**Council of Ministers Regulation No. 270/2012**

**Council of Ministers Regulation on Investment Incentives and Investment Areas Reserved for Domestic Investors**

This Regulation is 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. 691/2010 and Article 39 of the Investment Proclamation No. 769/2012.

## PART ONE

### GENERAL

1. **Short Title**

   This Regulation may be cited as the "Investment Incentives and Investment Areas Reserved for Domestic Investors Council of Ministers Regulation No. 270/2012".

2. **Definitions**

   In this Regulation unless the context otherwise requires:

   1. "Proclamation" means the Investment Proclamation No. 769/2012;

   2. the definitions provided for in Article 2 of the Proclamation shall also apply to this Regulation.

| Unit Price | 12.85 | Negarit Gazeta P.O.box 80,001 |
3/ “Agency” means the Ethiopian Investment Agency re-established under the Council of Ministers Regulation No. 269/2012;

4/ “Board” means the Investment Board referred to in Article 6(1) of the Council of Ministers Regulation No. 269/2012;

5/ “capital goods” means machinery, equipment and their accessories needed to produce goods or render services and include workshop and laboratory machinery and equipment necessary for same;

6/ “construction material” includes basic inputs necessary for the construction of investment projects;

7/ “customs duty” includes indirect taxes levied on imported goods;

8/ “income tax” means tax levied on profits from business and categorized as the revenue of the federal government, regional governments or as their joint revenue.

3. Investment Areas Reserved for Domestic Investors

1/ The following areas of investment are exclusively reserved for Ethiopian nationals:

   a) banking, insurance and micro-credit and saving services;
   b) packaging, forwarding and shipping agency services;
   c) broadcasting service;
   d) mass media services;
   e) attorney and legal consultancy services;
   f) preparation of indigenous traditional medicines;
   g) advertisement, promotion and translation works;
   h) air transport services using aircraft with a seating capacity up to 50 passengers.

2/ For the purpose of sub-article (1) of this Article, a business organization may have Ethiopian nationality, provided that its total capital is owned by Ethiopian nationals.
4. Investment Areas Allowed for Foreign Investors

1/ A foreign investor shall be allowed to invest in areas of investment specified in the Schedule attached hereto, except those areas provided for in number 1.3.3, 1.4.2, 1.7, 1.11.3, 1.11.4, 5.3, 6.2, 8.2, 9.2, 9.3 and 12 of the Schedule.

2/ Notwithstanding the provisions of sub-article (1) of this Article, the Board may allow foreign investors to invest in areas other than those specified in the Schedule, except those areas provided for in Article 6 (1) and (2) of the Proclamation and Article 3(1) of this Regulation.

3/ A foreign investor who invests pursuant to sub-article (1) or (2) of this Article may acquire a private commercial road transport vehicle necessary for his business operations.

PART TWO
INVESTMENT INCENTIVES

SECTION ONE
EXEMPTION FROM INCOME TAX

5. Income Tax Exemption for New Enterprise

1/ Any investor who invests to establish a new enterprise shall be entitled to income tax exemption as provided for in the Schedule attached hereto.

2/ Any investor who invests to establish a new enterprise in:
   a) the State of Gambela Peoples;
   b) the State of Benishangul Gumuz;
   c) the State of Afar (except in areas within 15 kilometer right and left of the Awash River);
   d) the State of Somali;
   e) Guji and Borena Zones of the State of Oromia;
   f) South Omo Zone, Segen (Derao, Amaro, Kanso and Burji) Area Peoples Zone, Bench-Maji Zone, Sheka Zone, Dawro Zone, Kaffa Zone or Kanta and Basketo Special Woredas of the State of Southern Nations, Nationalities and Peoples;

shall be entitled to an income tax deduction of 30% for three consecutive years after the expiry of the income tax exemption period specified in the Schedule attached hereto.
6. Income Tax Exemption for Expansion or Upgrading of Existing Enterprise

Any investor expanding or upgrading his existing enterprise pursuant to Article 2(8) of the Proclamation shall, with respect to the additional income generated by the expansion or upgrading, be entitled to income tax exemption as provided for in the Schedule attached hereto.

7. Additional Income Tax Exemption for Investors Exporting Products or Services

Any investor who exports or supplies to an exporter as production or service input, at least 60% of his products or services shall be entitled to income tax exemption for two years in addition to the exemption provided for in the Schedule attached hereto.

8. Condition for Reducing Incentive

Notwithstanding the provisions of Article 5, 6 and 7 of this Regulation, the income tax exemption to be granted to an investor who engages in an area of manufacturing industry or information and communication technology development, without constructing his own production or service rendering building, shall be one year lesser than what is provided for in the Schedule attached hereto.

9. Duty to Submit Information

An investor shall be entitled to the exemptions specified in Article 5, 6 and 7 of this Regulation provided that he submits all the required information to the relevant tax authority.

10. Commencement of Period of Income Tax Exemption

1) The period of exemption from income tax shall begin from the commencement date of production or provision of service by the investor.

2) For the implementation of sub-article (1) of this Article, the appropriate investment organ shall notify the relevant tax collecting authority the commencement date of production or provision of service by the investor.

11. Declaration of Income During Income Tax Exemption Period

An investor who is entitled to income tax exemption shall declare, every year, the income he has obtained during the exemption period to the appropriate tax collecting authority.
12. Loss Carry Forward

1/ An investor who has incurred loss within the period of income tax exemption shall be allowed to carry forward such loss for half of the income tax exemption period after the expiry of such period.

2/ Notwithstanding the provisions of sub-article (1) of this Article, for the purpose of calculating the period of loss carry forward, a half-year period shall be considered as a full income tax period.

3/ Notwithstanding the provisions of sub-article (1) and (2) of this Article, an investor who has incurred loss during the income tax exemption period may not be allowed to carry forward such loss for more than five income tax periods.

SECTION TWO

EXEMPTION FROM CUSTOMS DUTY


1/ Any investor engaged in one of the areas of investment specified in the Schedule attached hereto, except those specified under numbers 7, 11, 14 and 15 of the Schedule, may import duty-free capital goods and construction materials necessary for the establishment of a new enterprise or the expansion or upgrading of an existing enterprise.

2/ For the implementation of sub-article (1) of this Article, the investor shall submit, in advance, the list of capital goods and construction materials to be imported duty-free and get approval of same from the appropriate investment organ.

3/ If an investor entitled to a duty-free incentive buys capital goods or construction materials from local manufacturing industries, he shall be refunded with the customs duty paid for the raw materials or components used as inputs for the production of such goods.

4/ An investor eligible to a duty-free incentive pursuant to this Article, shall be allowed to import spare parts the value of which is not greater than 15% of the total value of the capital goods within five years from the date of commencement of his project.

14. Exemption of Motor Vehicles from Customs Duties

The total or partial exemptions of motor vehicles from customs duties shall be determined by directive to be issued by the Board based on the types and nature of investment projects.
15. Transfer of Duty-Free Imported Goods

1/ Capital goods or construction materials or motor vehicles imported free of customs duty may be transferred to persons with similar duty-free privileges.

2/ Notwithstanding the provision of sub-article (1) of this Article, the capital goods or construction materials or motor vehicles imported free of customs duty may be transferred, upon effecting payment of the appropriate customs duty, to persons having no similar duty-free privileges.

3/ The investor may re-export the duty-free imported capital goods or construction materials or motor vehicles.

4/ Any investor who contravenes the provisions of this Article shall be punishable in accordance with the relevant provisions of the Customs Proclamation.

PART THREE

MISCELLANEOUS PROVISIONS

16. Repealed and Inapplicable Laws

1/ The Investment Incentives and Investment Areas Reserved for Domestic Investors Council of Ministers Regulation No.84/2003 (as amended) is hereby repealed.

2/ No regulation, directive or customary practice shall, in so far as it is inconsistent with this Regulation, be applicable with respect to matters provided for in this Regulation.

17. Transitory Provisions

1/ Notwithstanding the provision of Article 16 of this Regulation, incentives granted pursuant to the Investment Incentives and Investment Areas Reserved for Domestic Investors Council of Ministers Regulation No. 84/2003 (as amended) and the directives issued there under shall continue to be effective.

2/ Where an investor eligible for incentives granted pursuant to the Investment Incentives and Investment Areas Reserved for Domestic Investors Council of Ministers Regulation No.84/2003 (as amended) and directives issued there under has not yet exercised his right, opts instead to be a beneficiary of incentives provided for in this Regulation, he may notify the appropriate investment organ and be entitled thereto.
18. Effective Date.

This Regulation shall come into force on the date of publication in the Federal Negarit Gazette.

Done at Addis Ababa, this 29th day of November, 2012.

HAILEMARIAM DESSALEGN
PRIME MINISTER OF THE FEDERAL DEMOCRATIC REPUBLIC OF ETHIOPIA
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<td>Food Industry</td>
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<td>Processing of meat and meat products</td>
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<td>Processing of fish and fish products</td>
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<td>Processing of fruit and/or vegetables</td>
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<td>Exemption from income tax for 5 years</td>
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<td>1.1.6</td>
<td>Manufacture of starches and starch products</td>
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<td>1.1.7</td>
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<td>1.1.8</td>
<td>Manufacture of other food products</td>
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<td>Manufacture of sugar</td>
<td>Exemption from income tax for 5 years</td>
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<td>1.1.10</td>
<td>Manufacture of chocolate, candy, biscuits and other sweets (excluding ice crème and cakes)</td>
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<td>1.1.11</td>
<td>Manufacture of macaroni, pasta and/or similar products</td>
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<td>Manufacture of baby food, roasted and ground coffee, soluble coffee, tea, yeast, vinegar, mayonnaise, artificial honey, iodized salt or similar food products</td>
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<td>1.3.5</td>
<td>Manufacture of knitted and crocheted fabrics</td>
<td>Exemption from income tax for 4 years</td>
<td>Exemption from income tax for 5 years</td>
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<td>1.3.6</td>
<td>Manufacture of made-up textile articles, except apparel</td>
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<td>1.3.7</td>
<td>Manufacture of carpets</td>
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<td>1.3.8</td>
<td>Manufacture of wearing apparel (including sportswear)</td>
<td>Exemption from income tax for 5 years</td>
<td>Exemption from income tax for 6 years</td>
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<td>1.3.9</td>
<td>Manufacture of accessories for textile products</td>
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</table>

1.4 Leather and Leather Products Industry

| 1.4.1 | Tanning of hides and skins up to finished level | Exemption from income tax for 5 years | Exemption from income tax for 6 years |
| 1.4.2 | Tanning of hides and skins below finished level | Not eligible for income tax exemption | Not eligible for income tax exemption |
| 1.4.3 | Manufacture of leather products (luggage, handbags, leather bags and similar products) | Exemption from income tax for 5 years | Exemption from income tax for 6 years |
| 1.4.4 | Manufacture of leather shoes | | |
| 1.4.5 | Manufacture of accessories for leather products | | |

1.5 Wood Products Industry

| Manufacture of wood products (excluding sawmilling timber making and assembling of semi-finished wood products) | Exemption from income tax for 2 years | Exemption from income tax for 3 years |

1.6 Paper and Paper Products Industry

<p>| 1.6.1 | Manufacture of pulp | Exemption from income tax for 5 years | Exemption from income tax for 6 years |
| 1.6.2 | Manufacture of paper | | |
| 1.6.3 | Manufacture of paper packages | Exemption from income tax for 3 years | Exemption from income tax for 4 years |</p>
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<td>1.6.4 Manufacture of other paper products</td>
<td>Exemption from income tax for 1 year</td>
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<td>1.7</td>
<td>Printing Industry</td>
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<td>1.8</td>
<td><strong>Chemical and Chemical Products Industry</strong></td>
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<td>1.8.1</td>
<td>Manufacture of basic chemicals (including ethanol)</td>
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<td>1.8.2</td>
<td>Manufacture of fertilizers and/or nitrogen compounds</td>
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<td>1.8.3</td>
<td>Manufacture of plastics and/or synthetic rubber in primary forms</td>
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<td>1.8.4</td>
<td>Manufacture of pesticides, herbicides or fungicides</td>
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<td>1.8.5</td>
<td>Manufacture of paints, varnishes or similar coatings; printing, writing and painting inks and mastics</td>
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<td>1.8.6</td>
<td>Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations</td>
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<td>Manufacture of other chemical products (propellant powders, explosives, photographic films and similar products)</td>
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<td><strong>Basic Pharmaceutical Products and Pharmaceutical Preparations Industry</strong></td>
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<td>1.9.1</td>
<td>Manufacture of inputs of basic pharmaceutical products and pharmaceutical preparations</td>
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<td>1.9.2</td>
<td>Manufacture or formulation of pharmaceuticals</td>
<td>Exemption from income tax for 4 years</td>
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<td>እይ ከ Halifax ምልክቶች ይህ ይሆናል። እንሇ ከ Halifax ምልክቶች ይህ ይሆናል።</td>
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<td>8.6 የአብራት የው Halifax ምልክቶች</td>
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<tr>
<td>1.10 Rubber and Plastics Products Industry</td>
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<tr>
<td>1.10.1 Manufacture of rubber products</td>
<td>Exemption from income tax for 3 years</td>
<td>Exemption from income tax for 5 years</td>
</tr>
<tr>
<td>1.10.2 Manufacture of plastic products used as inputs for construction of buildings, vehicles or other industrial products; plastic pipes or tubes and fittings used for irrigation and drinking water supply as well as for sewerage system</td>
<td>Exemption from income tax for 4 years</td>
<td>Exemption from income tax for 5 years</td>
</tr>
<tr>
<td>1.10.3 Manufacture of other plastic products excluding plastic shopping bags</td>
<td>Exemption from income tax for 1 year</td>
<td>Exemption from income tax for 2 years</td>
</tr>
<tr>
<td>1.11 Other Non-Metallic Mineral Products Industry</td>
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</tr>
<tr>
<td>1.11.1 Manufacture of glass and/or glass products</td>
<td>Exemption from income tax for 4 years</td>
<td>Exemption from income tax for 5 years</td>
</tr>
<tr>
<td>1.11.2 Manufacture of ceramic products</td>
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</tr>
<tr>
<td>1.11.3 Manufacture of cement</td>
<td>Not eligible for income tax exemption</td>
<td>Exemption from income tax for 4 years</td>
</tr>
<tr>
<td>1.11.4 Manufacture of clay and cement products</td>
<td>Not eligible for income tax exemption</td>
<td>Not eligible for income tax exemption</td>
</tr>
<tr>
<td>1.11.5 Cutting, shaping and finishing of marble and limestone (excluding quarrying)</td>
<td>Exemption from income tax for 1 year</td>
<td>Exemption from income tax for 2 years</td>
</tr>
<tr>
<td>1.11.6 Manufacture of lime, gypsum and/ or similar coatings</td>
<td>Not eligible for income tax exemption</td>
<td>Exemption from income tax for 2 years</td>
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<tr>
<td>1.11.7</td>
<td>Manufacture of millstone, glass paper or sound-absorbing or heat-insulating materials</td>
<td>Exemption from income tax for 1 year</td>
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<tr>
<td>1.12</td>
<td>Basic Metals Industry (Excluding mining of the mineral)</td>
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<tr>
<td>1.12.1</td>
<td>Manufacture of basic iron and steel</td>
<td>Exemption from income tax for 5 years</td>
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<tr>
<td>1.12.2</td>
<td>Manufacture of basic precious and other non-ferrous metals</td>
<td>Exemption from income tax for 3 years</td>
</tr>
<tr>
<td>1.12.3</td>
<td>Casting of iron and steel</td>
<td>Exemption from income tax for 4 years</td>
</tr>
<tr>
<td>1.13</td>
<td>Fabricated Metal Products Industry (Excluding Machinery and Equipment)</td>
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</tr>
<tr>
<td>1.13.1</td>
<td>Manufacture of structural metal products, tanks, reservoirs and containers or steam generators</td>
<td>Exemption from income tax for 3 years</td>
</tr>
<tr>
<td>1.13.2</td>
<td>Except corrugated metal sheets for roofing and nails, manufacture of other fabricated metal products (hand tools, articles and similar products)</td>
<td>Exemption from income tax for 1 year</td>
</tr>
<tr>
<td>1.14</td>
<td>Computer, Electronic and Optical Products Industry</td>
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<tr>
<td>1.14.1</td>
<td>Manufacture of electronic components and boards</td>
<td>Exemption from income tax for 4 years</td>
</tr>
<tr>
<td>1.14.2</td>
<td>Manufacture of computers and peripheral equipment</td>
<td>Exemption from income tax for 3 years</td>
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<tr>
<td>1.14.3</td>
<td>Manufacture of communication equipment</td>
<td>Exemption from income tax for 3 years</td>
</tr>
<tr>
<td>1.14.4</td>
<td>Manufacture of consumer electronic (television, DVD, radio and similar equipments)</td>
<td>Exemption from income tax for 3 years</td>
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<tr>
<td>1.14.5</td>
<td>Manufacture of measuring, testing, navigating, control equipment or watches and clocks</td>
<td>Exemption from income tax for 3 years</td>
</tr>
<tr>
<td>1.14.6</td>
<td>Manufacture of medical equipment (irradiation, electro-medical or electro-therapeutic equipment)</td>
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<tr>
<td>1.14.7</td>
<td>Manufacture of optical instruments or photographic equipment</td>
<td>Exemption from income tax for 2 years</td>
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<tr>
<td>1.14.8</td>
<td>Manufacture of magnetic and optical media</td>
<td></td>
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<tr>
<td>1.15</td>
<td>Electrical Products Industry</td>
<td></td>
</tr>
<tr>
<td>1.15.1</td>
<td>Manufacture of electric motors, generators, transformers or electricity distribution or control apparatus</td>
<td>Exemption from income tax for 4 years</td>
</tr>
<tr>
<td>1.15.2</td>
<td>Manufacture of accumulators or batteries</td>
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<tr>
<td>1.15.3</td>
<td>Manufacture of electrical wires or cables (including fiber optics) and related products</td>
<td>Exemption from income tax for 2 years</td>
</tr>
<tr>
<td>1.15.4</td>
<td>Manufacture of electric lighting equipment</td>
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<tr>
<td>1.15.5</td>
<td>Manufacture of domestic electrical appliances</td>
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<tr>
<td>1.15.6</td>
<td>Manufacture of other electrical equipment</td>
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<td>1.16</td>
<td><strong>Machinery/Equipment Industry</strong></td>
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<tr>
<td></td>
<td>1.16.1 Manufacture of general-purpose machinery</td>
<td>Exemption from income tax for 5 years</td>
</tr>
<tr>
<td></td>
<td>(motor, lifting and handling equipments, pumps and similar)</td>
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<td></td>
<td>1.16.2 Manufacture of special-purpose (for agriculture, food processing, beverage, textile and mining production and similar activities) machinery</td>
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<tr>
<td>1.17</td>
<td><strong>Vehicles, Trailers and Semi-Trailers Industry</strong></td>
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<tr>
<td></td>
<td>1.17.1 Manufacture of motor vehicles</td>
<td>Exemption from income tax for 2 years</td>
</tr>
<tr>
<td></td>
<td>1.17.2 Manufacture of bodies/components for motor vehicles, trailers and/or semi-trailers</td>
<td>Exemption from income tax for 3 years</td>
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<td></td>
<td>1.17.3 Manufacture of parts and accessories for motor vehicles</td>
<td>Exemption from income tax for 5 years</td>
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<tr>
<td></td>
<td>1.17.4 Manufacture of railway locomotives and rolling stock</td>
<td>Exemption from income tax for 5 years</td>
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<tr>
<td></td>
<td>1.17.5 Manufacture of other transport equipment (boats, bicycles, motor bicycles and similar equipment)</td>
<td>Exemption from income tax for 2 years</td>
</tr>
<tr>
<td>1.18</td>
<td>Manufacture of office and household furniture (excluding those made of ceramic)</td>
<td>Exemption from income tax for 1 year</td>
</tr>
<tr>
<td>1.19</td>
<td>Manufacture of other equipment (jewellery and related articles, musical instruments, sports equipment, games and toys and similar products)</td>
<td>Exemption from income tax for 2 years</td>
</tr>
<tr>
<td>1.20</td>
<td>Integrated Manufacturing, with Agriculture</td>
<td>Exemption from income tax for 4 years</td>
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<td>2</td>
<td>Agriculture</td>
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<tr>
<td></td>
<td>2.1 Crop Production</td>
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<tr>
<td></td>
<td>2.1.1 Annual Crop Production</td>
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<tr>
<td></td>
<td>2.1.1.1 Growing of cereals, leguminous crops and/or oil seeds and rice</td>
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<td></td>
<td></td>
<td>Exemption from income tax for 3 years</td>
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<td></td>
<td>2.1.1.2 Growing of vegetables and/or herbs</td>
<td>Exemption from income tax for 4 years</td>
</tr>
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<td>2.1.1.3 Growing of fiber crops</td>
<td>Not eligible for income tax exemption</td>
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<tr>
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<td>2.1.1.4 Growing of other annual crops (animal feed, medicinal crops, aromatic, spices and similar crops)</td>
<td>Exemption from income tax for 2 years</td>
</tr>
<tr>
<td></td>
<td>2.1.1.5 Production of certified seed</td>
<td>Exemption from income tax for 3 years</td>
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<tr>
<td></td>
<td>2.1.2 Growing of Medium-Term Crops</td>
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</tr>
<tr>
<td></td>
<td>2.1.2.1 Growing of flowers</td>
<td>Exemption from income tax for 3 years</td>
</tr>
<tr>
<td></td>
<td>2.1.2.2 Growing of medium-term fruits (strawberry, blueberry and similar crops)</td>
<td>Exemption from income tax for 3 years</td>
</tr>
<tr>
<td></td>
<td>2.1.2.3 Growing of medium-term spices, aromatic and/or medicinal crops (hulu, curcuma, black pepper and similar crops)</td>
<td>Not eligible for income tax exemption</td>
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<tr>
<td>የፈጠር በጆጆ በጆጆ ወይም</td>
<td>የፈጠር በጆጆ በጆጆ ወይም (ማን እን የፈጠር በጆጆ በጆጆ ወይም) ወይም</td>
<td>የፈጠር በጆጆ በጆጆ ወይም (ማን እን የፈጠር በጆጆ በጆጆ ወይም) ወይም</td>
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<td>No.</td>
<td>Investment Areas</td>
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<tr>
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<tr>
<td>2.1.3</td>
<td>Perennial Crops Production</td>
<td></td>
</tr>
<tr>
<td>2.1.3.1</td>
<td>Growing of perennial fruits (mango, avocado, banana, orange, papaya, grapes, passion fruits and similar crops)</td>
<td>Not eligible for income tax exemption</td>
</tr>
<tr>
<td>2.1.3.2</td>
<td>Growing of beverage crops (coffee, tea and similar crops)</td>
<td></td>
</tr>
<tr>
<td>2.1.3.3</td>
<td>Growing of other perennial crops (rubber tree, palm, jatropha, and similar crops)</td>
<td>Not eligible for income tax exemption</td>
</tr>
<tr>
<td>2.2</td>
<td>Animal Production</td>
<td></td>
</tr>
<tr>
<td>2.2.1</td>
<td>Farming of domestic animals and production of milk, eggs, raw wool and similar products</td>
<td>Exemption from income tax for 3 years</td>
</tr>
<tr>
<td>2.2.2</td>
<td>Farming of wild animals and production of milk, eggs and similar products</td>
<td>Not eligible for income tax exemption</td>
</tr>
<tr>
<td>2.2.3</td>
<td>Farming of bees / production of honey</td>
<td>Exemption from income tax for 2 years</td>
</tr>
<tr>
<td>2.2.4</td>
<td>Production of silk</td>
<td>Exemption from income tax for 3 years</td>
</tr>
<tr>
<td>2.2.5</td>
<td>Fish farming in artificial ponds (aquaculture)</td>
<td>Exemption from income tax for 3 years</td>
</tr>
<tr>
<td>2.3</td>
<td>Mixed (crop and animal) farming</td>
<td>Exemption from income tax for 3 years</td>
</tr>
<tr>
<td>2.4</td>
<td>Forestry</td>
<td>Exemption from income tax for 8 years</td>
</tr>
<tr>
<td>3</td>
<td>Information and Communication Technology Development in areas to be determined by directive to be issued by the Ministry of Communication and Information Technology</td>
<td>Exemption from income tax for 4 years</td>
</tr>
<tr>
<td>ይ. ዓ.</td>
<td>የአማራ መለስ ያስፈልገ ምርጫ</td>
<td>የአማራ መለስ ያስፈልገ የሚቀርበበ የአማርኛ በጋኝነት</td>
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<td>9</td>
<td>የአማራ መለስ ያስፈልገ የሚቀርበበ የአማርኛ በጋኝነት</td>
<td>የአማራ መለስ ያስፈልገ የሚቀርበበ የአማርኛ በጋኝነት</td>
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<td>6.8</td>
<td>የአማራ መለስ ያስፈልገ የሚቀርበበ የአማርኛ በጋኝነት</td>
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<tr>
<td>4</td>
<td>Electricity generation, transmission and distribution</td>
<td>Exemption from income tax for 4 years</td>
</tr>
<tr>
<td>5</td>
<td>Hotel and Tourism</td>
<td></td>
</tr>
<tr>
<td></td>
<td>5.1 Star-designated hotel (including resort hotel), motel, lodge and restaurant</td>
<td>Not eligible for income tax exemption</td>
</tr>
<tr>
<td></td>
<td>5.2 Grade I tour operation</td>
<td>Not eligible for income tax exemption</td>
</tr>
<tr>
<td></td>
<td>5.3 Tour operation below grade I</td>
<td>Not eligible for income tax exemption</td>
</tr>
<tr>
<td>6</td>
<td>Construction Contracting</td>
<td></td>
</tr>
<tr>
<td></td>
<td>6.1 Grade I construction contracting (including water well and mineral exploration drilling)</td>
<td>Not eligible for income tax exemption</td>
</tr>
<tr>
<td></td>
<td>6.2 Construction contracting below grade I (including water well and mineral exploration drilling)</td>
<td>Not eligible for income tax exemption</td>
</tr>
<tr>
<td>7</td>
<td>Real Estate Development</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Education and Training</td>
<td></td>
</tr>
<tr>
<td></td>
<td>8.1 Provision of secondary and higher education by constructing own building</td>
<td>Not eligible for income tax exemption</td>
</tr>
<tr>
<td></td>
<td>8.2 Provision of kindergarten, elementary and junior secondary education by constructing own building</td>
<td>Not eligible for income tax exemption</td>
</tr>
<tr>
<td></td>
<td>8.3 Provision of technical and vocational (including sports) training service</td>
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<tr>
<td>9</td>
<td>Health Services</td>
<td></td>
</tr>
<tr>
<td></td>
<td>9.1 Provision of hospital service by constructing own building</td>
<td>Not eligible for income tax exemption</td>
</tr>
<tr>
<td></td>
<td>9.2 Provision of diagnostic center service by constructing own building</td>
<td></td>
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<td></td>
<td>9.3 Provision of clinical service by constructing own building</td>
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<tr>
<td>ነጆ.</td>
<td>የmainwindow ውጤት</td>
<td>የአልነበር መካከል</td>
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<tr>
<td>1</td>
<td>የልክክትር እስ የልክፋ homeowner ይጠና የርጋው ያተታና ያለ ይ የልክክትር እስ የልክፋ ይጠና የርጋው ያተታና ያለ ይ የልክክትር እስ የልክፋ ይጠና የርጋው ያተታና ያለ ይ</td>
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<td>የልክፋ ይጠና የርጋው ያተታና ያለ ይ</td>
<td>የልክፋ ይጠና የርጋው ያተታና ያለ ይ</td>
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<td>የልክፋ ይጠና የርጋው ያተታና ያለ ይ</td>
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<td>የልክፋ ይጠና የርጋው ያተታና ያለ ይ</td>
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<td>የልክፋ ይጠና የርጋው ያተታና ያለ ይ</td>
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<td>የልክፋ ይጠና የርጋው ያተታና ያለ ይ</td>
<td>የልክፋ ይጠና የርጋው ያተታና ያለ ይ</td>
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<td>10</td>
<td>የልክፋ ይጠና የርጋው ያተታና ያለ ይ</td>
<td>የልክፋ ይጠና የርጋው ያተታና ያለ ይ</td>
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<td>11</td>
<td>የልክፋ ይጠና የርጋው ያተታና ያለ ይ</td>
<td>የልክፋ ይጠና የርጋው ያተታና ያለ ይ</td>
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<td>የልክፋ ይጠና የርጋው ያተታና ያለ ይ</td>
<td>የልክፋ ይጠና የርጋው ያተታና ያለ ይ</td>
</tr>
<tr>
<td>No.</td>
<td>Investment Areas</td>
<td>In Addis Ababa and Special Zone of Oromia surrounding Addis Ababa</td>
</tr>
<tr>
<td>-----</td>
<td>----------------------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------</td>
</tr>
<tr>
<td>10</td>
<td>Architectural and Engineering Works, Technical Testing and Analysis</td>
<td></td>
</tr>
<tr>
<td>10.1</td>
<td>Architectural and engineering works and related technical consultancy services</td>
<td>Not eligible for income tax exemption</td>
</tr>
<tr>
<td>10.2</td>
<td>Technical testing and analysis</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Publishing</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Capital Goods Leasing, Excluding Leasing of Motor Vehicles</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Import Trade</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Importation of LPG and bitumen</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td><strong>Export Trade</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Export trade excluding exporting of raw coffee, 'chat', oil seeds, pulses, precious minerals and hides and skins bought from the market; natural foresiry products and live sheep, goat, camel, cattle and equines not raised by the investor</td>
<td>Not eligible for income tax exemption</td>
</tr>
<tr>
<td>15</td>
<td><strong>Wholesale Trade</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Supply of petroleum and its by-products as well as wholesale of own products</td>
<td></td>
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</tbody>
</table>