

Appendix I. Translation of Proclamation 17 (1991) and Proclamation 1 (1995)

Annex I

Proclamation 17/1991

Proclamation issued for the collection of a rehabilitation tax to take care of disabled freedom fighters, members of the family of disabled freedom fighters and the martyrs, and those members of the society who sustain injury due to natural catastrophes.

The beloved heroes and honored children of Eritrea has finally achieved the desired victory after they have been exerting tireless effort and paid the unmeasurable price of sacrificing their life, in order to respect the needs and rights of the people of Eritrea and in order to reassure its enthusiasm for freedom and peace. At this moment, even though it is impossible to compensate their contribution either in kind or in spirit, the people of Eritrea have put the highest priority just to look after them and their family in need. Moreover, the people of Eritrea do not ignore the fate of those members of the society who sustain injury due to natural catastrophe. The people of Eritrea will support this by engaging in an expedition as follows:

Based on the principle of self-reliance, the above objective will be implemented using a proclamation of collecting a rehabilitation tax:-

Chapter 1 General

1. Short title

This proclamation is called “Proclamation Number 17/1991, issued for the collection of a rehabilitation tax to take care of disabled freedom fighters, members of the family of disabled freedom fighters and the martyrs, and those members of the society who sustain injury due to natural catastrophes.”

2. Definition

In this proclamation:

1. “Eritrean” refers to any Eritrean Citizen or as established according to Eritrean law, any organization who was legally granted a human right or was formed in a foreign country and has a branch or an office in Eritrea.
2. “Human” refers to a natural human being or one who was legally granted human right.

3. "Governmental Development Organization" refers to any government organization that conducts self-administration or control; has authority to get its own source of income; and is engaged in trade, industry, or service providing activities.
4. "Governmental Financial Organization" includes banks, loan organizations, and insurance companies.
5. "Salary" means permanent income from a job and includes all incomes listed in article 4.6 of this proclamation.
6. "Livestock" means it includes oxen, sheep, goats and camels.

3. Payment of Rehabilitation Tax

With the exception of those who have limited income and are exempt from paying income tax, any individual with income, shall according to the articles specified in this proclamation, has the obligation to pay a rehabilitation tax that takes care of disabled freedom fighters, members of the family of disabled freedom fighters and the martyrs, and those members of the society who sustain injury due to natural catastrophes.

Chapter 2 Payment of Rehabilitation Tax from Salary

4. Distribution and payment arrangements of rehabilitation tax from salary

1. Every individual with a salary pays 2% (two percent) of a rehabilitation tax from gross monthly income.
2. If the payroll for the tax payer employee, who works in governmental offices, is prepared by the Ministry of Finance, the rehabilitation tax will be deducted directly from the employee salary via the Ministry of Finance and deposited to the special account in the commercial bank of Eritrea according to articles 18 – 19 of this proclamation.
3. For those employees who work in development and financial organizations who have their own source of income, government offices who regularly take their share of the budget from the government, partnership companies, private limited companies, shareholders, and privately owned trade companies; employers must deduct the rehabilitation tax from the salary of their employees and pay to the main office of Inland Revenue Department or pay to its provincial representatives.

4. Those employees who work in global and international organizations that are exempt from paying income tax, those who work in offices of delegates of foreign countries, and according to the income tax proclamation, those workers who are obliged to pay their own income tax from their salary or income; must pay the rehabilitation tax according to this proclamation together with their regular payment of income tax to the office of Inland Revenue.
5. The rehabilitation tax is paid on a monthly income basis, regardless of a worker's salary is paid on a daily, weekly or biweekly basis.
6. Only the following benefits are included in the salary for the purpose of payment of a rehabilitation tax:
 - a. Per diem allowance (desert allowance)
 - b. Overtime job payment
 - c. Annual leave or vacation payment
 - d. Bonus
 - e. Service charge

Chapter 3 Payment of Rehabilitation Tax from Income Generated from Agricultural Activities

5. Distribution and payment arrangements of rehabilitation tax from income generated from agricultural activities
 1. Every farmer pays a rehabilitation tax of 2% (two percent) of annual total income. However, the rehabilitation tax collected from every individual farmer should not be less than ten (10) BIRR per year.
 2. In every regional administration, a committee composed of a chair person of the branch of department of finance, representative from the regional administration office and a chairperson of the region's public assembly must be established for the purpose of apportioning a rehabilitation tax from the income of farmers' agricultural and livestock production as per this proclamation.
 3. Outside of the agricultural work, regardless of not having a trade permit, any farmer who engages in other trade and other similar activities and earns income, must pay additional 2% (two percent) of the income, just like a business man.
 4. Monitoring and collecting of the payment of a rehabilitation tax from agricultural activities shall be the responsibilities of the branch of department of finance, the regional administration office and the region's public assembly.

Chapter 4 Payment of Rehabilitation Tax from Income Generated from Private Business Activities and Professional Services.

6. Distribution and payment arrangements of rehabilitation tax from income generated from private business entities and individual business men
 1. Partnership companies or private limited companies pay a rehabilitation tax of 2% (two percent) from its annual total income.
 2. Individuals who work on gas distribution business, commission based or similar business pay a rehabilitation tax of 3% from their annual total commission income. However, individuals who work outside of what has been mentioned here (for example, car washing) will pay additional 2% (two percent) of a rehabilitation tax from the total business or service fee income.
 3. Payment of a rehabilitation tax as specified in sub-article (1) and (2) of this article shall not be less than BIRR 30 (Thirty BIRR).
7. Distribution and payment arrangements of rehabilitation tax from income generated from professional services
 1. Individuals who work in professional services (such as lawyers, private doctors, consultants) pay 3% (three percent) of rehabilitation tax from their total income. However, individuals who work outside of what has been mentioned here will pay additional 2% (two percent) of a rehabilitation tax from the total business or service fee income.
 2. Apportionment of payment of a rehabilitation tax from professional services are paid based on the payment made to those individuals who are registered by the Department of Inland Revenue
 3. Payment of a rehabilitation tax as specified in sub-article (1) of this article shall not be less than BIRR 30 (Thirty BIRR).
8. Sales or service income not specified in articles 6 – 7 of this proclamation
 1. Any income generated from sales or service income not specified in articles 6 – 7 of this proclamation shall pay a rehabilitation tax of 2% (two percent) from its total annual income.

2. Payment of a rehabilitation tax as specified in sub-article (1) of this article shall not be less than BIRR 30 (Thirty BIRR).

9. Eritreans who work in private sectors in a foreign country

In order to fulfill their citizenship obligation, instructions in regards to payment of a rehabilitation tax, to those Eritreans who work in a foreign country in professional services, trade, agriculture, and other private businesses shall be determined by Department of Foreign Affairs.

Chapter 5 Payment of Rehabilitation Tax from Income Generated from Private Business Activities and Professional Services.

10. Distribution and payment arrangements of rehabilitation tax from the total income generated from lottery or 'Tombola' or bingo

1. Any individual who generated an income from a lottery or 'Tombola' or bingo; if the total amount of money is BIRR 1,000 (One thousand BIRR) or above, the individual must pay a rehabilitation tax of 5% (five percent) within one month.
2. If the lottery or 'Tombola' or bingo is paid in kind then an equivalent tax of monetary payment is made as per sub-article (1) of this article.
3. An organization that pays to individuals who won a lottery or 'Tombola' or bingo has the obligation to deduct a rehabilitation tax and make payable to the Department of Inland Revenue.

11. Distribution and payment arrangements of rehabilitation tax from income generated from financial savings and loan associations

1. Every financial saving and loan institution must pay a rehabilitation tax of 3% (three percent) of its annual total interest income.
2. Payment of the rehabilitation tax will be the obligation of the executive body of the association.

12. Distribution and payment arrangements of rehabilitation tax from income generated from entertainment (recreational) clubs.

1. Every self-administrated recreational club must pay a rehabilitation tax of 3% (three percent) of its annual total income if it has acceptable bookkeeping procedures. If the bookkeeping procedure is not acceptable, a payment is made based on an estimation made by a committee composed of the Department of Inland Revenue and City Administration.
2. Payment of the rehabilitation tax will be the obligation of the administration body of the club.

13. Distribution and payment arrangements of rehabilitation tax from income generated from Government Development Organizations and Financial Organizations.

Governmental Development Organizations and Financial Organization pay a rehabilitation tax of 2% (two percent) from their net annual income.

14. Distribution and payment arrangements of rehabilitation tax from income generated from Theatres

1. Any individual or Governmental Development Organization must pay a rehabilitation tax of 3% (three percent) from their total income generated from the show or theatre.
2. The tax will be collected accordingly either from the organization in charge of the show or from ticket sales.

15. Distribution and payment arrangements of rehabilitation tax from income generated from property rentals

Any individual who generated an income from a movable or non-movable rental property must pay a 2% (two percent) rehabilitation tax of the total annual income.

16. Distribution and payment arrangements of rehabilitation tax from income generated from transfers

1. Any individual who generated an income from a transfer (inheritance, gifts, sales etc...) either movable or non-movable property, must pay a 2% (two percent) rehabilitation tax of the value of the property during the transfer period.
2. In urban areas, the value of the transferred property shall be estimated by a committee composed of the Department of Inland Revenue and City Administration and in rural areas the value shall be estimated by a committee composed of the Department of Finance and Rural Administration.

17. Distribution and payment arrangements of rehabilitation tax from income generated from remaining houses previously nationalized and returned to the owners

1. Payment of a rehabilitation tax for houses previously nationalized during the '*Colonial Degre Regime*' and returned to the owners as per the instructions of the 'Commission to Ascertain Ownership of Property' (Proclamation Number 16/1991) shall be made according to the following percentage procedures after the value of the property is estimated and confirmed by professionals within six months after the time when the decision to return the house was made:-

- a) A rehabilitation tax of 2% (two percent) of the value of the property if the value is less than BIRR 50,000 (Fifty thousand);

A rehabilitation tax of 3% (three percent) of the value of the property if the value is greater than BIRR 50,000 (Fifty thousand) and less than BIRR 100,000 (One hundred thousand);

A rehabilitation tax of 4% (four percent) of the value of the property if the value is greater than BIRR 100,000 (One hundred thousand) and less than BIRR 200,000 (Two hundred thousand);

A rehabilitation tax of 5% (five percent) of the value of the property if the value is greater than BIRR 200,000 (two hundred thousand) and less than BIRR 300,000 (Three hundred thousand);

A rehabilitation tax of 7% (seven percent) of the value of the property if the value is greater than BIRR 300,000 (Three hundred thousand) and less than BIRR 400,000 (Four hundred thousand);

A rehabilitation tax of 9% (nine percent) of the value of the property if the value is greater than BIRR 400,000 (Four hundred thousand) and less than BIRR 500,000 (Five hundred thousand);

A rehabilitation tax of 11% (eleven percent) of the value of the property if the value is greater than BIRR 500,000 (Five hundred thousand) and less than BIRR 600,000 (Six hundred thousand);

A rehabilitation tax of 13% (thirteen percent) of the value of the property if the value is greater than BIRR 600,000 (Six hundred thousand) and less than BIRR 700,000 (Seven hundred thousand);

A rehabilitation tax of 15% (fifteen percent) of the value of the property if the value is greater than BIRR 700,000 (Seven hundred thousand) and less than BIRR 800,000 (Eight hundred thousand);

A rehabilitation tax of 17% (seventeen percent) of the value of the property if the value is greater than BIRR 800,000 (Eight hundred thousand) and less than BIRR 900,000 (Nine hundred thousand);

A rehabilitation tax of 19% (nineteen percent) of the value of the property if the value is greater than BIRR 900,000 (Nine hundred thousand) and less than BIRR 1,000,000 (One million);

- b) If the value of the property is greater than BIRR 1,000,000 (One million), an additional rehabilitation tax of 2% (two percent) that doubles for the extra BIRR 100,000 is paid.

For example: If the value of four houses is BIRR 1,370,000, then payment of the rehabilitation tax will be as follows:-

For BIRR 1,000,000 = $1,000,000 \times 19\% =$ 190,000

For BIRR 100,000 = $100,000 \times 2\% =$ 2,000

For BIRR 100,000 = $100,000 \times 4\% =$ 4,000

For BIRR 100,000 = $100,000 \times 6\% =$ 6,000

Therefore the total for BIRR 1,370,000 = BIRR 202,000.

That means payment is made on 1,300,00 only and no payment is made on the remaining 70,000.

2. Certificate of ownership will not be issued for houses previously nationalized and returned to the owners if a rehabilitation tax is not paid.

Chapter 6 Additional Decrees.

18. Receipts and transfer of money generated from Rehabilitation Tax

According to this proclamation, an Office of Inland Revenue Department or Finance Department or Commercial Bank of Eritrea in charge of collecting a rehabilitation tax:-

1. Shall issue a special receipt for tax payments according to this proclamation;

2. An officer or organization nominated to collect money for the purpose of a rehabilitation tax as per this proclamation, must deposit the money to the nearest branch of the Commercial Bank of Eritrea's special account within one month;
3. Must keep all the records of collection and transfer of payment of taxes under this proclamation.

19. Rehabilitation Tax money collected based on this proclamation

Money collected for the purpose of a rehabilitation tax and deposited into a special account in the Commercial Bank of Eritrea will be used as per the following procedures:-

1. Only the organization authorized to administer the money to meet its purpose shall make a payment or a transfer from this special account.
2. The organization authorized to administer the money to meet its purpose shall prepare a report of the incomes and expenses made every three months to the Provincial Government of Eritrea and send a copy to the Department of Finance.
3. Financial activities shall be audited on a regular basis or at least once a year by the auditors of the Provincial Government of Eritrea.

20. Individuals exempted from this proclamation

All individuals whose total monthly income is less than BIRR 60 (sixty), people on retirement income, freedom fighters, and individuals in national service are all exempt from this proclamation.

21. Interpretation, Execution, Implementation, Complains, Fines and Appeals

1. The responsibility to implement this proclamation and all other decrees based on this proclamation shall be in general under the Department of Finance and in particular under the Authority of the Office of Inland Revenue.
2. Under this proclamation all the interpretations, executions, implementations, complains, fines and appeals, allocation and collection of taxes of this proclamation will be implemented as per the income tax proclamation unless it is lawfully decided to be implemented using other means.

22. Previously unpaid contributions

Any uncollected money or unpaid contributions set out under any previous proclamations by '*Colonial Derge Regime*' in relations to collection of money under the pretext of rehabilitation taxes related to drought sustained individuals, national unity and security and defence; are all nullified and no receipt will be issued starting from the time when the current proclamation is issued in Eritrean Proclamation Gazettes.

23. Obligation of cooperation

Any government office, public association, private organization or individuals have the obligation to cooperate with all organizations in charge of implementing this proclamation and with organizations in charge of collection of rehabilitation taxes.

24. Authority to make decrees

The head of the Department of Finance has the authority to make new decrees related to this proclamation in order to effectively implement the proclamation.

25. Effective date of the proclamation

In regards to monthly salary this proclamation will be effective starting January 1, 1992; in regards to rehabilitation tax paid based on annual income, it will be effective starting July 1, 1991; for other income it will be effective starting from the time when the proclamation is issued in Eritrean Proclamation Gazettes, unless it is repealed by other proclamation.

Asmara, December 10, 1991.
Provincial Government of Eritrea.

Eritrean Proclamation Gazettes
Published by the Government of Eritrea

1995 Number 1 Asmara February 10, 1995 Price 0.50

Proclamation Number 67/1995

Tax Payment Proclamation for Eritreans
in Diaspora Who Have Income

Proclamation Number 67/1991

Tax Payment Proclamation for Eritreans in Diaspora Who Have Income

1. Short title

This proclamation is called “Proclamation Number 67/1995, a Tax Payment Proclamation for Eritreans in Diaspora Who Have Income”.

2. Tax payment

Any Eritrean citizen who lives outside of Eritrea and earns an income from employment, rent from movable and non-movable property, from business, from professional, or from a service charge of any other work or activity must be a 2% (two percent) tax of the net income on a monthly or annual basis.

3. Tax collection

The Ministry of Foreign Affairs has the responsibility to monitor and collect tax payments based on article 2 of this proclamation, using its Embassies, Consular Offices and Other Delegates and directly deposit into the Ministry of Finance and Development’s treasury account in the Bank of Eritrea.

4. Effective date of implementation

This proclamation will be implemented effective starting January 1, 1995.

Asmara, February 10, 1995.
Government of Eritrea.

Appendix III. English translation of 2% Form

Emblem of the State of Eritrea

Consulate General of the State of Eritrea

Toronto - Canada

Tax Obligation 2%

Name Father's Name Grand Father's Name
.....

Job Title ID No.

Address City Province
.....

Postal Code Home Tel. Work Tel.
.....

Tax year	Net monthly income	No. of months earned	Net annual income	Tax amount payable	Donation in defence of Woyane invasion	Remark
1992					1 st stage	
1993						
1994						
1995						
1996					2 nd stage	
1997						

1998						
1999						
2000					3 rd stage	
2001						
2002						
2003						
2004						
2005						
2006						
2007						
2008					Defence (donation)	
2009						
2010						
2011						
2012						

I hereby confirm that the details above are true and that I am aware giving false information punishable by law.

Date City Signature
.....

Money Order: Payable to Consulate General of the State of Eritrea. Send to the following address:

317 – 120 Carlton St. Toronto, ON M5A 4K2

Comment and Signature of Representative

Name of Representative Signature of Representative
.....

Appendix V. English translation of Letter of Regret
Immigration and Citizenship Services Request Form

1. Full Name Gender
2. Full Name as shown in Passport
3. Village of origin 4. Date of Birth
5. Eritrean ID No. Issued at
6. Mother's Name
7. Unit/Work you had before you left the country
8. Reason you left the country
.....
9. Place/Border used to leave the country
10. Date you left
11. Countries you have been after you left the country and the dates you entered these countries
.....
12. Whose country entry documents did you use to enter these countries?
.....
13. Your job in the current country of residence
.....
14. Current address: Country City
15. National obligations fulfilled after you left the country
.....

I, whose name is written above, confirm that previously given personal information is true; and that I regret having committed an offence by not completing the national service and am ready to accept appropriate punishment in due course.

Signature Date

For Official Use

Officer's Comment

.....

.....

.....

.....

Name and Signature of Official Date

Consular Office/Country City

NB. Deleting or striking through not permitted.