DRAFTING NOTE

CUSTOMS ACT 2026

1. Status and purpose of this note

This drafting note is explanatory and is not part of the proposed Assembly Act. It identifies the legislative need, the relationship with earlier Eritrean law, the principal matters retained, the modernization choices made and the place of the draft within the emerging constitutional statute book. The instrument remains a consultation draft and should be finalized only after legal, institutional, fiscal and public review.

2. Legislative need and prior law

The customs field contains a long chain of proclamations and technical legal notices on tariffs, warehousing, transit, couriers, exemptions and valuation. Consolidation is necessary before those schedules can be remade coherently.

3. What the draft retains

The draft retains border collection, classification, valuation, origin, warehousing, transit, temporary admission, drawback, inspection and protection against smuggling.

4. What the draft updates and modernizes

It adds electronic declarations and payment, risk management, advance rulings, post-clearance audit, transparent exemptions, data protection, coordinated border management, treaty-conscious facilitation, taxpayer rights and independent objection and appeal.

5. Constitutional, code and treaty fit

The draft is framed under the Constitution of Eritrea 1997 and must be read with the Civil Code, Penal Code, Civil Procedure Code and Criminal Procedure Code of Eritrea 2015 where those Codes govern. It is also coordinated with the other institutional, financial, commercial, land, labour, administrative and sectoral drafts in this collection. References to international or regional standards guide compatibility and implementation; they do not bypass the Treaty-Making Act or convert an unincorporated instrument into domestic law.

6. Scope and organization

The principal divisions address preliminary provisions; customs administration; arrival, departure and reporting; declarations and release; classification and advance rulings; customs valuation; origin; customs procedures; relief, refund and drawback; passengers and small consignments; and the concluding enforcement, transitional and final provisions.

7. Transition, implementation and consultation

The draft preserves lawful accrued rights, completed transactions, pending proceedings and institutional continuity where appropriate, while preventing temporary savings from preserving unconstitutional coercion or indefinite executive discretion. Before enactment or issuance, authentic predecessor instruments and amendments should be verified, cross-references and fiscal capacity confirmed, implementing regulations and digital systems prepared, and affected institutions, professions, communities and the public given a practical opportunity to comment.

CONSULTATION DRAFT — NOT ENACTED LAW

ACT NO. ___/2026

CUSTOMS ACT 2026

(ACT)

AN ACT TO GOVERN THE IMPORTATION, EXPORTATION, TRANSIT AND CUSTOMS TREATMENT OF GOODS, ESTABLISH MODERN CUSTOMS ADMINISTRATION AND SAFEGUARDS, AND PROVIDE FOR RELATED MATTERS.

PREAMBLE

WHEREAS customs administration is essential to public revenue, lawful trade, national security, public health, consumer safety and the effective operation of Eritrea's ports, airports and land borders;
WHEREAS Customs Proclamation 112/2000 established a substantial framework for declarations, valuation, origin, classification, transit, warehousing, drawback, enforcement and appeals that should be preserved where effective and modernized;
WHEREAS Eritrea requires electronic single-window processing, risk management, advance rulings, coordinated border controls and rapid release so that enforcement does not become an obstacle to lawful trade or a source of corruption;
WHEREAS customs search, detention, seizure, forfeiture and penalties must comply with the Constitution, the 2015 Codes, judicial supervision and proportionality;
NOW, THEREFORE, the National Assembly of Eritrea enacts as follows:

CHAPTER I
PRELIMINARY PROVISIONS

Article 1 — Short title

This Act may be cited as the Customs Act 2026.

Article 2 — Objects

1. collect customs revenue lawfully, efficiently and transparently;
2. facilitate legitimate trade and transit through risk-based controls;
3. protect society against prohibited and dangerous goods;
4. provide predictable classification, valuation, origin and procedures; and
5. ensure due process, independent review and accountability.

Article 3 — Application

1. This Act applies to goods entering, leaving, transiting, stored under customs control or otherwise subject to a customs procedure.

2. It applies at seaports, airports, land borders, inland offices, postal and courier facilities, free zones and other authorized places.
3. State, diplomatic, military and relief goods are subject to this Act except to the precise extent an Act or lawfully binding treaty provides relief or protected procedure.

Article 4 — Definitions

1. “authorized economic operator” means a person granted trusted-trader status under this Act;
2. “customs control” means lawful measures ensuring compliance with customs and related border law;
3. “declarant” means a person making a customs declaration in that person's name or another's name;
4. “goods declaration” means an electronic or other prescribed statement placing goods under a customs procedure;
5. “release” means authorization for goods to be used under the declared procedure;
6. “security” means a guarantee accepted for potential customs debt;
7. “single window” means the integrated electronic border-trade system;
8. “transit” means carriage under customs control between offices without payment of import duty; and
9. “value for duty” means customs value determined under Chapter VI.

Article 5 — Relationship with other laws

1. The Constitution prevails and this Act shall be interpreted consistently with treaties lawfully binding upon Eritrea.
2. The Commercial and Civil Codes govern transactions, agency, carriage, ownership, security and civil remedies except where this Act provides a customs rule.
3. The Penal Code and Criminal Procedure Code exclusively govern criminal liability, investigation, trial and punishment.
4. Tax, tariff, investment, maritime, aviation, transport, public-health, environment, competition and data-protection laws remain applicable.

Article 6 — Customs tariff

1. Rates of customs duty and tariff concessions shall be established by an Act, tariff schedule or valid instrument made under express legislative authority.
2. Customs administration shall classify and collect but shall not create or privately waive a duty rate.

CHAPTER II
CUSTOMS ADMINISTRATION

Article 7 — Customs Service

1. A professional Customs Service within the revenue administration shall administer this Act.
2. Its operational decisions shall be based on law, evidence and risk and shall not be directed for political, personal or competitive advantage.

Article 8 — Functions

1. The Service shall process goods, collect revenue, manage risk, prevent prohibited trade, administer transit, conduct audit, publish guidance and cooperate with other authorities.
2. It shall facilitate compliant traders and continually reduce unnecessary cost and delay.

Article 9 — Customs places and hours

1. The Commissioner may designate customs offices, routes, wharves, airports, warehouses and examination places by published notice.
2. Services at Massawa, Assab, airports and principal borders shall reflect actual trade flows and provide predictable hours.

Article 10 — Single window

1. Government shall maintain a single window through which traders submit standardized data and receive decisions from border agencies.
2. An agency shall not repeatedly demand data already lawfully available and verified, subject to privacy and security.

Article 11 — Electronic records

1. Electronic declarations, signatures, payments, manifests, certificates, permits and notices have legal effect where authenticity and integrity are reliable.
2. A contingency and accessible physical procedure shall exist for outages and persons unable reasonably to use the system.

Article 12 — Publication

1. The Service shall publish laws, procedures, forms, fees, tariff, rulings, service standards, office contacts and appeal routes without charge.
2. An unpublished internal direction shall not impose a duty, condition, penalty or disadvantage on a person without actual lawful notice.

Article 13 — Customs officers

1. Officers shall be merit-selected, trained, identified, subject to rotation and conflict rules and prohibited from accepting benefits.
2. An officer shall record material decisions and report unlawful direction or corruption through protected channels.

Article 14 — Inter-agency border coordination

1. Customs, immigration, health, agriculture, standards, ports, police and other agencies shall coordinate risk, inspection and release.
2. Coordination shall preserve each statutory mandate and shall not create a power absent from law.

CHAPTER III
ARRIVAL, DEPARTURE AND REPORTING

Article 15 — Arrival reporting

1. The person in charge of a vessel, aircraft, train or commercial vehicle shall submit advance cargo, crew, passenger, stores and conveyance information as prescribed.
2. Time, data and exceptions shall reflect transport mode, voyage and emergency.

Article 16 — Place of arrival

1. A conveyance arriving from abroad shall proceed to a designated customs place unless distress, safety or lawful authorization requires otherwise.
2. An unscheduled arrival shall be reported immediately and goods kept secure.

Article 17 — Unloading and custody

1. Goods shall be unloaded, moved and stored only as authorized and under appropriate control.
2. Customs shall not unreasonably delay unloading needed for safety, perishability or port efficiency.

Article 18 — Departure

1. A departing international conveyance shall obtain customs clearance after required declarations and controls.
2. Clearance shall not be withheld for an unrelated private debt or political purpose.

Article 19 — Carriers and agents

1. A carrier and handling agent shall preserve cargo integrity, report discrepancies and provide records within their control.

2. Liability shall reflect actual responsibility and shall not make a carrier guarantor of an importer's concealed fraud without fault.

Article 20 — Postal and express consignments

1. Postal, courier and express goods shall use simplified, electronic and rapid procedures proportionate to value and risk.
2. Privacy of correspondence shall be respected, and opening shall occur only under customs authority and recorded safeguards.

CHAPTER IV
DECLARATIONS AND RELEASE

Article 21 — Declaration requirement

1. Goods shall be placed under import, export, transit, warehousing, temporary admission, processing, re-export or another authorized procedure by declaration.
2. Low-value, personal, emergency and repetitive transactions may use simplified declarations.

Article 22 — Declarant responsibility

1. The declarant shall provide information honestly and exercise reasonable care in classification, value, origin and permit status.
2. A good-faith error corrected promptly shall be distinguished from fraud or reckless misstatement.

Article 23 — Supporting documents

1. Customs may require invoices, transport documents, origin evidence, licences and other records relevant to the declaration.
2. Electronic originals and verifiable data shall be accepted unless a specific risk justifies additional proof.

Article 24 — Amendment

1. A declarant may amend before release and may correct after release under voluntary-disclosure and audit rules.
2. Amendment may be refused where examination has begun or fraud is suspected, but reasons shall be recorded.

Article 25 — Acceptance

1. A declaration meeting minimum data requirements shall be accepted and time-stamped immediately.
2. Acceptance does not prevent later verification, audit or lawful reassessment.

Article 26 — Release

1. Compliant goods shall be released promptly after necessary controls and payment or security.
2. Customs shall separate release from final determination where classification, value or origin remains disputed and adequate security is provided.

Article 27 — Time-release standards

1. The Service shall publish target release times by mode and procedure and report actual performance.
2. Delay shall be communicated with reason, responsible office and available review.

Article 28 — Security

1. Security may be cash deposit, bond, guarantee or another reliable form and shall not exceed reasonably estimated liability.
2. It shall be released promptly when the obligation ends.

Article 29 — Periodic declaration

1. A compliant trader may consolidate repetitive imports or exports over an authorized accounting period.
2. The arrangement shall preserve accurate records, revenue and audit access.

Article 30 — Pre-arrival processing

1. A declaration may be lodged and assessed before arrival using advance information.
2. Release may occur immediately on arrival where controls are satisfied.

CHAPTER V
CLASSIFICATION AND ADVANCE RULINGS

Article 31 — Classification

1. Goods shall be classified under Eritrea's tariff nomenclature based on the Harmonized System and lawful interpretive rules.
2. Statistical subdivisions shall not alter a duty rate without authority.

Article 32 — Advance ruling

1. A person may obtain a binding advance ruling on classification, origin, valuation method or another prescribed customs matter before importation.
2. The ruling shall be reasoned, issued within a stated period and valid for a prescribed term.

Article 33 — Publication of rulings

1. Anonymized rulings and revocations shall be published to promote consistent treatment.
2. Confidential commercial information shall be removed without concealing the legal reasoning.

Article 34 — Reliance and change

1. A ruling binds Customs and the holder for transactions matching disclosed facts.
2. A change in law or interpretation shall ordinarily operate prospectively, with reasonable transition for good-faith reliance.

CHAPTER VI
CUSTOMS VALUATION

Article 35 — Primary method

1. The value for duty is the transaction value, being the price actually paid or payable for goods sold for export to Eritrea, adjusted as prescribed.
2. Transaction value shall be rejected only on lawful grounds supported by recorded reasons.

Article 36 — Adjustments

1. Adjustments may include specified commissions, packing, assists, royalties, licence fees, transport and insurance to the valuation point.
2. A charge shall not be added twice or without reliable objective data.

Article 37 — Related persons

1. Relationship alone does not invalidate transaction value.
2. Customs may examine whether relationship influenced price and shall allow the importer to provide comparable values and explanation.

Article 38 — Sequential methods

1. Where transaction value cannot lawfully be used, value shall be determined sequentially from identical goods, similar goods, deductive value, computed value and reasonable fallback method.
2. At the importer’s request, deductive and computed methods may be reversed where permitted by applicable standards.

Article 39 — Prohibited valuation

1. Value shall not be based on arbitrary minimum values, domestic selling price of Eritrean goods, highest of alternatives, fictitious value or a coercive official exchange rate.
2. Reference prices may identify risk but are not conclusive value.

Article 40 — Currency conversion

1. Foreign currency shall be converted using a published market-consistent rate determined under National Bank law for the relevant date.
2. An artificial rate shall not be used to confiscate value or enlarge duty without lawful basis.

Article 41 — Valuation explanation

1. An importer is entitled to a written explanation of method, data, adjustments and calculation.
2. Confidential information obtained from another trader shall not be disclosed unlawfully but may be tested through independent review.

CHAPTER VII
ORIGIN

Article 42 — Nonpreferential origin

1. Origin shall be the country where goods were wholly obtained or underwent the prescribed last substantial transformation.
2. Minor operations, concealment and simple routing do not confer origin.

Article 43 — Preferential origin

1. Preferential treatment requires compliance with rules in an Act or lawfully binding trade agreement.
2. Procedures shall facilitate genuine regional trade while preventing circumvention.

Article 44 — Proof of origin

1. Origin may be proved through a certificate, approved exporter statement, importer knowledge or another method authorized by applicable rules.
2. Customs may verify with the issuing authority and trader under confidentiality safeguards.

Article 45 — Direct transport and transit

1. Goods shall not lose origin merely because they transit, are stored or undergo preservation in another country under customs control.
2. The importer may provide reasonable evidence of identity and nonmanipulation.

Article 46 — Origin decision

1. An adverse origin decision shall disclose legal criteria, facts, verification and review rights.
2. Preferential treatment may be secured pending verification where risk permits.

CHAPTER VIII
CUSTOMS PROCEDURES

Article 47 — Import for consumption

1. Goods released for consumption become subject to applicable duty, tax, restrictions and domestic law.
2. Customs control ends after release except for audit, conditions and lawful reassessment.

Article 48 — Export

1. Export procedures shall be simple and shall not impose a tax, surrender, licence or restriction absent statutory authority.
2. Export controls shall be administered transparently and consistently with international obligations.

Article 49 — Transit

1. Transit goods may move without import duty under a declaration, route, time, seal, tracking or security proportionate to risk.
2. Eritrea shall facilitate port and corridor transit and avoid unnecessary convoy, escort and repeated examination.

Article 50 — Transshipment

1. Goods transferred between conveyances under customs control may use simplified procedure without importation.
2. Customs shall coordinate with ports and carriers to minimize dwell time.

Article 51 — Warehousing

1. Imported goods may be stored in a licensed bonded warehouse without immediate payment of import duty.
2. Records, security, permitted operations, losses, removal and maximum duration shall be prescribed.

Article 52 — Temporary admission

1. Goods imported for temporary use may receive full or partial duty relief subject to identification, time, use and re-export.
2. Carnets and international temporary-admission documents may be recognized.

Article 53 — Inward processing

1. Goods imported for processing and re-export may receive suspension or drawback under approved yield, records, waste and time conditions.
2. Domestic sale requires declaration and payment under law.

Article 54 — Outward processing

1. Domestic goods temporarily exported for repair or processing may be reimported with duty assessed on value added as prescribed.
2. Warranty repair and replacement may receive appropriate relief.

Article 55 — Free zones and duty-free shops

1. A free zone or duty-free shop requires an Act or licence stating customs territory treatment, controls, records, permitted activity and domestic entry rules.
2. It shall not become an opaque enclave exempt from labour, environment, criminal, tax-reporting or anti-money-laundering law.

Article 56 — Stores

1. Reasonable stores for international vessels and aircraft may receive relief under records and use controls.
2. Diversion to domestic consumption requires declaration and payment.

Article 57 — Destruction and abandonment

1. With approval, goods may be destroyed or abandoned under environmental and cost rules.
2. Abandonment does not transfer hazardous or costly goods to the State without consent and recovery of lawful cost.

CHAPTER IX
RELIEF, REFUND AND DRAWBACK

Article 58 — Authority for relief

1. Duty exemption, reduction or remission requires an Act or valid tariff instrument and shall be administered according to published criteria.
2. No official may grant a private or political exemption.

Article 59 — Returning goods

1. Domestic goods reimported unchanged within the prescribed period may receive relief upon proof of identity.
2. Repair, alteration and use abroad shall be treated under applicable rules.

Article 60 — Personal and traveller relief

1. Reasonable personal baggage, household effects, gifts and small consignments may receive published allowances.
2. Allowances shall be simple, nondiscriminatory and periodically adjusted.

Article 61 — Relief and humanitarian goods

1. Genuine emergency, humanitarian, medical and disaster goods shall receive expedited procedure and relief where authorized.
2. Controls shall prevent diversion without delaying urgent delivery.

Article 62 — Refund

1. A person may obtain refund of overpayment, error, defective goods, lawful re-export or another prescribed ground.
2. Claims shall have reasonable time limits, reasons and interest where Customs unreasonably retains money.

Article 63 — Drawback

1. Duty paid on imported inputs used in exported goods may be repaid under documented drawback procedure.
2. Rates, yields, substitution and verification shall be transparent and administratively practical.

CHAPTER X
PASSENGERS AND SMALL CONSIGNMENTS

Article 64 — Passenger declaration

1. Travellers shall declare goods exceeding allowances, restricted goods and currency or instruments where another Act requires reporting.
2. Channels, forms and questions shall be clear and available in relevant languages.

Article 65 — Personal search

1. A personal search requires reasonable grounds related to customs law, respect for dignity and privacy, and performance by a trained officer of the same sex where practicable.
2. An intimate search requires judicial authorization and qualified medical procedure except where the person freely consents after independent information.

Article 66 — Baggage examination

1. Baggage may be examined on risk or lawful selection in the traveller's presence where practicable.

2. Opening, damage, seizure and retained items shall be recorded and receipted.

Article 67 — Low-value goods

1. Low-value consignments shall use simplified classification, valuation, payment and release.
2. A de minimis threshold and simplified duty method shall be established transparently and reviewed periodically.

CHAPTER XI
CUSTOMS BROKERS AND TRUSTED TRADERS

Article 68 — Right to self-declare

1. A person may make a declaration personally or through an authorized representative.
2. Use of a customs broker shall not be compulsory except where complexity and a specific lawful rule justify it.

Article 69 — Customs brokers

1. A broker shall be licensed under objective competence, integrity, financial and data-security criteria.
2. The broker owes duties of accuracy, confidentiality, records and professional conduct but is liable only according to actual responsibility.

Article 70 — Authorized economic operator

1. A compliant trader, carrier, warehouse or broker may obtain trusted status based on records, security, solvency and compliance.
2. Benefits may include reduced data, fewer inspections, priority, periodic declarations, self-assessment and mutual recognition.

Article 71 — Suspension and review

1. Broker or trusted status may be suspended for material noncompliance after notice and hearing, except temporary urgent protection.
2. Reasons and independent appeal shall be available.

CHAPTER XII
RISK MANAGEMENT, EXAMINATION AND AUDIT

Article 72 — Risk management

1. Customs shall target controls using objective, periodically tested and legally governed risk criteria.

2. Selection shall not discriminate by political opinion, ethnicity, religion, region, family, diaspora status or another prohibited ground.

Article 73 — Examination

1. Customs may inspect, scan, sample, weigh and test goods to the extent reasonably necessary.
2. The declarant may be present, receive a record and obtain split samples where appropriate.

Article 74 — Nonintrusive inspection

1. Scanning and detection technology shall be used with safety, maintenance, operator competence and data safeguards.
2. Automated risk decisions with significant effect shall permit meaningful human review.

Article 75 — Post-clearance audit

1. Customs may audit declarations, accounts, systems and commercial records after release within a statutory period.
2. Audit shall be planned, proportionate, documented and coordinated with tax audit where practicable.

Article 76 — Records

1. Traders and intermediaries shall preserve relevant records for the prescribed period in reliable electronic or physical form.
2. Customs access shall respect privilege, privacy and information unrelated to customs liability.

Article 77 — Voluntary disclosure

1. A person that discloses and corrects a nonfraudulent error before notice of investigation shall receive reduced or waived administrative penalty as prescribed.
2. Duty and reasonable interest remain payable.

CHAPTER XIII
CUSTOMS DEBT AND RECOVERY

Article 78 — Customs debt

1. A customs debt arises at the time and for the person prescribed for the relevant import, removal, diversion or breach.
2. Joint liability requires statutory basis and actual participation or responsibility.

Article 79 — Notice of assessment

1. Customs shall issue a reasoned assessment stating classification, value, origin, rate, calculation, interest and review rights.
2. A person shall receive adequate opportunity to respond before final adverse reassessment unless revenue faces imminent dissipation.

Article 80 — Payment and interest

1. Duty is payable by the lawful due date through traceable means and immediately receipted.
2. Interest shall compensate time value and shall not become a punitive undisclosed charge.

Article 81 — Recovery

1. Final customs debt may be recovered through set-off, security, civil enforcement or another method authorized by revenue law.
2. Seizure of a home, essential livelihood asset or third-party property requires judicial supervision and proportionality.

Article 82 — Limitation

1. Reassessment and recovery shall occur within a reasonable statutory period.
2. Fraud or deliberate concealment may extend the period, but Customs shall not benefit from its own unexplained delay.

CHAPTER XIV
ENFORCEMENT, SEIZURE AND FORFEITURE

Article 83 — Officer powers

1. An officer may stop and examine conveyances and goods, require relevant documents and secure evidence within statutory authority.
2. A power shall be exercised for customs purposes, recorded and not used for political intelligence or unrelated general policing.

Article 84 — Entry and search

1. Commercial customs premises may be inspected at reasonable times under statutory conditions.
2. Forced entry, search of a dwelling, covert access or broad seizure requires judicial warrant except during an immediate and specifically recorded exigency.

Article 85 — Detention

1. Goods may be detained briefly on reasonable grounds to verify status, safety, duty or evidence.
2. A detention notice shall identify goods, grounds, custodian, review and maximum period.

Article 86 — Seizure

1. Goods reasonably believed liable to forfeiture may be seized with inventory, receipt, preservation and prompt notice.
2. Seizure shall not extend to innocent goods or entire consignments where separation is reasonably possible.

Article 87 — Forfeiture

1. Permanent forfeiture requires consent after informed notice or an order of a competent court or independent tribunal with judicial review.
2. Forfeiture shall be proportionate and protect innocent owners, lienholders and carriers.

Article 88 — Disposal

1. Perishable, dangerous or costly seized goods may be sold, destroyed or otherwise secured under authorized procedure preserving value and evidence.
2. Net proceeds shall be held pending final decision and fully accounted for.

Article 89 — Administrative penalties

1. An administrative penalty requires a defined contravention and statutory maximum and shall reflect revenue risk, harm, intention, history, cooperation and correction.
2. Error, fraud and smuggling shall not be treated as equivalent conduct.

Article 90 — Criminal referral

1. Suspected smuggling, corruption, forgery, organized evasion or another offence shall be referred under the Penal Code and Criminal Procedure Code.
2. Customs may preserve and provide evidence but shall not determine criminal guilt or impose imprisonment.

CHAPTER XV
REVIEWS, APPEALS AND ACCOUNTABILITY

Article 91 — Administrative review

1. A person may request review by an officer independent of the original decision concerning assessment, origin, classification, value, penalty, seizure or procedure.
2. Review shall be reasoned and decided within thirty days, subject to one notified extension.

Article 92 — Customs Appeals Tribunal

1. An independent Customs Appeals Tribunal shall hear appeals through simple, accessible and technically competent procedure.
2. Members shall have protected independence, disclose conflicts and publish anonymized decisions.

Article 93 — Appeal to court

1. A Tribunal decision is appealable to the competent court on law, procedural fairness and another ground prescribed by law.
2. Constitutional judicial review remains available.

Article 94 — Release pending dispute

1. Goods shall ordinarily be released against adequate security while duty is disputed.
2. Release may be refused for prohibited, dangerous, evidential or flight-risk goods with reasons and expedited review.

Article 95 — Burden and evidence

1. Customs bears the burden for a penalty, seizure, forfeiture and allegation of fraud.
2. The declarant bears responsibility for facts uniquely within its control, subject to fairness and Customs disclosure of the case.

Article 96 — Complaints and integrity

1. The Service shall maintain confidential channels for complaints, corruption reports and protected disclosures.
2. Retaliation is prohibited, and complaints, discipline, recovered revenue, delay and inspection outcomes shall be reported publicly in aggregate.

Article 97 — Audit and annual report

1. The Customs Service shall publish trade, revenue, release-time, inspection, reassessment, seizure, appeal, refund and integrity data.
2. The Auditor General may audit collections, exemptions, systems, warehouses, enforcement and performance.

CHAPTER XVI
TRANSITION AND FINAL PROVISIONS

Article 98 — Customs inventory

1. Within twelve months, Customs shall inventory offices, systems, tariffs, exemptions, warehouses, guarantees, cases, seized goods, staff, agreements and outstanding debt.
2. The verified baseline shall guide modernization and protection of records and property.

Article 99 — Existing procedures and permits

1. A lawful warehouse, broker, duty-free, transit and other permit continues temporarily and shall be converted without unnecessary repetition or fee.
2. Continuity does not validate corruption, secret exemption, arbitrary valuation or an unauthorized power.

Article 100 — Tariff migration

1. The existing tariff shall continue temporarily until replaced through constitutional legislative procedure.
2. Migration shall preserve Harmonized System continuity, treaty preferences and transparent public notice.

Article 101 — Repeal

1. Customs Proclamation 112/2000 and its general amendments are repealed upon full commencement.
2. Existing regulations continue temporarily only to the extent publicly listed and consistent with this Act.

Article 102 — Regulations

1. The authority designated by law may make regulations on declarations, valuation, origin, procedures, warehouses, transit, relief, brokers, audit, security, enforcement and transition.
2. Regulations shall follow consultation, remain within delegated power and be published before enforcement.

Article 103 — Periodic review

1. The National Assembly shall review this Act five years after commencement and thereafter at intervals not exceeding five years.
2. The review shall assess revenue, release times, trade cost, corruption, transit, ports, appeals, technology and international obligations.

Article 104 — Commencement

1. Chapters I, II, XV and XVI commence upon publication in the Gazette.
2. The remaining Chapters commence six months after publication to permit systems, tribunal and transition preparation.

Made at Asmara, this ___ day of __________ 2026.

THE NATIONAL ASSEMBLY OF ERITREA