WAAJJIRA AFYAA'IIFI CAFFEE
OROMIYAATIIN KAN QOPHAA'E

Waggaa 15ffaa .... Lak. 13-139/1999
፲፭ኛ ዓመት .... ቁጥር ፲፫-፩፻፴፱/፲፱፻፺፱
16th year .... № 13-139/1999

Finfinnee, Adoolessa 22 /1999
አዲስ አበባ፣ ሐምሌ ፳፪ ቀን ፲፱፻፺፱ ዓ.ም
Finfine, July 29, 2007

MAGALATA OROMIYAA
መገለጫ ኦሮሚያ
MEGELETA OROMIA

Gatiin Tokko ....
ያንዱ ዋጋ ....
Unit Price ....

To'annoo Caffee Mootummaa Naannoo Oromiyaatiin Kan Bahe
በኦሮሚያ ብሔራዊ ክልላዊ መንግሥት በጨፌ ኦሮሚያ ጠባቂነት የወጣ

Lak. S. Poostaa 21383-1000
የፖ.ሣ.ቁጥር ....
P.O.Box ....

QABIYYEE

Labsii Lak. 131/ 1999

Labsii Kaffaltii Itti Fayyadama Lafa Baadiyyaafi Gibira Galii Hojii Qonnaa Lak. 99/1997 Fooyyessuuf Bahe................ Page 1

ማውጫ

አዋጅ ቁጥር ፩፻፴፩/፲፱፻፺፱

የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ስራ ገቢ ግብር አዋጅ ቁጥር ፺፱/፲፱፻፺፯ን ለማሻሻል የወጣ አዋጅ .... ገጽ ፩

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LABSII LAK. 131 / 1999

Labsii Kaffaltii Itti Fayyadama Lafa Baadiyyaafi Gibira Galii Hojii Qonnaa Mootummaa Naannoo Orormiyaa Lak. 99/1997 Fooyyessuuf Bahe

Labsiin gibira galii qonnaafi kaffaltiin itti fayyadama lafa badiyyaa hojii investimentii akka jajjabeessu, sochii dinagdee babal'achaa jiru akka hammatuufi guddina misoomaa waliin akka walsimu gochuun barbaachisaa ta'ee waan argameef;

Kaffaltii itti fayyadama lafa baadiyyaa sassaabuuf seerota adda addaa keessatti haala bibittinaa'ee jiru walitti fiduun barbaachisaa ta'ee waan argameef;

Akkaataa Heera Fooyya'aa Mootummaa Naannoo Oromiyaa Labsii Lak. 46/1994 Keewwata 49(3) (a)tiin kan kanatti aanu labsameera.

አዋጅ ቁጥር ፩፻፴፩/፲፱፻፺፱

የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ስራ ገቢ ግብር አዋጅ ቁጥር ፺፱/ ፲፱፻፺፯ን ለማሻሻል የወጣ አዋጅ

የእርሻ ሥራ ግብርና የገጠር መሬት መጠቀሚያ ክፍያ የኢንቨስትመንት ሥራ እንዲያጠንክር እየተስፋፋ ያለውን የኢኮኖሚ እንቅስቃሴ እንዲያካትትና ከልማት እድገት ጋር እንዲጣጣም ማድረግ አስፈላጊ ሆኖ ስለተገኘ፣

የገጠር መሬት መጠቀሚያ ክፍያ ለመሰብሰብ በተለያዩ ሕጎች ውስጥ በተበታተነ ሁኔታ ያለውን ማጣመር አስፈላጊ ሆኖ በመገኘቱ፣

በተሻሻለው የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ሕገ መንግሥት ቁጥር ፵፮/፲፱፻፺፬ አንቀጽ ፵፱(፫) (ሀ) መሠረት የሚከተለው ታውጇል፡፡

Proclamation No. 131/2007

A Proclamation to Amend Rural Land Use Payment and Agricultural Income Tax of Oromia Regional State's Proclamation No. 99/2005

WHEREAS, it has become essential to make agricultural income tax and rural land use payment strengthen investment work, incorporate the expanding economic activity and be in harmony with development growth;

WHEREAS, it has become essential bring together the various provisions of rural land use payment scattered in different Proclamations;

NOW THEREFORE, in accordance with Article 49(3) (A) of the Revised Constitution No. 46/2002 Oromia Regional State, it is herby proclaimed as follows.

1. **Mata duree Gabaabaa**

   Labsiin kun "Labsii Kaffaltii Itti Fayyadama Lafa Baadiyyaafi Gibira Galii Hojii Qonnaa Lak. 99/1997 Fooyyessuuf Bahe Lak. 131/1999," jedhamee waamamuu ni danda'a.

2. **Fooya'iinsa**

   Labsiin Itti Fayyadama Lafa Baadiyyaafi Gibira Galii Hojii Qonnaa Lak. 99/1997 akka armaan gadiitti fooyya'ee jira.

   1) Keewwanni 2 Keewwata Xiqqaa 12 tti Keewwanni Xiqqaa haaraa 13,14 fi 15 akka armaan gadiitti dabalamanii jiru.

      "13) Lafa Tuurizimiifi Industirii" jechuun lafa baadiyyaa hojii tuurzimiifi industiriif akka oolu kan taasifaman haroowwan, hora guboota, holqoota, fincaa'ota, naannoo paarkotaafi bosonootaa, akkasumas, hawwattoota adda addaafi lafa warshaa industiriif oole jechuudha.

      14) "Lafa Albuudaa" jechuun lafa baadiyyaa hojii misooma albuudaaf oole ta'ee hiika Labsii Misooma Albuudaa Mootummaa Naannoo Oromiyaa Lak. 91/1997 keessatti kennameef ni qabaata.

      15) "Horsiisee bulaa" jechuun nama dhuunfaa daldalaaf osoo hin ta'iin jireeenya isaatif hojii horsiisa beelladaa qofarratti bobba'ee galii argatuun kan jiraatu jechuudha."

   2) Keewwata 4 Keewwata Xiqqaa 3tti aanee Keewwanni Xiqqaa haaraa 4 fi 5 akka armaan gadiitti dabalamaniiru.

      "4) Komishiniin Horsiisee Bulaa maqaafi baay'ina beeyladaa tokkoon tokko horsiisee bulaan qabu Biiroo Galiiwwaniitiif beeksisuu qaba.

      5) Ejensiin Albuudaafi Inarjii Oromiyaa maqaafi qabiyyee lafa albuudaa namoonni qabatan yookaan ragaa waliigaltee kiraa lafa albuudaa mallatteeffame Biiroo Galiiwwaniif erguu qaba."

፩. **አጭር ርዕስ**

ይህ አዋጅ "የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር አዋጅ ቁጥር ፺፱/፲፱፻፺፯ን ለማሻሻል የወጣ ቁጥር ፩፻፴፩/፲፱፻፺፱" ተብሎ ሊጠቀስ ይችላል::

፪. **ማሻሻያ**

የገጠር መሬት መጠቀሚያ ክፍያን የእርሻ ሥራ ገቢ ግብር አዋጅ ቁጥር ፺፱/፲፱፻፺፯ እንደሚከተለው ተሻሽሏል::

፩) አንቀጽ ፪ ከንዑስ አንቀጽ ፲፪ ቀጥሎ አዲስ ንዑስ አንቀጽ ፲፫፣ ፲፬ እና ፲፭ እንደሚከተለው ተጨምረዋል::

"፲፫) "የቱሪዝምና ኢንዱስትሪ መሬት ማለት ለቱሪዝምና ኢንዱስትሪ እንዲውል የተደረገ መሬት ሐይቆች፣ ፍልውሃዎች፣ ዋሻዎች፣ ፏፏቴዎች፣ ፓርኮችና ደኖች አካባቢ፣ እንዲሁም የተለያዩ መስሐቦችና ለኢንዱስትሪ ፋብሪካ የዋለ መሬት ማለት ነው::

፲፬) "የማእድን መሬት" ማለት ለማዕድን ሥራ የዋለ የገጠር መሬት ሆኖ በኦሮሚያ ክልላዊ መንግሥት የማዕድን ልማት አዋጅ ቁጥር ፺፩/፲፱፻፺፯ ውስጥ የተሰጠው ትርጓሜ ይኖረዋል::

፲፭) "አርብቶ አደር" ማለት ለንግድ ሳይሆን ለመተዳደሪያው በእንስሳት እርባታ ሥራ ላይ ብቻ ተመስርቶ በሚያገኘው ገቢ የሚተዳደር ግለሰብ ማለት ነው::"

፪) በአንቀጽ ፬ ከንዑስ አንቀጽ ፫ ቀጥሎ አዲስ ንዑስ አንቀጽ ፬ እና ፭ እንደሚከተለው ተጨምረዋል::

"፬) የአርብቶ አደር ኮሚሽን የያንዳንዱን አርብቶ አደር ስምና ያለውን እንስሳት ብዛት ለገቢዎች ቢሮ ማሳወቅ አለበት::

፭) የኦሮሚያ ማዕድንና ኤነርጂ ኤጀንሲ የማዕድን መሬት ኪራይ የያዙ ሰዎች ስምና ይዞታ ወይም የተፈረመ የማዕድን መሬት ኪራይ ውል ማስረጃ ለቢሮው መላክ አለበት::"

1. **Short Title**

   This proclamation may be cited as the "Revised rural land use payment and agricultural income tax proclamation No. 131/2007 issued to amend the previous proclamation No.99/2005."

2. **Amendment**

   The rural land use payment and Agricultural income tax proclamation No 99/2005 is hereby amended as follows:

   1) Next to Sub-Article 12 of Article 2 Sub-Article 13, 14 and 15 are added as follows.

      13) "Tourism and industry land" means rural land used fo tourism and industry, which is found near lakes, hot springs, caves, fountains, parks and forests and land used for various tourist attractions and industry factory.

      14) "Mining Field" means a rural land used for mining works and shall have the definition assigned to it in Oromia Regional State's Mining Development Proclamation No. 91/2005.

      15) "Pastoralist" means an individual whose livelihood depends livestock breeding and lived on its income.

   2) Next to Sub-Article 3 of Article 4, new Sub-Articles 4 and 5 are hereby added.

      4) "Pastoralists Commission shall inform the name and quantity of livestock of each pastoralist to the Bureau of Revenue"

      5) The Oromia Mines and Energy Agency shall send the names of individuals holding mining land by renting or a signed mining land contract agreement to the Bureau."

3) Keewwanni 8 akkuma jirutti akka amaan gadiitiin fooyya'ee jira.

"8. Hanga kaffaltii Itti Fayyadama Lafa Baadiyyaafi Gibira Galii Qonnaa Qotee Bulaan Kaffalu.

1) Qotee bulaan bokkaadhaan oomishu akkaataa gabatee armaan gaditti jiruun kaffala.

Qabiyyee Lafaa Hektaaraan	Gibira galiifi Kaffaltii Lafa Baadiyyaa		
	Kaffaltii Lafa Baadiyyaa /Qr/	Gibira Galii /Qr/	Dimsha. /Qr/
≤ 0.5	15	bilisa	15
0.5 ol hanga 1.0 tti	20	20	40
1.0 ol hanga 2.0 tti	30	35	65
2.0 ol hanga 3.0 tti	45	55	100
3.0 ol hanga 4.0 tti	65	70	135
4.0 ol hanga 5.0 tti	90	100	190
5.0 ol	120	140	260

2) Qotee bulaan bokkaafi jallisiidhaan oomishu akkaataa gabatee armaan gaditti jiruun kaffala.

Qabiyyee Lafaa Hektaaraan	Gibira Galiifi Kaffaltii Lafa Baadiyyaa		
	Kaffaltii Lafa Baadiyyaa /Qr/	Gibira Galii /qr/	Dimsha. /Qr/
≤ 0.5	15	30	45
0.5 ol hanga 1.0 tti	20	40	60
1.0 ol hanga 2.0 tti	30	55	85
2.0 ol hanga 3.0 tti	45	75	120
3.0 ol hanga 4.0 tti	65	90	155
4.0 ol hanga 5.0 tti	90	120	210
5.0 ol	120	160	280

4) Keewwanni 11 akka armaan gadiitti fooyya'ee jira.

"11) Kaffaltii itti fayyadama lafa baadiyyaarraa bilisa gochuu,

1) Dhaabbanni Mootummaa ykn Miti-Mootummaa ykn Abbaan qabeenyaa dhuunfaa qajeelfama Komishiniin Invastmeentii Oromiyaa baasurratti hundaa'uudhan bosona kan misoomsu kaffaltii itti fayyadama lafa baadiyyaa irraa bilisa ni ta'a.

2) Yoo bu'aaf dhaabbate ta'e malee, dhaabbilee Mootummaa uummataaf tajaajila kennan lafa qabataniif kaffaltii itti fayyadama lafa baadiyyaa irraa bilisa ni ta'u.

3) Paarkiin Biyyoolessaa Mootummaa kaffaltii itti fayyadama lafa baadiyyaa irraa bilisa."

፫) አንቀጽ ፰ እንዳለ እንደሚከተለው ተሻሽሏል፡፡

"፰. አርሶ አደሩ የሚከፍለው የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር መጠን፡-

፩) በዝናብ የሚያመርት አርሶ አደር ቀጥሎ ባለው ሰንጠረዥ መሠረት ይከፍላል፡፡

የመሬት ይዞታ በሄክታር	የገቢ ግብርና የገጠር መሬት ክፍያ		
	የገጠር መሬት ክፍያ (ብር)	የገቢ ግብር (ብር)	ጠቅላላ (ብር)
0.5 እና ከዛ በታች	15	ነፃ	15
ከ0.5 በላይ እስከ 1.0	20	20	40
ከ0.1 በላይ እስከ 2.0	30	35	65
ከ2.0 በላይ እስከ 3.0	45	55	100
ከ3.0 ባለይ እስከ 4.0	65	70	135
ከ4.0 በላይ እስከ 5.0	90	100	190
ከ5.0 በላይ	120	140	260

፪) በዝናብና በመስኖ የሚያመርት አርሶ አደር ቀጥሎ ባለው ሰንጠረዥ መሠረት ይከፍላል፡፡

የመሬት ይዞታ በሄክታር	ግብርና የገጠር መሬት ክፍያ		
	የገጠር መሬት ክፍያ (ብር)	የገቢ ግብር (ብር)	ጠቅላላ (ብር)
0.5 እና ከዛ በታች	15	30	45
ከ0.5 በላይ እስከ 1.0	20	40	60
ከ1.0 በላይ እስከ 2.0	30	55	85
ከ2.0 በላይ እስከ 3.0	45	75	120
ከ3.0 በላይ እስከ 4.0	65	90	155
ከ4.0 በላይ እስከ 5.0	90	120	210
ከ5.0 በላይ	120	160	280

፬) አንቀጽ ፲፩ እንደሚከተለው ተሻሽሏል፡፡

"፲፩. ከገጠር መሬት መጠቀሚያ ክፍያ ነፃ ማድረግ፣

፩) መንግሥታዊ ወይም መንግሥታዊ ያልሆነ ድርጅት ወይም የግል ባለሀብት የኦሮሚያ ኢንቨስትመንት ኮሚሽን በሚያወጣው መመሪያ ላይ በመመስረት ደን የሚያለማ ከገጠር መሬት መጠቀሚያ ክፍያ ነፃ ይሆናል፡፡

፪) ለትርፍ ካልተቋቋመ በስተቀር ለሕዝብ አገልግሎት የሚሰጡ የመንግሥት ተቋማት ለያዙት መሬት ከገጠር መሬት መጠቀሚያ ክፍያ ነፃ ይሆናሉ፡፡

፫) የመንግሥት ብሔራዊ ፓርክ ከገጠር መሬት መጠቀሚያ ክፍያ ነፃ ነው፡፡

3) The whole content of Article 8 is amended as follows.

"8. Rate of Farmers Rural Land use payment and agricultural income tax.

1) Rain dependent farmers shall pay as per the following table.

Land size (hectar)	Income Tax and Rural Land Use Payment		
	Rural Land Use Payment (Birr)	Income Tax (Birr)	Total (Birr)
< 0.5	15.00	Exempted	15.00
0.5 - 1.0	20.00	20.00	40.00
1.0 - 2.0	30.00	35.00	65.00
2.0 - 3.0	45.00	55.00	100.00
3.0 - 4.0	65.00	70.00	135.00
4.0 - 5.0	90.00	100.00	190.00
>5.0	120.00	140.00	260.00

2) Farmers who produce using rain and irrigation shall pay as per the following table.

Land size (hectar)	Income Tax and Rural LandUse Payment		
	Rural Land Use Payment (Birr)	Income Tax (Birr)	Total (Birr)
< 0.5	15.00	30.00	45.00
0.54 - 1.0	20.00	40.00	60.00
1.0 - 2.0	30.00	55.00	85.00
2.0 - 3.0	45.00	75.00	120.00
3.0 - 4.0	65.00	90.00	155.00
4.0 - 5.0	90.00	120.00	210.00
>5.0	120.00	160.00	280.00

4) Article 11 is amended as follows.

"11) Rural land use payment exemption,

1) A Government or non government organization or private investor who develops forest based on the directives of Oromia Investment Commission shall be exempted from rural land use payment.

2) Unless they are established for profit, Government organizations giving services to the public shall be exempted from land use payment for the land they hold.

3) Government National Parks are exempted from rural land use payment."

5) Keewwanni 14 akka armaan gadiitti fooyya'eera.

"14) Koree Ol Iyyannoo Dhagahu Dhaabuu

1) Koreen Ol'iyyannoo murtii gibira galii qonnaafi kaffaltii itti fayyadama lafa baadiyyaa dhagahu Dambii Kaabineen Bulchiinsi Mootummaa Naannoo Oromiyaa baasuun ni dhaabbata.

2) Itti waamamni Koree Ol'iyyannoo dhagahu sadarkaan dhaabbatan Mana Maree sadarkaan jiraniif ta'a."

6) Keewwanni 20 akkaataa armaan gadiitti fooyya'eera.

"20) Adaba

1) Qotee bulaan ykn investarri ykn dhaabbanni kamiyyuu akkaataa Labsii kanaatiin kaffaltii itti fayyadama lafa baadiyyaa ykn gibira galii qonnaa kaffaluuf dirqamu otoo hin kaffalin yeroon seeraan kaa'ame yoo darbe, galii otoo hin kafalamin turerratti ji'a ji'aan dhibbarraa harka shan hanga dhibbantaa digdamii shan (%25) gahutti adaba ni kaffala. Haa ta'u malee, adabbiin dhibbentaa digdamii shan (%25) caaluu hin qabu.

2) Kaffaltii itti fayyadama lafa baadiyyaafi gibira galii qonnaa akka walitti qabu namni bakka bu'e galii walitti qabe sagantaa Biiroon baasuun yeroon hin galchu yoo ta'e, guyyaa galchuu qabuurraa eegalee ji'a ji'aan dhibba keessaa harka 5 (%5) hanga %50 gahutti ni adabama. Komishinii kaffalamuufii qabus hin argatu."

፭) አንቀጽ ፲፬ እንደሚከተለው ተሻሽሏል።

"፲፬. ይግባኝ ሰሚ ኮሚቴ ስለማቋቋም

፩) የእርሻ ሥራ ገቢ ግብር እና የገጠር መሬት መጠቀሚያ ክፍያ ውሳኔ ይግባኝ ሰሚ ኮሚቴ የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት መስተዳደር ካቢኔ በሚያወጣው ደንብ ይቋቋማል።

፪) በየደረጃው የሚቋቋም ይግባኝ ሰሚ ኮሚቴ ተጠሪነት በየደረጃው ለሚገኙ ምክር ቤቶች ይሆናል።"

፮) አንቀጽ ፳ እንደደሚከተለው ተሸሽሏል።

"፳) ቅጣት

፩) ማንኛውም አርሶ አደር ወይም ኢንቨስተር ወይም ድርጅት በዚህ አዋጅ መሠረት ለመከፈል የሚገደደውን የገጠር መሬት መጠቀሚያ ክፍያ ወይም የእርሻ ሥራ ገቢ ግብር ሳይከፍል በሕግ የተቀመጠው ጊዜ ካለፈ ሳይከፍል ከቆየው ገቢ ላይ በየወሩ አምስት ከመቶ (፭) እስከ ሃያ አምስት በመቶ (፳፭%) የሚደርስ ቅጣት ይከፍላል። ይሁን እንጂ ቅጣቱ ከሃያ አምስት በመቶ (፳፭%) መብለጥ የለበትም።

፪) የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር እንዲሰበስብ የተወከለ ሰው የሰበሰበውን ገቢ ቢሮው በሚያወጣው ፕሮግራም በወቅቱ ገቢ የማያደርግ ከሆነ ማስገባት ካለበት ቀን ጀምሮ በየወሩ ከ፭ እስከ ፶ በመቶ ድረስ ይቀጣል። ሊከፈለው የሚገባውን ኮሚሽንም አያገኝም።

5) Article 14 is amended as follows;

"14. Tax Appeal Committee

1) Agricultural income tax and rural land use payment Appeal Committee will be formed by the regulation issued by Oromia National Regional State Administrative Council.

2) Accountability of Tax Appeal Committees formed at each level will be accountable to the Councils at the respective level"

6) Article 20 is amended as follows;

"20. Pentalty

1) Any farmer or investor or enterprise who fails to pay the rural land use payment and Agricultural income Tax due under this proclamation with in the specified period of time set by the law shall pay a penalty of five percent (5%) to 25% of the amount over due of every month. However, the penalty shall not exceed 25%.

2) Any person, who is authorized to collect rural land use payment and agricultural income tax, fails to pay the collected revenue within the specified time to the Bureau shall be fined 5% to 50% of the amount of the collected tax every month starting from the normal collection time, and will not get the commission entitled to receive.

7) Keewwanni 24 akka armaan gadiitti fooyya'eera.

"24) **Komishinii**

Nama kaffaltii itti fayyadama lafa baadiyyaa qotee bulaa ykn gibira galii qotee bulaafi horsiisee bulaa akka walitti qabu bakka bu'iinsi kennameefii hojjete galii walitti qabeef Komishiniin dhibbatti harki lama (%2) Biiroo Galiiwwaniitin ni kaffalamaaf."

8) Keewwanni 27 akka armaan gadiitti fooyya'eera.

"27. **Dirqama Deeggarsa Kennuu**

1) Labsii kana hojjiirra oolchuuf qaamni Mootummaa abbootii taayitaafi bakka buutonni isaanii, akkasumas dhaabbileefi Bulchiinsi Gandaa Biiroo Galiiwwaniif deeggarsa barbaachisaa ta'e kennuuf ni dirqamu.

2) Kaffaltii Labsii kanaan raawwatamu beellama ol'iyyannootiin ykn yeroo kaffaltii Biiroo galiiwwaniitiin kan kennameef yoo ta'e malee gibirri galii qonnaafi itti fayyadamni lafa baadiyyaa utuu hin kafalamiin qaamni hayyama kennu kamiyyuu hayyama hojii haaromsuu hin danda'u."

3) Horsiisee bulaan beellada qabu akkaataa armaan gadiitti jirun gibira galii kaffala.

Baay'ina Beelladaa	Gibira Galii /qr/
1 ol hanga 10 tti	bilisa
10 ol hanga 25 tti	15
25 ol hanga 50 tti	30
50 ol hanga75 tti	45
75 ol hanga 100 tti	60
100 ol hanga 125 tti	75
125 ol hanga 150 tti	90
150 ol hanga 175 tti	115
175 ol hanga 200 tti	130
200 ol hanga 225 tti	145
225 ol hanga 250 tti	160
250 ol hanga 275 tti	175
275 ol hanga 300 tti	190
300 ol	200

፯) አንቀጽ ፳፬ እንደሚከተለው ተሻሽሏል።

፳፬) ኮሚሽን

የአርሶ አደር የገጠር መሬት መጠቀሚያ ክፍያን ወይም የአርሶ አደርና የአርብቶ አደር ገቢ ግብር እንዲሰበስብ ውክልና ተሰጥቶት የስራ ለሰበሰበው ገቢ ሁለት መቶኛ (፪%) ኮሚሽን በገቢዎች ቢሮ ይከፈለዋል።

፰) አንቀጽ ፳፯ እንደሚከተለው ተሻሽሏል።

"፳፯) የመተባበር ግዴታ

፩) ይህን አዋጅ ስራ ላይ ለማዋል መንግሥታዊ አካላት ባለስልጣናትና ተወካዮቻቸው፣ እንዲሁም ድርጅቶችና የቀበሌ መስተዳድር ለገቢዎች ቢሮ አስፈላጊ የሆነውን ድጋፍ ለመስጠት ይገደዳሉ።

፪) በዚህ አዋጅ የሚፈጸመው ክፍያ በይግባኝ ወይም በገቢዎች ቢሮ የክፍያ ጊዜ ካልተሰጠው በስተቀር የእርሻ ስራ ገቢ ግብር እና የገጠር መሬት መጠቀሚያ ክፍያ ሳይከፈል ማንኛውም ፈቃድ ሰጪ አካል የሥራ ፍቃዱን ማሳደስ አይችልም።"

3) እንስሳት ያሉት አርብቶ አደር የገቢ ግብር ከዚህ በታች በተዘረዘረው መሠረት ይከፍላል።

የእንስሳቱ ብዛት	የገቢ ግብር (በብር)
ከ1 በላይ እስከ 10	ነፃ
ከ10 በላይ እስከ 25	15
ከ25 በላይ እስከ 50	30
ከ50 በላይ እስከ 75	45
ከ75 በላይ እስከ 100	60
ከ100 በላይ እስከ 125	75
ከ125 በላይ እስከ 150	90
ከ150 በላይ እስከ 175	115
ከ175 በላይ እስከ 200	130
ከ200 በላይ እስከ 225	145
ከ225 በላይ እስከ 250	160
ከ250 በላይ እስከ 275	175
ከ275 በላይ እስከ 300	190
ከ300 በላይ	200

7) Article 24 is amended as follows;

"24. **Remuniration**

A person, who is authorized by the Bureau to collect rural land use payment of farmers or income tax of farmers and pastoralists, shall be paid two percent (2%) of the collection he made by Revenue Bureau."

8) Article 27 is amended as follows:

"27. **Duty to Cooperate**

1) Every government body, officials and their representative, as well as enterprises and Kebele Administration shall provide the necessary assistance to the Rrevenue Bureau for the implementation of this Proclamation.

2) Unless appeal is pending or payment time is extended by the Bureau, no government body shall renew any licence to any tax payer before the rural land use and agricultual income tax payment is done."

3) Pastoralists having livestock shall pay annual income tax as per the following table.

Number of Livestock	Income Tax (Birr)
1 - 10	Exempted
10 - 25	15
25 - 50	30
50 - 75	45
75 - 100	60
100 - 125	75
125 - 150	90
150 - 175	115
175 - 200	130
200 - 225	145
225 - 250	160
250 - 275	175
275 - 300	190
Above 300	200

4. Taarifa Kiraa Lafa Albuudaa

Abbaan hayyamaa kamiyyuu lafa baadiyyaa hojii albuudaatiif qabate waggaatti hektaara tokkoof akkaataa armaan gadiitiin ni kaffala. Kiraan lafaa kunis Biiroo Galiiwwaniif kaffalama.

1) Abbaan hayyama barbaachaa qr. 4.00
2) Abbaan hayyama qorannoo qr. 6.00
3) Abbaan hayyama hojii oomisha albuuda karaa aadaa,
   a) Albuuda kabajamoof qr. 60.00
   b) Albuudawwan biroof qr. 50.00
4) Abbaa hayyamaa hojii oomisha albuudaa sadarkaa xiqqaa,
   a) Albuuda kabajamoof qr.200.00
   b) Albuudawwan biroof qr 150.00
5) Abbaa hayyamaa hojii oomisha albuudaa sadarkaa guddaa,
   a) Albuuda kabajamoof qr. 600.00
   b) Albuudawwan biroof qr. 500.00

5. Hanga Kaffaltii Kiraa Baadiyyaa Hojii Tuurizimiifi Industiriif Oole

1) Galii kiraa lafa baadiyyaa hojii tuurizimiifi hojii industiriif oole dambii Kaabineen Bulchiinsa Mootummaa Naannoo Oromiyaa baasuun murtaa'a.
2) Kiraan tuurizimiifi industirii Biiroo Galiiwwaniitiif kaffalama.

6. Seerota Raawwatiinsa Hin Qabne

Dambiin Kiraa Lafa Hojii Albuudaa Murteessuuf Bahe Lak. 15/1991 fi Qajeelfamni Investimentii Lak. 10/1990 haqamanii Labsii kanaan bakka bu'aniiru.

7. Yeroo Labsiin Kun Itti Ragga'u

Labsiin kun Adoolessa 22/1999 irraa eegalee hojiirra kan oolu ta'a.

Finfinnee,
Adoolessa 22 /1999

Abbaaduulaa Gammadaa
Pireezidaantii
Bulchiinsa Mootummaa Naannoo Oromiyaa

፬. የማዕድን መሬት የኪራይ ታሪፍ

የገጠር መሬት ለማዕድን ሥራ የያዘ ማንኛ ውም ባለፈቃድ በዓመት ለአንድ ሄክታር እንደሚከተለው ይከፍላል፡፡ የመሬት ኪራዩም ገቢዎች ቢሮ ይከፈላል፡፡

፩) የፍለጋ ፈቃድ ባለይዞታ ብር 4.00
፪) የምርመራ ፈቃድ ባለይዞታ ብር 6.00
፫) የባህላዊ ማዕድን ማምረት ሥራ ፈቃድ ባለይዞታ:
   (ሀ) ለከበሩ ማዕድናት ብር 60.00
   (ለ) ለሌሎች ማዕድናት ብር 50.00
፬) የአነስተኛ ደረጃ ማዕድን ማምረት ሥራ ፈቃድ ባለ ይዞታ:
   (ሀ) ለከበሩ ማዕድናት ብር 200.00
   (ለ) ለሌሎች ማዕድናት ብር 150.00
፭) የከፍተኛ ደረጃ ማዕድን ማምረት ሥራ ፈቃድ ባለይዞታ:
   (ሀ) ለከበሩ ማዕድናት ብር 600.00
   (ለ) ለሌሎች ማዕድናት ብር 500.00

፭. ለቱሪዝምና ኢንዱስትሪ ሥራ የዋለ የገጠር መሬት የኪራይ ክፍያ መጠን

፩) ለቱሪዝምና ለኢንዱስትሪ ሥራ የዋለ የገጠር መሬት ኪራይ ክፍያ የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት መስተዳድር ካብኔ በሚያወጣው ደንብ ይወሰናል፡፡
፪) የቱሪዝምና ኢንዱስትሪ የመሬት ኪራይ ለገቢዎች ቢሮ ይከፍላል፡፡

፮. ተፈፃሚነት የሌላቸው ሕጎች

የማዕድን ሥራዎችን የመሬት ኪራይ ለመወሰን የወጣ ደንብ ቁጥር ፲፭/፲፱፻፺፩ እን የኢንቨስትመንት መመሪያ ቁጥር ፲/፲፱፻፺ ተሰርዘው በዚህ አዋጅ ተተክተዋል፡፡

፯. ይህ አዋጅ የሚፀናበት ጊዜ

ይህ አዋጅ ከሐምሌ ፳፪ ቀን /፲፱፻፺፱ ጀምሮ ሥራ ላይ የሚውል ይሆናል፡፡

አዲስ አበባ፣ ሐምሌ ፳፪ ቀን ፲፱፻፺፱ ዓ.ም

አባዱላ ገመዳ
የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ፕሬዚዳንት

4. Amont of Mining Land Rentals

The annual rentals to be paid by any licensee for each hectare per year shall be as follows. The land rent shall be paid to Bureau of Revenue.

1) The holder of a prospecting licence.... Birr 4.00
2) The holder of an exploration licence....... Birr 6.00
3) The holder of an artisanal mining:
   a) For precious minerals....... Birr 60.00
   b) For other minerals.......... Birr 50.00
4) The holder of a small scale mining licence:
   a) For precious minerals..... Birr 200.00
   b) For other minerals.......... Birr 150.00
5) The holder of large scale mining licen
   a) For precious minerals....... Birr 600.00
   b) For other minerals........... Birr 500.00

5. Amount of Rural Land Rentals for Tourism and Industry Purpose

1) Amout of rural land rentals for tourism and industry purpose shall be determined by the Regulation that will be issued by Oromia National Regional State Adminstrative Council.
2) Tourism and Industry land rent shall be paid to Bureau of Revenue.

6. Inapplicable Laws

The Land Rentals for Mining Operations Regulation No. 15/1999 and Investement Directive No. 10/1998 are repelead and replaced by this Proclamation.

7. Effective Date

This Proclamation shall come in to force as of the 29th day of July 2007.

Done at Finfine, 29th day of July, 2007

Abadula Gemeda
President of the National Regional State of Oromia