COUNCIL OF MINISTERS REGULATIONS No.133 /2007
COUNCIL OF MINISTERS REGULATIONS
TO PROVIDE FOR THE PAYMENT OF
SUR-TAX ON IMPORT OF GOODS

These Regulations are issued by the Council of Ministers pursuant to Article 5 of the Definition of Powers and Duties of the Executive Organs of the Federal Democratic Republic of Ethiopia Proclamation No. 471/2005 and Article 4 of the International Convention on the Harmonized Commodity Description and Coding System Ratification Proclamation No. 67/1993.

1. Short Title
These Regulations may be cited as the "Import Sur-Tax Council of Ministers Regulations No.133/2007".

2. Scope of Application
The Sur-tax levied under these Regulations shall apply to all goods imported into Ethiopia except those exempted under Article 5 of these Regulations.

3. Rate of the Sur-tax
Without prejudice to Article 5 of these Regulations Sur-tax of 10% shall be levied and collected on goods imported.

Unit Price 2.30
4. **Basis of Computation**

The basis of computation for the sur-tax levied under these Regulations shall be the Aggregate of:

1. Cost, insurance, Freight (CIF) value;
2. Customs duty, value Added Tax and Excise Tax Payable on the good.

5. **Exemption from the Sur-Tax**

1. The following shall be exempted from the Sur-tax:
   
a) goods listed in the Schedule attached to these Regulations;
   
b) goods imported by persons or organizations exempted from customs duty by law, directives or by agreement entered into by the Government.

2. The Minister of Finance and Economic Development may at his own discretion increase or decrease the items exempted from the Sur-tax under these Regulations and issue directives for the proper implementation of these Regulations.

6. **Effective Date**

These Regulations shall enter into force as of 11th day of April 2007.

Done at Addis Ababa, this 17th day of May 2007.

MELES ZENAWI

PRIME MINISTER OF THE FEDERAL DEMOCRATIC REPUBLIC OF ETHIOPIA

SCHEDULE

**ITEMS EXEMPTED FROM SUR-TAX**

1. Fertilizers;
2. Petroleum and lubricants;
3. Motor Vehicles for freight and passengers, and special purpose motor vehicles;
4. Aircraft, spacecraft, and parts thereof;
5. Capital (Investment goods).