ቀዋሚ ሚሽን ሃገረ ኤርትራ አብ ውድብ ሕቡራት ሃገራት: ሂዩ ዮርክ



البعثة الدائمة لدولة إريتريا لدى الامم المتحدة - نيويورك

Permanent Mission of The State of Eritrea To the United Nations, New York

4 September 2015

Excellency,

On 25 August 2015, I received a letter (Ref. S/AC.29/2015/SEMG/OC.86) from the Coordinator of the Somalia Eritrea Monitoring Group forwarded by Ms. Snjezana Gillingham, Secretary of Security Council Committee requesting Eritrea's response prior to the Group's final conclusions and completion of its report.

Though the Government of Eritrea had fully responded to many of the questions paused by the members of the SEMG during the interactive video conference of 21 August 2015, presided by your able Deputy Political Coordinator, Mr. Alfredo Fernando Toro-Carnevali, I wish to submit Eritrea's written responses and its five annexes with the full expectation that they will be fully reflected and included in the final report of the SEMG.

Please accept, Excellency, the assurances of my highest consideration and I would be most grateful if this letter and the submission with its annexes could be circulated to all members of the United Nations Security Council Committee, established pursuant to resolutions 751 (1992) and 1907 (2009).

Girma Asmerom
Ambassador/Permanent Representative

H.E. Mr. Rafael Dario Ramirez Carreno Chair Security Council Committee pursuant to resolutions 751 (1992) and 1907 (2009) concerning Somalia and Eritrea

C.C.

Ms. Snjezana Gillingham Secretary Security Council Committee United Nations New York, NY 10017

ቀዋሚ ሚሽን ሃገሪ ኤርትራ ኣብ ውድብ ሕቡራት *ነገራ*ት: ሂዩ ዮርክ



البعثة الدائمة لدولة إريتريا لدى الامم المتحدة - نيويورك

Permanent Mission of The State of Eritrea To the United Nations, New York

ERITREA'S RESPONSE TO QUERIES PRESENTED BY THE SOMALIA ERITREA MONITORING GROUP (SEMG)

4 September 2015

1. INTRODUCTION

- 1. Eritrea commends the Chair of the Security Council Committee, H.E. Ambassador Rafael Darío Ramírez Carreño, for his effort to enhance a constructive dialogue and transparency in the work of the Committee as well as for facilitating the interaction with the Somalia Eritrea Monitoring Group. Eritrea also appreciates the role of the United Nations Secretariat.
- 2. Eritrea has on several occasions clearly and comprehensively responded, in writing and orally, to all questions and allegations of the SEMG. Unfortunately, Eritrea finds it inexplicable for SEMG to continuously ask the same questions that have been unambiguously addressed.
- 3. It must be underlined that in the spirit of engagement and cooperation, in the past the SEMG had visited Eritrea two times; met twice with the Political Adviser to the President, Mr. Yemane Gebreab, in Paris and Cairo; and in 2015 held three video conferences with the Permanent Representative of Eritrea, Ambassador Grima Asmerom. Several formal and informal meetings have also taken place between the SEMG and the Eritrean Mission in New York.
- 4. With the hope that the SEMG will not ask the same question in the future, the Eritrean Government will once again respond to the questions raised by the SEMG in its letter of 25 August 2015 (Reference: S/AC.29/2015/SEMG/OC.86). However, while answering to the question raised, we ask the SEMG to:
 - a) concentrate on its mandate of monitoring whether Eritrea is supporting Al-Shabaab in Somalia;
 - b) refrain from dealing with matters that do not fall within the purview of its mandate, such as the situation in Yemen and in particular the **Ethiopia Eritrea conflict**, which are agenda items for the UNSC to handle. The UNSC has full responsibility to urge Ethiopia to withdraw from sovereign Eritrean

territory, including the town of Badme;

- c) employ high standards of investigation methodology as stipulated in the Report of the Informal Working Group of the Security Council on General Issues of Sanctions (S/2006/997) which, inter alia, underscores the need for expert panels to rely on verified information and documents, and ensure that their "assertions are corroborated by solid information and that their findings are substantiated by credible sources":
- d) respect for Eritrea's sovereignty, territorial integrity, unity and political independence
- e) fully include and reflect in the main part of the SEMG reports Eritrea's oral and written responses; and
- f) in a spirit of transparency, share in advance its draft and final reports with the Eritrean government, as a concerned party.

II. SOMALIA

5. It is common knowledge to members of the United Nations Security Council, the Sanctions Committee and SEMG that the main reason for the sanctions against Eritrea were its alleged support to Al-Shabaab in Somalia and the relationship with Djibouti. In its report of 2014 (S/2014/727) and midterm report of March 2015, the SEMG stated that "it found no evidence of Eritrean support to Al-Shabaab". On its letter of 25 August 2015, it has also ascertained that "it had found no evidence of Eritrean support to Al-Shabaab during the course of the mandate." Eritrea welcomes SEMG's conclusion. As a result of this assertion and conclusion by the SEMG, Eritrea expects the Sanction Committee to recommend to the UNSC to immediately and unconditionally lift the sanctions against Eritrea.

ІІІ. ДЛВОЦТІ

6. The case for lifting the sanctions which continue to be maintained six years on and without any justification is bolstered by actions that the Eritrean government took way back in June 2010 when it, along with Djibouti, accepted the mediation of the State of Qatar. At that time Eritrea also redeployed its troops from the disputed territory, a fact that was confirmed by the State of Qatar in its letter to the UNSC on 6 June 2010. The mediation and redeployment were the key demands of the UNSC, both of which were fulfilled by the Eritrean Government, and which along with the affirmation of the absence of Eritrean wrongdoing should have led to the lifting of sanctions. But better late than never. It should be lifted immediately and unconditionally.

- 7. The SEMG raises the issue of developments in the Qatari mediation. This is an issue that should be addressed to the Government of Qatar not to Eritrea. Similarly, the issue of prisoners of war is the responsibility that both parties gave to the Government of Qatar. In the already mentioned letter of 6 June 2010, the Prime Minister of Qatar apprised the Security Council that "the issues of the POWs and the missing persons will also be settled under the supervision of the State of Qatar," as stipulated in Article (3) of the Agreement Between the Presidents of Eritrea and Djibouti.
- 8. In keeping with its practice of raising issues outside its mandate and mostly irrelevant information collected from dubious sources that have axes to grind against Eritrea, the SEMG asks about the alleged "kidnapping" of a Djiboutian soldier in the town of Rahaita in "No Man's Land." Aside from its pettiness and total irrelevance to the Eritrea-Djibouti issue, the SEMG is wrong on several counts. There was no "kidnapping" of a Djiboutian soldier by Eritrea. Rahaita is in Eritrea. Calling indisputably sovereign Eritrean territory "No Man's Land" is unacceptable.
- 9. Over the past six years, Djibouti has made it absolutely clear that it feels it is the beneficiary of the status quo in the Horn of Africa and consequently does not want a resolution of any differences with Eritrea, favouring instead to stoke tension between the two countries, including through futile efforts to subvert Eritrea.
- 10. But this is beside the point. The pertinent fact is that on Somalia and Djibouti, which were the main and adjunct reasons for the sanctions respectively, there is no justification to maintain the sanctions on Eritrea. They should be lifted immediately and unconditionally. There is no Eritrean involvement in Somalia and the Djibouti Eritrea issue is being handled by the Government of Oatar.

IV. ARMS EMBARGO

11. Eritrea has consistently stated as a nation whose territory is occupied by Ethiopia and is subjected to the threat of force its rights to self-defense should be respected as enshrined in article 51 of the UN Charter. Yet, Eritrea the victim is punished while Ethiopia the culprit is rewarded. Nonetheless, Eritrea has not violated any of the provisions of the arms embargo. The mention of MV Shaker-1 or any other ship docking at the Eritrean port of Massawa does not justify or constitute violation of the arms embargo. Especially when by its own admission the SEMG has stated that "the docking of the ship in Massawa port is not recorded in an international vessel tracking data base, the Group has access to"; and when it has also admitted that it has no information on the contents of the third container.

V. CONFLICT BETWEEN ERITREA AND ETHIOPIA

12. Despite repeated entreaties from the Government of Eritrea, the SEMG, again overstepping its mandate, has sought to involve itself into the conflict between Ethiopia and Eritrea and,

moreover, doing so in a manner that totally ignores and disregards context, perspective and ramifications.

- 13. Once again Eritrea underlines that the conflict between Ethiopia and Eritrea is an issue between occupier and occupied. It is the full responsibility of the Security Council. It is not within the purview of the SEMG mandate.
- 14. Ethiopia continues to occupy militarily and illegally large slices of sovereign Eritrean territory, again in violation of international law and its treaty obligation. Thousands of Eritrean families have been displaced from these occupied areas, having lost their farms, businesses and possessions.
- 15. For the past 13 years Eritrea has been calling on the international community, including the UN Security Council, to shoulder its responsibility and call on Ethiopia to respect its treaty obligation, the Final and Binding of 2002 Delimitation and 2007 Demarcation Decisions of the Eritrean Ethiopia Border Commission (EEBC).
- 16. The United Nations, which along with the United States, the European Union and the African Union witnessed and guaranteed the Algiers Agreement that led to the final and binding boundary decision between Ethiopia and Eritrea, continues to shirk their responsibility, thereby encouraging Ethiopia in its violation of international law and Eritrean sovereignty and territorial integrity.
- 17. Moreover, it is known to everybody and can be verified easily that Ethiopia continues to establish, arm, train, finance, deploy and command armed mercenary groups to destabilize Eritrea.
- 18. Furthermore, Ethiopia officials continue to threaten Eritrea. Most recently, the Ethiopian Prime Minister speaking to his Parliament on 7 July 2015 said, "Ethiopia will be forced to take an appropriate action against Eritrea". The use or threat of force against any country big or small is a violation of the United Nations Charter and international law that should be condemned. The Security Council must not tolerate Ethiopia's war threat and the occupation of sovereign Eritrean territory.
- 18. Eritrea has repeatedly, but to no avail, reminded the SEMG that it cannot ignore the reality and salient facts elaborated above and direct spurious charges, often based on tips from Ethiopian intelligence and military sources, against Eritrea. Dealing with the Eritrea Ethiopia conflict, context and perspective must be properly applied.
- 19. For the sake of peace between Eritrea and Ethiopia and the security of the region, Ethiopia must be urged to immediately and unconditionally withdraw from Eritrean sovereign territory, including the town of Badme.

VI. Yemen

20. The SEMG again steps out of its mandate to take up the issue of Yemen and includes in its report an amalgam of outright falsehoods, errors, inaccuracies and insinuations. We only mention it here because it is an additional example of the SEMG exceeding its mandate.

VII. FINACIAL ISSUES

- 21. Concerning the financial issue, unlike what some quarters try to insinuate, the resolutions do not restrict the Eritrean government from collecting the 2% Recovery and Rehabilitation Tax (RRT) from its citizens residing outside the county and does not also restrict the revenues it collects from the mining sector to be utilized for the development of the country.
- 22. It must be underlined that the provisions related to revenues from 2% Rehabilitation and Reconstruction Tax and the Mining Resources in Security Council Resolution 2023 (2011) are meant to look into the "potential use of revenue" for the destabilization of the region. To this date the SEMG has not found any evidence of any Eritrean transgression in this regard.
- 23. Once again since the SEMG has unequivocally confirmed that "it had found no evidence of Eritrean support to Al Shabab". There is no justification for the group to pursue this issue which is based on hypothetical assumptions. However, for the record, Eritrea wishes to provide the following facts concerning the utilization of revenues from the 2% RRT and the mining sector:

a) Recovery and Rehabilitation Tax (RRT)

- all over the world, taxation is a legal obligation that must be respected and tax evasion is a criminal act that is not tolerated;
- Eritreans residing inside the country are obliged by law to pay taxes. Eritreans residing outside as well are obliged by law to pay taxes on the basis of Proclamations No 17/1991 and 67/1995. (see annex 1 & 2).
- in Eritrea, like in all countries, not paying the RRT has administrative consequences. But, they are not criminal measures that send someone to prison. The actions taken are denial of a business license, land entitlement, and other services against those Eritreans who fail to meet their legally required tax obligations. These enforcement measures are not and cannot be implemented "extraterritorially" and cannot be considered "extortion, coercion, intimidation etc. Nobody is detained for not paying the RRT and no Eritrean citizen with Eritrean ID or passport is denied from visiting Eritrea.
- the purpose of RRT is symbolic burden sharing by the Eritrean citizens in Diaspora on the nation building activity of their country and an alternative source of financing for development. It is also consistent with the African Union Summit Decision that calls for

- the involvement of the African Diaspora in the social, political, cultural and economic development of their countries of origin
- the 2% RRT is collected in a transparent manner, through Eritrean consular and diplomatic offices inside and outside Eritrea. It is not collected "discreetly" or "under coercion or intimidation" as some quarters continue to insinuate.
- in accordance with the Vienna Convention on Diplomatic an Consular of 1961 and 1963, Eritrean Diplomatic and Consular Missions, officers, regularly inform Eritreans residing abroad on their rights and obligations as well as the procedure on how and where the payments could be done. This is done openly and publicly through town hall meetings, seminars, workshops and online media outlets. The forms are posted in the mission's website for anybody to read and print. Moreover, those who fulfilled their obligations are given an official receipt as proof of payment on the spot.
- all the revenues from the 2% RRT is transferred to the Department of Treasury of the Ministry of Finance;
- the Ministry of Labor and Social Welfare, in cooperation which has branch offices all over the country, with all relevant government institutions and grass roots civil society organizations, is responsible for identifying those who meet the requirements for assistance. This file is regularly updated;
- the Ministry of Labour and Social Welfare allocates a monthly payment of 600.00 Nakfa for families of martyrs that is payable for a lifetime to the parents while limited until the age of 18 years for minor dependents and siblings of the martyrs. All war disabled fighters that could not be fully rehabilitated with employable skills are also beneficiaries of the monthly assistance. The disbursements are public information and are regularly reported and broadcasted in the national media outlets and posted at different websites. (annexes 2, 3 & 4);
- the historical, moral, humanitarian and patriotic contents and values of 2% RRT is more significant and profound than its material dividend. The annual proceeds are modest and should not be overstated when compared with government budgets and expenditures allocated to the families of the martyrs and war disabled veterans. For instance in 2014, the annual revenue from 2% RRT was \$11,172,758.33 UN dollars while what the government spent to support families of martyrs and war disabled veterans is over \$27,000,000.00 US dollars. Therefore, the potential or probability of diverting RRT revenue to other activities is zero.

b) Revenue from the Mining Sector

24. The same goes for the revenue from the mining sector wherein the SEMG continues to disregard its mandate by delving into the practices of investors companies. Even though there are 17 foreign companies that have been granted mineral exploration and development licenses, it is

only one plant that is at production phase. In fact, Eritrea started exporting its mineral resources at more or less the same period as when Resolution 2023 (2011) was adopted.

- 25. The financial proceedings of the Bisha mining plant are issued on a quarterly basis and are available in the public domain, including in the Nevsun website. These financial reports include the proceedings that accrue to Eritrea in the form of corporate tax, royalties and dividends for anyone to read.
- 26. The revenue Eritrea gets from Bisha is around 200 million US dollars annually. And this is prior to its debt servicing requirements for loans incurred for purchase of 30% equity from the company as well as substantial *pro rata* payments for the initial capital expenditures for the establishment of the plant prior to production.
- 27. The income the Eritrean Government gets from a single Bisha mining operation is insignificant when compared to compared to the public and social expenditures such as education, health and food security. For example, in 2014, the Government of Eritrea's budget for education, health and food security alone was \$328,894,753.00 US Dollars which is more than the 200 million dollars the country earned from the mining sector. Therefore, the potential and possibility of diverting resource to cover other activities is nonexistent.

VIII. CONCLUSION

- 28. Once again, as unequivocally confirmed by the SEMG, "there is no evidence that Eritrea is financially and militarily supporting Al-Shabaab in Somalia". There is also UN Security Council endorsed mediation activity by the Emir of Qatar to solve the issue between Eritrea and Djibouti, a process to which Eritrea remains committed. In this regard, the continuation of sanctions against Eritrea is not only unjustified but unwarranted. It must be unconditionally and immediately lifted.
- 29. Moreover, in line with the post-2015 Development Agenda and Sustainable Development Goals (SDG) that advocates that "no country or people should be left behind", sanctions definitely have negative implication on the social and economic development of the Eritrean people, in particular on the issue of poverty eradication agenda. It must be lifted immediately and unconditionally.
- 30. Eritrea with 1,200 kilometers of coastline and more than 350 islands with 50% Christian and 50% Moslem population is an oasis of peace in the volatile Horn of Africa and the Red Sea Region. In light of the crisis in Yemen and the spread of global terrorism and extremism, Eritrea's capability to protect its security and territorial integrity should not be undermined or weakened. The unjust sanctions must be lifted unconditionally and immediately.

ቀ<mark>ዋሚ ሚሽን ሃገሪ ኤርት</mark>ራ አብ ውድብ ሕቡራት ሃገራት: ሂዩ ዮርክ



البعثة الدائمة لدولة إريتريا لدى الامم المتحدة - نيويورك

Permanent Mission of The State of Eritrea To the United Nations, New York

ANNEXES

1-5

ኦዋጅ 17/1991/

ዝተገጽሉ ክፋል ሕብረተ-ሰብ ኤርትራን ንምፅንጋል ናይ ስንኩሳንን ስው**አትን ተ**ጋደልትን። ብመርያዊ ሓደ*ጋታት* ንላካለ ሰንኩላን ተጋደልተን፣ ጽጉማት ሰድራ አካለ መስመዶ ግብሪ ንምስክብ ዝመጸ አዋጅ

ዘይሓልፍን ኢደይ ኢድክ ተባሃሂ<u>ሉ ዘርሀዎ ወ</u>ፌራት ስለ ክፋል ሕብረተ ሰብ ኤርት*ራ ዕጫ ሀዝ*ቢ ኤርትራ ጎስይዎ ሰለ ዝኾነን ከምኡ'ውን ብባሀሪያዊ ሓደ*ጋ ናይ ዝተሳድ*ኡ ምዕንጋል ሀገበር ኤርትራ ቅድሚ ኩሉ ዝስርዖ ዝዓበየ ጉዳዩ ዘይክትል እንተሻነ'ኳ *ገዕኑዋ*ን ንጽጉማት ሰድሪ-ቤ-የምን አብ'ዚ *ግ*ዚ'ዚ ፍረጻማአም ብዓይነት ኮነ ብመንፈስ ምፍዳይ ፍቱዋት ደቱ ዘይሕሰለ ጳዕሪ ዓመት አብ ዝተንየጸፈሱ ሰላምን ሃንቀውታሉ ከረጋግጹን ብሀይወቶም ከይተረል ወህር መስዋአትነት የዶ ዝሽልሉ ክበ-ራትን ሓርበኛታትን ናዶ ሀዝቢ **ኤርትራ ድ**ሴትን መሰልን ከሽብሩን ናይ ናጽነትን

አዋጅ ተአዊጁ አ<u>ሉ</u> :-ብምምርኳስ ናዶ መሕወዶ ገንዘብ ንምእክብ እዚ ዝስዕብ ነዚ ዕላማ'ዚ አብ ናይ ርአስ ኽ ም ክላል ወቀትክል

TOUR I. HATE

ቁጽሪ 17/1991 ዓ.ም" ተባሂሉ ክጥቀስ ይከአል። ንም ዕንጋል ናዶ መሕወዶ ግብሪ ንምእካብ ዝወጸ አዋጅ ስድራ ኣክለ ስንኩላንን ሰውኣትን ተጋደልትን፡ ብባሀሪያዊ እዚ ኣዋጅ'ዚ "ንአካለ ስንኩላን ተ*ጋ*ደልትን፣ 57.097

2. 1·C7·9

አብ'ዚ አዋጅ'ዚ።

አክል ወይ አብ ወጻኢ ሃገር ዝኞመ ኮድኑ፡ አብ ኤርት*ሬ* ጨንፈር ወይ ቤት- ጽሕፈት ዘለዎ ትክል ማለት ኢዩ። ሕጊ ኤርትራ ዝኞሙን ብሕጊ ናይ ሰብነት መሰል ዝተዋህቦን ሀ'አርትራዊ' ማለት ዝኾነ አርትራዊ ዜ*ጋ ወይ ብመስረ*ት

2/"ሰብ" ማለት ባሀሪያዊ ሰብ ወይ ብሕን ናይ ሰብነት መሰል ዝተዋሀበ አክል *ማ*ለት ኢዩ።

*ወ*ንግስታዊ ትክል" ማለት ኢዩ። ኪሊ*ሉ ናዶ ምምሕጻር ወዶ ምቁጽጽር ስራሕ ዘ*ክዶድን፡ ሊገዱስትሪ ወደ አገልግሎት ናዶ ምሃብ ስራሕ ዝተዋ<u>ፈ</u>ረን ናዶ ርእሱ አታዊ ንክረክብ ስልጣን ዝተዋሀቦን አብ ንግድ፣ 3/ "መንግስታዊ ናይ ለምዓት ትካል " ማለት" ዝኾነ ርእሱ

የጠ**ቻ**ልል ። ስለቃሕቲ ትክላትን፣ ናይ ኢንሹራንስ መድሕን ትክላትን 4/"መንግስታዊ ናይ ገንዘብ ትክል" ማለት ንባንክታትን፣

አታዊታት አውን የ**ጠ**ቻልል። አታዊ ክይ፦ አብ ዓንቀጽ4(6) ናይ'ዚ አዋጅ'ዚ ንዝተጠቐሱ 5/ " ደሞዝ" ማለት ክብ ስራሕ ምቹጻር ዝርክብ ምዱብ

6/ "ከብቲ " ማለት ንአሓን ጨለ በጊፅን አግማልን የመቻልል ።

3. ምሽፋል ናይ መሕመድ ግብሪ

ናይ ምሽፋል ግዱታ አለዎ። ተጋደልትን፣ ብባሀሪያዊ ሓደጋታት ንዝተጎድሉ ከፋል ዝምልክቶ ናይዝ አዋጅዝ ዓንቀጽ ን**አክ**ለ ስንኩላን ክፍሊት ዝሬክብ ሰብ ዝኾነ ኣታዊ ዘለዎ ሰብ ብመሰረት ተጋደልትን፣ ብጀክ ናዶ አታዊ ግብሪ ከይክፈሎ ዝተወሰነ ወርሓዊ ጽጉማት ሰድራ ስንኩላንን ሰውአት

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ምዕራፍ 2. ካብ ደሞዝ ዝሽልል ናይ ሙሕወይ ግብሪ

4. አሸንናን አክፋፍላን ከብ ደምዝ ናይ ዝሽፈል ናይ 90.6 30Van

አታዊሎ 2% ክልተ ብጣ.እቲ/ ናይ መሕወይ ግብሪ ይኸፍል ። l/ ነፍሲ ወከፍ ደሞዝ ዝረክብ ሰብ ካብ ጠችላላ ወርሓዊ

> አብያተ- ጽሕሬት ዝሰርስ ምስ ዝሽወን፣ እቲ 📝ኛ ደሞዝ ፐዶሮስ ብሽፍሲ ፋዶናንስ አብ ዝጻለውስ-ም 🖟 ሙሕወዶ 2/ እቲ ግብሪ ዝክፍል ሰራሕተኛ ናይ ደሞተ ብመሰረት አብ ዓንቀደት 18-19 ናይ'ዚ አዋጅ እናተነክየ ብቐጥታ ንንግዳዊ ባንክ ኤርት*ራ* ያ ግብሪ ብመነገዱ ክፍሊ ፋድናንስ ካብ ናይቲ ሰራች መሓላሊፉ አንባብ አብ ፍሎዶ ሒሳብ ዶአቱ።

ትክላት፣ ባጀቶም አጠቓሊሎም አብ ዝወስዱ ^{ከላፍነቶም} 3/ ብአታዊኦም አብ ዝመሓዳደሩ ናይ ልምዓ ነፃንግስታዊ አብያተ- ጽሕፈት፣ ናይ አክሲዮን ኩባንያታት፣ ያበራችን፣ ናይቶም ሰራሕተኛታቶም ደሞዝ እናነክዩ ንሁ_ም ሰራስተኛታት፣አስራስቲ ነቲ ናይ መስመዶ 🖟 ጽሕፊት ሽርክናታትን ናይ ብሕቲ ናይ ንግድ ትክላ^ያ ትብሪ ክብ ዝተወሰነ ናይ ብሕቲ ኩባንያታትን፣ አታዊ ውሽጢ ሃገር ወይ ንናይ አውራጃታት ወ A HACA

ተከላት፣ አብ ናይ ወጸሊ ሃገራት ልሎሽ የዊ ግብሪ በተያታት ነማ ነውስ በመስርት ናይ ነትዊ ግብሪ አዋጅ ክብ ዝረኽብዎ ደሞዝ ነቲ ዝሕተት ፣ዶ ^፪ታትን ነቲ 4/ የይ አታዊ ዓብሪ አብ ዘይክፍሉ አህጉራዊን 📢 ከሰርሎ ብመሰረት አዚ አዋጅግ, ዝሽፊል ናይ መሕወ/ ነይ አታዊ ባዕለ-ም ናይ ምሽፋል ሓላፍነት ዘለዎም ስራክት ግብሪ ናይ "AFR MUD APR Sher" አታዊ ግብሪ አብ ዝሽፍሎሎ ግዜ ወሲ ነኛ Lay V a

5/ ናዶ ሓደ ሰራስተኛ ደሞዝ ብመዓልቲ፣ ብሰውን ወደ ብክልተ ሰሙን ይክፈሎ በዘየገድስ፡ አታዊአ ብወርሒ እናተሰለወ ናዶ መሕወዶ ግብሪ ይኽፈል።

6/ ምስ ደሞዝ ተጸብጹበም የይ መሕመይ ግብሪ ከሽፈለሱም ኖችጣታት እዘም ዝስዕቡ ጥሪይ ኢኖም:-ሀ/ የይ በረሽ አበል፣

N/ SR ተረፍ ሰዓት ስራሕ ክፍሊት፣

ሐ/ ናይ ዓመት ፍቻድ ክናሊት፣

: USU /ao

ሬ/ የዶ አንልግሎት ክፍሊት /ሰርቪስ ቻርጅ/።

ምዕራፍ 3. ካብ ናዶ ሕርሻ ስራሓት አታዊ ዝእክብ ናዶ ውሕወዶ ግብሪ

5 አሻንናን አክፋፍላን ካብ ናይ ሕርሻ ስራሓት አታዊ ናይ ዝእከብ ናይ መሕወይ ግብሪ

1/ ነፍሲ ወከፍ ሓረስታይ ከብ ዓመታዊ ጠችላላ አታዊኦ 2%/ክልተ ብጣ.ስቲ/ ናይ መሕወይ ግብሪ ይኸፍል። ይኸን እምበር ካብ ነፍሲ ወከፍ ሓረስታይ ዝእከብ ናይ መሕወይ ግብሪ ብዓመት ከብ ብር 10/ ዓሰርተ/ ክው·ሕድ የብሎን።

2/ነቲ ብመሰረት እዚ አዋጅግዚ ካብ ናይ ሓረስቶት ናይ ሕርሽ ሰራሓትን ናይ ከብቲ ምፍራይ አታዊን ዝእከብ ናይ መሕመይ ግብሪ እትስልዕ ናይ'ቲ ወረዳ ናይ ክፍሊ ፋይናንስ ተመከሊ አቦ ወንበራን ናይ'ቲ ወረዳ ምምሕዳር ተወከሊን ናይ'ቲ ወረዳ ሀዝባዊ ባይቶ አቦ ወንበርን ዝአባላታን ኮሚቴ ት ሽውን።

> 3/ካብ ናይ ሕርሻ ስራሕ መጽሊ፣ ናይ ንግድ ፍቻድ አይሃልዎ ብዘየገድስ። አብ ናይ ንግድ- ጠቀስን ተመሳሳሊ ስራሕን ተዋፊሩ አታዊ ዝረኽበ ሓረስታይ ብተመሳኺ ክም ነጋጻይ 2% /ክልተ ብሚእቲ/ ካብ አታዊኦ ናይ መሕመይ ግብሪ ይኽፍል።

4/ ካብ ናይ ሕርሻ ስራሓት አታዊ ንዝእከብ ግብሪ ተኸታቲልክ አታዊ ክምዝሽውን ምግባር ናይ ቤት- ጽሕፌት ናይ ውሽጡ, ሃገር አታዊን፣ ምምሕጻር ወረዳታትን፣ ናይ ወረዳ ሀዝባዊ ባይቶታትን ናይ ሓባር ሓላፍነት ይሽውን።

ምዕራፍ 4, ክብ ናይ ብሕቲ ናይ ንግድ ስራሕን ናይ ማብራ አገልግሎትን አታዊ ዝሽፈል ናይ መሕወይ ግብሬ

6. አሸንናን አከፋፍላን ከብ ናይ ብሕቲ ናይ ንግድ ትክላትን ውልቀ- ሰብ ነጋዶን አታዊ ናይ ዝስከብ ናይ

ማትወይ ዓብሪ

1/ናዶ አክሲዩን ኩባንያ ወይ ሓላፍነቱ ናይ ዝተወሰነ ናይ ብሕቲ ኩባንያ ካብ ዓመታዊ ጠኞላላ አታዊት 2% /ክልተ ብሚእቲ/ ናይ መሕወይ ግብሪ ይኸፍል።

2/ አብ ናይ ነጻዲ ምዕጻል ንግድ፣ ናይ ኮሚሽን ውክልና ወይ ተመሳሰሊ ናይ አገልግሎት ስራሕ ዝተዋፊረ ሰብ ካብ ዓመታዊ ናይ ኮሚሽን / ቸንትዋለ/ ጠችላላ አታዊሎ 3% / በለስተ ብሚአቲ/ ናይ መሕመይ ግብሪ ይኸፍል። ይዥን እምብር ካብ'ዚ ዝተጠችስ ናይ ስራሕ መጻይ መጻሊ ብኸልእ

ንግድ /ንአብነት ምሕጻብ መከደን/ ብዝረሽቦ ጠችላላ ናይ መሸጣ መይ ናይ አገልግሎት ዓመታዊ አታዊ ብተመለሽ. 2% /ክልተ ብማ.እቲ/ ናይ መሕወይ ግብሪ ይኸናል።

3/ብመነሰረት ንኡስ ዓንቀጽ /l/ ን/2/ ን ናይነሊ ዓንቀጽ'ዚ ዝሽፊል ናይ መሕወይ ግብሪ ከብ ብር 30/ ሰላሳ/ ከውሕድ የብሎን።

1/ አብ ናይ መ-ያ አገልግሎት ስራሕ / ከም ጥብቅና፣ናይ ብሕቲ ሕክምና። አማሽርነት/ ዝተዋፊረ ሰብ ከብ ዓመታዊ ጠቅላላ አታዊት 3% /ሰለስተ ብማ,እቲ/ ናይ መሕመይ ግብሪ ይሽፍል። ይኸን አምበር ከብዝ ዝተጠቅስ ናይ ስራሕ መጻይ መጻሉ. ብዝረሽስ ጠቅላላ ናይ መሸጣ መይ አገልግሎት ዓመታዊ አታዊ ብተወሳሽ. 2% /ሰልተ ብማ,እቲ/ ናይ መሕመይ ግብሪ ይሽፍል።

2/ አብ ምስላዕ ናይ ሙያ አገልግሎት ስራሕ ናይ ሙሕወይ ግብሪ ጉቶም ብናይ ውሽጢ ሃገር አታዊ- ቤት ጽሕፈት ዝተመዝገቡን ዝፍለጡን ስራሕተኛታት ዝተሽፍለ ደሞዝ ፕሬዶ ይጎድል።

3/ ብመስረት ንኡስ ዓንቀጽ /1/ ናይ'ዚ ዓንቀጽ'ዚ ዝኽፈል ናይ መሕወይ ዓብሪ ካብ ብር 30/ሰላሳ/ ከውሕድ የብሉን።

> 8. ብዓንቀጻት 6-7 ናይ'ዚ አዋጅ'ዚ ዘይሽፊን ናይ መሻጣ ወይ አገልግሎት አታዊ

I/ ብዓንቀዳት 6-7 ናይ'ዚ አዋጅ'ዚ ዘይሽፈን ናይ ውሽጣ ወይ አንልግሎት ጠቅላላ ዓመታዊ አታዊ 2%/ክልተ ብሚስቲ/ ናይ ሙሕወይ ግብሪ ይሽፈለሉ።

2/ ብመሰረት ንሉስ ዓንቀጽ /1/ ናይ'ዚ ዓንቀጽ'ዚ ዝሽፈል ናይ መሕመይ ግብሪ ክብ ብር 30 /ሰላሳ/ ከውሕድ የብሉን።

9. አ-በ ወጻእ የገር አ-በ ናይ ብሕቲ ስራሓት ዝተዋፊሩ ኡርትራው-ያን

አብ ወጻኢ ሃገር ብናይ ውያ ኢገልግሎት፣ ንግድ፣ ሕርሻ ወይ ክልት ናይ ብሕቲ ስራሕ ዝተዋፊሩ ኡርትራውያን ናይ ዜግሃት ግጹታትም ከማልት ናይ መሕወይ ግብሪ ዝሽፍለሱ ኩነታት ክፍሊ ወጻኢ ጉዳያት ብመምርሉ, ይውስና።

ምዕራፍ 5, ካብ ምዕራፍ2 ክሳብ 4 ካብ ዝተጠኝሱ ወጻኢ ብዛኾነ ናይ አታዊ ምንጪታት ዝሽፈል ናይ

Sation 1-16

<u>10. አሻንናን አክፋፍላን ካብ ናይ ሎተሪያ ወይ ቶምበሳ</u> ወይ ቢ*ንጎ* ጠችላላ አታዊ ናይ ዝእክብ ናይ መሕወይ

21.E

1/ ዝኾነ ካብ ናይ ሎተሪያ ወይ ቶምበላ ወይ ቢንጉ ኣታዊ ዝሬኽበ ሰብ፣ ዝሬኽበ ጠቅላላ አታዊ ብር 1000 /ሓዴ ሺሕ / ወይ ካብኡ ንላዕሊ ምስ ዝኽውን ብነፍሲ ወከፍ ናይ

ሉትሪያ አታዊ 5% /ሐሙሽተ ብሚእቲ/ መሕወይ ግብሪ አብ ውሽጢ ሓደ ወርሑ ይሽፍል።

2/እቲ ሎተሪያ ወይ ቶምበላ ወይ ቢንጉ፡ ብዓይነት ከወሃብ ምስ ዝሽውን እቲ ግብሪ ብግንዘብ ተሸኒኑ ብመሰረት ንኡስ ዓንቀጽ /1/ ናይ'ዚ ዓንቀጽ'ዚ ይኽፌል።

3/ ሎተሪያ ወይ ቶምቦላ ወይ ቢንጉ ንዝበጽሑም ሰባት ዝሽፍል አካል ነቲ ንሙሕወይ ዝሽፊል ግብሪ አጉዲሉ አብ ናይ ውሽጢ ነገር አታዊ ቤት - ጽሕፊት አታዊ ናይ ምግባር ሓላፍነት ይሀልዎ።

11. አሻንናን አከፋፍላን ካብ ናይ 7ንዘብ ቁጠባን ልቓሕን ማሕበራት አታዊ ናይ ዝስከብ ናይ መሕወይ ግብረ

1/ ነፍሲ ወከፍ ናይ ገንዘብ ቁጠባን ልቓሕን ናይ ሕብረት ስራሕ ማሕበር ከብ ዓመታዊ ጠቅላላ ናይ ወለድ አታዊሉ 3% /ሰላስተ ብሚእቲ/ናይ መሕወይ ግብሪ ይኸፍል።

2/ ነቲ ናይ መሕወይ ግብሪ አታዊ ናይ ምግባር ሓላፍነት ናይ'ቲ ግሕበር ፌጸሚ አክል ይኸውን።

12 አሸንናን አከፋፍላን ከብ ናይ መዘናግዱ ከለባት አታዊ ናይ ዝእከብ ናይ መሕመይ ግብሪ 1/ ነፍሲ ወክፍ ብርአቡ ዝመሓደር ናይ መዘናግዲ ከለብ ከብ ጠችላላ ዓመታዊ አታዊኡ 3%/ሰለስተ ብሚእቲ/መዝገቡ

> ቅቡላ እንተኽይኑ ብመሰረት መዝገቡ። ቅቡላ እንተዘይክይኑ ኸላ ካብ ናይ ውሽጠ. ሃገር ኣታዊ ቤት- ጽሕፌትን ናይ ከተማ ምምሕዳርን ከተዋጽእት ኮሚቴ ኣታዊሎ ብዝገመትና ናይ መሕመይ ግብሪ ይሽፍል።

2/ ነቲ ግብሪ አታዊ ናይ ምግባር ሓላፍነት ነቲ ክለብ ናይ ዘመሓድር አክል ይኸውን።

13. አሻንናን አከፋፍላን ካብ መንግስታዊ ናይ ልምዓት ትክላትን ናይ ገንዘብ ትክላትን አታዊ ናይ ዝእከብ ናይ

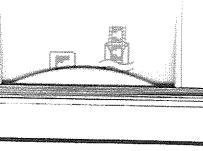
ያውት ማመጀመ

መንግስታዊ ናይ ልምዓት ትክላትን ናይ ገንዘብ ትክላትን ክብ ጽሩይ ዓመታዊ አታዊኦም 2% /ክልተ ብሚእቲ/ ናይ መሕመይ ግብሪ ይኸፍሉ።

14 አሽንናን አክፋፍላን ከብ ናይ ምርኢት ጓታዊ

ዝክፈል ናይ መሕወይ ግብሪ 1/ ካብ ዝኾነ ምርኢት አታዊ ዝሪኸበ ዝኾነ ሰብ ወይ መንግስታዊ ናይ ልምዓት ትክል ካብ ዝሪኸበ ጠቅላላ አታዊ 3% /ሰለስተ ብሚእቲ/ ናይ መሕወይ ግብሪ ይኸፍል።

2/ እቲ ግብሪ ከክም ኩነታቱ ካብ'ቲ ነቲ ምርኢት ተርኢ አክል ወይ ካብ ቲኬት ይእከብ።



15 ላሽንናን አከፋፍላን ካብ ከራይ ናይ ንብረት ገነሽፈል ናይ መሕወይ ግብሪ

ካብ ናይ ዝንቀሳቸስ ወይ ዘይንቀሳቸስ ንብረት ናይ ክራይ አታዊ ዝረሽበ ሰብ፡ካብ ዝረሽበ ጠቅላላ ዓመታዊ አታዊ 2%/ክልተ ብሚእቲ/ ናይ መሕወይ ግብሪ ይኸናል።

<u>16. አሸንናን አከፋፍላን ካብ ዝመሓላለፍ ንብረት ናይ</u> ዝእከብ ናይ መሕወይ ግብሪ

!/ ካብ ዝኾነ ዝመሓላለፍ / ብውርሽ፣ ሀያብ፣ መሸጣ.... ወዘተ/ ዝንቀሳቐስ ወይ ዘይንቀሳቐስ ንብረት 2% /ክልተ ብሚእቲ /ካብ ዋጋሉ ንመሕወይ ግብሪ አብ ዝመሓላለፊሉ ግዜ ይኽፊል።

2/ ዋጋ ናይ'ቲ ዝመሓላለፍ ንብረት አብ ከተማታት ከብ ናይ ውሽጡ ሃገር አታዊ ቤት-ጽሕፈትን ናይ ከተማ ምምሕጻርን ብዝተዋጽአት ኮሚቴ አብ ገጠራት ድማ ከብ ናይ ክፍሊ ፋይናንስን ናይ ገጠራት ምምሕጻርን ብዝተዋጽአት ኮሚቴ ይሸነን።

17. ላሽንናን አክፋፍላን ተሃጊሩ ድሕሪ ምጽናሕ ንዋናታቱ ከብ ዝምላስ ተረፍ ገዘ ናይ ከሽፈል ናይ መሕመይ ግብሪ
1/ ብመግዛስታዊ ስርዓት ደርግ ተሃጊሩ ድሕሪ ምጽናሕ
ንዋናታቱ ካብ ዝምላስ ተረፍ ገዛ ብናይ ምጽራይ ከሚሽን
(አዋጅ ቁ. 16/1991) ትአዛዝ ብኪሊላታት ተንሚቱ ክብ
ከተረጋንጾ ዋጋሉ ብኽም'ዚ ዝስፅብ ሚእታዊ ናይ መሕመይ

ግብሪ ክምላስ ካብ ዝተወሰነሉ ግዞ ኣብ ውሽጢ ሽዱሽቱ አዋርሕ ይኽፈል፡-

ሀ/ ዋጋ ንብረት ካብ ብር 50,000=/ ሓምሳ ሺሕ/ ንታሕቲ ምስ ዝኽውን 2%/ክልተ ብሚእቲ/ ካብ ዋጋት ናዶ መሕወዶ ግብሪ፣

ዋጋ ንብረት ካብ ብር 50.000=/ሓምሳ ሺሕ/ ንላዕሊን ካብ ብር 100,000=/ሚኢቲ ሺሕ /ንታሕቲን ምስ ዝኽውን 3% /ሰለስት ብሚእቲ/ ካብ ዋጋሉ ናይ መሕወይ ግብሪ፣

ዋጋ ንብረት ከብ ብር 100,000=/ሚእቲ ሺሕ/ ንላዕሊን ከብ ብር 200,000= /ክላተ ሚእቲ ሺሕ/ ንታሕቲን ምስ ዝኽውን 4%/ አርባዕተ ብሚእቲ/ ክብ ዋጋሉ ናይ መሕወይ ግብሪ፣

ዋጋ ንብረት ካብ ብር 200,000 =/ ከልተ ሚትኢ ሺሕ / ንላዕሊን ካብ ብር 300,000 =/ ሰለስተ ሚሕቲ ሺሕ/ ንታሕቲን ምስ ዝሽውን5%/አመ-ሽተ ብሚእቲ/ካብ ዋጋኡ ናይ መሕመይ ግብረ፣

ዋጋ ንብረት ካብ ብር 300,000=/ ሰለስተ ሚእቲ ሺሕ / ንላዕሊ ካብ ብር 400,000= /አርባዕተ ሚእቲ ሺሕ / ንታሕቲንምስ ዝሽውን 7%/ሽውዓተ ብሚእቲ/ካብ ዋጋት ናይ መሕመይ ግብሪ፣

ዋጋ ንብረት ካብ ብር 400,000=/ አርባዕተ ሚእቲ ሺሕ / ንላዕሊ ካብ ብር 500,000=/ ሓሙሽተ ሚእቲ ሺሕ/ ንታሕቲን ምስ ዝኽውን 9%/ትሽዓተ ብሚእቲ/ካብ ዋጋሉ ናይ መሕወይ ግብሪ፣

ዋጋ ንብረት ኩብ ብር 500,000=/ ሓሙሽተ ሚስቲ ቪሕ / ንላዕሊ ኩብ ብር 600,000=/ሽድሽተ ሚስቲ ቪሕ / ንታሕቲን ምስ ዝሽውን 11%/ዓሰርተ ሓደ ብሚስቲ/ ኩብ ዋጋኡ ናይ ሙሕውይ ግብሪ፣

ዋጋ ንብረት ካብ ብር 600,000=/ሽድሽተ ሚእቲ ሺሕ/ ንላቃሊን ካብ ብር 700,000=/ሽውዓተ ሚእቲ ሺሕ / ንታሕቲን ምስ ዝሽውን 13%/ዓሰርተው ሰለስተ ብሚእቲ / ካብ ዋጋሉ ናይ ሙሕወይ ግብረ፣

ዋጋ ንብረት ካብ ብር 700,000 = / ሽውዓተ ሚእቲ ሺሕ/ ንላዕሊን ካብ ብር 800,000 = / ሽሞንተ ሚእቲ ሺሕ/ ንታሕቲን ምስ ዝሽውን 15% / ዓሰርተው ሓውሽተ ብሚእቲ/ ካብ ዋጋሎ ናይ ሙሕወይ ግብሪ፣

ዋጋ ንብረት ካብ ብር 800,000=/ ሸሞንተ ሚእቲ ሺሕ/ ንላዕሊን ካብ ብር 900,000=/ ትሽዓተ ሚእቲ ሺሕ/ ንታሕቲን ምስ ዝኸውን 17%/ዓሰርተ ሽውዓተ ብሚእቲ / ካብ ዋጋሎ ናይ መሕወይ ግብረ፣

> ዋጋ ንብረት ካብ ብር 900,000=/ ትሽዓተ ሚእቲ ሺሕ / ንላዕሊን ካብ ብር 1,000,000=/ሑዩ ሚልኖን /ንታሕቲን ምስ ዝሽውን 19% /ዓስርተው ትሽዓተ ብሚእቲ/ካብ ዋጋኡ ናይ ሙሕወይ ግብሪ ይኽፈል።

ለ/ ዋጋ ንብረት ካብ ብር 1,000,000=/ ሓዴ ሚልዮን / ንላቃሊ ምስ ዝሽውን ብንናሲ ወክፍ ተወሳሽ, ሚእቲ ሺሕ ብር 2%/ክልተ ብማእነቲ/ብተወሳሽ, እናተደመረ ይሽፈል።

ንአብነት ፡- ዋጋ ናይ ትርባዕት ገዛውቲ ብር 1,370,000=ምስ ዝሽውን እቲ ዝሽፌል ናይ መሕወይ ግብሪ ክምዚ ዝስዕብ ኢዩ፡-

\$\$\mathcal{E}\$ -\text{nC}\$ 1,000,000 = 1,000,000\text{x19%} = \quad 190,000 = \quad 2,000 = \quad 4,000 = \quad 2,000 = \quad 2

2. ተሃገሩ ድሕሪ ምጽናሕ ገዋናታቱ ናይ ዝምለስ ተረፍ ገዛ ናይ ዋንነት ምስክር ወረኞት ናይ መሕወይ ግብሪ ክይተሽፍለ አይዋሃብን።

ምዕራፍ ሲ ከተፈባለዩ ድንጋጌታት

18. ቅብሊትን ምምሕላላፍ ብግብሪ አታዊ ዝኾነ ገንዘብን ብመሰረት አዚ አዋጅካኒ ናይ መሕወደ ግብሪ ዝእከብ ናይ ውሽጢ ሃገር አታዊ ቤት ጽሕፈት ወይ ክፍሊ ፋይናንስ ወይ ንግዳዊ ባንክ ኤርትራ:

ነ/ ብመሰረት እዚ አዋጅ'ዚ ናይ ዝተቐበሎ ግብሪ ቅብሊት ፌልዩ ይህብ፣

2/ ብስም ነዚ ብናይ መስመይ ግብሪ ዝኦቱ ገዝብ ኣብ ማየላሉ ከውዕላ ዝተመዘዘ ትክል ኣብ ፍሎይ ናይ ንግዳዊ ብንከ ኤርትራ ዋና ቤት- ጽሕፌት ሒሳብ ንክኣቱ ብመሰረት ሕዚ ኣዋጅ ዝ ዝኣክቦ ግብሪ ከይደንተየ ኣብ ውሽጠ. ሓደ ውርሒ ኣብ ከብቢሉ ንዝርከብ ጨንፈር ንግዳዊ ባንክ ኤርትራ የመሓላልፍ፣

3/ ብመሰረት እዚ አዋጅ'ዚ ዝሽፊል ግብሪ ናይ ዝተኣከበሉን ዝተማሓላለፊሉን ሰነድ ይሕዝ።

<u>19. ብመሰረት አዚ አዋጅዝ ዝአክብ ናይ መሕወይ ግብሪ</u> ንዝነብ

እቲ ብሽምዚ ኣብ ንግዳዊ ባንክ ኤርትራ ኣብ ፍሎይ ሒሳብ ዝእክብ ናይ መሕመይ ግብሪ ገንዘብ ብሽምዚ ክስዕብ ኣገባብ ይንቀሳኞስ:

> 1/ ካብቲ ፍሎይ ሒሳብ ዝሽፍል ወይ ገዝብ ዘማሓላልፍ እቲ ነቲ ገዝብ አብ ማዓላት ከውፅል ዝተመዘዘ ትክል ፕሬዶ ይኸውን።

2/ ነቲ ገንዘብ ኣብ ማዓላሉ ስውዕል ዝተመዘዘ ትስል ናይ ከአተወ ገንዘብን ዝተገብረ ወጻኢን ሰነዳት ሒዙ ኣብ ሰለለስተ ወርሑ ጸብጻቡ ንግዚያዊ መንግስቲ ኤርትራ ቅዳሕ ድማ ንኽፍሊ ፋይናንስ ይህብ።

3/ ትውጊታት ናይ ሒሳብ በብግዜት እንተዋሓዶ ግን ብዓመት ሓንሳብ ብኦዲተራት ግዜያዊ መንግስቲ ኡርትራ ይምርመር።

20 እዚ አዋጅ'ዚ ዘይምልክቶም ሰባት

እዚ አዋጅ'ዚ ከክም ኩነታቱ ጠቅላላ ወርሓዊ ናይ ደሞዝ አታዊኦም ካብ ብር 60/ ሱሳ/ ንታሕቲ ንዝኾኑን ብናይ ሙረታ አበል ንዝውአዳሩ ሰባትን ንተጋደልቲን አብ ሃገራዊ አገልግሎት ንዝርክቡ ሰባትን አይምልክትን።

<u>21.ትርጉም፣ አካይዳ ስራሕ፣ ትግበራ፣ ጥርዓናትን</u> <u>ው</u>ችጻ*ዕትን ይግባይን*

ሀ ነዚ አዋጅ ዚን ብሎት መሰረት ንዝወጹ ሕጋጋትን ናዶ ምትግባር ሓላፍነት ብሓፈሽሎ ናዶ ክፍሊ ፋዶናንስ ብፍላዶ ድማ ናዶ ውሽጢ ሃገር አታዊ ቤት-ጽሕፈት በዓል መዚ ይኸውን።

2/ ኣብ'ዚ አዋጅ'ዚ ብክልት አገባብ ንክፍጸም ትንተከደተሓጊጉ፣ ንትርጉማት፣ አካደዳስራሕ፣ ትግበራ፣ ምርዓናትን መቅጸፅትን ደግባያትን ናደ አሰላልዓን አተአሻሽባን ግብሪ ናደ'ዚ አዋጅ'ዚ ብዝምልክት አብ ናደ አታዊ ግብሪ አዋጅ ዝሰፊሪ ክም ዘሎ ተፊጸማኒነት ደህልዎ።

22. ውንሥና ውጽኢታት

ውግዛእታዊ ስርዓት ዶርግ ብድርቂ ንዝተጎድሉ መሕመዶ ከምሉ አውን ንናዶ ሃገር ሓድነትን ድሕነትን መከላሽለ. ብዝብል ምስምስ ውጽኢት ንምእከብ ብዘውጽኦም ኦዋጃት መሰረት ገና ዘይተአከበ ወይ ዘይተሽፍለ ውንሥፍ ውጽኢታት እዚ አዋጅ'ዚ ብጋዜጣ አዋጃት ኤርትራ ተሓቲሙ ከብ ዝወጻሉ ዕለት ጀሚሩ ትሩፍን ክፍሊት

23. S.S. 99-11-10C 48.3-

ዝኾነ መንግስታዊ ቤት-ጽሕፈት፣ ሀገባዊ ማሕበር፣ ብሕታዊ ትክል ወይ ውልቀ-ሰብ ነዚ አዋጅገኒ ምስ ዘተግብሩን ናይ መሕወይ ግብሪ ምስ ዝእክቡን ትክላት ናይ ምትሕብባር ግዲታ አለዎ።

24. ሕጋጋት ናይ ምሙጻት ሰልጣን

።ሳሌ ክፍሊ ፋይናንስ አብ'ዚ አዋጅ'ዚ ንዝስፌሩ ድንጋገታት ብዝፆዳ ንምስላጥ ሕጋጋት ከውጽእ ስልጣን ተዋሂቡዎ አሉ።

25. አዋጅ ዝጸንዓሉ ግዜ

እዚ አዋጅ'ዚ ንወርሓዊ ደሞዝ ብዝምልክት ካብ ጥሪ 1/ 1992፣ ብዓመታዊ አታዊ ንዝሽፌል ናይ መሕወይ ግብሪ ብዝምልክት ካብ ሓምሴ 1/1991 ዓ.ም. ንክላስ አታዊ ብዝምልክት ከአ ብጋዜጣ አዋጃት ኤርትራ ተሓቲው ካብ ዝወጸሱ ዕለት ጀሚሩ ብሽልስ አዋጅ ክሳብ ዝትክስ

አሰሙራ ታሕሰስ 10.1991 ዓ.ም

ግዝያዊ መንግስቲ ኡርትራ

المجلل التالمس العدد (۱) استعرا

الرسوم التشريعي رقم/١٠/لعام ١٩٩٥م الخامس إفسريية الدخل الترتية على الارتريين المغتربين

THE STATESON.

ቅዱ 5/1995 ቁ. 1 አስመራ 10 ለካቲት 1995 ዓ.ም ምኃ 0.50

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198 487 67/1995

ካብ ኤርትራ ወጻኢ እናሃበሩ አቶት ንዝሪሽሱ ኤርትራውድን <u>ዓ</u>ብሪ ንምሽፋል ዝወጻ አዋጅ።

MAC MANA

እዚ አቀጅ'ዚ "ካብ ኤርትራ ወ8ኢ አናነብሩ አቶት ንዝረሽቡ ኤርትራውዶን ዓብሪ 'ም'ኸፋል ዝመጸ አቀጅ ቁጽሪ 67/1995" ተብሂል ክተቀስ ይኸአል።

2. 90 140 946

ዝክን ክብ ኤርትራ ወጻኢ ህንብርን ክብ በራሕ (employment)! ይካብ ክራይ ህንቀሳኞስን ዘይንቀሳኞስን ንብረት፡ ክብ ንማዳዊ፡ ወዶ ህግን ክልአ ሣይነት ስራሓትን ንጉራታትን አባልማሎትን አቶት ህሪክብ ኤርትራዊ ዜጋ፡ ክብ ዝተጻረየ አቶቱ (net income) ከከም ከታት አብ ወወርሐ ወይ አብ ዓመት ክልት ካብ ሚእቲ (2%) ማብሬ ይሸናል።

3. 9°% 314 946

ሚኒስትሪ ወጻኢ ጉዳይት ነዚ ብመሰሪት ዓንቀጽ 2 ናይቢ አዋጅ ዜ ዝግፌል ዓብሪ ብመነዲ ኤምባሲታት ቀንሲሳታትን ካልኦት ልሎችትን ተከታ ፈሉ ናይ ምእክብን ብቀጥታ አብ ናይ ማኢስትሪ ፋይናንስን ልምዓትን ናይ ብንክ ኤርትራ ናይ ማምጃ ሕሳብ(treasury account) ናኦ

4 <u>አብ ማብሪ ዝሙዕለው</u> አዚ አዎጅ ጊ ካብ ፲ፕሪ፣ 1995 ዓ.ም. ጀሚሩ አብ ማብሪ ይው*ፅ*ል።

መንባስቲ ኤርትራ።

المرسوم التشريمي رقم/١٧/لعام ١٩٩٥م الناهي

يضريبة الدخل المشرتبة على الإردرين المغتربين

上にいく

- يسمعي هذا المرسوم :-(المرسوم التغريعي رقم /١٧/ لعام ١٩٩٥م الخاص يفسرييه الله خد المترتبة على الإرتزيين المغتريين) .

المناحدة المعالم

كل مواطن إرترى مقيم بالغارج (مغترب) يتحمل على دخل سواء من الوظيفة ، أي أجرة أميال منقولة (عقارات) ، أو التجارة أو المبتدة أو المبتدة أو المبتدة أو الخدمات ، يتوجب عليت دفع ضريبة دخل بخسة (٢٪) من صافي دخله وذلك وفقا لللروف المالة أما شهريا أو سنويا .

· CE CIC

- تقريب على وزارة الشؤون الخارجية الإرترية- مسؤولية متابعتة وحياية متابعتة وحياية متابعتة وحياية متابعتة وحياية من خريجة سفاراتها وقنامتها وفيرهم من ببعوثيها بالخارج وان تقصيمهم من مبعوثيها مباشرة بايداع حصيلة تلك الضريبة باسم وزارة المالية والتنمية هي

م/ة نقاة هذا المرسوم ب المرسوم من تاريخ (١٩٩٥/١م

السمرا ۱۰/۹۹۰/۲/۱۰

ANNEX 3

Eritrea - Ministry of Information

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Ministry disburses over 3.5 billion Nakfa to Martyrs families



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Asmara, 17 June 2015 – The Ministry of Labor and Human Welfare disclosed that over Nfa, 3.5 billion has been disbursed to Martyrs families in the past 10 years on the basis of a monthly benefit scheme.

Mr. Zerai Tekleab, in charge of follow up of the welfare of Martyrs families, said that the Government devised the monthly benefit scheme in January 2004. Citizens including members of the Defense Force and the community in general are also backing up such endeavors with various activities.

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ANNEX 4

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Families of martyrs in Agordet rehabilitated



Barentu, 28 June 2015- As part of the ongoing process, the residents of Aqordet sub-zone rehabilitated 16 families of fallen heroes, Each family of the fallen heroes received 10 thousand Nakfa.

Sheik Idris Zaid, Chairman of the Committee for Rehabilitating families of Martyrs, said that the assistance provided for the families of the fallen heroes is part of the high respect the society is giving to its martyrs.

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ANNEX 5

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Financial support to families of martyrs

Massawa, 13 July 2015 – Wealthy citzens in Massawa have donated over five hundred thousand Nakfa in support of 43 families of fallen heroes, Each beneficiary family received twelve thousand Nakfa,

These continuous gestures of benevolence attest to a deeply entrenched culture of solidarity and burdensharing among the Eritrean people.

A former freedom fighter, Meriam Banai, for her part donated twenty-four thousand Nakfa to two families of martyrs that will be disbursed in monthly disbursements for one year.

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