

THE EXCISE STAMP MANAGEMENT DIRECTIVE No. 1004/2024

WHEREAS, it is believed that an excise assurance system such as a digitized or physical stamp will highly contribute to the proper collection of excise tax, prevent illicit trade and protect public health and environment;

WHEREAS, it has become necessary to develop Excise Tax Management System which facilitates enforcement of excise tax laws, brings transparency and accountability as well as which helps in the track and trace of the production and distribution of excisable goods;

NOW THEREFORE, the Ministry of Finance with the power vested in it under Articles 29 and 42(2) of the Excise Tax Proclamation (as amended) has issued this Directive.

PART ONE GENERAL PROVISIONS

1. SHORT TITLE

This Directive may be cited as the Excise Stamp Management Directive No 1004/2024.

2. DEFINITIONS

In this Directive, unless the context otherwise requires:

1. "Authorized officer" means a person authorized by the head of the Tax Authority or his authorized representative to perform any function under this Directive;
2. "Aggregated packaging" means any packaging containing more than one unit packet of excisable products;
3. 'Facility' means any location, building or vending machine where excisable products are manufactured, stored or placed on the market;
4. "Compounded spirit" means a spirit that is ready for consumption as a beverage and put up for retail;
5. "Excise stamp" means a physical stamp, digital stamp or any mark that the Minister may approve for affixation or printing on excisable goods in accordance with this Directive.
6. "Importer" means a person registered as an importer by the Tax Authority to import excisable goods specified under this Directive;
7. "Manufacturer" means a manufacturer licensed to manufacture goods specified under this Directive;

8. "Package" means a packet, bottle or similar wholesale or retail unit of excisable goods specified under this Directive;
9. "Company" means a person appointed by the Tax Authority to provide Unique Identifiers for digitized stamps, print and supply excise stamps in an integrated System; install, configure, test, commission, support and maintain the System and do any other things as may be directed by the Tax Authority;
10. "Management System" means the Excisable Goods Management System and includes excise stamps, a track and trace system including its production accounting system, and related software and hardware.
11. "Tax authority" means the Ministry of Revenue or the Customs Commission, as appropriate;
12. "Relevant economic operators" means manufacturers, importers, wholesalers, and distributors of excisable goods.
13. "Unique Identifier" (hereafter, "UI") shall mean a numeric or alphanumeric string that is associated with a single unique code to monitor and regulate the production, storage, and movement of excisable goods in Ethiopia.
14. "Proclamation" means the Excise Tax Proclamation No 1186/2018 (as amended);
15. Other words and Phrases used in this Directive shall have the meaning ascribed to them under the Proclamation.

PART TWO EXCISE STAMP

3. GOODS ON WHICH EXCISE STAMP SHALL BE AFFIXED

- 1) Excise stamps comprising UI features shall be affixed on the following excisable goods when imported into or manufactured in Ethiopia:
 - a) Compounded spirits;
 - b) Alcoholic and non- alcoholic Beer,
 - c) Wines and fortified wines, and other similar products of alcoholic content of more than 0.5%.

- d) Drink products for human consumption in ready to drink form (hereafter “RTD”) in which ingredients such as sugar, fruit juices, vegetable juices, natural or artificial flavoring preparations, water, mineral water, herbs, spices, other botanical substances and/or carbon dioxide are added to alcoholic products, where the volume of alcoholic content is at least 2%.
- e) Cigarette, cigarette tobacco, roll your own tobacco, cigarette papers, beedis, kreteks, smokeless tobacco, cigars, hookahs, pipe tobacco and all other combustible or non-combustible tobacco products for human consumption
- f) Bottled water
- g) Non-alcoholic, carbonated beverages and sweetened beverages, including those intended to be mixed into an alcoholic drink (hereafter, “Non-alcoholic Sugar Sweetened Beverages”).

2/ The Minister may specify in addition to this Directive other goods on which Excise Stamp shall be affixed.

3/ The Tax Authority shall specify by a Directive the mechanism by which Excise Stamps shall be affixed to each category or sub-category of goods within 90 days of the effective date of this Directive.

4. REQUIREMENTS OF EXCISE STAMP

Every excise stamp required to be affixed on excisable goods under Article 3 of this Directive shall fulfill the following specifications:

- 1) Incorporate an Unique Identifier as specified in Article 5 of this Directive;
- 2) deter counterfeiting;
- 3) facilitate tracking of the stamps and excisable goods along the supply chain;
- 4) enable accounting for the production of excisable goods manufactured or imported;
- 5) enable anyone in the supply chain to verify the authenticity of the excise stamp affixed and the excisable goods; and
- 6) in the case of cigarettes and tobacco, marking specified under Article 8 of the World Health Organization Protocol to prevent illicit trade of tobacco products.

5. REQUIREMENTS OF UIs

- 1) The UI must comply with the International Organization for Standardization/International Electro-technical Commission standard ('ISO/IEC') 15459-2:201
- 2) The UI shall be presented and approved by the Tax Authority.
- 3) The relevant economic operators involved in trade of excisable goods subject to the UI system must record in the system the movements of excisable goods throughout the supply chain.
- 4) The Tax Authority may, at its own discretion, delegate generation of the UI to an independent third party appointed by the Tax Authority for these purposes ('ID issuer').
- 5) The ID issuer will ensure the uniqueness of the identifier, and shall maintain the highest standards of confidentiality with regard to the processes, protocols and practices of the issue and generation of UIs.
- 6) Manufacturers and importers shall provide all information necessary to the ID issuer when requesting unique identifiers, for the issuer to be able to generate that identifier.
- 7) The Tax Authority shall determine and communicate to the ID issuer the maximum permitted number of alphanumeric characters for the unit level unique identifier.
- 8) The ID issuer shall establish and maintain flat-files to enable the relevant Tax Authority to decode the UIs without accessing the information stored in the repositories system. Such flat-files should enable all information codified in the UI codes to be identified. The size of such flat-files shall be agreed between the Ministry and the ID issuer at the contract stage, in a manner to ensure that they can be downloaded to the devices used by staff of the relevant tax authority when reading the unique identifiers in offline mode.
- 9) The ID issuer shall provide for marking and recording of aggregated packaging, such as cartons, master cases or pallets, always ensuring that the tracking and tracing of all unit packets remains possible.
- 10) Where relevant economic operators opt to make use of aggregated packaging options, the ID issuer shall require them to ensure that such packaging is marked with an

aggregated level identifier which is also unique and therefore capable of unequivocally identifying any lower aggregated levels and ultimately the unit packets that it contains.

- 11) The ID issuer shall in addition to sub article 10 of this Article ensure that recording obligations established pursuant to Article 8 of the WHO World Health Organization Protocol to Eliminate Illicit Trade in Tobacco Products Protocol are complied with.
- 12) The ID issuer shall provide for an economic operator identifier code and for a facility identifier code for each facility to enable efficient identification of all purchasers and of the actual shipment route from manufacturing to the first customer who is not affiliated with the manufacturer.
- 13) The ID issuer shall ensure interoperability of the components of the repository system for the UI and provide technical specifications based on non- proprietary open standards.
- 14) ID issuer shall provide an exit plan that establishes the procedure to be followed to guarantee the continuity of the operation of the service, in the event that a successor entity is to be appointed to carry out the service, until the new ID issuer is appointed.
- 15) The UI shall incorporate the following information:
 - a. the place of manufacturing;
 - b. the manufacturing facility;
 - c. the product description;
 - d. the intended market of retail sale;
 - e. the intended shipment route;
 - f. where applicable, the importer into the country;
- 16/ The Tax Authority shall provide more detailed guidance on the issue of UIs in a Schedule to this Directive, to be issued within 90 (ninety)days, which may be suitably updated periodically.

6. EXCISE STAMP FEES

- 1) Excise stamp fees to be charged on excise stamps needed by the importer or manufacturer for each type of excisable goods shall be paid to the Company as specified in a Schedule to be issued by the Ministry of Finance.

- 2) The Company shall only issue or print, pursuant to article 3 of this directive, Excise Stamps, after approval of the relevant batch of UIs by the Tax Authority, through processes to be agreed and implemented on award of the contract to the Company.
- 3) The excise stamp fees shall be payable at least 15 days before the stamps are issued to the manufacturer or importer.

7. APPLICATION FOR EXCISE STAMP

- 1) A manufacturer or importer of excisable goods shall apply to the Tax Authority for excise stamps in the prescribed form. The Tax Authority shall through a Directive designate the format and process for such application form.
- 2) An application for excise stamps in accordance with sub article 1 of this Article shall be submitted to the Tax Authority at least sixty days before the manufacture or importation of the excisable goods.
- 3) A manufacturer or importer of excisable goods shall pay the excise stamp fees to the Company in accordance with the Schedule at Article 6 above.
- 4) An Importer shall provide evidence that he is importing excisable goods on which excise stamp shall be affixed under this Directive together with the application for excise stamps. The Ministry shall provide, within 90 days of issue of this Directive, a Schedule to outline the specific mechanisms for affixing such Excise Stamps to imported goods.
- 5) Notwithstanding the provisions of sub-article (4) of this article, the Tax Authority may, subject to an undertaking that may be imposed by the Tax Authority, authorize an importer of excisable goods to receive excise stamps before submitting evidence of importation.
- 6) The Tax Authority shall act on the application within 5 working days from the date in which complete application has been submitted
- 7) The Tax Authority shall maintain records of taxpayers who produce or import excisable goods on which excise stamp shall be affixed.

8. SUBMISSION OF EXCISE STAMP CONSUMPTION FORECAST

The Tax Authority may require a manufacturer or importer of excisable goods to provide, at least sixty days before the beginning of the month in which the manufacturer or importer will require the stamps, a forecast of the quantities of digitized UIs, or excise stamps which the

manufacturers or importer intends to use in each month for the subsequent period of six months.

9. APPOINTMENT OF A SUPPLIER

- 1) The Ministry following the procedures laid down under Public Procurement and Property Administration Proclamation and Directives issued thereunder, shall appoint a Company to carry out the following activities :
 - a) to develop, install and maintain a System that generates UIs with the required standard of integrity and security at the designated premises of the Tax Authority;
 - b) to print and supply excise stamps as required under the relevant Schedule to this Directive;
 - c) to supply and maintain components of the System relevant to manufacturers and importers; and
 - d) to install any other related systems required by the Tax Authority, including for the avoidance of doubt, a single printing facility in a secure location designated by the Tax Authority for printing of any physical or digitized Excise Stamps.
- 2) The Company appointed under paragraph (1) shall not print any excise stamps required under this directive unless requested by the Tax Authority to do so.
- 3) The Contract to be signed between the Ministry and the Company shall, among others, specify that the company shall maintain the confidentiality of business secrets of taxpayers which he has acquired during the performance of the contract. The Ministry may require the posting of an appropriate bond or other security to ensure that such confidentiality is maintained.
- 4) The Ministry shall require the Company to issue relevant Unique Identifiers for excisable goods in accordance with Information Communication Technology protocols and systems agreed between the Company and the Ministry in their contract for services.

10. DELIVERY OF EXCISE STAMP

- 1) The Tax Authority may, subject to such conditions as the relevant Tax Authority needs, require the Company to print excise stamps with the required UI features and deliver the stamps directly to a manufacturer or importer of excisable goods.

- 2) The Company shall deliver the stamps in accordance with the instruction given pursuant to sub-Article 1 of this Article within 10 (ten) working days.
- 3) The Company appointed to print excise stamps shall notify the Tax Authority of the quantity and type of excise stamps supplied under paragraph (1) within such period as the Tax Authority may require.
- 4) The Tax Authority shall ensure that manufacturers and importers use the excise stamp for its intended purposes properly and take measures on irregularities.

11. PLACE AND TIME OF AFFIXING EXCISE STAMPS

- 1) Excise stamps shall be affixed on excisable goods in the manner further specified by the Tax Authority in the appropriate Directive, in the following manner:-
 - a) in case of locally manufactured goods, at the production facility immediately after packaging, or on the packaging material, label or such other similar materials as the case may be;
 - b) in the case of imported goods:
 - i) at the customs post; or
 - ii) at a place determined by the relevant Tax Authority before clearance for importation of the goods: for the avoidance of doubt, such designated place shall be subject to control requirements of the Ministry and appropriate intra-bond movement arrangements will be provided for in the appropriate directive.
 - c) Notwithstanding the provisions of (b) of this sub article, the Tax Authority may allow excise stamps on imported excisable goods to be affixed at the production facility in the exporting country in accordance with such conditions as the Tax Authority may specify.
- 2) The Tax Authority may require digital stamps to be printed by the System on each package and in a visible place with indelible security ink to enable the authentication of, tracking and tracing of, and production accounting for excisable goods.
- 3) A manufacturer or importer of excisable goods shall declare in the System the excise stamps used immediately after affixing on the excisable goods or the package containing excisable goods.

- 4) A person who contravenes the provisions of this Directive commits an offence and shall be liable on conviction to a penalty provided under the Excise Tax Proclamation or the Tax Administration Proclamation.

12. RETURN OF EXCISE STAMP

- 1) A manufacturer or an importer of excisable goods shall return any unused printed excise stamps to the Tax Authority upon the occurrence of the following:
 - a) the manufacturer stops manufacturing;
 - b) there are defects in the excise stamp sheets or reels;
 - c) there is a discrepancy between the declared and the verified imports of the excisable goods;
 - d) the excise stamps have been declared out of use by the Tax Authority; or
 - e) the excisable goods have been excluded from the requirements of this Directive by the Ministry.
- 2) The Company shall refund to the manufacturer or the importer of excisable goods, as the case may be, the excise stamp fees paid for printed excise stamps returned except those specified in sub-article 1(a) and (c) within ninety days of the return of the stamps.
- 3) The Company shall include in its periodic reporting to the Tax Authority, the amounts of Excise stamp fee refunded, the details of related UIs cancelled, and similar data in line with the arrangements for such matters in the contract between the Ministry and the Company.
- 4) The Tax Authority shall take due note of UIs cancelled and any products found with such cancelled UIs shall be subject to sanctions as provided for under the Excise Proclamation.
- 5) The Tax Authority shall provide rules for addressing returns of goods where a printed label or other mechanism has been used to display the UI in respect of excise tax.

13. WASTAGE OR DAMAGE OF EXCISE STAMP

- 1) Damaged printed excise stamps shall be preserved for verification by an authorized officer. Wastage or damage of excise stamps shall after verification by the Tax Authority be destroyed in the presence of the representative of the Tax Authority.
- 2) Where a manufacturer or importer of excisable goods cannot account for any printed excise stamps or UIs received based on the authorization of the Tax Authority, the Tax Authority shall compute the excise duty and other taxes on the unaccounted stamps based on the highest excise rate imposed on such category of goods, value and volume of excisable goods manufactured or imported by the manufacturer or importer, as the case may be.
- 3) In computing excise duty in the case of unaccounted for excise stamps, the Tax Authority shall allow for wastage and damages which shall not exceed one percent of the quantity of the issued stamps.

14. TRANSFER OF EXCISE STAMPS

- 1) A manufacturer or importer of excisable goods may, with the prior approval of the Tax Authority, transfer printed excise stamps held in stock by the manufacturer or importer to another manufacturing or importing unit owned by the same manufacturer or importer.
- 2) The Tax Authority shall prescribe the procedure and conditions for the transfer and accounting of excise stamps to be made in accordance with sub-article 1 of this Article.

15. MAINTENANCE OF RECORDS

Importers and Manufacturers shall maintain the following records of excise stamps after collecting the stamps from the Company:

- 1) Consolidated reports of printed excise stamps at hand on the last day of the month preceding and stamps utilized in the same month.
- 2) Consolidated reports of the number and type of printed excise stamps received in a particular month;
- 3) Printed excise stamps damaged during utilization process.

PART THREE
EXCISE STAMP MANAGEMENT SYSTEM

16. INSTALLATION OF THE SYSTEM

A manufacturer or importer of excisable goods specified in this Directive shall facilitate the installation of the System in the manufacturer's or importer's premises used for the manufacture or storage of imports, as the case may be, at its own cost.

17. COMPOSITION OF THE SYSTEM

The System to be installed in accordance with Article 16 of this Directive shall be composed of:

- 1) software and system requirements for the management of UIs for the system
- 2) Mobile and other applications needed for verification of the UIs for the stamps
- 3) any excise stamps authentication and validation equipment required;
- 4) devices for identification and association of each package with an individual excise stamp required;
- 5) production accounting equipment required; and
- 6) Devices for the control, registration, recording and transmission of data on quantities of excisable goods which have been stamped to the Tax Authority required by the system.

18. INSTALLATION AND SYSTEM INTEGRATION

The installation, integration, preventive and corrective maintenance procedures of all the equipment comprising the System at the manufacturers' or importers' premises, and the System at the main data center and disaster recovery center of the Tax Authority shall be done by a Company to be appointed in accordance with Article 9 of this Directive under the supervision of an authorized officer of the Tax Authority.

19. DEVELOPMENT AND SUPERVISION

The Tax Authority shall be responsible for:

- 1) defining the functional, security and fiscal control requirements to be observed by the Company in developing the System;
- 2) Supervising and monitoring the process of installing the System.

20. INSTALLATION OF SOFTWARE, EQUIPMENT AND DEVICES

- 1) Software required for the management of the UIs shall be installed in the Tax Authority premises and appropriate application and management software modules will be made available for all manufacturers and importers of excisable goods.
- 2) Equipment that may be a part of the Management System shall be installed;
 - a) on all production lines at the manufacturer's premises corresponding to each packaging machine or labeling machine;
 - b) at the main data center and disaster recovery center of the Ministry
- 3) The System for the management of imports shall be installed in the manner specified by the Tax Authority.

21. NOTICE OF A NEW OR MODIFIED SYSTEM

- 1) Where a new or modified System is required, the Tax Authority shall notify the manufacturers or importers of excisable goods in writing at least thirty days before the installation and integration of the new or modified System and the notice shall state—
 - a) the requirements for the equipment to facilitate use of System;
 - b) the adaptive features required, on each production line;
 - c) the connectivity features and operating environment for the installation and operation of computers and other equipment comprising the System; and
 - d) the starting date of installation of the System.
- 2) Manufacturers or importers of excisable goods shall be responsible for the cost of excise stamps applicators, adjustments or adaptations of their equipment and premises necessary to install and integrate the new or modified System on each production line.
- 3) Where a manufacturer or importer of excisable goods is required to carry out adjustments or provide information required by the Ministry for the installation of the new or modified System, the manufacturer or importer shall carry out the adjustments or provide

the information at least seven calendar days before the date of the installation of the new or modified System.

22. ENSURING PROPER FUNCTIONING OF THE PRODUCTION LINE

During the installation of the System, the manufacturer or importer of excisable goods shall ensure that the production lines are in proper operating condition.

23. REPORTING INOPERATIVE PRODUCTION LINES

- 1) The manufacturer or importer of excisable goods shall report to the Tax Authority any non-operational production lines within twenty-four hours of the production lines becoming non-operational and the Tax Authority shall secure the lines using a security seal and register the seal in the System.
- 2) Manufacturers or importers of excisable goods shall not resume operations on non-operational production lines without the authorization of the Tax Authority.
- 3) For the purpose of this Article “ Non-operational Production Line” means a line which is not functioning for over 24 hours due to technical failures, shortage of raw materials, market slow down or any other similar reason.

24. SECURITY OF EQUIPMENT

- 1) A manufacturer or importer of excisable goods shall be responsible for conservation and security of the System installed in their premises.
- 2) Manufacturer or importer of excisable goods shall report any operating failure or tamper of the security seals within twenty-four hours.

25. PREVENTIVE AND CORRECTIVE MAINTENANCE OF THE SYSTEM

- 1) The preventive or corrective maintenance of the System shall be performed by the Company under supervision of an authorized officer,
- 2) The Company shall provide the Tax Authority a list of technicians authorized to carry out the installation or maintenance of the System and their competence to do the job.

26. ADVANCE REPORTS

A manufacturer or importer of excisable goods shall:

- 1) declare to the Tax Authority the packages and labels of brands manufactured or imported including those for export and duty free shops;
- 2) declare to the Tax Authority at least sixty days before the start of the production of new brands of goods or any change in the graphic art of existing brands of goods, including for the avoidance of doubt, the location of mandatory health warnings and the corresponding packages and labels;
- 3) declare to the Tax Authority at least sixty days before the start of the production of new brands of goods the specific location where the marker for the excise stamp UI will be printed;
- 4) Submitting an application to the tax authority 60 days before establishing or removing the management system for the following reasons:
 - a) before installation or removal, for the installation or removal of the System, as the case may be, if the manufacturer or importer reactivates inoperative production lines;
 - b) before deactivating production lines;
 - c) before carrying out maintenance works on or reallocates production lines;
 - d) before installing new production lines; or
 - e) Before acquiring or selling industrial machinery or equipment.

PART FOUR MISCELLANEOUS PROVISIONS

27. MARKING OF DUTY FREE PRODUCTS AND PACKAGES

- 1) All packages of duty free or export excisable goods specified in the Proclamation shall bear distinct markings to enable the goods to be trackable and traceable.
- 2) For the implementation of sub-article 1 of this article, the material wrapping the package for wholesale purposes shall have printed on it:
 - a) in the case of exports, the country of final destination;
 - b) in the case of excisable goods for consumption in Ethiopia, "FOR USE IN ETHIOPIA";

- c) in the case of excisable goods for sale to duty-free shops, or Diplomatic shops, "DUTY FREE";

28. EXEMPTION FROM EXCISE STAMPS

- 1) Notwithstanding the provisions of this Directive, the following excisable goods shall be exempted from the requirement of printed excise stamps ::
 - a) excisable goods imported or purchased from a duty free shop by privileged persons or institutions; and
 - b) goods destined for export;
 - c) goods on transit through Ethiopia,
 - d) goods below a commercial quantity imported through international postal service; and
 - e) Excisable goods imported into Ethiopia as samples.
- 2) Excisable Goods under sub-article 1 (a) of this Article shall be marked “Duty Free” as provided under Excise Tax Proclamation and council of Ministers Customs Regulations. .
- 3) The tax authority may, by further notice, require importers and manufacturers to provide periodic reports on goods exempted from excise stamp requirements.

29. OBLIGATION TO VERIFY EXCISE STAMPS

- 1) The tax authority shall carry out extensive public relations work to make the manufacturer; importer, wholesalers, retailers and the general public understand the implementation of excise stamps.
- 2) A manufacturer, importer, distributor, retailer or any other person involved in the supply chain of excisable goods, shall verify and authenticate the stamps placed on excisable goods before admitting the goods in the manufacturer's, importer's, distributor's, retailer's or other person's premises. Relevant economic operators may be required to prove to the satisfaction of the relevant Tax Authority that appropriate applications for such verification have been downloaded and are in regular use.
- 3) A person engaged in the distribution or retail of excisable goods shall:
 - a) keep delivery notes, invoices or such other documents from the supplier of the excisable goods at the premises specified for such purposes; and
 - b) provide in that person's premises sufficient light as may be necessary for the verification or authentication of excise stamps;

30. REFUSAL TO ISSUE EXCISE STAMP

The Tax Authority may refuse to issue excise stamps to a person if that person:

- 1) has not fully accounted for excise stamps previously issued to him or her; and
- 2) Failed to fully comply with the provisions of the Excise Tax Proclamation relating to filing of returns and payment of excise tax.

31. SEIZURE OF EXCISE STAMPS, EQUIPMENT AND GOODS

The Tax Authority shall, as provided in the Excise Tax Proclamation, the Customs Proclamation and Tax Administration Proclamation, seize excise stamps, equipment, vehicles or goods where:

- 1) with regard to excise stamp;
 - a) excise stamps have been counterfeited;
 - b) which were subject to be returned to the Tax Authority, were not returned;
or
 - c) have been found in the possession of persons other than those to whom they were supplied;
- 2) the vehicle is used in the storage, concealment or transportation of excisable goods that have not met the requirements of these regulations;
- 3) the equipment or plant is used in the manufacture of counterfeit excise stamps; or
- 4) with regard to the excisable goods-
 - a) bear counterfeited excise stamps;
 - b) bear excise stamps affixed in a manner not consistent with this Directive; or
 - c) Do not bear excise stamps as required in accordance with this Directive .

32. DISPOSAL OF FORFEITED EXCISE STAMPS, AND SEIZED GOODS

Any excisable goods, stamps, motor vehicle and equipment which are seized under Article 31 of this Directive shall be disposed of by the Tax Authority in the manner prescribed under the Customs Proclamation.

33. TRANSITORY PROVISION

- 1) A manufacturer, importer, distributor, retailer or any other person involved in the supply chain of excisable goods, shall not transact with excisable goods in his hands on which excise stamp is not affixed or not marked after 120 days from the date the Tax Authority issues a notice through an official gazette in which it announces that it has started receiving applications for Excise Stamp.
- 2) The Ministry may extend the time limit mentioned under sub article 1 of this article when there is evidence that force majeure is occurred.

34. EFFECTIVE DATE

This Directive shall enter into force as of the date its registration on ministry of justice and its uploading on the official website of ministry of finance.

Addis Ababa May 2024

Ahmed Shide
Minister of Finance

[Uploaded on the website of the Ministry of Finance on 12 June 2024.](#)