	Duty free letter
125	4000-483	IM4	Goods notified and certified as short shipped and short landed	None	Pro.859/2014	Based on directive
126	4000-484	IM4	Goods for Replacement.	None	Pro.859/2014	Based on directive
127	4000-485	IM4	Project goods re-exported paying customs Duty & Excise tax based on depreciation value.	Customs duty and excise tax	Pro.859/2014	Application letter
128	4000-486	IM4	Importation of used vehicles by duty free privileged person (for only those permission written by ministry of finance)	Excise tax only	MoF letter ref. ጥሥ. 30/47/57 dated 24/09/2013 E.C and ECC letter ref. 4.0/0944/13 dated 27/09/2013 E.C	Duty free letter from MoF
129	4000-487	IM4	Transfer of used vehicles from duty free entitled body to Government organization.	All	Pro.859/2014	Application letter
130	4000-488	IM4	Re-declaring of duty free vehicles & machineries having above 10 and 12 years' of service respectively	None	Pro.859/2014	Application letter
131	4000-489	IM4	Goods previously declared under APC 422, 423, 424, 425 & 426 duty & tax to be paid	All except surtax & withholding tax	Pro.859/2014	Application letter
132	4000-490	IM4	Goods previously declared under Diplomatic & International request to pay duty	All except surtax & withholding tax	Pro.859/2014	Application letter
133	4000-491	IM4	Transfer of goods from previously Duty free entitled body to another duty free entitled body (excluding investment privilege /442).	None	Pro.859/2014	Letter from MoF
134	4000-497	IM4	Sales of previously imported goods under 2 nd Schedule to Duty free privileged person	None	Pro.859/2014	Letter from concerned government body
						
IM4- Entry for home use after temporary import for return in unaltered state						
135	4051-000	IM4	Sales of goods previously imported on temporary basis for home use to private sector.	All	Pro.859/2014	None
136	4051-401	IM4	Transfer of goods previously imported on temporary basis for home use to government budgetary organization.	All	Pro.859/2014	None

N.B: what is written for previous procedure 00 works for previous procedure 81 and 83

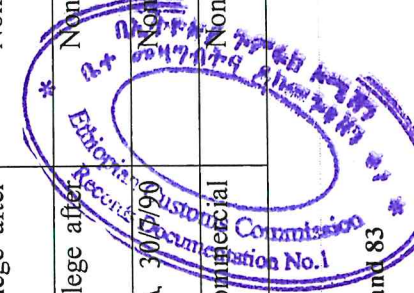
137	4051-403	IM4	Transfer of goods previously imported on temporary basis for home use to Public enterprises which are fully or partially owned by Gov't.	All	Pro.859/2014	None
138	4051-414	IM4	Goods for home use after temporarily registered as Goods for exhibitions.	All	Pro.859/2014	None
139	4051-421	IM4	Goods exempted from duty and taxes under special privilege after temporary import	None	Pro.859/2014	Letter from MoF
140	4051-427	IM4	Goods exempted from duty and taxes under special privilege after temporary import	None	Pro.859/2014	Letter from MoF
141	4051-494	IM4	Transfer of temporary imported goods to duty free entitled body	None	Pro.859/2014	Letter from MoF

IM4- Entry for home use after temporary import for inward processing

142	4052-421	IM4	Sales of temporary imported goods for inward processing to domestic markets	None	Pro.859/2014	letter from MoF
143	4052-427	IM4	Sales of temporary imported goods for inward processing to domestic markets	None	Letter from MoF	letter from MoF
144	4052-429	IM4	Sales of by products to charity lawfully established within the country	None	Ind. Park regulation 417/2017	Permission from inv't commission
145	4052-495	IM4	Sales of temporary imported goods for inward processing to domestic markets	All	Proclamation 768/2012	Letter from MoTI
146	4052-498	IM4	Sales of by products to domestic markets	All	Ind. Park regulation 417/2017	Supporting letter From authorized government body

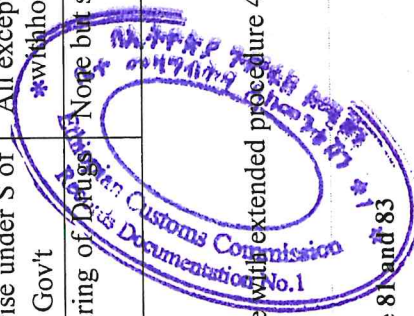
IM4 - Entry for home use after customs bonded warehouse procedure

147	4071-419	IM4	Entry of goods for NGO after warehousing procedure	None	Pro.859/2014	Duty free letter from authorized gov't body
148	4071-421	IM4	Goods exempted from duty and taxes under special privilege after entry to bonded warehouse	None	Pro.859/2014	Letter from MoF
149	4071-427	IM4	Goods exempted from duty and taxes under special privilege after entry to bonded warehouse	None	Pro.859/2014	Letter from MoF
150	4071-436	IM4	goods for Construction materials as per MoF letter ref. ማላ 30/7/90 dated 08/06/2013E.C	None	MoF letter ref. ማላ 08/06/2013E.C	MoF letter ref. ማላ 30/7/90 dated 30/6/7
151	4071-438	IM4	Agricultural mechanization equipment imported for commercial purpose	None	MoF letter ref. ማላ 12/1/2012E.C,	ማላ 30/6/41 dated 30/6/41



N.B: what is written for previous procedure 00 works for previous procedure 81 and 83

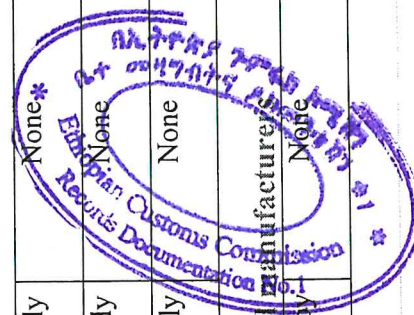
				5/02/2012.C and 30/7/45 dated 25/7/2012 E.C
IM4 - Entry for home use for goods not sold in duty free shops				
152	4073-472	IM4	Entry for home use after entering duty free shops	All Pro.859/2014 None
153	4073-712	IM4	Sales of goods to privileged person for duty free shop	None Pro. 859/2014 Verification
IM4 - Entry for home use after inland transit procedure				
154	4083-1	IM4	Takes all APC of EXT. procedure of 4000 or 4081	Depend on specific APC Pro.859/2014 Depend on specific APC's requirement
IM4- Goods under second schedule				
155	4100 ² -402	IM4	Raw material goods for second schedule manufacturers by private sector.	All except surtax and withholding tax Pro.859/2014 None
156	4100-403	IM4	Raw material goods for second schedule manufacturers by public Enterprise which are fully or partially owned by Gov't	All except surtax and withholding tax Pro.859/2014 None
157	4100-409	IM4	Agricultural inputs for second schedule manufacturers	All except surtax and withholding tax Pro.859/2014 Supporting letter from MoA
IM4 - Goods under special second schedule				
158	4200-402	IM4	Raw material goods for special second schedule manufacturers by private sector	All except surtax and withholding tax Pro.859/2014 Letter from MoTI
159	4200-403	IM4	Raw material goods for second schedule manufacturers by public Enterprise. which are fully or partially owned by Gov't	All except surtax and withholding tax Pro.859/2014 Letter from MoTI
IM4- Goods under special of special second schedule				
160	4300-402	IM4	Raw materials for manufacturers by private sector (under S of S second schedule A scheme).	All except surtax and withholding tax Pro.859/2014 Letter from MoTI
161	4300-403	IM4	Raw material goods for manufacturers by public Enterprise under S of S second schedule. which are fully or partially owned by Gov't	All except surtax and *withholding tax Pro.859/2014 Letter from MoTI
162	4300-405	IM4	Importation of Raw materials/inputs/ for the manufacturing of Pharmaceuticals companies	None but scanning fee Pro.859/2014 Letter from MoTI



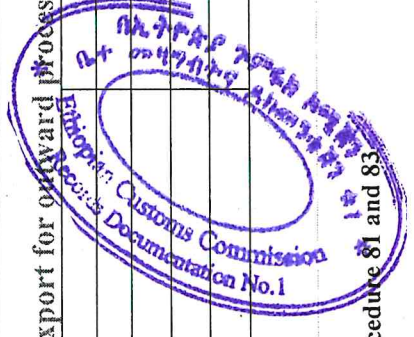
¹Extended procedure 4083 – applicable with all APC which are compatible with extended procedure 4000 or 4081.

N.B: what is written for previous procedure 00 works for previous procedure 81 and 83

IM5 - Temporary importation for return in unaltered state						
163	5100-000	IM5	Goods temporarily imported by private sector	Guarantee	Pro.859/2014	Authorization letter
164	5100-401	IM5	Goods temporarily imported by government budgetary institution.	Guarantee	Pro.859/2014	Authorization letter
165	5100-403	IM5	Goods temporarily imported by public Enterprise which are fully or partially owned by Government	Guarantee	Pro.859/2014	Authorization letter
166	5100-414	IM5	Goods for exhibition.	Guarantee	Pro.859/2014	Letter from MoTI
167	5100-492	IM5	Transfer of Temporary Imported goods from one Project to another project	Guarantee	Pro.859/2014	Authorization letter
IM5 - Temporary importation for inward processing						
168	5200-505	IM5	Importation of Goods under voucher scheme.	None	Pro.768/2012	Authorization letter
169	5200-506	IM5	Importation of Goods under BEMW.	None	Pro.768/2012	Authorization letter
170	5200-507	IM5	Importation of Goods under BEF.	None	Pro.768/2012	Authorization letter
IM5 - Temporary importation for inward processing after bonded warehousing procedure						
171	5271-505	IM5	Goods under voucher scheme after warehousing procedure	None	Pro.768/2012	Authorization letter
172	5271-506	IM5	Goods under BEMW after warehousing procedure	None	Pro.768/2012	Authorization letter
173	5271-507	IM5	Goods under BEF after warehousing procedure	None	Pro.768/2012	Authorization letter
IM5 - Temporary importation for inward processing after inward transit procedure						
174	5283-505	IM5	Importation of Goods under voucher scheme after inland transit	None	Pro.768/2012	Authorization letter
175	5283-506	IM5	Importation of Goods under BEMW after inland transit	None	Pro.768/2012	Authorization letter
176	5283-507	IM5	Importation of Goods under BEF after inland transit	None	Pro.768/2012	Authorization letter
IM5 - Transfer of raw materials from other foreign trade privileged manufacturers						
177	5290-R05	IM5	Receiving raw materials under voucher scheme which is previously registered by EX9	None*	Regulation 417/2017	Letter from Inv't Commission
178	5290-R06	IM5	Receiving raw materials under BEMW scheme which is previously registered by EX9	None	Regulation 417/2017	Letter from Inv't Commission
179	5290-R07	IM5	Receiving raw materials under BEF scheme which is previously registered by EX9	None	Regulation 417/2017	Letter from Inv't Commission
IM5 - Transfer of semi-finished or finished goods from other foreign trade privileged manufacturers						
180	5291-D05	IM5	Receiving semi-finished or finished goods previously registered by EX9 under voucher scheme	None	Regulation 417/2017	Letter from Inv't Commission

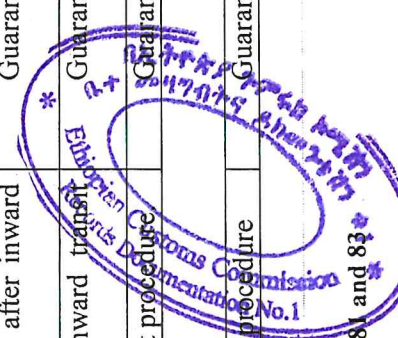


181	5291-D06	IM5	Receiving semi-finished or finished goods previously registered by EX9 under BEMW	None	Regulation 417/2017	Letter from Inv't Commission
182	5291-D07	IM5	Receiving semi-finished or finished goods previously registered by EX9 under BEF	None	Regulation 417/2017	Letter from inv. t Commission
IM5- Temporary importation for repairs						
183	5300-510	IM5	Temporary importation of goods for repairs	Guarantee	Proclamation 859/2014	Authorization letter
IM6 - Re-importation of goods which is previously exported as a permanent export by EX1 declaration models with different reasons						
184	6010-100	IM6	Home produced goods by Private sector	None	Pro.859/2014	Previous documents
185	6010-101	IM6	Home produced goods by public sector	None	Pro.859/2014	Previous documents
186	6010-120	IM6	Goods in which duty draw back will be claimed	None	Pro.859/2014	Previous documents
187	6010-121	IM6	Goods in which duty draw back will be claimed(under AGOA)	None	Pro.859/2014	Previous documents
188	6010-130	IM6	Goods under American Growth and Opportunity Act (AGOA) by Private sector	None	Pro.859/2014	Previous documents
189	6010-132	IM6	Goods under American Growth and Opportunity Act (AGOA) by Public sector	None	Pro.859/2014	Previous documents
IM6 - Re-importation of goods previously exported as a temporary export for return in unaltered state						
190	6021-000	IM6	Goods for private sector	None	Pro.859/2014	Previous documents
191	6021-205	IM6	Goods by private sector for their investment Work abroad	None	Pro.859/2014	Previous documents
192	6021-206	IM6	Goods by public sector for their investment Work abroad	None	Pro.859/2014	Previous documents
193	6021-207	IM6	Goods for Eth. government organizations in other country.	None	Pro.859/2014	Previous documents
194	6021-208	IM6	Goods for international organizations, diplomats and missionaries.	None	Pro.859/2014	Previous documents
195	6021-209	IM6	Goods for tourist.	None	Pro.859/2014	Previous documents
196	6021-414	IM6	Goods for trade exhibition.	None	Pro.859/2014	Previous documents
IM6 - Re-importation of goods previously exported as a temporary export for onward processing and repairs						
197	6022-201	IM6	Goods for onward processing by private sector	None	Pro.859/2014	Previous documents
198	6022-202	IM6	Goods for onward processing by public sector	None	Pro.859/2014	Previous documents
199	6022-203	IM6	Goods for maintenance.	None	Pro.859/2014	Previous documents
200	6022-205	IM6	Goods for onward processing by private investor	None	Pro.859/2014	Previous documents
201	6022-206	IM6	Goods for onward processing by public investor.	None	Pro.859/2014	Previous documents



N.B: what is written for previous procedure 00 works for previous procedure 81 and 83

202	6022-208	IM6	Goods for international organizations, diplomats and missionaries for maintenance.	None	Pro.859/2014	Authorization letter
IM6 - Re-importation of goods previously exported as a re-export by EX3 declaration models						
203	6030-505	IM6	Defect goods previously re-exported under voucher scheme	None	Pro.859/2014	Authorization letter
204	6030-506	IM6	Defect goods previously re-exported under bonded manufacturing scheme.	None	Pro.859/2014	Authorization letter
205	6030-507	IM6	Defect goods previously re-exported under bonded export factory scheme.	None	Pro.859/2014	Authorization letter
IM6- Re-importation of goods after entering export bonded warehouse						
206	6071-601	IM6	Goods entered to export Bonded warehouse and expected to be exported by EX1	None	Pro.859/2014	Authorization letter
207	6071-603	IM6	Goods entered to export Bonded warehouse and expected to be exported by EX3	none	Pro.859/2014	Authorization letter
IM7 - Entry to bonded warehouse						
208	7100-701	IM7	Entry of Goods to Private Warehouses.	Guarantee	Pro.859/2014	Warehouse license
209	7100-702	IM7	Entry of Goods to Duty Free shop Warehouses.	Guarantee	Pro.859/2014	Warehouse license
210	7100-703	IM7	Entry of Goods to General bonded Warehouse	Guarantee	Pro.859/2014	Warehouse license
211	7100-704	EX7	Entry of goods to bonded export warehouse	Guarantee	Pro.859/2014	Warehouse license
212	7100-706	IM7	Entry of goods to bonded input supply	Guarantee	Pro.859/2014	Warehouse license
213	7100-483	IM7	Entry of short shipped goods to bonded warehouse	None	Pro 859/2014	Warehouse license
214	7100-484	IM7	Entry of goods for replacement to bonded warehouse	No ne	Pro 859/2014	Warehouse license
IM7 - Entry to bonded warehouse after inward transit procedure						
215	7181-701	IM7	Entry of Goods to Private Warehouses after inward transit procedure	Guarantee	Pro.859/2014	Warehouse license
216	7181-702	IM7	Entry of Goods to Duty Free Warehouses after inward transit procedure	Guarantee	Pro.859/2014	Warehouse license
217	7181-703	IM7	Entry of Goods to General bonded purpose Warehouse after inward transit procedure	Guarantee	Pro.859/2014	Warehouse license
218	7181-704	IM7	Entry of goods to bonded export warehouse after inward transit procedure.	Guarantee	Pro.859/2014	Warehouse license
219	7181-706	IM7	Entry of goods to bonded input supply after inward transit procedure	Guarantee	Pro.859/2014	Warehouse license
IM7- Entry to bonded warehouse after inland transit procedure						
220	7183-701	IM7	Entry of Goods to Private Warehouses after inland transit procedure	Guarantee	Pro.859/2014	Warehouse license



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221	7183-702	IM7	Entry of Goods to Duty Free Warehouses after inland transit procedure	Guarantee	Pro.859/2014	Warehouse license
222	7183-703	IM7	Entry of Goods to General bonded purpose Warehouse after inland transit procedure	Guarantee	Pro.859/2014	Warehouse license
223	7183-704	IM7	Entry of goods to bonded export warehouse after inland transit procedure.	Guarantee	Pro.859/2014	Warehouse license
224	7183-706	IM7	Entry of goods to bonded input supply after inland transit	Guarantee	Pro.859/2014	Warehouse license

IM7 - Entry to government/ seized an confiscated/ goods warehouse

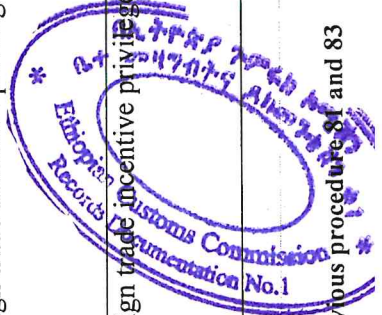
225	7200-710	IM7	Entry of goods to government warehouse	None	Pro.859/2014	Registration of the model 270 and 265
226	7240-710	IM7	Entry of goods to government warehouse after entry for home use	None	Pro.859/2014	Registration of the model 270 and 265
227	7371-711	IM7	Entry of duty free shops from duty free shops warehouse	None	Pro.859/2014	Registration of the model 270 and 265

IM8/EX8- Goods for transit

228	8000-800	IM8	Goods under through transit procedure	Guarantee	Pro.859/2014	None
229	8071-800	EX8	Goods for through transit after warehousing procedure	Guarantee	Pro.859/2014	None
230	8100-800	IM8	Goods under inward transit procedure	Guarantee	Pro.859/2014	None
231	8200-800	EX8	Outward transit procedure	Guarantee	Pro.859/2014	None
232	8271-800	EX8	Goods for Outward transit from bonded warehouse	guarantee	Pro.859/2014	None
233	8300-800	IM8	Inland transit procedure	Guarantee	Pro.859/2014	None
234	8381-800	IM8	Inland transit procedure after inward transit procedure	Guarantee	Pro.859/2014	None

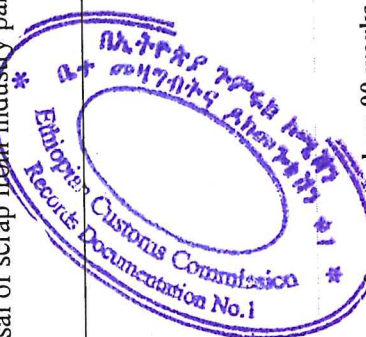
EX9 - Transfer of raw materials among foreign trade incentives privileged persons

235	9052-R05	EX9	Transfer of raw materials from other foreign trade incentive privileged person under voucher scheme	None but Guarantee for interior transit if it goes to another industrial park	Regulation 417/2017	Supporting letter from investment commission
236	9052-R06	EX9	Transfer of raw materials from other foreign trade incentive privileged person under BMW scheme	None but Guarantee for interior transit if it goes to another industrial park	Regulation 417/2017	Supporting letter from investment commission
237	9052-R07	EX9	Transfer of raw materials from other foreign trade incentive privileged person under BEF scheme	None but Guarantee for interior transit if it goes to another industrial park	Regulation 417/2017	Supporting letter from investment commission



N.B: what is written for previous procedure 00 works for previous procedure 81 and 83

EX9- Transfer of semi-finished/finished goods/ among foreign trade incentives privileged persons						
				None but Guarantee for interior transit if it goes to another industrial park	Regulation 417/2017	Supporting letter from investment commission
238	9152-D05	EX9	Transfer of semi-finished or finished goods from other foreign trade incentive privileged person under voucher scheme	None but Guarantee for interior transit if it goes to another industrial park	Regulation 417/2017	Supporting letter from investment commission
239	9152-D06	EX9	Transfer of semi-finished or finished goods from other foreign trade incentive privileged person under BMW scheme.	None but Guarantee for interior transit if it goes to another industrial park	Regulation 417/2017	Supporting letter from investment commission
240	9152-D07	EX9	Transfer of semi-finished or finished goods from other foreign trade incentive privileged person under BEF scheme.	None but Guarantee for interior transit if it goes to another industrial park	Regulation 417/2017	Supporting letter from investment commission
IM9- Removal of goods from government warehouse						
241	9272-903	IM9	Sales of goods from government warehouse by auction/bid	None	Pro.859/2014	None
242	9272-904	IM9	Disposal of goods from government warehouse by gift to other government organization	None	Pro.859/2014	None
243	9272-905	IM9	Disposal of goods from government warehouse by burning/burying.	None	Pro.859/2014	None
IM9- Removal of scrap from industrial park /BEF/BEMW/						
244	9252-905	IM9	Disposal of scrap from industry park through burning/burying	None	Regulation 417/2017	None
IM9- Removal of goods entered gov't warehouse for time limit of storage in temporary warehouse						
245	9272-906	IM9	Removal of Goods previously entered in to gov't warehouse from temporary warehouse because of time limit	20% of total customs duty and taxes	Proclamation 859/2014 and 1160/2019	None
246	9200-907	IM9	Disposal of scrap from industry park through burning/burying	None	Ind. Park regulation 417/2017	None



9. SIMPLIFIED CUSTOMSDECLARATION

4800:000- importation of personal effect goods

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

4850:000- importation of foreign currency

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

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

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

4870:000- Temporary importation of goods

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

2800:000 Temporary exports of goods for tourist and international organization (only those goods which declared at customs before this procedure)

Legislation	Proclamation No 859/2014, Proc. No. 1160/2019, and other laws and regulations related to direct exportation
Requirements	Needs to attach the previous declaration when the goods entered into the country.
Duties /Taxes payable	None

6828000 Re-importation of goods previously exported by simplified Declaration 2800000

Legislation	Proclamation No 859/2014, Proc. No. 1160/2019, and other laws and regulations related to direct exportation
Requirements	Needs to attach the previous declaration when the goods temporarily exported.
Duties /Taxes payable	None

1828:000 Permanent exportation of goods previously exported by simplified Declaration 28800000

Legislation	Proclamation No 859/2014, Proc. No. 1160/2019, and other laws and regulations related to direct exportation
Requirements	Needs to attach the previous declaration when the goods temporarily exported.
Duties /Taxes payable	None

