

Federal Democratic Republic of Ethiopia
Ministry of Finance

Ref. No. ፲/፳/1/2/908

Date: 9/9/2022

To Ministry of Revenues

 **Addis Ababa**

In accordance with the authority issued to the Ministry of Finance by article 33(2) of regulation number 859/2006(as revised), it has prepared a directive that could limit the conditions in which individuals could import and export tax-free items and utilities.

The derivatives are registered through the Ministry of Justice as stipulated inArticle 16 of federal administration procedures regulation number 1186/2012.

Therefore, we notify you that the directive has been applied, and in addition, we declare that we have annexed it hereunder to support the execution of the directives.

With regards

Signed

Ahmed Shide

Minister

CC:

- To Legal Issues Directorate
- Ministry of Finance

Seal
Federal Democratic Republic of Ethiopia
Ministry of Finance

DIRECTIVE NO. 923/2014

ISSUED TO DETERMINE

GOODS IMPORTED OR

EXPORTED FOR PERSONAL

USE/Private Matters

**Directive No. 923/2014 is issued to determine the conditions for the
importation of goods for personal use:**

Since the current directive that determines the conditions for the importation of goods for personal use has opened the door to illegal trade and had a negative impact on the provision of services, it is needed to issue the directive has been revised in accordance with international practices;

Article 33(2) of Customs Proclamation No. 859/2006 (as amended by Proclamation No. 1160/2011) states that the Ministry of Finance is empowered to determine the conditions under which personal appliances are imported and exported free of duty and tax;

The Ministry of Finance has issued the following Directives.

GENERAL PROVISION

Part One

1. Short title

This directive may be referred to as "Directive No. 923/2014 on Determining Goods Imported or Exported for Personal Use."

2. Translation

Unless the context of the word gives a different meaning, in this directive:

- 1) "**Non-commercial goods**" means the total amount of an item which does not exceed the amount determined by this directive; it is an item that is used by the owner or his family for personal use or consumption.
- 2) "**Personal Equipment**"; means that the total amount does not exceed the amount specified in this Directive; It is an item that is brought into or out of the country with the right holder or

separately from the right holder for the owner's or family's personal use or consumption.

- 3) "**Gift**" means any person or organization abroad to a family or relative in Ethiopia; A personal item sent by a friend or organization.
- 4) "**Passenger**" means any person who enters or leaves Ethiopia by land or international airports, and does not include employees of transport service providers who are carrying out their regular work on the transport and foreign traders.
- 5) "**Returning Ethiopian or Ethiopian of birth**" means an Ethiopian or an Ethiopian of birth who has left Ethiopia and has been living abroad for less than one year after obtaining a work and residence permit, or who has stayed abroad as a refugee and returns to live in Ethiopia.
- 6) "**Foreign Expert**" means an Ethiopian who is legally employed or comes to Ethiopia under another legal agreement to serve professionally in various governmental offices, governmental development organizations, non-governmental international, continental or national organizations, legal associations, private organizations; public-private joint organizations or he is a foreign citizen.
- 7) "**Uniform Tariff Rate**" means:

The special tariff is given to the description of the type of goods in the structure of Chapter 98 of the Customs Tariff Regulation as indicated by its ratio.

- 8) "**Return from exile**" means an Ethiopian who has left Ethiopia and lived in exile for various reasons and returns to Ethiopia with the government's agreement or forced from his country.
- 9) "**Commission**" means the Ethiopian Customs Commission.
- 10) "**Ministry**" means the Ministry of Finance.
- 11) "**Proclamation**" means Customs Proclamation.
- 12) Other words and phrases used in this directive shall have the meanings assigned to them by the Proclamation.

Part two

Required evidence and items allowed for personal use

3. Evidence

Any traveler, returning Ethiopian or Ethiopian-born, foreign professional, and person to whom a gift item has been sent from abroad can benefit from the rights mentioned in this instruction when he presents the following evidence.

1) Passenger:

- a) Passport or other travel document proving that he/she is a passenger;
- b) Detailed description and price documents for items other than those allowed to be imported duty and tax-free in this directive.

2) Returned Ethiopian or Ethiopian Born

- a) Passport or other travel document:
- b) Proof that he has lived abroad for one year or more when he leaves the country and when he returns to the country, issued by the relevant government body on his passport; or evidence certified by

the Ministry of Foreign Affairs issued by the Ethiopian Embassy or Consulate in the country of residence;

- c) Subject to what is stated in sub paragraph2(b) of this article, proof that she has not come to Ethiopia and stayed in the country for more than ninety days during the stated period of stay,
- d) List of goods and price statement,
- e) Proof provided by the owner that the item has been used for one year or more,
- f) Evidence submitted by the relevant government body confirming that the returnee is a returnee;

3) Foreign Expert

From an appropriate government, private or non-governmental organization, or a contract with an international institution certified by the superior power of the office.

4) The person to whom the gift has been sent from abroad.

Any person who is a resident of Ethiopia who has received a gift from a foreign country description of the goods proof of the value of the goods sent, residence ID, and proof of identity of the sender.

4. Duty-free and tax-free goods for personal use

- 1) Any traveler can import the following items for personal use without paying duty and tax:

S.N	Item List	Measure	Permitted amount
1	cigarette	Gram	200
2	cigarette	In No./ Pieces	20
3	Disperse tobacco	Gram	250

4	Alcoholic	Liter	2
5	Soft perfume	ML	500
6	Perfume	ML	500
7	Mobile phone	In no./ Pieces	2
8	Laptop	Pieces	1
9	Photographic camera	Pieces	1
10	wheelchair	Pieces	1
11	Wrist watch	Pieces	1
12	Shaving beard or hair	Pieces	1
13	Hair dryer	Pieces	1
14	Hair dryer and makeup	Pieces	1
15	Medicines, Facilities and Treatment Medicines used by the passenger	Pieces	As needed for a person
16	Beneficiary during travel used and for the family used, clothes, shoes, and cleaning supplies	Pieces	Nor exceeding for families as they need

2) Any returnee Ethiopian or Ethiopian Born

- a) He/she can import duty-free and tax-free personal appliances that have been in use for at least twelve months, excluding vehicles.
- b) Except as stated in sub paragraph 2(a) of this article, only one of each type of electronic device can be imported into the country free of duty and tax.

3) Any personal equipment that is prohibited as a gift,

- a) If the taxpayer does not have an identification number, he will pay a 30 percent income tax calculated on the value of the customs duty in addition to the customs duties and taxes that must be paid when the goods enter the country.
 - b) The value of the goods to be sent as a gift shall not exceed 1000 US Dollars from the customs duty value to the port of loading (FOB).
 - c) He cannot receive gifts more than twice in one year.
1. Domestic products not used for commercial purposes and exported for personal consumption will be handled according to the guidelines issued by the Ministry of Trade and Regional Relations.

Part three

Tariffs and pricing of personal appliances

Uniform Tariffs and Price Confidence:

- 1. Non-commercial personal utility items brought with a passenger beyond what is allowed in this guide are subject to duty and tax and will be treated with duty and tax at a uniform tariff rate.
- 2. The duty rate of non-commercial imported personal appliances is determined according to Chapter 98 of the Customs Tariff.
- 3. The commission shall prepare the starting price of tax collection of non-commercial personal utility items in accordance with the general price reliability principle.

2. Items not covered by uniform tariff

Items listed below may not be covered under the uniform tariff;

1. Goods seized by the management of risk management, which the unauthorized person frequently imports more than the amount he can use for himself and his family.

2. Items that can be used for business,

3. Risk management

1. The efficient service provided by the commission to people and goods entering the country and implements modern risk management that follows global practices to balance process control.
2. For the implementation of sub-paragraph 1 of this article, all air transport service providers must provide the passenger list information to the commission before the plane lands.
3. The Ethiopian Civil Aviation Authority will take action based on the information received from the Customs Commission against carriers who do not provide passenger information required for customs control and risk management in accordance with sub paragraph2 of this article.

Part Four

Miscellaneous Provisions

4. Limitation

1. A returnee Ethiopian or a native Ethiopian or a foreign worker who imports any personal equipment that is not used for commercial purposes must bring all the goods imported into the country together in one document within six months of entering Ethiopia.

2. If the right holder referred to in sub paragraph1 of this article imports his personal equipment once by air and by land if he wants to use only one of the two methods of loading, he must import it only twice by land or by air. However, the rights granted by this policy may be exercised only once.

5. Prohibition

No passenger may import commercial goods other than as permitted by this policy.

6. Repealed Instruction or Procedure

- 1) Personal Appliances Directive No. 51/2010 is hereby repealed as amended.
- 2) Any instruction, practice and custom that are contrary to this instruction shall not be applicable to the matters covered by this instruction.
- 3) Despite sub-paragraph 1 of this article, this directive does not exclude the duty-free right of personal utility items authorized under other laws.

7. Duration of the Directive

This policy will be effective as of 29th August 2022.

Addis Ababa, 29th August 2022

Federal Democratic Republic of Ethiopia

Ahmed Shide

Ministry of finance

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