WAAJJIRA AFYAA'IIFI CAFFEE
OROMIYAATIIN KAN QOPHAA'E

Waggaa 20[ffaa].. Lak. 2/2004
፳ኛ ዓመት.... ቁጥር ፪/፪ሺ፬
20th year .... No. 2/2012

Finfinnee, Guraandhal 16/ 2004
ፊንፊኔ የካቲት ፲፮ ቀን ፪ሺ፬ ዓ.ም
Finfine, February 24, 2012

MAGALATA OROMIYAA
መገለጫ ኦሮሚያ
MEGELETA OROMIA

Gatiin Tokko .... Qar. 2.50
ያንዱ ዋጋ .... ፪ ብር ከ፶ ሳንቲም
Unit Price .... Birr 2.50

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 ....

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Labsii Lak. 171/2004
Labsii Gibira Galii Bulchiinsa Mootummaa Naannoo Oromiyaa Lak. 74/1995 Akka Fooyya'etti Irra Deebiin Fooyyessuuf Labsii Bahe .... Fuula 1

ማውጫ

አዋጅ ቁጥር ፩፻፸፩/፪ሺ፬
የኦሮሚያ ብሔራዊ ክልላዊ መንግስት የገቢ ግብር አዋጅ ቁጥር ፸፬/፲፱፻፺፭ እንደ ተሻሻለ እንደገና ለማሻሻል የወጣ አዋጅ ....ገጽ ፩

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Labsii Lak. 171/2004

Labsii Gibira Galii Bulchiinsa Mootummaa Naannoo Oromiyaa Lak. 74/1995 Akka Fooyya'etti Irra Deebiin Fooyyessuuf Labsii Bahe

Ragaa kaffaltii fi galii sirrii fi qulqulluu ta'e argachuuf teeknoolojiitti fayyadamuun yakkoota galii Mootummaa irratti raawwataman to'achuu fi kan balleessaa raawwatan irratti tarkaanfii ragaa qulqulluun deeggarame fudhachuuf akka danda'amu maashinii gurgurtaa galmessutti fayyadamuun barbaachisaa ta'ee waan argameef;

Sirna gibira hammayyaa'aa teeknoolojiin deeggaramee bifa walfakkaatuun galii argatu irraa namni hundi akka kafalu haala mijeessuun barbaachisaa waan ta'eef;

Akkaataa Heera Mootummaa Naannichaa Fooya'ee Bahe Labsii Lak. 46/1994 Keewwata 49(3) (a) tiin kan kanatti aanu labsameera.

አዋጅ ቁጥር ፩፻፸፩/፪ሺ፬

የኦሮሚያ ብሔራዊ ክልላዊ መንግስት የገቢ ግብር አዋጅ ቁጥር ፸፬/፲፱፻፺፭ እንደ ተሻሻለ እንደገና ለማሻሻል የወጣ አዋጅ

የግብር ከፋዩን ትክክለኛና ጥራት ያለው የገቢና ክፍያ መረጃን ለማግኘት እንዲቻል ቴክኖሎጂ በመጠቀም በመንግስት ግብር ላይ የሚፈጸሙትን ወንጀሎች ለመቆጣጠር እና ወንጀል ፈጽመው በተገኙት ላይ ጥራት ባለው መረጃ በመታገዝ እርምጃ ለመውሰድ እንዲቻል በሽያጭ መመዝገቢያ መሣሪያ መጠቀም አስፈላጊ ሆኖ በመገኘቱ፤

በዘመናዊ የግብር አሰባሰብ ሥርዓት ቴክኖሎጂን በመጠቀም ሁሉም ሰው ከሚያገኘው ገቢ ግብር እንዲከፍል ማመቻቸት በማስፈለጉ፤

ተሻሽሎ በወጣው የክልሉ ህገ መንግስት አዋጅ ቁጥር ፵፮/፲፱፻፺፬ አንቀጽ ፵፱(፫)(ሀ) መሠረት የሚከተለው ታውጇል።

Proclamation No 171/2012

A Proclamation to Reamend the Amended Income Tax Proclamation No. 74/2003 of Oromia National Regional State

WHEREAS, it is neceessary to use cash register machine to control a crime done on governmental tax and take corrective measures on criminals based on reliable information;

WHEREAS, it is necessary to facilitate conditions for every person to pay tax from his/her income uniformly supported by a modern technology tax system;

NOW, THEREFORE, in accordance with Article 49 (3) (a) of the Revised Constitution of the Region No. 46/2001 it is hereby proclaimed as follows.

1. Mata Duree Gabaabaa

Labsiin kun "Labsii Gibira Galii Mootummaa Naannoo Oromiyaa Lak. 74/1995 Akka Fooyya'etti Irra Deebiin Fooyyessuuf Labsii Bahe Lakk. 171/2004" jedhamee waamamu ni danda'a.

2. Daangaa Raawwatiinsaa

Akkataa Labsii Gibira Galii Lak. 74/1995 tiin kaffaltoota gibiraa Naannoo Oroomiyaa keessa jiran hunda irratti ta'ee, haalli raawwii isaa qajeelfama Biiroon Galiiwwanii Mootummaa Naannoo Oromiyaa baasuun kan murtaa'u ta'a.

3. Fooyya'iinsa

Labsiin Lak.74/1995 akka fooyya'etti akka armaan gadiitti irra deebii'ame fooyya'ee jira:

1) Labsii Lak.74/95 Fooyyessuuf Labsiin Bahe Lak. 134/2000 Keewwata 2 Keewwata Xiqqaa 18 titti aanee Keewwattoonni Xixiqqaan 2(19), 2(20) fi 2(21) haaraan dabalamanii jiru.

   19) **"Tooftaa kaffaltii fi beeksisa meeshaa qunnamtii eleektirooniiksii"** jechuun sarara qunnamtii koompitaraa fayyadamuun sirna beeksisaa fi kaffaltii raawwatamuudha.

   20) **"Maashina gurgurtaa galmeessuu"** jechuun maashina maallaqa galmeessu yookiin maashina gurgurtaa kallattii (point of sale) galmeessu jechuudha.

   21) **"Dhiyeessaa"** jechuun nama maashina gurgurtaa galmeessu yookiin moosaajii "soft ware" maashinicha irratti fe'amu yookiin lamaanuu bakka tokkotti gurgurtaaf dhiyessuu dha.

2) Labsii Lak. 74/1995 Keewwata 91(2) tti aanee Keewwattoonni Xixiqqaan haaraan 91(3), 91(4), 91(5) fi 91 (6) haala armaan gadiitti dabalamanii jiru.

91(3) Dirqama Itti Fayyadama Maashina Gurgurtaa Galmeessuu Eahuu Dhabuudhaan Adabbii Bufamu

Maashina gurgurtaa galmeessutti fayyadamuuf namni dirqama qabu kamiyyuu:

a) Maashina Biiroo Galiiwwanii biratti beekamtiin hin kennamne yookiin hin galmoofnetti namni fayyadamee yoo argame maashina tokko tokkoo isaatti qarshii 50,000 (kuma shantama) ni adabama ;

፩. አጭር ርዕስ

ይህ አዋጅ "የኦሮሚያ ክልላዊ መንግስት የገቢ ግብር አዋጅ ቁጥር ፸፬/፲፱፻፹፭ እንደ ተሻሻለ እንደገና ለማሻሻል የወጣ አዋጅ ቁጥር ፩፻፸፩/ ፪ሺ፬" ተብሎ ሊጠቀስ ይችላል::

፪. የተፈጻሚነቱ ወሰን

በገቢ ግብር አዋጅ ቁጥር ፸፬/፲፱፻፹፭ መሠረት በኦሮሚያ ክልል በሚገኙ ግብር ከፋዮች ላይ ሆኖ አፈጻጸሙ የኦሮሚያ ገቢዎች ቢሮ በሚያወጣው መመሪያ የሚወሰን ይሆናል::

፫. ማሻሻያ

አዋጅ ቁጥር ፸፬/፲፱፻፹፭ እንደ ተሸሻለ እንደገና እንደሚከተለው ተሻሽሏል፤

፩) አዋጅ ቁጥር ፸፬/፲፱፻፹፭ን ለማሻሻል በወጣው አዋጅ ቁጥር ፩፻፴፬/፪ሺህ አንቀጽ ፪ ንዑስ አንቀጽ ፲፰ ቀጥሎ አዳዲስ ንዑስ አንቀፆች ፪(፲፱)፣ ፪(፳) እና ፪(፳፩) ተ ጨምረዋል::

   ፲፱) "በኤሌክትሮኒክስ መገናኛ የማስታወቂያና ክፍያ ዘዴ" ማለት በኮምፒተራይዝድ የግንኙነት አውታር በመጠቀም የሚፈፀም የማስታወቂያና የክፍያ ሥርዓት ነው::

   ፳) "የሽያጭ መመዘገቢያ መሣሪያ" ማለት የጥሬ ገንዘብ መመዝገቢያ መሣሪያ ወይም የሽያጭ ነቁጣ መሣሪያ ነው::

   ፳፩) "አቅራቢ" ማለት የሽያጭ መመዝገቢያ መሣሪያዎችን ወይም በመሣሪያው ላይ ተጭኖ አገልግሎት የሚሰጥ ሶፍትዌርን ወይም ሁለቱንም በአንድ ላይ የሚያቀርብ ሰው ነው::

፪) በአዋጅ ቁጥር ፸፬/፲፱፻፹፭ ከአንቀጽ ፺፩(፪) ቀጥሎ የሚከተሉት አዳዲስ ንዑስ አንቀፆች ፺፩(፫)፣ ፺፩(፬)፣ ፺፩(፭) እና ፺፩(፮) እንደሚከተ ለው ተጨምረዋል፤

፺፩(፫) የሽያጭ መመዝገቢያ መሣሪያ አጠቃቀም ግዴታዎችን ባለመወጣት የሚጣል መቀጫ፤

ማንኛውም በሽያጭ መመዝገቢያ መሣሪያ የመጠቀም ግዴታ ያለበት ሰው፤

ሀ) ዕውቅና ያልተሰጠው ወይም በገቢዎች ቢሮ ዘንድ ያልተመዘገበ መሣሪያ ወይም የሽያጭ ነቁጣ ሶፍትዌር ሲጠቀም ከተ ደረሰበት ለተጠቀመበት ለእያንዳንዱ መሣሪ ያ ብር ፶ሺህ (ሃምሳ ሺህ) ይቀጣል፤

1. Short Title

This proclamation may be cited as "A Proclamation to Reamend the Amended Income Tax Proclamation No. 74/2003 of Oromia National Regional State Proclamation No. 171/2012."

2. Scope of Application

This proclamation is applicable to all tax payers of the National Regional Government of Oromia and the application shall depend on the directive issued by the Oromia Bureau of Revenue.

3. Amendment

Proclamation No. 74/2003 is reamended as follows;

1) **The following Sub-Articles 2(19), 2(20) and 2(21) are added following Sub Article 18 of Article 2 of Proclamation No. 134/2008.**

   19) **"Electronic filing and payment system"** means a method of E-filing and E-payment made by using a computerized net work.

   20) **"Sales register machine"** means a cash register machine or a point of sale machine.

   21) **"Supplier"** means a person who supplies sales register machines or soft ware wl. gives service loaded on the cash register machine or supplies both in one to tax payers.

2. **The following new Sub Articles 91(3), 91(4) , 91(5) and 91(6) are added after Article 91(2) of the proclamation No. 74/2003:**

91(3) Penalties For Failure to Meet Requirements of the Use of Sales Register Machines

Any person who has the obligation to use sales register machine shall be liable for a penalty of:

a) Birr 50,000 if found using sales register machine or point of sales machine soft ware not accredited or registered by the Oromia Bureau of Revenue;

b) Yeroo maashiniin suphaa irra jiru yoo ta'e malee nagahee maashina gurgurtaa galmeessuun ala yookiin nagahee malee namni gurgurtaa raawwatee argame qarshii 50,000 (kuma shantama) adabama;

c) Maashina gurgurtaa galmeessu irratti miidhaa kan geessise yookiin yaadannoon fiisikaalaa akka jijjiiramu kan taasisee fi jijjiiruuf kan yaale qarshii 100,000 (kuma dhibba tokko) adabama;

d) Hojii qorannoo maashinichaa hojjetaa Biiroo Galiiwwanii yoo gufachiise yookiin qorannoon teekinikaa waggaatti al tokko taasisuu qabu osoo hin qorachiisin yoo dhiise qarshii 25,000(kuma diigdamii shan) adabama;

e) Namni maashina gurgurtaa galmeessutti fayyadamu kamiyyuu wiirtuu tajaajilaa waliin waliigaltee osoo hin raawwanne yookiin tarminaalaan osoo wal hin qunnamsiisin kan itti fayyadame yookiin galmee qorannoo maashinicha bira kan hin keenye yookiin osoo gaaffiin naaf haa deebi'uu dhiyaatee hin galmaa'in nagahee deebi'eerraa kan kenne qarshii 25,000 (kuma diigdamii shan) adabama;

f) Maashinni gurgurtaa galmeessu hatamuun yookiin sababa humnaa ol ta'een badiin irra gahee tajaajilaan ala yoo ta'e guyyaa sadii keessatti yookiin sababa biraa kamiiniyyuu badiin irra gahee sa'aatii lama keessatti wiirtuu tajaajilaa fi Biiroo Galiiwwaniitti beeksisuu qaba. Yoo beeksisuu dhiise qarshii 10,000 (kuma kudhan) adabama;

g) Daldalaan maashina gurgurtaa galmeessu fayyadamu kamiyyuu teessoo maashina gurgurtaa galmeessu Biiroo Galiiwwanii osoo hin beeksisin argame qarshii 50,000 (kuma shantama) adabama;

h) Daldalaan maashina gurgurtaa galmeessutti fayyadamu kamiyyuu jijjiirraa teessoo yookiin maqaa yammuu taasisu yookiin hojii daldalaa yammuu dhiisu guyyaa sadii dursee wiirtuu tajaajilaa fi Biiroo Galiiwwanii yoo hin beeksisin qarshii 25,000 (kuma diigdamii shan) adabama;

ለ) መሣሪያው በጥገና ላይ ባለበት ጊዜ ካልሆነ በስተቀር በሽያጭ መመዝገቢያ መሣሪያ ከታተመ ደረሰኝ ውጪ በሌላ ማናቸውም ዓይነት ደረሰኝ ወይም ያለደረሰኝ ግብይት ካከናወነ ብር ፶ ሺህ (ሃምሳ ሺህ) ይቀጣል፤

ሐ) በሽያጭ መመዝገቢያ መሣሪያ ላይ ጉዳት ያደረሰ ወይም የፊሲካል ማስታወሻው እንዲቀየር ያደረገ ወይም ጉዳት ለማድረስ ወይም ማስታወሻውን ለመቀየር ሙከራ ያደረገ ከሆነ ብር ፩፻ ሺህ (መቶ ሺህ) ይቀጣል፤

መ) የገቢዎች ቢሮ ሠራተኛ የሽያጭ መመዝገቢያ መሣሪያን ሥርዓት ኦዲት እንዳያደርግ መሰናክል ከፈጠረ ወይም በመሣሪያው ላይ በዓመት አንድ ጊዜ በአገልግሎት ማዕከል የቴክኒክ ምርመራ ካላስደረገ ብር ፳፭ ሺህ (ሃያ አምስት ሺህ) ይቀጣል፤

ሠ) በንግድ ሥራው ለሚጠቀምበት የሽያጭ መመዝገቢያ መሣሪያ ከአገልግሎት ማዕከል ጋር ውል ካልፈፀመ ወይም የሽያጭ መመዝገቢያ መሣሪያውን ከተርሚናል ጋር ሳያያይዝ ከተጠቀመ ወይም የሽያጭ መመዝገቢያ መሣሪያው የምርመራ መዝገብ ከመሣሪያው ጎን እንዲቀመጥ ካላደረገ ወይም በሽያጭ መመዝገቢያ የተመዘገቡ ዕቃዎች ተመላሽ መደረጋቸው ወይም ደንበኛው የተመላሽ ጥያቄ ማቅረቡ በተመላሽ መዝገብ ላይ በትክክል መመዝገቡ ሳይረጋገጥ የተመላሽ ደረሰኝ ከሰጠ ብር ፳፭ ሺህ (ሃያ አምስት ሺህ) ይቀጣል፤

ረ) የሽያጭ መመዝገቢያ መሣሪያው በስርቆት ወይም ከአቅም በላይ በሆነ ምክንያት ጉዳት የደረሰበት በመሆኑ አገልግሎት መስጠት ሲያቋርጥ በሦስት ቀናት ጊዜ ውስጥ ወይም በሌላ ማናቸውም ምክንያት የሽያጭ መመዝገቢያ መሣሪያው ብልሽት ባጋጠመው በሁለት ሰዓት ውስጥ ለአገልግሎት ማዕከሉና ለኦሮሚያ ገቢዎች ቢሮ ካላስታወቀ ብር ፲ ሺህ (አስር ሺህ) ይቀጣል፤

ሰ) የሽያጭ መመዝገቢያ መሣሪያ የሚቀመጥበትን የንግድ ቦታ ትክክለኛ አድራሻ ለኦሮሚያ ገቢዎች ቢሮ ያላስታወቀ እንደሆነ ብር ፶ ሺህ (ሃምሳ ሺህ) ይቀጣል፤

ሸ) የአድራሻ ወይም የስም ለውጥ ሲያደርግ ወይም የንግድ ሥራውን የሚያቋርጥ ሲሆን ከሦስት ቀናት አስቀድሞ ለአገልግሎት ማዕከሉና ለኦሮሚያ ገቢዎች ቢሮ ያላስታወቀ እንደሆነ ብር ፳፭ ሺህ (ሃያ አምስት ሺህ) ይቀጣል፤

b) Birr 50,000 for carrying out transactions without receipt or invoice or using any other receipt not generated by a sales register machine except at the time the machine is under repair;

c) Birr 100,000 if caused damage to or change of fiscal memory or attempts to cause damage to or change of fiscal memory;

d) Birr 25,000 for obstructing inspection of the audit system of sales register machine by officer of the Oromia Bureau of Revenue or for failure to have annual machine inspections performed by a service center;

e) Birr 25,000 for not having a valid service contract with an authorized service center for a sales register machine in use, or for using the sales register machine without connecting to the terminal, or for not keeping the inspection booklet besides the sales register machine, or for issuing refund receipts without properly recording the return of goods or customers' request for refund in the refund book;

f) Birr 10,000 for failure to inform the Oromia Bureau of Revenue and the machine service center within three days of the termination of a sales register machine use due to theft or irreparable damage, or within two hours for failure to report machine malfunction due to any other causes;

g) Birr 50,000 for failure to notify the Oromia Bureau of Revenue the correct place of business the sales register machine is in use;

h) Birr 25,000 for failure to notify the Oromia Bureau of Revenue change of name or address or failure to notify the Oromia Bureau of Revenue and service center three days in advance in cases of termination of business;

i) Biiroo Galiiwwaniitiin nama beekamtiin hin kennamneefiin sooftii weeriin akkā jijjiiramu yookiin akka fooyya'u kan taasisee argame qarshii 30,000 (kuma soddoma) ni adabama.

91(4)Iddoo Maashiniin Gurgurtaa Galmeessu Faayidaa Irra Oolutti;

a) Maqaa itti fayyadamaa, maqaa daldalichaa, teessoo hojii daldalichi itti gaggeeffamu, lakkoofsa eenyummaa kaffalaa gibiraa, ragaa beekkamtii maashina gurgurtaa galmeessuu fi heyyama fayyadamuu maashinicha biratti argamuu qaba;

b) Maashiniin gurgurtaa galmeessu hojjachuu yoo dide "hojjettoonni gurgurtaa nagahee heyyama Biiroo Galiiwwaniitiin maxxanfame tartiiba lakkoofsaa qabu kennuuf dirqama qabu" beeksisa jedhu iddoo mul'atuutti maxxansuu qaba;

c) "Nagaheen hin kennamu yoo ta'e hin kaffaliinaa," beekisisa jedhu bakka ifa ta'etti yoo hin maxxansine qarshii 10,000 (kuma kudhan) adabama.

91(5) Dirqama Dhiyeessummaa Isaa Bahuu Dhabuudhaan Adabbii Buufamu

Namni maashina gurgurtaa galmeessu yookiin sooftii weerii isaa akka dhiyeessu heyyamni kennameef kamiyyuu:

a) Jijjiirraa teessoo daldala isaa Biiroo Galiiwwaniitiif osoo hin beeksisin yoo raawwate qarshii 100,000 (kuma dhibba tokko) adabama;

b) Biiroo Galiiwwaniitiin beekumsi osoo hin kennaminiif maashinii gurgurtaa galmeessu gabaa irra oolchee yoo argame qarshii 500,000 (kuma dhibba shan) adabama;

c) Maashinii gurgurtaa galmeessu kamiifiiyyuu lakkoofsa galmee Biiroo Galiiwwanii irraa kan hin fudhanne yookiin lakkoofsa galmee fudhate maashinii irratti bakka ifatti mul'atutti kan hin maxxansine qarshii 50,000(kuma shantama) adabama;

d) Maashinoota gurgurtaa galmeessan hojiirra jiran irratti jijjiirama taasifamu kamiyyuu Biiroo Galiiwwaniitiif osoo hin beeksifne odeeffannoo sirrii yoo keessaa hir'ise yookiin odeeffanoo sirrii hin taane yoo itti dabale qarshii 100,000 (kuma dhibba tokko) adabama;

ቀ) ሥራ ላይ የዋለውን የሽያጭ ነቁጣ ሶፍትዌር የገቢዎች ቢሮ ዕውቅና ባልሰጠው ሰው እንዲቀየር ወይም እንዲሻሻል ካደረገ ብር ፴ ሺህ (ሰላሳ ሺህ) ይቀጣል።

፺፩(፬) የሽያጭ መመዝገቢያ መሣሪያው ጥቅም ላይ በሚውልበት የንግድ ሥራ ቦታው:-

ሀ) የተጠቃሚውን ስም፣ የንግድ ስም፣ የንግዱ ሥራ የሚካሄድበትን አድራሻ፣ የታክስ ከፋይ መለያ ቁጥር፣ የሽያጭ መመዝገቢያ መሣሪያውና የዕውቅና እና የመጠቀሚያ ፈቃድ ቁጥር፤

ለ) "የሽያጭ ሠራተኞች መሣሪያው የተበላሸ ከሆነ በኦሮሚያ ገቢዎች ቢሮ ፈቃድ የታተመ ተከታታይ ቁጥር ያለው ደረሰኝ ለደንበኛው የመስጠት ግዴታ አለባቸው" የሚል ማስታወቂያ እና

ሐ) "ደረሰኝ የማይሰጥ ከሆነ አይክፈሉ" የሚል ጽሑፍ ያለበት ማስታወቂያ፤ በግልፅና በሚታይ ቦታ ለጥፎ ካልተገኘ ብር ፲ ሺህ (አሥር ሺህ) ይቀጣል።

፺፩(፭) የአቅራቢነት ግዴታዎችን ባለመወጣት የሚጣል መቀጫ

ማንኛውም የሽያጭ መመዝገቢያ መሣሪያዎች ወይም ሶፍትዌር አቅራቢነት ዕውቅና እና ፈቃድ የተሰጠው ሰው:-

ሀ) የንግድ ሥራውን የአድራሻ ለውጥ ለኦሮሚያ ገቢዎች ቢሮ ካላስታወቀ ብር ፩፻ ሺህ (መቶ ሺህ) ይቀጣል፤

ለ) በኦሮሚያ ገቢዎች ቢሮ ዕውቅና ያልተሰጠውን የሽያጭ መመዝገቢያ መሣሪያ ለገበያ ካዋለ ብር ፭፻ ሺህ (አምስት መቶ ሺህ) ይቀጣል፤

ሐ) ለእያንዳንዱ የሽያጭ መመዝገቢያ መሣሪያ ከኦሮሚያ ገቢዎች ቢሮ የመሣሪያ የምዝገባ መለያ ቁጥር ካልወሰደ ወይም የወሰደውን የመሣሪያ መለያ ቁጥር ለእይታ በሚያመች ቦታ በመሣሪያው ላይ ካለጠፈ ብር ፶ ሺህ (ሃምሳ ሺህ) ይቀጣል፤

መ) በሥራ ላይ ባሉ የሽያጭ መመዝገቢያ መሣሪያዎች ላይ የሚያደርገውን ማናቸውም ለውጥ ለኦሮሚያ ገቢዎች ቢሮ በቅድሚያ ካላስታወቀ ወይም ስለመሣሪያው አጠቃቀም በሚያብራራው የአጠቃቀም መመሪያ ውስጥ ትክክለኛ ያልሆነ መረጃ ካስገባ ወይም ትክክለኛውን መረጃ ከቀነሰ ብር ፩፻ ሺህ (መቶ ሺህ) ይቀጣል፤

i) Birr 30,000 for changing or improving a point of sales machine software by a person not accredited by the Oromia Bureau of Revenue.

91(4) Birr 10,000 for Failure to Put a Conspicous Notice Containing one or All the Following Information at a Place Where the Machine is Installed.

a) Name of the machine user, trade name, location of trade, tax payers' identification number, accreditation and permit numbers for the sales register machine;

b) Text stating that "in case of machine failure sales personnel must issue manual receipts authorized by Oromia Bureau of Revenue;"

c) Text that reads "Do not pay if a receipt is not issued."

91(5) Penalties for Failure to Observe Supplier's Obligations:

Any person who is accredited and permitted for the supply of sales register machine or soft ware shall be liable for a penalty of:

a) Birr 100,000 for failure to notify change of business address to the Oromia Bureau of Revenue;

b) Birr 500,000 for selling a sales register machine not accredited by the Oromia Bureau of Revenue;

c) Birr 50,000 for failure to get a machine registration code for each sales register machine from the Oromia Bureau of Revenue, or for not affixing the machine code stickers on a visible part of the machine;

d) Birr 100,000 for failure to notify to the Oromia Bureau of Revenue in advance any change made to the sales register machine in use or for inserting or adding incorrect information or for omitting the correct information from the manual that guides the use of sales register machine;

e) Namoonni maashinoonni gurgurtaa galmeessan jalaa hataman yookiin miidhaan irra gahee kan suphamuu hin dandeenye ta'uu isaa beeksisanii akka bakka bu'uuf gaafataniif wiirtuun tajaajilaa guyyaa sadii keessatti akka hin dandeenye Biiroo Galiiwwanii yoo hin beeksifne qarshii 50,000 (kuma shantama) ni adabama;

f) Waliigaltee Wiirtuu Taajaajilaa waliin taasiseef ragaa yoo hin qabanne yookiin waliigaltee yoo addaan kute yookiin waliigaltee haaraa taasisee Biiroo Galiiwwanii kan hin beeksisine qarshii 50,000 (kuma shantama) ni adabama.

91(6) Wiirtuun Tajaajilaa Dirqama Isaanii Bahuu Dhabuun Adabbii Buufamu

Wiirtuun tajaajilaa maashina gurgurtaa galmeessu kamiyyuu:

a) Maashinii gurgurtaa galmeessu yaadannoon fiiskaala isaa jijjiiramee guyyaa lama keessatti Biiroo Galiiwwanii beeksisuu yoo dhabe qarshii 20,000 (kuma diigdama) adabama;

b) Maashinoota gurgurtaa galmeessuuf waliigaltee waggaatti al tokko qorannoo teekniikaa taasisuuf seenee yoo raawwachuu dhabe qarshii 20,000 (kuma diigdama) adabama;

c) Dhiyeessaadhaan beekamtiin osoo hin kennaminii fi Biiroo Galiiwwanii-tiin osoo hin galmaa'in hojjettoota hojii suphuu hundeessuuf maashinii gurgurtaa galmeessu irratti yoo bobbaase tokkoo tokkoo hojjetaatiin qarshii 50,000 (kuma shantama) adabama.

3) Keewwata 97(3) tti aanee Keewwattoonni Xixiqqaan haaraan 97(4), 97(5) fi 97 (6) dabalamanii jiru.

97(4) Itti Fayyadama Maashiina Gurgurtaa Galmeessuu Ilaalchisee Balleessaa Raawwatamu

Maashina gurgurtaa galmeessuutti fayyadamuuf namni dirqama qabu kamiyyuu:

a) Maashina gurgurtaa galmeessu kan beekkamtiin Biiroo Galiiwwaniitiin hin kennamneef yookiin osoo hin galmaa'in kan itti fayyadamee argame adabbii hidhaa waggaa tokkoo gadi hin taanee fi waggaa lama hin caalleen ni adabama;

b) Yeroo maashiniin suphaa irra jiru yoo ta'e malee nagahee maashina gurgurtaa galmeessuun ala namni gurgurtaa raawwatee argame kamiyyuu adabbii hidhaa waggaa tokkoo gadi hin taanee fi waggaa lama hin caalleen ni adabama;

ሠ) የሽያጭ መመዝገቢያ መሣሪያዎች በመሰረቃቸው ወይም ሊጠገኑ በማይቻልበት ሁኔታ በአደጋ ምክንያት ብልሽት የደረሰባቸው መሆኑን አስታውቀው እንዲተኩላቸው ለሚጠይቁ ሰዎች የአገልግሎት ማዕከሉ በሦስት ቀናት ውስጥ ለማቅረብ አለመቻሉን ለኦሮሚያ ገቢዎች ቢሮ አስቀድሞ ካላስታወቀ ብር ፶ ሺህ (ሃምሳ ሺህ) ይቀጣል፤

ረ) ውል ስለተዋዋላቸው የአገልግሎት ማዕከላት መረጃ ካልያዘ ወይም ውላቸውን ስላቋረጡ ወይም አዲስ ስለተዋዋላቸው የአገልግሎት ማዕከላት ለኦሮሚያ ገቢዎች ቢሮ አስቀድሞ ካላስታወቀ ብር ፶ ሺህ (ሃምሳ ሺህ) ይቀጣል።

፺፩(፮) የአገልግሎት ማዕከል ግዴታዎችን ባለመወጣት የሚጣል መቀጫ

ማናቸውም የሽያጭ መመዝገቢያ መሣሪያዎች የአገልግሎት ማዕከል፤

ሀ) የሽያጭ መመዝገቢያ መሣሪያ የፊሲካል ማስታወሻ በተተካ በሁለት ቀናት ውስጥ ለኦሮሚያ ገቢዎች ቢሮ ካላስታወቀ ብር ፳ ሺህ (ሃያ ሺህ) ይቀጣል፤

ለ) ውል የገባባቸውን የሽያጭ መመዝገቢያ መሣሪያዎች በዓመት አንድ ጊዜ የቴክኒክ ምርመራ ካላደረገ ብር ፳ ሺህ (ሃያ ሺህ) ይቀጣል።

ሐ) አቅራቢው ዕውቅና ሳይሰጠውና በኦሮሚያ ገቢዎች ቢሮ ዘንድ ሳይመዘገብ በሥራ ላሠማራው ለእያንዳንዱ ሠራተኛ ብር ፶ ሺህ (ሃምሳ ሺህ) ይቀጣል።

፫) ከአንቀጽ ፺፯(፫) ቀጥሎ አዳዲስ ንዑስ አንቀጾች ፺፯(፬)፣ ፺፯(፭) እና ፺፯(፮) ተጨምረዋል፤

፺፯(፬) የሽያጭ መመዝገቢያ መሣሪያ አጠቃቀምን በሚመለከት ስለሚፈፀም ጥፋት

ማንኛውም በሽያጭ መመዝገቢያ መሣሪያ የመጠቀም ግዴታ ያለበት ሰው፤

ሀ) በኦሮሚያ ገቢዎች ቢሮ ዕውቅና ያልተሰጠው ወይም ያልተመዘገበ የሽያጭ መመዝገቢያ መሣሪያ ተጠቅሞ የተገኘ ከአንድ ዓመት በማያንስና ከሁለት ዓመት በማይበልጥ እስራት ይቀጣል፤

ለ) መሣሪያው በጥገና ላይ ባለበት ጊዜ ካልሆነ በስተቀር በሽያጭ መመዝገቢያ መሣሪያ ከታተመ ደረሰኝ ውጪ ግብይት ፈፅሞ የተገኘ ማንኛውም ሰው ከአንድ ዓመት በማያንስና ከሁለት ዓመት በማይበልጥ እስራት ይቀጣል፤

e) Birr 50,000 for failure to notify the Oromia Bureau of Revenue in advance or for not being able to replace, within three days of the request made by a service center, sales register machine lost due to theft or sustained irreparable damage;

f) Birr 50,000 for failur to keep information about service centers with which it has signed agreements or for failur to notify Oromia Revenue Bureau about contracts terminated or newly entered agreements with service centers.

91(6) Penalties for Failure to Observe Sales Register Machine Service Center's Obligations

Any Sales Register Machine Service Center shall be liable for penalty:

a) Birr 20,000 for failure to report to the Oromia Bureau of Revenue within two days of change of the fiscal memory of a sales register machine;

b) Birr 20,000 for failure to perform annual technical inspections on sales register machines that are under contract;

c) Birr 50,000 for deploying every person not certified by the supplier and not registered by the Oromia Bureau of Revenue.

3) After Article 97(3) the following new Sub Articles 97(4), 97(5) and 97(6) are added:

97(4) Violation of the Requirements of the Use of Sales Register Machines

Any person who has the obligation to use sales register machine

a) Commits an offence if found using a sales register machine not accredited or registered by the Oromia Bureau of Revenue and shall be punished with imprisonment for a term of not less than one year and not more than two years;

b) Except at the time the sales machine is under repair, commits an offence if carried out transactions without receipt or invoice or used any other receipt not generated by a sales machine and shall be punished with imprisonment for a term of not less than one year and not more than two years;

c) Maashina gurgurtaa galmeessu irratti miidhaa kan geessise yookiin akka jijjiiramu kan taasisee fi jijjiiruuf kan yaale adabbii hidhaa waggaa sadii hanga waggaa shanii adabama;

d) Hojjetaan Biiroo Galiiwwanii maashina gurgurtaa galmeessu akka hin qoranne namni gufachiise yookiin maashinichi waggaatti al tokko wiirtuu tajaajilaatti qorannoon teeknikaa akka taasifamuuf kan hin goone adabbii hidhaa ji'a jahaa hanga waggaa tokkoo adabama;

e) Daldalaan maashina gurgurtaa galmeessuu fayyadamu kamiyyuu teessoo maashinii gurgurtaa galmeessuu Biiroo Galiiwwanii kan hin beeksifne ta'ee yoo argame adabbii hidhaa ji'a jahaa hanga waggaa tokkoo adabama.

97(5) Balleessaa Dhiyeessitootaan Raawwatamu

Namni maashina gurgurtaa galmeessu yookiin moosaajii **"software"** isaa akka dhiyeessu beekkamtii fi heeyyamni kennameef kamiyyuu;

a) Biiroo Galiiwwaniitiif osoo hin beeksisin jijjiirraa teessoo daldala isaa raawwatee yoo argame adabbii hidhaa waggaa tokkoo hanga waggaa lamaa adabama;

b) Biiroo Galiiwwaniitiin beekamtiin osoo hin kennaminiif maashinii gurgurtaa galmeessu gabaa irra oolchee yoo argame adabbii hidhaa waggaa sadii hanga waggaa shanii adabama;

c) Maashinoota gurgurtaa galmeessan irratti jijjiirama taasifamu kamiyyuu Biiroo Galiiwwaniitiif osoo hin beeksifne yookiin qajeelfama itti fayyadama maashinichaatti odeeffannoo sirrii ta'e keessaa yoo hir'ise yookiin odeeffanoo sirrii hin taane yoo itti dabale adabbii hidhaa waggaa sadii hanga waggaa shanii adabama.

ሐ) በሽያጭ መመዝገቢያ መሣሪያው የፊሲካል ማስታወሻ ላይ ጉዳት ያደረሰ ወይም የፊሲካል ማስታወሻዉ እንዲቀየር ያደረገ ወይም ማስታወሻዉን ለመቀየር ሙከራ ያደረገ ከሦስት ዓመት እስከ አምስት ዓመት በሚደርስ እሥራት ይቀጣል፤

መ) የኦሮሚያ ገቢዎች ቢሮ ሠራተኛ የሽያጭ መመዝገቢያ መሣሪያውን ሥርዓት ኦዲት እንዳያደርግ መሰናክል የፈጠረ ወይም በመሣሪያው ላይ በዓመት አንድ ጊዜ በአገልግሎት ማዕከል የቴክኒክ ምርመራ ያላስደረገ ከሆነ ከስድስት ወር እስከ አንድ ዓመት በሚደርስ እስራት ይቀጣል፤

ሠ) የሽያጭ መመዝገቢያ መሣሪያው የሚገኝበትን የንግድ ቦታ ትክክለኛ አድራሻ ለኦሮሚያ ገቢዎች ቢሮ ሣያስታዉቅ የተገኘ ነጋዴ ከስድስት ወር እስከ አንድ ዓመት በሚደርስ እሥራት ይቀጣል፡፡

፺፯(፭) በአቅራቢዎች የሚፈፀሙ ጥፋቶች

ማንኛውም በሽያጭ መመዝገቢያ መሣሪያዎች ወይም ሶፍትዌር አቅራቢነት ዕውቅና እና ፈቃድ የተሰጠው ሰው፤

ሀ) የንግድ ሥራውን የአድራሻ ለውጥ ለኦሮሚያ ገቢዎች ቢሮ ሳያሳውቅ ፈፅሞ ከተገኘ ከአንድ ዓመት እስከ ሁለት ዓመት በሚደርስ እስራት ይቀጣል፤

ለ) በኦሮሚያ ገቢዎች ቢሮ ዕውቅና ያልተሰጠውን መሣሪያ ገበያ ላይ አውሎ ከተገኘ ከሶስት ዓመት እስከ አምስት ዓመት በሚደርስ እሥራት ይቀጣል፤

ሐ) በሥራ ላይ ባሉ የሽያጭ መመዝገቢያ መሣሪያዎች ላይ የሚያደርገውን ማናቸውም ለውጥ ለኦሮሚያ ገቢዎች ቢሮ በቅድሚያ ካላስታወቀ ወይም በመሣሪያው የአጠቃቀም መመሪያ ውስጥ ትክክለኛ ያልሆነ መረጃ ካስገባ ወይም ትክክለኛውን መረጃ ከቀነሰ ከሶስት ዓመት እስከ አምስት ዓመት በሚደርስ እስራት ይቀጣል፡፡

c) Commits an offence if caused damage or change to the fiscal memory of a sales register machine or attempts to cause damage or change to the fiscal memory and shall be punished with imprisonment for a term of not less than three years and not more than five years;

d) Commits an offence if obstructed inspection of the audit system of a sales register machine by officer of the Oromia Bureau of Revenue, or if failed to have annual machine inspections performed by a service center and shall be punished with imprisonment for a term of not less than six months and not more than one year;

e) Commits an offence if failed to notify to the Oromia Bureau of Revenue the correct business address where a sales register machine is in use and shall be punished with imprisonment for a term of not less than six months and not more than one year.

97(5) Offences by Suppliers

Any person who is accredited and registered to supply sales register machines:

a) Commits an offence if failed to report to the Oromia Bureau of Revenue a change of business address shall be punished with imprisonment for a term of not less than one year and not more than two years;

b) Commits an offence if sold a sales register machine not accredited by the Oromia Bureau of Revenue shall be punished with imprisonment for a term of not less than three years and not more than five years;

c) Commits an offence if failed to notify the Oromia Bureau of Revenue in advance any change made to the sales register machine in use, or if inserted incorrect information to or omitted the correct information from the manual that guides the use of sales register machine shall be punished with imprisonment for a term of not less than three years and not more than five years.

97(6) Balleessaa Wiirtuu Tajaajilaa fi Hojjettoota Isaatiin Raawwataman

a) Wiirtuun tajaajila dhiyeessu kamiyyuu, Biiroo Galiiwwaniitiin beekamtiin osoo hin kennaminii fi osoo hin galmaa'in hojjettoota hojii to'annoo maashinii gurgurtaa galmeessutti yoo bobbaase tokkoo tokkoo hojjetaatiin adabbii hidhaa waggaa tokkoo hanga waggaa sadii adabama;

b) Hojjetaan wiirtuu tajaajilaa kamiyyuu beekamtii wiirtuu tajaajila dhiyeessuu fi Biiroo Galiiwwaniitiin ala yoo wal-qunnamsiise yookiin maashina gurgurtaa galmeessu osoo tajaajila hin dhaabin ta'e jedhee saamsama isaa kan irraa kaase yookiin qaama isaa kan jijjiire yookiin gochaawwan kana fakkaatan kan raawwate adabbii qarshii 5000(kuma shanii) fi hidhaa waggaa tokkoo hanga waggaa sadii adabama.

4) Labsii Lak. 74/1995 Keewwata 99(c)tti aanee Keewwatoonni Xixiqqaan 99(d) fi (99(e) akka armaan gadiitti dabalamanii jiru.

99(d) Hojjataan Biiroo Galiiwwanii, daldalaan maashina gurgurtaa galmeessu fayyadamu yookiin wiirtuun tajaajilaa yookiin hojjetaan wiirtuu tajaajilaa yookiin dhiyeessaan gocha seeraan alaa kamiyyuu raawwachuu isaanii osoo beekuu maal na dhibeedhaan Biroo Galiiwwanii sa'aatii 24 keessatti gabaasa yoo hin goone adabbii qarshii 5000 (kuma shan) hin caallee fi hidhaa waggaa tokko gadi hin taanee fi waggaa sadii hin caalleen ni adabama;

99(e) Hojjataan Biiroo Galiiwwanii dhimma lafa irra harkisuudhaan kaffalaa gibiraa irratti miidhaa qaqqabsiisuuf itti gaafatamummaan seera hariiroo hawaasaa akkuma jiruutti ta'ee, adabbii hidhaa waggaa tokkoo gadi hin taanee fi waggaa lama hin caalleen ni adabama.

5. Guyyaa Labsiin Kun Hojiirra Itti Oolu

Labsiin kun Guraandhala 16 bara 2004 irraa eegalee kan hojiirra oolu ta'a.

Finfinnee, Guraandhala 16 Bara 2004

Alamaayyoo Atoomsaa

Pireeziidaantii Mootummaa Naannoo Oromiyaa

፺፯(፮) በሽያጭ መመዝገቢያ መሣሪያዎች የአገልግሎት ማዕከልና ሠራተኞች የሚፈፀሙ ጥፋቶች

ሀ) ማናቸውም የሽያጭ መመዝገቢያ መሣሪያዎች የአገልግሎት ማዕከል አቅራቢው ዕውቅና ያልሰጠውንና በኦሮሚያ ገቢዎች ቢሮ ዘንድ ያልተመዘገበ ሠራተኛ በሥራ ላይ አሰማርቶ ከተገኘ በእያንዳንዱ ሠራተኛ ከአንድ አመት እስከ ሦስት ዓመት በሚደርስ እስራት ይቀጣል፤

ለ) ማናቸውም የሽያጭ መመዝገቢያ መሣሪያዎች የአገልግሎት ማዕከል ሠራተኛ የሽያጭ መመዝገቢያ መሣሪያን ያለአገልግሎት ማዕከሉና ከኦሮሚያ ገቢዎች ቢሮ ዕውቅና ውጪ ከፈታታ ወይም ከገጣጠመ ወይም የሽያጭ መመዝገቢያ መሣሪያ ሳይበላሽ ሆን ብሎ እሽጉን ካነሳ ወይም አካሉን ከቀየረ ወይም እነዚህን የመሳሰሉ አድራጎቶች ከፈፀመ ብር ፭ ሺህ (አምስት ሺህ) እና ከአንድ አመት እስከ ሦስት ዓመት በሚደርስ እሥራት ይቀጣል::

፬. ከአዋጅ ቁጥር ፸፬/፲፱፻፺፭ አንቀጽ ፺፱(ሐ) ቀጥሎ አዳዲስ ንዑስ አንቀጾች ፺፱(መ) እና ፺፱(ሠ) እንደሚከተለው ተጨምረዋል፤

፺፱(መ) በሽያጭ መመዝገቢያ መሣሪያ ተጠቃሚው ወይም በአገልግሎት ማዕከሉ ወይም በሠራተኛው ወይም በአቅራቢው የተፈፀመን ማናቸውንም ሕገወጥ አድራጎት እያወቀ ወይም በቸልተኝነት በ፳፬ ሰዓት ጊዜ ውስጥ ለኦሮሚያ ገቢዎች ቢሮ ሪፖርት ያላደረገ እንደሆነ ከብር ፭ ሺህ (አምስት ሺህ) በማይበልጥ የገንዘብ መቀጫ እና ከአንድ ዓመት በማያንስና ከሶስት ዓመት በማይበልጥ እስራት ይቀጣል፤

፺፱(ሠ) የኦሮሚያ ገቢዎች ቢሮ ሠራተኛ ያለበቂ ምክንያት ጉዳይን በማጓተት በግብር ከፋይ ላይ ለሚያደርሰው ጉዳት በፍትሐብሔር ያለበት ኃላፊነት እንደተጠበቀ ሆኖ ከአንድ ዓመት በማያንስና ከሁለት ዓመት በማይበልጥ እስራት ይቀጣል::

፭. አዋጁ ሥራ ላይ የሚውልበት ጊዜ

ይህ አዋጅ ከየካቲት ፲፮ ቀን ፪ሺ፬ ዓ.ም ጀምሮ በሥራ ላይ የሚውል ይሆናል::

ፊንፊኔ የካቲት ፲፮ ቀን ፪ሺ፬ ዓ.ም

አለማየሁ አቶምሣ

የኦሮሚያ ብሔራዊ ክልላዊ መንግስት ፕሬዚዳንት

97(6) Offences by Sales Register Mashine Service Centers and their Personnel

a) Any sales register machine service center commits an offence if deployed a service personnel that is not certified by the supplier and not registered by the Oromia Bureau of Revenue shall be punished with imprisonment for a term of not less than one year and not more than three years;

b) Any personnel of a sales register machine service center commits an offence if, without the knowledge of the service center and the Oromia Bureau of Revenue, dismantle or assemble a sales register machine, or if deliberately removed the seals on a sales register machine or changed parts of a sales register machine not reported to have any break down, or if committed any similar act a shall be punished with fine of not more than Birr 5000 and imprisonment for a term of not less than one year and not more than three years.

4. After Proclamation No. 74/2003 Article 99 Sub Article (c) new Sub Articles 99(d) and 99(e) are added.

99(d) Knowingly or negligently fails to report to the Oromia Bureau of Revenue, within 24 hours, offences committed by the user, service center or its personnel or supplier of a sales register machine; commits an offence shall be punished with fine of not more than Birr 5000 and imprisonment for a term of not less than one year and not more than three years;

99(e) The Oromia Bureau of Revenue shall be held responsible for any damage caused to a tax payer by delaying without any good cause, the performance of his or her duty. Such officer in addition to being held liable for the damage, shall be punished with imprisonment for a term of not less than one year and not more than two years.

5. Effective Date

This proclamation shall come into force as of February 24,2012.

Finfinne, February 24,2012

Alemayehu Atomsa

President of the National Regional State of Oromia