

**Directive No. 118\2008 issued to determine the
implementation of customs declaration**

Unofficial Translation

Directive No. 118\2008 issued to determine the implementation of customs declaration

WHERE AS, the proclamation specifies the circumstances under which the customs declaration is submitted, amended, canceled, or not submitted in writing, it is necessary to issue instructions regarding the detailed implementation in a clear manner;

WHERE AS, the institution needs to establish a uniform declaration amendment and cancellation procedure;

NOW, THEREFORE, in accordance with Article 8(3), 10(1), (f) and (4), 12(3) and 180 (2) of the Proclamation No. 859\2006 , the Ethiopian Revenue and Customs Authority has issued this directive.

PART ONE
General Provision

1. Short Title

This directive may be cited as “Directive No. 118\2008 issued to determine the implementation of customs declaration”.

2. Definitions

In this Directive unless the context otherwise requires:

- 1) **"Goods declaration"** refers to a document prepared by the authority that contains written, verbal, physical, and electronic declarations that describe the goods being exported or transported abroad as well as those being imported into the country;
- 2) **"Amendment of Declaration"** refers to the filling in of information that was left blank or the correction of inaccurate information in a declaration submitted to Customs;
- 3) **"Declaration cancellation"** refers to the information given to prevent further processing and reusing of the declaration when the factors or circumstances outlined in the proclamation and the applicable clause of this policy are met;
- 4) **"Declaration model"** refers to the kind of declaration made in accordance with the import and export of goods;
- 5) **"Document verification"** refers to the process of comparing the information provided electronically on the system to the declarations and attached documents submitted for the execution of the customs procedure to ensure that they are accurate and complete in accordance with the checklist;
- 6) **"S"** refers to the main identification code of the goods declaration number entering the bonded warehouse;
- 7) **"Customs Procedure Code"** refers to an identification number given to enforce the applicable laws on incoming or outgoing goods, to accurately record and maintain information, to identify the type of customer service provided, and to identify the goods listed on the declaration.

- 8) "**Goods not intended for commercial use**" are goods or gift items that are intended for the importer, the owner, or their immediate families and whose total value or quantity does not exceed the limit specified by the Minister's directive.
- 9) "**Commercial Promotion and Sample Items**" means:
- a) goods that cover the industry in which the business operates, the services it offers, or the products it produces, or goods that serve as inputs for those activities:
 - b) a product that has a label or sign that customers of the business receive and that bears the name, logo, or other unique printing of the organization to promote investment and business—it is not intended for sale.
 - c) Items that are non-commercial, not for sale, have a special mark, are related to the work of religious organizations, non-governmental organizations, civil societies, development organizations, and governmental institutions, have a special mark, and are brought either as passengers or as cargo in order to further the goals of those organizations.
- 10) "**Foreign currency**" refers to any foreign currency that may be legally held by a visitor leaving or entering the country in accordance with the guidelines established by the National Bank of Ethiopia for the purposes of implementing this policy.
- 11) "**Passenger**" refers to any person traveling to or from Ethiopia via land, air, or sea.
- 12) "**Green Pass**" refers to a line that allows a passenger to pass without priority boarding or with items that are not forbidden, restricted, or subject to duties and taxes.
- 13) "**Red Pass**" refers to a line that passengers must pass through in order to declare any dutiable, prohibited, or restricted items they are carrying.
- 14) "**Passenger's Baggage**" refers to any personal belongings the passenger brings on board, arrives before or after the passenger, or is transported separately from the passenger.
- 15) "**Documentary Guarantee**" refers to a guarantee for accommodations offered as a copy or unfinished document up until the original document is supplied.
- 16) "**Supporting Document**" refers to a copy of the detailed price declaration, the freight-carriage-paid invoice mentioned in Article 10(1) of the Proclamation, the insurance receipt, the duty and tax-paid receipt or duty-free confirmation letter, the Export Trade Incentive Benefit Document, the Certificate of Regulatory Houses as necessary, and any other documents required for price determination and tariff allocation.

- 17) "**Authority**" refers to the Ethiopian Revenue and Customs Authority and includes any offices or stations;
- 18) "**Minister**" refers to the Minister of Finance and Economic Cooperation.
- 19) "**Proclamation**" refers to Customs Proclamation No. 859/2006.
- 20) The definitions provided in the proclamation shall apply to any terms and phrases that are not defined in this directive.

3. Scope of Implementation

This rule is applicable regardless of whether a declaration is submitted, amended, canceled, or not submitted at all.

PART TWO

Concerning items for which a written or electronic customs declaration has not been submitted

4. Items for which a written or electronic customs declaration has not been submitted

- 1) The following items are exempt from the requirement to submit a customs declaration in writing or electronically, per this directive:
 - a) Consumables, gifts, or things for the traveler's or his family's personal use that are not intended for a commercial use, as determined by the Minister's;
 - b) Items used for commercial promotions and samples with a retail value of no more than US\$1,000;
 - c) Gifts sent to governmental institutions, governmental development organizations, civil societies, non-governmental organizations, and religious organizations that are not of a commercial nature and size, with a gift certificate that does not exceed the amount determined by the ministry and an invoice indicating their total value only for customs purposes;
 - d) The customs procedures set forth in Directive No. 47/2000 for goods imported for use in information security and/or national defense and exported for maintenance must be followed.
- 2) In accordance with this article's subparagraph (1), imported goods may be listed in the manifest created by the authority, either subject to duty or duty-free.

5. Items of expenditure for which no written or electronic customs declaration has been submitted

The following items may be exported by filling out the relevant document (Manifest):

- 1) Items for the traveler's personal use, consumables, or gifts for his family, which, in accordance with the rules of the Ministry of Commerce, are not used for business purposes;
- 2) Items sent as samples or gifts, whose quantity or amount is permitted to be withdrawn without the use of foreign currency by the national bank or the bank authorized by the national bank;
- 3) Ethiopian Birr and foreign money brought by travelers for personal use that has been approved by the National Bank;
- 4) As permitted by the Ministry of Foreign Affairs, items that cannot be sold and can be used by Ethiopian embassies and consulates abroad;
- 5) Other products exported by government regulatory bodies for special purposes

PART THREE

A Process for Inspecting or Obtaining a Sample of a Product

6. Regarding Examining Products and Collecting Samples

Prior to filling out the declaration:

- 1) when it is determined that it is necessary to confirm the type and source of the raw materials in order to classify the products at the proper tariff;
- 2) It will notify the warehouse in writing so that the goods can be inspected or sampled when it is confirmed that the customs procedure will not allow the goods declaration to be filled out;
- 3) The goods may be examined or samples taken from them to complete the goods declaration if it is thought that the goods contain the extra information.

7. Regarding Authorization to Examine or Sample Products

- 1) When unable to complete the goods declaration in accordance with these guidelines, the declarant submits a written request to the customs;
- 2) The warehouse will be notified in writing by the customs procedure when it is confirmed that it is impossible to complete the goods declaration so that the goods may be examined or sampled;
- 3) In the event that the declarant requests to inspect the goods, warehouse operations will designate a warehouse officer to do so. However, if the request is to collect a sample, it will be done so by completing the form that the authority has prepared.
- 4) The proclamation will govern who is accountable and responsible for the samples that were taken.

PART FOUR

Condition to request guarantee until supporting document is presented

8. Guarantee request in order to present supporting document

- 1) Guarantee could be requested due to the following conditions in connection to supporting documents:
 - a) If the required attachments have been completed and submitted on time for adequate justifications, and certain supporting documents to calculate the tax have been submitted;
 - b) To provide service on copies of supporting documents that the authority receives with good cause up until the original "original" is received.
- 2) When additional time is needed to finish the documentation required for the customs procedure and to release the goods before the customs procedure is completed, the guarantee provided under this clause does not cover document destruction.

9. Assurance type, status, and time frame

- 1) According to Article 8, the type of guarantee is an insurance guarantee, and the declarant may provide either a bank guarantee or a cash guarantee at his discretion. For government offices managed by the budget, it will be a letter guarantee.
- 2) The amount of duty and tax will be valid if the document that must be submitted is necessary to obtain a duty-free right or to take advantage of foreign trade incentives.
- 3) The amount of the guarantee for declaration service providers handled at international airports will be based on the duty and tax paid for Telegram transfers, which will be 5% LC and 2.5% each.
- 4) The guarantee has a two-month duration, but the office manager may decide to extend it for an additional one month.
- 5) The guarantee has a two-month duration, but the office manager may decide to extend it for an additional one month.
- 6) The guarantee will be void if the documents are not delivered by the deadline specified in sub-paragraph 5 of this article.

PART FIVE

Passenger-specific customs procedures

10. The Framework

Any traveler entering or departing the country is required to make a customs declaration, which can be done verbally, physically, in writing, or electronically.

11. Presentation of Declaration in words or in Person

Any traveler:

- 1) If he is not holding goods or if is holding goods that are not dutiable or those goods that are not prohibited, then he can pass through the green gate in person and is considered that he has presented goods declaration;
- 2) If he is holding goods that are dutiable or holds those items that are prohibited or harnessed then by passing through the red gate, it is considered that he has presented goods declaration;
- 3) If he declares to the customs officer in words about the goods he is holding, then its considered that he has presented goods declaration in words.

12. Presentation of Declaration in words or electronic method means

Any passenger:

If the goods he is holding is considered to have commercial behaviour, then he has to present a declaration in words or electronics means.

13. Applicable Customs Declaration on dutiable personal or household appliances

- 1) Subject to the provision of Article 11 (2), if the passenger holds dutiable goods, he has to fill and sign on the declaration of small price personal appliances form and present it to the attention of the inspection officer.
- 2) As permitted by the instruction issued by the minister and that it is not different from the size and type of the allowed item and confirmed that the item doesn't need permission from the supervisory office then he will send it to the personal appliances document inspection officer so that he makes payment.
- 3) The goods brought in by the passenger, according to the instructions issued by the minister, with or without paying duties and taxes, and if it is more than what is allowed to be brought in or out or if it's an unauthorized item, the inspection officer will record this in detail and forward it to the document inspection expert and make a decision according to the decree.
- 4) If the goods brought by the passenger require a permit from the inspector, the goods will be released to the passenger only upon presentation if such permit.
- 5) The passengers goods that arrive before or after the passenger will be subject customs procedures in accordance with the provisions mentioned under this article.

14. Inspection of Passengers and Luggage

- 1) The authority, even-though the provision of article 11(1) exists and that Ethiopia has approved international laws regarding diplomats and respects it, prohibited, or goods that are considered destined for commercial purpose or suspects our

passenger holding goods that should pay duties and taxes, then he has the right to stop the passenger and undergo inspection.

- 2) Notwithstanding the provisions of sub-paragraph (1) of this article, when there is sufficient reason to suspect that the diplomat has hidden goods that have committed a customs offence, he may conduct the inspection in the presence of a representative of the Minister of Foreign Affairs.
- 3) According to the sub-paragraph (1) of this article, if the passenger brings in more of each type than the amount allowed to be imported without paying duty or late, the inspection officer must record the item and hand it over to the document examiner.
- 4) The authority, according to this article will take legal action against the goods caught by the inspection and the passenger.

15. Foreign Currency

Any Passenger,

- 1) If the amount of foreign currency he/she holds when entering the country is more than what's allowed by the National Bank of Ethiopia, it must be recorded in the declaration prepared by the Authority.
- 2) According to sub-paragraph (1) of this article, the foreign currency that he/she registered and brought into the country, he/she cannot withdraw it unless he/she submits the declaration in which he/she registered the money when he/she returns, at the time determined by the instruction of the National Bank.
- 3) If one is travelling in transit and leaving the international airport area, he/she must file a declaration according to the instructions of the National Bank.
- 4) The declaration registered when entering the country will be canceled when leaving the country.
- 5) When entering the country, the foreign currency registered on the customs declaration can't be used more than once.

PART SIX

16. Acceptance of the Declaration

- 1) The declaration is said to have been accepted when:
 - a) The declaration and supporting documents are completed and registered under the customs system.
 - b) The declarant submits the declaration and supporting documents to the document verification officer in person or sends it electronically and;
 - c) The authority examines the submitted or sent declaration and supporting documents and verifies its accuracy.

- 2) The Authority shall examine the submitted or sent declaration and supporting documents immediately upon submission and verify the accuracy.
- 3) When the Authority confirms that the document submitted or sent is correct he must immediately notify the declarant in writing that the declaration has been accepted.
- 4) If the Authority does not accept the declaration submitted or sent to him, he must immediately inform the declarant in writing.
- 5) Any mission that renders a submitted goods declaration or supporting document incomplete or defective must be corrected by the declarant before the declaration is filled.
- 6) Notwithstanding the provision of sub-article 5 of this article, after the declaration has been registered any omission committed with intent to defraud or with gross negligence shall be punishable in accordance with the decree.

PART SEVEN

An Amendment on the Declaration

17. Reasons for Amending the Declaration

- 1) After the goods declaration is registered, the declarant may amend one or more of the declaration listed in the declaration before receiving the documents and before accepting the goods or paying the duties and takes.
- 2) Notwithstanding the provisions of sub-paragraph 1 of this article, if the act is done intentionally to defraud the amendment will be made only for the goods that have already been declared and will not make the declaration applicable to other goods.
- 3) A request for rectification of a declaration submitted after the Authority has informed the declarant that he will check the documents or goods or confirmed that the details entered in the submitted customs declaration are not correct will not be accepted.
- 4) Notwithstanding the provision of sub-paragraph of this article, as long as no fraud has been committed, based on sufficient reason, the manager of the branch office may allow the amendment of the declaration.
- 5) The declaration can be amended by the declarant request to refund the overpaid duty and take within one year from the date the goods were imported or exported.
- 6) The authority shall amend the declaration to collect the outstanding duty and tax to correct the differences found in the expenditure items.

- 7) If the goods are not fully or partially imported within three months after the declaration has been registered, duties and taxes have been paid or security has been secured, then the declaration will be revised.
- 8) When a request is made by the declarant to amend the declaration and the following conditions are fulfilled together or separately, then the authority may allow the amendment to be made;
 - a) Before the document is submitted to the document delivery and verification and before the duty and tax is paid and before the risk level is determined a request not to undergo the process is presented.
 - b) In the declaration submitted for amendment the information of history, CPC, weight bill of lading, post agent, currency error version country, destination country of the goods shipping method, supply units, shippers name on incoming goods, branch office code, loading document house airway bill declaration, bank authorization number insurance and when other numerical and spelling errors are found.
 - c) When a request is made to extend the staying period of goods entered in a bonded warehouse as allowed by the decree or when it's found to have stayed longer than allowed time, it is necessary to improve the staying period for the purpose of collecting government duties and taxes.
 - d) When a request is made to extend the staying period of goods entered in a bonded warehouse as allowed by the decree or when it's found to have stayed longer than allowed time, it is necessary to improve the staying period for the purpose of collecting government duties and taxes.
 - e) When the item declared in the declaration does not include the engine torque, year of manufacture, vehicle model, engine or chassis number or when any typographical numerical errors occurs.
 - f) When a request is made to extend the period of stay of temporarily imported goods, according to the decree.
 - g) When errors are seen to be made on the documents filled "S" during the process entering the goods into the authorized warehouse.
 - h) Other than those mentioned above when the workflow to which the request was made confirms that the amendment of the declaration is appropriate, the matter can be presented to the attention of the manager of the branch office, and if he allows the amendment can be.

18. Handling Upgrading Request

- 1) Before the declaration of goods is submitted payment is made and the document is accepted for document delivery and verification and before the risk level is determined, the declarant may amend one or more of the statements listed in the declaration.
- 2) After the goods declaration is examined and payment is made, the document is submitted for document delivery and verification and before the acceptance and risk level is determined, correction requests will be handled through the customer service workflow.
- 3) When the goods declaration is accepted and the document is distributed, correction request are submitted at this moment and if correction is found during the goods inspection and if causes a difference in duties and taxes the correction will be done by the goods issuing team.
- 4) When a difference in duties and taxes is collected by the part delivery audit, revision of declaration will be made by post delivery work flow.
- 5) Submitted request of correction reports, after customs procedure is completed, will be processed through the customs procedure workflow.
- 6) According to sub-article (3) of this article amendment shall be made when the superior of the officer who received the request of the owner of the relevant workflow believes that the petition is appropriate and allows the amendment to be made.
- 7) The prior original declaration must be provided when making a request for an amendment under this section.

19. The current state of the tax return and the subsequent actions after payment

After the tax has been paid, the following procedure is followed to fix declaration errors:

- 1) The petition is delivered by the declarant to the customs clearance team or procedure;
- 2) The person making the error will inform Uni-modal Transit Group in writing to the proper party to allow the shipment to enter the country, subject to action being taken through the customer service process;
- 3) The head of the customs procedure will write a correction letter to the local tax offices and other pertinent parties where the importer pays taxes after the declaration has been stamped and corrected, informing those of the correction. The document will be distributed with the same content as the correction letter;

- 4) The taxpayer will refund when the importer presents proof of non-dispute and non-reporting of VAT input from the tax office if the outcome of the declaration's amendment results in the deduction of taxes and duties already paid.

PART EIGHT

Regarding the Declaration's Cancellation

20. Reasons for Revoking the Declaration

When the following criteria are met, either jointly or separately, the authority may revoke the declaration:

- 1) If, after registering a goods declaration or preparing a payment notice, the declarant does not complete the subsequent customs procedure within 5 working days;
- 2) When the declarant submits a written request for the document to be canceled and the official finds the justification sufficient, the goods cannot be imported prior to the payment of duties and taxes because of excessive duties and taxes, or for other reasons;
- 3) If the declared item has not arrived or left the country within ten working days after the declarant announces that it has not done so for a variety of reasons since the time it was permitted to arrive or depart;
- 4) Despite what is stated in this article's subsection 4, administrative action will be taken and the declaration will be canceled if the declarant can convincingly demonstrate that the declared item has not arrived in or left the country after 10 working days; However, this cannot, under any circumstances, exceed one year.
- 5) When a shipment is discovered to have been incorrectly registered twice or more on the same shipping document at various locations;
- 6) When a shipment's contents are discovered to have been registered incorrectly twice or more by a single forwarder;
- 7) When the incorrect office code or declaration model is used when registering it;
- 8) When the exporter's or importer's name or tax identification number is discovered to have been incorrectly registered;
- 9) Upon discovery of a document error, enter the goods into a licensed warehouse with a "S" on the document;
- 10) When the transitor or importer requests the cancellation of the declaration because of a disagreement between the two parties before the goods enter the country;

- 11) When the prohibited items are returned from the country or prevented from leaving the country by failing to submit them within 30 days of the person who grants permission to prevent their entry or departure.

21. Conditions that must be satisfied in order to revoke a declaration

- 1) The following conditions must be satisfied in order to revoke a declaration:
 - a) when the declarant submits the request;
 - b) when the request is made before the goods are released or the authority announces them for inspection;
 - c) the submission of complete copies of documents in document form;
 - d) When the transit team confirms in writing that the manifest has not been opened for the documents under review and that no transit permit will be issued afterward;
 - e) Additionally, if the manifest has been opened and a transit permit has been granted, when the pertinent coordination office confirms that the goods have not been entered in the said document, and then when the importer or his agent confirms that it has not been entered;
 - f) When a shipping company reports that an export item that has completed customs formalities has not been transported or when it is established that the item has not passed the exit gate;
 - g) When the conditions outlined in Article 20 are met.

22. Execution of a declaration cancellation

- 1) When the goods are not imported for a variety of reasons, declaration cancellation is carried out:
 - a) If the declarant contacts the registered office's customer service department and requests the cancellation of the declaration;
 - b) The procedure will also guarantee that the transit control team of the office verifies that neither the goods nor any previous transit permits issued in the declaration that is being requested to be canceled have entered the country;
 - c) Additionally, the transit team requests in writing from the pertinent office confirmation that the goods have not left the port.
 - d) The declarant is required to include a certificate from the authorized bank attesting to the return of the foreign currency when submitting proof of non-importation of the goods.

- e) The in-charge of customer service will make a suggestion to the office manager to revoke the declaration once it has been confirmed that the goods were not imported;
 - f) The declaration will be canceled if the manager approves the proposed cancellation document; submits the canceled declaration with additional supporting documents for the records management team's signature;
 - g) The declaration is documented and stored by the records management team.
- 2) A declaration of a single shipment document that is registered in the names of two or more customs brokers can be canceled by following these steps:
- a) If a customs transitor believes there has been an error, they should file a complaint with the customer service processing officer;
 - b) Through the general complaint handling and resolution team, the process manager makes sure that the information on the declaration is identical and includes the name of the importer;
 - c) In order to complete the process, the manager must provide written confirmation to the transit team that they have never received the declaration and will not in the future.
 - d) In order to have the certified customs broker's declaration request canceled and for the member of the record management team to sign and file the canceled declaration, the process leader will refer the case to the team coordinator.
- 3) The process for canceling the declaration is as follows when an item brought under the same shipping document is registered at different stations:
- a) The customs transitor completes the document processed at another location and includes all necessary attachments before submitting the petition to the customer service processing officer;
 - b) A declaration of hosting will also be forwarded by the hosting site to the canceling site;
 - c) The coordinator of the general complaint presentation and resolution team is instructed by the head of the working process to cancel the declaration once it has been determined that the submitted document matches the data in the system;
 - d) The declaration is revoked and given to the records management team for storage by the general compliant team coordinator.
- 4) When the declaration model office code AA or another code is incorrectly registered, the following steps should be taken to cancel the declaration:

- a) The general complaints and resolution team coordinator will receive the complaint from the customs officer;
 - b) The team coordinator will evaluate the petition, and if the declaration needs to be canceled, it will be registered with another declaration and the subordinate officer will be notified to do so;
 - c) A copy of the complaint application, a copy of the superseded declaration, and a copy of the declaration are to be submitted under signature along with the Officer-in-cancellation Charge's of the original declaration.
- 5) The process for canceling the declaration for which payment has not been made is as follows if the name of the exporter or importer or the tax payment number is incorrectly registered:
- a) The declarant sends the customer service workflow the complaint;
 - b) The process manager instructs the coordinator of the general compliant addressing team to cancel the initial declaration after registering a new one;
 - c) The group's coordinator records the declaration and gives the officer reporting to him instructions to have it revoked and turned over to the documentation department with his signature;
 - d) The declaration is revoked by the in-charge officer, who then signs it and delivers it to the documentation division.
- 6) The Customer Service Department must receive a request for cancellation of a declaration made in accordance with Article 20 Sub - clause 11; the workflow will conduct the necessary verification and refer the deletion to the appropriate team.
- 7) The workflow will carry out the necessary checks and direct the deletion to the right team. A request to cancel a declaration submitted in accordance with Article 20 Sub-Articles 1, 2, 3, and 10 shall be submitted to the customs procedure for execution.
- 8) The customs procedure will be used to carry out a request to cancel a declaration that was submitted in accordance with Article 20 Sub-Article 12; the workflow will carry out the necessary checks and direct the deletion to the appropriate team.
- 9) The request to cancel the declaration will be submitted to the customs procedure, per article 20, sub-article 12. The office manager will receive a recommendation from the work process asking for the declaration to be canceled; if the manager agrees, the process will cancel the declaration. affixes the revoked declaration to additional backers and delivers it to the record management team for approval.

23. Responsibility for the team coordinator and work process manager

- 1) The Customer Service Work Process Leader or Team Coordinator should be approached by a declarant who requests the cancellation of the declaration in accordance with this instruction. Once the required verification has been completed, it is the case officer's responsibility to cancel the document and submit it to the appropriate department.
- 2) The person in charge of the work process must make sure that the case is handled in accordance with the customs brokers' request and what is specified by the work process.
- 3) The supervisor must be notified right away if an employee submits a declaration in error so that it can be revoked.

24. The Declaration Provider's Obligation

According to the information given by the customs procedure, the declarant will be subject to administrative penalty if there is fraud or negligent acts in connection with the cancellation of the declaration, after the declaration has been registered, or both.

25. Execution of Tax Returns

In accordance with this directive, the performance will be appropriate as described below if the declaration is amended or revoked due to an over-payment of duty and tax or a full refund thereof:

- 1) The tax office will refund the duty and tax when the importer provides proof that he did not dispute this document and did not report the VAT input. This happens when the amendment of the declaration has the effect of removing the duty and tax already paid, and the importer requests a refund.
- 2) The duty and tax will be refunded by requiring the tax office to provide evidence of non-compliance with this document and non-reporting of VAT input if there are any due to the cancellation of the declaration and when the importer submits a refund request.
- 3) In order to stop further service of the returned declaration in accordance with paragraphs (1) and (2) of this article, the department handling the return request must notify the importer's tax office and the appropriate government offices.

26. Terms governing the storage of Data Regarding the Status of Deleted Documents

- 1) The general complaint addressing team shall maintain a computerized log of the specifics of all complaints submitted;

- 2) The copy of the complaint will be attached to the new declaration copy if the canceled declaration documents are used in place of them, and the replacement declaration number will be written on the canceled declaration document and kept in a separate file in the documentation department;
- 3) The original complaint document will be kept in the documentation department along with the declaration to be canceled if the declaration to be canceled is not replaced by another declaration.

27. The Directorate of Customer Service's Obligations

- 1) The report of the office or the site will compile the data and include the number of declarations that need to be canceled and amended.
- 2) It establishes a forum for addressing the issues that customs brokers encounter in relation to the repeated cancellation or amendment of the declaration.
- 3) It asks that any necessary training be provided by the relevant body so that customs officers fully comprehend the rationale behind the declaration's cancellation or modification.

PART NINE

Miscellaneous Provisions

28. Prohibited Action

- 1) It is forbidden to disregard the rights provided by this policy.
- 2) Any person who violates this directive by engaging in illegal activity may face administrative repercussions from the authority; however, they may also face criminal charges under applicable law.
- 3) Cancellation of permits for direct trade input or customs clearance are two examples of administrative actions.

29. Transitional provision

Cases that were pending before the publication of this directive will be handled in accordance with the previous directives.

30. Revoked Instructions

- 1) Guideline No. 33\2001 and Guideline No. 72\2004 have been revoked by this directive.
- 2) This directive repeals Directive No. 37/2002, Article 9, Subparagraph 1(a), and any practice or practice that is in conflict with it.

31. Effective Date

This instruction will take effect starting from the date of the General Director's signature.

Addis Ababa ----- 2013

Abraham Niguse

Ethiopian Revenue And Customs Authority

Director General Interim

Unofficial Translation