

SECOND SCHEDULE
PART A
EXEMPT EXCISABLE GOODS

The following excisable goods shall be exempt from excise duty when purchased before clearance through Customs or removal from excise control:

1. Excisable goods that are bona fide stores for aircraft, being goods for use or consumption by passengers or crew of aircraft while on board and while the aircraft is in international traffic;
2. Excisable goods imported into Ethiopia or purchased in Ethiopia by a diplomatic or consular mission, or by a diplomat or consul, or a member of the diplomat or consul's family forming part of the diplomat or consul's household in Ethiopia to the extent provided for under the Privileges and Immunities Regulations;
3. Excisable goods imported into Ethiopia or purchased in Ethiopia by a foreign government, international organization, or aid agency to the extent provided for under an international agreement or the Privileges and Immunities Regulations;
4. One motor vehicle for use by persons with disability;
5. Three wheel Motor vehicles;
6. Excisable Goods imported or Purchased locally by the Ethiopian Red Cross Society for official use in the provision of relief services in Ethiopia;
7. Excisable goods imported by, and in the possession of a passenger subject to limitations provided for in the appropriate law.
8. Excisable goods imported or purchased locally for direct and exclusive use in the implementation of an official aid-funded Project, to the extent provided for under the agreement signed or approved by the Minister;
9. All goods imported or purchased locally for the official use by the Ethiopian Defense Forces and the Police Commissions as provided in a Directive issued by the Minister;
10. All goods to be imported or purchased locally by investors in accordance with the Investment Incentives Regulations;
11. All goods listed under Schedule two “ B” of the Customs Regulation.

PART B
EXEMPT EXCISABLE SERVICES

1. The following excisable services shall be exempt from excise duty—
 - a) Excisable services supplied in Ethiopia to a diplomatic or consular mission or to a diplomat or consul, or a member of the diplomat or consul's family forming part of the diplomat or consul's household in Ethiopia to the extent provided for under the Privileges and Immunities Regulations.
 - b) Excisable services supplied in Ethiopia to a foreign government, international organization, or aid agency to the extent provided for under an international agreement or the Privileges and Immunities Regulations.

2. Definitions

In this Second Schedule "international agreement " means an agreement between the Government of Ethiopia and a foreign government, international organization, or aid agency for the provision of financial, technical, humanitarian, or administrative assistance to the Government of Ethiopia.