

<p>WARGEYSKA ‘FEDERAAL NEGARIT EE JAMHUURIYADDA FEDERAALKA ITOOBITA. DIMUQRAADIGA</p>	<p>FEDERAL NEGARIT GAZETTE OF THE FEDERAL DEMOCRATIC REPUBLIC OF ETHIOPIA</p>
<p><u>BAYAAN TIRSI. 859/201 4</u> <u>BAYAANKA CASTOMKA</u></p> <p><i>MAADAMA</i> ay lama huraan noqotay in la helo a Waxaan ku haboon iyo modem kastamka qaab sharci kaas oowaxay dhiirigelisaa horumarinta warshadaha wax soo saarka iyomaalgashi la jaan qaadaya heerka ganacsiga caalamiga ahku dhaqanka;</p> <p><i>MAADAMA</i>, caalami, qaarad iyo gobol heshiisyada ganacsi ee uu dalku qayb ka yahay ayaa u baahanxeerarka iyo hababka kastamka ee casriga ah;</p> <p><i>MAADAMA</i>, nidaam adag oo sharci fulinta uu yahayloo baahan yahay waqti ka waqti si looga hortago kororkaDhacdooyinka kontarabaanka ah iyo dembiyada kale ee ganacsiga kuwaas ooWaxay keenaysaa saameyn taban oo ku saabsan ganacsiga sharciga ah, dadweynaha amniga, dakhliga dowladda iyo arrimaha kale ee bulshada iyo dhaqaalahahorumarin;</p> <p><i>HADABA</i>, sidaas darteed, waxaa si waafaqsan qodobka55(1) ee Dastuurka Jamhuuriyadda Dimuqraadiga Federaalkae Itoobiya. labayaamiyay sidan</p>	<p><u>PROCLAMATION No. 859/201 4</u> <u>CUSTOMS PROCLAMATION</u></p> <p><i>WHEREAS</i>, it has become necessary to have an I expedient and modem customs legal framework which encourages the development of manufacturing industries and investment compatible with the level of international trade practice;</p> <p><i>WHEREAS</i>, international, continental and regional trade agreements to which the country is a party require contemporary customs laws and procedures;</p> <p><i>WHEREAS</i>, strong system of law enforcement is required from time to time to prevent the increasing incidence of contraband and other commercial crimes which are resulting in negative impacts on legitimate trade, public security, government revenue and other social and economic development;</p> <p><i>NOW, THEREFORE</i>, in accordance with Article 55(1) of the Constitution of the Federal Democratic Republic of Ethiopia. it is hereby proclaimed as follows:</p>
<p><u>QAYBTA KOOWAAD</u> <u>SI GUUD</u></p>	<p><u>PART ONE</u> <u>GENERAL</u></p>

<p><u>1. Ciwaanka Gaaban \</u> Bayaan kan waxaa lagu yeedhi kara karaa Baanka "kastamada ee Lr. 859/2014".</p> <p><u>2. Qeexitaan</u> Bayaankan, haddii aanay macnaha guud si kale ahaynwaxay u baahan tahay:</p> <p>1 " Alaab ~" macnaheedu waa nooc kasta oo chattels jirka ahiyo chattels kale oo aan jirin oo loo arko inay yihiinchattels corporeal sharci ahaan oo ay ku jiraan dabiiciga ah xoogag iyo kheyraad qiimo dhaqaale lehkuwaas oo la isticmaalo, oo ay ku jiraan lacag;</p> <p>2/ " xamuul" waxaa loola jeedaa alaab kasta oo la soo dejiyo ama la dhoofiyo gaadiid kasta oo aan ahayn dukaamada gaadiidka loo isticmaalo ganacsiga iyo boorsooyinka dadka safarka ah;</p>	<p><u>1. Short Title \</u> This Proclamation may be cited as the "Customs Proclamation No. 859/2014".</p> <p><u>2.Definitions</u> In this Proclamation, unless the context otherwise requires:</p> <p>1 "goods~" means any kind of corporeal chattels and other incorporeal chattels deemed to be corporeal chattels by law including natural forces and resources of an economic value which are employed in use, and includes money;</p> <p>2/ "cargo" means any goods imported or exported m by any means of transport other than stores of means of transport for commercial use and baggage of travelers;</p>
<p>3/ "waajibka" waxaa loola jeedaa kharash la qaaday oo la qaaday alaab kasta oo la soo dejiyo ama la dhoofiyo si waafaqsan iyada oo la raacayo Xeerarka Tacriifada Kastamku ee la soo saaray si waafaqsan bayaankan iyo axdiga caalamiga ah ee sifaynta badeecadaha iyo hab-samaynta summada;</p> <p>4/ "canshuurta" macneheedu waa lacag bixinta si waafaqsan iyada oo la raacayo sharciyada cashuuraha ee jira ee la soo dejiyo iyo alaabta la dhoofiyo;</p> <p>5/ "soo dejin" macnaheedu waa keenista ama keenista ahaansho badeecadaha keenay dhulka kastamka;</p> <p>6/ "Dhoofinta" macnaheedu waa qaadashada ama keenista ahaanshoalaabta laga soo qaaday kastamka;</p>	<p>3/ "duty" means a charge levied and collected on any imported or exported goods in accordance with the Customs Tariff Regulations issued pursuant to this Proclamation and the International Convention on the Harmonized Commodity Description and Coding System;</p> <p>4/"tax" means payment collected in accordance with the existing tax laws on imported and exported goods;</p> <p>5/ "importation" means bringing or causing to be brought goods into the customs territory;</p> <p>6/"exportation" means taking or causing to be taken ou~ goods from the customs territory;</p>

<p>7/ "Aaga kastamka" waxaa loola jeedaa dhulka Itoobiya;</p> <p>8/ "goobta kastamka" waxaa loola jeedaa meel kasta oo loo qoondeeyey sida xafiiska kastamka ee dekedda laga soo galo ama laga baxo alaabta, jidadka gaadiidka ama aagga kastamka ee xakamaynta badeecadaha soo dajinta iyo dhoofinta ama loogu talagalay kasbaday dhaqamada kastamka iyo ururinta cashuuraha iyo cashuuraha;</p>	<p>7/ "customs territory" means the territory of Ethiopia;</p> <p>8/ "customs station" means any place designated as customs office at the port of entry or exit of goods, transit routes or customs area for the control of import and export goods or for accomplishment of customs formalities and collection of duties and taxes;</p>
<p>9/ "bakhaarrada kastamka" waxaa ku jira ku meel gaar kaydinta kastamka, bakhaarka kastamka oo xidhan iyo bakhaarka kastamka dawladda;</p> <p>10/ "Kaydinta kastamka ku meel gaadhka ah"!goobo xiran ama furan oo ay ku jiraan dekedo qalalan.meesha:</p> <p>b) Alaabta la soo dejiyo waxay ku kaydsan yihiin kastamka la xakameeyo ilaa laga soo daayo dhamaystirka kastamka formalities ama iyaga waxa lagu wareejiyaa kastamka xidhan bakhaar ama kastamka dawladda bakhaar, sida xaaladdu noqon karto; iyo</p> <p>t) Alaabooyinka dhoofinta iyo dhoofinta ayaa lagu kaydiyaa hoostooda kantaroolka kastamka ilaa la dhammeeyo kharashyada rasmiga ah ee kastamka ama ay yihiin loo wareejiyo bakhaarka kastamka bonded ama bakhaarka kastamka dawladda, sida xaalku yahay noqon;</p>	<p>9/ "customs warehouse" includes temporary customs storage, bonded customs warehouse and government customs warehouse;</p> <p>10/ "temporary customs storage!" means enclosed or open premises including dry ports. where:</p> <p>a) import goods are stored under customs control until they are released upon completion of customs formalities or they are transferred to bonded customs warehouse or government customs warehouse, as the case may be ; and</p> <p>b) export and transit goods are stored under customs control until the completion of the applicable customs formalities or they are transferred to bonded customs warehouse or government customs warehouse, as the case may be;</p>
<p>I 1/ "bonded customs warehouse" means a warehouse under which goods are stored under customs control without payment of</p>	<p>I 1/ "bonded customs warehouse" means a warehouse under which goods are stored under customs control without payment of</p>

<p>duties and taxes, and includes duty free shops and bonded factories;</p> <p>12/ "bonded factory" means a factory which produces goods, under customs control, using raw materials and accessories acquired without payment of duty and taxes;</p> <p>13/ "Bakhaarka kastamka dawladda" waxaa loola jeedaa wa bakhaar ay alaabta dawladu qabatay ama sharciga lagucanshuuro murankajiro iyo alaabaha lagabaxsaday aya lagu kaydiya inta kastamka gacanta kuhayo ilaa inta laga iibiyo ama si kale loo maareeyo</p> <p>14/ "maamule bakhaar" waxaa loola jeedaa qofkamaamumula bakhaarka kastamka:</p>	<p>duties and taxes, and includes duty free shops and bonded factories;</p> <p>12/ "bonded factory" means a factory which produces goods, under customs control, using raw materials and accessories acquired without payment of duty and taxes;</p> <p>13/ "government customs warehouse" means a warehouse where goods seized or forfeited due to contravention of customs law as well as abandoned goods shall be stored, while being under customs' control, until they are sold or disposed otherwise;</p> <p>14/ "warehouse operator" means a person who administers a customs warehouse:</p>
<p>15/ "macnaha gaadiidka" waxaa loola jeedaa hab kasta oo Gaadhida loo isticmaalo qaadista alaabta iyosocotada dhulka, hawada ama biyaha, waxaana ka mid ah xoolaha, dahaadhka gudbinta korontada iyotuuboyin loo isticmaalo in lagu qaado dareeraha;</p> <p>16/ "side" /qaade macnaheedu waa qofka dhabta ah rarida alaabta ama mas'uul ka ah hawlgalka iyo xakamaynta hababka gaadiidka;</p>	<p>15/ "means of transport" means any means of conveyance used for carriage of goods and travel on land, air or water, and includes animals, electricity transmission lines and pipes used to transport liquids;</p> <p>16/ "carrier" means the person actually transporting goods or responsible for the operation and control of the means of transport;</p>
<p>17/ "wadanka taraansitka" waxaa loola jeedaa dariiq kasta oo ay Hay'addu u astaysay isu socodka badeecadaha la soo dejiyo ama la dhoofinayo ee hoos yimaada kastamka;</p> <p>18/ "Wakiilka Customs" waxaa loola jeedaa qof oo la soo saaray wakiilka kastamka license</p>	<p>17/ "transit route" means any route designated by the Authority for the movement of imported or exported goods under customs control;</p> <p>18/ "customs clearing agent" means a person issued with customs clearing agent license</p>

<p>iyadoo la raacayo xeer hoosaadka lagu soo saaray iyo waxaa ku jira shaqaale cadeyn ah oo uu soo saaray Hay'adda, oo wadata shahaado xirfadeed karti-xirfadeedka bixinta kastamka;</p> <p>19/ "transshipment" waxaa loola jeedaa nidaamka kastamka ee badeecadaha lagu maamulo kastamka laga soo dejiyo habka dhoofinta ee ku dhex jira hal deked kastam oo ah dekedda wax soo dejinta iyo dhoofinta labadaba;</p> <p>20/ "ku dhawaaqida badeecadaha" waxaa loola jeedaa bayaan lagu sameeyay si waafaqsan qodobbada bayaankan, kaasoo uu ku dhawaaqayuhu ku tilmaamayo nidaamka kastamka ee lagu dabaqi doono soo dejinta. dhoofinta ama gaadiidka alaabta iyo alaabta macluumaadka ay Hay'addu uga baahan tahaycodsi;</p> <p>;</p>	<p>pursuant to regulation issued hereunder and includes an employee of a declarant issued, by the Authority, with a certificate of professional competence in respect of customs clearance;</p> <p>19/ "transshipment" means the customs procedure under which goods are transferred under customs control from the importing means of transport to the exporting means of transport within the area of one customs port which is the port of both importation and exportation;</p> <p>20/ "goods declaration" means a statement made in accordance with the provisions of this Proclamation, by which the declarant indicate the customs procedure to be applied to import. export or transit goods and furnish the particulars which the Authority requires for its application;</p>
<p>21 / "ku dhawaaqid" macnaheedu waa qof kasta oo sameeya a ku dhawaaqida badeecada ama magaca qofka sida a caddayn waa la sameeyay;</p> <p>22/ "nidaamka kastamka" waxaa loola jeedaa dhammaan caadooyinkahawlgallada ay fulin doonaan dadka ay khusayso iyo Maamulka si loogu hoggaansamo sharciga kastamka;</p> <p>23/ "saxiixa elektarooniga" ah" waxaa loola jeedaa saxiix dhijitaal ahloo ogolyahay isticmaalaha diiwaangashan si loo</p>	<p>21 / "Declarant" means any person who makes a goods declaration or in whose name such a declaration is made;</p> <p>22/ "customs procedure" means all customs operations which shall be carried out by the persons concerned and by the Authority in order to comply with customs law;</p> <p>23/ "electronic signature" means a digital signature</p>

<p>xaqiiyoo ee diiwaannada elektarooniga ah ee waafaqsan sharcigashuruudaha lagu qeexay Proc laationiyo heshiiska isticmaalaha;</p> <p>24/ "alaabta aan ganacsiga ahayn" waxaa loola jeedaa badeecooyinka jiraogu talagalay isticmaalka shakhsi ahaaneed ama qoyska eecalaamad ~ e ama dadka sita, ama kuwaas re ~1~&r1 y ugu tala galeen hadiyado iyo wadar ahaanqiimaha ama tirada aan ka badnayn inta xaddi lagu sheegay dardaaran uu soo saaray Wasaaradda;</p> <p>25/ "Document"waxaa loola jeedaa dukumeenti kasta oo la daabacayjir ahaan ama qaab elektaroonig ahAwood u lahaanshaha comp et ~ cu toms [onnalities;</p> <p>26/ " Qaansheeg" macnaheedu waa doclJment uu soo saaray anin soo saaraha ama alaab-qeybiyaha taasoo tusinaysaqiimaha alaabta;</p> <p>27/"Alaabta Isku Midka Ah" macnaheedu waa badeecooyinka kuwaas oo ahisku mid ah dhammaan dhinacyada oo ay ku jiraan sifooyinka jireed, tayada, sumcadda iyo waddanka asalka ah;</p>	<p>allowed to a registered user for authentication of electronic records in conformity with the requirements prescribed in this Proclamation and user agreement;</p> <p>24/ "non-commercial goods" means goods that are intended for the personal or family use of the onsign~ e or persons carrying them, or which ~re ~1~&r1 y intended a gifts and the aggregate value or quantity of which does not exceed the amounts laid down in directive issued by the Ministry;</p> <p>25/ "Document" means any document presented physically or by electronic means to the Authority to compet ~ customs [fonnalities;</p> <p>26/ "Invoice"means a doclJment issued by a man ufacturer or supplier which shows the price of goods;</p> <p>27/ "Identical Goods" means goods which are the same in all respects including physical characteristics, quality, reputations and country of origin;</p>
<p>28/ "Alaabta La Midka Ah" macnaheedu waa badeeco, inkastoo isku mid maaha dhinac walba, jecel. sifooyin, iyo walxaha ka kooban, iyo perfonn hawlaha isku mid ah iyo in ganacsi ahaan la beddelo; iyo tayada,asalka, sumcadda iyo calaamadda ganacsiga oo ahwaxay ka mid yihiin arrimaha la tixgelinayo si loo caddeeyo isku midnimadooda;</p>	<p>28/ "Similar Goods" means goods which, althoughnot ali ke in all respects, have likeperfonn the same functions and to becommercially interchangeable; and the quality, origin, reputation and the trade mark of which are among the factors to be considered in detennining their sim ilarity;</p>
<p>29/ " khaarijinta Alaabaha"</p>	<p>29/ "disposal of goods"</p>

Waxaa Loola Jeedaa Wareejinta alaabta iyadoo loo marayo iib, deeq ama hab kale ama fal-de ~stroyi ng alaabta hab guban ama si kale;	means transferring of goods through sale, donation or by any other means or the act of d~stroyi ng goods by way of burning or otherwise;
30/ "Alaabta Mamnuuca Ah" waxaa loola jeedaa badeecada soo dejinta, dhoofinta ama gaadiidka uu mamnuucayo sharciga Itoobiya ama heshiiska caalamiga ah ee ay Itoobiya ansixisay;	30/ "prohibited goods" means goods of which the importation, exportation or transit is prohibited by Ethiopia law or international agreement ratified by Ethiopia;
31/ "alaabta xaddidan" waxaa loola jeedaa alaab soo dejineed, dhoofin ama dhoofintu ay xaddidan tahay haddii aanay u oggolaan hay'adda awoodda u leh si waafaqsan habraac sharci;	31/ "restricted goods" means goods which the importation, exportation or transit is restricted unless it is permitted by the competent authority in accordance with legal procedures;
32/ " bayaanka xamuulka" waxaa loola jeedaa dukumeenti tilmaamaya soo-direha, rafiiqa. calaamad, lambarka xirmada, tayada, miisaanka tirada, lambarka caddaynta xamuulka iyo waxyaabaha kale ee alaabta;	32/ "cargo manifest" means a document which indicate the consignor, consignee. mark, package number, quality, quantity weight, cargo declaration number and other particulars of goods;
33/ "Alaabada magdhowga leh" waxaa loola jeedaa badeecad la soo saaray, lagu farsameeyay ama lagu dayactiray dibadda ama gudaha, sida ay xaaladdu noqon karto, iyada oo la adeegsanayo gudaha ama dibadda;	33/ "compensating product" means product manufactured, processed or repaired abroad or at home, as the case may be, by inward or outward processing;
34/ "shahaadada asalka" waxaa loola jeedaa dukumeenti ay soo saartay hay'ad awood u leh dalka dhoofisa oo cadeynaysa in ay asal ahaan ka soo jeedaan badeecada;	34/ "certificate of origin" means a document issued by a competent authority in the exporting country certifying the authenticity of the origin of goods;
35/ "xeerarka asalka ah" waxaa loola jeedaa habraac iyo shuruudo la dejiyay si loo qeexo asalka badeecada si waafaqsan heshiisyada ganacsiga caalamiga, gobolka ama labada dhinac:	35/ "rules of origin" means a procedure and criteria put in place to determine the origin of goods in accordance with international, regional or bilateral trade agreements:
36/ "konteenar" waxaa loola jeedaa weel ama meel fidsan ama furan ama si buuxda ama qayb ahaan loogu xidhay alaab oo ku habboon isticmaalka soo noqnoqda	36/ "container" means a receptacle which is either flat or open or fully or partially enclosed for containing goods and suitable for repeated use,
37/ " kastamka gudbaya" waxaa loola jeedaa habraacyada kastamka kuwaas oo alaabta hoostooda lagu daabulo ilaalinta kastamka mid ka mid ah xafiiska kastam kan kale;	37/ "customs transit" means customs procedures under which goods are transported under customs control from one customs office to the other;

<p>38/"xakamaynta kastamka" macnaheedu waa cabir kasta oo la isticmaalo Hay'addu si ay u hubiso u hoggaansanaanta sharciga kastamka;</p>	<p>38/"customs control" mean any measure applied by the Authority to ensure compliance with customs law;</p>
<p>39/"sharciga kastamka" waxaa ku jira Baaqan, xeerarka iyo awaamiirta laga soo saaray halkan iyo sharciyada kale ee ay fulinayso Hay'addu;</p>	<p>39/"customs law" includes this Proclamation, regulations and directives issued hereunder and other laws enforced by the Authority;</p>
<p>40/"dekedda kastamka" waxa loola jeedaa meel kasta oo ay hay'addu u hayso rarista, kaydinta iyo rarida badeecadaha soo dajinta, dhoofinta iyo gaadiidka si loogu fuliyo shuruudka kastamka oo ay ku jirto deked qallalan;</p>	<p>40/"customs port" means any place that is ~esi te d by the Authority for un loading, storage and loading of import, export and transit goods for the purpose of enforcing customs laws and includes dry port;</p>
<p>41/ "baaritaanka alaabta" waxaa loola jeedaa jirka baadhista alaabta ee sarkaalka kastamku si ku qanac in asal ahaan, dalka laga dhoofiyo, dabecadda, xaaladda, tayada, tirada, qiimaha kala soocidda iyo qiimaha alaabta ayaa ku jira iyadoo la raacayo tafaasiisha lagu soo bandhigay cadeynta alaabta oo ay ku jirto baaritaanka alaabta ku salaysan ku dhawaaqida shandadaha by socotada;</p>	<p>41/ "examination of goods" means the physical examination of goods by customs officer to satisfy that the origin, country of export, nature, condition, quality, quantity, tariff classification and value of the goods are in accordance with particulars furnished in the goods declaration and includes examination of goods on the basis of baggage declarations by travelers;</p>
<p>42/"dukaanka cashuurta" waxaa loola jeedaa dukaan la aasaasay,ogolaanshaha Maamulka, in garoommada caalamiga ah ama, haddii loo baahdo, gudahameelo kale oo ay ku yaalaan alaabada cashuurta iyo cashuurta waxaa laga iibiyaa safarrada caalamiga ah iyo kuwa kale dadka mudnaanta leh ee xorta ah;</p>	<p>42/"duty free shop" means a shop established, upon the authorization of the Authority, in international airports or, where necessary, in other places in which duty and tax free goods are sold to international travellers and other duty free privileged persons</p>
<p>43/"isgoosyada kastamka" macneheedu waa meel loo qoondeeyay ka gudubka khadka xadka kastamka ee dadka iyo gaadiidka iyo sidoo kale loogu talagalay soo dejinta, dhoofinta iyo alaabada gaadiidka, waxaana ka mid ah waddooyinka caalamiga ah ee xuduudaha</p>	<p>43/"customs crossing" means a designated point of crossing of the customs boundary line for persons and means of transport as well as for import, export and transit goods, and includes international border traffic routes;</p>

<p>44/ "xuduudka jibriga" macnaheedu waa 15 kiiloomitir qayb ballaaran oo ka mid ah dhulka kastamka ee ka soo jeeda xadka kastamka ee Itoobiya</p>	<p>44/ "customs frontier strip" means a 15 kilometers wide part of the customs territory from the customs boundary line of Ethiopia</p>
<p>45/"maareynta khatarta"waxaa loola jeedaa nidaamkamaaraynta kuwaas oo kooxaha halista kala duwan yihiinlagu kala saaray iyadoo lagu salaynayo heerarkooda khatarta ahiftiinka bixinta adeegga kastamka cadaalad ah iyoxakamaynta marka la eego alaabta la keeno amalaga saaray kastamka;</p>	<p>45/"risk management" means a system of management by which different risk bands are categorized on the basis of their risk levels in light of fair customs service provision and control with respect to goods brought to or taken out of customs- territory;</p>
<p>46/"sii daynta alaabta" waxaa loola jeedaa hab lagu sameeyobadeecadaha hoos yimaada kastamka ayaa loo sii daayaa ujeedooyinka lagu dhawaaqay;</p>	<p>46/"release of goods" means a procedure whereby goods under customs control are released for the purposes declared;</p>
<p>47/ "Sarkaalka kastamka" waxaa loola jeedaa sarkaal rasmi ah ama shaqaale loo xilsaaray inuu ka saaro kastamka hawl-gallada waxaana ka mid ah baaritaan sarkaal;</p>	<p>47/ "customs officer" means an official or employee assigned to discharge customs operations and includes an investigation officer;</p>
<p>48/ "qabasho" macnaheedu waa lahaanshaha alaab ama dukumentiyada la xidhiidha dhaqangelintasharciga kastamka;</p>	<p>48/ "seizure" means taking possession of goods or documents in relation with enforcement of customs law;</p>
<p>49/ "Kugabashada Alaabta Si Sharci Ah Loo Shaaciyey" macneheedu waa falka isku dhafka alaabtaway ku kala duwan yihiin nooca, cabbirka, tirada, qiimaha ama Dalka asal ahaan ka soo jeedo ee alaabta lagu dhawaaqay;</p>	<p>49/ "Under The Cover Of Legally Declared Goods" means the act of intermingling of goods that are different in type, size, quantity, value or country of origin with the declared goods</p>

<p>50/" socoto" waxaa loola jeedaa qof:</p> <p>a) oo aan deegaan ka ahayn Itoobiya iyo aniga oo soo gala ama ka baxa dhulka Itoobiya; ama</p> <p>b) Yaa deegaan ka ah Itoobiya iyo yaaka tago ama ku laabto Itoobiya;</p>	<p>50/"traveler" means a person:</p> <p>a) who is not a domiciliary of Ethiopia and I who enters or leaves the territory of Ethiopia; or</p> <p>b) b) who is a domiciliary of Ethiopia and who leaves or returns to Ethiopia;</p>
<p>51/ "allaabada la dayacay" waxaa loola jeedaa alaab aan jirin/" oo ay ku heshiiyeen mulkiilahooda muddada gudahoodasharcigu qeexayo dhamaystirka nidaamka kastamka;</p>	<p>51/ "abandoned goods" means goods that are not coUected by their owner within the period prescribed by law completing customs procedures;</p>
<p>52/"saamayn shaqsiyeed" waxaa loola jeedaa maqaallo atrave""er waxaa laga yaabaa inuu u baahdo isticmaalkiisa gaarka ah iyo I wadarta qiimaha ama tirada ich uu sameeyo oo aan ka badnayn qaddarka lagu sheegay dardaaranka ay Wasaaraddu soo saartay;</p>	<p>52/"personal effects" means articles which a trave""er may require for his personal use and I the aggregate value or quantity of wh ich does not exceed the amounts laid down in directive issued by the Ministry;</p>
<p>53/ "dembiyada kastamka" waxaa loola jeedaa dembiyada hoos yimaadaQaybta toddobaad cutubka labaad ee bayaankanlaakiin kuma jiraan dembiyada kastamkusarkaalka gudanaya waajibaadkiisa;</p>	<p>53/ "customs crime" means offences provided under Part Seven Chapter Two of this Proclamation but not include offences committed by customs officer in executing his duties;</p>
<p>54/ "Wasaaradda" waxaa loola jeedaa Wasaaradda Maaliyadda iyo Horumarinta Dhaqaalaha;</p>	<p>54/ "Ministry" means the Ministry of Finance and Economic Development;</p>
<p>55/ "Maamulka" waxaa loola jeedaa Dakhliga Itoobiya iyo Maamulka Kastamka;</p>	<p>55/"Authority" means the Ethiopian Revenues and Customs Authority</p>
<p>56/"qof" waxaa loola jeedaa qof kasta oo dabiici ah ama sharci</p> <p>57odhaah kasta oo jinsiga lab ah waxaa ka mid ah fi mini.</p> <p>3. Xadka Dhaqangalka</p>	<p>56/"person" means any natural or juridical person'</p> <p>57/ any expression in the masculine gender includes the fiminine.</p>

<p>I/Bayanka waxa uudhaqangal kuyahay dhamann dalka itiobiya o dhaan</p> <p>2/Iyada oo aan waxba loo dhimayn qodobkan qodob-hoosaadka (1) ee qodobkan, bayaankani waxa uu nidaamin doonaa badeecadaha la soo dejiyo, badeecadaha dhoofaya, badeecadaha la dhoofinayo iyo badeecad kasta oo lagu ilaalinayo kastamka oo ay ku jirto xuquuqaha iyo waajibaadka ka saaran dadka ka qayb qaadanaya hab-dhaqanka kastamka. .</p>	<p><u>3. Scope Of Application</u></p> <p>I/ This Proclamation shall be applied in the entire territory of Ethiopia.</p> <p>2/ Without prejudice to the provision of sub-article (I) of this Article, this Proclamation shall regulate import goods, export goods, goods in transit and any goods subject to customs control including rights and obligations of persons who takes part in customs formalities.</p>
<p><u>4. Mamnuucida ama xaddidan soo dejinta iyo Dhoofinta</u></p> <p>I/ Qofna ma soo dejin karo, dhoofin karo ama u gudbin karo alaab mamnuuc ah.2/Qofna ma soo dejin karo, dhoofin karo ama ma dhoofi karo Alaabooyinka xaddidan haddii aan la raacinShuruudaha xaddidaadda.</p> <p><u>QAYBTA LABAAD</u></p> <p><u>5. SI Guud</u></p> <p>Hawlaha kastamku waa inay:</p> <p>1/ horumarinta nidaamka is-qiimaynta oo ay soo dajiyaasha iyo dhoofintuba soo bandhigaan qiimaha badeecadaha, iskana bixiyaan cashuuraha iyo cashuuraha;</p> <p>2/ in lagu saleeyo mabaadi'da maaraynta khatarta.hufnaan iyo isla xisaabtan iyo abuurista jawi ku habboon si loo bixiyo adeegyo siman, degdeg ah, la saadaalin karo oo la isku halayn karo iyadoo la adeegsanayo xakamaynta caadada ah;</p> <p>3/ horumarinta iyo taageeridda warshadaha wax soo saarka iyo horumarinta dhaqaalaha;</p> <p>4/ in Macaamiisha la siiyo xog cad iyoin lagu saleeyo isticmaalka si caalami ah loo aqbalaynidaamyada tignoolajiyada macluumaadka oo loo maromacluumaadka waa la ururiyaa, la falanqeeyaa, la adeegsadaa iyoku kaydsan wada shaqaynta iyo wada tashiga xubnaha ay khusayso ;</p>	<p><u>4. Prohibited or Restricted Imports andExports</u></p> <p>I /No person may import, export or transit prohibited goods.</p> <p>2/No person may import, export or transit restricted goods unless in compliance with the Requirements of the restriction.</p> <p><u>PART TWO</u></p> <p><u>5. Generals'</u></p> <p>The customs operations shall:</p> <p>1/ promote a self-assessment system whereby importers and exporters present the value of goods and pay duties and taxes by themselves;</p> <p>2/ be based on the principles of risk management, transparency and accountability and create a conducive environment to provide equitable, expeditious, predictable and reliable services in the exercise of custom control;</p> <p>3/ promote and support manufacturing industry and economic development;</p> <p>4/ provide clear information to the customers and be based on the use of internationally accepted information technology systems through which</p>

<p>5/ ka hortagga dhaqanka sharci darrada ah adigoo oromoting aelf compliance</p>	<p>information is gathered, analyzed, used and stored in the course of cooperation and consultation among concerned bodise ;</p> <p>5/ prevent illegal practice by oromoting aelf compliance</p>
<p><u>6.Maareynta Khatarta</u></p> <p>1/ Adeegga fududaynta caadooyinka iyo xakamaynta ahall waxay kala saarayaan heerka khatarta ah ee soo dejinta, dhoofinta iyo badeecadaha waxaana lagu fulinayaa dheelitirnaan muuqda oo u dhexeeya fududaynta iyo xakamaynta kaas oo ku salaysan shuruudo lagu caddeeyey macluumaadka.</p> <p>2/ Hawlaha ay qabato iyo go'aanka ay soo saarto Hay'addu ee ku saabsan siideynta badeecadaha, xakamaynta, maaraynta u hoggaansanaanta iyo fududaynta waa in ay tixgeliyaan mabda'a maaraynta khatarta.</p> <p>3/ Hay'addu waxay adeegsan kartaa kontorool ku salaysan hantidhawr iyo habab kale oo lagu xakameynayo si ay uga qaado tallaabooyinka ku habboon khaladaadkaas la aqoonsaday ka dib go'aanka fududaynta la bixiyo si waafaqsan mabaadi'da maaraynta khatarta.</p> <p>4/ Hay'addu waa in ay soo saartaa awaamiir ku saabsan heerka khatarta ah ee soo dejinta, dhoofinta iyo dhoofinta badeecadaha.</p>	<p><u>6.Risk Management</u></p> <p>1/ The custom facilitation service and control ahall classify risk level of import, export and transit goods and be carried out with striking balance between facilitation and control which shall be based on a criteria substantiated by information.</p> <p>2/ Activities performed and decision passed by the Authority with respect to release of goods, control, compliance management and facilitation shall take the principle of risk management into account.</p> <p>3/ The Authority may employ audit based control and other methods of control to take appropriate measures on such irregularities identified after decision on facilitation is provided in accordance with principles of risk management.</p> <p>4/ The Authority shall issue directive regarding the risk level of import, export and transit goods.</p>
<p><u>7. DAAWAYNTA KASTAMKA OGGOLAADAYAMA ISTICMAALKA ALAABTA</u></p> <p>1/ Kastamka la oggolaaday ee daawaynta ama isticmaalka badeecada waa in lagu dabaqo si waafaqsan halbeegyada lagu mamnuucay bayaankan iyada oo aan la takoorin nooca, tirada, meesha, iyo meesha loo socdo ama xaaladaha rarida.</p> <p>2/ Farqada (1) ee qodobkan laguma dabaqi karo haddii codsigaasi ka soo horjeedo tallaabo kasta oo loo qaaday ilaalinta anshaxa guud, ilaalinta caafimaadka iyo noloshada dadka, xoolaha iyo dhirta, ilaalinta taariikhda iyo dhaqanka dhaxalka, ama daaweyn kale oo <u>gaar ah ama isticmaalka alaabta sharcigu bixiyo.</u></p>	<p><u>7.costums approved treatment or use of goods</u></p> <p>1/ Customs approved treatment or use of goods shall be applied in accordance with standards proscribed by this proclamation without any discrimination as to the nature, quantity, origin, and destination or shipment conditions of the goods.</p> <p>2/ Sub-article (1) of this Article may not be applicable if such application is contrary to any measure taken for the protection of public morality, the protection of health and life of humans, animals or plants, the protection of historical and cultural heritages, or other specific treatment or use of goods provided by law.</p>

<p><u>QAYBTA SADDEXAAD NIDAAMKA DHAQANKA</u> <u>CUTUBKA KOOWAAD BADEEXAAD</u> <u>8.Bayaanin</u> <u>QAYBTA SADDEXAAD NIDAAMKA DHAQANKA</u> <u>CUTUBKA KOOWAAD BADEEXAAD</u> <u>8.Baaqid</u> 1/ Qof kasta oo xaq u leh in uu alaabtiisa iska tuuro waxa uu xaq u leeyahay in uu ku dhawaaqo, waxana uu xaq u leeyahay in uu u matalo wakiilka cashuuraha. 2/ Caddaayuhu waxa uu masuul ka yahay dhammaystirka iyo saxnaanta xogta lagu sheegay bayaanka badeecada iyo bixinta cashuuraha iyo cashuuraha. 3/ Ka hor inta aan laxarayn bayaanka badeecada, caddaynta waa in loo oggolaadaa, shuruudaha ku xusan awaamiirta ay hay'addu soo saartay, si uu u baaro badeecadaha iyo inuu soo saaro muunado. 4/ Caddayn badeecado gaar ah looma baahan karo marka la eego muunadaha la oggol yahay in la sawiro, waase haddii muunadahaas lagu daro bayaanka badeecadaha ee khuseeya shixnadda.</p>	<p><u>PART THREE CUSTOM PROCEDURES</u> <u>CHAPTER ONE GOODS DECLARATION</u> <u>8.Declarant</u> 1/ Any person having the right to dispose of the goods shall be entitled to act as declarant, and shall be entitled to be represented by a customs clearing agent. 2/ The declarant shall be held responsible for the completeness and accuracy of the particulars given in the goods declaration and the payment of the duties and taxes. 3/ Before lodging the goods declaration the declarant shall be allowed, under such conditions as may be laid down in a directive issued by the Authority, to inspect the goods and to draw samples. 4/ A separate goods declaration may not be required in respect of samples allowed to be drawn, provided that such samples are included in the goods declaration concerning the relevant consignment.</p>
<p><u>9.Foomamka Bayaanin Alaabta</u> 1/ Ku dhawaaqida badeecada waxaa lagu samayn karaa qaab qoraal ah, hadal ahaan, ficil jidheed ama qaab elektaroonig ah. 2/ Ku dhawaaqida badeecada lagu soo bandhigayo qaab qoraal ah ama qaab elektaroonig ah waa in la buuxiyaa oo lagu saxeexaa foomka ay u xilsaartay Hay'addu oo ay ku jiraan macluumaadka lagama maarmaanka u ah kaliya dhamaystirka nidaamka kastamka.</p>	<p><u>9.Forms Of Goods Declarations</u> 1/ Goods declaration may be made in writing form, orally, by bodily action or electronically. 2/ Goods declaration to be presented in written form or electronically shall be filled and signed in the form prescribed by the Authority and shall contain the particulars only necessary for completing customs formalities.</p>
<p><u>10. Dukumentiyada Taageeridda Bayaaninta Alaabta</u> 1/ Marka la soo bandhigo ku dhawaaqida badeecada oo lagu sameeyay qaab caqli gal ah ama elektaroonig ah, koobiyada asalka ah ee dukumentiyada taageeraya ee soo socda ama</p>	<p><u>10.Supporting Documents Of Goods Declarations</u> 1/ On the presentation of goods declaration made in written or electronic form, original copies of the following supporting documents or electronic copies shall be submitted as required by the Authority :</p>

<p>koobiyada elektarooniga ah waa inla soo gudbiyaa sida ay uga baahan tahay Hay'addu:</p> <p>a) Dukumeentiga gaadiidka;</p> <p>b) qaansheegad;</p> <p>c) ogolaanshaha bangiga;</p> <p>d) liiska baakadaha;</p> <p>e) Shahaadada asalka; iyo</p> <p>f) Dukumeentiyada kale ee lagama maarmaanka u ah in loo hoggaansamo shuruucda kastamka oo lagu qeexay awaamiir ay soo saartay Hay'addu.</p> <p>2/ Haddii ay jiraan sababo ku filan, Hay'addu waxay aqbali kartaa oo keliya nuqullada dukumeentiyada taageeraya ee ku xusan qodobka (1) ee qodobkan.</p> <p>3/ Dukumentiga wareejinta ee loo baahan yahay in lagu taageero badeecadaha dhoofaya waa dukumeenti caddayn u ah qiimaha badeecadaha ilaa kastamka ka baxa.</p> <p>4/ Haddii dukumeenti taageero ah aan la geyn karin kastamka waqtigii loogu talagalay sababo ku filan, Hay'addu, marka ay u baahan tahay dammaanad, waxay oggolaan kartaa in dukumentiyada lagu soo bandhigowakhtiga lagu cayimay awaamiirta Hay'adda ka dib bixinta adeegga.</p> <p>5/ Dukumentiyada taageeraya iyo ku dhawaaqista alaabtu waa inay noqdaan hal qalab oo sharci ah oo aan la qaybin karin marka la aqbalayo bayaanka.</p> <p>6/ Hay'addu waxay codsan kartaa dukumeenti kasta oo taageeraya oo lagu soo bandhigo luqad qalaad si loogu tarjumo af-amxaari ama Ingiriisi oo uu u turjumo tarjumaan rasmi ah.</p>	<p>a) Transportation document;</p> <p>b) invoice;</p> <p>c) banking permit;</p> <p>d) packing list;</p> <p>e) certificate of origin; and</p> <p>f) Other documents necessary to ensure compliance with customs laws and prescribed by directive issued by the Authority.</p> <p>2/ Where there are adequate reasons, the Authority may accept only copies of the supporting documents listed under sub article (1) of this Article.</p> <p>3/ Transportation documents that are required in support of export goods shall be a document that is used as evidence for the cost of transportation of goods up to the customs port of exit.</p> <p>4/ Where supporting documents cannot be presented to customs on time for adequate reasons, the Authority may, upon requiring a guarantee, allow the documents to be presented within the time to be specified by directive of the Authority after providing the service.</p> <p>5/ Supporting documents and goods declaration shall constitute a single indivisible legal instrument upon acceptance of the declaration.</p> <p>6/ The Authority may require any supporting document presented in a foreign language to be translated in to Amharic or into English by an official translator.</p>
<p>11. Ogolaanshaha <u>Bayaaninta</u> Alaabta Ee Ku Meel Gaarka Ah</p> <p>1/ Haddii sababaha ay hay'addu u aragto inay ansax tahay awgeed, caddayntu aanu haynin dhammaan macluumaadka looga baahan yahay ku- dhawaaqista badeecadda, bayaan ku-meel-gaadh ah waa in la oggolaadaa in la xareeyo, waase haddii ay ku jiraan faahfaahinta ay u aragto inay lagama maarmaanka u tahay hay'addu. Qiimaynta cashuuraha kastamka iyo in caddayntu ay ku dhaqaaqdo in ay soo saarto</p>	<p>11. Allowing Provisional Good Declaration</p> <p>1/ Where , for reasons deemed valid by the Authority, the declarant does not have all the information required to make the goods declaration , a provisional goods declaration shall be allowed to be lodged, provided that it contains the particulars deemed necessary by the Authority for the assessment of customs duties and that the declarant undertakes to produce final goods declaration within a specified period.</p>

<p>caddaynta badeecadda ee ugu dambaysa muddo cayiman gudaheed.</p> <p>2/ Haddii ay hay'addu ogolaato soo bandhigida bayaanka badeecada ku meel gaadhka ah, daawaynta tacriifadaha lagu samaynayo badeecaddu ma noqon karto mid ka duwan tii la siin lahaa haddii bayaan dhamaystiran oo sax ah la keeno marka hore.</p> <p>3/ Hay'addu waa inay soo saartaa awaamiir ku aaddan ku dhaqanka habboon ee qodob hoosaadka (1) ee qodobkan.</p>	<p>2/ If the Authority allows the presentation of a provisional goods declaration, the tariff treatment to be accorded to the goods may not be different from that which would have been accorded had a complete and correct goods declaration been lodged in the first instance,</p> <p>3/ The Authority shall issue directive for the proper application of the provisions of sub-article (1) of this Article.</p>
<p><u>12. Alaabada Ku Xidhan Cadeynta Alaabta</u></p> <p>1/ Iyadoo aan waxba loo dhimayn qodobbada shuruuca kale, alaab kasta oo la soo dejiyo, dhoofinaysa ama lagu dhoofinayo waxay ku xiran tahay badeecooyinka.</p> <p>2/ Alaab kasta oo ku saabsan ku dhawaaqista badeecada, waxa lagu cadaynayaa bayaankan;</p> <p>a) waajib ama lacag la'aan, haddii loo galo isticmaalka guriga ama hoos u dhigista nidaamka soo dejinta;</p> <p>b) dhoofin toos ah ama dhoofin ku meel gaar ah, haddii loo dhoofiyo;</p> <p>c) Loo soo dhoofiyo si loogu sameeyo gudaha iyo haddii ay jirto waajibaad dib u soo celin;</p> <p>d) loo dhoofiyo si dibadda ah iyo haddii soo dejinta loo isticmaalo guriga ama haddii ay jirto waajib dib u soo celinta; ama</p> <p>e) si ku meel gaadh ah loo soo dejiyo iyada oo aan la bixin cashuuraha iyo cashuuraha.</p> <p>3/ Hay'addu waxay u oggolaan kartaa, dardaaran, badeecadaha qaarkood inay dhammaystiraan nidaamka kastamka iyagoon ku xarayn badeecooyin qoraal ah ama qaab elektaroonig ah iyadoo ku xidhan nooca ama isticmaalkooda.</p>	<p><u>12.goods subjects to goods declaration's</u></p> <p>1/ Without prejudice to the provisions of other laws, any import, export or transit goods shall be subject to goods declaration.</p> <p>2/ Any goods in respect of which goods declaration is presented shall, in the declaration, be identified as:</p> <p>a) dutiable or duty free, if entered for home use or under duty draw back import regime;</p> <p>b) out right export or temporary export, if entered for export;</p> <p>c) imported for inward processing and whether there is duty draw back;</p> <p>d) exported for outward processing and whether the import is for home use or whether there is duty draw back; or</p> <p>e) temporarily imported without payment of duties and taxes.</p> <p>3/ The Authority may, by directive, allow certain goods to complete customs formalities without lodging goods declaration in written form or electronically depending on their nature or use.</p>
<p><u>13.Aqbalaada warqada cadaynta Alaabta</u></p> <p><u>1/</u> warqada cadaynta badeecada waxa loo aqoonsanayaa in la aqbalayo marka ku dhawaaqida iyo dukumentiyada taageeraya ee ku xusan qodobka 10(1) ee bayaankan lagu diiwaan galiyay</p>	<p><u>13.Acceptance Of Goods Declarations</u></p> <p>1/ A goods declaration shall be deemed to be accepted when the declaration and supporting documents enumerated under Article 10(1) of this proclamation has been registered in the</p>

<p>kaydka xogta kastamka oo ay xaqiijiso hayadu dhamaystirkeeda iyo saxnaanta.</p> <p>2/ Xaqiijinta iyo ku dhawaaqista alaabta waa in la dhaqan geliyo isla marka la soo bandhigo.</p> <p>3/ Qalad kasta oo ka dhigaya caddaynta badeecada ama caddaynta caddaynta mid aan dhammaystirnayn ama cilladaysan waa in uu saxaa ku-caddeeye ka hor inta aan la diwaan-gelin badeecadda.</p> <p>4/ Iyadoo ay taasi jirto qodob hoosaadka (3) ee qodobkan gefafka la galo, marka la soo bandhigo cadeynta badeecada, iyadoo ujeedadu tahaybeen abuurama dayacaad weyni waxay keenaysaa ciqaab waafaqsan bayaankan.</p> <p>5/ Marka ay Hay'addu diido ku-dhawaaqista badeecada, waa in ay qoraal ku caddaysaa sababaha ku-dhowaaqista.</p>	<p>customs database and verified by the Authority for completeness and accuracy.</p> <p>2/ Verification of goods declaration shall be affected immediately after its presentation.</p> <p>3/ Any error that makes goods declaration or supporting documents incomplete or defective shall be rectified by the declarant before having the goods declaration registered.</p> <p>4/ Notwithstanding the provision of sub-article (3) of this Article errors committed, after presentation of goods declaration, with fraudulent intent or gross negligence shall entail penalty in accordance with this proclamation.</p> <p>5/ When the Authority rejects the goods declaration, it shall state the reasons to the declarant in writing.</p>
<p><u>14. Wax Ka Bedelka Warqada Cadaynta</u></p> <p>1/ Ku-dhawaaqiyuhu waxa uu wax ka beddeli karaa mid ama in ka badan oo ka mid ah tafaasiisha bayaannada badeecadaha ee hore loo soo bandhigay; Si kastaba ha ahaatee, in wax ka beddelka noocan ahi aanu yeelanayn saamaynta ku dhawaaqista lagu dabaqi karo badeecooyinka aan ahayn kuwii markii hore la soo dejiyay.</p> <p>2/ Iyadoo la raacayo qodobka qodob hoosaadka (1) ee qodobkan, wax ka bedel laguma samayn karo, haddii aanay awood u siinin sabab wanaagsan mooyaane, ka dib marka ay hay'addu ku wargeliso cadaymaha inay doonayso inay baarto dukumentiyada ama alaabta ama ayaa caddeeyey in macluumaadkaasi khaldan yahay.</p>	<p><u>14.Amenedments Of Declarations</u></p> <p>1/ The declarant may amend one or more of the particulars of a goods declaration already presented; provided, however, that such amendment may not have the effect of rendering the declaration applicable to goods other than those originally declared.</p> <p>2/ Notwithstanding the provisions of sub-article (1) of this Article, any amendment may not be made, unless authorized by the Authority for good cause, after the Authority has informed the declarant that it intends to examine the documents or goods or it has established that the particulars are incorrect.</p>
<p><u>15.Burintda Warqada Cadaynta</u></p> <p>1/ Haddii caddayntu ku guul-darreysato in uu ku dhaqmo nidaamka kastamka shan maalmood oo shaqo gudahood ka dib marka la soo bandhigo caddaynta badeecada ama ka dib marka la dhammeeyo diyaarinta ogeysiiska qiimaynta, caddaynta alaabta waa la joojin karaa.</p>	<p><u>15.Cancelation Of Declarations</u></p> <p>1/ Where the declarant fails to proceed with the customs formalities within five working days after the presentation of a goods declaration or after completion of the preparation of an assessment notice, the goods declaration may be cancelled.</p> <p>2/ Goods declaration may be cancelled upon the request of the declarant, where it is proved that the declaration has been</p>

<p>2/ Ku-dhawaaqida badeecadaha qaar badan ayaa la baabi'in karaa marka uu codsado caddeymaha, halkaas oo la caddeeyo in lagu soo bandhigay bayaan ka soo horjeeda qodobbada bayaankan ama habraaca kastamka ku habboon iyo bixinta aan la taaban.</p> <p>3/ iyadoon loo eegin qodob hoosaadka (2) ee qodobkan, codsiga baajinta lama ogolaan karo marka la sii daayo alaabta.</p> <p>4/ Hay'addu waxay ogolan kartaa in la baabi'yo caddaynta badeecadaha sabab wanaagsan ka hor inta aan la bixin cashuurta iyo cashuurta.</p> <p>5/ Oggolaanshaha baabiinta ku dhawaaqida badeecada si waafaqsan qodobkan kama dafici karo ku-dhawaaqaha ciqaabta lagu soo rogi karo si waafaqsan bayaankan.</p>	<p>presented contrary to the provisions of this proclamation or any appropriate customs procedure and payment has not yet been affected.</p> <p>3/ Notwithstanding the provisions of sub-article (2) of this Article, the request for cancellation may not be permitted after release of the goods .</p> <p>4/ The Authority may allow cancellation of the goods declaration on good cause prior to the payment of the duty and tax.</p> <p>5/ Allowing the cancellation of goods declaration pursuant to this Article may not exonerate the declarant from a penalty that may be imposed in accordance with this proclamation.</p>
<p><u>CUTUBKA LABAAD</u></p> <p><u>KASTOOMKA GOBOLKA DAMBIGA AH</u></p> <p><u>16. Guud Ahaan</u></p> <p>1/ Hay'addu waa inay ogolaataa in badeecadaha la raro iyadoo laga maamulayo kastamka dhulka kastamka:</p> <p>a) Kastam laga soo galo kastamka saldhiga bixista;</p> <p>b) Kastamada laga soo galo gudaha gudaha saldhiga kastamka;</p> <p>c) laga bilaabo saldhig kastamka gudaha ilaa kastamka saldhiga bixista; ama</p> <p>d) Kastamada gudeed ilaa saldhiga kale ee gudaha.</p> <p>2/Alaabada lagu qaado kastamka maya lagu bixiyo cashuuraha iyo cashuuraha. iyadoo la raacayo shuruudaha ay dejisay Hay'adda waa loo hoggaansamay iyo in amni kasta oo loo baahan yahay ayaa la diyaariyey.</p>	<p><u>CHAPTER TWO</u></p> <p><u>CUSTOMS TRANSIT AND TRANSHIPMENT</u></p> <p><u>16. General</u></p> <p>1/ The Authority shall allow goods to be transported under customs control in the customs territory:</p> <p>a) from a customs station of entry to a customs station of exit;</p> <p>b) from a customs station of entry to an inland customs station;</p> <p>c) from an inland custom station to a customs station of exit; or</p> <p>d) from one inland customs stations to another inland customs station.</p> <p>2/Goods being carried under customs transit may not be subject to the payment of duties and taxes. provided the conditions laid down by the Authority are complied with and that any security required</p>

<p>3/ Ku-dhawaaqista iyo qaaduhu waxay si wadajir ah iyo si gaar ah ayaa mas'uul uga ah hubinta in alaabta waxaa lagu soo saaraa si sax ah saldhiga kastamka ee u socda si waafaqsan shuruudaha ay soo rogtay Maamulka.</p> <p>4/Iyadoo aan loo eegin qodob hoosaadka (1) ee Qodobkan, Hay'addu waxay awood u leedahay, markay ku qanacdo in shuruudaha dardaraankeedu dhigay ay yihiin la kulmay, idman:</p> <p>a) raxeeye si uu alaabta si toos ah uga helodhismaha iyada oo aan loo baahnayn in lagu soo bandhigo goobta saldhigga kastamka ee loo socdo; ama</p> <p>b) Shixnad si toos ah alaabtiisa uga soodira dhismaha iyada oo aan loo baahnayn in lagu soo bandhigo goobtasaldhiga kastamka ee laga dhoofdo.</p>	<p>has been furnished.</p> <p>3/ The declarant and the carrier shall jointly and severally be responsible for ensuring that the goods are produced intact at the customs station of destination in accordance with the conditions imposed by the Authority.</p> <p>4/Notwithstanding the provisions of sub-article (1) of this Article, the Authority may, when it is satisfied that the conditions laid down by its directive are met, authorize:</p> <p>a) a consignee to receive goods directly at his premises without having to present them at the customs station of destination; or</p> <p>b) a consignor to send goods directly from his premises without having to present them at the customs station of departure.</p>
<p><u>17. /Alaabada, Bayaanka Gaadiidka Kastamka</u></p> <p>Iyadoo aan loo eegin qodobbada Qodobka Ie 12(I) ee Bayaankan, dukumeenti ganacsi ama gaadiid kasta oo si cad u qeexaya macluumaadka lagama maarmaanka ah loo aqbalay inay tahay qaybta sharraxaadda ee alaabtaku dhawaaqida gaadiidka kastamkaiyo aqbalaaddaasma la igu qori doonaa dukumeentiga</p>	<p><u>17. /Goods ,Declaration For Customs Transit</u></p> <p>Notwithstanding the provisions of Artic Ie 12(I) of this Proclamation, any commercial or transport document setting out clearly the necessary particulars may be accepted as the descriptive part of the goods declaration for customs transit and such acceptance shall be noted on the document</p>
<p><u>18. Shaabadeynta iyo Aqoonsiga Macaamiisha</u></p> <p>1/ Kastamka laga dhoofayo waa inuu qaataa dhammaan tallaabo lagama maarmaanka ah si ay awood u kastamka ee Meesha loo socdo si loo aqoonsado shixnadda iyo in la ogaado faragelin kasta oo aan la oggolayn.</p> <p>2/ Marka shixnad la geeyo qaybta gaadiidka, lagana xidho kastamka, shaabada ustoms-ku waa in lagu dhejiyaa qaybta</p>	<p><u>18. Sealing and Identification of Consignments</u></p> <p>1/ The customs station of departure shall take all necessary action to enable the customs station of destination to identify the consignment and to detect any unauthorized interference.</p> <p>2/ When a consignment is conveyed in a transport unit and customs sealing is required, the ustoms seals shall be affixed</p>

<p>gaadiidka lafteeda waase haddii uu yahay mid loo dhisay oo qalabaysan.</p> <p>a) shaabadeynta kastamku si fudud oo waxtar leh ayaa loogu dhejin karaa;</p> <p>b) Alaab lagala bixi karo lamana keeni karogalay qaybta xidhan ee qaybta gaadiidka iyada oo aan ka tagin raad muuqda oo faragalin ah ama iyada oo aan la jebin shaabadda kastamka;</p> <p>c) kuma jiraan meelo qarsoon oo ay alaabtu ku jiraan laga yaabaa in la qariyo; iyo</p> <p>d) dhammaan meelaha awood u leh in alaabta lagu hayo ay diyaar yihiinloo heli karo kormeerka kastamka.</p> <p>3/ Hay'addu waxay go'aamin kartaa in qayb-gaadiid ay tahay iyo in kaleamaan ah ujeedooyinka gaadiidka kastamka.</p> <p>4/ Meesha dukumeentiyada la socda ay suurtoagal ka dhigayaansi aan leexleexad lahayn si loo aqoonsado alaabta, alaabtan oo kale ayaa laga yaabaalagu raro iyada oo aan lahayn shaabad ama xidhid kastamilaal:</p> <p>a) Kastamku wuxuu u arkaa inay lagama maarmaan u tahayiftiinka maaraynta khatarta;</p> <p>b) Waxaa loo baahan yahay in la fududeeyo gaadiidka kastamkahawlgalka guud ahaan; ama</p> <p>c) heshiis caalami ah oo sidaan dhigaya.</p> <p>5/ Haddii shixnad, mabda' ahaan, lageynayo ku hoos shaabadda kastamka iyo qaybta gaadiidka ma noqon karto si hufan loo shaabadeeyey, aqoonsiga waa in la hubiyaa iyo faragelin aan la ogalayn oo si sahal ah loo ogaan karo</p> <p>a) Baaritaan buuxa oo alaabta iyo dib u dalbashada natiijada ka soo baxda dukumeentiga gaadiidka;</p> <p>b) ku dhejinta shaabadihii kastamka ama ku xidhidhiyaha shaqsigabaakadaha;</p> <p>c) Sharaxaada saxda ah ee alaabta iyadoo la tixraacayo</p>	<p>to the transport-unit itself provided that the transport-unit is so constructed and equipped that:</p> <p>a) customs seals can be simply and effectively affixed to it;</p> <p>b) no goods can be removed from or introduced into the sealed part of the transport-unit without leaving visible traces of tampering or without breaking the customs seal;</p> <p>c) it contains no concealed spaces where goods may be hidden; and</p> <p>d) all spaces capable of holding goods are readily accessible for customs inspection.</p> <p>3/ The Authority may decide whether a transport-unit is secure for the purposes of customs transit.</p> <p>4/ Where the accompanying documents make it possible unequivocally to identify the goods, such goods may be transported without a customs seal or fastening unless:</p> <p>a) the customs station considers it necessary in the light of risk management;</p> <p>b) it is required to facilitate the customs transit operation as a whole; or</p> <p>c) an international agreement so provides.</p> <p>5/ If a consignment is, in principle, to be conveyed under customs seal and the transport-unit cannot be effectively sealed, identification shall be assured and unauthorized interference rendered readily detectable by:</p> <p>a) full examination of the goods and recording the results thereof on the transit document;</p> <p>b) affixing customs seals or fastenings to individual packages;</p> <p>c) a precise description of the goods by reference to</p>
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<p>muunado, qorshayaal, sawir-gacmeedyo, sawiro, amawax la mid ahmacnaheedu waa, in lagu dhejiyo dukumeentiga safarka;</p> <p>d) Dejinta hab-raac adag iyo waqti xaddidanoo adag; ama</p> <p>e) gaadiidka</p> <p>6/ Marka ay Hay'addu u qabato wakhti xaddidan kastamka sida ku cad farqada (d) ee farqada (5) ee qodobkan.waa ku filnaan doonaa ujeedooyinka gaadiidka/qalliinka Wakhtiga xaddidan ayaa laga yaabaa in lagu kordhiyocodsiga caddaynta ama kaarka, iyo sababahaloo arko in ay ansax tahay Maamulka.</p> <p>7/ Hay'addu waxay u baahan tahay in alaab ay raacdo a safarka loo qoondeeyay amalagu rari doono kastamka galbinaya si waafaqsan farqada (d) ama (e) ee qodobka (5) ee qodobkan marka ay tixgalisocabbir in aan laga maarmin ujeedadamaamulka kastamka..</p> <p>8/ Go'aanka ka tanaasulida xidhidhayntagaadiidka sida ku cad qodobkan waxa leh hay'adda. kastamka galbin.</p>	<p>samples, plans, sketches, photographs, or similar means, to be attached to the transit document;</p> <p>d) stipulation of a strict routing and strict time limits; or</p> <p>e) transit</p> <p>6/ When the Authority fix a time limit for customs under paragraph (d) of sub-article (5) of this Article, it shall be sufficient for the purposes of the transit I / operation. Such time limit may be extended at the request of the declarant or the carder, and for reasons deemed valid by the Authority.</p> <p>7/ The Authority shall require goods to follow a prescribed itinerary or to be transported under customs escort in accordance with paragraph (d) or (e) of subarticle (5) of this Article when it considers such a measure to be indispensable for the purpose of customs control..</p> <p>8/ The decision to waive sealing of a transport-un it under this Article shall be the prerogative of the Authority. customs escort.</p>
<p><u>19.shabada Kastamka</u></p> <p>1/ Kastamyada iyo xidhidhka loo isticmaalo codsiga Gaadiidka kastamku waa inuu buuxiyaa shuruudaha ku xusan awaamiirta Hay'adda.</p> <p>2/ Kastamka shaabadood iyo calaamado aqoonsi oo ay ku dheggan yihiincaadooyinka shisheeye waa in loo aqbalaa ujeedooyinka</p> <p>Hawlaha gaadiidka kastamka ilaa:</p> <p>a) waxaa loo arkaa inaysan ku filnayn;</p> <p>b) Ammaan kuma qabaan; ama</p> <p>c) Hay'addu waxay sii waddaa baaritaankaalaab.</p> <p>3/ Marka kastamka Shisheeye ay shabbado iyo xidhid leeyihiina aqbalay iyadoo la raacayo qodob-hoosaadka (2) ee kanQodobka, waa inay helaan sharci isku mid ah</p>	<p><u>19. Customs Seals</u></p> <p>1/ Customs seals and fastenings used in the application of customs transit shall fulfill the requirementsstipulated by directive of the Authority.</p> <p>2/ Customs seals and identification marks affixed by foreign customs shall be accepted for the purposes of the customs transit operation unless:</p> <p>a) they are considered not to be sufficient;</p> <p>b) they are not secure; or</p> <p>c) the Authority proceed to an examination of the goods.</p> <p>3/ When foreign customs seals and fastenings have been accepted pursuant to sub-article (2) of this Article, they shall be afforded the same legal</p>

<p>ilaalinta sida shaabadeynta kastamka iyo xirmooyinka loo isticmaaloMaamulka.</p>	<p>protection as customs seals and fastenings used by the Authority.</p>
<p><u>20, Nidaamyada Marinka</u></p> <p>1/ Isbeddel lagu sameeyo kastamka laga soo galo la aqbaloo iyada oo aan la ogeysiin ka hor marka lagareebo meeshaHay'addu waxay qeexday in oggolaanshaha ka hor uu yahaylagama maarmaan ah.</p> <p>2/ Kala wareejinta badeecadaha hal hab oo loo qaado mid kale waa la ogolyahay ogolaansho la'aan Hay'adda, waase haddii kastamku xidho ama xirmooyinka laguma jabiyo ama laguma farageliyo.</p> <p>3/ Hay'addu waxay ogolaan kartaa in badeecadaha la raroiyada oo la raacayo gaadiidka kastamka ee gaadiidka-un ay sidaybadeecooyin kale isku mar, waase haddii ay tahayku qanacday in badeecadaha ku socda kastamku ay awoodaanwaa in la aqoonsadaa oo shuruudaha kale ee kastamku waa in la buuxiyaa.</p> <p>4/ Dec larant ama qaaduhu waa in uu ka warbixiyaa shilalka amadhacdooyinka kale ee aan la filayn ee si toos ah u saameeyagaadiidka kastamku si dhakhso ah ayuu u shaqeeyaa ilaa kan ugu dhowaldhiga kastamka ama hay'ad kale oo dawladeed oo ku haboon.</p>	<p><u>20, Procedures En Route</u></p> <p>1/ A change in the customs station of destination shall be accepted without prior notification except where the Authority have specified that prior approvalnecessary.</p> <p>2/ Transfer of goods from one means of transport to another shall be allowed without authorization by the Authority, provided that any customs seals or fastenings are not broken or interfered with.</p> <p>3/ The Authority may allow goods to be transported under customs transit in a transport-un it carrying other goods at the same time, provided that it is satisfied that the goods under customs transit can be identified and the other customs requirements shall be met.</p> <p>4/ The dec larant or the carrier shall report accidents or other unforeseen events directly affecting the customs transit operation promptly to the nearest customs station or other appropriate government body.</p>
<p><u>21. Joojinta Kastamka Gaadiidka</u></p> <p>1/ Ujeedada joojinta kastamka gaadiidkahawlgalka, alaabta iyo alaabta ku habooncaddaynta waa in la horgeeyaa kastamkaMeesha lagu socdo gudaha wakhtiga xaddidan, iyada oo aan lahaynalaabtu waxay ku dhacday wax isbeddel ah oo aan lahayniyadoo la isticmaalay, iyo shaabadihii kastamka, xidhitaannada ama calaamado aqoonsi oo sax ah.</p>	<p><u>21. Termination of Customs Transit</u></p> <p>1/ For the purpose of termination of a customs transit operation, the goods and the relevant goods declaration shall be presented to the customs station of destination within the time limit fixed, without the goods having undergone any change and without having been used, and with customs seals, fastenings or identification marks intact.</p>

<p>2/ Kastamka laga dhoofiyo. sida ugu dhakhsaha badan alaabta waxaa la dhigayaa iyada oo ay gacanta ku hayaan, habeeyo iyada oo aan dib loo dhigin joojinta kastamka transit ka dib markii ay nafteeda ku qanacsan tahay in dhammaanshuruudo ayaa la buuxiyey.</p> <p>1/Haddii badeecadaha ku sii socda aan la horgeyn kastamkaMeesha loo socdo oo ku jirta wakhtiga loo cayimay sababo lagu sheegay dardaranka ay hay'addu soosaari doonto. Dammaanadda waa in laga lumiyaa dawladda.</p>	<p>2/ The customs station of destination shall. as soon as the goods are placed under its control, arrange without delay for the termination of the customs transit operation after having satisfied itself that all conditions have been met.</p> <p>1/If goods on transit are not presented to the customs station of destination within the prescribed time limit for reasons specified in the directive to be issued by the Authority. the guarantee shall be forfeited to the government.</p>
<p><u>22. Kala Gudbinta</u></p> <p>1/Transsh ka alaabta waa la ogolaan karaacodsi uu soo dejiyay soo dejiyaha. side ama by thewakiilka kastamka.</p> <p>2/ Dukumeenti kasta oo ganacsi ama gaadiid ah oo dejinayasi cad ulars-ka loo baahan yahay waa in loo aqbalaa sidacadeynta alaabta ee ku dhaqanka tan Maqaal.</p> <p>3/Marka ay Hay'addu u aragto in loo baahan yahay. waa qaado tallaabo taxaddar ah marka la soo dejinayo si loo hubiyoin alaabta lagu shubo ay noqotolagu aqoonsan karo dhoofinta iyo in aan la ogolaynfaragelintu waa inay ahaato mid diyaarsan.</p> <p>4/ Hay'addu waxay u dejin kartaa waqti xaddidan oo ku filandhoofinta badeecadaha lagu dhawaaqay <u>in la</u> dhoofinayo'.</p> <p>5/Alaabada la ogolaado in la wareejiyo laguma bixin karo cashuurta iyo cashuuraha.</p>	<p><u>22. TRANSSHIPMENT</u></p> <p>1/ Transshipment of goods may be allowed upon request submitted by the importer. carrier or by the customs agent.</p> <p>2/Any commercial or transport document setting out clearly the necessary particulars shall be accepted as the goods declaration for the application of this Article.</p> <p>3/When the Authority considers it necessary. it shall take precautionary measure at importation to ensure that the goods to be transshipped shall be identifiable at exportation and that unauthorized interference shall be readily detectable.</p> <p>4/ The Authority may fix a sufficient time limit for the exportation of goods declared for transshipments'</p> <p>5/Goods admitted to transshipment may not be subjected to the payment of duties and taxes.</p>
<p><u>CUTUBKA SADDEXAAD</u> <u>NIDAAMKA KAMIDKA EE</u></p>	<p><u>CHAPTER THREE</u> <u>CUSTOMS PROCEDURES FOR</u></p>

Nadiifinta alaabta

23. Baaritaanka Dukumentiyada iyo Alaabta

1/ Hay'addu waxay awood u leedahay, si ay u hubisoinalaabtu noqotola sii daayo waxaa daboolaya bayaan diiwaan gashan.

baadh alaabta oo qaado muunado si loo baadho loona baadho.

2/ Ku-dhawaaquhu wuxuu xaq u yeelanayaa inuu joogo markaalaabta waa la baaraa ama muunado ayaa laga qaadaa: si kastaba ha ahaatee. in haddii uu soo bixi waayo. th Hay'addu waa in ay sii wadaa in ay qabato imtixaanka ama in ay ka qaado muunado iyadoo uu joogo hawlwadeenka bakhaarka.

3/ Kharashka daabulka alaabta ee goobta

Meesha lagu baaro ama muunado laga qaado. kharashka shaybaadh-qaadista iyo wada-shaqaynta imtixaan-ku-qaadista haddii aanu bixinayno kharash kasta oo la xidhiidha waxa bixinaya caddaynta.

4/Maamulka mas'uul kama noqon karo lacag bixinta midnamagdhawga caddaymaha ee muunada laga qaadayu hoggaansanaanta sharciga kastamka.

5/ Meesha kaliya qaybo ka mid ah alaabta uu daboolay ku dhawaaqida badeecada ayaala baaraa natiijada sida Imtixaanku wuxuu khuseeyaa dhammaan alaabta lagu tilmaamaybayaanka.

6/ Meesha uu ku dhawaaqayuhu u arko in natiijada ama baaritaanka qayb ahaan ma ansaxayo marka la eego Inta ka hartay badeecada, wuxuu codsan karaa baaritaan dheeri ah oo badeecadda ah wuxuuna daboolayaa kharashaadka ku baxay baaritaankaas.

7/Halka aan ku-dhawaaqista badeecada laga yeelinxaqiiijinta, xayaysiisyada kastamku waa in lagu dabaqaa iyadoo lagu salaynayo tafaasiisha lagu sheegay n bayaannada.

CLEARANCE OF GOODS

23. Examination of Documents and Goods

1/ The Authority may, to ensure that goods to be released are covered by a registered declaration. examine the goods and take samples for examination and analysis.

2/ The declarant shall be entitled to be present when the goods are examined or samples are taken: provided, however, that if he fails to appear, the Authority shall proceed to conduct the examination or to take the samples in the presence of the warehouse operator.

3/ The cost of transport of the goods to the place where they are examined or samples are taken, the cost of taking samples and the cost of examination as well as any expense related thereto shall be borne by the declarant.

4/ The Authority may not be liable for payment of any compensation to the declarant for samples taken in compliance with customs law.

5/ Where only parts of the goods covered by the goods declaration are examined the result of such examination shall apply to all goods indicated by the declaration.

6/ Where the declarant considers that the result or partial examination is not valid as regards the remainder of the goods, he may request further examination of the goods and shall cover the expenses incurred by such examination.

7/ Where the goods declaration is not made subject to Verification, the customs formalities shall be applied based on the particulars stated in the declarations.

<p>8 /Alaabooyinka buuxiya shuruudaha lagu qeexay Awaamiirta ay soo saarto Hay'adda ayaa laga yaabaa in mudnaanta la siiyo markaLa Marayo Nidaamka Kastamka.</p>	<p>8 /Goods that meet the conditions specified in the Directive issued by the Authority may be given priority in undergoing customs procedure.</p>
<p><u>24. Dhigista Calaamadda Aqoonsiga Alaabta</u></p> <p><u>I</u>/Maamulka waa in ay ku dhejiyaan calaamadda aqoonsigaalaabta meesha aqoonsiga looga baahan yahay siHubi u hoggaansanaanta nidaamka kaas oo ah Alaabta ayaa lagu bayaamiyay.</p> <p>2/ Calaamadda aqoonsiga ee ku dheggaan alaabta ama gaadiidka waa in meesha laga saaro ama la burburiyo Hay'adda ama qof ay awood u leedahayAwood mooyaane marka laga reebo xoog majeure inuu noqdo lagu xukumay amar ka soo baxay Hay'adda, halkaas oo aysaarista ama burburintu waa lama huraan si loo xaqiijiyo ilaalinta alaabta ama habka gaadiidka.</p>	<p><u>24. Placing Identification Mark on Goods</u></p> <p>I/The Authority shall place identification mark on the goods where identification is required in order to ensure compliance with the procedure for which the Goods have been declared.</p> <p>2/ The identification mark affixed to the goods or the means of transport shall be removed or destroyed by the Authority or by a person authorized by the Authority except in the case of force majeure to be detennined by directive of the Authority, where their removal or destruction is essential to ensure the protection of the goods or means of transport.</p>
<p><u>25. Sii daynta Alaabooyinka</u></p> <p><u>I</u>/Alaabada lagu dhawaaqay waa la sii dayn doonaa isla marka ay jiraanay baadhaan Hay'addu ama Hay'addu ay go'aansatayin aan la baadhin, waase haddii:</p> <p>a) kuma jiraan mamnuucid ama dembiwaxaa ka go'an in iyaga la xiriira;</p> <p><u>b</u>) halka shuruudaha gelinta alaabtanidaamka kastamka ee su'aasha waa la fuliyay;</p> <p>c) Markay noqoto badeecada xaddidan. rukhsadda ay bixisayby hay'adda ku habboon sida ay khusaysosharciga ayaa la soo bandhigay; iyo</p> <p>d) wixii cashuur iyo cashuur ah oo la bixiyay ama ammaanku waa la diyaariyey.</p> <p><u>2</u>/ Maamulka ayaa laga yaabaa. iyada oo la raacayo tilmaamaha veay Wasaaraddu soo saartay. sii daayo alaabta marka la helo vi ngdammaanad ka soo dejiyaha si loo sugo lacag-bixiyeyaasha t eecanshuuraha iyo waajibaadka \ ku jira</p>	<p><u>25. Release of Goods</u></p> <p>I/Goods declared shall be released as soon as they are examined by the Authority or the Authority decided not to examine them, provided that:</p> <p>a) they are not subject to prohibition or an offence is committed in relation to them;</p> <p>b) where the conditions of placing the goods under the customs procedure in question are fulfilled;</p> <p>c) in the case of restricted goods. the perm it issued by the appropriate body pursuant to the relevant law is presented; and</p> <p>d) any appl icable dutie and taxes have been paid or security is furn ished.</p> <p>2/ The Authority may, in accordance with a directi ve issued by the Ministry. release goods upon recei vi ng a guarantee from the importer to secure paymen t of the taxes and duties \vithin a certain period of time:</p>

<p>waqti go'an:si kastaba ha ahaatee. in muddadaas oo kale dib loo dhigaylacag bixintu kama badnaan karto 12 bilood.</p> <p>3/ Halka laga qaado muunado iyo dukumentiyiyo farsamo Waxaana loo baahan yahay talo khabiir si loo go'aamiyo ta:\es iyowaaajibaadka, Hay'addu waxay ku sii dayn kartaa alaabtaammaanka ka hor inta aan la ogaan natiijada imtixaannada noocaas ah.</p> <p>4/ Dhammaan alaabta lagu sheegay d clarification waa in la sii daayaa isku mar haddii aan shuruuddu si kale u baahnayn.</p>	<p>provided, however. that the period of such deferred payment may not exceed 12 months.</p> <p>3/ Where samples are taken and technical documents and expert advice is required to determine ta:\es and duties, the Authority may release the goods with Security before the results of such examination is known.</p> <p>4/ All the goods covered by a d clarification shall be released at the same time unless the condition requires otherwise.</p>
<p><u>26. Beddelka iyo Alaabooyinka Magdhawga ah</u></p> <p>I/Alaabada loo soo dhoofiyo isticmaalka guriga waa la ogolaan karaa inay jiraandib loo dhoofiyo oo lagu beddelo hal sano gudahood laga bilaabotaariikhda soo dejinta iyada oo aan lacag dheeraad ah cashuuraha iyo cashuuraha marka uu codsado soo dajiyaha haddiiwaa kuwo aan waafaqsanayn ujeeddadii loogu talagalayCilad-xumo. Khaladkashixnadda ama dhamaystir la'aantooda.</p> <p>2/ Iyadoon loo eegin qodob hoosaadka ('1) eeQodobkan, haddii ay Hay'addu ku qanacdo inAlaabooyinka la ogaaday in aysan ku haboonayn wixii loogu talagalay ujeedo cillad awgeed. khaladka shixnadda ama kooda dhamaystir la'aanta dib looma dhoofin karo ka hor Alaabada beddelka ah waa la soo dejiyaa, waxaa laga yaabaa inay ogolaatosoo dejinta ee alaabta beddelka ah oo aanbixinta cashuuraha iyo cashuurahamarka la soo gudbiyo <u>adammaanadda</u> dib-u-dhoofinta badeecada gudaha awaqti go'an ama, haddii alaabtan oo kale aysan noqon Karin loo isticmaalo ujeedo kale, ka dib marka ay geeyaan Maamulka.</p> <p>3/ Marka lagu xaqiijiyo caddaymo ku filan inAlaabooyinka loo soo dhoofiyo isticmaalka guriga waxay ka yar yihiin tirada lagu sheegay bayaanka alaabta. Hay'addu waxay ogolaan</p>	<p><u>26. Replacement and Compensatory Goods</u></p> <p>I/ Goods imported for home use may be allowed to be re-exported and replaced within one year from the date of importation without additional payment of duties and taxes upon the request of the importer if they are incompatible to their intended purpose due to defect. error of consignment or their incompleteness.</p> <p>2/ Notwithstanding the provisions of sub-article ('1) of this Article, if the Authority is convinced that the goods found to be incompatible to their intended purpose due to defect. error of consignment or their incompleteness cannot be re-exported before the replacement goods are imported, it may allow the importation of the replacement goods without payment of duties and taxes upon submission of a guarantee for the re-export of the goods within a certain period of time or, if such goods cannot be used for any other purpose, after their delivery to the Authority.</p> <p>3/ Where it is ascertained by sufficient evidence that</p>

<p>kartaa in alaabta hadhay la soo dejiyo ama ay soo celiso cadadka cashuurta iyo cashuuraha laga bixiyay alaabta hadhay.</p>	<p>goods imported for home use are less than the quantity stated in the goods declaration. the Authority may allow the remaining goods to be imported or refund the amount of tax and duties paid on the remaining goods</p>
<p><u>27. Siideynta Alaabta Wareega bilaashka ah</u></p> <p>I/Haddii aan si kale sharcigu u caddayn, alaab kasta waa laga yaabaa aan la sii dayn ka hor bixinta cashuuraha iyo cashuuraha.</p> <p>'2/Alaab kasta oo dibadda laga keeno oo dhammaysay Tirada kastamyada lagama maarmaanka ah oo lagu sii daayo bilaashwareegga waa in lootixgaliyaa sidii alaab guri.</p> <p>3/Alaabooyinka lagu sii daayo wareegga xorta ah waa inay luminayaanxaaladda alaabta gudaha halka:</p> <p>a) ku dhawaaqida alaabta lor siideyntooda bilaashka ah wareegga wareegga waa buray: ~</p> <p>b) Waxa loo soo dhoofiyaa hab-socodka gudaha iyo loola dhaqmo hoos waajibaadka dib u soo celinta ama foojarkanidaamka;</p> <p>c~) waa in dib loo dhoofiyo si waafaqsan shuruudaha heshiiska sababtoo ah th y cilladaysan yihiin ama ku guuldareysteen inay buuxiyaan shuruudahaaheerarka; ama'</p> <p>d) dib loo dhoofiyo ama loo isticmaalo oo kaliya Ujeedada la ogol yahay iyo maadada tq nidaamka dib u dhac.</p>	<p><u>27. Release Of Goods For free Circulation</u></p> <p>I/Unless otherwise provided by law, any goods may not be released before the payment of duties and taxes.</p> <p>'2/Any imported goods that have completed the necessary customs tonnalities and released for free Circulation shall be considered as domestic goods.</p> <p>3/Goods released for free circulation shall lose the status of domestic goods where:</p> <p>a) the goods declaration lor their release for free circulation is invalidated: ~</p> <p>b) they are imported for inward processi ng and treated under the duty draw back or voucher scheme;</p> <p>c~) they have to be re-exported in accordance with the terms of the contract due to the fact that th y are defective or fail to meet the requ ired standards; or</p> <p>d) they are re-exported or used only for the . permitted purpose and subject tq drawback system.</p>
<p><u>28.Cadaynta Ka Horraysa</u></p> <p>I/ Soo-dejiye ama wakiilkiisu waxa uu keeni karaa caddayntiisao wata dukumeenti taageeraya ka hor imaatinkaalaabta waxaana laga yaabaa inay codsato</p>	<p><u>28.Pre-arrival Clearance</u></p> <p>I/ The importer or his agent may lodge his declaration with supporting documents prior to the arrival of the goods and may request for a pre-arrival clearance to be issued upon examination of the declaration and Supporting documents.</p>

<p>ogolaanshaha imaatinka ka horla soo saaro marka la baaro bayaanka iyodokumentiyada taageeraya.</p> <p>2/ Hay'addu waxay baari kartaa bayaanka iyo dukumentiyada taageeraya ee loo soo bandhigay ka hor Imaatinka badeecada iyo soo saarista fududaynta wanaagga markay yimaadaan.</p>	<p>2/ The Authority may examine the declaration and Supporting documents presented to it prior to the arrival of the goods and issue release of goods upon their arrival.</p>
<p><u>29. Cadaynta Siidaynta Kadib</u></p> <p>Maamulka ayaa laga yaabaa inuu sii daayo alaabta. ka hor intaan la dhamaystirin cashuuraha kastamka hadii lagu qancoin sharcigu uu markaa ka dib wada fulin karodhammaan habraacyada caadiga ah; si kastaba ha ahaatee, in caddaynta waxay soo saartaa dukumeenti ganacsi ama qarsoodi ah oo ay ku jiraan macluumaadka ugu muhiimsan ee shixnadda ay khusayso oo ay aqbali karto Hay'adda, iyo inamniga, marka loo baahdo, la diyaariyay si loo hubiyo ururinta wixii waajibaad iyo canshuur ah ee khuseeya.</p>	<p><u>29. Clearance subsequent to Release of Goods</u></p> <p>The Authority may release goods prior to the completion of customs formalities if it is satisfied that the declarant can subsequently accomplish all the custom formalities; provided, however, that the declarant produces a commercial or official document containing the main particulars of the consignment concerned and acceptable to the Authority, and that security, where required, has been furnished to ensure collection of any applicable duties and taxes.</p>
<p><u>CUTUBKA AFRAAD</u></p> <p><u>HABRAACA KASTAMKA E SOCOTADA</u></p> <p><u>30.Nidaamka Cadaynta Alaabaha E Musaafirka</u></p> <p>1/ musaafurka waxaa loo ogolaan karaa in uu sameeyo bayaan afka ah oo ku saabsan alaabta uu sido, si kastaba ha ahaatee, cadeynta qoraalka ah ama elektarooniga ah waa in looga baahan yahay alaabta uu qaado socotada taas oo ka kooban soo dejinta ama dhoofinta dabeecad ganacsi.</p> <p>2/qofka socotada ah marka uu yimaado waxaa loo ogolaan karaa inuu ku dhawaaqo isagoo kala dooranaya noocyada kanaalka ee soo socda:</p> <p>a) kanaalka aan ku aqoonsaday cagaar fudud oo loo isticmaalo dadka socotada ah ee sida badeecadaha tiro ahaan ama qiimahoodu aan ka badnayn kuwa la ogol yahay ee cashuur</p>	<p><u>CHAPTER FOUR</u></p> <p><u>CUSTOM PROCEDURES FOR TRAVELER'S</u></p> <p><u>30.Goods Declarations By Travelers</u></p> <p>1/A traveler may be permitted to make an oral declaration in respect of the goods carried by him, provided however, that written or electronic declaration shall be required for goods carried by traveler's which constitute an importation or exportation of commercial nature.</p> <p>2/a traveler on arrival may be allowed to make declaration by choosing between the following types of channel :</p> <p>a) channel identified by green simple that is used for the use of travelers carrying goods in quantities or values not exceeding those admissible duty-free and which are not subject to import prohibition or restrictions ;or,</p>

<p>la'aanta ah oo aan hoos imanayn mamnuucid ama xayiraad:ama,</p> <p>b) kanaal, lagu aqoonsaday calaamad cas oo loogu talagalay isticmaalka alaabta daryeelka socotada tiro ahaan ama lagu qiimeeyo kuwa la ogolaan karo cashuurta ama kuwa ay ku xiran tahay mamnuucid ama xayiraad.</p> <p>3/Maamulka Hay'adaha kale ee ay khusayso waxay isticmaali karaan macluumaadka rakaabka oo heer caalami ah , halka laga heli karo si loo fududeeyo kontoroolka gaarka ah ee socotada iyo nadiifinta alaabta ay wataan .</p>	<p>b)a channel,identified by red symbol that is for the use of traveler's caring goods in quantities or value those admissible duty-free or which are subject to import prohibition or restrictions'</p> <p>3/the authority In corporations with other relevant bodies may use internationally standardized advance passenger information ,where available in order to facilitate the custom controls of travelers and the clearance of goods carried by them .</p>
<p><u>31,Keydinta Alaabooyinka Ay Sitaan Dadka Socotada ah</u></p> <p>kaydka alaabta ay qaadaan dadka socotada ahAlaabooyinka ay wataan dadka safarka ah waa in lagu kaydiyaa iyadoo la raacayo shuruudaha ay soo saartay hay'addu ogolaanshaha foorarsiga iyadoo la raacayo caadada ku habboon</p>	<p><u>31.Storage Of Goods Carried By Travelers</u></p> <p>storiage of goods carried by travelersgoods carried by Travelers shall be stored subject to the conditions prescribed by the authority bending clearance under the appropriate custom</p>
<p>nidaamka hubaal dhoofinta ama tuurista kale si waafaqsan bayaankan</p> <p>1/marka ay dadka socotada ahi codsadaan</p> <p>2/marka alaabta ay khusayso aan isla markiiba la nadiifin karin,ama</p> <p>3/halka qodobada kale ee cutubyadani aanay khusayn badeecadahaas.</p>	<p>procedure re exportation or other disposal in accordance with this proclamation</p> <p>1/at the travelers request</p> <p>2/when the goods concerned cannot be clearweed immediately ,or</p> <p>3/where the other provisions of this chapters do not apply to such goods .</p>

32. Shandad Aan Lala Socon

1/ Shandad imanaysa ama baxaysa ka hor ama ka dib socotada waa in lagu nadiifiyaa habraacalagu dabaqi karo shandad la socota ama mid kale hoosteedanidaamka kastamka la fududeeyay.

2/ Qof kasta oo idman waa loo ogolaan doonaa inuu soo bandhigo shandad aan lala socon oo lagu fasaxayo magaca socotada.

32. Unaccompanied Baggage

1/ A baggage arriving or leaving before or after the traveler shall be cleared under the procedure applicable to accompanied baggage or under another Simplified customs procedure.

2/ Any authorized person shall be allowed to present unaccompanied baggage for clearance on behalf of the traveler.

33. Alaabooyinka Aan Ganacsiga ahayn iyo Saamaynta Qofka

33. Non-Commercial Goods and Personal Effects

<p>1/ Si kasta oo ay ahaataba qodob ka soo horjeeda qaybta afraad ee bayaankan, waxa dhici karta in nidaamka qiimaynta cashuuraha iyo cashuuraha ku haboon, in lagu dabaqo alaabta aan ganacsiga ahayn laga keeno ama dhoofiyo dadka socotada ah.</p> <p>2/ Dadka safarka ah waa in loo oggolaadaa in ay wax soo dejiyaan ama dhoofiyaansaamayn shakhsi ah oo ka madax banaan cashuuraha iyo cashuuraha</p> <p>3/ Dadka soo laabanaya waa in loo oggolaadaa inay dib u soo dhoofiyaan lacag la'aan ah iyo cashuuraha saamaynta shakhsiyeed kuwaas oo ay kaxaystay markii ay dhoofayeen~ iyo kuwaas oo si xor ah uga socday kastamka dhul.</p> <p>4/ Marka ay lagama maarmaan tahay in la xareeyo \ ku meel gaar ah ku dhawaaqida ogolaanshaha ee aan deganayn shakhsi ahaan Saamaynta maamulka ayaa laga yaabaa inuu hagaajiyo waqtiga xaddidan ee dib u dhoofinta saamaynta shakhsi ahaaneed sida tixraac ilaa inta qofka socotada ah uu joogo kastamka</p> <p>5/ Hay'addu waxay awood u leedahay, codsi ka yimid musaafuruhu ku saleysan sababaha ansax ah, waxay kordhin kartaa waqtiga xaddidan go'an sida ku cad farqada (4) ee qodobkan.</p> <p>6/ Shuruudaha dadka socotada ah ee soo galaya ama ka baxaya kastamku ay isticmaali karaan sirtooda Habka gaadiidka waa in lagu qeexaa dardaraanin ay soo saarto Hay'adda.</p> <p>7/ Socdaal aan r ~ dhinac ahayn dib u dhoofin karaa si ku meel gaar ah qirtay saamaynta shakhsi iyada oo loo marayo dekedda kastamka oo aan ahayn tii laga soo waariday.</p> <p>8/ A4thority uma baahna dib u dhoofintasaamaynta gaarka ah ee socdaalka aan deganayn kaas oola burburiyay ama si xun u waxyeeloobayshil ama awood kabaxa ah . .</p>	<p><u>1/</u>Notwithstanding any provision to the contrary under Part Four of this Proclamation, a system of flat-rate assessment of duties and taxes may, where appropriate, be applied to non-commercial goods imported or exported by travelers.</p> <p>2/ Travelers shall be allowed to import or export personal effects free of duties and taxes.</p> <p><u>3/</u> Returning residents shall be permitted to re-import free of duties and taxes personal effects which they took with them at the time of their departur~ and which were in free circulation in the customs territory.</p> <p>4/ Where it is necessary to lodge \ temporary admission declaration for non-residents' personal effects the Authority may fix the time limit for the re-exportation of such personal effects by reference to the length of the traveler's stay in the customs territory.</p> <p>5/ The Authority may, at the request of the traveler on the basis of valid reasons, may extend the time limit fixed pursuant to sub-article (4) of this Article.</p> <p>6/ The conditions under which travelers entering or leaving the customs territory may use their private means of transport shall be determined by directive to be issued by the Authority.</p> <p>7/ A non-r~sident traveler may re-export temporarily admitted personal effects through a customs port other than that through which they were imported.</p> <p>8/ The A4thority may not require the re-exportation of personal effects of a non-resident traveler which have been destroyed or seriously damaged due to accident or force majeure . .</p>
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<p><u>34. Dadka safarka ah</u></p> <p>Dadka safarka ah ee aan ka tagin aagga gaadiidka ayaa laga yaabaa looma baahna in la soo maro kantaroolka kastamka; si kastaba ha ahaatee, si kastaba ha ahaatee, in Hay'addu ay sii wadi karto ilaalinta guud ee goobaha gaadiidka iyo qaadashada mid kasta fal lama huraan ah marka laga shakiyo faldembiyeedka kastamka.</p> <p><u>35. Concerpjine Macluumaadka XarumahaKastamka</u></p> <p><u>Lagu dabaqi karo Socotada</u></p> <p>Maamulka ayaa diyaar u ah ~. iyada oo loo marayo</p>	<p><u>34. Transit Travelers</u></p> <p>Transit travelers who do not leave the transit area may not be required to pass through any customs control; provided, however, that the Authority may maintain general surveillance of transit areas and take any action necessary when a customs offenc<i>, is suspected.</p> <p><u>35. Information Concerpjine the Customs Facilities</u></p> <p><u>Applicable to Travelers -</u></p> <p>The Authority shall make available~. through the</p>

<p>hab ku habboon, macluumaadka khuseeya kastamka tas-hiilaadka lagu dabaqi karo dadka socotada ah ee ku qoran afka Amxaarka iyo Luuqadaha Ingiriisiga</p>	<p>appropriate means, information concerning the customs facilities applicable to travelers in the Amharic and English languages.</p>
<p><u>Chapter Five</u> <u>Customs Procedure Fo R Importation And Exportation Of Goops Through The Postal System</u></p> <p><u>36. Koontaroolka Kastamka</u> Alaabta lagu soo dhoofiyo ama lagu dhoofiyo habka boostada waa in la maamulaa kastamka.</p> <p><u>37. Waajibka Warbixinta</u> Qof kasta oo loo oggolaaday inuu bixiyo adeegyada boostada waa inuu warbixin iyada oo la adeegsanayo bayaan ama mid kasta oo kale oo la ansixiyahabka, dhammaan alaabada soo degaysa ama ka dhoofaysa nidaamka boostada waana inuu u soo bandhigaa alaabtaas a sarkaalka canshuuraha.</p> <p><u>38. Ku dhawaaqida Alaabada Boosta</u> I/Meesha foom kasta uu buuxiyo soodihu, calaamadee dukumentiyada ku lifaaqan ama taageeraya ee lagu soo saaray ixtiraamka alaabta la soo dejiyo ama lagu dhoofinayo nidaamka boostada ayaa muujinaya in:</p> <p>a) alaabtu waxay leedahay qiimo aan ka badnayn qiimaha ay go'amamiso Hay'adda;</p> <p>b)I./ Keenista ama dhoofinta alaabtu uma baahna shahaado; iyoc) Alaabta la soo dejiyo uma baahna in la hoos geeyo nidaam ka duwan nidaamka kastamka ee lagu dabaqi karo alaabtaisticmaalka guriga; foomka, summada ama dukumentiyada taageeraya waa in loo tixgaliyo inay yihiin caddayn la aqbali karoujeedada nidaamka kastamka.</p> <p>2/ Caddayn alaab gaar ah ayaa loo baahan yahay</p>	<p><u>Chapter Five</u> <u>Customs Procedure Fo R Importation And Exportation Of Goops Through The Postal System</u></p> <p><u>36. Customs Control</u> Goods imported or exported through the postal system shall be subject to customs control.</p> <p><u>37. Duty to Report</u> Any person authorized to provide postal services shall report by means of a manifest or in any other approved manner, all goods arriving or departing through the postal system and shall present such goods to a customs officer for clearance.</p> <p><u>38. Postal Goods Declaratiop</u> I/ Where any form completed by the sender, label affixed or supporting documents produced in respect of goods imported or to be exported through the postal system shows that:</p> <p>a) the goods have a value not exceeding the value determined by the Authority;</p> <p>b)I./ Importation or exportation of the goods does not require certification; andc) the imported goods do not require to be placed under a different procedure other than the customs procedure applicable to goods for home use; such form, label or supporting documents shall be considered as an acceptable declaration for the</p>

<p>alaabta la soo dejiyo ama lagu dhoofiyo boostada nidaamka oo aan lagu daboolin qodob hoosaadka (1) ee qodobkan.</p> <p><u>39. wakiilasho</u></p> <p>Maamulka ayaa laga yaabaa inuu u wakiisho bixiyeyaasha adeegga boostada cashuurta iyo cashuurta laga qaado alaabta la soo dejiyo iyo",lagu dhoofiyo habka boostada.</p> <p><u>CUTUBKA LIXAAD</u> <u>NIDAAMKA CAADAYSIGA EE LAGU DABAQI KARO</u> <u>MACNAYAASHA</u> <u>GAADIIDKA LOOGU TALAGALAY GANACSIGA</u> <u>IYO</u> <u>BUKHAARADA</u></p>	<p>purpose of customs formalities.</p> <p>2/A separate goods declaration shall be required for goods imported or to be exported through the postal system and are not covered by the provisions of subarticle (1) of this Article.</p> <p><u>39. Delegation</u></p> <p>The Authority may delegate postal service providers to collect duties and taxes ' on goods imported and" , exported through the postal system.</p> <p><u>CHAPTER SIX</u> <u>CUSTOMS PROCEDURE APPLICABLE TO MEANS OF TRANSPORT FOR COMMERCIAL USE AND STORES</u></p>
<p><u>40. Ogolaanshaha Ku Meel Gaadhka Ah Ee Habka Gaadiidka (Amaisticmaalka Ganacsiga</u></p> <p>I/Habab kasta oo gaadiid loo isticmaalo ganacsi, ha ahaatoraran iyo in kale, waa in la oggolaadaa in la keeno si ku meel gaadh ah u galay kastamka laga nafisiyay bixinta cashuuraha iyo cashuuraha, waase:</p> <p>a) looma isticmaalo gaadiidka gudaha ee kastamka dhul; iyo</p> <p>b) waxaa loogu talagalay in dib loo dhoofiyo iyadoon la haysan mareen wax isbedel ah marka laga reebo caadi hoos u dhaca isticmaalka, isticmaalka caadiga ah saliidaha iyo shidaalka iyo dayactirka lagama maarmaanka ah.</p> <p>2/ Maamulka ayaa laga yaabaa inuu u baahdo dammaanad si ku meel gaar ah gelitaanka me3n ee gaadiidka ganacsiga isticmaal si sax ah oo ka diiwaan gashan dibadda marka ay tixgeliso lagama maarmaan u ah ujeedooyinka ilaalinta kastamka.</p> <p>3/ Hay'addu waxay cayimi kartaa waqti xaddidan dib-u-dhoofinta gaadiidka ganacsiga isticmaal, iyadoo la tixgelinayo dhammaan duruufahahawlaha gaadiidka loogu talagalay.</p>	<p><u>40. Temporary Admission Of Means Of Transport (Or Commercial Use</u></p> <p>I/Any means of transport for commercial use, whether loaded or not, shall be allowed to be brought temporarily into the customs territory relieved from payment of duties and taxes, provided that:</p> <p>a) it is not used for internal transport in the customs territory; and</p> <p>b) it is intended for re-exportation without having undergone any change except normal depreciation due to its use, normal consumption of lubricants and fuel and necessary repairs.</p> <p>2/ The Authority may require security for temporary admission of me3ns of transport for commercial use duly registered abroad when it considers it essential for the purposes of customs control.</p> <p>3/ The Authority may fix a time limit for the reexportation of means of transport for commercial use, taking into account all the circumstances ofthe transport operations intended.</p>

<p>4/ Hay'addu waxay awood u leedahay, marka qofku codsado ay khusayso iyo sababaha loo arko inay sax yihiin, kordhiso muddo go'an sida ku cad qodobka (3) ee kan Maqaal.</p> <p><u>41. Ogolaanshaha ku meel gaadhka ah ee qaybaha iyo qalabka</u></p> <p>I/qalabka gaarka ah ee rarista, dejinta, maaraynta ama ilaalinta xamuulka, ha ahaato iyo haddii kale awood u leh in si gooni ah loo isticmaalo gaadiidka loo isticmaalo ganacsiga, kaas oo dibadda laga keeno</p> <p>oo wata gaadiidka loo isticmaalo ganacsiga iyo la doonayo in dib loogu dhoofiyo, waa in loo ogolaado in si ku meel gaadh ah loo keeno kastamka dhulkii laga xayuubiyey bixinta cashuuraha soo dejinta iyo canshuuraha.</p> <p>2/Qaybaha iyo qalabka la isticmaalayo, ee ku jira koorsada dayactirka ama dayactirka, sida beddelka qaybaha iyo qalabka lagu daray ama loo isticmaalo a habab gaadiid oo ganacsi hore loogu isticmaali jiray si ku meel gaadh ah loogu soo dhoofiyo kastamka, waa in loo ogolaadaa in si ku meel gaadh ah loo keeno dhulka kastamka oo laga xayuubiyey bixinta cashuuraha iyo canshuuraha; si kastaba ha ahaatee, waa in soo dejiyahdib u dhoofinta ama ku wareeji qaybta la bedelayMaamulka.</p>	<p>4/ The Authority may, at the request of the person concerned and for reasons deemed valid, extend the period fixed pursuant to sub-article (3) of this Article.</p> <p><u>41. Temporary Admission of Parts and Equipment</u></p> <p>I/Special equipment for the loading, unloading, handling or protection of cargo, whether or not it is capable of being used separately from the means of transport for commercial use, which is imported with the means of transport for commercial use and is intended to be re-exported therewith, shall be allowed to be brought temporarily into the customs territory relieved from payment of import duties and taxes.</p> <p>2/Parts and equipment which are to be used, in the course of repair or maintenance, as replacements for parts and equipment incorporated in or used on a means of transport for commercial use already temporarily imported into the customs territory, shall be allowed to be brought temporarily into the customs territory relieved from payment of duties and taxes; provided, however, that the importer shall re-export or handover the replaced part to the Authority.</p>
<p><u>42./ ku dhawaaqida imaatinka</u></p> <p>Maamulka ayaa laga yaabaa inuu u baahdo keenista cadeynImaatinka hab gaadiid oo ganacsi loo isticmaalo</p>	<p><u>42./ Declaration of Arrival</u></p> <p>The Authority may require the lodging of a declaration of arrival of a means of transport for commercial use containing the particulars necessary to ensure</p>

<p>oo ay ku jiraan macluumaadka lagama maarmaanka u ah si loo hubiyo u hoggaansanaanta sharciga kastamka.</p> <p><u>43. Habka Kastamada ee dhoofka</u></p> <p>I/Nidaamyada Customka ee lagu dabaqi karo bixitaanka gaadiidka loo isticmaalo ganacsiga laga yaabaa, sida ku habboon, waxaa ka mid ah:</p> <p>a) soo gudbinta ku dhawaaqida bixitaan Maamulka;</p> <p>b) xidhitaanka shaabadihii kastamka;</p> <p>c) Magacaabidda dariiq kasta oo cayiman; iyo</p> <p>d) Qaadashada tallaabooyinka la socodka daahitaanka aan la ogalayn ee bixitaanka.</p> <p>2/Habka gaadiidka ganacsiga loo isticmaalo sidoo kale loo ogolaado inuu ka baxo dhulka kastamka iyada oo la marayo kastam kale oo aan taas ahayn Kaas oo soo gaadhay.</p>	<p>compliance with the customs law.</p> <p><u>43. Customs Procedures for Departure</u></p> <p>I/Customs procedures applicable upon the departure of means of transport for commercial use may, as appropriate, include:</p> <p>a) the lodging of a declaration of departure with the Authority;</p> <p>b) the affixing of customs seals;</p> <p>c) the designation of a specified customs route; and</p> <p>d) the taking of measures for monitoring unauthorized delay in the departure.</p> <p>2/A means of transport for commercial use shall also be permitted to depart from the customs territory through a customs station other than that through which it arrived.</p>
<p><u>44./ Bakhaarada saaran doonta Imaatinka Diyaarada ama Tareenka</u></p> <p>I/ Bakhaarada ay cunaan rakaabku a ~ d eeshaqaalaha diyaarad ama tareen imanaya kastamkadhul ama dukaamada lagama maarmaanka u ah hawlgalka iyodayactirka diyaaradda ama tareenka saran guddiga gaadiidka noocaas ah waa in laga dhaafaalaga qaado cashuuraha iyo cashuuraha la soo dejiyo ee ay bixiyaan ku hadho.</p> <p>2/Iyadoo ay jirto qodob hoosaadka (I) ee Maqaalkani, wuxuu kaydiyaa isticmaalka by the rakaabka iyo shaqaalaha la soo dejiyay si sahay ah tareenada caalamiga ah waa in laga dhaafaa cashuuraha soo dejinta iyo soo dejinta waaxdi:</p> <p>a) Alaabta noocaas ah waxaa laga soo gadaa wadamada ka gudbay tareenka caalamiga ah ee su'aasha ah; iyo</p>	<p><u>44./ Stores on Board Arriving Aircraft or Train</u></p> <p>I/ Stores for consumption by the passengers and the crew of an aircraft or train arriving in the customs territory or stores necessary for the operation and maintenance of the aircraft or the train which are on board such means of transport shall be exempted from import duties and taxes provided that they remain on board.</p> <p>2/Notwithstanding the provisions of sub-article (I) of this Article, stores for consumption by the passengers and the crew imported as provisions on international express trains shall be exempted from import duties and taxes provided that:</p> <p>a) such goods are purchased in the countries crossed by the international train in question; and</p>

<p>b) wixii cashuur iyo cashuur ah ee laga qaado alaabtaas wadankii laga soo iibsaday waabixisay.</p>	<p>b) any duties and taxes chargeable on such goods in the country where they were purchased are paid.</p>
<p>3/ Hay'addu uma baahna soo bandhigid a bakhaar gaar ah oo ku saabsan dukaamada ku hadhay markabkadiyaaradda ama tareenka.</p>	<p>3/ The Authority may not require the presentation of a separate declaration of stores remaining on board the aircraft or the train.</p>
<p>4/ Markay diyaaradu ku degayso hal ama dhawr garoon ee dhulka kastamka, arrinta dukaamada, free ofcanshuuraha iyo canshuuraha, waa in dhammaan lagu leeyahay isticmaalka saaran labada diyaarad inta lagu jiro joogitaanka diyaarad ee sida garoomada dhexe iyo inta u dhaxaysa duulimaadkeeda garoomada diyaaradaha sida.</p>	<p>4/ When an aircraft is to land at one or more airports in the customs territory, the issue of stores, free of duties and taxes, shall be all owed for consumption on board both during the stay of the aircraft at such intermediate airports and during its flight between Such airports.</p>
<p>5/Maamulka waxaa laga yaabaa in uu qaado qaadaha Tallaabooyinka ku habboon si looga hortago wax kasta oo aan la oggolayn isticmaalka alaabta oo ay ku jiraan xidhitaanka bakhaarada, marka loo baahdo.</p>	<p>5/ The Authority may require the carrier to take appropriate measures to prevent any unauthorized use of the goods including sealing of the stores, When necessary.</p>
<p>6/ Hay'addu waxay u baahan kartaa in laga saaro bakhaarada laga soo qaado diyaaradda ama tareenka meel kale lagu kaydiyo inta ay joogto dhulka kastamka marka ay waxay u aragtaa lagama maarmaan.</p>	<p>6/ The Authority may require the removal of stores from the aircraft or train for storage elsewhere during its stay in the customs territory when it considers it necessary.</p>
<p><u>45. Sahayda Dukaamada</u> I/Diyaarad u ambabaxday shisheeyaha kama dambaysta ah Meesha loo socdo waxay xaq u yeelan doontaa in la fuulo, laga dhaafay cashuuraha iyo cashuuraha: a) waxay ku kaydsanaysaa tirada sida ay Hay'addu u aragto macquul ah hav: ng tixgalinaya tirada rakaabka iyo shaqaalaha, ilaa dhererka ah u duuli iyo ilaa xad kasta oo dukaamada noocaas ah horeyba dushiisa;</p>	<p><u>45. Supply of Stores</u> I/An aircraft which depart for an ultimate foreign destination shall be entitled to tak on board, exempted from duties and taxes: a) stores in such quantities as the Authority deem reasonable hav:ng regard to the number of the passengers and the crew, to the length of the fl ight and to any quantities of such stores already on board;</p>
	<p>b) stores for consumption necessary for its</p>

<p>b) bakhaar loogu talagalay isticmaalka lagama maarmaanka u ah hawlgalka iyo dayactirka, sida tirada sida waxaa loo arkaa inay macquul tahay hawlgalka iyo dayactirka inta lagu jiro duulimaadka iyada oo la tixgelinayo sidoo kale ilaa xad kasta oo ka mid ah dukaamada noocaas ah ee horeba u saarnaa.</p> <p>2/ Dib u buuxinta bakhaarrada laga dhaafo shaqada iyo cashuurta waa loo ogol yahay diyaarad leh soo gaaray dhulkii kastamka oo u baahan u buuxi bakhaarkeeda safarka aad ku gaadhayso finalka u socda ee dhulka kastamka.</p> <p>3/ Hay'addu waa inay ogolaataa bakhaarrada la isticmaalo siisay diyaarad inta ay ku sugan tahay kastamka dhulka lagu soo saarayo shuruud la mid ah sidaayaa lagu dabaqi karaa cutubkan si loo kaydiyo</p> <p>Isticmaalka lagu hayo diyaaradda imaanaysa.</p> <p>4/Maamulka waxaa laga yaabaa inuu u baahdo cadeyn dukaamada lagu qaaday diyaarad markii ay ka baxaysay dhulka kastamka, oo ka kooban macluumaadka ugu yar lagama maarmaanka u ah ujeedada xakamaynta kastamka.</p>	<p>operation and maintenance, in such quantities as are deemed reasonable for operation and maintenance during the flight having regard also to any quantities of such stores already on board.</p> <p>2/ Replenishment of stores exempted from duties and taxes shall be allowed for an aircraft which has arrived in the customs territory and which needs to replenish its stores for the journey to its final destination in the customs territory.</p> <p>3/ The Authority shall allow stores for consumption supplied to an aircraft during its stay in the customs territory to be issued under the same conditions as are applicable in this Chapter to stores for Consumption held on board arriving aircraft .</p> <p>4/ The Authority may require a declaration of stores taken on board aircraft upon departure from the customs territory, containing minimum information necessary for the purpose of customs control.</p>
<p><u>46. Qashinka kale ee Bakhaarada</u></p> <p>Bakhaarrada saaran diyaaradda ama tareennada marka ay soo galaandhulka kastamka waa in la oggolaadaa:</p> <p>1/ in lagu nadiifiyo isticmaalka guriga ama hoos la dhigonidaam kale oo kastam, oo ku xiran u hoggaansanaanta iyadoo la raacayo shuruudaha iyo nidaamyada lagu dabaqi karo kiis kasta: ama</p> <p>2/ ay ku xiran tahay ogolaanshaha hore ee Hay'addu, inuu noqdo sida ay u kala horreeyaan waxaa loogu wareejiyay diyaarado ama tareen kale Gaadiidka caalamiga ah.</p>	<p><u>46. Other Disposal of Stores</u></p> <p>Stores on board aircraft or train having arrived in the customs territory shall be allowed:</p> <p>1/ to be cleared for home use or to be placed under another customs procedure, subject to compliance with the conditions and formalities applicable in each case: or</p> <p>2/ subject to prior authorization by the Authority, to be transferred respectively to other aircraft or train in International traffic.</p>
<p><u>CUTUBKA TODOBAAD</u></p> <p><u>QAYBTA GARGAARINTA DEGDEGGA AH</u></p>	<p><u>CHAPTER SEVEN</u></p> <p><u>CONSIGNMENT FOR EMERGENCY RELIEF</u></p>

<p><u>47. Shixnadaha Gargaarka Degdegga ah</u></p> <p>Ujeedada cutubkan, "gargaarka degdegga ah shixnad" waxaa ku jiri kara alaabo, baabuur iyo kuwo kale gaadiidka, alaabta, daawooyinka, dharka, bustayaal, teendhooyin, hoes la sii hagaajiyey, biyaha nadiifinta iyo alaabta kaydinta biyaha, iyo alaabta kale ee ugu muhiimsan baahida loo qabo, loo gudbiyo gargaar ahaan, marka la codsado Hay'adda dawladda ee ku habboon, kuwa ay saamaysay masiibo.</p>	<p><u>47. Emergency Relief Consignment</u></p> <p>For the purpose of this Chapter, "emergency relief consignment" may include goods, vehicles and other means of transport, foodstuffs, medicaments, clothing, blankets, tents, prefabricated hoes, water purifying and water storage items, and other goods of prime necessity, forwarded as aid, upon the request of the appropriate government body, to those affected by disaster.</p>
<p>4/ Habka Kastamada ee Nadiifinta Xaalada Degdegga ah Shixnadda Gargaarka</p> <p>I/Haddii ay dhacdo shixnado gargaar degdeg ah Maamulka ayaa laga yaabaa inuu ogolaado:</p> <p>a) xaraynta cadeynta alaabta la fududeeyay ama a ku dhawaaqida alaabta ku meel gaadhka ah ee ku xidhan soo saarista badeecada ugu danbeysa ku dhawaaqida a muddo cayiman;</p> <p>b) dejinta, hubinta iyo diiwaangelinta alaabta cadeynta iyo dukumentiyada taageeraya ka hor imaatinka. Valaha badeecada, iyo sii dayntooda imaanshaha;</p> <p>c) nadiifinta ka baxsan saacadaha loo qoondeeyay ganacsiga ama ka fog xarumaha kastamka iyo ka dhaafida eedeeymo kasta oo arrintan la xiriira.</p>	<p>4/ \Customs Procedure for Clearance of Emergency Relief Consignment</p> <p>I/In the case of emergency relief consignments the Authority may allow:</p> <p>a) lodging of a simplified goods declaration or of a provisional goods declaration subject to the production of final goods declaration within a specified period;</p> <p>b) lodging, checking and registering of the goods declaration and supporting documents prior to the arrival of the goods, and their release upon arrival;</p> <p>c) clearance outside the designated hours of business or away from customs stations and the waiver of any charges in this respect.</p>
<p>3/Gods in lagu shubo kastam dammaanad ah bakhaar waa in la galaa bakhaar ku dhawaaqida oo loo soo bandhigay Maamulka oggolaansho.</p>	<p>3/Gods to be deposited in a bonded customs warehouse shall be entered in a warehouse declaration and presented to the Authority for approval.</p> <p>4/ Goods stored in temporary customs storage shall be subject to such handlings which are necessary for</p>

<p>4/ Alaabta lagu kaydiyo kaydinta ku meel gaadhka ah ee cunctoms waa inay ahaataa iyada oo la raacayo wax-ka-qabashada noocaas ah ee lagama maarmaanka u ah hubinta ilaalinta ir iyada oo aan la beddelin fonn J I, J dabecadda.</p> <p>5/ Alaabooyinka khatarta ah. kuwaas oo ay u badan tahay saamayn alaabta kale ama kuwa u baahan gaar ah rakibaadda waa in ay aqbalaan oo keliya kastamka bakhaaro si gaar ah loogu talagalay in lagu qaabilo.</p> <p>6/ Meesha lagu geynayo alaabtii loogu talagalay bakhaar lagama dhigin bakhaarka hawladeenku waa inuu isla markaaba u soo sheego Hay'adda</p> <p>7/ Dukumeentiga loo baahan yahay marka alaabta la dhigayo kaydinta ku meel gaadhka ah waa in ay ahaan jirtay Sharax alaabta marka la soo saaro</p> <p>Maamulka</p>	<p>ensuring the ir preservation without altering their fonn J I , J nature.</p> <p>5/ Goods which constitute a hazard. which are likel to affect other goods or which require spec ial installations shall be accepted only by customs warehouses specially designed to receive them.</p> <p>6/ Where delivery of the goods to the intended warehouse has not been made the warehouse operator shall forthwith report to the Authority the non-delivery of the goods to the warehouse.</p> <p>7/ The document to be required when goods are placed under temporary storage shall be that used to describe the goods when they are produced to the Authority</p>
<p>8/ Hay'addu waa in ay aqbashaa ku dhawaaqista xamuulka ama dukumeenti kale oo ganacsi sida dukumeenti ahaan loo baahan yahay in la dhigo alaabta hoos kaydinta ku meel gaar ah. waase in dhammaan alaabta lagu sheegay xamuulkaas caddaynta ama dukumeenti kale oo ganacsi ah la dhigo bakhaar ku meel gaar ah.</p> <p><u>51. Waqtiga Xaddidan O (Stgraille In Custgms Warebgyse</u></p> <p>1/ Alaabooyinka lagu keeno badda ama berriga iyo ku kaydsan kastam ku meel gaadh ah cadho waa in la mariyaa nidaamka kastamka oo laga saaro 60 maalmood gudahood laga bilaabo taariikhda kaydinta.</p> <p>2/ Alaabooyinka lagu soo dejiyo gaadiidka cirka laguna kaydiyo kaydinta kastam ku meel gaar ah waa in la mariyaa kastam fonnalities iyo in laga saaro 30 maalmood gudahood laga bilaabo taariikhda kaydinta.</p>	<p>8/ The Authority shall accept the cargo declaration or another commercial document as the document to be required to place the goods under temporary storage. provided that all the goods mentioned in that cargo declaration or that other commercial document are placed in a temporary store.</p> <p><u>51. Time Limit O(Stgraille In Custgms Warebgyse</u></p> <p>1/ Goods imported by using sea or land transpon and stored in a temporary customs st rage shall undergo customs procedures and be removed within 60 days from the date of storage.</p> <p>2/ Goods imported by using air transport and stored in a temporary customs storage shall undergo customs fonnalities and be removed within 30 days from the date of storage.</p>

<p>3/ Alaab kasta oo ganacsi oo aan ahayn badeecada waajibka saaran dukaanka bilaashka ah ee lagu kaydiyo kastamka dagaalka waa in in la maro nidaamka kastamka oo laga saaro gudaha afar bilood laga bilaabo taariikhda kaydinta . Muddada oo ay ku hoos jiraan badeecooyinka ku kaydsan dukaanka cashuurta la'aanta ah</p>	<p>3/ Any commercial good other than goods in a duty free shop stored in customs bonded war house shall undergo customs procedures and be removed within four months from the date of storage . The period under which goods stored in a duty free shop have to undergo customs procedures shall be determined by regulation to be issued by the Council of Ministers.</p>
<p>4/Mashiin kasta, qalab iyo gelinta loo isticmaalo soo saarista alaabaha lagu isticmaalo gudaha iyo ku kaydsan bakhaar ku xidhan caado waa in la mariyaa nidaamka kastamka oo laga saaro hal sano gudahood laga bilaabo taariikhda kaydinta.</p> <p>5/ Alaabta uu leeyahay qofka loo ogol yahay inuu isticmaalo bakhaar isku xidhan laakiin si khalad ah loogu kaydiyay kaydinta kastamka ku meel gaadhka ah waa in, gudaha 12 shaqaynaysa maalmo, lagu wareejiyo bakhaarka xidhan.</p> <p>6/Alaabooyinka lagu kaydiyo kastam ku meel gaar ah ama bakhaar xidhan lama hayn karo wax ka badan 7 maalmaha shaqada ka dib marka la dhammeeyo kastamka habraacyada.</p> <p>7/ Alaabooyinka lagu kaydiyo kastam ku meel gaadh ah ama bakhaar xidhan oo aan la saarin wakhtiga Xadka lagu sheegay farqada (I), (2), (3), (4) iyo (5) I ee qodobkan waxa lagu wareejinayaa dawladda. bakhaarka kastamka.</p> <p>8/Haddii mulkiilaha badeecadaha lagu wareejiyo dawladda bakhaarka kastamka sida ku cad farqada (7) ee Qodobkani waxa uu bixinayaa cashuuraha iyo cashuuraha la bixinayo iyo kharashyada kale ka hor intaan la tuurin, waa inuu lahaadaa</p>	<p>4/Any machinery, equipment and input to be used for producing goods for domestic consumption and stored in custom bonded warehouse shall undergo customs formalities and be removed within one year from the date of storage.</p> <p>5/ Goods owned by a person who is permitted to use bonded warehouse but mistakenly stored in temporary customs storage shall, within 12 working days, be transferred to the bonded warehouse.</p> <p>6/Goods stored in temporary customs storage or bonded warehouse may not be kept for more than 7 working days after the completion of customs formalities.</p> <p>7/ Goods stored in temporary customs storage or bonded warehouse and not removed with in the time limit specified in sub-article (I), (2), (3), (4) and (5) I of this Article shall be transferred to government customs warehouse.</p> <p>8/If the owner of goods transferred to government customs warehouse pursuant to sub-article (7) of</p>

<p>xaqa aad u leedahay in aad alaabta ku qaadata 7 maalmood oo shaqo gudahood laga bilaabotaariikhda lacag bixintan.</p>	<p>this Article pays the taxes and duties payable and other costs prior to their disposal, he shall have the right to take the goods within 7 working days from the date of such payment.</p>
<p>9/ Marka ogolaanshaha la siiyay kastam ku meel gaar ah kaydinta ama bakhaar xidhan waa la joojiyay ka hor dhacayo wakhtiga xaddidan ee lagu kaydintu karo alaabta, alaabta waa in lagu wareejiyo kale kaydinta kastam ku meel gaadh ah ama bakhaar xidhan oo loogu talagalay wakhtiga kaydinta haray.</p> <p>10/ Kharash kasta oo alaabta lagu wareejinayo qof kale bakhaarka kastamka sida ku cad farqada (7) ee Qodobkan waxa daboolaya mulkiilaha kaydinta ogolaanshahooda la laalay. Maamulka I/1 waxa laga yaabaa, sabab wanaagsan awgeed, inay ogolaato kordhinta wakhtiga xaddidan ee lagu sheegay qodobkan.</p>	<p>9/ Where the permit granted for a temporary customs storage or bonded warehouse is cancelled before the expiry of the time limit prescribed for storage of goods, the goods shall be transferred to another temporary customs storage or bonded warehouse for the remaining time of storage.</p> <p>10/ Any expense for transferring goods to another customs warehouse pursuant to sub-article (7) of this Article shall be covered by the owner of the storage whose permit has been cancelled.</p> <p>I/1 Authority may, for good cause, allow extension of the time limit provided for in this Article.</p>
<p><u>52. 'Removal of Alaabta (laga bilaabo Bakhaarka Kastamka</u> I/Alaabooyinka lagu kaydiyo kaydinta kastam ku meel gaadhka ah ama a bakhaarka kastamka xidhan lama saari karo ka bakhaar sida marka laga reebo si waafaqsan sharciga kastamka iyo marka la soo galo si sax ah mid ka mid ah ujeedooyinka soo socda sida ku haboon:</p>	<p><u>52. 'Removal of Goods (from Customs Warehouse</u> I/ Goods stored in temporary customs storage or a bonded customs warehouse may not be removed from such warehouse except in accordance with the customs law and upon due entry for any of the following purposes as may be appropriate:</p>
<p>a) loo sii daayo isticmaalka guriga marka la bixiyo canshuurta iyo waajibbaadka saaran;</p> <p>b) loo wareejiyo warshad soo saarta hoosteeda ilaalinta kastamka;</p> <p>c) loo wareejiyo bakhaar kale oo kastam ama sii-daynta gaadiidka;</p> <p>d) loo sii daayo dhoofinta; ama</p>	<p>a) released for home use upon payment of taxes and duty due thereon;</p> <p>b) transferred to a factory manufacturing under customs control;</p> <p>c) transferred to another customs warehouse or released for transit;</p> <p>d) released for export; or</p> <p>e) released for sale in the duty free shop.</p>

<p>e) lagu sii daayo iibka dukaanka cashuurta xorta ah.</p> <p>2/ Iyadoo aan waxba loo dhimayn qodobka 132 (9) ee Baaqan, alaabtu xumaatay, kharribtay ama dhaawac ka soo gaadhay shil ama xoog majeure ka hor Ka tagista bakhaarka kastamka waa in la tixgeliyaa sidii iyagaa la soo dejiyay iyaga oo xumaaday. xaalad xun ama dhaawacday; si kastaba ha ahaatee. in sida xumaanta, burburka ama burburka ayaa la sameeyaasi ay ugu qancaan Maamulka.</p>	<p>2/ Without prejudice to the provision of Article 132 (9) of this Proclamation, goods deteriorated, spoiled or damaged by accident or force majeure before leaving the customs warehouse shall be considered as if they had been imported in their deteriorated, spoiled or damaged state; provided, however, that such deterioration, spoilage or damage is established to the satisfaction of the Authority.</p>
<p><u>53. Alaabta Laga Helo Galitaanka Xad Dhaafka Ah</u></p> <p>I/yadoo aan waxba loo dhimayn bixinta qodobka 143 (2) ee bayaankan halka ay hawlwadeenka kaydinta kastamka ku meel gaadhka ah ama bakhaarka kastamka bonded ee alaabta ku jira xad-dhaaf ah soo gelista ku dhawaaqida alaabta, warqadda caddaynta xamuulka ama dukumentiga safarka, waa inuu isla markaaba wixii xad-dhaaf ah u soo sheeg laanta ee Hay'adda markii ay alaabta heshay ku dhawaaqid.</p> <p>2/ Waajibaadka iyo cashuuraha la xidhiidha xad-dhaafka Alaabooyinka la sheegay si waafaqsan qodob hoosaadka (I) ee Qodobkan waa in isla markiiba la bixiyaa.</p> <p><u>54. Hawlaha La Ogolaaday ee Kastamka Wa rehouse</u></p> <p>Maamulka ayaa laga yaabaa, inuu ku dhaqmo dhowrista sida laga yaabaa inuu tixgeliyo lagama maarmaan, idmo milkiilaha, mulkiilaha ama qofka gacanta ku haya alaabta kaydsan kaydinta kastamka ku meel gaadhka ah si loo sameeyo hawlgalo lagama maarmaanka u ah ilaalinta alaabta ama dib u baakaynta, jebinta badan ama kooxaynta baakooyinka.</p>	<p><u>53. Goods Found in Excess of Entry</u></p> <p>I/Without prejudice to the provision of Article 143 (2) of this Proclamation where the operator of a temporary customs storage or bonded customs warehouse finds goods in excess of entry in the goods declaration, cargo manifest or transit documents, he shall immediately report the excess to the branch of the Authority having received the goods declaration.</p> <p>2/ The duties and taxes in respect of excess goods reported pursuant to sub-article (I) of this Article shall be paid forthwith.</p> <p><u>54. Operations Permitted in Customs Warehouse</u></p> <p>The Authority may, subject to such safeguards as it may consider necessary, authorize the owner, possessor or person having control over goods stored in temporary customs storage to make operations necessary for the preservation of the goods or repacking, breaking bulk or grouping of packages.</p>
<p>55. Alaabta loo qaado tusaale</p>	<p>55. Goods Taken for Sample</p>

<p>I/ Tusaalooyinka badeecadaha lagu kaydiyo bakhaarka kastamka waxaa laga yaabaa in laga saaro bakhaarka tiro ku filan: a) in la hubiyo nooca iyo waxa ku jira badeecada si loogu kala saaro cinwaanada tacriifadda saxda ah;</p>	<p>I/ Samples of goods stored in a customs warehouse may be removed from the warehouse in a quantity sufficient to: a) ascertain the type and the material content of goods to classify them under the proper tariff headings;</p>
<p>b) inay hubiyaan nooca, tayada iyo halka ay ka yimaadeen alaabta Ujeedada qiimaynta;</p> <p>c) ku qanciso maxkamad ama amar booliis oo dalbanaya soo bandhigida tusaalaha kormeerka;</p> <p>d) in la hubiyo in qiimaha lagu sheegay qaansheegtu uu dhab ahaan la xidhiidho shayga la cayimay;</p> <p>e) ujeedooyin kale oo uu go'aamiyo Agaasimuhu Guud ahaan Maamulka.</p> <p>2/ Alaabta laga saaray muunad ahaan waa in lagu soo celiyaa tiro iyo xaalad isku mid ah sida ugu dhakhsaha badan ujeedada Wixii loo soo saarayna waa ay dhammaatay; la siiyay, si kastaba ha ahaatee, in meesha aysan suurtagal ahayn in lagu celiyo sababo la xiriira dabeecadooda ama isticmaalkooda awgeed falanqaynta, waxa loo qaadan doonaa sida bakhaar ah Ujeedada qiimaynta waajibaadka, cashuuraha iyo eedeymo kale,</p>	<p>b) ascertain the type, quality and origin of goods for valuation purpose;</p> <p>c) satisfy a court or police order requiring the presentation of sample for inspection;</p> <p>d) ascertain the price indicated on the invoice is actually related to the specified item;</p> <p>e) other purposes determined by the Director General of the Authority.</p> <p>2/ Goods removed as sample shall be returned in the same quantity and condition as soon as the purpose for which they are taken out is fulfilled; provided, however, that where it is not possible to return them due to their nature or due to their being used for analysis, it shall be presumed as they are warehoused for the purpose of assessment of duties, taxes and other charges,</p>
<p>56, Xakamaynta Kastamka Bakhaarada Kastamka</p> <p>I/Bakhaar kasta oo kastam iyo badeeco lagu xareeyo bakhaarku waa inuu hoos yimaadaa kastamka.</p> <p>2/ Ma jiro qof aan ahayn mid ay awood u siisay Hay'adda.laga yaabaa inuu galo bakhaarka kastamka.</p> <p>3/ Xakamaynta Kastamka ee bakhaarka iyo badeecadaha kastamka ee lagu shubo bakhaarka kastamku waa inay ku jiraan wax kasta cabbiraadda la qaaday si loo xaqiijiyo waxyaabaha soo socda:</p> <p>a) Diiwaangelinta iyo warbixinta xilliyeedka, In iyada oo la raacayo habka uu tilmaamay Maamulka, alaabta lagu kaydiyo lagana nadiifiyo a bakhaarka kastamka;</p>	<p>56, Customs Control on CustomsWarehouses</p> <p>I/Any customs warehouse and goods deposited in the warehouse shall be under customs control.</p> <p>2/ No person, other than authorized by the Authority, may enter a customs warehouse.</p> <p>3/ Customs control on customs warehouse and goods deposited in customs warehouse shall include any measure taken to ascertain the following:</p> <p>a) the registration and periodical reporting, In accordance with the manner specified by the Authority, of goods stored in and cleared from a customs warehouse;</p>

<p>b) kala wareejinta alaabta ku xusan qodobka 51(7) ee ku dhawaaqida kastamka dawladda bakhaar;</p> <p>c) kala soocidda badeecadaha ku kaydsan kastamka bakhaar ku salaysan nooca iyo dabecadda si ay awood kaydintooda badbaadada leh iyo helitaankooda ilaalinta kastamka;</p> <p>d) bakhaarka kastamka waxa loo maamulaa si waafaqsan ogolaanshaha la siiyay.</p>	<p>b) the transfer of goods referred to in Article 51 (7) of this Proclamation to government customs warehouse;</p> <p>c) the segregation of goods stored in a customs warehouse on the basis of their type and nature to enable their safe storage and accessibility for customs control;</p> <p>d) the customs warehouse is operated in accordance with the permit given with respect to it.</p>
<p><u>57. Ku wareejinta badeecadaha Kastamka Dawladda Bakhaar</u></p> <p>1/ Maamulaha kaydinta kastamka ku meel gaadhka ah halkaas oo alaabta lagu wareejinayo dawladda bakhaarka kastamka si waafaqsan qodobka 51 (7) ee bayaankan waa in la kaydiyaa u wareeji alaabta:</p> <p>a) Bakhaarka kastamka dawladda; ama</p> <p>b) meel kasta oo kaydinta kale ah oo loo qoondeeyey Maamulka.</p> <p>2/ Meesha hawladeenku ku sheegay qodob-hoosaadka (I) ee Qodobkani wuxuu ku guul daraystay inuu u wareejiyo alaabtabakhaarka kastamka dawladda ama kaydinta meel ay u qoondaysay Hay'addu. Maamulka laga yaabaa:</p> <p>a) lafteedu alaabta ku wareejiso qiimaha hawladeenka bakhaarka;</p> <p>b) go'aan ka gaadhaan alaabta lagu sii hayo bakhaarkan ku xiran shuruudo gaar ah oo uu qoray Maamulka.</p> <p>3/ Marka alaab lagu qabto sababo la xiriira xadgudub sharciga kastamka. Maamulka ayaa laga yaabaa:</p> <p>a) badeecadaha lagu wareejiyo kastamka dawladda bakhaar; ama</p>	<p><u>57. Transfer of Goods to Government Customs Warehouse</u></p> <p>1/ The operator of a temporary customs storage where goods to be transferred to government customs warehouse in accordance with Article 51 (7) of this Proclamation are stored shall transfer the goods to:</p> <p>a) government customs warehouse; or</p> <p>b) any other storage place designated by the Authority.</p> <p>2/ Where the operator referred to in ub-article (I) of this Article fails to transfer the goods to the government customs warehouse or to the storage place designated by the Authority. the Authority may:</p> <p>a) itself transfer the goods at the cost of the warehouse operator;</p> <p>b) decide the goods to rema in in such warehouse subject to certain conditions prescribed by the Authority.</p> <p>3/ Where goods are seized due to contravention of customs law. the Authority may:</p> <p>a) transfer the goods to government customs</p>

<p>a) go'aansadaan in alaabtu ay ku harto goobaha ganacsiga halka ay ku kaydsan yihiin.</p> <p>4/Goobta lagu kaydiyo alaabta lagu kala wareejiyo iyadoo la raacayo qodob-hoosaadka (1) (b) ee qodobkan ama kan bakhaar ama goob ganacsi oo ay alaabtu yaallo kaydsan si waafaqsan qodob-hoosaadka (2) (b) ama (3) (b) eeQodobkan waxa loo aqoonsanayaa dawlad bakhaarka kastamka marka loo eego badeecadahaas.</p> <p>5/ Qofka masuulka ka ah bakhaarka, kaydinta goob ama goob ganacsi oo loo arko inay a Kaydka kastamka dawladda si waafaqsan farqada (4) ee qodobkan ayaa masuul ka ah badqabka alaabta iyo sidoo kale waajibaadka iyo canshuuraha dul saaran</p>	<p>warehouse; or</p> <p>b) decide the goods to remain in business premises where they are stored.</p> <p>4/ The storage place where goods are transferred pursuant to sub-article (1) (b) of this Article or the warehouse or business premises where goods are stored pursuant to sub-article (2) (b) or (3) (b) of this Article shall be deemed to be a government customs warehouse with respect to such goods.</p> <p>5/ The person in charge of the warehouse, storage place or business premises deemed to be a government customs warehouse pursuant to subarticle (4) of this Article shall be responsible for the safety of the goods as well as for the duties and taxes thereon</p>
<p><u>58. Diiwaanka Kaydka Kastamka Dawladda</u></p> <p>I/Maamulka waa in uu hayaa diiwaanka alaabta lagu kaydiyobakhaarka kastamka dawladda ama abakhaar, meel bakhaar ama goobo ganacsiloo arko in uu yahay bakhaar dawladeed,oo ka kooban waxyaabaha soo socda:</p> <p>a) sharaxaadda alaabta;</p> <p>b) kala saaridda calaamadaha alaabta;</p> <p>c) Magaca iyo ciwaanka soo dejiyaha amadhoofiye;</p> <p>d) magaca iyo ciwaanka qaadaha;</p> <p>e) Magacaabista iyo ciwaanka bakhaarka kastamka dawlada ama bakhaar, meel bakhaar ama goobo ganacsi halka alaabta lagu kaydiyo; iyo</p> <p>f) macluumaadka kale ee lagama maarmaanka ah.</p> <p>2/ Hay'addu waa inay qaadataa oo xafiddaa nuqullada dukumentiyada la xidhiidha soo dejinta ama dhoofinta iyo</p>	<p><u>58. Government Customs Warehouse Records</u></p> <p>I/ The Authority shall keep records of goods stored in a government customs warehouse or in a warehouse, storage place or business premises deemed to be government customs warehouse, containing the following particulars:</p> <p>a) description of the goods;</p> <p>b) distinguishing marks of the goods;</p> <p>c) the name and address of the importer or exporter;</p> <p>d) the name and address of the carrier;</p> <p>e) the designation and address of the government customs warehouse or the warehouse, storage place or business premises where the goods are stored; and</p> <p>f) other necessary information.</p> <p>2/ The Authority shall take and keep copies documents relating to the importation or exportation and carriage of the goods.</p>

qaadida alaabta.	
<p><u>59. Kharashka Bakhaarka</u></p> <p>1/ Kharashaadka Bakhaarka waxaa loo xisaabinayaa sida soo socota:</p> <p>a) alaabta lagu kaydiyo meel ku meel gaadh ah cu toms ama bakhaar kastam xidhan, oo loo sameeyay isticmaalka kirada, laga bilaabo taariikhda deebaajiga ilaamla sii daayo marka la dhammeeyo kastamka nidaamka ama wareejintooda kastam kalebakhaar;</p> <p>b) badeecadaha ku kaydsan kastamka dawladda bakhaar:</p> <p>(1) haddii ay ku waayi jireen qalal awgeed jebinta sharciga kastamka ama luntay sababtuna ay tahay in laga tagay mulkiilaha, laga bilaabo taariikhda iibka ilaa iyo iibsaduhu wuu geeyaa iyaga;</p> <p>(2) haddii ay yihiin kuwo la tuuray si ka duwan iibka ama deeq marka la qabto oo la waayo sababo la xiriira jebinta kastamka Daanka, laga bilaabo taariikhda deebaajiga ilaa la tuuro;</p> <p>(3) haddii lagu kaydiyo bakhaarka si waafaqsan ilaa qodobka 51(7) ee bayaankan, laga bilaabo taariikhda deebaajiga ilaa la sii daayodhamaystirka nidaamka kastamka ama ilaa iibsaduhu waxa uu ka qaadaa iyaga haddii ay dhacdo iibka.</p>	<p><u>59. Warehouse Fee</u></p> <p>1/ Warehouse fees shall be calculated as follows:</p> <p>a) for goods stored in a temporary customs storage or bonded customs warehouse, established for rental use, from the date of deposit until released upon completion of customs procedures or their transfer to another customs warehouse;</p> <p>b) for goods stored in government customs warehouse:</p> <p>(1) if they are forfeited upon seizure due to contravention of the customs law or forfeited due to being abandoned by the owner, from the date of sales until the buyer takes delivery of them;</p> <p>(2) if they are disposed otherwise than by sale or donation upon being seized and forfeited due to contravention of the customs law, from the date of deposit until disposal;</p> <p>(3) if they are stored in the warehouse pursuant to Article 51(7) of this Proclamation, from the date of deposit until released upon completion of customs procedures or until the buyer takes delivery of them in case of sale.</p>
<p>2/ Qiimaha bakhaarka kastamku waa inuu noqdaa lagu xiray xeer hoosaadka Golaha "Of Wasiirada.</p> <p>3/ Alaab la qabtay oo aan lagu sii dayn karin amniga waa in laga dhaafaa kharashka bakhaarka laga bilaabo taariikhda qalalka ilaa laga soo saaro finalkago'aanka waafaqsan Baaqan.</p>	<p>2/ The rate of customs warehouse fees shall be determined by regulation of the Council "Of Ministers.</p> <p>3/ Seized goods that could not be released against security shall be exempted from warehouse charge from the date of seizure until released by a final</p>

<p>Alaabta noocaas ah waa in laga saaraa bakhaarka laba bilood gudahood laga bilaabo taariikhda go'aanka kama dambaysta ahwaayo waa la sii daayay.</p> <p>4/ Haddii alaab aan la sii deyn karin oo liddi ku ah amnigawaxa lagu kaydiyaa bakhaar sharciyeysn oo kastamkuwaa in lagu wareejiyo oo lagu kaydiyaa dawladdabakhaarka kastamka.</p>	<p>decision in accordance with this Proclamation.</p> <p>Such goods shall be removed from the warehouse within two months from the date the final decision for their release is rendered.</p> <p>4/ If goods that could not be released against security are stored in a licensed customs warehouse, they shall be transferred and stored in government customs warehouse.</p>
<p><u>60. Wareejinta Lahaanshaha Alaabta Kastamka Bakhaar</u></p> <p>1/ Hay'addu waxay bixin kartaa lacag wareejin ah lahaanshaha qof kale inta alaabta waxa lagu kaydiyaa bakhaarka kastamka.</p> <p>2/ Iyadoo aan loo eegin qodobka 130-aad ee bayaankan, qofka lagu wareejinayo lahaanshaha badeecooyinka ku kaydsan kastamka waxa ku waajib ah ilaalinta waajibaadka iyo waajibaadka saaran.</p> <p>xayiraad lagu soo rogay milkiilihii hore iyada oo la raacayo sharciga ama qandaraaska la xidhiidha alaabta iyo sidoo kale go'amada lagu gaaro sharciga.</p> <p><u>61/Turitaanka Alaabooyinka La Tagay</u></p> <p>I/Alaabada uu kaga tagay mulkiiluhu qoraal ahaan ka hordhammaanayo muddada ku qeexan qodobka 51 (I), (2) ama (3) ee bayaankan oo aan la xidhiidhin a jebinta sharciga ustamka waa in la tuuraa</p> <p>Maamulka:</p> <p>a) habka iibka haddii ay leeyihiin qiimaha suuqa; ama</p> <p>b) Si kale oo lagu xukumayo amarka</p> <p>Hay'adda haddii aysan lahayn qiimo suuqeed.</p>	<p><u>60. Transfer Of Ownership Of Goods In Customs Warehouse</u></p> <p>1/ The Authority may pennit transfer of ownership to another person while the goods are stored in customs warehouse.</p> <p>2/ Without prejudice to Article 130 of this Proclamation, the person to whom ownership of goods stored in customs warehouse is transferred shall have the obligation to observe the obligations and restrictions imposed on the previous owner by virtue of the law or contract in connection with goods as well as decisions rendered in accordance with the law.</p> <p><u>61/Disposal of Abandoned Goods</u></p> <p>I/Goods abandoned by the owner in writing before the expiry of the period stipulated under Article 51 (I), (2) or (3) of of this Proclamation and not related to a contravention of ustoms law shall be disposed by the Authority:</p> <p>a) by way of sale if they have market value; or</p> <p>b) by other means to be detennined by directive of the Authority ifthey have no market value.</p>
<p>2/ Alaabta lagu wareejiyo kastamka dawladda bakhaar si waafaqsan qodobka 51 (7) ee kan</p> <p>Ku dhawaaqida oo aan la xidhiidhin khilaafaad xeerka kastamku, iyadoon waxba loo dhimayn qodobka 51aad (5), waxaa soo saaraya Maamulka:</p>	<p>2/ Goods transferred to government customs warehouse pursuant to Article 51 (7) of this Proclamation and not related to a contravention of customs law shall, without prejudice to Article 51 (5), be disposed by the Authority:</p>

<p>a) habka iibka haddii ay leeyihiin qiimaha suuqa; ama b) si kale loo detennin d awaamiirta Maamulka haddii aysan lahayn qiimo suuq ah.</p> <p><u>62. Tuuritaanka Alaabooyinka Lala wareegay</u></p> <p>1/Alaabta lagu lunsaday si waafaqsan Baaqan waxaa xilka qaadi doona Maamulka:</p> <p>a) habka iibka haddii ay leeyihiin qiimaha suuqa; ama b) siyaabo kale oo lagu go'aamiyo dardaaranka Maamulka haddii aan loo isticmaali karin sababo sharci ah mamnuucid ama xayiraad ama haddii aysan lahayn suuq Qiimaha.</p> <p>2/ Iyadoo aan loo eegin qodob-hoosaadka (I) (a) Qodobkan, Hay'adda:</p> <p>a) waa in uu wareejiyo alaabta lagu sifeeyay hidaha dhaqanka iyadoo la raacayo sharciga ama alaabta ay Wasaaraddu khusayso go'aansada in ay isticmaalaan hay'adaha dadwaynaha si ay hay'ad dawladeed oo ku habboon;</p>	<p>a) by way of sale if they have market value; or b) by other means to be determined by directive of the Authority if they have no market value.</p> <p><u>62. Disposal of Forfeited Goods</u></p> <p>1/ Goods forfeited in accordance with this Proclamation shall be disposed by the Authority:</p> <p>a) by way of sale if they have market value; or b) by other means to be determined by directive of the Authority if they cannot be used due to legal prohibition or restrictions or if they have no market Value.</p> <p>2/ Notwithstanding the provision of sub-article (I) (a) of this Article, the Authority:</p> <p>a) shall transfer goods classified as cultural heritage by the relevant law or goods that the Ministry determines to be used by public bodies to the appropriate government body;</p>
<p>b) laga yaabaa in lagu wareejiyo alaabta loo isticmaalo gargaarka bini'aadantinimo Waxaan u diraynaa ururada samafalka ee ku habboon.</p> <p><u>63. Hababka Iibka</u></p> <p>I/ Iibinta alaabada si waafaqsan Arti Ie 61 ama qodobka 62 ee bayaankan waa inuu daba socdaa xaraash amafuranhabraacyada qandaraasyada ama iibinta iyada oo loo marayo ganacsi dawladed</p> <p>2/ Hay'addu waxay siinaysaa iibsadaha alaabta la iibiyo iyadoo la raacayo qodob-hoosaadka (1) ee qodobkan oo wata caddayn taas oo suurtagelinaysa wareejinta lahaanshaha.</p> <p><u>64. Dakhliga Iibka iyo Qiimaha khaarajinta</u></p> <p>1/Dakhliga laga helo iibka alaabta und-r Qodobka 61 (1) (a) ama qodobka 62 (1) (a) ee kan Bayaanku waa, ka dib marka la jaro kharashaadka galay by Hay'addu ee la xiriirta alaabta, in la siiyo dawladda.</p> <p>2/Dhaqaalaha ka soo xarooda iibinta alaabta hoos timaada</p>	<p>b) may transfer goods to be used for humanitarian aid I to the appropriate charity organizations.</p> <p><u>63. Procedures of Sale</u></p> <p><u>I/Sale of goods in accordance with Article 61 or Article 62 of this Proclamation shall follow auction or open tender procedures or sale through a public enterprise.</u></p> <p>2/The Authority shall provide the buyer of goods sold pursuant to sub-article (1) of this Article with evidence that enable transfer of ownership.</p> <p><u>64. Proceeds of Sale and Cost of Disposal</u></p> <p>1/The proceeds obtained from the sale of goods und-r Article 61(1) (a) or Article 62 (1) (a) of this Proclamation shall, after deducting expenses incurred by the Authority in relation to the goods, be paid to the</p>

<p>Qodobka 61 (2) (a) ee bayaankan waa inuu ka dib ka jaraya:</p> <p>a) waajibaadka iyo cashuuraha;</p>	<p>government.</p> <p>2/The proceeds obtained from the sale of goods under Article 61 (2)(a) of this Proclamation shall, after deducting:</p> <p>a) duties and taxes;</p>
<p>b) Kharashaadka ay Hay'addu bixiso ee la xidhiidha alaabta;</p> <p>c) Kharashka bakhaarka iyo kharashka gaadiidka; iyo</p> <p>d) ribada lagu xisaabiyo heerka amaahinta bangiga ee xaddi lagu sheegay cutubyada (a), (b) iyo (c) ee qodobkan hoose Ie; amarkii hore ahaa milkiilaha ah alaab.</p> <p>3/Haddii xadiga lacagta soo celinta lagu sheegay farqada (2) ee Qodobkan ma sheegan mulkiilaha go ds iyada oo lix bilood gudahood laga bilaabo taariikhda iibka alaabta. waa waa in loo dhiibaa dawladda.</p> <p>4/ Hay'addu waxay xaq u leedahay inay sheegato dib u bixinta kharashaadka daadinta alaabta hoos timaada Qodobka 6 1 (I) (b) ama (2) (b) ama qodobka 62{ 1) (b) ee kan Bayaan ka soo baxay mulkiilaha alaabta ama ka dembiilaha, sida xaaladdu tahay.</p>	<p>b) expenses incurred by the Authority in relation to the goods;</p> <p>c) the warehouse fee and transportation expenses; and</p> <p>d) interest calculated at bank lending rate on the amounts referred to under paragraphs (a), (b) and (c) of this sub artic Ie; in the preceding order be pa id to the owner of the goods.</p> <p>3/If the amount of refund referred to in sub-article (2) of this Article is not claimed by the owner of the go ds with in six months from the date of sale of the goods. it shall be surrendered to the government.</p> <p>4/ The Authority shall have the right to claim reimbursement of the costs of disposal of goods under Article 6 1 (I) (b) or (2) (b) or Article 62{ 1) (b) of this Proclamation from the owner of the goods or from the . offender, as the case may be.</p>
<p><u>CUTUBKA Sagaalaad</u></p> <p><u>NIDAAMKA KAMIDKA EE GUDAHA</u></p> <p><u>AMA BARNAAMIJKA DIBADDA</u></p> <p>65 Geedisocodka Gudaha</p> <p>1/Oggolaanshaha soo dejinta ku meel gaadhka ah ee alaabta wax soo saarka ama habaynta iyo dhoofinta alaabta magdhowga ah ee ka dhalatay ka mid ah waxaa lagu maamuli doonaa Waajibka Ganacsiga Dhoofinta Qorshayaasha Dhiirigelinta.</p> <p>2/Alaabooyinka waxaa laga yaabaa in si ku meel gaar ah loo soo dejijo si loogu dayactiroguriga.</p>	<p><u>CHAPTER NINE</u></p> <p><u>CUSTOMS PROCEDURE FOR INWARD OR OUTWARD PROCESSING</u></p> <p>65. Inward Processing</p> <p>1/The authorization of temporary importation of goods for manufacturing or processing and the exportation of compensating products resulting thereof shall be governed by the Export Trade Duty Incentive Schemes.</p> <p>2/Goods may be temporarily imported for repair at home.</p>

<p>3/Alaabada si ku meel gaadh ah loo soo dejiyo iyadoo la raacayo qodob-hoosaadka</p> <p>(2) ee qodobkan waa in dib loo dhoofiyaa lix gudahood bilo laga bilaabo taariikhda la keenay; la siiyay, si kastaba ha ahaatee, in Hay'addu ay u oggolaan karto kordhinta muddadaas oo ay n daruuri tahay.</p>	<p>3/Goods temporarily imported pursuant to sub-article (2) of this Article shall be re-exported within six months from the date of their importation; provided, however, that the Authority may authorize the extension of such period where necessary.</p>
<p>si ku meel gaar ah loogu dhoofiyo wax soo saarka ama habaynta dibadda. .</p> <p>2/ Alaabta waxay awood u leedahay, markay ogolaato Hay'addu ka dib hubinta in aan lagu hagaajin karin guriga, noqo si ku meel gaar ah loo dhoofiyo si loogu dayactiro dibadda.</p> <p>3/ Magdhawga alaabooyinka ka dhasha samaynta, habaynta ama dayactirka alaabta si ku meel gaar ah loo dhoofiyo iyadoo la raacayo qodob-hoosaadka (I) ama (2) ee qodobkan waa in dib loo soo celiyaa sanadgudihis laga bilaabo taariikhda dhoofinta ku meel gaadhka ah ee alaabta; si kastaba ha ahaatee, si kastaba ha ahaatee, in ay awood u leeyihiin in ay awood kordhinta muddadaas oo kale haddii loo baahdo.</p> <p>4/Iyadoo ay jirto qodobka farqada (3) ee Qodobkan, ka shaqaynta dibadda waa la joojin karaa adoo ku dhawaaqaya badeecada mawduuca dhoofinta tooska ah in loo hoggaansamo shuruudaha iyo nidaamyada lagu dabaqi karo dhoofinta alaabta.</p>	<p>temporarily exported for manufacturing or processing abroad. .'</p> <p>2/ Goods may, upon authorization by the Authority after ascertaining that they cannot be repaired at home, be temporarily exported for repairing abroad.</p> <p>3/ Compensating products resulting from the manufacturing, processing or repair of goods temporarily exported pursuant to sub-article (I) or (2) of this Article shall be re-imported within a year from the date of the temporary export of the goods; provided, however, that the Authority may authorize the extension of such period where necessary.</p> <p>4/ Notwithstanding the provisions of sub-article (3) of this Article, the outward processing may be terminated by declaring the goods for outright exportation subject to compliance with the conditions and formalities applicable to the exportation of goods.</p>
<p><u>67, dutiseka iyo Cashuuraha</u></p> <p>1/ Dhoofinta ku meel gaadhka ah ee alaabta si dibada looga soo saarowaa laga dhaafayaa bixinta cashuuraha iyo cashuuraha; si kastaba ha ahaatee, in cashuurta iyo cashuurta lagu dabaqi karo alaabta oo ay la socdaan ganaaxyo lagu go'aamiyo awaamiirta Wasaaraddu waa la bixinayaa</p>	<p><u>67, Duties And Taxes</u></p> <p>1/ The temporary export of goods for outward processing shall be exempt for payment of duties and taxes; provided, however, that the duty and tax applicable to the goods together with penalties determined by directive of the Ministry shall be payable if the compensating products are not re-imported in accordance with Article 66 (3) of this Proclamation.</p>

<p>haddiialaabta magdhawga ah dib looma soo dhoofiyosi waafaqsan qodobka 66 (3) ee bayaankan.</p> <p>2/ Iyadoo aan waxba loo dhimayn qodobbada sharciyada kaledhoofinta ama soo dejinta alaabta magdhawga ah waa in la bixiyaa cashuuraha iyo cashuuraha lagu dabaqi karo alaabtan oo kale.</p> <p>3/ Habka xisaabinta cashuuraha iyo cashuuraha la bixinayo sida uu dhigayo qodob-hoosaadka (1) ee qodobkan awaamiir ka soo baxay Wasaaradda; si kastaba ha ahaatee, in waajibaadka iyo canshuuraha la xiriira magdhowga alaabta ka dib dayactirka waa in lagu xisaabiyaa on saldhigga kharashka dayactirka.</p>	<p>2/ Without prejudice to provisions of other laws, the exportation or importation of compensating products shall be subject to the payment of duties and taxes applicable to such goods.</p> <p>3/ The method of calculation of duties and taxes payable under sub-article (I) of this Article shall be prescribed by directive of the Ministry; provided however, that the duties and taxes relating to compensating products resulting from repairing shall be calculated on the basis of cost of the repair.</p>
<p>b) Xaaladda asalka ah ee alaabtu ma noqon kartodhaqaale ahaan soo kabsaday ka dib habaynta.</p> <p>2/ Hay'addu waxay siin kartaa qofka wax qabad leh habaynta joogtada ah ee alaabta dibadda laga keeno si loogu isticmaalo guriga, iyada oo la raacayo kantaroolka kastamka, oggolaansho guud oo daboolaya hawlihiisa.</p> <p>3/ Qaybaha badeecadaha ee wax-soo-saarka Qodob hoosaadka (1) iyo (2) ee qodobkan waa lagu dabaqi karaa. shuruudaha la buuxinayo si loo bixiyo oggolaanshaha iyo cabbirka ka kooban kantaroolka kastamku waa in lagu qeexaa dardaaran inuu noqdo Hay'addu soo saartay</p> <p>. 4/ Shuruudaha oggolaanshaha habaynta badeecadaha la soo dejiyo ee loogu talagalay isticmaalka guriga, iyada oo la ilaalinayo kastamka, qof aan ahayn soo dajiyaha badeecada waxaa lagu qeexayaa awaamiir ay soo saarto Hay'adda.</p>	<p>c) the original state of the goods cannot be economically recovered after the processing.</p> <p>2/ The Authority may grant to a person who carries out regular processing of imported goods for home use, under customs control, general authorization covering his operations.</p> <p>3/ The categories of goods to which the provisions of sub-article (1) and (2) of this Article may be applied, the requirements to be fulfilled to grant authorization and the measure constituting the customs control shall be specified by directive to be issued by the Authority</p> <p>.4/ The conditions of authorization of processing of imported goods for home use, under customs control, by a person other than the importer of the goods shall be prescribed by directive to be issued by the Authority.</p>

CUTUBKA TOBAN NID

AAMKA HABKA KAMIDKA EE LOOGU SAMEEYO

BADEECADAHA DIBADA AH EE LAGU

ISTICMAALO GURIGA LAGU ISTICMAALO

68. Oggolaanshaha Isticmaalka Habka

1/ Hay'addu waxay oggolaan kartaa hab-socodkaAlaabooyinka la soo dejiyo, ee hoos yimaada kastamka, kahor fasaxa isticmaalka guriga haddii:

- a) Hawlgalku wuxuu oggolaanayaa in la hubiyo in alaabta ka soo baxda habaynta alaabta guriga loogu isticmaalo laga helay alaabta dibadda; iyo
- b) Xaaladda asalka ah ee badeecada dhaqaale ahaan lama soo celin karo ka dib habaynta.

2/ Hay'addu waxay siin kartaa qofka wax fulisa habaynta joogtada ah ee alaabta dibadda laga keeno si loogu isticmaalo guriga, iyadoo la hoos geeyo kastamka, oggolaanshaha guud ee daboolaya hawlihiisa.

3/ Qaybaha badeecadaha ee wax-soo-saarka Qodob hoosaadka (1) iyo (2) ee qodobkan waa lagu dabaqi karaa.Shuruudaha loo baahan yahay in la buuxiyo si loo bixiyo oggolaansho iyo

CHAPTER TEN

CUSTOMS PROCEDURE FOR PROCESSING OF IMPORTED GOODS FOR HOME USE UNDER CUSTOMS CONTROL

68. Authorization to Use the Procedure

1/ The Authority may authorize the processing of imported goods, under customs control, before clearance for home use if:

- a) the operation allows to ascertain that the products resulting from the processing of goods for home use have been obtained from the imported goods; and
- b) the original state of the goods cannot be economically recovered after the processing.

2/ The Authority may grant to a person who carries out regular processing of imported goods for home use, under customs control, general authorization covering his operations.

3/ The categories of goods to which the provisions of sub-article (1) and (2) of this Article may be applied,

<p>cabbirka ka kooban ilaalinta kastamku waa in lagu qeexaa awaamiir ay soo saarto Hay'addu .</p> <p>4/Shuruudaha oggolaanshaha habaynta alaabta dibadda laga keeno ee isticmaalka guriga, hoos yimaada kastamka kantarool, qof aan ahayn soo dejiyaha alaabta waa in lagu qeexaa awaamiir la soo saaray by Maamulka.</p>	<p>the requirements to be fulfilled to grant authorization and the measure constituting the customs control shall be specified by directive to be issued by the Authority.</p> <p><u>4/The conditions of authorization of processing of imported goods for home use, under customs control, by a person other than the importer of the goods shall be prescribed by directive to be issued by the Authority.</u></p>
<p><u>69. Bixinta Waajibaadka iyo Cashuuraha</u></p> <p>Alaabooyinka laga helay habaynta soo dejinta alaabta, ka hor fasaxa isticmaalka guriga, hoos yimaada kastamka xakamaynta, waxay masuul ka tahay cashuuraha iyo cashuuraha soo dejinta lagu bixin karo alaabta ceeriin si ay u noqoto qayb ka mid ah sida alaabooyinka ka hor iibka isticmaalka gudaha.</p>	<p><u>69. Payment of Duties and Taxes</u></p> <p>The products obtained from the processing of imported goods, before clearance for home use, under customs control, shall be liable to the import duties and taxes payable on the raw materials as an input for such products before sale for domestic consumption.</p>
<p><u>70. Joojinta Habraaca</u></p> <p>I/ Habka kastamka ee lagu oggolaaday qodobka 68 ee Bayaankani waa inuu ka hirgalaa meesha cayriin agabka lagu soo dejiyo maamulka kastamku waa (,::~ared isticmaalka guriga marka la bixiyo waajibaadka khuseeya iyo cashuuraha si waafaqsan qodobka 69-aad ee Baayaankan</p> <p>2/ Iyadoon loo eegin qodob hoosaadka (I) ee Qodobkan, nidaamka kastamka ee lagu oggolaaday hoostiisa Qodobka 69-aad ee bayaankan waa in uu ku xusan yahay halka Hay'adda, iyada oo ku saleysan sababo macquul ah.oggolaadaan in la dhigo alaabta ceeriin ee la soo dejiyo iyadoo la raacayo nidaam kastam kale, oo ku xiran u</p>	<p><u>70. Termination of the Procedure</u></p> <p>I/ The customs procedure authorized under Article 68 of this Proclamation shall terminate where the raw materials imported under customs control are (,::~ared for home use upon payment of the applicable duties and taxes in accordance with Article 69 of this Proclamation.</p> <p>2/ Notwithstanding the provisions of sub-article (I) of this Article, the customs procedure authorized under Article 69 of this Proclamation shall terminate where the Authority, on the basis of justifiable grounds, authorize the placing of the raw materials imported under another customs procedure, subject to compliance with the conditions and formalities</p>

<p>hoggaansanaanta shuruudaha iyo jacaylka lagu dabaqi karo nidaamka lat r.</p>	<p>applicable to the lat r procedure.</p>
<p>2/ Wasaaraddu waxay ku ogaan kartaa dardaraan shuruudo aan ka ahayn kuwa lagu sheegay qodob-hoosaadka (I) ee Qodobkan oo ku meel gaar ah soo dejinta badeecada iyada oo aan la bixin cashuurta iyocanshuuraha waa la ogolaan karaa.</p> <p>3/ Soo dejinta ku meel gaadhka ah sida ku cad qodobka (I) ama(2) ee qodobkan waxa kale oo loo ogolaan karaa alaabta mar hore la hoos galiyay nidaam kastam kale.</p> <p>4/ 'Waa mamnuuc in la isticmaalo badeecadaha lagu soo dejiyo si ku meel gaar ah sal aan ka ahayn ujeedada ay u yihiin laga keeno; waase haddii ay ahaan doonaan loo oggolaaday inay maraan hawlgallada lagama maarmaanka u ah koodailaalinta inta ay ku jiraan kastamkadhul.</p> <p>5/Maamulka ayaa ogolaan kara wareejinta alaaboyinka si ku meel gaadh ah loo soo dejiyo oo loogu talagalay shaqooyinka dhismaha ama adeegyada la-talinta, ee ku dhex jira kuwa idman muddada, kuwa kale ee xuquuqaha xorta ah oo ixtiraam leh alaab la mid ah.</p>	<p>2/ The Ministry may, by directive determine conditions other than those stated under sub article (I) of this Article under which temporary importation of goods without payment of duties and taxes may be permitted.</p> <p>3/ Temporary importation pursuant to sub-article (I) or (2) of this Article may also be granted for goods already placed under another customs procedure.</p> <p>4/ 'It is prohibited to use goods imported on temporary basis other than the purpose for which they are imported; provided, however, that they shall be allowed to undergo operations necessary for their preservation during their stay in the customs Territory.</p> <p>5/The Authority may permit the transfer of temporarily imported goods for construction works or consultancy services, within the authorized period, to other duty free right holders with respect to similar goods.</p>
<p>6/ dutiga iyo cashuuraha waxa lagu bixinayaa qiima dhacaqiyamka alaabta sida ku meel gaadhka ah loo soo dejiyo marka dib loo dhoofiyo iyadoo lagu salaynayo tacriifada hadda lagu dabaqi karo.</p> <p>7/Qof kasta oo wareejinaya si ku meel gaadh ah .alaabta qof kale si waafaqsan 'hoosaadka qodobka (5) ee qodobkan waxa ku waajib ah bixinta cashuuraha iyo cashuuraha qiimaha jaban</p>	<p>6/ Duties and taxes shall be paid on the depreciated values of temporarily imported goods upon their reexportation based on the tariff currently applicable.</p> <p>7/Any person who transfers temporarily imported . goods to another person in accordance ' with sub article (5) of this Article shall have the obligation to pay duties and taxes on the depreciated value of the</p>

<p>ee alaabta la xisaabiyay muddada laga bilaabo taariikhda soo dejinta ilaa taariikhda wareejinta.</p> <p>8 Mulkiilaha mashruuca halka si ku meel gaadh ah loo soo dejiyay Alaabooyinka, iyada oo aan la bixin cashuuraha iyo cashuuraha, waa la geeyey waa in ay ku wargeliyaan maamulka qoraal ahaan, dhamaystirka mashruuca, ka hor inta aan ladejin fi nalka lacag bixinta, ama wakhti kasta oo la kordhinayo mashruuca.</p> <p>9/Shuruudaha si ku meel gaadhka ah loo soo dejiyo alaabta waxaa loo ogolaan karaa inay ku nagaadaan guriga iyo habka bixinta ti ~ s iyo canshuuraha waa in oo ay go'aamiso cidda cilladaysan ee ay Wasaaraddu soo saari doonto.</p>	<p>goods calculated for the period from the date of importation until the date of transfer.</p> <p>8 The project owner where temporarily imported goods, without payment of duties and taxes, are deployed shall inform the authority, in writing, the completion of the project, prior to settlement of final payments, or any period of extension of the project.</p> <p>9/The conditions under which temporarily imported goods may be allowed to remain at home and the manner of payment of ti ~s and taxes shall be determined by the defective to be issued by Ministry.</p>
<p><u>72. Diidmada Oggolaanshaha</u></p> <p>I/Maamulka waxaa laga yaabaa in uu diido in aan oggolaado isticmaalka habka ku meel gaadhka ah ee soo dejinta halkaas oo aysan suurtagal ahayn in laaqaansado alaabta.</p> <p>2/Iyadoo la raacayo qodobka qodob hoosaadka (1) ee qodobkan, Hay'addu waxay fasaxi kartaa isticmaalka habka ku meel gaadhka ah ee soo dejinta, iyadoo la eegayodabecadda alaabta ama hawlgallada la qaadayo baxay, maqnaanshaha tillaabooyinka aqoonsiga mas'uul kama ahasi ay u keento xadgudub kasta oo habraaca,</p> <p><u>73. Waqtiga Xaddidan Ee Alaabta Sida Ku Meel Gaadhka Ah Loo Soo Dejiyo Guriga Lahayo</u></p> <p>1/ Alaabooyinka loo soo dhoofiyo dalxiiska, dhaqanka</p>	<p><u>72. Refusal of Authorization</u></p> <p>I/The Authority may refuse to authorize the use of temporary importation procedure where it is impossible to identify the goods.</p> <p>2/Notwithstanding the provisions of sub-article (I) of this Article, the Authority may authorize the use of temporary importation procedure where, in view of the nature of the goods or of the operations to be carried out, the absence of identification measures is not liable to give rise to any abuse of the procedure,</p> <p><u>73. Time Limit for Temporarily Imported Goods to Stay at Home</u></p> <p>1/ Imported goods for tourism, cultural</p>

<p>beddelka ama wareejinta tignoolajiyada waa in dib loo dhoofiyaa lix bilood gudahood,</p> <p>2/ Alaabooyinka dibadda laga keeno ee kor u qaadista ganacsiga iyo daryeelka adeegyada waa in dib loo dhoofiyaa laba bilood gudahood laga bilaabo taariikhda la dhamaystirayo xayaysiinta ganacsiga ama adeegga daryeelka.</p> <p>3/ Alaabooyinka dibadda laga keeno ee dhismaha, latalinta adeegyada, adeegyada daryeelka ama sida mashruucu yahay heshiiska waa in dib loo dhoofiyaa muddada gudaheed ku qeexan heshiiska mashruuca ama saddex gudahood bilo ka dib marka la dhammeeyo mashruuca ama wel fare adeegyada.</p>	<p>exchange or technology transfer r shall be re exported within six months,</p> <p>2/ Imported goods for trade promotion and welfare services shall be re-exported within two months from the .date of completion of the trade promotion or welfare service.</p> <p>3/ Imported goods for construction works, consultancy services, welfare services or as per a project agreement shall be re-exported within the period specified in the project agreement or within three months after the completion of the project or wel fare services.</p>
<p>4/ Hay'addu waxay kordhin kartaa wakhtiga xaddidan marka ay soodejiye wuxuu caddeeyaa dhulka la aqbali karo in alaabta Soo dejinta ku meel gaadhka ah dib looma dhoofin karo gudaha waqtiga la cayimay.</p> <p>5/ Nabadgelyada si ku meel gaadh ah loo soo dejiyo badeecadaha waxa lagu wareejinayaa khasnadda dawladda alaabtuna waxay noqon kartaa, marka la dhammeeyo kalgacalka kastamka ee ku haboon, ku hadho dalka ama dib loo dhoofiyo, haddi aan alaabta dib loo celin dhoofinta laba bilood gudahood ka dib marka la dhammeeyo muddada la cayimay, haddii aan muddada lagu kordhin xeer-hoosaadka farqada (4) ee qodobkan.</p> <p>6/ 'Marka alaabta si ku meel gaadhka ah loo soo dejiyo dib looma dhoofin karo iyadoo ay ka dhalatay qalal aan ahayn qalal lagu sameeyay dacwadda dadka gaarka ah, shuruudaha Dib u dhoofinta waa la hakinayaa inta lagu jiro muddada qalalka.</p>	<p>4/ The Authority may extend the time limit where the importer proves on acceptable ground that the goods imported temporarily cannot be re-exported within the specified time.</p> <p>5/ The security provided for temporarily imported goods shall be transferred to the government treasury and the goods may, upon the completion of the appropriate customs fonnalties, remain in the country or be re-exported, if the goods are not re exported within two months after the completion of the specified period, unless the period is extended in act;ordance with sub-article (4) ofthis Article.</p> <p>6/ 'When temporarily imported goods cannot be reexported as a resu'lt of a seizure other than a seizure made at the suit of private persons, the requirement of re-exportation shall be suspended for the duration ofthe seizure.</p>
<p><u>74. wadar ahaan ama qayb ahan ogolashaha si ku meel gaar ah</u></p>	<p><u>74. Total or Partial Relief for Temporary Admissions</u></p>

<p>Wasaaraddu waxa ay go'aamin kartaa shuruudaha nidaamka gelitaanka ku meel gaadhka ah loo isticmaali karo qayb ama wadarta cashuuraha soo dejinta trom.</p>	<p>The Ministry may detennine the conditions under which the temporary admission procedure may be used with partial or total relief trom import duties.</p>
<p><u>75. Dhoofinta Ku Meel Gaarka ah iyo Soo Dejinta Alaabaha</u></p> <p>I/ Alaabooyinka si ku meel gaar ah loo dhoofiyo iyadoo la dhamaystirayo kastamka sababaha soo socda awgood ayaa laga yaabaa loo ogolaado in uu dalka dib ugu soo galo lacag la'aan waajibaadka iyo canshuuraha:</p> <p>a) Baabuur, qalab iyo mashiino lala baxay by qof ujeeddadiisu tahay inuu fuliyo tiisa shaqada dibadda;</p> <p>b) badeecadaha loo dhoofiyo carwada ganacsiga, bandhig bandhig dhaqameedka.</p> <p>2/ Alaabtu waxay u qalmi kartaa ka-dhaafitaanka waajibaadka haddii dibadda laga soo celiyay hal sano gudaheed, ilaa a muddada dheer ayaa lagu qeexay dardaraan uu soo saaray Wasaaradda.</p>	<p><u>75. Temporary Export and Be-Importation of Goods</u></p> <p>I/Goods exported temporarily by completing customs formalities for the following reasons may be allowed to re-enter the country without payment of duties and taxes:</p> <p>a) vehicles, equipment and machinery taken out by a person for the purpose of carrying out his work abroad;</p> <p>b) goods exported for trade fair, exhibition Of:- cultural show.</p> <p>2/ Goods may be eligible for exemption from duties if returned from abroad within one year, unless a longer period is specified in a directive issued by the Ministry.</p>
<p><u>76. Noqo-Dhoofinta iyo Noqo - Keenista Alaabaha</u></p> <p>I/Alaabada la soo dejiyay ee loo caddeeyey isticmaalka guriga kuwaas oo ah aan la mamnuucin ama laga soo galo aan ahayn lid ku ah sharciga kastamka waxa dib loo dhoofin karaa marka codsiga soo dejinta ka hor inta aan la dhamaystirin nidaamka kastamka marka la bixiyo 5% ee ahcashuuraha iyo cashuuraha lagu bixinayo alaabta.</p> <p>2/ Alaabooyinka dalka laga dhoofiyo oo la soo celiyay hal sano gudahood sababtoo ah ku guuldareysteen inay la kulmaan heerarka tayada lagu qeexay heshiiska iibka ama xiriirka ganacsi ee saldhiga u ahaa dhoofinta waa in laga qaado cashuuraha iyo cashuuraha; si kastaba ha ahaatee, in cashuuraha iyo cashuuraha aan la bixin</p>	<p><u>76. Be-Exportation and Be - Importation of Goods</u></p> <p>I/Goods imported and declared for home use that are not prohibited or the entrance of which is not contrary to the customs law may be re-exported at the request of the importer before completing customs formalities upon payment of 5% of the duties and taxes to be paid on the goods.</p> <p>2/Exported domestic goods that have been returned within one year because of their failure to meet the quality standards specified by the contract of sale or business relation that has been the basi for their export shall be relieved from duties and taxes; provided, however, that duties and taxes not paid</p>

<p>on alaabta ceeriin sida ku cad qodobada Ku Dhawaaqida Qorshayaasha Dhiirrigelinta Duty Ganacsiga Dhoofinta waa la id.</p> <p>3/ Muddada lagu sheegay farqada (2) ee kan Qodobka waxaa lagu kordhin karaa codsiga cid danaynaysa sababo macquul ah.</p>	<p>on the raw materials as per the provisions of the Export Trade Duty Incentive Schemes Proclamation shall be pa id.</p> <p>3/The period specified in sub-article (2) of this Article may be extended at the request of the interested party on justifi able grounds.</p>
<p><u>77. Joojinta Habka</u></p> <p>Habka ku meel gaadhka ah eesoo dejinta ama dhoofinta waxaa la joojin karaa iyadoo lagu dhawaaqo badeecada soo dejinta ama dhoofinta tooska ah ee alaabta</p>	<p><u>77. Termination of the Procedure</u></p> <p>The temporary importation or exportation procedure may be terminated by declaring the goods for outright importation or exportation of the goods subject to</p>
<p><u>CUTUBKA LABA IYO TOBNAAD</u></p> <p><u>DHAMEYSIGA HABKA KASTOOMKA</u></p> <p><u>IYADOO NIDAAMKA IS BEDELKA</u></p> <p><u>MACLUUMAADKA ELECTRONIGA AH</u></p> <p><u>78. Gegeral</u></p> <p>I/Qof kasta oo loo oggolaaday inuu isticmaalo nidaamka is-weydaarsiga macluumaadka elegtarooniga ah ee ay soo saartay Hay'addu waxa laga yaabaa, si elektaroonig ah:</p> <p>a) in la habeeyo oo soo gudbiyo warbixinaha imaanshaha ama ka bixista habka gaadiidka iyo dadka safarka ah ee lagu qaado doonta ama alaabada la raray;</p> <p>b) Nidaamyada kastamka oo dhameystiran;</p> <p>c) lacag bixinta saamayn; iyo</p> <p>d) Helitaanka amarka siidaynta alaabta.</p> <p>2/ Istimaaalka habka is-weydaarsiga macluumaadka elektaroonigga ah ee ku xusan qodob-hoosaadka (1) ee qodobkan waxa ka mid ah soo bandhigida dukumentiyada taageeraya qaab elegtroonig ah.</p> <p>3/ Hay'addu waa inay fududaysaa isticmaalka elektarooniga ah. nidaamka is-weydaarsiga macluumaadka ee hay'adaha dawladda ee ay khusayso iyo hay'adaha maaliyadeed si ay u</p>	<p><u>CHAPTER TWELVE</u></p> <p><u>COMPLETION OF CUSTOMS PROCEDURE THROUGH ELECTRONIC INFORMATION EXCHANGE SYSTEM</u></p> <p><u>78. Gegeral</u></p> <p>I/Any person who is authorized to use the electronic information exchange system developed by the Authority may, electronically:</p> <p>a) process and submit reports on the arrival or departure of a means of transport and travelers taken on board or goods loaded;</p> <p>b)complete customs formalities;</p> <p>c) effect payments; and</p> <p>d) Receive order of release of goods.</p> <p>2/ The use of the electronics information exchange system under sub-article (I) of this Article includes the presentation of supporting documents electronically.</p> <p>3/ The Authority shall facilitate the use of its electronic. information exchange system by the relevant government agencies and financial institutions to enable the provision of</p>

<p>suurtageleyaan bixinta adeegga daaqadda kaliya ee la xidhiidha soo dejinta iyo dhoofinta alaabta.</p>	<p>single window service with respect to the importation and exportation of goods.</p>
<p><u>79/RegistratioQ ee Isticmaalayaasha</u></p> <p>Qof kasta oo danaynaya inuu helo oggolaansho si uu u isticmaalo nidaamka sarrifka elektarooniga ah ee Hay'adda waa in laga diwaan galiyo Maamulka marka:</p> <p>1/ ku rakibida tas-hiilaadka macluumaadka ee elektarooniga ah oo buuxinaya heerka ay dejisay Hay'addu;</p> <p>2/ hubinta u hoggaansanaanta isticmaalka iyo amniga shuruudaha isweydaarsiga macluumaadka elektrooniga ah</p> <p>3/ xaqiijinta in saxeexa dhijitaalka ah aanu isticmaali karin qof kale oo loo idmaday;</p> <p>4/xaqiijinta in haddii saxiixa dhijitaalka ah loo isticmaalo aqof aan ahayn qofka loo idmaday, infonn Maamulka isla markiiba; iyo</p> <p>5/ saxiixida heshiiska ay diyaarisay Hay'adda.</p>	<p><u>79/RegistratioQ of Users</u></p> <p>Any person interested to secure authorization to use the electronic exchange system of the Authority shall be registered with the Authority upon:</p> <p>1/ installing an electronic information exchange facility that meet the standard set by ,the Authority;</p> <p>2/ assuring compliance with the usage and security ' requirements of the electronic information exchange</p> <p>3/ confirming that the digital signature may not be used by a person other the authorized person;</p> <p><u>4</u>/confirmation that if the digital signature is used by a person other than the authorized person, to infonn the Authority immediately; and</p> <p>5/ signing the agreement prepared by the Authority.</p>
<p><u>80.Diridda iyo Helitaanka Farriimaha Elektarooniga ah</u></p> <p>1/ Warbixin kasta oo lagu soo diro isticmaalka Nidaamka isdhaafsiga macluumaadka ee maamulka waa in lagu lifaaqaa saxiixa dhijitaalka ah ee la oggolaaday.</p> <p>2/Macluumaad kasta oo elektaroonig ah,waxaa loo arkaa in la soo diray haddii ay jirto waxaa soo diray asal-bixiye ama qof lahaa Awoodda lagu matalo magaca abuuraha ee ixtiraamka isgaarsiintaas.</p> <p>3/Halkan Hay'adda iyo isticmaaleha diiwaangashan aysan haysan ku heshiiyey in qirasho ah in la helo isgaarsiinta elektiroonigga ah ayaa la bixiyaa si gaar ah</p>	<p><u>80.Sending And Receipt Of Electronics Messages</u></p> <p>1/ Any information sent through the use of the Authority's electronic information exchange system shall attached with the authorized digital signature.</p> <p>2/Any electronic ,information is deemed to be sent if it was sent by the originator or by a person who had the authority to act on behalf of the originator in respect of that communication.</p> <p>3/Where the Authority and registered user have not agreed that an acknowledgement of receipt of electronics communication be given in a particular</p>

<p>foomka, qirasho ayaa laga yaabaa inuu bixiyo qof kasta isgaarsiinta, ama habdhaqan ku filan in la tilmaamo in isgaarsiinta elektarooniga ah la helo.</p> <p>4/Halka ay Hay'adda iyo isticmaalaha diiwaangashan ay haystaan lagu heshiiyey in isgaarsiin elektaroonig ah uu noqdo ku xidhan helitaanka qirashada, sida isgaarsiinta elektarooniga ah waa in loo arkaa in aan la soo diray haddaan ictiraafku jirin sidaas lagu helay waqtigii lagu heshiiyey.</p>	<p>form, an acknowledgement may be given by any communication, or by a conduct sufficient to indicate that the electronic communication is received.</p> <p>4/Where the Authority and the registered user have agreed that an electronic communication shall be binding on the receipt of an acknowledgement, such electronic communication shall be deemed not to have been sent unless the acknowledgement has been so received within the time agreed upon.</p>
<p><u>81. xaqiijinta Macluumaadka Elektarooniga ah</u></p> <p>Maamulka ayaa laga yaabaa inuu u baahdo soo gudbinta asalka dukumentiyada si loo hubiyo xaqiiqada elektiroonigga ah xogta la kala qaado.</p> <p><u>82. Isticmaalka Dukumentiyada Warqadaha</u></p> <p>I/ Halka isticmaaluhu iyo Hay'addu aanay diri karin ama ku helaan macluumaadka si elektaroonig ah sababtoo ah guul darrida nidaamka is-weydaarsiga macluumaadka elektarooniga ah, waxay waxaa laga yaabaa in midba midka kale kula xiriiro warqad dukumentiyada.</p> <p>2/ Iyadoon loo eegin qodob hoosaadka (I) ee Maqaalkan, isticmaalayaashu waxay fulinayaan kastamka caadiga ah hababka elektarooniga ah marka elektarooniga ah nidaamka shaqeeya.</p>	<p><u>81. verification of Electronics Information</u></p> <p>The Authority may require the submission of original documents to check the veracity of electronically transmitted information.</p> <p><u>82. Use of Paper Documents</u></p> <p>I/ Where the user and the Authority cannot send or receive information electronically due to failure of the electronic information exchange system, they may communicate with each other by paper documents.</p> <p>2/ Notwithstanding the provisions of sub-article (I) of this Article, the users shall perform the usual customs procedures electronically when the electronic system works.</p>
<p><u>83./ Ka joojinta isticmaalka Right iyo baabi'inta Re2jstration</u></p>	<p><u>83./ Suspegsion of Use Right and Cancelation of Reggistration</u></p> <p>1/ Where any user of the Authority's electronics</p>

1/ Meesha isticmaale kasta oo Elektarooniga ah ee Maamulka nidaamka is-weydaarsiga macluumaadka ayaa ku guuldareystay inuu u hoggaansamo qodobbada heshiiska lala galay Awood, xuquuqdiisa isticmaal waa la laalayaa ilaa uu ka gaaro waxay saxaysaa khaladaadka dhacay muddada gudaheeda Hay'addu ku qeexday.

2/ Hay'addu waxay baabi'in kartaa diiwaan gelinta isticmaalaha ee nidaamka isweydaarsiga macluumaadka elektaroonigga ah meesha:

- a) waxa la caddeeyey in diwaangelintu ku salaysnaa macluumaad been ah oo uu soo gudbiyay isticmaaluhu;
- b) isticmaaluhu wuu ku guul daraystay inuu saxo khaladaadka sababayJoojinta waqtiga la cayimay iyadoo la raacayoilaa farqada (I) ee qodobkan;
- c) isticmaalaha waxaa lagu xukumay dembiku kacay xadgudub ku ah sharciga ustamka ama a jebinta kalsoonida; ama
- d) ganacsigii adeegsaduhu waxa uu joojinayaa shaqada sabab kasta.

3/Hay'addu waa in ay ka hor intaysan qaadin tallaabo joojinta isticmaalka xaqa ama burin amadiiwaangelinta Qodobkan, ogaysii isticmaalaha, gudahaqoritaanka, sababaha loo qaaday tallaabada oo bixiisaga fursad uu ku soo bandhigo ra'yigiisa.

CUTUBKA SADDEX IYO TOBNAAD

NIDAAMKALA FUDUDEEYAY KAMIDKA

84. Dadka Idman

information exchange system fails to comply with the terms of the agreement entered with the Authority, his use right shall be suspended until he rectifies the irregularities within the period specified by the Authority.

2/ The Authority may cancel the registration of a user of the electronics information exchange system where:

- a) it is proved that the registration was based on false information submitted by the user;
- b) the user fails to rectify the irregularities caused the suspension with the time specified pursuant to sub-article (I) of this Article;
- c) the user has been convicted for an offence committed in violation of ustoms law or a breach of trust; or
- d) the business of the user ceases operation for any reason.

3/The Authority shall, before taking an action of suspension of use right or cancelation or registration under this Article, notify the user, in writing, the reasons for taking the action and give him the opportunity to present his opinion.

CHAPTER THIRTEEN

SIMPLIFIED CUSTOMS PROCEDURE

84. Authorized Persons

1/The application of simplified customs procedure shall be allowed for selected and registered persons upon fulfilling criteria specified by the Authority.

2/ The Authority shall give special consideration to

<p>I/Codsiga nidaamka kastamka ee la fududeeyay waa in loo oggolaadaa dadka diiwaangashan marka la buuxiyo shuruudaha ay Hay'addu sheegtay.</p> <p>2/ Hay'addu waxay tixgelin gaar ah siinaysaa dhoofiyeyaasha iyo soosaarayaasha dejinta shuruudaha ee xulashada dadka idman.</p> <p>85. <u>Habka La Fududeeyay ee Cadaymaha Alaabaha</u></p> <p>Habka la fududeeyay ee ku dhawaaqista alaabta waxaa ku jiri karakuwan soo socda:</p>	<p>exporters and manufacturers in setting the criteria for the selection of authorized persons.</p> <p>85. <u>Simplified Procedure for Goods Declaration</u></p> <p>Simplified procedure for goods declaration may include the following:</p>
<p>I/ sii daynta alaabta ku saabsan bixinta macluumaadka ugu yar ee lagama maarmaanka u ah in lagu aqoonsado alaabta iyo ogolaan dhamaystirka xiga ee kudhawaaqida alaabta kama dambaysta ah;</p> <p>. 2/ ogolaanshaha badeecooyinka la isku daray ee dhammaan soo dejinta ama dhoofinta muddo cayiman halkaas oo alaabo yaallo soo dejinta ama dhoofinta si joogta ah isla qof;</p> <p>3/ Oggolaanshaha xaraynta alaabta ku dhawaaqida by Macnaha gelitaanka diiwaanka cidda idman qofka la taageeri doono ka dib a ku dhawaaqida alaabta kaabista.</p> <p>86. <u>Habka la Fududeeyay ee Badeecooyinka</u></p> <p>Habka la fududeeyay ee alaabta lagu nadiifinayo waa in oo ka kooban hab u ogolaanaya nadiifinta eeAlaabada goobta ganacsi ee wariyaha ama mid kalemeel ay ogolaato Hay'addu.</p>	<p>I/ release of the goods on the provision of the minimum information necessary to identify the goods and permit the subsequent completion of the final goods declaration;</p> <p>. 2/ allowing consolidated goods declaration for all imports or exports in a given period where goods are imported or exported frequently by the same person;</p> <p>3/ allowing the lodgment of goods declaration by means of an entry in the records of the authorized person to be supported subsequently by a supplementary goods declaration.</p> <p>86. <u>Simplified Procedure for Clearance of Goods</u></p> <p>Simplified procedure for clearance of goods shall consist of a procedure that allows the clearance of goods at the declarant's business premises or another</p>

	place authorized by the Authority.
<p><u>87. Nidaamka Kastamka Ee Is-Qiimaynta Cashuuraha Iyo Masuuliyada</u></p> <p>Maamulka ayaa laga yaabaa inuu ogolaado isticmaalka qofka idman diiwaanka ganacsi si ay u qiimeeyaan waajibaadka iyo canshuuraha deymahaiyo, meesha ku habboon, si loo hubiyo u hoggaansanaanta kuwa kale shuruudaha kastamka.</p> <p><u>88. Xakamaynta Kastamka Hanti-dhawrka</u></p> <p>Hay'addu waa inay u isticmaashaa ilaalinta kastamka hanti dhawrka nafteda ku qanac sida saxda ah iyo xaqiiqada dhabta ah ee ku dhawaaqida alaabta la fududeeyay oo la waafajiyay shuruudaha kale ee kastamka iyada oo loo marayo imtixaanka buugaagta khuseeya, diiwaanka, nidaamyada ganacsiga iyo xogta ganacsi ee uu hayo qofka idman .</p>	<p><u>87. Self-Assessment Of Customs Duty And Tax Liabilities</u></p> <p>The Authority may allow use of the authorized person's commercial record to self-assess duty and tax liabilities and, where appropriate, to ensure compliance with other Customs requirements.</p> <p><u>88. Audit Based Customs Control</u></p> <p>The Authority shall use audit based customs control to satisfy itself as to the accuracy and authenticity of simplified goods declarations and compliance with other customs requirements through the examination of the relevant books, records, business systems and commercial data held by the authorized person .</p>
<p><u>QAYBTA AFRAAD</u> <u>CASHUURTA IYO CASHUURTA KASTOOMKA</u> <u>CUTUBKA KOOWAAD</u> <u>GO'aaminta YALUE DUTIABLE</u> <u>89. Mabaadiida</u></p> <p>1/ Qiimaha waajibka ah ee ujeedooyinka codsashada tariifada kastamka iyo xisaabinta kharashyada kale ee soo dejinta,</p>	<p><u>PART FOUR</u> <u>CUSTOMS DUTIES AND TAXES</u> <u>CHAPTER ONE</u> <u>DETERMINATION OF DUTIABLE VALUE</u> <u>89. Principles</u></p> <p>1/ The dutiable value for the purposes of applying the \ customs tariff and calculating other import charges,</p>
<p>iyo sidoo kale in lagu dabaqo tallaabooyin aan taciif ahayn waxaa qeexaya sharciyada lagu maamulayo ganacsiga shisheeye lagu go'aamiyey si waafaqsan qodobbada tan Qayb 2/ Qiimaha waajibka ah ee hoolka alaabada la soo dejiyo waa wadarta qiimaha dhabta ah ee alaabta ilaa gelitaanka kowaad farta ku fiiq dhulka kastamka Itoobiya.</p>	<p>as well as for applying non-tariff measures prescribed by laws governing foreign trade shall be determined in accordance with the provisions of this Part.</p> <p>2/ The dutiable value for imported goods shall be the actual total cost of the goods up to the first entry point to the customs territory of Ethiopia.</p>

<p>3/Qiimaha ku waajibka ah ee alaabta dhoofintu waa kharashka dhabta ah ee alaabta ilaa ka bixitaanka ugu dambeeya barta kastamka Itoobiya.</p> <p>4/ Hay'addu waa in ay soo saartaa awaamiir ku saabsan habka ku dhaqanka hababka qiimaynta ee lagu qeexay Baaqan, iyo in lagu qoro habab kale si lagu dabaqi karo kiiska halka hababka lagu qeexay Baaqan ma noqon karto codsatay oo lagu dabaqi karo kiiska gacan labaad alaab.</p> <p>5/ Hay'addu waa in ay abaabushaa saldhig xogeed oo awood u leh isaga oo go'aaminaya cashuuraha iyo cashuuraha la soo dejiyo Alaabada ku saleysan th waa ku dhawaaqida, halka waajibbaadka canshuurahana laguma go'aamin karo wax kala iibsigaqiimaha.</p>	<p>3/The dutiable value for export goods shall be the actual total costs of the goods up to the final exit point from the customs territory of Ethiopia.</p> <p>4/ The Authority shall issue directive on the manner of application of the valuation methods stipulated in this Proclamation, and to prescribe other methods to be applicable in the case where the methods stipulated under this Proclamation could not be applied and be applicable in the case of second hand goods.</p> <p>5/ The Authority shall organize a data base that enables him to determine the duties and taxes of imported goods based on th is Proclamation, where the duties and taxes cannot be determined based on transaction value.</p>
<p><u>90 Qiimaha Ganacsiga</u></p> <p>Qiimaha wax kala iibsiga ee alaabta la soo dejiyo waa inay noqotaa qiimaha wax kala iibsiga ee run ahaantii la bixiyay ama lagu bixinayo alaabta marka loo dhoofiyo Itoobiya, iyo la hagaajiyo halka loo baahdo, sida ku cad qodobka 97aad Bayaan ; hase yeeshee, haddii:</p> <p>a) Ma jiraan wax xaddidaad ah oo ku saabsan tuurista ama isticmaalka ee alaabta iibsadaha, oo aan ka ahayn xayiraadaha lagu soo rogay sharci ama go'aamo gaar ah oo la soo saaray ku salaysan sharcigan, xadka juqraafiga aagga laga yaabo in alaabta dib loo iibiyo ama lagu xaddido taas oo laga yaabo inaysan si weyn u saameynin qiimaha alaab;</p> <p>b) Iibka ama qiimaha alaabtu kuma xidhna shuruudo ama xaddidaadyo kuwaas oo a qiimaha lama go'aamin karo;</p>	<p><u>90. Transaction Value</u></p> <p>liThe transaction value of imported goods shall be the transaction value that is actually paid or payable for the goods when sold for export to Ethiopia, and adjusted where necessary, as set forth in Article 97 ofthis Proclamation; provided, however, that:</p> <p>a) there are no restrictions as to th disposal or use of the goods by the buyer, other than r~strictions imposed by law or by particular decisions issued based on such law, a limit in the geographical area in which the goods may be resold or limits that may not substantially affect the value of the goods;</p>

<p>c) ma jiro qayb ka mid ah dakhliga soo socda dib u iibinta, tuurista ama isticmaalka alaabta iibsadaha si toos ah ama si aan toos ahayn ugu soo ururi kara iibiyaha,</p> <p>d) halka iibsadaha iyo iibiyuhu ay qaraabo yihiin,</p>	<p>b) the sale or price of the goods is not subject to some conditions or restrictions for which a value cannot be determined;</p> <p>c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer may accrue directly or indirectly to the seller,</p> <p>d) where the buyer and seller are related, the</p>
<p>qiimaha wax kala iibsiga waxaa loo tixgelin doonaa sida saldhig u ah qiimaynta xilka haddii la aqbalayo by Maamulka.</p> <p>2/Iibiyaha iyo iibiyaha waxaa loo qaadanayaa in lala xiriirinayo haddii:</p> <p>a) midkood waa sarkaal ama agaasime kuwa kale ganacsiga;</p> <p>b) inay yihiin shuraako ganacsi oo sharci ah oo la aqoonsan yahay;</p> <p>c) waxay leeyihiin xidhiidh loo-shaqeeyaha iyo loo-shaqeeyaha;</p> <p>d) Mid ka mid ah ayaa si toos ah ama si dadban u haysta, ilaaliya ama haysta boqolkiiba 5 ama in ka badan saamiyada ama saamiyada ganacsiga kale;</p> <p>e) midkood si toos ah ama si dadban ayuu kan kale u maamulaa;t) labadoodaba waxaa si toos ah ama si dadban u maamula qolo saddexaad;</p> <p>g) labadoodaba si toos ah iyo si dadbanba waxay u maamulaan saddex meelood meel xafad; ama</p> <p>h) waxay ku xidhan yihiin qaraabo kiil ama qaraabo ilaa heerka labaad.</p> <p>3/ In la baaro dhibaatooyinka ku xeeran iibka udhexeeya iibsadaha iyo iibiyaha ee ay qaraabo yihiin.waxay muujinaysaa in xidhiidhku aanu saamayn qiimihii, wax kala iibsiga waa la aqbali doonaa.</p> <p>4/Halka ay jiraan sababo loo tixgeliyo in xiriirka iibka iyo iibsadaha ayaa saameeyay qiimaha, Hay'addu waa in ay la xiriirto si la mid ah soo dejiye.</p>	<p>transaction value shall be considered as the basis for valuation of duty if it is accepted by the Authority.</p> <p>2/A buyer and a seller shall be deemed to be related if:</p> <p>a) one of them is an officer or director of the other's business;</p> <p>b) they are legally recognized partners in business;</p> <p>c) they have employer-employee relationship;</p> <p>d) one of them directly or indirectly owns, controls or holds 5 percent or more of the outstanding voting stocks or shares of the other's business;</p> <p>e) one of them directly or indirectly controls the other;</p> <p>f) both of them are directly or indirectly controlled by a third party;</p> <p>g) both of them directly or indirectly control a third party; or</p> <p>h) they are related by consanguinity or affinity up to the second degree.</p> <p>3/ Where an examination of the circumstances surrounding a sale between a buyer and a seller who are related shows that the relationship did not influence the price, the transaction value shall be accepted.</p> <p>4/Where there are grounds for considering that the relationship of the seller and the buyer influenced the</p>

<p>5/Qiimaha wax kala beddelashada badeecadaha haddii ay dhacdo iib ka dhexeeya dadka ay qaraabo yihiin waa in la aqbalo marka soo dajisuhu uu caddeeyo in qiimahaasi uu si dhow ugu dhow yahay</p> <p>a) qiimaha wax kala iibsiga ee iibka, u dhexeeya iibsada iyo iibiyeyaasha aan qaraabada ahayn, ee identi al ama kuwa la mid ahbadeecadaha loo dhoofiyo Itoobiya isla muddadaas;</p> <p>b) Qiimaha wax kala iibsiga ee alaabta isku midka ah ama la midka ah sida lagu qeexay qodobka 93 ee bayaankan; ama</p> <p>c) Qiimaha wax kala iibsiga ee alaabta isku midka ah ama la midka ah sidalagu go'aamiyey qodobka 94aad ee bayaankan.</p>	<p>price, the Authority shall communicate same to the importer.</p> <p>5/The transaction value of goods in case of a sale between related persons shall be acceptable where the importer can prove that such value closely approximates</p> <p>a) the transaction value in sales, between buyers and sellers who are not related, of identical or similar goods for export to Ethiopia during the same period;</p> <p>b) the transaction value of identical or similar goods as determined under Article 93 of this Proclamation; or</p> <p>c) the transaction value of identical or similar goods as determined under Article 94 of this Proclamation.</p>
<p>6/ Marka la dabaqayo imtixaanaadka sida ku cad qodobka (5) ee kan Qodobka, xisaabinta saxda ah waa in la qaadaa si cad Farqiga u dhexeeya heerarka ganacsiga, heerka tirada qaddarka ku habboon ee la go'aamiyey sida ku cad qodobka 96aad ee ku dhawaaqistan iyo kharashaadka ku baxay iibiyuhu iibka kaas oo isaga iyo iibsadaha aanay isku xidhnayn iyo halkaas oo kharashyadan oo kale aysan ku bixin iibiyuhu iibkakaas oo isaga iyo iibsadaha ay qaraabo yihiin.</p> <p>7/ Imtixaannada ku xusan farqada (5) ee qodobkanwaa in loo adeegsadaa hindisaha soo dejiyaha Ujeedada isbarbardhigga.</p> <p><u>91. Valuatjon of Alaabta Ideptical</u></p> <p>1/ Halka qiimaha wax kala iibsiga ee alaabta la soo dejiyo laguma qeexi karo qodobka 90aad ee</p> <p>Baaqan, waxaa lagu go'aamin doonaa qaadashada</p> <p>Qiimaha wax kala iibsiga ee alaabta isku midka ah ee lagu iibiyo loo dhoofiyo .Itoobiya isla heer ganacsi iyo in badan oo isku mid ah oo ku saabsan ama ku saabsan</p>	<p>6/ In applying the tests under sub-article (5) of this Article, due account shall be taken of demonstrated differences in commercial levels, quantity levels the appropriate amount determined pursuant to Article 96 of this Proclamation and costs incurred by the seller in sales in which he and th buyer are not related and where such costs are not incurred by the seller in sales in which he and the buyer are related.</p> <p>7/ The tests set forth under sub-article (5) of this Article shall be used at the initiative of the importer for comparison purpose.</p> <p><u>91. valuation of Ideptical Goods</u></p> <p>1/ Where the transaction value of imported goods cannot be determined on the basis of Article 90 of this Proclamation, it shall be determined by taking the transaction vaieu of identical goods sold for</p>

<p>isla mar ahaantaana alaabta la qiimeeyo.</p> <p>2/ Meesha ay suurto gal tahay in la go'aamiyo wax kala iibsiga qiimaha si waafaqsan qodob-hoosaadka (I) ee qodobkan. qiimaha wax kala iibsiga ee alaabta isku midka ah ee lagu iibiyo a heer ganacsi oo kala duwan ama tiro kala duwan by samaynta hagaajinta si loo tixgeliyo khilaafaadka loo nisbeeyo heerka ganacsiga ama tirada.</p> <p>3/ Halka qiimaha wax kala iibsiga uu ku jiro kharashyada loo tixraacayo ee qodobka 96 (I) ee bayaankan, sixitaanka waa in ay tixgeliyaan kala duwanaanshaha gaadiidka.rarista, dejinta, maaraynta iyo kharashka caymiska oo la xidhiidha daabulka badeecadaha la soo dejiyo iyo tan alaabta la midka ah ee dekedda laga soo galo dhulka kastamka kaas oo ka dhalan kara kala duwanaansho fogaansho iyo gaadiid.</p>	<p>export to .Ethiopia at the same commercial level and in substantially the same quantity at or about the same time as the goods being valued.</p> <p>2/ Where it is impossible to determine the transaction value in accordance with sub-article (I) of this Article, the transaction value of identical goods sold at a different commercial level or in different quantities by making adjustments to take account of differences attributable to the commercial level or to the quantity.</p> <p>3/ Where the transaction value includes costs referred to . in Article 96 (I) of this Proclamation, the adjustment shall take into account the differences in transport, loading, unloading, handling and insurance costs associated with the transport of the imported goods and that of the identical goods to the port of entry into the customs territory wh ich may arise from differences in distance and means of transport.</p>
<p><u>92. Qiimaynta Alaabta La Midka Ah</u></p> <p>Marka qiimaha badeecadaha dibadda laga keeno aan lagu kala saari karin iyadoo loo cuskanayo qodobka 90-aad iyo qodobka 91-aad ee bayaankan, waxaa lagu go'aamin doonaa in la qaato qiimaha wax kala beddelashada badeecadaha la midka ah ee loo dhoofiyo Itoobiya isla heerka ganacsiga. iyo in badan oo isku mid ah oo isku mid ah ama qiyaastii isla wakhtiga alaabta la qiimeeyo.</p> <p>2/ Marka ay suurto gal tahay in la go'aamiyo qiimaha wax kala iibsiga si waafaqsan farqada (1) ee qodobkan, qiimaha wax kala iibsiga alaabta sirriiliga ah ee lagu iibiyo heer ganacsi oo ka duwan ama tiro kala duwan iyadoo la samaynayo adjustments si loo xisaabiyo kala duwanaansho loo nisbayn karo. ilaa heer ganacsi ama tiro ahaan.</p>	<p><u>92. Valuation Of Similar Goods</u></p> <p>1/Where the transaction value of imported goods cannot be detennined on the basis of Article 90 and Article 91 of this Proclamation, it shall be determined by taking the transaction value of similar goods sold for export t to Ethiopia at the same commerc ial level and in substantially the same quantity at or about the same time as the goods being valued.</p> <p><u>2/</u> Where it is impossible to determine the transaction value in accordance with sub-article (I) of this Article, the transaction value of sirrilar goods sold at a different commercial level or in different quantities by making adj ustments to take account of differences attributable to the commercial level or to the quantity.</p>

<p>3/ Meesha wax kala iibsiga wal ue ay ku jiraan kharashyada la tixraacayosida ku cad qodobka e 96 (I) ee bayaankan waxka bedelka Waxaan tixgelin doonaa kala duwanaanshaha gaadiidka. rarista, dejinta, maaraynta iyo kharashyada caymiska oo la xidhiidha daabulka badeecadaha la soo dejiyo iyo tan alaabta la midka ah ee dekedda laga soo galogudaha kastamka kaas oo laga yaabo inuu ka soo baxokala duwanaanshaha fogaanta iyo habka gaadiidka.</p>	<p><u>3/</u> Where the transaction value includes costs referred to in Article 96 (I) of this Proclamation the adjustment shall take into account the differences in transport loading, unloading, handling and insurance costs associated with the transport of the imported goods and that of the identical goods to the port of entry into the customs territory which may arise from differences in distance and means of transport.</p>
<p><u>93. Deductive Value Method</u></p> <p>I/ Halka qiimaha wax kala iibsiga ee alaabta la soo dejiyo lama go'aamin karo sida ku cad qodobka 90 ilaa Qodobka 92aad ee bayaankan, ayaa lagu qeexi doonaa iyadoo la isticmaalayo qiimaha halbeegga alaabta la soo dejiyo, alaab isku mid ah ama la mid ah oo laga keeno ama ku saabsan Isla mar ahaantaana alaabta la qiimeeyay iyo kuwaas oo ah Itoobiya oo lagu gaday wadankoodii asalka ahaa ee ugu waynaa isu geynta tirada dadka aan ehelka ahayn iibiyaha; si kastaba ha ahaatee, waa in qiimuhu ahaado waxaa hoos u dhigay:</p>	<p><u>93. Deductive Value Method</u></p> <p>I/ Where the transaction value of imported goods cannot be determined as set forth from Article 90 to Article 92 of this Proclamation, it shall be determined by using the unit price of the imported goods, identical or similar goods imported at or about the same time as the goods being valued and which are sold in Ethiopia in their original state in the greatest aggregate quantity to persons who are not related to the seller; provided, however, that the price shall be reduced by:</p>
<p>a) Qadarka komishanka sida caadiga ah la bixiyo ama faa'iido iyo kharash guud oo la mid ah inta badan ka muuqda iibka gudaha Itoobiya ee badeecadahaas;</p> <p>b) Kharashka caadiga ah ee gaadiidka, caymiska iyo Kharashyada kale ee dib loo dhigay ee lagu galayo Itoobiya alaabta; iyo</p> <p>c) Cashuuraha soo dejinta, cashuuraha iyo kharashyada kale ee lagu bixinayo ixtiraamka alaabta.</p> <p>2/ Haddii ay dhacdo in badeecadaha la soo dejiyo ay isku mid yihiin ama la mid yihiin Badeecadaha la soo dejiyo laguma iibiyo Itoobiya goorta iyo ku dhawaadba Isla mar ahaantaana, sida badeecada la qiimeeyo,</p>	<p>a) the amount of commission usually payable or the profit and general expense equal to that usually reflected in sales within Ethiopia of such goods;</p> <p>b) the usual charges for the transport, insurance and other related costs to be incurred within Ethiopia for the goods; and</p> <p>c) import duties, taxes and other charges payable with respect to the goods.</p>

<p>Qiiimaha kastamka in lagu go'aamiyo sida hoos timaada qodobka (I) ee qodobkan waa in lagu saleeyaa qiiimaha halbeegga ah alaab la mid ah ama kuwa la mid ah oo dibadda laga keeno oo lagu iibiyo Itobiya oo ku sugan wadankoodii asalka ahaa muddo gudaheed farqi aan ka badnayn saddex bilood.</p> <p>3/ Haddii badeecadaha la soo dejiyo iyo kuwa la mid ah ama kuwa la midka ah aan lagu iibin asalkooda gobolka, qiiimaha wax kala iibsiga ee lagu xukumayo hoos farqada (1) ee qodobkan waxa lagu xisaabinayaa ka jarista qiiimaha dheeraadka ah ee ka dhashay ka baaraandegidda xiga ee alaabta.</p>	<p>2/ In case where the imported goods, identical or similar imported goods are not sold in Ethiopia at or about the same time, as the goods being valued, the customs value to be determined under sub-article (I) of this Article shall be based on the unit price of the identical or similar imported goods which are sold in Ethiopia in their original state within a period having a time difference not longer than three months.</p> <p>3/ In case where the imported goods and identical or similar imported goods are not sold in their original state, the transaction value to be determined under sub-article (1) of this Article shall be calculated by deducting the additional value resulting from the subsequent processing of the goods.</p>
<p>94. Habka qiimaha la xisaabiyay</p> <p>I/Halka ay tahay wax kala iibsiga val ue ee alaabta la soo dejiyo lama go'aamin karo sida ku cad qodobka 90 ilaa Qodobka 93aad ee bayaankan, waxa uu ku salaysnaan doonaa a qiiimaha la xisaabiyay, oo ka kooban wadarta:</p> <p>a) kharashka wax soo saarka ama habaynta alaab;</p> <p>b) cadad ka dhigan kharashaadka guud iyo faa'iido u dhiganta tan inta badan ka muuqata iibka alaab isku dabaq ah ama nooc ay leeyihiin soosaarayaashadalka laga dhoofiyo; iyo</p> <p>c) gaadiidka, rarista, dejinta, maaraynta iyo kharashyada caymiska ee la xidhiidha gaadiidka badeecadaha u socda dekedda laga soo galo kastamka dhulka Itoobiya.</p> <p>2/ Marka la xaqiijiyo, ogolaanshaha soo saaraha. xogta lagama maarmaanka u ah go'aaminta qiiimaha kastamka si waafaqsan qodobbada qodobkan, xukuumadda ay khusayso waa in lagu wargeliyaa hay'adda soo saaraha dalka hore u soco oo waa in la hubiyaa in aanay diidanaynxaqiiijinta sida.</p>	<p>94. Computed value Method</p> <p>I/Where the transaction value of imported goods cannot be determined as set forth from Article 90 to Article 93 of this Proclamation, it shall be based on a computed value, consisting of the sum of:</p> <p>a) the cost of manufacturing or processing of the goods;</p> <p>b) an amount representing the general expenses and profit equal to that usually reflected in the sale of goods of the same class or kind by producers in the country of export; and</p> <p>c) the transport, loading, unloading, handling and insurance costs associated with the transport of the goods to the port of entry into the customs territory of Ethiopia.</p> <p>2/ In verifying, with the consent of the manufacturer. data necessary for determining customs value pursuant to the provisions of this Article, the relevant government body of the manufacturer's country shall be informed in</p>

	advance and shall be ascertained that it does not object such verification.
<p><u>95. Habka dib u dhaca</u></p> <p>1/ Meesha qiimaha wax kala iibsiga ee alaabta la soo dejiyo aanay Karin lagu go'aamiyo sida ku cad qodobka 90aad ilaa Qodobka 94-aad ee bayaankan, waa uu sii xidhnaan doonaa iyadoo lagu saleynayo xogta laga helayo Itoobiya iyo adeegsiga hababka loo siman yahay oo waafaqsan guud ahaan mabaadi'da ku jira qodobbada bayaankan</p> <p>2/Qof-soodejiyuhu, marka uu codsado, waxaa lagu wargelinayaa, qoraal, qiimaha wax kala iibsiga ee lagu go'aamiyay qodob hoosaadka (I) ee qodobkan iyo habka loo isticmaalo.</p> <p><u>96. Kharashyada Lagu Darayo Qiimaha kala iibsiga</u></p> <p>1/ In la go'aamiyo qiimaha kastamka badeecadaha la soo dejiyo si waafaqsan qodobka 90-aad ee bayaankan. kharashyada soo socda waa in lagu daraa qiimaha dhab ahaantii la bixiyay ama lagu bixinayo alaabta la soo dejiyo:</p> <p>a) Kharashaadka uu galay iibsaduhu, oo aan lagu darin qiimaha dhabta ah ee la bixiyay ama lagu bixinayo alaabta, marka loo eego:</p> <p>(1) khidmada iyo kharashka dullaalnimada marka laga reebo guddiga iibsashada;</p> <p>(2) Qiimaha baakadaha kuwaas oo loola dhaqmo sida qayb muhiim ah, ujeedooyin kastam, ee t</p>	<p><u>95. fallback Method</u></p> <p>1/ Where the transaction value of imported goods cannot be determined under the provisions from Article 90 to Article 94 of this Proclamation, it shall be determined based on the data available in Ethiopia and using equitable methods consistent with the general principles embodied in the provisions of this Proclamation.</p> <p>2/The importer shall, when it so requests, be informed, in writing, of the transaction value determined under the provisions of sub-article (I) of this Article and the method used thereto.</p> <p><u>96. Costs to be Included in Transaction value</u></p> <p>1/ In determining the customs value of imported goods in accordance with Article 90 of this Proclamation, the following costs shall be added to the price actually paid or payable for the imported goods:</p> <p>a) expenses incurred by the buyer, and not included in the price actually paid or payable for the goods, in respect of:</p> <p>(1) Commission and brokerage charges except buying commission;</p> <p>(2) the cost of packages which are treated as integral part, for customs purposes, of t</p>
<p>(3) qiimaha baakadaha, w/d iyada foosha ama alaabta;</p> <p>(4) gaadiidka, rarista, dejinta, maaraynta iyo kharashyada caymiska ee la xidhiidha gaadiidka badeecadaha u socda dekedda laga soo galo kastamka dhul;</p> <p>(5) iyadoon loo eegin qodobbada qodob-hoosaadka</p>	<p>(3) the cost of packing, w/d her for labor or materials;</p> <p>(4) the transport, loading, unloading, handling and insurance costs associated with the transport of the goods to the port of entry into the customs territory;</p> <p>(5) notwithstanding the provisions of sub-article</p>

<p>(I) (a) (4) ee qodobkan halka ay alaabtu yaallo lagu qaado hawo, saddex-meelood meel kharashka la bixiyay gaadiidka hawada;</p> <p>b) kharashka, loo qaybiyey sida ku habboon iyo halka Si toos ah ama si dadban u siinaya iibsadaha oo bilaash ah kharash .ama la dhimay" kharashka isticmaalka alaabta n iyo iibinta dhoofinta alaabta la soo dejiyo, ee ilaa xad in kharashka noocaas ah aan lagu darinqiimaha dhabta ah ee la bixiyay ama la bixin karo, sariir qaybaha iyo walxaha la midka ah, qalabka, midabaynta,caaryada, kabka iyo walxaha la midka ah, alaabta lagu isticmaalo gudaha wax soo saarka alaabta dibadda laga keeno iyo injineernimada horumarinta, shaqada farshaxanka, shaqada naqshadeynta iyo qorshayaasha iyo sawir-gacmeedyo lagu qabtay meel ka baxsan Itoobiya oo lagama maarmaan ah wax-soo-saarka badeecadaha dibadda laga keeno;</p>	<p>(I) (a)(4) of this Article where goods are transported by air, one-third of cost paid for air transport;</p> <p>b) the cost, apportioned as appropriate and where supplied directly or indirectly by the buyer free of charge .or at reduced" costs for use in the products n and sale for export of the imported goods, to the extent that such cost has not been included in the price actually paid or payable, material components and similar items, tools, dyes, moulds, casts and similar items, materials consumed in the production of the imported goods and engineering development, art work, design work and plans and sketches undertaken outside Ethiopia and necessary for the production of the imported goods;</p>
<p>c) royalties ee xuquuqda hantida aqooneed iyo shatiga khidmadaha la xiriira alaabta laga rabo iibsadaha bixinta, si toos ah ama si dadban ~ shuruud ahaan iibinta alaabta, ilaa xad in royalties sida iyo khidmadaha shatiga kuma jiraan qiimaha dhabta ah la bixiyo ama la bixin karo;</p> <p>d) Qiimaha qayb kasta oo ka mid ah dakhliga mid kasta dib u iibinta, tuurista ama isticmaalka alaabta si toos ah ama si aan toos ahayn ugu biira iibiyaha.</p> <p>2/ Ku darida qiimaha dhabta ah ee la bixiyay ama la bixin karo waa in lagu sameeyaa qodobkan iyadoo loo eegayo ujeedo iyo xog la qiyaasi karo.</p> <p>3/ Waxba laguma kordhin karo qiimaha dhabta ah ee la bixiyay ama lagu bixin karo ilaalinta qiimaha kastamka, marka laga reebo ku xusan qodobkan. Lacagahaas oo kale waa la samayn</p>	<p>c) royalties for intellectual property rights and license fees related to the goods that the buyer is required to pay, either directly or indirectly~ as a condition of sale of the goods, to ' the extent that such royalties and license fees are not included in the price actually paid or payable;</p> <p>d) the value of any part of the proceeds of any subsequent resale, disposal or use of the goods that accrues directly or indirectly to the seller.</p> <p>2/ Additions to the price actually paid or payable shall be made under this Arti Ie on the basis of objective and Quantifiable data.</p> <p>3/ No additions may be made to the price actually paid or payable in detennining the customs value, except as</p>

<p>karaa si toos ah ama si dadban warqad credit ama wax kale hab lacag-bixineed oo sharci ahaan la aqbali karo.</p>	<p>provided in this Article. Such payments may be made directly or indirectly by a letter of credit or any other Legally acceptable means of payment.</p>
<p><u>97. Shixnadaha aan lagu darin Trapsactiop valve</u> I/Iyadoo ay bixiso in si gooni ah loo muujiyo qiimaha dhabta ah ee la bixiyay ama la bixin karo, waxa soo socda ma dhici karto lagu daro qiimaha wax kala iibsiga:</p>	<p><u>97. Charges not to be Included in Trapsactiop valve</u> I/Provided that they are shown separately from the price actually paid or payable, the following may not be included in the transaction value:</p>
<p><u>98. Ka Jarista Qiimaha Wax Kala Iibsiga</u> Kuwa soo socda ayaa laga jarayaa qiimaha wax kala iibsiga alaabta la soo dejiyo: 1/kharashka waxyeelada wadooyinka; 2/ Kharashyada khasaaraha ee bakhaarka kastamka; 3/ Qiimaha alaabta khatarta ah ee la burburiyo ama la tuuro haddii kale.</p>	<p><u>98. Deduction from Transaction value</u> The following shall be deducted from the transaction value of imported goods: 1 / costs for damages in routes; 2/ costs for damages in customs warehouse; 3/ the value of dangerous goods destroyed or disposed otherwise.</p>
<p><u>99. Soo Saarista Xog Dheeri Ah Iyo Caddayn</u> 1/Halkan hay'addu sabab ay uga shakido saxnaanta macluumaadka ku saabsan cadeynta amadukumentiyada soo saaray in lagu taageero bayaanka, waxa laga yaabaa in loo baahdo ku-dhawaaqaha inuu soo saaro xog ama caddayn muujinaysa qiimaha wax kala iibsiga ee lagu dhawaaqay waxay ka dhigan tahay lacagta dhabta ah ee la bixiyay ama lagu bixinayo alaabta la soo dhoofiyo 2/Hay'addu, ka dib markii ay hesho wax dheeraad ah macluumaadka weli shaki macquul ah oo ku saabsan saxnaanta qiimaha la sheegay ama maqnaanshaha a jawaabta uu ku dhawaaqayo, waxa loo qaadan karaa in ay Qiimaha waajibka ah ee alaabta la soo dejiyo ma noqon karto oods. lagu xukumay sida uu dhigayo qodobka 90-aad ee qodobkan Baaq; iyo sababta go'aankaas in lagu siiyo qoraal ku-dhawaaqaha.</p>	<p><u>99. Production of Additional i'nfocmation and Evidence</u> 1/ Where the Authority has reason to doubt the accuracy of particulars of a declaration or of documents produced in support of a declaration, it may require the declarant to produce further information or evidence that shows the declared transaction value represents the amount actually paid or payable for the imported goods 2/ Where the Authority, after receiving further information still has reasonable doubts about the accuracy of the declared value or in the absence of a response by the declarant, it may be deemed that the dutiable value of the imported goods cannot be oods. detennined under the provisions of Article 90 of this Proclamation; and the reason for such decision shall be provided in writing to the declarant.</p>
<p><u>100. Shuruudaha kale ee qiimaynta Hababka lagu dabaqi karo</u></p>	<p><u>100. Other Conditions in which valuation</u></p>

<p>Hababka qiimaynta ee waajibka ah ee uu qeexayo</p> <p>Qodobbada Qaybta Afraad ee Af-xumayntan waa inay sidoo kale lagu dabaqi karo:</p> <p>1/ Alaabooyinka laga soo daayay Kastamka iyada oo aan la bixin cashuuraha iyo cashuuraha mid kale la maro nidaamka kastamka si loo bixiyo cashuuraha iyo cashuuraha; •</p> <p>2/ badeecooyinka laga yaabo - inay maraan kastamka ka dib hantidhawrka;</p> <p>3/qiimaynta badeecadaha dibadda laga keeno ee aan ganacsiga ahayn iyo badeecooyin ku meel gaadh ah oo dibadda laga keeno,</p> <p><u>101:' Qiimaha Sarrifka</u></p> <p>Qiimaha kastamka alaabta la soo dejiyo ama la dhoofiyo waa in lagu xisaabiyo iyadoo lagu salaynayo sarifka rasmiga ah oo uu ku dhawaaqay Bangiga Qaranka Itoobiya maalintaas cadeynta alaabta waa la diiwan galiyay.</p>	<p><u>Methods be Applicable</u></p> <p>The valuation methods of dutiable stipulated by the provisions of Part Four of this Profanation shall also be applicable to:</p> <p>1/ goods that have been released from customs control without paying duties and taxes undergo another customs procedure to pay duties and taxes; •</p> <p>2/ goods which may -undergo post customs clearance audit;</p> <p>3/ the valuation of non-commercial imported goods and temporarily imported goods,</p> <p><u>101:' Exchange Rate</u></p> <p>The customs value of imported or exported goods shall be calculated on the basis of the official exchange rate declared by the National Bank of Ethiopia on the day the goods declaration has been registered.</p>
<p><u>CUTUBKA LABAAD</u></p> <p><u>Kala soocida TARRIF</u></p> <p><u>102. Mabaadi'da</u></p> <p>1/ Waajibaadka badeecadaha la keeno dhulka cu toms waa in lagu bixiyaa qiimaha uu Kastamku cayimay Xeerka Tacriifada.</p> <p>2/ In la kala saaro badeecadaha iyo sawiridda ku dhawaaqida alaabtu waxay noqotaa mid adag sababtoo ah a shixnadda ay ku jiraan badeecooyin hoos yimaadaKala soocida tacriifadaha kala duwan, Wasaaraddu waxay, laga yaabaa, at codsiga qofka soo bandhigaya cadeynta, oggolow in cashuurta kastamka oo dhan shixnadda lagu soo dallaco iyadoo lagu saleynayo tacriifadda kala soocidda wanaagga kuwaas oo ku salaysan heerka ugu sarreeya ee cashuurta kastamka.</p>	<p><u>CHAPTER TWO</u></p> <p><u>TARRIF CLASSIFICATION</u></p> <p><u>102. Principles</u></p> <p>1/ Duties on goods imported into the cu toms territory shall be paid at the rates specified by the Customs Tariff Regulation.</p> <p>2/ Where classification of goods and drawing up of goods declaration becomes difficult due to a consignment containing goods fa ll ing under different tariff classifications, the Ministry may, at the request of the person presenting the declaration, allow that the customs duty for the entire consignment be charged on the basis of the tariff classification of the good which are subject to the highest rate of customs duty.</p>

<p>3/ Dukumentiyada ay diyaarisay Hay'adda Kastamka Adduunka ee la xidhiidha kala soocidda badeecadaha waxa loo qaadanayaa caddayn dhammaystiran.</p>	<p>3/ Documents prepared by the World Customs Organization in relation to classification of goods shall be taken as conclusive evidence.</p>
<p>4/ Marka xaaladdu ay tixraacdo farqada (3) (b) ee qodobkan oo ur, macluumaadka waa in noqdaan kuwo aan shaqayn ilaa taariikhda th xeerarka sida ama awaamiirtu waxay noqdaan kuwo waxtar leh.</p>	<p>4/ When the situations referred to in sub-article (3) (b) of this Article occur, the information shall become invalid as of the date such regulations or Directives become effective.</p>
<p><u>CUTUBKA SADDEXAAD</u> <u>ASALKAN EE ALAABTA</u> <u>104. Go'aaminta Waddanka Oriin</u> 1)/ Meesha laba ama mormuurtii ay ku lug leeyihiin wax soo saarka alaabta, asalka alaabta ayaa noqon doona dalka ugu dambeeya ee waxtarka leh giraanta manuufactu ama habka beddelka dhaqaalaha qiimaha dhacay; si kastaba ha ahaatee, in sida geeddi-socod ayaa lagu fuliyay warshadu qalabaysan tan ujeedada oo keentay isbedel la taaban karo oo ku saabsan badeecada ama abuurista badeecad cusub oo dhan. 2)/ Ujeedada qodobka (I) ee qodobkan, shuruudaha lagu go'aaminayo dalka asal ahaan, waa in kuwan soo socda: a) beddelka soocidda tacriifadda; b) qiyaasta boqolleyda ad valorem; iyo c) heerka wax soo saarka ama habaynta. 3)/ Hababka shaqada ama habaynta sababta oo ah badeecadaha lagu helay kala soocida tacriifta ee aan ka ahayn kuwa daboolaya agabyada kala duwan ee aan asalka ahayn ee la isticmaalay waxa loo qaadan doonaa hab dhammaystiran oo lagu sheegay qodob-hoosaadka (I) ee qodobkan. 4)/ Habaynta kasta ama ka shaqaynta shayga keliya ee ah in la hareer maro xeerarka asalka ah, ee lagu sheegay hoos Baaqan, lagama yaabo in loo arko inuu dhab yahay.</p>	<p><u>CHAPTER THREE</u> <u>ORIGIN OF GOODS</u> <u>104. Determination of Country of Origin</u> 1)/ Where two or more countries are involved in the production of a product, the origin of the product shall be the country in which the last substantial manufacturing or transformation process of economic value took place; provided, however, that such process was carried out in a plant equipped for this purpose and led to a substantial transformation of the product or the creation of a new product altogether. 2)/ For the purpose of sub-article (I) of this Article, the criteria for determining country of origin, shall be the following: a) change of tariff classification; b) the ad valorem percentage criterion; and c) the criterion of manufacturing or processing operation. 3)/ Working or processing methods because of which the products obtained tariff classification other than that covering the various non-originating materials used shall be regarded as complete process referred to in sub-article (I) of this Article. 4)/ Any processing or working the sole object of which is to circumvent the rules of origin, provided for under this Proclamation, may not be deemed authentic.</p>

105. Copditions Aan la tixgalin whep Determininipg

Dalka Orjgin Hawlgallada soo socda lagama yaabo in la galo tixgelin marka la caddaynayo asalka la soo dejiyo alaabta, haddii ay la socoto ama aan la socon isbeddelka ah ee kala soocidda tacriifadda:

1/Hawlgallada la sameeyay si loo hubiyo in alaabtu ay yihiin lagu ilaaliyo xaalad wanaagsan inta lagu jiro gaadiidka ama kaydinta;

2/Hawlgallada la fuliyay si loo fududeeyo gaadiidka alaab;

3/ hawlgalo lagu sameeyo baakadaha ama diyaarinta alaabta iib ah;

4/ hawlo fudud oo alaab ah sida hawo-qaadista.

fidinta, qallajinta, qaboajinta, ka saarida dhaawaca qaybaha, dufanka ama ka saarista miridhku, ku darida jaakad rinji si aad uga ilaaliso walxaha dabiiciga ah, dhaqida, nadiifinta, shaandhaynta ama baadhista, kala-soocidda ama kala saarista, xoqin, tijaabin ama qiyaasid, baakad ama jebinilaa baakadaha la isku daray ama dib u baakaynta, qaybinta

badankooda, calamadaha ku dheggan, sumadaha ama kuwa kale calamadaha ishing ee baakadaha alaabta, lagu qaso biyo ama wax kasta oo kale oo aqueous ah, ionization, cusbayn, diirinta, burburinta, saarista abuurka miraha iyo gowraca xoolaha;

5/ Isku-dubarid fudud oo qaybo ah si ay u noqdaan kuwo dhammaystiranalaabta;

6/ wax kasta oo isku dhafan ee kor ku xusan.

106. Soo saarista Dokumentiyada

1/Maamulka ayaa laga yaabaa, ujeedada codsiga sharciga kastamka. dalbo soo saarista dokumentiyada taas oo tusinaysa dalka ay ka soo jeedaan alaabta.

2/ Meesha ay maamulku shaki ka qabaan runnimada dokumentiyada la soo saaray si waafaqsan farqada (I) ee

105. Copditions not Considered whep Determininipg Country of{ orjgin

The following operations may not be taken into consideration when detennining the origin of imported goods, whether or not accompanied by a change in the tariff classification:

1/ operations carried out to insure that the goods are preserved in good condition during transport or storage;

2/operations carried out to facilitate transportation of goods;

3/ operations carried out to package or prepare goods for sale;

4/ simple operations on goods such as ventilation, spreading out, drying, cooling, removal of damaged parts, greasing or rust removal, adding a coat of paint to protect against natural elements, washing, cleaning, sifting or screening, sorting or classifying, scaling, testing or calibration, packaging or breaking up of assembled packages or repackaging, dividing the bulks, affixing marks, labels or other di-tingu ishing signs on the packages of goods, dilution by water or any other aqueous solution, ionization, salting, peeling, crushing, removal of seeds from fruits and slaughtering of animals;

5/ simple assembly of parts to constitute a complete product;

6/any combination of the above.

106. Production of Documents

1/ The Authority may, for the purpose of applying customs law. order the production of documents that show the country of origin of goods.

2/ Where the Authority has doubts as to the authenticity of documents produced pursuant to

<p>qodobkan. waxay u baahan kartaa wax kasta caddayn dheeraad ah oo ku saabsan waddanka asal ahaan ee alaabta.</p> <p><u>107 Asalka Sumadda</u></p> <p>I/ Magaca dalka uu ka soo jeedo alaabta la soo dejiyo waa in lagu dhejiyaa, Ingiriisi. mid kasta oo wanaagsan iyo kuwa baakaddeeda hab aanay calaamadayn noocaas ahi aanay Karin si fudud loo tirtiro. laga saaray ama la beddelay.</p> <p>2/Alaabada aan buuxin shuruudaha ku xusan xeerka (I) ee qodobkan waa in lagu celiyaa dalka dhoofisa.</p> <p>3/ Qodob hoosaadka (I) iyo (2) ee kanMaqaalku ma khusayn karo saamaynta shakhsi ahaaneedloogu talo galay in ganacsi loo isticmaalo.</p>	<p>sub-article (I) of this Article. it may require any additional proof in respect of the country of origin of goods.</p> <p><u>107 Origin Marking</u></p> <p>I./The name of the country of origin of imported goods shall be affixed, in English. on each good and the package thereof in a manner that such marking cannot be easily deleted. removed or altered.</p> <p>2/Goods that do not meet the requirements under ubarticle (I) of this Article shall be returned to the exporting country.</p> <p>3/ The provisions of sub-article (I) and (2) of this Article may not apply to personal effects not destined for commercial use.</p>
<p>4/ Hay'addu waa inay awaamiir ku qeexdaa hab waafaqsan xeerarka dalka ay ka soo jeedaan calaamadaynta waa in la mariyaa.</p> <p>108. Xeerarka doorbidida asalka ah ee alaabta</p> <p>Xeerarka ku saabsan asalka doorbidida alaabtu waa inay ahaadaan lagu go'aamiyay si waafaqsan ru les ee dalka ee asal ahaan ka kooban caalami, gobol ama laba geesood heshiisyada bixiya dhimista ama ka-dhaafka waajibaadka , ama canshuuraha.</p>	<p>4/ The Authority shall by a directive specify the manner under which the rules of country of origin markings are to be applied.</p> <p>108. Rules of Preferential Origin_ofGoods</p> <p>The rules on preferential origin of goods shall be determined in accordance with ru les of country of origin contained in international, regional or bilateral agreements providing for reduction or relief from duties , or taxes.</p>
<p>CUTUBKA AFRAAD</p> <p>PAYMENT ee CUSTOMKA DUTIES.</p> <p>CANSHURTA IYO ADEEGA, (KHARASHKA CE</p> <p>109. Waajibaadka bixinta cashuuraha iyo cashuuraha kastamka Haddii aan si kale sharcigu u sheegin ama uu go'aamin Wasaaradda. Canshuuraha iyo canshuuraha waa in la bixiyaa mid kasta alaabta la soo dejiyo ama la dhoofiyo.</p>	<p>CHAPTER f O UR</p> <p>PAYMENT Of CUSTOMS DUTIES.</p> <p>TAXES AND SERV,(CE CHARGES</p> <p>109. Obligation to Pay Customs Duties and Taxes</p> <p>Un'less otherwise provided by law or decided by the Ministry. duties and taxes shall be payable for any Imported or exported goods.</p>

<p><u>110. Mas'uuliyadda Bixinta Cashuuraha iyo Cashuuraha</u> Kastamka 1 /Qofka caddeeyey waxa uu masuul ka yahay bixinta kharashka canshuuraha iyo canshuuraha lagu soo rogay badeecada iyo sidoo kale ganaaxyo iyo danaha ay galeen sabab la'aanta halkan.</p>	<p><u>110. Liability For Payment Of Customs Duties And Taxes</u> 1/The declarant shall be liable for payment of the duties and taxes imposed on the goods as well as penalties and interests incurred due to default hereof.</p>
<p>2/ Marka wakiilka kastamku uu khalad galo taasoo keentay bixinta cashuuraha iyo cashuuraha, isaga waxaa si wadajir ah iyo si gaar ah loola xisaabtami doonaa ku dhawaaqida bixinta cashuuraha iyo cashuuraha aan la bixin iyo sidoo kale ganaaxyo iyo danno ay sababeen halkan default.</p>	<p>2/ Where a customs clearing agent commits fault resulting in non-payment of duties and taxes, he shall be jointly and severally liable with the declarant for payment of the unpaid duties and taxes as well as penalties and interests incurred due to default hereof.</p>
<p><u>111. Qiimaynta iyo bixinta canshuuraadka kastamka</u> Canshuuraha Kastamka iyo Canshuuraha 1/ Haddii aan si kale lagu sheegin Baaqan ama sharci kasta oo kale, waajibaadka iyo canshuuraha soo dejinta ama alaabta dhoofisa waa in lagu qiimeeyaa iyadoo lagu salaynayo sharciga ku dhaqma on dat of aqbalitaanka ee ku dhawaaqida alaabta ama taariikhda sixitaanka ee hoos timaada Qodobka 93aad ee bayaankan. 2/ Marka ay suurtagal ahayn in la go'aamiyo taariikhda hoyga ama aqbalida cadeynta alaabta, waajibaadka iyo cashuuraha waa in lagu qiimeeyaa iyada oo ku saleysan ee sharciga dhaqan gal taariikhda ay go'aamisay Maamulka. 3/ Ilaa inta cashuuraha iyo cashuuraha ku xusan bayaanka badeecada wuu ka duwan yahay laga bilaabo cadadka lagu helo xisaabinta, Caddaayuhu waa inuu bixiyaa cashuuraha iyo cashuuraha isla markaaba marka lagu wargaliyo cadadka noocaas ah bysarkaalka kastamka.</p>	<p><u>111. Applicable dates (or Assessment and Payment of Customs duties and Taxes</u> 1/ Unless otherwise provided by this Proclamation or any other law, the duties and taxes on import or export goods shall be assessed on the basis of the law in force on the date of acceptance of the goods declaration or the date of correction under Article 93 of this Proclamation. 2/ Where it is not possible to determine the date of lodging or acceptance of the goods declaration, the duties and taxes shall be assessed on the basis of the law in force on the date determined by the Authority. 3/ Unless the amount of the duties and taxes indicated on the goods declaration is different from the amount obtained through calculation, the declarant shall pay the duties and taxes immediately when informed of such amount by</p>

	the customs officer.
<p><u>112. Qiimaynta Cashuuraha Kastamada Iyadoo Lagu Salaynayo Akhbaarta Horudhac</u></p> <p>1/Cashuuraha iyo cashuuraha waxa lagu qiimayn karaa iyadoo lagu salaynayo macluumaadka horudhaca ah ee uu u soo gudbiyo hay'ada cadayuhu ka hor intaanay alaabtu soo galin dekada kastamka.</p> <p>2/ Cashuuraha iyo cashuuraha lagu qiimeeyay xogaha horudhaca ah ee loo soo gudbiyay Hay'adda si waafaqsan farqada (J) ee qodobkan way sii jiri doonaan, xataa haddii cashuuraha iyo cashuuruhuba ka badan yihiin cadadka lagu helay qiimaynta. la sameeyo ka dib marka alaabtu soo gasho kastamka.</p> <p>3/ Qiimaynta cashuuraha iyo cashuuraha sida ku cad qodobkan ma ansaxayo ilaa badeecadu ka soo gasho kastamka muddo saddex bilood gudahood ah.</p>	<p><u>112. Assessment of Customs Duties and Taxes On The Basis Of Advance Information</u></p> <p>1/ Duties and taxes may be assessed on the basis of advance information submitted to the Authority by the declarant before the goods enter the customs port.</p> <p>2/ The duties and taxes assessed on the basis of advance information submitted to the Authority in accordance with sub-article (J) of this Article shall remain valid, even if the amount of duties and taxes is greater than the amount obtained from the assessment made after the goods enter the customs port.</p> <p>3/ The assessment of duties and taxes made pursuant to this Article may not be valid unless the goods enter the customs port within three months.</p>
<p><u>113. Sixitaanka khaladaadka</u></p> <p>Meesha ay Hay'addu ku aragto khalad qiimaynta cashuuraha iyo cashuuraha, waxay qaadi doontaa tillaabada loo baahan yahay sax qaladka iyada oo aan waxba loo dhimayn masuuliyada sharciga ah ee qofka qaladka keenaya.</p>	<p><u>113. Correction of Errors</u></p> <p>Where the Authority finds an error in the assessment of tax and duties, it shall take the necessary measure to correct the error without prejudice to the legal liability of the person causing the error.</p>
<p><u>I 14. Habka Lacag-bixinta</u></p> <p>Bixinta cashuuraha iyo cashuuraha waa inay ahaadaan lacag caddaan ah ama mid kasta siyaabo kale oo sharci ah oo lacag bixin ah. t</p> <p><u>115. khidmada Adeegga</u></p> <p>Kharashka adeegga ee ay Hay'addu u qaadi doonto adeegyada ay bixiso ee la xidhiidha kastamka habdhaqanka waxaa lagu go'aamin doonaa xeer inuu noqdo oo ay soo saareen Golaha Wasiirada.</p>	<p><u>I 14. Mode of Payment</u></p> <p>Payment of duties and taxes shall be in cash or any other legal means of payment.</p> <p><u>115. Service Charges</u></p> <p>The service charges to be collected by the Authority for services it renders in connection with customs formalities shall be determined by regulation to be issued by the Council of Ministers.</p>

CUTUBKA SHANAAD

**SAMAANADAHA LAGU DAMANAYO BIXINTA
EE CASHUURTA IYO CASHUURTA CAADADA**

116. Daboolida Damaanadda

Maamulka ayaa laga yaabaa inuu u baahdo bixinta amniga dammaanad bixinta cashuuraha iyo cashuuraha amau hoggaansanaanta shuruudaha la xidhiidha waajibka iyo mudnaanta cashuur-dhaafka.

117. Shuruudaha Ilgubahanyahay Amniga

Iyadoo aan waxba loo dhimayn guud ahaan qodobka 11 6aad ee Baaqan iyo qodobbada kale ee u baahan

qalabaynta amniga, Hay'addu waxay u baahan kartaa ilaalinta amniga sababaha soo socda awgood:

1/ in la sii daayo badeecada iyada oo aan la dhamaystirin kastamka si rasmi ah marka waqti dheeraad ah loo baahan yahay si soo saar dukumentiyoo dhamaystiran oo lagama maarmaanka u ah dhamaystirka nidaamka kastamka;

2/ in la hubiyo dib u dhoofinta badeecadaha la soo dejiyo ku meel gaadh ah oo aan la bixin cashuuraha iyo cashuuraha ama , haddii ay dhacdo in ay dhacdo, si loo hubiyo bixinta lacagta waajibaadka iyo canshuuraha;

3/ si loo hubiyo in badeecada ku sii gudubta ay ka baxdo dariiqa kastamka oo la ansixiyay ama kaalay goobta Barta kastamka ee la sii go'aamiyay;

4/ in la hubiyo dhoofinta alaabta magdhawga ah laga helo badeecadaha la soo dejiyo iyadoon wax lacag ah laga bixin waajibaadka iyo cashuuraha ee habaynta gudaha ama , haddii ay dhacdo default, si loo hubiyo bixinta waajibaadka iyo canshuuraha;

5/in la sii daayo badeecada iyada oo aan la bixin cashuuraha iyo cashuuraha ilaa inta la isku haysto soo dajiyaha iyo Awooda kala soocida ama qiimaynta alaabta la soo dejiyo waa la xaliyaa;

6/ si loo hubiyo bixinta cashuuraha iyo cashuuraha

CHAPTER FIVE

**SECURITIES TO GUARANTEE PAYMENT
OF CUSTOMS DUTIES AND TAXES**

116. Furnishings - of Security

The Authority may require the provision of security to guarantee the payment of duties and taxes or compliance with the requirements related to a duty and tax exemption privilege.

117. Conditions for Requiring - Security

Without prejudice to the generality of Article 11 6 of this Proclamation and other provisions requiring the furnishing of security, the Authority may require the furnishing of security for the following reasons:

1/ to release goods without the completion of customs formalities when additional time is required to produce complete documents necessary for the completion of customs procedures;

2/ to ensure the re-exportation of goods imported on temporary basis without payment of duties and taxes or , in case of default, to ensure the payment of the duties and taxes;

3/ to ensure that transit goods exit through the approved customs route or arrive at the predetermined customs point of destination;

4/ to ensure the exportation of compensating products obtained from goods imported without payment of duties and taxes for inward processing or , in case of default, to ensure the payment of the duties and taxes;

5/to release goods without payment of taxes and duties until the dispute between the importer and the Authority on classification or valuation of the goods imported are resolved;

6/ to ensure payment of taxes and duties where

<p>lacagta dib loo dhigay waa la ogolyahay</p>	<p>deferred payment is allowed.</p>
<p>118. qaabka Amniga</p> <p>1/ Marka loo baahan yahay in la keeno amni si waafaqsan Xeerkan, amnigaas wuxuu noqonayaa lacag caddaan ah deebaaji, dammaanad bangi, curaarta uraanka ama haddii ay dhacdo hay'adaha dawladda hawlo qoraal ah.</p> <p>2/ Hay'addu waxay u baahan tahay hal ammaan oo keliyaloo diyaariyey marka la eego hal bixinta waajibaadka iyo canshuuraha iyo khidmadaha adeegga; Si kastaba ha ahaatee, in at codsiga dayn-qabaha, Hay'addu way ogolaan kartaa Sek dhamaystiran oo loo diyaariyey si loo daboolo Lacagaha ka dhasha laba ama in ka badan oo hawlgal kastam ah.</p> <p>3/ Hay'addu waxay oggolaan kartaa qalabaynta Dammaanad uu leeyahay qof aan ahayn dayn-qabaha.</p> <p>4/ Qof kasta oo looga baahan yahay inuu keeno ammaan waa inuu noqdaa loo ogol yahay in ay doortaan nooc kasta oo ammaanka lagu qoray Sida ku cad Baaqan; si kastaba ha ahaatee, in Maamulka ayaa laga yaabaa inuu diido amnigaas meesha uu joogo Aan waafaqsanayn nidaamka kastamka ee lagu dabaqi karo.</p>	<p>118. form of Security</p> <p>1/ Where a security is required to be furnished pursuant to this Proclamation, such security shall be by cash deposit, bank guarantee, in urance bond or in case of public bodies a written undertaking.</p> <p>2/ The Authority shall require only one security to be furnished in respect of one payment of duties and taxes and service charges; provided, however, that at the request of the debtor, the Authority may permit comprehensive security to be furnished to cover payments arising from two or more customs operations.</p> <p>3/ The Authority may authorize the furnishing of the security by a person other than the debtor.</p> <p>4/ Any person required to furnish a security shall be allowed to choose any form of security prescribed under this Proclamation; provided, however, that the Authority may reject such security where it is Incompatible with the applicable customs procedure.</p>
<p><u>1 19. Rights And Obligations Related To Security.</u></p> <p>1/Maamulka waxaa laga yaabaa inuu u baahdo nooca amniga la doortay in lagu hayo muddo cayiman.</p> <p>2/ Amni kasta waa in la damiyaa marka uu buuxsamo xallinta deynta. Maamulka ayaa, marka la codsaday, soo saaro cadaymo muujinaya dabar goynta deynta sek ured.</p> <p>3/ Haddii dayn-bixiyuhu gudan waayo waajibaadkiisa.</p>	<p><u>1 19. Rights And Obligations Related To Security.</u></p> <p>1/The Authority may require that the type of security chosen be maintained for a specified period.</p> <p>2/ Any security shall be extinguished upon the full settlement of the debt. The Authority shall, when requested, issue evidence showing the extinction of the secured debt.</p>

<p>dammaanad qaaduhu waa inuu isla markaaba dhaqan geliyaa bixinta.</p> <p>4/ dammaanad qaadaha iyo dayn-bixiyuhu waa wada jir iyo si gaar ah loogu mas'uul yahay qaddarka daynta ee sugan, oo ay ku jiraan danaha iyo kharashyada la galay.</p> <p>5/ Marka dammaanad qaadku ku guuldareysto inuu fuliyo lacag bixinta si waafaqsan farqada (3) ee qodobkan, Mamulku waxa uu dabaqi karaa nidaamka hoos yimaada ku dhawaaqida Canshuurta Dakhliga si loo arko hantida dayn-qaadaha ama dammaanadda bixintadeynta.</p>	<p>3/ Where the debtor fails to discharge his obligations, the guarantor shall immediately effect the payment.</p> <p>4/ The guarantor and the debtor shall be jointly and severally liable for the secured amount of debt, including interests and costs incurred.</p> <p>5/ Where the guarantor fails to effect payment in accordance with sub-article (3) of this Article, the Authority may apply the procedure prescribed under the Income Tax Proclamation to seize the property of the debtor or the guarantor for the payment of the debt.</p>
<p><u>120. Qadarka Damaanada.</u></p> <p>1/ Qadarka dammaanadda lagu bixinayo si waafaqsan bixinta Baaqan ma noqon karo Ie s in ka badan th cadadka canshuuraha, canshuuraha iyo khidmadda adeegga halkaas oo lacagtan oo kale lagu dhisi karo</p> <p>Hubaal wakhtiga th marka amniga la furo.</p> <p>2/Xaaladaha, halka tirada waajibaadka. canshuuraha iyo kharashka adeegga laguma samayn karo hubaal, qaddarka ammaanku waa inuu la mid yahay Inta ugu badan ee ay qiyaastay Hay'addu.</p> <p>3/ Waxaa la ogaaday in nabadsugidu ay qabato oo aan daynta daboolin sabab kasta, dayn-bixiyuhu waa inuu alaabta ku dar itinal security ama beddel kii asalka ahaa amniga mid cusub.</p>	<p><u>120. Amount of Security</u></p> <p>1/ The amount of security to be furnished pursuant to the provision of this Proclamation may not be Ie s than th amount of duties, taxes and ervice charge where such amount can be established with Certainty at th time when the security is furni hed</p> <p>2/ In cases, where the amount of duties. taxes and service charges cannot be established with certainty, the amount of security shall be equal to th maximum amount estimated by the Authority.</p> <p>3/ Wherit is found that the security furnished does not cover the debt due to any cause, the debtor shall furnish add itinal security or replace the original security with a new one.</p>
<p><u>CUTUBKA LIXAAD</u></p> <p><u>HANTI-DHAWRKA CADDAYNTA KA DIB, BIXINTA KALA DUWAN EE BIXINTA IYO SOO CELINTA CASHUURAHA IYO CASHUURAHA</u></p> <p><u>121. Hantidhawrka Nadiifinta Kadib</u></p> <p>I/Maamulka waxaa laga yaabaa, ka dib marka la sii daayo alaabta,in la sameeyo xisaab xidhka ka dib si loo xaqiijiyo</p>	<p><u>CHAPTER SIX</u></p> <p><u>POST- CLEARANCE AUDIT, DIFFERED PAYMENT AND REFUND OF DUTIES AND TAXES</u></p> <p><u>121. Post-Clearance Audit</u></p> <p>I/ The Authority may, after the release of goods, undertake post-clearance audit to verify the accuracy</p>

<p>saxnaanta ee ku dhawaaqida alaabta iyada oo loo marayo baaritaanka ee buugaagta, diiwaannada, nidaamyada ganacsiga iyo kuwa kale ee khuseeya xogta ganacsiga kastamka ee ay dadku si toos ah u hayaan ama si dadban ugu lug leh soo dejinta ama dhoofinta alaab.</p>	<p>of goods declarations through the examination of the books, records, business systems and other relevant customs commercial data held by persons directly or indirectly involved in the import or export of the goods.</p>
<p>2/ Hanti-dhawrka ka dambeeya ee Hay'adda waa la samayn karaa ka baxsan dhismaha Hay'adda ama dhismaha ee qofka si toos ah ama si dadban ugu lug leh hawlaha ganacsi ee soo dejinta ama dhoofinta alaabta ama goobta qof kasta oo kalehaysashada xogta iyo dukumentiyada ku xiran kormeerid.</p> <p>3/ Natiijooyinka hanti-dhawrka ka dib, haddii ay taasi caddayso Qodobada maamula kastamku waxay leeyihiin la jebiyey, waxay keenaysaa masuuliyad madani ama dembi ama labadaba.</p> <p>4/ Hanti dhawrka ka dib marka la eego qodobkan waxa uu noqon karaa la fuliyay shan sano gudahood laga bilaabo taariikhda badeecada ku dhawaaqid waa la aqbalay.</p> <p>5/ Hanti-dhawrku waa inuu lahaadaa awood isku mid ah sida saraakiisha kastamka sida ku cad qodobkan Bayaankakan..</p>	<p>2/ The Authority's post-clearance audit may be carried out at the premises of the Authority or the premises of the person who is directly or indirectly involved in the business operations of the import or export of the goods or at the premises of any other' person in possession of the data and documents subject to the inspection.</p> <p>3/ The findings of post-clearance audit, if it reveals that the provisions governing customs formalities have been breached, entail civil or criminal liability or both.</p> <p>4/ Post clearance audit under this Article may be carried out within five years from the date a goods declaration has been accepted.</p> <p>5/ Post Clearance Auditors shall have the same power as customs officers as prescribed under this Proclamation.</p>
<p><u>122. Lacag Bixinta Dib Loo Dhigay</u></p> <p>1/ Marka uu hanti-dhawrka caddaynta ka dib uu muujiyo in waajibku yahay canshuurtana aan la bixin ama laguma bixin wax ka yar, Maamulka ayaa laga yaabaa inuu ka soo qaado lacagta dhiman ku dhawaaqaha shan sano gudahood laga bilaabo taariikhda lacagtaas oo kale.</p> <p>2/ Markay bixintu dib u dhigtay qaladkaku dhawaaqida, ganaax 10% ah iyo ribada bangigawaa in la bixiyaa marka lagu daro waajibaadka iyocansuuraha.</p> <p>3/ Qadarka ribada ee lagu bixinayo qodob hoosaadka</p>	<p><u>122. Deferred Payment</u></p> <p>1/ Where the post-clearance audit reveals that the duty and tax is not paid or paid in a lesser amount, the Authority may collect the outstanding amount from the declarant within five years from the date of default of such payment.</p> <p>2/ Where the payment was deferred due to the fault of the declarant, a penalty of 10% and bank interest thereof shall be paid in addition to the duties and taxes.</p> <p>3/ The amount of interest to be paid under sub-article (2) of this Article shall be calculated at the highest current lending interest rate applied by commercial</p>

<p>(2) ee qodobkan waxa lagu xisaabinayaa meesha ugu sarraysa dulsaarka amaahda hadda lagu dabaqo ganacsigu bangiga.</p> <p>4/ Iyadoon loo eegin qodob hoosaadka (2) ee Qodobkan, Hay'addu waxay ka saari kartaaku dhawaaqista ganaaxa marka laga reebo bixinta lacagta waajibaadka iyo canshuuraha dulsaarka leh halka uu ku dhawaaqay wuxuu daaha ka qaadaa oo oggolaaday inuu bixiyo qaddarka dib loo dhigay ka dib ogeysiis qoraal ah ee hantidhawrka jadwalka Hay'adda.</p>	<p>bank.</p> <p>4/ Notwithstanding the provisions of sub article (2) of this Article, the Authority may exonerate the declarant from penalty except the payment of the duties and taxes with interest where the declarant discloses and consents to pay the deferred amount following the written notification of the audit schedule of the Authority.</p>
<p>5/ Marka qofka masuulka ka ah bixinta qadarka dib loo dhigay ee cashuuraha iyo cashuuraha uu codsado. Sababo ku filan, Hay'addu waxay oggolaan kartaa in lacag bixinta si qayb qayb loo fuliyoyada oo xiiso leh.</p> <p>6/ Habka qalalka ee lagu qeexay Dakhliga Ku-dhawaaqista cashuuraha ee dhaqangalaya waa in lagu dabaqo hantida uu leeyahay dayn ku guul daraystay inuu xaliyo bixinta cashuuraha iyo cashuuraha ciqaab iyo dulsaar lagu sheegay qodobkan.</p> <p><u>123. Celinta Canshuurta Saaidka Laqaaday</u></p> <p>1/ Soo celinta cashuuraha iyo cashuuraha waa in la bixiyaa haddii ay Cashuuraha iyo cashuuraha ayaa lagu soo dallacay kala soocida badeecada khaldan, dejinta tacriifada, qiimaynta ama khaladaadka xisaabinta kale.</p> <p>2/ Sheegashada soo celinta cashuuraha iyo cashuuraha sida ku cad farqada (I) ee qodobkan waa la tixgalinayaa haddi ay tahay la soo gudbiyo hal sano gudaheed ka dib marka alaabta ay yihiin la soo dejiyo ama la dhoofiyo marka la dhammeeyo kastamka habraacyada.</p>	<p>5/ Where the person responsible for the payment of the deferred amount of the duties and taxes so requests. on sufficient grounds, the Authority may allow the payment to be effected on instalment basis together with interest thereon.</p> <p>6/ The seizure procedure prescribed under the Income Tax Proclamation in force shall be applicable to the property of a debtor who has failed to settle the payment of duties and taxes together with the penalty and interest claimed under this Article.</p> <p><u>123. refund of Overcharged Duties and Taxes</u></p> <p>1 / Refund of duties and taxes shall be granted if the duties and taxes are overcharged as a result of incorrect commodity classification, tariff setting, valuation or other calculation mistakes.</p> <p>2/ Claims for refund of duties and taxes under subarticle (I) of this Article shall be considered if it is submitted within one year after the goods are imported or exported upon completion of customs formalities.</p>
<p><u>124. Soo Celinta Cashuuraha iyo duutiska Alaabta sharcidarada ah</u></p> <p><u>Bayaanmita</u></p> <p>1/ Cashuuraha iyo cashuuraha waa in la soo celiyaa marka:</p>	<p><u>124. Refund of Duties and Taxes for Invalidated Goods Declaration</u></p> <p>1/ Duties and taxes shall be refunded where:</p> <p>a) a goods declaration is cancelled and duties and</p>

<p>a) bayaan badeecada waa la joojiyay iyo waajibaadka iyo canshuur ayaa la bixiyay; iyo</p> <p>b) codsi uu soo gudbiyo qofka ka walaacsan muddada loo cayimay gudahood soo gudbinta codsiga burinta cadeynta alaabta.</p> <p>2/ Iyadoo aan loo eegin qodob-hoosaadka (1) ka mid ah waa qodobka, halka uu jiro mid kale oo ku habboon nidaamka kastamka u baahan in la bixiyo canshuuraha iyo canshuuraha alaabada la midka ah sida Hoolka habraaca in la dhammeeyo halkii laga lahaa soo celinta cashuuraha iyo cashuuraha.</p>	<p>taxes have been paid; and</p> <p>b) an application is submitted by the person concerned within the prescribed period for submission of the application for invalidation of the goods declaration.</p> <p>2/ Notwithstanding the provision of sub - article (1) of th is Article, where there is another appropriate customs procedure requiring the payment of taxes and duties on the same goods such procedure hall be accomplished instead of refunding taxes and duties.</p>
<p><u>125. Soo celinta cashuuraha iyo kharshadka alaabta xumaaday.halaowday,dhaawacsogaray,burburtay ama alaab aan lagudajinin halkii loowaday.</u></p> <p>1/ Cashuuraha iyo cashuuraha lagu bixiyey ixtiraamka alaabooyinka xumaaday, kharriban, dhaawacday ama burburay inta lagu jiro safarka ama inta lagu jiro gacanta kastamka ama dhul gaaban waa in si siman loo soo celiyo.</p> <p>2/ Cashuuraha iyo cashuuraha lagu bixiyey Ixtiraamka alaabta ay ahayd dhul gaaban, marka la barbar dhigo tirada lagu sheegay qandaraas uu soo dejiyuhu la galay iibiyaha, waa la soo celin doonaa.</p> <p>3/ Cashuuraha iyo cashuuraha dib looma celin karo sida ku cad qodobka (I) ama (2) ee qodobkan ilaa sheegashada waxaa lagu soo bandhigay laba iyo toban bilood gudahood laga bilaabo maalinta taariikhda bixinta cashuuraha iyo cashuuraha . .</p>	<p><u>125. Refund of Duties and Taxes for Deteriorated, Spoiled, Damaged, DestrQyed or Short-landed Goods</u></p> <p>1/ The duties and taxes which have been paid in respect of goods which have been deteriorated, spoiled, damaged or destroyed during voyage or while under customs control or short-landed shall be refunded proportionately.</p> <p>2/ The duties and taxes which have been paid in respect of goods wh ich have been short-landed, when compared wi th the quantity specified in the contract entered by the importer with the seller, shall be refunded.</p> <p>3/ No refund of duties and taxes may be granted under sub article (I) or (2) of this Article unless the claim is presented within twel ve months from the date of payment of the duties and taxes . .</p>
<p><u>126. Dirista Duutiga Iyo Canshuuraadka</u></p> <p>1/ Iyadoo aan waxba loo dhimayn qodobka 125(1) ee kan Ku dhawaaq waajibaadka iyo cashuuraha lagu bixinayo ixtiraamkaee alaabta la burburiyay ama la burburiyay inta lagu jiro safarka ama inta lagu jiro gacanta kastamku waa in la dhaafo.</p>	<p><u>126. Remission of Duties and Taxes</u></p> <p>1/ Without prejudice to Article 125(1) of this Proclamation the duties and taxes payable in respect of goods which has been damaged or destroyed during voyage or while under customs control shall be remitted.</p>

<p>2/ Hadii cashuurta la dhaafo si waafaqsan qodob hoosaadka (I) ee qodobkan sabab u ah in alaabta waxaa waxyeelleeyay khaladka soo dajiyaha, Mamulku waa in ay tuuraan ama dib u dhoofiyaan alaabtaas at kharashka soo dejinta.</p> <p><u>127. Dib U Soo Celinta Canshuurtada Duutiga A Iyo Cashuuraha Oo La Soo Celiyo Ama Lagu Soo Celiyo Khalad Qadar Kasta Oo Cashuuraha Iyo Cashuuraha Ah Oo Lagu Soo Celiyo Ama Lagu Soo Celiyo Si Khalad Ah Waa In Ay Soo Ceshato Maamulka.</u></p> <p><u>128. Dejin/isutuuriid</u></p> <p>Maamulka ayaa laga yaabaa in uu diido sheegasho kasta oo lacag celin ah mid kasta cadadka cashuuraha iyo cashuuraha lagu leeyahay ~y dacwooduhu.</p>	<p>2/ If the tax is remitted in accordance with sub-article (I) of this Article due to the reason that the goods are damaged by the fault of the importer, the Authority shall dispose or re-export such goods at the expense of the importer.</p> <p><u>127.Recovery Of Duties And Taxes Refunded Or Remitted By Error Any Amount Of Duties And Taxes Refunded Or Remitted By Error Shall Be Recovere'd By The Authority.</u></p> <p><u>128. Set off</u></p> <p>The Authority may set off any refund claim against any amount of duties and taxes owed ~y the claimant.</p>
<p><u>CUTUBKA TODOBAAD</u></p> <p><u>WAAJIBAADKA IYO CASHUURAHA</u></p> <p><u>129. Bixinta Wajibaadka iyo Cashuur-dhaafka</u></p> <p>Wajibka iyo cashuur dhaafka ee la xidhiidha soo dejinta iyo alaabta dhoofinta waxaa laga yaabaa in lagu ogolaado sharci, caalami ah heshiis ay Itoobiya qayb ka tahay ama dardaraan ah in ay soo saarto Wasaaraddu.</p> <p>130. Waajibka aD cashuurta laga dhaafay soo dejinta</p> <p>1/ Waxaa reebban wareejinta cashuuraha iyo cashuurta laga dhaafo alaab la soo dhoofiyo qof aan ku raaxaysanayn mudnaanta la midka ah ama u isticmaal ujeedo kale Kaas oo mudnaanta xorta ah la siinayo ama la siinayo iyaga oo ku hoos jira lahaanshaha iyo adeegga dadka kale,</p> <p>ka hor inta aan la bixin cashuuraha iyo cashuuraha lagu dabaqi karo iyaga.</p> <p>2/ Wax kasta oo cashuur iyo cashuur ah oo laga dhaafo badeecadaha la soo dejiyo waxay noqon kartaa</p>	<p><u>CHAPTER SEYEN</u></p> <p><u>DUTY AND TAX EXEMPTIONS</u></p> <p>129. Granting Duty and Tax Exemptjions</p> <p>Duty and Tax exemptions with respect to import and export goods may be granted by law, international agreement to which Ethiopia is a party or by directive to be issued by the Ministry.</p> <p>130. Duty aDd Tax Exempted Imports</p> <p>1/ It is prohibited to transfer duty and tax exempted imported goods to a person who is not enjoying similar privileges or use them for a purpose other than which the duty free privilege is granted or place them under the possession and service of others, before payment of the duties and taxes applicable to them.</p> <p>2/ Any duty and tax exempted imported goods may be re-exported or transferred to a person who enjoys</p>

<p>dib loo dhoofiyo ama loo wareejiyo qof jecel mudnaan la mid ah iyada oo aan la bixin cashuuraha iyo cashuuraha ama lagu wareejiyo qof kasta marka la bixiyo waajibaadka iyo canshuuraha. Waajibaadka iyo cashuuruhu waa inay noqdaan lagu xisaabiyo qiimaha badeecadaha iyo qiimaha tacriifta inta lagu jiro wakhtiga tuurista.</p> <p>3/ Markay cashuurta iyo cashuurta laga dhaafu alaabta la soo dejiyo luntay ama dhaawacday soodejiyuhu waa inuu isla markaaba u soo warbixiyaa Maamulka.</p> <p>4/ Qof kasta oo ku raaxaysan cashuurta iyo cashuur dhaafka mudnaanta ujeedada maalgashiga waa in loo baahan yahay ka soo saar dukumeenti caddayn ah Hay'adda ka hor wareejinta cashuurta iyo cashuurta laga dhaafay alaabta loo soo dhoofiyo dadka kale ama soo celinta kiisii ogolaanshaha maalgashiga.</p> <p>5/ Xafiiska shati bixinta ama diiwaangelinta ee ay khusayso waa inuu lahaadaa waajibka ah in la hubiyo fulinta shuruudaha lagu sheegay farqada (4) ee qodobkan iyo in la ogeysiyo Hay'adda xaalad shuruudo ah u baahan la socosho.</p> <p>6/ Alaabooyinka cashuurta iyo cashuurta laga dhaafu waxa loo bixin karaa sida amniga haddii heshiis lala galo Maamulka sida bixinta cashuuraha iyo cashuuraha.</p> <p>7/ Hay'adaha dawliga ah ee diiwaan galinaya lahaanshaha hantida waa in ay ku cadeeyaan warqada lahaanshaha in alaabtu ay tahay cashuur iyo cashuur dhaaf ayna xaqiijiyaan in cashuurta iyo cashuuraha la bixiyay ka hor inta aan la diwaan galin trar:lsfer.</p>	<p>similar privilege without payment of duties and taxes or transferred to any person upon payment of the duties and taxes. The duties and taxes shall be calculated at the value of the goods and tariff rates prevailing during the time of disposal.</p> <p>3/ Where duty and tax exempted imported goods are lost or damaged the importer shall forthwith report to the Authority.</p> <p>4/ Any person who enjoys duty and tax exemptions privilege for investment purpose shall be required to produce a clearance document from the Authority prior to the transfer of duty and tax exempted imported goods to other persons or the return of his investment permit.</p> <p>5/ The concerned licensing or registry office shall have the obligation to ascertain the fulfilment of the conditions stated under sub-article (4) of this Article and to inform the Authority in case of conditions that require follow up.</p> <p>6/ Duty and tax exempted goods can be given as security if an agreement is reached with the Authority as to the payment of duties and taxes.</p> <p>7/ Government bodies that are registering title to property shall indicate in the title deed that the goods are duty and tax exempt and ensure that the duty and taxes are paid before registering transfer of title.</p>
<p><u>QAYBTA SHANAAD</u></p> <p><u>WAAJIBAADKA LA XIRIIRTA KAMIDKA</u></p> <p><u>HAWLGALYADA KASTAMKA</u></p> <p><u>131. Waajibaadka (Qaadaha</u></p> <p>1/Iyadoo aan la xaqirin qodobbada cutubka lixaad</p>	<p><u>PART FIVE</u></p> <p><u>OBLIGATIONS RELATED TO CUSTOMS</u></p> <p><u>OPERATIONS</u></p> <p><u>131. Obligations of Carrier</u></p> <p>1/Without prejudice to the provisions of Chapter Six</p>

<p>Qaybta saddexaad ee bayaankan, side kasta waa inuu:</p> <p>a) Isticmaalka marinka kastamka ee imaatinka iyo ka bixista habka gaadiidka, rarista iyo dejinta alaabta, iyo soo dejinta iyo ka degista dadka safarka ah;</p> <p>b) in ay iska ilaaliyaan in ay fuulaan ama ka soo degaan' socotada ama rarista ama dejinta shixnadaha gudaha maqnaanshaha sarkaalka kastamku haddii aanu ogolayn Maamulka;</p> <p>c) Uma ogolaan qof aan la ogolayn inuu u dhawaado habka gaadiidka;</p> <p>d) Bixiyaan macluumaadka ku saabsan gubasho ama alaabta khatarta ah, ka hor inta aan la sii dayn;</p> <p>e) in uu siiyo xog tafatiran oo ku saabsan badeecada la rarayo, rakaabka, iyo alaabta lagu hayo doonta sarkaalka kastamka kahor imaatinka qaaduhu; f) haddii sidaha i dib loo dhigo ka dib marka la ogolaado inuu dhoofa waa inuu isla markiiba u soo wargeliyaa sarkaalka kastamka.</p> <p>2/Iyadoo ay jirto qodob hoosaadka (I) (a) ee qodobkan. sidaha ayaa laga yaabaa. haddii ay dhacdo xoog majeure, soo deg ama jooji gaadiidka meel kasta oo kale ka badan dekedda kastamka; waase haddii uu doono isla markiiba u wargali dhacada laanta ugu dhow ee Hay'adda ama, haddii ay maqan tahay laanta maamulka Maamulka, xafiiska maamulka deegaanka.</p>	<p>of Part Three of this Proclamation, any carrier shall:</p> <p>a) use authorized customs routes for arrival and departure of the means of transport, for loading and unloading of goods, and for embarkation and disembarkation of travellers;</p> <p>b) refrain from embarking or disembarking ' travellers or loading or unloading cargos in the absence of customs officer unless authorized by the Authority;</p> <p>c) not allow any unauthorized person to approach to the means of transport;</p> <p>d) provide information regarding inflammable or dangerous goods, before they are discharged;</p> <p>e) provide detailed information regarding the goods loaded, passenger , and goods to be retained on board to the customs officer before the arrival of the carrier; f) if the carrier i to be delayed after permit is granted to depart shall report the same immediately to the customs officer.</p> <p>2/ Notwithstanding the provisions of sub-article (I) (a) of this Article. the carrier may. in case of force majeure, land or stop the means of transport at any place other than a customs port; provided, however, that he shall immediately report the incident to the nearest branch of the Authority or, in the absence of branch of the Authority, to the local administration office.</p>
<p><u>132. Oblieatjops Ee Kastamka Warexogse Ogolaanshaha</u></p> <p><u>Haysta</u></p> <p>Hayste kasta oo bakhaar ah kastamku waa inuu:</p> <p>1/ dayactirka qalabka xafiisyada, qalabka tignoolajiyada iyo shaqaalaha lagama maarmaanka u ah hawlgalka c.ustoms;</p> <p>2/ ku xafido buuga diiwaangalinta si waafaqsan awaamiirta ay soo saarto Hay'adda alaabta lagu xareeyo oo laga saaray bakhaarkii, una soo sheeg Maamulka waqti ka waqti;</p>	<p><u>132. Oblieatjops Of Customs Warehogse PermitHolder</u></p> <p>Any customs warehou~e pennit holder shall:</p> <p>1/ maintain offices equipments, technological devices and staff necessary for c.ustoms operation;</p> <p>2/ keep registration book in accordance with directive issued by the Authority for the goods deposited in and removed from the warehouse, and report to the Authority from time to time;</p> <p>3/ segregate goods on the basis of their type and nature</p>

<p>3/ kala soocida badeecadaha nooca ay yihiin iyo nooca ay yihiin Ujeedada kaydintooda badbaadada leh iyo ku habboonaanta xakamaynta;</p> <p>4/ in ay si sax ah uga jawaabaan su'aalihii ay waydiiyeen kastamka sarkaal oo iska kaashada kormeerka iyo baaritaan;</p> <p>5/ in la hubiyo in aan wax alaab ah la dhigin lana saarin laga bilaabo bakhaarka iyada oo aan lacagta hawlgabka ah ee Maamulka;</p> <p>6/ dib u cusboonaysiinta shatiga bakhaarka kastamka wakhtiga la cayimay gudaheed;</p> <p>7/ ka mamnuuc dadka aan la ogolayn inay soo galaan bakhaarka kastamka;</p> <p>8/ kaydi alaabaha u baahan baadhitaanka karantiilka, sida sida ugu dhakhsaha badan ay la fasaxay trom ka dhigan tahay gaadiidka, in aag gaar ah ilaa la dhamaystiro baaritaanka karantiilka;</p> <p>9/ bixinta cashuuraha iyo cashuuraha ee ku saabsan alaabta luntay ama waxyeello ay sabab u tahay maaraynta khaldan;</p> <p>10/ haddii aan la keenin alaab la rabay in bakhaarka lagu xareeyo, warbixin isla markaaba maamulka rasiidka la'aanta alaabta bakhaarka;I/haddii ay dhacdo kaydinta kastam ku meel gaar ah:</p> <p>a) Alaabada laga sii daayo bakhaarkadhamaystirka nidaamka kastamka;</p> <p>b) in ay u sheegaan Hay'adda liiska alaabtaaslagu kaydiyay in ka badan wakhtiga hoos ku xusanBayaankann iyo ku wareejintooda bakhaarka kastamka dawladda;</p> <p>12/ haddii ay dhacdo bakhaar kastam oo xidhan, qalabayn amniga si loo daboolo waajibaadka iyo canshuuraha xaalad halkaas oo aan alaabta loo isticmaalin kuwa idmanujeedo.</p>	<p>for the purpose of their safe storage and convenience for control;</p> <p>4/ provide proper reply to queries made by customs officer and cooperate for inspection and investigation;</p> <p>5/ ensure that no goods are deposited in or removed from the warehouse without the pennission of the Authority;</p> <p>6/ secure renewal of his customs warehouse license within the specified time;</p> <p>7/ prohibit unauthorized persons from entering the customs warehouse;</p> <p>8/ store goods requiring quarantine examinations, as soon as they are discharged from the means of transport, in a separate zone until completion of the quarantine examination;</p> <p>9/ pay duties and taxes with respect to goods lost or damaged due to improper handling;</p> <p>10/ where delivery of goods intended to be deposited in the warehouse has not been effected, report immediately to the Authority the non-receipt of the goods into the warehouse;</p> <p>I/ in case of temporary customs storage:</p> <p>a) release goods from the storage upon the completion of customs formalities;</p> <p>b) report to the Authority the list of those goods deposited for more than the time specified under this Proclamation and transfer them to government customs warehouse;</p> <p>12/ in case of bonded customs warehouse, furnish security to cover the duties and taxes in a situation where the goods are not used for the authorized purpose.</p>
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<p><u>133. Waajibka Bixinta Xogta</u></p> <p>1/Qof kasta oo haya xog ku saabsan canshuur la'aan ama Alaabooyinka cashuurta yar ee ka hor imanaya sharciga kastamka ama ku saabsan alaabta la mamnuucay, la xaddiday ama la mamnuucay isla markiiba ogeysii laanta kuugu dhow ee Maamulka ama hay'adda fulinta sharciga.</p> <p>2/ Bixiyaha macluumaadka~ iyo aqoonsiga xog-hayaha lama shaacin karo.</p> <p>3/ Meesha xogta la siiyo Hay'adda ama hay'adaha kale ee fulinta sharciga sida ku cad qodob-hoosaadka</p> <p>(I) ee Qodobkani wuxuu keenayaa in la qabsado alaabta, dhammaandadka bixiyay macluumaadka iyo taageerada waa in lagu abaal mariyo si waafaqsan awaamiirta ay soo saaray Wasaaradda.</p>	<p><u>133. Obligation To Provide Information</u></p> <p>1/Any person who has information about untaxed or less taxed goods in contravention of customs law or about prohibited, restricted or contraband goods shall immediately inform the nearest branch of the Authority or law enforcement body.</p> <p>2/ The information supplier~ and the identity of the informant may not be disclosed.</p> <p>3/ Where the information supplied to the Authority or other law enforcement body pursuant to sub-article (I) of this Article leads to seizure of the goods, all persons that have provided information and support shall be rewarded in accordance with directive issued by the Ministry.</p>
<p><u>134. Haysashada Xogta</u></p> <p>I/Qof kasta oo .ka masuulka ah bixinta waajibaadka iyo canshuur oo sidaas darteed u haysto wax dukumeenti ah ama macluumaadka lagama maarmaanka u ah nidaamka kastamku waa in iyaga haynta muddo shan sano ah.</p> <p>2/ Muddada ku xusan farqada (1) ee qodobkan laga bilaabo maalinta la tiriyaa.</p> <p>a) Alaabta loo soo dhoofiyo si loogu isticmaalo guriga waa bilaash wareegga marka la dhammeeyo kastamka nidaamyada; .</p> <p>b) bayaanka badeecada waa la aqbalay si loo dhoofiyo;</p> <p>c) Nidaamyada kastamku waa la dhammaystiraa haddii ay dhacdo Alaabooyinka lagu soo dhoofiyo ku meel gaadhka ah ee cashuur la'aanta.</p>	<p><u>134. Retaining Information</u></p> <p>II Any person who .s responsible to pay duties and taxes and thus possesses any documents or information necessary for customs formalities shall retain them for a period of five years.</p> <p>21 The period referred to in sub-article (1) of this Article shall count down from the day on which:</p> <p>a) goods imported for home use are released for free circulation upon the completion of customs formalities; .</p> <p>b) a goods declaration is accepted for export goods;</p> <p>c) customs formalities are completed in case of goods imported temporarily on duty free basis.</p>
<p><u>135. Waajibka Iskaashiga</u></p> <p>1/ Qof kasta waxaa ku waajib ah inuu la shaqeeyo shaqaalaha ay u xilsaartay Hay'addu ee shaqada</p>	<p><u>135. Duty To Cooperate</u></p> <p>1/ Any person shall have the duty to cooperate with employees assigned by the Authority in discharging</p>

<p>waajibaadkooda rasmiga ah si hufan.</p>	<p>their official duties efficiently.</p>
<p>2/ Waa in ay wada shaqeeyaan hay'adaha federaalka iyo kuwa dawlad-goboleedyadaiyada oo la kaashanaysa Maamulka la dagaallanka alaabaha koontarabaanka ah.</p> <p>3/ Halka ay Maamulku, la dagaalankakontarabaanka, la kulma duruufo kuwaas oo ahiyada oo ka baxsan awooddeeda, waxay ku gudan kartaa waajibaadkeedaiyadoo la kaashanayo sharciga federaalka iyo dowlad goboleedyada xubnaha fulinta.</p> <p>4/Hay'ad kasta oo sharci fulinta waa in ay, marka la codsado. ka caawin sarkaalka kastamka si uu u guto waajibaadkiisa si sax ah.</p> <p>5/Hay'adaha ku xusan qodobkan way isticmaali karaan awood ku haboon iyo saami qaybsiga si loo joojiyo sharci-darrada hawlqabad.</p>	<p>2/ Federal and regional state organs shall cooperate with the Authority in the fight against contraband.</p> <p>3/ Where the Authority, in the fight against contraband, encounters circumstances which are beyond its control, it may discharge its duties in collaboration with the federal and regional state law enforcement organs.</p> <p>4/Any law enforcement body shall, upon request, assist a customs officer in discharging his duty properly.</p> <p>5/The bodies referred to in this Article may use appropriate and proportional force to stop an illegal activity.</p>
<p><u>QAYBTA LIXAAD</u></p> <p><u>KONTOROOLKA KASTAMADA IYO XOOJINTA SHARCIGA</u></p> <p><u>CUTUBKA KOOWAAD</u></p> <p><u>KONTOROOLKA KASTOOMKA</u></p> <p><u>136. Ujeedada xakamaynta Kastamka</u></p> <p>Ujeedada laga leeyahay ilaalinta kastamku waa:</p> <p>1/si loo hubiyo in waajibaadka iyo canshuuraha ay yihiin kuwo sax ah ururiyey; iyo</p> <p>2/in laga hortago, la baaro oo la qaato,ama keeno qaadashada ee, tallaabo ku haboon oo ka dhan ah jebinta kastamka sharciga.</p> <p><u>137. Codsiga Maxkamadda Kastamka</u></p> <ul style="list-style-type: none"> • Marka la qaadayo tillaabooyinka xakamaynta kastamka, kastam kasta sarkaalku waa inuu isku koobaa fardaha iyo xadka tillaabooyinka ku filan xaqiijinta ilaalinta sharciga kastamka, 	<p><u>PART SIX</u></p> <p><u>CUSTOMS CONTROL AND LAW ENFORCEMENT</u></p> <p><u>CHAPTER ONE</u></p> <p><u>CUSTOMS CONTROL</u></p> <p><u>136. Purpose of accustoms Control</u></p> <p>The purpose of customs control shall be:</p> <p>1/to ensure that duties and taxes are properly collected; and</p> <p>2/to prevent, investigate and take,or cause the taking of, appropriate action against breaches of customs law.</p> <p><u>137. Application Of Customs Control</u></p> <ul style="list-style-type: none"> ·In taking customs control measures, any customs officer shall confine himself to the fonnns and extent of measures suffi cient for ensuring the observance of customs law,

<p><u>138. Kastamka Coptrol Import. Expgrt Apd Transit ~I/</u> Alaabta soo socota waa in la hoos geeyaa kastamka xakameyn:</p> <p>a) Alaabta loo soo dhoofiyo isticmaalka guriga, laga bilaabo wakhtiga ay ka soo degaan kastamka ilaa iyo dhamaystirka nidaamka kastamka waxayna kala yihiin la sii daayay;</p> <p>b) Alaabta lagu xareeyo bakhaarka kastamka oo dammaanad ah. laga bilaabo wakhtiga la xareeyay ilaa la sii daayo ujeeddadii loo idmaday;</p> <p>c) Alaabooyinka dhoofinta, laga soo bilaabo markii ay soo galeen kastamka dekedda ilaa laga dhamaystirayo nidaamka kastamka oo la dhoofiyo;</p> <p>d) Alaabta ku sii socota, laga bilaabo wakhtiga ay dhaqdhaqaaqa waa la ogol yahay ilaa ay ka gaaraan halka ay u socdaan;</p> <p>e) Alaab la'aan la helo, laga tago, lagana faa'iidaysto ama alaabada koontarabaanka ah ilaa la tuurayo.</p> <p>2/ Qofna ma awoodi karo, la'aanteed oggolaansho ka hor Maamulka, geli meel alaabta, hoos geliso kantaroolka kastamka si waafaqsan qodob-hoosaadka (I) ee Qodobkan, waa la xareeyay, ama furan yahay ama wax kasta oo lagu sameeyo alaabtaas oo kale.</p>	<p><u>138. Customs Coptrol Import. Expgrt Apd Transit ~</u> I/ The following goods shall be placed under customs control :</p> <p>a) goods imported for home consumption, from the time of their arrival at customs port until the completion of customs formalities and they are released;</p> <p>b) goods deposited in bonded customs warehouse, from the time they are deposited until they are released for their authorized purpose;</p> <p>c) export goods, from the time they entered customs port until the completion of customs formalities and be exported;</p> <p>d) goods in transit, from the time their movement is allowed until they reach their destination;</p> <p>e) goods found without owner, abandoned, forfeited or contraband goods until their disposal.</p> <p>2/ No person may, without prior authorization of the Authority, enter a place in which goods, put under customs control in accordance with sub-article (I) of this Article, are deposited, or open or do any acts on such goods.</p>
<p><u>139. Kastamka Xakamaynta Xuduudaha</u> I/Customs xadhiga xudduudaha iyo ka gudubka kastamku waa inay ahaadaan loo isticmaalo ka gudubka xadka ama daabulka alaabada oo kaliya dadka xaqa u leh hawlaha noocan oo kale ah oo ku salaysan sharciyada ama heshiisyada caalamiga ah.</p> <p>2/ Dadka deggan xariiqda xudduudda kastamku waa inay ahaadaan xaq u leh inay qaadaan wax wanaagsan oo lagama maarmaan u ah noloshooda oo ay ka shaqeeyaan hantidooda</p>	<p><u>139. Customs Border Control</u> I/Customs frontier strip and customs crossing shall be used for border crossing or transport of goods only by persons entitled to such activities on the basis of laws or international agreements.</p> <p>2/ Residents within customs frontier strip shall be entitled to transport good necessary for their living and work on their property as well as other things stipulated by international agreements.</p>

<p>iyo sidoo kale waxyaabo kaleoo lagu qeexay heshiisyada caalamiga ah.</p> <p>3/ Dhakhaatiirta, dhakhaatiirta xoolaha, shaqaalaha kale ee caafimaadka iyoshaqaalaha samatabbixinta eedeggan xadhiga xuduudaha kastamka laga yaabaa inay sido qalab iyo dawooyinka loo baahan yahay hawlhooda dhex mara isgoysyada xuduudaha marka ay ansixiyeen hay'adda dowladda ee ku shaqada leh.</p>	<p>3/ Doctors, veterinarians, other medical staff and rescue workers residing with in customs frontier strip may carry instruments and medications needed for their activities through frontier crossings when approved by the pertinent government body.</p>
<p><u>140. Kastamada Dekedaha Iyo Dabinnada</u></p> <p>1/ Badeecadaha la soo dejiyo, laga dhoofiyo iyo kuwa laga dhoofiyoba waa in ay ka soo degaan ama ka baxaan kastamka kastamka isgoysyada iyo in lagu qaado iyada oo loo marayo habka ~ waddooyinka.</p> <p>2/ Dekeddaha Kastamka, Kastamyada iyo Waddooyinka ay maraan waa in lagu go'aamiyaa ogeysiis dadweyne in la igu dacweeyo Maamulka.</p>	<p><u>140. Customs Ports And Trapsit Routes</u></p> <p>1/ Import, export and transit goods shall enter or exit through prescribed customs ports or customs crossings and be transported through prescribed~ Routes.</p> <p>2/ Customs ports, customs crossings and transit routes shall be determined by public notice to be i sued by the Authority.</p>
<p><u>141. Tallaabooyinka Laga Qaaday Kastamka</u></p> <p>I/Maamulka waxaa laga yaabaa, si waafaqsan shuruudahaay dejiyeen qodobbada lagu dhaqmo, qaado mid kastacabbir waxay u aragto inay lagama maarmaan tahay si loo xaqiijiyo dhamaystirka nidaamka kastamka.</p> <p>2/ Haddii aan si kale loogu sheegin Baaqan.Hay'addu waa in ay hubisaa in wanaagga uu sii jiroisku mid ah nooc, qaab, tayo iyo dhinac kasta oo kalelaga soo bilaabo hordhaca ay ku soo galeen dhulka kastamka ilaa la dhamaystiro nidaamka kastamka .</p> <p>3/ Tallaabooyinka lagu maamulayo kastamku waa in waxaa ka mid ah:</p> <p>a) baadhista, ilaalinta iyo ilaalinta safiga Alaabooyinka ka baxa dekada kastamka, saldhiga kastamka,</p>	<p><u>141. Measures Taken Under Customs Control</u></p> <p>I/ The Authority may, in accordance with conditions laid down by the provisions in force, take any measure it deems necessary to ensure the completion of customs formalities.</p> <p>2/ Unless otherwise provided by this Proclamation, the Authority shall ensure that good remain the same in kind, form, quality and in any other respect from their introduction into the customs territory until the completion of customs formalities .</p> <p>3/ Measures to be taken under customs control shall include:</p> <p>a) examining, surveillance and safi guarding of goods at customs port, customs station, customs warehouse, transit route or any other</p>

<p>bakhaarka kastamka, marinka gaadiidka ama wax kasta oo kale meesha ay go'aamiso Hay'addu;</p> <p>. b) dib u eegis lagu sameeyo badeecada la soo dejiyo ama la dhoofiyo ku saabsan macluumaadka iyo maareynta khatarta;</p>	<p>place determined by the Authority;</p> <p>. b) re-examination of import or export goods based on information and risk management;</p>
<p>c) shahaado ka bixista alaabta dhoofinta;</p> <p>d) ku dhejinta shaabada kastamka, soo saarista iyo hubinta dukumentiyada kastamka;</p> <p>e) qaadashada muunado, rajada, sawiro iyo kuwa kale xogta ujeeddadu tahay hubinta wax-ka-beddel la'aanta nooca iyo xaaladda alaabta;</p> <p>f) baadhista shandadaha iyo alaabta kale ee uu sido socotada.</p> <p>4/ Waa in la bixiyaa shahaado ka bixista alaabta dhoofinta iyadoo la raacayo qodob-hoosaadka (3) (c) ee qodobkan keliya marka xogta sarkaalka kastamka dhamaadka Kastamku wuxuu soo gaaraa Hay'adda iyada oo loo marayo Shabakad macluumaad oo toos ah ama qoraal ahaan lagu soo gudbiyo iyada oo loo marayo warbaahinta kale ee isgaarsiinta.</p>	<p>c) certification of exit o~ export goods;</p> <p>d) affixing of customs seals, issuance and verifying of customs documents;</p> <p>e) taking samples, prospectus, photos and other data for the purpose of ascertaining nonalteration in the kind and state of goods;</p> <p>f) examining luggage and other goods carried by travelers.</p> <p>4/ Exit certificate of export goods shall be issued pursuant to sub-article (3) (c) of this Article only when the information from the customs officer at the end of the customs checkpoint reach the Authority through its automated information network or delivered in writing through other communication media.</p>
<p><u>CUTUBKA LABAAD</u></p> <p><u>XEER ILAALINTA SHARCIGA ENT</u></p> <p><u>142: Awooda Baadhiseed</u></p> <p>1/Halka sarkaalka kastamku xog ku filan ka haysto ama shaki macquul ah si loo rumaysto jiritaanka alaabta ee ku saabsan fal-dembiyeedka kastamka, isaga ayaa awood u leh inuu fuliyo raadi adigoo joojinaya wax kasta oo gaadiid qaada alaabtan oo kale ama adigoo galaya meel kasta oo ay ka badeecooyinka waa la kaydiyaa iyo in la qabsado alaabta iyo siyaabaha gaadiidka sida ku cad qodobka 143 I) (a) ee kan Ku dhawaaqid.</p> <p>2/ Maamulaha kastamku waa inuu. iyadoo la baarayo iyadoo la raacayo qodob-hoosaadka (I) ee qodobkan, waxaan leeyahayawood lagu saaro baakadaha ama lagu furo alaabada</p>	<p><u>CHAPTER TWO</u></p> <p><u>LAW ENFORCEMENT</u></p> <p><u>142: Power To Search</u></p> <p>1/Where a customs officer has sufficient information or reasonable suspicion to believe the existence of goods in respect of which a customs offence has been committed, he shall have the power to undertake search by stopping any means of transport carrying such goods or by entering into any place where the goods are stored and to seize the goods and the means of transport pursuant to Article 143 I) (a) of this Proclamation.</p> <p>2/ A customs officer shall. while conducting search pursuant to sub-article (I) of this Article, have the power to remove packages or to open locked goods,</p>

<p>qufulan, marka laga reebo marka alaabtan oo kale lagu shaabadeeyo amarka a maxkamad.</p> <p>3/ Sarkaalka kastamku waa laga yaabaa inuu joojiyo oo baaro qof kasta marka uu haysto sababo macquul ah oo uu kaga shakisan karo in uu haysto alaabada qarsoon ee ku saabsan kastamka dambi baa la galay.</p> <p>4/ Baadhitaanka jirka ee qofka waa in lagu sameeyaa a qofka ay isku jinsiga yihiin.</p> <p>5/ Baadhitaanka jirka ee qofka waa in lagu sameeyaa a hab asluub leh oo aan la bahdilil kuwa la baaray qofka, khatar gelinaya caafimaadkiisa ama dhaawac u geysanaya hantidiisa iyo xadka looga baahan yahay ogaanshaha alaabta qarsoon.</p> <p>6/ Marka sarkaalka kastamku uu sababo macquul ah u haysto rumayso in raadinta guduhu ay lagama maarmaan tahay, raadinta waxaa qabanaya dhakhtar aqoon u leh xirfadle iyo iyada oo aan wax khatar ah ku jirin qofka ahaanshaha la baadhay.</p> <p>7/ Maamulaha kastamku waa inuu helaa amar maxkamadeed ka hor inta aan la samayn baaritaan gudaha ah qof kasta; hase yeeshee, haddii qofku diido soo gudbi raadinta gudaha ee uu oggolaaday coun, waa shall loo qaato in uu qariyay cid la tuhunsan yahay alaab.</p> <p>8/ Sarkaal kasta oo kastamku waa inuu xidhan yahay dirayska isagoo baadhaya oo tusi kaarkiisa aqoonsiga qofka ay khusayso ka hor inta aan la bilaabin raadi.</p> <p>9/ Sarkaalka kastamku wuxuu isticmaali karaa ciidanka booliska marka la codsado qofka ay khusayso, waa loo diidaysamee raadinta iyadoo la raacayo qodhoosadyada qodonkan</p>	<p>except where such goods are sealed by the order of a court.</p> <p>3/ A customs officerr may ·stop and search any person when he has reasonable grounds to suspect that he has concealed goods in respect of which a customs offence has been committed.</p> <p>4/ A physical search of a person shall be conducted by a person of the same sex.</p> <p>5/ A physical search of a person shall be conducted in a polite manner without humiliating the searched person, endangering his health or causing damage to his property and within the limits required for detecting the goods concealed.</p> <p>6/ When a customs officer has reasonable grounds to believe that internal search is necessary, the search shall be conducted by a qualified medical professional and without any risk to the person being searched.</p> <p>7/ The customs officer shall obtain court authorization prior to conducting internal search on any person; provided, however, that if the person refuses to submit for internal search authorized by coun, it shall be presumed that he has concealed the suspected goods.</p> <p>8/ Any customs officer shall wear uniform while conducting search and show his identity card to the person concerned prior to commencement of the search.</p> <p>9/ A customs officer may use the police force where, upon requesting the concerned person, he is denied to conduct search pursuant to the provisions of this Article.</p> <p>10/ A customs officer may for good reason re-examine</p>
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<p>10/ Sarkaalka kastamku sabab macquul ah awgeed dib ayuu u baadhi karaa badeecadaha la sii daayo ka dib marka la dhammeeyo nidaamka kastamka.</p>	<p>goods released after completing customs procedures.</p>
<p><u>143. Awoodda lagu qabsan karo alaabta iyo gaadiidka sida</u></p> <p>I/Maamulka waxa laga yaabaa in ay la wareegaan alaabta iyo waxyabaha gaadiidka meesha:</p> <p>a) waxay ku mutaysteen in ay waayaan si waafaqsan qodobka 147 ee bayaankan; ama</p> <p>b) Waxa loogu baahan yahay caddayn ahaan habraaca dambe.</p> <p>2/Meesha fal ka dhan ah sharciga kastamku xidhiidh la leeyahay qayb ka mid ah shixnadaha, Hay'addu waa inay sii dayso alaabta lagu dhawaaqay kastamku soo gudbiyay oo la wareeg qaybtaas shixnadda taasoo waxay la xiriirtaa khilaafada.</p> <p>3/ Marka ay Hay'addu qaaddo cabirka qalalka iyadoo la raacayo qodobkan, waxay siinaysaa qofka ka walaacsan dukumeenti muujinaya:</p> <p>a) Tilmaanta iyo tirada alaabta ama gaadiid la qabtay; iyo</p> <p>b) sababta qalalka iyo nooca fal ka dhan ah sharciga kastamka.</p> <p>41 Meesha mulkiilaha ama qofka masuulka ka ah Alaabtooyinka la qabtay ama hab gaadiid aan la garanayn, Maamulka ayaa qofkaas ugu yeeri doona a ogaysiis wargeys ama ogeysiis lagu dhejiyay ameel muuqata oo ku taal agagaarka kastamkasaldhiga ay alaabtu ama habka gaadiidku yaalla qabtay.</p>	<p><u>143. Power to Seize Goods and Means of Transport</u></p> <p>I/The Authority may seize goods and means of transport where:</p> <p>a) they are liable to forfeiture pursuant to Article 147 of this Proclamation; or</p> <p>b) they are needed as evidence in later procedure.</p> <p>2/Where an act of contravention of customs law relates to part of a consignment, the Authority shall release the goods for which customs declaration has been submitted and seize that part the consignment which relates to the contravention.</p> <p>3/ When the Authority takes a measure of seizure pursuant to this Article, it shall furnish the person concerned with a document showing:</p> <p>a) the description and quantity of the goods or means of transport seized; and</p> <p>b) the reason for the seizure and the nature of the act of contravention of the customs law.</p> <p>41 Where the owner or person responsible for the seized goods or means of transport is unknown, the Authority shall summon such person through a newspaper notice or by a notice posted at a conspicuous place in the vicinity of the customs station where the goods or the means of transport are seized.</p>
<p><u>144. Awoodaha Lagu Furo Oo Lagu Baadho Alaabta Boostada</u></p> <p>1)I sarkaal kastamku waa laga yaabaa, ujeeddada dhaqangelintiisa sharciga kastamka, fur oo baari alaabta boostada gudaha joogitaanka milkiilaha alaabta ama wakiilkiisa ama wakiilka xafiiska boostada.</p>	<p><u>144. Powers To Open And Examine Postal Goods</u></p> <p>1)I A customs officer may, for the purpose of enforcing the customs law, open and examine postal goods in</p>

<p>2/ Marka baaritaanka ku xusan qodob-hoosaadka (I) ee kan Maqaalku wuxuu daaha ka qaadayaa alaabooyinka ku saabsan ku xad gudubka sharciga kastamka ayaa ahaa go'an tahay, qodobka 143-aad ee qodobkan</p> <p>Baaqa waa in lagu dhaqmaa.</p> <p>3/Ujeedada farqada (1) ee qodobkan</p> <p>Erayga "milkiilaha" macneheedu waa rafiiqa alaabta la soo dejiyo ama u soo dira alaab dhoofinta.</p> <p><u>145. Ku Siideynta Damaanada Alaabooyinka La Qabtay Iyo Gaadiidkii Siday</u></p> <p>Gaadiidka ka dhanka ah Amniga Maamulka ayaa laga yaabaa inuu sii daayo alaabo ama gaadiid la qabtay iyadoo la raacayo qodobka 143 ee bayaankan lid ku ah amniga ku filan halkaas oo:</p> <p>1/ Alaabtu maaha mid lagu soo rogay wax mamnuuc ah ama xannibaado ama loo baahan yahay caddayn ahaan marxaladda dambe ee habraaca;</p> <p>2/ gaadiidkii oo aan la dhisin.</p> <p>la beddelay ama lagu rakibay qol loogu talagalay ujeedka qarinta alaabta ama aan loo baahnayn sida caddaynta maxkamadda sharciga marxaladda dambe ee habraaca; ama</p> <p>3/ Alaabta oo aan lagala wareegin .</p>	<p>the presence of the owner of the goods or his agent or a representative of the post office.</p> <p>2/ When the examination under sub-article (I) of this Article reveals goods in respect of which contravention of the customs law has been committed, the provisions of Article 143 of this Proclamation shall be applicable.</p> <p>3/For the purpose of sub-article (1) of this Article, the term "owner" means the consignee for import goods or sender for export goods.</p> <p><u>145. Release of Seized Goods and Means of Transport Against Security</u></p> <p>The Authority may release goods or means of transport seized pursuant to Article 143 of this Proclamation against adequate security where:</p> <p>1/ the goods are not subject to any prohibitions or restrictions or needed as evidence at later stage in the procedure;</p> <p>2/ the means of transport have not been constructed, altered or fitted with a compartment for the purpose of concealing goods or not needed as evidence in the court of law at later stage in the procedure; or</p> <p>3/ the goods are not subject to forfeiture .</p>
<p><u>146. Awoodda Baadhista iyo Qabashada Dukumentiyada</u></p> <p>1/ Hay'addu waxay awood u leedahay inay:</p> <p>a) in uu baadho oo qaato nuqullada dukumentiyada hoos yimaada haysashada qof kasta oo la xidhiidha fulinta sharciga kastamka;</p> <p>b) In uu baadho dukumeenti kasta oo la xidhiidha badeecadaha la soo dejiyo ama la dhoofinayo marka ay ka jirto sababo ku</p>	<p><u>146. Power to Examine and Seize Documents</u></p> <p>1/ The Authority shall have the power to:</p> <p>a) examine and take copies of documents under the possession of any person in connection with the enforcement of the customs law;</p> <p>b) examine any document related to import or export goods where it has sufficient grounds to suspect that customs offence has been committed with respect to such goods; c) seize</p>

<p>filan oo lagu tuhmo in dambiga kastamka lagu galay badeecadahaas;</p> <p>c) inay qabtaan dukumentiyada la baaray iyadoo la raacayo qodobkan-hoosaadka halka looga baahan yahay caddayn ahaan habraaca dambe.</p> <p>2/ Marka dukumentiyada ku xusan farqada (I) (c) ee qodobkan lagu kaydiyo qalabka elektarooniga ah ee qofka haystaa aanu doonayn in uu farsameeyo una soo saaro qaabkii loo baahnaa, waxa ay Hay'addu la wareegi kartaa qalabkaasi. ka kooban dukumentiyada.</p>	<p>documents examined pursuant to this sub-' article where they are needed as evidence in later procedure.</p> <p>2/ Where the documents referred to in sub-article (I) (c) of this Article are stored in an electronic device and the person possessing them is unwilling to process and produce them in the required form, the Authority may seize the electronic device containing the documents.</p>
<p>147, Waxyeelaynta Alaabaha iyo Habka Gaadiidka</p> <p>1/ Alaabta soo socota waa in lagala wareego dawladda:</p> <p>a) Soo dejinta iyo dhoofinta alaabooyinka kontarabaanka ah ama alaabada la soo celin karo laga helay si kasta oo qarsoon;</p> <p>b) haddi qiimaha alaabta la qarinaldo ay badato in ka badan 50% wadarta la sheegay qiimaha badeecadaha la soo dejiyo ama la dhoofiyo, alaabada qarsoon:</p> <p>c) Soo dejinta mamnuuca ah ama dhoofinta la mamnuucay gaadiid kasta ama la keeno kastam xarun loogu talagalay dhoofinta;</p>	<p><u>147, Forfeiture of Goods and Means of Transport</u></p> <p>1/ The following goods shall be forfeited to the government:</p> <p>a) contraband imports or exports or dutiable goods found concealed in any manner;</p> <p>b) if the value of goods that are concealed is more than 50% of the total declared value of goods imported or exported, goods concealed:</p> <p>c) prohibited imports or prohibited exports put any means of transport or brought in customs station for the purpose of export;</p>
<p>d) badeecadaha la soo dejiyo ee xaddidan iyada oo aan la helin oggolaansho ka timid hay'adda ay khusayso oo aan ahayn dib u dhoofinta muddada lagu cayimay gudahood Qodobka 156 (3) ee bayaankan;</p> <p>e) Alaabooyin badan oo jaban. guuray, bedelay ama farageliyay mulkiiluhu marka waxa ay hoos yimaadaan kastamka oo aan lahayn oggolaanshaha Hay'adda;</p> <p>t) haddii qofka alaabta iska leh uusan soo bixin ama ku xarayso codsiga hal bil gudaheed ka dib markaad haysato loogu yeero si waafaqsan Qodobka 143 (4) ee bayaankan.</p>	<p>d) restricted goods imported without obtaining authorization from the concerned organ and not re-exported within the period specified under Article 156 (3) of this Proclamation;</p> <p>e) goods in respect of which bulk is broken, moved, altered or interfered by the owner while they are under customs control and without authorization by the Authority;</p> <p>t) if the owner of the goods does not appear or lodge petition within one month after having been served with summon in accordance with</p>

<p>2/ La wareegida alaabta sida ku cad qodobka (1) ee kan Maqaalku waa inuu ku fidaa xirmada ama duubka alaab.</p> <p>3/ Wax kasta oo gaadiid ah oo loo isticmaalo in lagu qaado badeecada ay waajib ku tahay luminta sida ku cad farqada (1) ee qodobkan waxay noqonaysaa lagala wareegay dawladda haddii:</p> <p>a) waxaa la dhisay habka gaadiidka, korsashada ama lagu rakibay qol si loo qariyo alaabta;</p> <p>b) Milkiilaha agabka gaadiidka, isagoo ogsoon Xaqiiqdu, waxay ku guuldareysatey inay qaado tallaabo ku habboon si looga hortago ama joojiso fulinta falka; ama</p> <p>c) haddii uu soo bixi waayo mulkiilaha gaadiidka ka dib markii loogu yeedhay si waafaqsan qodobka 143(4) ee Bayaankan.</p> <p>4/ Haddii badeecada ama agabka gaadiidku ay hoos yimaadaan Hanti-goosadka qodobkan ayaa lagu siidaayay liddi ku ah amniga iyadoo la raacayo qodobka 145-aad ee qodobkan Ku dhawaaqid. Nabadgelyada lagu rakibay waa in ay dawladdu la wareegto.</p> <p>5/ Badeecooyinka ama gaadiidka sida ku cad qodobkan wax saameyn ah kuma yeelan karto xuquuqda qolo saddexaad oo si daacad ah u hantiyey lahaanshaha badeecada ama gaadiidka.</p> <p>6/ Hay'addu waa in ay ka hor inta aan la jabin alaab ama gaadiid kasta oo loo cuskanayo qodobkan in ay siiso mulkiilaha badeecada ama habka rarida fursad uu ku soo bandhigo diidmadiisa muddo bil gudaheed ah oo ka bilaabmaysa taariikhda la ogeysiiyay. qiyaasta qabsashada si waafaqsan qodobka 143(3) ama (4) ee kan</p> <p>7. Haddii mulkiilaha badeecada ama gaadiidka uu ku keeni waayo diidmadiisa muddada xaddidan ee ku xusan farqada (6) ee qodobkan ama diidmadiisa, marka aan imtixaan ka qaado Hay'adda, la diido, laga qaado.</p>	<p>Article 143 (4) of this Proclamation.</p> <p>2/ The forfeiture of goods under sub-article (I) of this Article shall extend to the package or wrapper of the goods.</p> <p>3/ Any means of transport used to carry goods liable to forfeiture under sub-article (1) of this Article shall be forfeited to the government if: .</p> <p>a) the means of transport is constructed, adoptea or fitted with a compartment to conceal goods;</p> <p>b) the owner of the means of transport, being aware of the fact, fails to take appropriate measure to prevent or stop the commission of the act; or</p> <p>c) if the owner of the means of transport fail to appear after being summoned pursuant to Article 143(4) of this Proclamation.</p> <p>4/ If the goods or the means of transport subject to forfeiture under this Article was released against security pursuant to the provisions of Article 145 of this Proclamation. the security furnished shall be forfeited to the government.</p> <p>5/ The forfeiture of goods or means of transport under this Article may not affect the rights of third parties who have in good faith acquired ownership of the goods or means of transport.</p> <p>6/ The Authority shall, prior to the forfeiture of any goods or means of transport pursuant to this Article, give the owner of the goods or the means of transport the opportunity to present his objection within one month from the date he has been notified of the measure of seizure in accordance with Article 143(3)or (4) of this</p>
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<p>ee alaabta, gaadiidka ama ammaanka qalabaysan ayaa noqon doona mid waxtar leh.\</p> <p>8/ Haddii diidmada uu soo gudbiyay mulkiilaha alaabta ama gaadiidka sida ku cad farqada (6) ee kan Qodobka waa la aqbalay, Hay'addu waa inay isla markiiba sii daayo alaabta, gaadiidka ama ammaanka qalabaysan .</p> <p>9/ La wareegida badeecadaha, gaadiidka iyo amniga lagu sifeeyay qodobkan ma reebi karaan in la qaado dacwad ciqaabeed iyadoo lagu saleynayo natiijada baadhista lagu sameeyay qodobka 149-aad ee bayaankan. .</p>	<p>7/ If the owner of the goods or means of transport fails to lodge his objection within the time limit specified under sub-article (6) of this Article or his objection, upon examination by the Authority, is rejected, the forfeiture of the goods, means of transport or the security furnished shall become effective.</p> <p>8/ If the objection lodged by the owner of the goods or means of transport pursuant to sub-article (6) of this Article is accepted, the Authority shall forthwith release the goods, means of transport or the security furnished .</p> <p>9/ The forfeiture of the goods, means of transport or the security furnished under this Article may not preclude the institution of criminal proceedings based on the findings of the investigation conducted pursuant to Article 149 of this Proclamation.</p> <p>.</p>
<p><u>148.Awood ku soo rogida iyo fulinta maamulka</u></p> <p><u>Ciqaabaha</u></p> <p>Aniga/Maamulka ayaa awood u leh inuu soo rogo iyo ganaax lacageed ku fuliso dadka dambiyada kastamka galay iyadoo la raacayo qodobbada cutubka koowaad ee Qeybta Toddobaad ee Baaqan.</p> <p>2/ Ciqaabta ay soo rogtay Hay'addu iyadoo loo eegayo farqada (I) ee qodobkan waxa fulinaya haynta sii daynta alaabta kuwaas oo la xidhiidha dembiga ilaa ganaaxa la bixiyo; Si kastaba ha ahaatee, in haddii qiimaha alaabtu ku filnaan waayo xallinta ganaaxa, Hay'addu waxay la wareegi kartaa hantida soo dejinta si waafaqsan habka fulinta Cashuurta Dakhliga laguciqaabo ciqaabta.</p>	<p><u>148.Power to Impose and Execute Administrative Penalties</u></p> <p>1/The Authority shall have the power to impose and execute fines on persons committed customs offences in accordance with the provisions of Chapter One of Part Seven of this Proclamation.</p> <p>2/ The penalty imposed by the Authority pursuant to sub-article (I) of this Article shall be executed by holding the release of the goods which are related to the offence until the fine is paid; provided, however, that in case the value of the goods is not sufficient to settle the fine, the Authority may seize the property of the importer in accordance with the Income Tax Proclamation to execute the penalty.</p>
<p><u>149. Awooda baadhista iyo oogista Dambiyada kastamka</u></p> <p>1/ Hay'addu waxay awood u leedahay inay baarto</p>	<p><u>149. Power to Investigate and Prosecute Customs Offences</u></p> <p>1/ The Authority shall have the power to investigate</p>

<p>iyo in la maxkamadeeyo dembiyada lagu galo xadgudubka sharciga kastamka.</p> <p>2/ Hay'addu waxay ku samaynaysaa baadhista iyo oogaynta dembiyada kastamka iyadoo la raacayo qodob-hoosaadka</p> <p>(1) ee qodobkan, waxay leeyihiin awoodaha iyo waajibaadka booliska iyo xeer ilaaliyaha ayaa bixiyay sida waafaqsan Xeerka Habka Ciqaabta.</p> <p>3/ Hay'addu waxay awood u leedahay, amar maxkamadeed la'aan. baaritaan ka samee meel kasta oo ay jirtosabab ku filan oo lagu tuhmo caddayn la xidhiidha dembi kastamku waa la qarin karaa ama waa lagu dhex lumin karaa muddo gaaban.</p> <p>4/ Cadaymo ay soo saareen baaritaan la sameeyay ilaa qodobka (3) ee qodobkan waa la aqbali doonaa maxkamadaha sharciga.</p>	<p>and prosecute offences committed in violation of the customs law.</p> <p>2/ The Authority shall, in investigating and prosecuting customs offence pursuant to sub-article (1) of this Article, have the powers and duties of the police and the public prosecutor provided for under the Criminal Procedure Code.</p> <p>3/ The Authority may, without court warrant, conduct a search at any place where there is sufficient ground to suspect an evidence relating to a customs offence may be concealed or lost within a short period of time.</p> <p>4/ Evidence produced by search conducted pursuant to sub article (3) of this Article shall be admissible in courts of law.</p>
<p><u>150.Go'aanka Ah Inaanan Faldanbiyee Lagu Oogin</u></p> <p>Iyadoo aan loo eegin qodobbada Artic! 147 (9) ee Baaqan, Agaasimaha Guud ee Hay'adda wuxuu go'aansan karaa in aan dacwad ciqaabeed la gelin meesha:</p> <p>1/ dambiilaha lagu soo eedeeyay ma wadi karo dacwada sababtoo ah gabowga ama cudur dabadheeraad ah;</p> <p>2/ waxaa la aaminsan yahay in dacwada ay maxkamada ka socoto waxay dhaawici doontaa danaha qaranka ama xiriirka caalamiga ah;</p> <p>3/ samaynta dacwadaha waxay keeni kartaa dheellitir la'aan waxyeelo;</p> <p>4/ dacwooyinka oo aan la soo saarin waqtigii loogu talagalay iyo sidaaswaxay lumisay khusaynteedii,</p>	<p><u>.150 Decision Not To Institute Criminal Charges</u></p> <p>Notwithstanding the provisions of Artic! 147 (9) of this Proclamation, the Director General of the Authority may decide that criminal charges not to be instituted where:</p> <p>1/ the alleged offender cannot follow the proceedings due to old age or chronic disease;</p> <p>2/ it is believed that the proceeding of the case in court will harm national interest or international relations;</p> <p>3/ instituting proceedings may cause an unbalanced side effect;</p> <p>4/ the charge has not been instituted in time and thus has lost its relevance,</p>
<p><u>151. Awoodaha Iyo Waajibaadka</u></p> <p><u>Komishinka Booliska Federaalka Itoobiya</u></p> <p>Komishinii Federaalaa Itiyooophiyaa 2000 ol ta'uu qaba in la ixtiraamo ku dhaqanka sharciga kastamka:</p>	<p><u>151. Powers And Duties Of The Ethiopian Federal Police Commission</u></p> <p>The Ethiopian Federal Police Commission shall, with respect to the enforcement of customs law:</p>

<p>1/ la dagaalanka dhaqdhaqaaqyada kontarabaanka ah; la wareego waxyaabaha kontarabaanka ah badeeco oo ku wareejiya Maamulka;</p> <p>2/ lasoco kastamka badeecadaha iyo gaadiidka baabuurta;</p> <p>3/Halka uu ka codsado sarkaalka kastamku, bixiyo taageerada lagama maarmaanka ah ee gudashada waajibaadkiisa;</p> <p>4/ in la isticmaalo awood ku habboon oo loo siman yahay si loo xakameeyo fal kasta oo carqalad ku ah samaynta baafinta kastamka sarkaalka;</p> <p>5/ ilaalinta xarumaha Hay'adda, Kastamka iyo bakhaarrada kastamka dawladda, kuwaas oo u baahan ilaalinta;</p> <p>6/ in la ilaaliyo isbaarooyinka xuduudaha dalka oo ay maraan Alaabooyinka sharci darrada ah ayaa laga yaabaa inay ka gudbaan xadka;</p> <p>7/ cadaalada la soo qabto; dambiilayaasha la soo qabto oo la keeno</p> <p>8/ muuqaalka keena maxkamada sharciga hortiiisa.</p>	<p>1/ combat contraband activities; seize contraband goods and hand over them to the Authority;</p> <p>2/ accompany customs transit goods and transport vehicles;</p> <p>3/where requested by a customs officer, provide the necessary support in the discharge of his duties;</p> <p>4/ use appropriate and proportional force to control any act of obstruction in conducting search by a customs officer;</p> <p>5/ guard institutions of the Authority, customs stations and government customs warehouses, which require protection;</p> <p>6/ guard national frontier check points through which illicit goods may cross border;</p> <p>7/ apprehend justice; criminal suspects and bring them to</p> <p>8/ cause the appearance before the court of law.</p>
<p><u>CUTUBKA SADDEXAAD</u></p> <p><u>CABASHADA IYO RAFCAANNADA</u></p> <p><u>152. Dhismaga Waaxda Qabashada Iyo Eegista Cabashoyinka</u></p> <p>Hay'addu waa in ay dhistaa qaybo dib u eegist cabashada heerar xafiisyadeeda laanteeda iyo xafiisyadeeda guud_</p> <p><u>153. Awoodaha Iyo Waajibaadka Waaxda</u></p> <p>1 \Dib u eegis cabashooyinka laanta xafiisyada Maamulka qaybaha waa in ay lahaadaan awoodaha iyo waajibaadka dib u eegista</p> <p>oo go'aan ka gaadho cabashooyinka laga soo gudbiyay:</p> <p>a) go'aannada asalka, qiimaynta, sharraxaadda iyo kala soocidda tacriifadaha badeecadaha;</p>	<p><u>CHAPTER THREE</u></p> <p><u>COMPLAINTS AND APPEALS</u></p> <p><u>152. Establishment Of Complaint Review Sector</u></p> <p>The Authority shall establish complaint review sections at the levels of its branch offices and at its head office_</p> <p><u>153. Powers And Duties Ofcomplaint Review Sectios</u></p> <p>1/The Authority's branch offices complaint review sections shall have the powers and duties to review and decide on complaints lodged against:</p> <p>a) decisions on the origin, valuation, description and tariff classification of goods;</p>

<p>b) go'aamadii la soo saaray ka dib xisaabinta caddaynta sida ku cad Baaqan-;</p> <p>c) Go'aamo kale oo maamul oo la xidhiidha dad jecel kastamka marka laga reebo go'aannada la soo gudbiyay ilaa farqada (b) iyo (c) ee farqada (2) ee Qodobkan.</p>	<p>b) decisions given following post clearance audit under this Proclamation-;</p> <p>c) other administrative decisions given in respect of customs fonnalities excluding decisions referred to in paragraph (b) and (c) of sub-article (2) of this Article.</p>
<p>2/ Qaybta dib u eegista cabashada ee Maamulka lagu aasaasay xafiiska madaxa ayaa yeelan doona awoodaha iyo waajibaadka:</p> <p>a) fiiri oo go'aan ka gaaraan rafcaannada ~ go'aamo aan toos ahayn'g~ven hoos-hoosaadka (1) ee qodobkan;</p> <p>b) dib u eegis diidmada diidmada in la waayobadeecooyin ama hab gaadiid lagu xareeyo si waafaqsan . Qodobka 147(6) ee bayaankan soona gudbi Talooyin ku socda Agaasimaha Guud eeMaamulka ama sarkaal kasta oo kale oo uu u wakiishay;iyo</p> <p>c) dib u eegis lagu sameeyo ciqaabaha maamul ee lagu soo rogay ilaa qodobka 148 ee bayaankan soona gudbi Talooyin ku socda Agaasimaha Guud ee Maamulka ama sarkaal kasta oo kale oo uu u wakiishay</p>	<p>2/ The complaint review section of the Authority established at the head office shall have the powers and duties to:</p> <p>a) r~view and decide on appeals a~ainst decisions' g~ven under sub-article (1) of this Article;</p> <p>b) review rejection of objections to the forfeiture of goods or means of transport lodged pursuant to . Article 147(6) of this Proclamation and submit recommendations to the Director General of the Authority' or any other officer delegated by him; and</p> <p>c) review administrative penalties imposed pursuant to Article 148 of this Proclamation and submit recommendations to the Director General of the Authority or any other officer delegated by him</p>
<p><u>154. Habka Maaratnta Cabashada</u></p> <p>1/ Cabasho ama rafcaan loo gudbiyo mid kasta qaybaha dib u eegista cabashada sida ku cad qodobka 153 ee Bataaankan waa in lagu soo gudbiyaa qoraal 15 maalmood gudahooda laga bilaabo taariikhda go'aanka qoran taasoo keentay cabashada.</p> <p>2/ Cabashada ama rafcaanka lagu soo gudbiyo farqada (1) ee qodobkan waxa saxeexi kara oo soo gudbin kara qofka dhibanuhu ama wakiilkiisu.</p>	<p><u>154. Complaint Handline Procedures</u></p> <p>1/ A complaint or an appeal to be lodged to any complaint review sections pursuant to Article 153 of this Proclamation shall be submitted in writing within 15 days from the date of the written decision causing the grievance.</p> <p>2/ A complaint or an appeal to be lodged under subarticle (1) of this Article may be signed andsubmitted by the aggrieved person or his agent.</p>
<p><u>155. Habka Racfaanka</u></p> <p>1/ Qof kasta oo ka xumaado go'aanka Qaybta dib u eegista cabashada ee maamulka ama Agaasimaha Guud ahaan Hay'adda ama sarkaalka uu u igmaday</p>	<p><u>155. Appeal Procedures</u></p> <p>1/ Any person who is aggrieved by the decision of the Authority's complaint review section or the Director General of the Authority or the officer delegated by him may lodge an appeal to the Tax Appeal</p>

<p>waxa laga yaabaa inuu racfaan ka qaato racfaanka cashuurta Guddiga lagu dhisay cashuurta dakhliga</p> <p>Ku dhawaaqida hal bil gudaheed laga bilaabo taariikhda go'aanka noocaas ah .</p> <p>2/ Haddii rafcaanku ku saabsan yahay bixinta waajibaadkaniyo canshuuraha, Guddiga Rafcaanka Canshuuraha ma dhici karto qirasho xaraynta rafcaanka haddii aan la isku khilaafsanayn cashuuraha iyo cashuuraha ayaa la bixiyaa.</p> <p>3/ Cid kasta oo ku qanci wayday go'aanka cashuurta Guddiga Racfaanka ee ku saleysan qaladka sharciga waxay racfaan uga qaadan kartaa Maxkamadda Sare ee Federaalka mid gudaheed bisha laga bilaabo taariikhda go'aanka noocaas ah.</p> <p>4/ Iyada oo aan waxba loo dhimayn farqada (2) iyo (3) ee kan Qodobka, qodobbada Cashuurta Dakhliga Ku dhawaaqida nidaamka racfaanka waa in sidoo kale lagu dabaqi karo rafcaannada la soo gudbiyay iyadoo la raacayo tan Maqaal.</p>	<p>Commission established under the Income Tax Proclamation within one month from the date of such decision .</p> <p>2/ If the appeal is with respect to payment of duties and taxes, the Tax Appeal Commission may not admit lodging of the appeal unless the disputed duties and taxes are paid.</p> <p>3/ Any party dissatisfied with the decision of the Tax Appeal Commission on the ground of error of law may appeal to the Federal High Court within one month from the date of such decision.</p> <p>4/ Without prejudice to sub-article (2) and (3) of this Article, the provisions of the Income Tax Proclamation relating to appeal procedures shall also be applicable to appeals lodged pursuant to this Article.</p>
<p><u>QAYBTA TODOBAAD</u></p> <p><u>DAMBIYADA CAADAYSIGA IYO CIQAABTA</u></p> <p><u>CUTUBKA KOOWAAD</u></p> <p><u>DAMBIYADA CADAAMDA IYO MAAMULKA</u></p> <p><u>GANAAXYADA</u></p> <p><u>156. U Hoggaansanaan La'aanta Xayiraadaha Soo Dejinta Iyo Dhoofinta Alaabta</u></p> <p>1/ Qof kasta oo, isagoon amar haysan.soo dejinta, dhoofinta ama isku day in ay dhoofiyaan alaab xaddidan oo ku guuldareysta in ay ka helaan ogolaanshan xubin ay khusayso waa in ay ahaataa hal bil gudaheed lagu ciqaabayo ganaax aan ka yarayn Birr 10,000 iyo aan ka badnayn Bir 50,000.</p>	<p><u>PART SEVEN</u></p> <p><u>CUSTOMS OFFENCES AND PENALTIES</u></p> <p><u>CHAPTER ONE</u></p> <p><u>CUSTOMS OFFENCES AND ADMINISTRATIVE PENALTIES</u></p> <p><u>156. Failure To Comply With Restrictions On Import And Export of Goods</u></p> <p>1/ Any person who, without having authorization, imports, exports or tries to export restricted goods and fails to obtain such authorization from the concerned organ within one month shall be punishable with fine not less than Birr 10,000 and not exceeding Birr 50,000.</p>
<p>2/ Qof kasta oo musaafir ah oo lagu helo alaab</p>	<p>2/ Any traveller who is found in possession of goods</p>

<p>Kaas oo ka badan, tiro ama qiime, xadka ku qeexan sharciga ama awaamiirta Wasaaraddu, iyada oo aan waxba loo dhimayn dejinta waajibaadka iyo cashuurta la bixin karo, lagu ciqaabi doono ganaax u dhigma laba jeer qaddarka cashuurta iyo cashuurahaas.</p> <p>3/ Markay ciqaabto qodob hoosaadka (1) ee qodobkan la xidhiidha soo dejinta, alaabtu waa in in dib u dhoofintu dib u dhoofiso hal bil gudaheed laga bilaabo dhicitaanka muddada loo ogol yahay in la helo oggolaansho ka timid hay'adda ay khusayso, iyo in alaabta la dhoofinayo waa inay noqdaan laga hor istaagay in la dhoofiyo .</p> <p><u>157. Sababa Ka Baxsiga Ama Hoos Udhigida duutiga Iyo Canshuuraha</u></p> <p>1/ Qof kasta oo keena soo dejinta ama dhoofinta alaabta ama isku dayga dhoofinta sida Alaabooyinka, iyada oo aan la bixin cashuurta iyo cashuurta ama la socotabixinta cashuurta iyo cashuurta aan la sheeginama si sax ah ugu sheegaya bayaan la gudbiyaysi ay u dhamaystiraan nidaamka kastamku waa in, la'aanteed wax u dhimaya xallinta waajibaadka iyo canshuurta la bixinayo, lagu ciqaabi doono ganaax u dhiganta laba jeer qaddarka cashuurta iyo cashuurahaas.]</p> <p>2/ Iyadoon loo eegin qodob hoosaadka (I) ee Qodobkan, haddii waajibaadka iyo cashuuraha hadhay la bixin karo kama badna 10% wadarta guud ee waajibaadka iyocashuurta la bixinayo, soo dajiyaha ayaa bixinaya inta hadhay canshuuraha iyo canshuuraha iyada oo aan la ciqaabin.</p>	<p>which exceed, in quantity or value, the limits specified by law or directives of the Ministry shall, without prejudice to settlement of the duty and tax payable, be punishable with fine equivalent to twice the amount of such duty and tax.</p> <p>3/ Where the imposition of penalty under sub-article (1) of this Article relates to import, the goods shall be re-exported by the importer within one month from the expiry of the period allowed for obtaining authorization from the concerned organ, and in the case of goods destined for export, they shall be prevented from being exported .</p> <p><u>157. Causing Evasion Or Understatement Of Duties And Taxes</u></p> <p>1/ Any person who causes the importation or exportation of goods or attempts to export such goods, without payment of duty and tax or with the payment of understated duty and tax, by not entering or correctly stating them in a declaration submitted for completing customs formalities shall, without prejudice to settlement of the duty and tax payable, be punishable with fine equivalent to twice the amount of such duty and tax.</p> <p>2/ Notwithstanding the provisions of sub-article (I) of this Article, if the remaining duties and taxes payable are not more than 10% of the total duty and tax payable, the importer shall pay the remaining duties and taxes without the penalty.</p>
<p><u>158. Furitaanka: Baakadaha Iyo Kasaarista Calaamadaha</u></p> <p>Qof kasta, kaas oo, iyada oo aan la oggolaan</p>	<p><u>158. Openings: Of Parcels And Removal Of Marks</u></p> <p>Any person, who, without being authorized by the appropriate customs officer:</p>

<p>sarkaalka kastamka ee ku habboon:</p> <p>1/ ka saara ama ka saartaa shaabadihii kastamka ee ku dheggan a habka gaadiidka ama weelka alaabta;</p> <p>2/ ka saara, wax ka dhimaa, tirtirtaa ama beddelaa sumadaha ku dhegganalaabta ama baakadooda; ama</p> <p>3/ furto baakadaha ama jebiya xidhmooyinka alaabta;</p> <p>inta lagu guda jiro safarka ama imaatinka dekada kastam waa, noqon doontaa lagu ciqaabi karo ganaax aan ka yarayn Birr 10,000 oo aan ahayn ka badan Bir 50,000.</p>	<p>1/ removes or disconnects the customs seals affixed on a means of transport or container of goods;</p> <p>2/ removes, defaces, cancel or alter labels affixed on goods or their package; or</p> <p>3/ opens packages or breaks bundles of goods;</p> <p>during transit or arrival at customs port shall, be punishable with fine not less than Birr 10,000 and not exceeding Birr 50,000.</p>
<p><u>159. Soo Celinta Muundooyinka</u></p> <p>Qof kasta oo ku guuldareysta inuu soo celiyo muunado alaab ah ama yaa isticmaalkooda ama dhaawacayaan iyaga, iyada oo aan waxba loo dhimayn bixinta qiimaha alaabta iyo cashuurta iyo cashuurta lagu bixin karo alaabta, lagu ciqaabi karo fme oo u dhiganta laba jibbaar cashuurahaas iyo cashuurahaas.</p>	<p><u>159. Failure To Return Samples</u></p> <p>Any person who fails to return samples of goods or who uses or damages them shall, without prejudice to the payment of the value of the goods and duty and tax payable on the goods, be punishable with fme equivalent to twice the amount of such duty and tax.</p>
<p><u>160. Ku Guuldareysiga In Uu U Hogaansamo</u></p> <p><u>Wajibaadka Side</u></p> <p>1/ Qaade kasta oo:</p> <p>a) ku guul daraystay in uu soo gudbiyo socdaalayaasha ama warqada xamuulka gudahawakhtiga la cayimay;</p> <p>b) wuxuu fursad u siinayaa qof kasta oo aan la ogolayn gaadiidka; ama</p> <p>c) waxay dib u dhigaysaa ka bixista agabka daabulka dekedda kastamka oo aan ogeysiin oo helin ogolaanshaha sarkaalka kastamka; waa in lagu ciqaabaa ganaax. wax ka yar Birr 2,000 oo aan ka badnayn 5,000 Birr.</p> <p>2/. Qaade kasta oo soo dejinaya, dejinaya ama isku dayaya inuu soo dejiyo ama ka soo dejiso alaab marka uu maqan yahay sarkaalka kastamka waxa lagu ciqaabi doonaa ganaax aan ka yarayn 7,000 oo Birr oo aan ka badnayn 10,000 Birr. .</p>	<p><u>160. Failure To Comply With Obligations Of Carrier</u></p> <p>1/ Any carrier who:</p> <p>a) fails to submit travelers or cargo manifest within the specified time;</p> <p>b) gives access to any unauthorized person to the means of transport; or</p> <p>c) delays the departure of the means of transport from the customs port without notifying and getting permission from the customs officer;</p> <p>shall be punishable with fine not less than Birr 2,000 and not exceeding Birr 5,000.</p> <p>2/. Any carrier who loads, unloads or attempts to load or unload goods in the absence of customs officer shall be punishable with fine not less than Birr 7,000 and not exceeding Birr 10,000. .</p>
<p><u>161. Ku guuldareysiga in aad u hogaansanto</u> ogolaanshaha bakhaarkaXaalado Hayste kasta oo ogolaanshaha bakhaar ee ku guul daraystay inuu u hogaansamo Shuruudaha</p>	<p><u>161. Failure to Comply with Warehouse Permit</u></p>

<p>ogolaanshaha ee ku xusan bayaankan waa in,iyada oo aan waxba loo dhimayn maamul kale oo dheeraad ah cabbir laga yaabo in loo qaado si waafaqsan awaamiirta soo saaray si waafaqsan qodobka 176(3) ee bayaankan.lagu ciqaabi doono ganaax aan ka yarayn Birr 50,000 iyo aan ka badnayn Birr 100,000.</p> <p><u>162. Ku guuldareysiga in la Ilaaliyo Hanaanka isugooshida Kastamada</u></p> <p>Qof kasta oo ku hawlan socdaalka badeecadaha iyo ku guul daraystay in uu ilaaliyo nidaamka kastamka ee lagu dabaqi karo Gaadiidka badeecadaha waa in lagu ciqaabaa ganaax aan la saarin ka badan Birr 5,000 oo aan ka badnayn 20,000 Birr.</p>	<p>Conditions Any warehouse permit holder who fails to comply with permit conditions under this Proclamation shall, without prejudice to any additional administrative measure that may taken in accordance with directives issued pursuant to Article 176(3) of this Proclamation, be punishable with fine not less than Birr 50,000 and not exceeding Birr 100,000.</p> <p><u>162. failure to Observe Customs Transit Procedures</u></p> <p>Any person who engages in the transit of goods and fails to observe the customs procedure applicable to the 'transit of goods shall be punishable with fine not less than Birr 5,000 and not exceeding Birr 20,000.</p>
<p>c) isagoo og ama ay ahayd inuu xaqiiqada ka warqabo in badeecada la soo dejiyo cashuur la'aan ama dusha sal u ah hoos u dhaca qiimaha cashuurta iyo cashuurta, iibsashada, qaata, adeegsada, wareejinta ama meeleeeya alaabtaas hoos adeega kuwa kale; waa,. iyada oo aan waxba loo dhimayn xallinta waajibaadka iyo cashuurta la bixinayo iyadoo loo malaynayo inay alaabtu tahay la soo dejiyo wakhtiga laqabsashada, waa lagu ciqaabayaa ganaax u dhigma 50% cadadka waajibaadkaas iyo canshuurta. 2/Ujeedada s~b-qodobka (I)(b) ee qodobkan.</p> <p>Erayga "qoyska" waxaa ku jira oo keliya xaaska, carruurta iyo waalidka ka faa'iidaystaha iyo xaaska.</p>	<p>c) knowingly or ought to have been aware of the fact that the goods are imported duty free or on the basis of reduced rate of duty and tax, buys, receives, uses, transfers or places such goods under the services of others; shall, . without prejudice to settlement of the duty and tax payable assuming that the goods are imported at the time of seizure, be punishable with fine equivalent to 50% of the amount of such duty and tax.</p> <p>2/ For the purpose of s~b-article (I)(b) of this Article, the term "family" includes only the spouse, children and parents of the beneficiary and the spouse.</p>
<p>.</p>	

<p><u>163. Si Xun U Isticmaalka Alaabta Cashuurta Ka Caagan</u></p> <p>1/Qof kasta oo iagaboo lid ku ah qodobada bayaankan</p> <p>a) Isticmaala alaabada cashuur dhaafka ah ama alaabta lagu soo dejiyo sal u ah hoos u dhigista heerka cashuurta iyo cashuurta ujeedooyinka oo aan ka ahayn taas oo ah waajib dhimista la bixiyo ama u gudbiya qof kale;</p> <p>b) meelo. alaabta cashuurta la'aanta ah ama alaabta lagu soo dejiyo ku salaysan hoos u dhigista heerka cashuurta iyo cashuurta qofka u isticmaalo hoos adeega ama haysashada dad kale oo ka baxsan qoyskiisa; ama c) iyadoo og ama ay ahayd inuu ka warqabo in badeecada la soo dejiyo cashuur la'aan ama iyadoo lagu salaynayo qiimaha cashuurta iyo cashuurta la dhimay, iibsada, qaata, isticmalka, wareejinta ama meelaynta badeecadahaas. hoos adeega kuwa kale; waa,. iyada oo aan waxba loo dhimayn cashuurta iyo cashuurta la bixinayo iyada oo loo malaynayo in alaabta la soo dejiyay wakhtiga la qabanayo, waxa lagu mutaysan doonaa ganaax u dhigma 50% cashuurta caynkaas ah.</p> <p>iyoo canshuurta.</p> <p>2/Ujeedada s~b-qodobka (I)(b) ee qodobkan.</p> <p>Erayga "qoyska" waxaa ku jira oo keliya xaaska, carruurta iyo waalidka ka faa'iidaystaha iyo xaaska.</p>	<p><u>163. Misuse of Duty Free Goods</u></p> <p>1/Any person who, contrary to the provisions of this Proclamation:</p> <p>a) uses duty free goods or-goods imported on the basis of reduced rate of duty and tax for purposes other than which the duty relief is granted or transfers them to another person;</p> <p>b) places. duty free goods or goods imported on the basis of reduced rate of duty and tax for personal use under the service or possession of other persons outside of his family; orc) knowingly or ought to have been aware of the fact that the goods are imported duty free or on the basis of reduced rate of duty and tax, buys, receives, uses, transfers or places such goods under the services of others; shall, . without prejudice to settlement of the duty and tax payable assuming that the goods are imported at the time of seizure, be punishable with fine equivalent to 50% of the amount of such duty and tax.</p> <p>2/ For the purpose of s~b-article (I)(b) of this Article, the term "family" includes only the spouse, children and parents of the beneficiary and the spouse.</p>
<p><u>164. Ku-takri-falka Alaabooyinka la soo dejiyo ee ku-meel-gaadhka ah</u></p> <p>Qof kasta oo ka soo horjeeda qodobbada tanKu dhawaaqida, , waxay isticmaashaa alaabta si ku meel gaadh ah looga keeno iyada oo aan lahayn bixinta cashuuraha iyo cashuuraha, waa in lagu cigaabaa</p>	<p><u>164. Misuse Of Temporarily Imported Goods</u></p> <p>any Person who, contrary to the provisions of this Proclamation, ,uses goods temporarily imported without payment of duties and taxes, shall be punishable with fine equivalent to 50% of the duties and taxes payable without affecting the forfeiture of the guarantee, and the goods shall be re-exported.</p>

<p>ganaax u dhiganta 50% cashuuraha iyo cashuuraha la bixinayo iyada oo aan wax saamayn ah ku yeelan jabinta dammaanadda, iyo badeecada waa in dib loo dhoofiyaa.</p>	
<p>165. Dembiyo kale</p> <p>Qof kasta oo, ku guuldareystay inuu u hoggaansamo mamnuucidda ama waajibaadka ku xusan tan</p> <p>Ku dhawaaqida, waxay gashaa dembi kasta oo aan ahayn kuwaas hoos ku qeexan; cutubkan iyo cutubka labaad ee kan Qaybta waxa lagu ciqaabi doonaa ganaax aan ka badnayn Birr 10,000</p>	<p><u>165. Other Offences</u></p> <p>Any person who, through failure to comply with prohibitions or obligations prescribed under this Proclamation, commits any offence other than those specified under; this Chapter and Chapter Two of this Part shall be punishable with fine not exceeding Birr 10,000.</p>
<p><u>CUTUBKA LABAAD</u></p> <p><u>CAADAYSTAY DAMBIYADA DAMBIYADA IYO GANAAXYADA</u></p> <p><u>166. Is-hortaag lagu sameeyay Kastamka</u></p> <p>I/Qof kasta oo carqaladeeya ama hor istaagawaajibaadka a sarkaalka kastamka ee baaritaanka dukumentiyada ama kormeerka habka gaadiidka ama alaabta, waxay ka mamnuucday inuu galo bakhaar, meherad dhisme ama guri guri, diiday inuu ka jawaaboweydiimaha sarkaalka kastamku, wuu diiday inuu la shaqeeyo si loo baaro ama u farageliyo si kasta oo loo sameeyo hor istaaga waajibaadka . sarkaalka kastamku wuxuu noqonayaa lagu ciqaabi karo xadhig fudud oo aan ka yarayn lix bilood oo aan ka badnayn hal sano iyo ganaax aan ka yarayn Bir 5,000 oo aan ka badnayn Birr10,000</p> <p>2/Halka dembiga lagu sheegay farqada (1) eeQodobkan waxaa lagu go'aamiyay adeegsiga xoog ama a koox abaabulan oo xadhiga laga bilaabo hal ilaa shan sano oo xarig ah oo adag.</p>	<p><u>CHAPTER TWO</u></p> <p><u>CUSTOMS CRIMINAL OFFENCES AND PENALTIES</u></p> <p><u>166. Obstruction of Customs Control</u></p> <p>I/Any person who obstructs or hinders the duties of a customs officer in the investigation of documents or the inspection of a means of transport or goods, prohibits him from entering a warehouse, a business premise or a dwelling house, refuses to reply to the inquiries of the customs officer, resists to co-operate for investigation or interferes by any means so as to obstruct the duties . of the customs officer shall be punishable with simple imprisonment not less than six months and not exceeding one year and with fine not less than Birr 5,000 and not exceeding Birr 10,000.</p> <p>2/Where the offence referred to in sub-article (1) of this Article is committed by the use of force or by an organized group the imprisonment shall extend from one to five years rigorous imprisonment.</p>
<p><u>167 /Falsifyjne iyo Counterfeitjne Documents iyo</u></p>	<p><u>167 /Falsifyjne and Counterfeitjne Documents and</u></p>

<p><u>Astaamaha</u></p> <p>Qof kasta oo:</p> <p>1/ ujeedo in aan waxyeelo u gaysto Maamulka ama u soo iibso faa'iido aan loo baahnayn naftiisa ama mid kale qof, been abuur ama foomamka been abuurka ah, shaabad, aqoonsi' kaararka, astaanta, shaabadihii kastamka ama dukumeenti kasta oo kale ama calaamad ama qaybiyo, adeegsato ama isku daydo in la isticmaalo</p> <p>lagu ciqaabi maayo xadhig adag in ka yar shan sano oo aan ka badnayn toban sano iyo ganaax aan ka yarayn 5,000 oo Birr oo aan ka badnayn Bir 10,000;</p> <p>2/ isagoo ujeedadiisu tahay inuu naftiisa ku helo faa'iido aan loo baahnayn ama qof kale ama inuu qof kale dhaawac u geysto qof, dirays been abuur ah oo ay isticmaasho Hay'addu ama qaybinta, isticmaalka ama isku dayga isticmaalka waa isku mid lagu ciqaabayo xadhig adag oo aan ka yarayn saddex sano oo aan ka badnayn shan sano iyo ganaax aan ka yarayn Bir 5,000 kana badnayn 10,000 Birr.</p>	<p><u>Symbols</u></p> <p>Any person who:</p> <p>1/ with intent to cause damage to the Authority or to procure undue advantage for himself or for any other person, falsifies or counterfeit forms, seal, identity' cards, emblem, customs seals or any other document or symbol or distributes, uses or attempts to use same shall be punishable with rigorous imprisonment not less than five years and not exceeds ten years and with fine not less than Birr 5,000 and not exceeding Birr 10,000;</p> <p>2/ with intent to procure undue advantage for himself or for any other person or to cause damage to another person, counterfeits uniforms used by the Authority or distributes, uses or attempts to use same shall be punishable with rigorous imprisonment not less than three years and not exceeding five years and with fine not less than Birr 5,000 and not exceeding Birr 10,000.</p>
<p><u>168, Koontarabaan</u></p> <p>1/ Qof kasta oo og ama waajib ku ah in uu . ahaa ogsoonow xaqiiqda, soo dejinta, dhoofinta ama isku dayga dhoofinta mamnuuca ama alaabada xaddidan ama mawduuc soods ah si ay u fasaxaan kastamka iyagoo tahriibaya ama ka baxaya kooda dariiqa sharciga ah ama si sharci darro ah u soo dejisa badeecadaha si sax ah loo dhoofiyo, si ka hortimaada sharciga kastamka waxa lagu mutaysanayaa ciqaab oo leh xadhig adag oo aan ka yarayn shan sano oo aan ka badnayn toban sano iyo ganaax aan ka yarayn ka badan Bir 50,000 oo aan ka badnayn Bir 200,000.</p> <p>2/ Qof kasta oo gaadiidka qaada, kaydiya, haysta, wax bixiya libinta ama iibshahada alaabada lagu sheegay farqada (I) ee Qodobkan inta aad ka warqabto ama ay ahayd in la ogaado</p>	<p><u>168, Contraband /</u></p> <p>1/ Any person who, knowingly or ought to ve . been aware of the fact, imports, exports or attempts to export prohibited or restricted goods or soods subject to customs clearance by smuggling or out of their legal route or illegally imports duly exported goods, in contravention of customs law shall be punishable with rigorous imprisonment not less than five years and not exceeding ten years and with fine not less than Birr 50,000 and not exceeding Birr 200,000.</p> <p>2/ Any person who transports, stores, possesses, offers for sale or buys goods referred to in sub-article (I) of this Article while being or ought to have been aware</p>

<p>Xaqiiqda waxa lagu mutaysan doonaa ciqaab adag xadhig aan ka yarayn saddex sano oo aan ahayn shan sano ka badan iyo ganaax aan ka yarayn Birr 50,000 oo aan ka badnayn 100,000 Birr.</p> <p>3/ Markay fal-dembiyeedka lagu sheegay qodob-hoosaadka (1) ee qodobkan waxaa lagu go'aamiyay adeegsiga xoog ama koox abaabulan, xadhiga adag laga bilaabo toban sannadood ilaa shan iyo toban sannadood.</p> <p>4/Ujeedada qodobkan alaab lagu qabtay gudaha xadhiga xuduudaha kastamka si sharci darro ah loogu dhoofiyo waa in loo tixgaliyaa sidii alaab kontarabaan ah.</p>	<p>of the fact shall be punishable with rigorous imprisonment not less than three years and not exceeding five years and with fine not less than Birr 50,000 and not exceeding Birr 100,000.</p> <p>3/ Where the criminal offence referred to in sub-article (1) of this Article is committed by the use of force or by an organized group, the rigorous imprisonment shall extend from ten years to fifteen years.</p> <p>4/For the purpose of this Article goods seized within the customs frontiers strip to be illegally exported shall be considered as contraband goods.</p>
<p><u>169. Dembiyada Falal been abuur</u> ah</p> <p>1/Qof kasta oo og ama ay tahay inuu haystola socday xaqiiqada, soo dejinta ama dhoofinta amaisku dayga soo dejinta ama dhoofinta alaabada mamnuuca ahoo hoos yimaad alaabta si sharci ah loogu dhawaaqaywaxa lagu mutaysan doonaa ciqaab adagxadhig aan ka yarayn shan sano oo aan ahayntoban sano ka badan iyo ganaax aan ka yaraynka badan Bir 50,000 oo aan ka badnayn Birr200,000.</p> <p>2/Qof kasta oo isku daya inuu si sharci darro ah u soo dhoofiyoama alaab dhoofinta waa in lagu ciqaabaa wil. xadhig adag oo aan ka yarayn shansano oo aan ka badnayn toban sano, iyo ganaaxaan ka yarayn Bir 50,000 oo aan ka badnaynBirr 100,000 (halkaas oo qiimaha alaabtaQarsoon ayaa ka badan 50% wadarta guudqiimaha la sheegay alaabta .</p>	<p><u>169. Crime of Fraudulent Acts</u></p> <p>1/ Any person who, knowingly or ought to have been aware of the fact, imports or exports or attempts to import or export prohibited goods under the cover of legally declared goods shall be punishable with rigorous imprisonment not less than five years and not exceeding ten years and with fine not less than Birr 50,000 and not exceeding Birr 200,000.</p> <p>2/Any person who attempts to illegally import or export goods shall be punishable with rigorous imprisonment of not less than five years and not exceeding ten years, and fine not less than Birr 50,000 and not exceeding Birr 100,000(where the value of the goods concealed is more than 50% of the total declared value of the goods .</p>
<p><u>170. Dembiga uu galay Furitaanka Baakadaha iyo Ka saarida Calaamadaha</u></p> <p>1/ Markay fal-dambiyeedka ku xusan qodobka 158-aad ee kanKu dhawaaqida waxaa ka go'an iyadoo ujeedadu tahayka</p>	<p><u>170. Crime Committed by Opening of Parcels and Removal of Marks</u></p> <p>1/ Where the offence referred to in Article 158 of this</p>

<p>saar, qas, dhaawac ama xado alaabta ama gudahasi kasta oo uu naftiisa ugu helo faa'iido aan loo baahnaynama qof kale ama inuu waxyeello u geysto mid kastaqofka, ciqaabtu waa inay noqotaa mid adag</p> <p>xadhig aan ka yarayn shan sano oo aan ahayntoban sano ka badan iyo ganaax aan ka yarayn Birr50,000 oo aan ka badnayn Birr 200,000.</p> <p>2/ Meesha dembiga lagu sheegay farqada (I) ee Qodobkan waa .waxaa lagu sameeyay xoog ama xoog koox abaabulan ayaa xabsiga adag lagu xiri doonaa laga bilaabo toban ilaa shan iyo toban sano.</p> <p><u>171. Dembiga dambiga ee Carrjer</u></p> <p>Qaade kasta oo, maqnaanshaha xoogga majeure,dejinta, rarista ama isku dayga in la dejiyo ama la soo dejiyo ama alaabta dhoofisa meel. marka laga reebo ~kastamka dekada waalagu ciqaabo xadhig adag oo aan ka yarayn shan sano oo aan ka badnayn toban sano iyo ganaax aan lahayn In ka yar 7,000 Birr oo aan ka badnayn 15,000 Birr.</p>	<p>Proclamation is committed with the intent to remove, mix up, damage or steal the goods or in any manner to procure undue advantage to himself or another person or to cause damage to any person, the punishment shall be rigorous imprisonment not less than five years and not exceeding ten years and fine not less than Birr 50,000 and not exceeding Birr 200,000.</p> <p>2/ Where the offence referred to in sub-article (I) of this Article is .committed by the use of force or by an organized group the rigorous imprisonment shall extend from ten to fifteen years.</p> <p><u>171. Criminal Offence By Carrjer</u></p> <p>Any carrier who, in the absence of force majeure, unloads, loads or attempts to unload or load import or export goods at a place. other than a ~customs port shall be punishable with rigorous imprisonment not less than five years and not exceeding ten years and with fine not less than Birr 7,000 and not exceeding Birr 15,000.</p>
<p><u>172. Isticmaalka Xogta Elektarooniga ah ee Aan La Fasaxnayn.</u></p> <p>Nidaamka Sarrifka Qof kasta oo isticmaala ama u oggolaada qof kale annaga ~ isdiiga ele xogtagtarooniga ah ee maamulka, iyada oo aan oggolaansho laga helin Hay'addu waa in ay noqotaylagu ganaaxay adag oo aan ka yarayn } sano oo aan ka badnayn shan sano iyo ganaax aan ka yarayn Bir 5,000 kana badnayn 20,000 Birr.</p> <p><u>173. Ciqaabta Ay Khusayso Dadka Lugaha Ah</u></p> <p>Qof sharci ah oo ka qayb qaata guddiga Dambiga kastamka ee cutubkan sida ku cadQodobka 34aad ee Xeerka Ciqaabta ayaa lagu ciqaabayaa xeerka xeerka 90-aad ee xeerka.</p> <p><u>174. Qiraalka Cadaymaha</u></p>	<p><u>172. Unauthorized Use of Electronic Information. Exchange System</u></p> <p>Any person who uses or allows another person to use the Authority's electronic information exchange, system without authorization of the Authority shall be punishable with rigorous imprisonment not less than } three years and not exceeding five years and with fine not less than Birr 5,000 and not exceeding Birr 20,000.</p> <p><u>173.Punishment Applicable To Legal Persons</u></p> <p>A legal person which participates in the commission of customs criminal offence in this Chapter as provided in Article 34 of the Crimimil Code shall be punishable in accordance with Article 90 of the Code.</p> <p><u>174. Admissibility of Evidence</u></p>

<p>Aan eexasho lahayn . iska shaahata loo soo bandhigay si habka Ciqaabta Xeer iyo sharciyo kale oo xannib, kuwan soo socda waxay noqon doontaa cadaymo la aqbali karo:</p> <p>1/ caddaymaha dhijitaalka ah ama elegtarooniga ah;</p> <p>2/ cadaymo ay soo ururiyeen sharci sharciyeed maydka;</p> <p>3/ caddaymaha ay Hay'addu ku soo ururisay ilaalinta ilaalinta kastamka iyo boostada;</p> <p>4/ dukumentiyoy ay diyaariyeen Kastamka Adduunka Ururada la xiriira kala soocida.</p>	<p>Without prejudice to . admissibility of evidences presented in accordance with the Criminal Procedure Code and other relevant legislations, the following shall be admissible evidences:</p> <p>1/ digital or electronic evidences;</p> <p>2/ evidence gathered by foreign law enforcement bodies; ,</p> <p>3/ evidence gathered by the Authority through the process of customs control and law enforcement;</p> <p>4/ documents prepared by the World Customs Organizations in relation to classification of goods.</p>
<p><u>QAYBTA SIDDEEDAAD</u></p> <p><u>SHARAFYADA KALA DUWAN</u></p> <p><u>175. Samaynta iyo Noocyada Bakhaarada Kastamka</u></p> <p>1/ Kaydka kastamka oo ku meel gaadh ah iyo kastam isku xidhan bakhaarrada waxaa loo samayn karaa kiro ama mid gaar ah isticmaalka marka la helo ogolaanshaha ay bixiso Hay'addu.</p> <p>2/ Kaydinta kastamka ku meel gaarka ah ama dammaanadda dadweynaha bakhaar kastamka ayaa laga yaabaa in la sameeyo, si loogu isticmaalo kiro</p> <p>a) Shirkad ku hawlan gaadiidka xamuulka;</p> <p>b) Shirkad loo aasaasay inay ka shaqeyso bakhaar adeeg;</p> <p>c) Shirkad loo aasaasay inay bixiso warshado adeegyada aagga;</p> <p>d) Shirkad loo aasaasay inay ka shaqeyso kastamka adeegyada nadiifinta; ama</p> <p>e) Qof kasta oo kale oo lagu sheegay dardaranka</p>	<p><u>PART EIGHT</u></p> <p><u>MISCELLANIOUS PROVISIONS</u></p> <p><u>175. Establishment and Types of Customs Warehouses</u></p> <p>1/ Temporary customs storages and bonded customs warehouses may be established for rental or private use upon obtaining permits granted by the Authority.</p> <p>2/ Public temporary customs storage or public bonded customs warehouse may be established, for rental use, by:</p> <p>a) an enterprise engaged in freight transport;</p> <p>b) an enterprise established to operate warehouse service;</p> <p>c) an enterprise established to provide industrial zone services;</p> <p>d) an enterprise established to operate customs clearing services; or</p> <p>e) any other person specified by directive of the Authority.</p>

<p>Maamulka.</p> <p>3/ Kaydinta kastam ku meel gaar ~ gaar ah waa la samayn karaa, waayo isticmaalka gaarka ah, by:</p> <p>a) Qandaraasle ku hawlan mashruuc dawladeed; ama</p> <p>b) Qof kasta oo kale oo si gaar ah loo oggolaaday</p> <p>Maamulka.</p> <p>4/ Waxaa la samayn karaa bakhaar gaar loo leeyahay oo kastamku. si gaar ah loogu isticmaalo,</p> <p>a) Shirkad ku hawlan iibinta cashuurta xorta ah alaab;</p> <p>b) Samafal 'ama urur kale oo aan faa'iido doon ahayn;</p> <p>c) Shirkad ku hawlan wax soo saarka alaabta iyadoo la isticmaalayo alaabta ceeriin iyo qalabyada la helay iyada oo aan la bixin cashuurta iyo cashuurta; ama</p> <p>d) Qof kasta oo kale oo lagu sheegay awaamiirta</p> <p>Maamulka.</p> <p>5/ Waa in la sameeyaa bakhaarka kastamka dawladda oo ay maamusho Hay'addu.</p> <p>6/ Heerarka bakhaarrada kastamku waa inay noqdaan lagu go'aamiyay awaamiirta ay soo saarayaan Maamulka.</p>	<p>3/ Private~ temporary customs storage may be established, for private use, by:</p> <p>a) a contractor engaged in a government project; or</p> <p>b) any other person exceptionally authorized by the Authority.</p> <p>4/ Private bonded customs warehouse may be established, for private use, by:</p> <p>a) an enterprise engaged in the sale of duty free goods;</p> <p>b) a charity 'or other non-profit making organization;</p> <p>c) an enterprise engaged in the manufacturing of goods using raw materials and accessories acquired without payment of duty and tax; or</p> <p>d) any other person specified by directives of the Authority.</p> <p>5/ Government customs warehouse shall be established and' operated by the Authority.</p> <p>6/ The standards of customs warehouses shall be determined by directives to be issued by the Authority.</p>
<p><u>176. Oggolaanshaha Warehouse Ee Kastamka</u></p> <p>11 qof kasta oo codsanaya_ rukhsad si loo dhiso Kaydinta kastamyada ee ku meel gaarka ah ama caadooyinka isku xidhka bakhaarka, isticmaalka kirada, waa in la soo gudbiyaa codsigiisa Adiga oo wada leh:</p> <p>a) Dukumiinti muujinaya howlaha gaarka ah ee uu ganacsiga;</p> <p>b) Liisanka la siiyay si uu uga hawl galo ganacsiga;</p> <p>c) Shahaadada Diiwaan Gelinta halka uu codsaduho yahay ganacsi; .</p> <p>d) Qorshaha dhismaha ee bakhaarka;</p>	<p><u>176. Customs Warehouse Permit</u></p> <p>11 Any person applying_ for a permit to establish temporary customs storage or bonded customs warehouse, for rental use, shall submit his application to the Authority together with:</p> <p>a) documents showing the specific activities of his business;</p> <p>b) the license issued to operate the business;</p> <p>c) certificate of registration where the applicant is an Enterprise; .</p> <p>d) the building plan of the warehouse;</p>
<p>e) Baaqa ka go'an in la galo a Qandaraaska Inde-ka ee bakhaarka iyo alaabada lagu keydin karo bakhaarka;</p>	<p>e) declaration of commitment to enter into an insllrance contract for the warehouse and the goods to be stored in the warehouse;</p>

<p>t) Dukumiinti muujinaya in bakhaarku yahay ku qalabeysan qalab lagama maarmaan u ah ku habboon kaydinta iyo badbaadada;</p> <p>g) Lambarka aqoonsiga canshuurta; iyo</p> <p>h) Dukumentiyada kale oo lagu qeexay tilmaamaha Amar.</p> <p>2 / Qof kasta oo codsanaya pennit si uu u dhiso ku-meel-gaar ah) kaydinta kastamyada ama bakhaar kasta oo loo xidho, loogu talagalay Adeegsiga khaaska ah, ayaa codsigiisa u gudbin doona maamulka oo ay weheliyaan dukumiintiyo lagu qeexay Amar tilmaamaha.</p> <p>. 3 / Muddada ansaxnimada iyo xaaladaha cusboonaysiinta iyo Kala Noqoshada Ogolaanshaha Warehouse ee Kastamka waa inuu ahaadaa lagu qoray amar ay soo saarto hay'adda.</p> <p>4 / Xaaladaha faahfaahsan ee ka hooseeya caadooyinka Warehouse waa la sameeyay, ka faa'iideysiga noocaas oo kale ah Warehouse iyo heerka ogolaanshaha bakhaarka kastamka Bixinta iyo khidmadaha cusboonaysiinta waxaa go'aamin doona Xeerka Golaha Wasiirrada Golaha.</p>	<p>t) documents showing that the warehouse is equipped with apparatus necessary for proper storage and safety;</p> <p>g) his tax identification number; and</p> <p>h) other documents specified by directives of the Authority.</p> <p>2/ Any person applying for a pennit to establish temporal) customs storage or bonded customs warehouse, for private use, shall submit his application to the Authority together with documents specified by directives of the Authority.</p> <p>. 31 The validity period and conditions of renewal and revocation of customs warehouse permit shall be prescribed by directive to be issued by the Authority.</p> <p>4/ The detailed conditions under which customs warehouse are established, utilization of such warehouse and the rate of customs warehouse permit issuance and renewal fees shall be determined by Council of Ministers regulation.</p>
<p><u>177. Helitaanka Macluumaadka</u></p> <p>L / Maamulka waa inuu si fudud u gali karaa isticmaaleyaasha Sharciyada Kastamka iyo macluumaadka laxiriira ee la xiriira Kala-saarista taranka iyo arrimaha kale ee la xiriira Hawlgallada •</p> <p>2 / macluumaadka lagu tilmaamay maqaalka. (1) tan Maqaalka waxaa lagu heli karaa macluumaad lagu heli karo iyo macluumaad elektiroonig ah • nidaam, sida laga yaabaa inay tahay ku habboon.</p> <p>3 / Meesha ay macluumaadku ka gaaraan la heli karo iyadoo la raacayo maqaalka hoosaadyada (2) ee maqaalkan waa wax laga beddelo ama la kariyey, waxaa loo gudbin doonaa isticmaaleyaasha si la mid ah</p>	<p><u>177. Accessibility Of Information</u></p> <p>1/ The Authority shall make easily accessible to users customs laws and relevant information pertaining to tariff classifications and other matters relating to customs operations.</p> <p>2/ The information referred to in sub-article (1) of this Article may be made accessible through publications and electronic information system, as may be appropriate.</p> <p>3/ Where information made accessible pursuant to sub article (2) of this Article is amended or changed, it shall be communicated to users in the same manner prior to its implementation.</p>

<p>ka hor hirgelinta.</p>	
<p><u>178. Daabacaadda iyo qaybinta foomamka kastamka</u> I / Foomamka lagama maarmaanka u ah dhammaystirka kastamyada Nidaamiin waa in la diyaariyaa oo uu daabacaan mas'uuliintu. 2 / Qofna ma yeelan karo oo u qaybin kara foomamka kastamyada haddii hay'adda ay oggolaato mooyee. <u>179. Xuquuqda Sarkaalka Kastamka</u> Sarkaalka kasta oo kastam ka ah: I / waxaan xaq u yeelan doonaa adeegyada u-doodaha ee Kharashaadka hay'adda ama in uu matalo</p>	<p><u>178. Publication And Distributions Of Customs Forms</u> I /Forms necessary for the completion of customs formalities shall be prepared and published by the Authority. 2/ No person may possess and distribute customs forms Unless authorized by the Authority. <u>179. Rights of Customs Officer</u> Any customs officer: I/ shall be entitled to the services of an advocate at the expense of the Authority or to be represented by the</p>
<p>Qareenka Awooda ee Qareenka Qaanuunka Sharciga ka soo horjeedda isaga oo la xidhiidha ficil kasta oo la isku dhacay Koorsada si sax ah ayaa loo siidaayaa waajibaadkiisa rasmiga ah: 2 / waxaa laga yaabaa in aan lagu hayn karin inuu bixiyo magdhowga wixii Khasaare ka soo baxa ficil kasta oo ka mid ah bona fide ee qodobada bayaankan . <u>180 ~ Awood soo saarista xeeridaamed iyo awaamirsi</u> Aniga / kan. Golaha Wasiirrada 'ayaa laga yaabaa inay soo saarto xeerar lagama maarmaan u ah hirgelinta ku dhawaaqaas. 2 / Awoodda ayaa laga yaabaa inay soo saarto dardaranka lagama maarmaanka u ah Hirgelinta ku saabsan ku dhawaaqa iyo qawaaniintan Waxaa la soo saaray iyada oo loo raacayo maqaal-hoosaadyo (i) ee maqaalkan.</p>	<p>Authority's attorney in legal proceedings instituted against him in connection with any act collimated in the course of properly discharging his official duties: 2/ may not be held liable to pay compensation for any damage arising from any bona fide action taken Under the provisions of this Proclamation. <u>180~ Power to Issue Regulationa and directives</u> I/ The. Council of Ministers' may issue regulations Necessary for the implementation of this Proclamation. 2/ The Authority may issue directives necessary for the implementation of this Proclamation and regulations issued pursuant to sub-article (I) of this Article.</p>
<p><u>181. Burinta Iyo Isticmaalka Shraciya Kale</u> 1 / waxaa halan laguburiyaya bayankan kastamada ee lamb 622/2019 2 / majiraayo Sharci ama dhaqan caado ah ama caado ahaan, illaa iyo inta ay tahay iswaafaqla'aan bayaankani, xoog ama Saamaynta iyada oo la ixtiraamayo arrimaha ay bixiyeen tan Ogeysiis. .</p>	<p><u>181. Repeal and the Applicabilityof (other Laws</u> 1/ The Customs Proclamation No. 62212009 is hereby Repealed. 2/ No law or customary practice may, in so far as it is inconsistent with this Proclamation, have force or effect with respect to matters provided for by this Proclamation . . 3/ Without prejudice to the provision of sub-article</p>

<p>3 / Iyada oo aan lahayn nacayb u ah bixinta qodo bka qaybta hoose (2) maqaalkan. Xeerarka jira iyo Tilmaamaha ayaa sii socon doona si xoog leh illaa ay ka dhigto / arinka b ~Xeerar cusub iyo tilmaamo ayaa soo saaray halkan.</p>	<p>(2) of this Article. existing regulations and directives shall continue in force until replaced by new regulations and directives issued hereunder.</p>
<p><u>182. Qodomada kalaguurka</u> Iyada oo aan nacayb u noqon qodobbada kiisaska kale ee shuruucda Inta la sugayo ka hor taariikhda dhaqangalka ee ku saabsan bayaankan wa xaa looga gun gaaraya shuruucda sida gaar ah u khusaysa.</p>	<p><u>182. Transitory Provisions</u> Without prejudice to the provisions of other laws cases pending before the effective date of this Proclamation shall be disposed in accordance with the prevailing laws.</p>
<p><u>183, Taariikhda Dhaqangalka</u> Bayaankan waxa uu dhaqan gelayaa taariikhda lagusoo Daabaco Federaal Neygatte Gazetta ha.</p>	<p><u>183, Effective Date</u> This Proclamation shall enter into force on the date of Publication in the Federal Negarit Gazette.</p>
<p>Lagu Sameeyay Addis Ababa, Maanta Oo ah 9 -Ka Diseembar,2014 MULATU TESHOME (DR.) MADAXWEYNAHA JAMHUURIYADDADIMOQRAADIYADA FEDERAALKA ITOObIYA</p>	<p>Done at Addis Ababa, this 9th day of December,2014. MULATU TESHOME (DR.) PRESIDENT OF THE FEDERAL DEMOCRATIC REPUBLIC OF ETHIOPIA</p>

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