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PROCLAMATION NO. 116/2001
A PROCLAMATION TO AMEND THE INCOME TAX
PROCLAMATION NO. 62/1994

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PROCLAMATION NO. 117 /2001
A PROCLAMATION TO AMEND THE SALES AND EXCISE
TAX PROCLAMATION NO. 64/1994

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Customs Tariff Regulations

GAZETTE OF ERITREAN LAWS
PUBLISHED BY THE GOVERNMENT OF ERITREA

VOL. 10/2001 No. 4 Asmara, September 24/2001: Price Nfa. 10.00

PROCLAMATION NO. 117/2001

A Proclamation to Amend the Sales and Excise Tax Proclamation No. 64/1994

ARTICLE 1 SHORT TITLE

This Proclamation may be cited as the "Sales and Excise Tax Amendment Proclamation No. 117/2001".

ARTICLE 2 RATES OF SALES TAX

(1) Sales tax rate Schedules "A", "B", "C-1", "C-2", and "E" of the Sales and Excise Tax Proclamation No. 64/1994 are hereby deleted and replaced by the schedules 'A', 'B', 'C', 'D' and 'E' attached to this Proclamation.

(2) Article 5 of the Sales and Excise Tax Proclamation No. 64/1994 is hereby deleted and replaced by the following Article:

"ARTICLE 5

"(1) Sales Tax shall be paid on:

- a) Goods produced locally and goods imported mentioned under Schedule "A" of this Proclamation, at the rate of 5% (five percent):

- b) Goods produced locally and goods imported, except goods mentioned under Schedule "A" and Schedule "D" of this Proclamation, at the rate of 12% (twelve percent):
- c) Services mentioned under Schedule "B" of this Proclamation, at the rate of 5% (five percent):
- d) Services mentioned under Schedule "C" of this Proclamation, at the rate of 10% (ten percent):
- e) Services not mentioned in Schedule "B", "C" or "E" of this Proclamation, at the rate of 10% (ten percent), unless otherwise specified in regulations issued by the Minister.

(2) Goods produced locally and goods imported and mentioned under Schedule "D" of this Proclamation shall be exempted from payment of Sales Tax.

(3) Services mentioned under Schedule "E" of this Proclamation shall be exempted from Sales Tax."

(4) Sales Tax of 0.45 and 0.10 Nakfa per litre shall be paid on benzene and gas oil, respectively

ARTICLE 3 RATES OF EXCISE TAX

- (1) Schedule "D" of the Sales and Excise Tax Proclamation No. 64/1994 is hereby deleted and replaced by Schedule "F" of this Proclamation.
- (2) Article 10 of the Sales and Excise Tax Proclamation

64/1994 is hereby deleted and replaced by the following new article 10:

“ARTICLE 10 Rate of Excise tax

The Excise tax shall be paid on goods mentioned under Schedule “F” of this Proclamation:

- (a) When imported
- (b) When produced locally

at the rate prescribed in the schedule.

ARTICLE 4 TRANSITORY PROVISIONS

- (1) All sales and excise taxes due prior to the coming into force of the Proclamation shall be paid in accordance with the relevant tax laws then in force.
- (2) Directives issued by the Ministry of Finance concerning sales and excise taxes shall be repealed but arrears shall be paid in accordance with the Directives.

ARTICLE 5 EFFECTIVE DATE

This Proclamation shall enter into force on October 1, 2001.

Done at Asmara this, 24th day of September, 2001,
Government of Eritrea.

Schedule 'F'
Selected Goods that shall be liable to Excise Tax
when either produced locally or imported

<u>No</u>	<u>TYPES OF PRODUCT</u>	<u>EXCISE TAX RATE</u>
1.	Mineral Water	15% or Nfa 0.20 per litre which ever higher
2.	Lemonade, flavoured spa waters (aerated) including other non-alcoholic Beverages (syrup, Coca-Cola, Pepsi ...etc.)	15% or Nfa 0.30 per litre which ever higher
3.	Beer a) Malted beer and Stout beer (Bottled or Canned) b) Draft Beer	100% or Nfa 3.00 per litre which ever higher 100% or Nfa 2.15 per litre which ever higher
4.	Wines of any kind (Table Wine, Champagne, ...etc.)	50% or Nfa 2.00 per litre which ever higher
5.	Beverage with high alcoholic contents, Like Whisky, Rum, Vodka, Brandi, Gin, Araki, ...etc.	50% or Nfa 3.00 per litre which ever higher
6.	Cigars, Cigarettes and similar products	100% or Nfa 100.00 per kg which ever higher
7.	Tobacco for chewing, snuff and extracts ...etc.	100% or Nfa 20.00 per kg which ever higher
8.	Automobile (Cars) a) Up to 1800 cc b) Over 1800 cc	25% 35%
9	Land Rover, Land Cruiser, Jeep and the like	35%

LEGAL NOTICE No. 52/2001

CUSTOMS TARIFF REGULATIONS

1. Short Title

These regulations may be cited as "Customs Tariff Regulations No. 52/2001."

2. Interpretation

In these regulations:

"Customs Duty" means customs duties levied on imported goods.

"Importation" means the act of bringing goods into the territory of the State of Eritrea.

"Exportation" means the act of taking goods out of the territory of the State of Eritrea.

"Prohibited or Restricted Goods" means any goods of which the importation, exportation or coastwise carriage is prohibited or restricted by virtue of any law of the State of Eritrea.

Tariff No	Description	Customs Duty
112	Lemonade, flavored spa waters (aerated) including other non-alcoholic beverages (syrup, Coca-Cola, Pepsi, etc.); fruit and vegetable juice listed in division 05 are not included	25%
113	a) Malted beer and stout beer .bottled or canned	25%
113	b) Draft beer	25%
114	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	2%
115	Sparkling Wines a) Champagne or wines with such names	25%
115	b) other sparkling wines	25%
116	a) Table wines like canary Madeira ,Malaga, Marsalla, port sherry etc.	25%
116	b) Wines in small or big barrels or demi-jeans	25%
117	Wines, non sparkling, or white vermouths	25%
118	Beverages with high alcoholic contents, like Whisky, Rum, Vodka, Brandy, Gin, Arak, etc...	25%
119	Pure alcoholic preparations for the manufacture of alcoholic beverages	2%
12	Tobacco	
121	Tobacco, unmanufactured, Tobacco Refuse	2%
122	Cigars and similar products	25%
123	Various types of cigarettes	25%
124	Tobacco for chewing, snuff and extracts etc.	25%
	Section 2 Crude Material, Inedible, Except Fuel	
21	Raw Hides, Skins and Fur- skins	
211	Tanned bovine hides	2%
212	Untapped bovine hides	2%
213	Hides of domestic animals, tanned or not	2%
214	Skins of wild animals (leopard, hyena etc. ...) tanned or not	2%