WAAJJIRA AFYAA'IIFI CAFFEE
OROMIYAATIIN KAN QOPHAA'E

Waggaa 9[ffaa] .... Lak. 12	Adaamaa, Adoolessa 2/1995
፱ኛ ዓመት .... ቁጥር ፲፪	አዳማ፣ ሐምሌ ፪ ቀን ፲፱፻፺፭
9[th] year .... No. 12	Adama, July, 9[th]2003

MAGALATA OROMIYAA
መገለተ ኦሮሚያ
MEGELETA OROMIA

Gatiin Tokkoo .... 3.50 ያንዱ ዋጋ .... '' Unit Price .... ''	Too'annaa Caffee Mootummaa Naannoo Oromiyaatiin Kan Bahe በኦሮሚያ ክልላዊ መንግሥት ም/ቤት ጠባቂነት የወጣ	Lakk. S. Poostaa .... 101769 የፖ.ሣ.ቁጥር .... '' P.O.Box .... ''

QABEENTAA

ማውጫ

CONTENT

Labsii lakk, 75/1995
Tarn oovar Taaksii kaffalchiisuuf labsii bahe

Qusanaa fi Investmeentii guddisuuf; Taaksii kaffaluurraa baqachuuf ykn qaawwa seera keessatti mul'atuun fayyadamuun Taaksicha akka hin kaffalle yaaliin godhamu miidhaa fiduu danda'u hir'isuuf, guddina Dinagdee ariifachiisuu, fi qunnamtii waliigalaa hoomishu biyya keessaa fi galii Mootummaa giddu jiru foyyeessuuf, taaksiin dabalata qabeenya hojiirra akka oolu kan murtaa'e waan ta'eef,

Mijaa'ina bulchiinsa taaksii dabalata qabeenya tilmaama keessa galchuun gatiin gurgurtaa waggaa taaksiin itti kafalamu Qr,500,000 ol akka ta'u Labsii taaksii dabalata qabeenyaa mootummmaa federaalaa Lakk, 285/94tiin kan murta'ee waan ta'ef,

Walqunnamitii daldalaa keessatti haqummaa uumuuf namootni taaksii qabeenya dabalataa tiif hin galmoofne dirqama isaanii akka bahatanii fi uwisa sirna taaksichaa guutuu gochuuf Labsii sirreessa tarn oovar taaksii baasuun barbaachisaa ta'ee waan argameef,

Akkaataa tumaa heera Mootummaa Oromiyaa keeyyata 49(3)(a) tiin kan kanaiti aanu labsameera.

KUTAA TOKKO
WALIIGALA

1. *Mata duree gabaabaa*

Labsiin kun "Labsii Tarn Oover Taaksii lakk. 75/1995" jedhame Waamamuu ni danda'a.

አዋጅ ቁጥር ፸፭/፲፱፻፺፭
የተርን ኦቨር ታክስ ለማስከፈል የወጣ አዋጅ

ቁጠባንና ኢንቬስትመንትን ለማሳደግ ፣ ታክስ ከመክፈል ለመሸሽ ወይም በሕጉ ውስጥ የሚታየውን ክፍተት በመጠቀም ታክሱን ላለመክፈል የሚደረገው ጥረት ሊያስከትል የሚችለውን ጉዳት ለመቀነስ፣ የኢኮኖሚ ዕድገትን ለማፋጠን፣ እና በጠቅላላ የአገር ውስጥ ምርትና በመንግሥት ገቢ መካከል ያለውን ግንኙነተ ለማሻሻል፣ የተጨማሪ ምርትና በመንግሥት ገቢ መካከል ያለውን ግንኙነት ለማሻሻል፣ የተጨማሪ እሴት ታክስ በሥራ ላይ እንዲውል የተወሰነ በመሆኑ፣

የተጨማሪ እሴት ታክስን አስተዳደር አመቺነት ግምት ውስጥ በማስገባት ለታክሱ የሚመዘገቡ ሰዎች ታክስ የሚከፈልበተ ዓመታዊ ግብይት ከብር ፭፻ ሺ በላይ እንዲሆን የተወሰነ ስለሆነ፣

በንግድ ግንኙነት ውስጥ ፍትሐዊነትን ለማስፈን ፣ ለተጨማሪ እሴት ታክስ ያልተመዘገቡ ሰዎች ግዴታቸውን እና የታክስ ሥርዓቱን ሽፋን የተሟላ ለማድረግ የማስተካከያ ተርን ኦቨር ታክስ አዋጅ ማውጣት አስፈላጊ ሆኖ በመገኘቱ፣

በኦሮሚያ ክልላዊ መንግሥት ሕገ መንግሥት አንቀጽ ፵፱(፫) (ሀ) መሠረት የሚከተለው ታውጇል።

ክፍል አንድ
ጠቅላላ

፩· አጭር ርዕስ

ይህ አዋጅ "የተርን ኦቨር ታክስ አዋጅ ቁጥር ፸፭/፲፱፻፺፭" ተብሎ ሊጠቀስ ይችላል።

PROCLAMATION NO. 75/2003
TURNOVER TAX PROCLAMTION

WHEREAS, it has been determined that there shall be enacted a value-added tax to enhance saving and investment, minimize the damage that may be caused by attempts to avoid or evade taxes, stimulate economic growth, and improve the relationship between Gross Domestic Product and Government Revenue;

WHEEREAS, administrative feasibility considerations the Proclamation of VAT No. 285/2002 limit the registration of persons under the value-added tax to those with annual taxable transactions the total value of which exceeds 500,000 Birr;

WHEREAS, an equalization turnover tax imposed on persons not registered for value-added tax allows them to fulfil their obligations and also enhances fairness in commercial relations and makes complete the coverage of tax system;

NOW, THEREFORE, in accordance with Article 49(3) (a) of the Constitution, it is hereby proclaimed as follows:

SECTION ONE
General

1. *Shoret Title*

This Proclamation may be cited as the "Turnover Tax Proclamation No. 75/ 2003."

2. Hiikkaa

1) Akkaataan seensa jechichaa hiika biraa kan hin kennisiisneef yoo ta'e malee labsii kana keessatti jechoonni fi himawwan hiikni hin kennamneef hiikaa labasii taaksii dabalata qabeenya lakk. 285/1994 Mootummaa federaalatiin labsame (kana booda labsii taaksii dabalata qabeenyaa jedhamee kan labsame) keessati kennaman qabata.

2) ''Galii dimshaasha gurguraa'' jechuun baasiin hir'ifaman bahii otoo hin godhamin galii dimshasha argame yemmuu ta'u gatii meeshawwan gurguraman ittiin oomishaman ykn ittiin bitaman ni-dabalata.

3) ''Gurgurtaa taaksiin itti kaffalamu'' jechuun labsii kana keeyyata 7n gurgurtaa taaksii tarn oovarii irraa bilisa kan taasifameen ala adeemsa hojii daldalaatiin ykn sochii hojii daldalaa foyyeessuuf yaalii godhamuun meeshawwan dhiheessuu ykn tajajiloota kennuudha.

4) ''Nama Taaksii dabalata qabeenyatiif hin galmoofne'' jechuun bu'uura labsii taaksii dabalata Qabeenya Mootummaa federaalaa lakk. 285/1994, keewwata 16 fi 17 tumameetiin sochiin gurgura isaa waggaa Qr.500,000 gadi ykn sababa hamma ooggana Biiroo murteessuu gadi ta'uusatiin ykn nama fedhiisatiin hin galmoofnedha.

5) ''Nama'' jechuun nama dhuunfaa, dhabbata ykn waldaa kamiyyoo ta'u yemmuu ta'u, nama teessoon isaa Oromiyaa keessa ta'ee nama biraa bakka bu'uun hojii daldalaa adeemsisu bakka bu'aa, daldalaa ni dabalata.

6) ''Dhaabbata'' jechuun kubbaaniyyaa hojii daldalaa adeemsisu kamiyyuu ykn waldaa michummaa galmaa'e ykn waldaa michummaa galmaa'e wajjiin walfakkaataa kan ta'e fi dhaabbata bu'uura Seera biyya alaatiin dhaabbate ykn dhaabbata misooma mootummaa kamiyyuu ykn dhaabbata maallaqaa yemmuu ta'u, qaama biyya alaa jiru bakka buu'uu dhaan bakka bu'aa Oromiyaa keessati hojii daldalaa adeemsisuu fi seera ragga'ee Itioopiyaa ykn biyya biraa keessatti ittiin hojjetamuun kan hundaa'e ykn kan beekumsa argate ta'us ta'uu baatus kan akka dhaabbataati socho'u ni dabalata.

፪· <u>ትርጓሜ</u>

፩· የቃሉ አገባብ ሌላ ትርጉም የማያሰጠው ካልሆነ በስተቀር በዚህ አዋጅ ውስጥ ትርጉም ያልተሰጣቸው ቃላትና ሐረጎች የፌዴራል መንግሥት ተጨማሪ እሴት ታክስ አዋጅ ቁጥር ፪፻፹፭/፲፱፻፺፬ (ከዚህ በኋላ "የተጨማሪ እሴት ታክስ አዋጅ" ተብሎ በሚጠቀሰው) ውስጥ የተሰጣቸውን ትርጉም ይይዛሉ፤

፪· "ጠቅላላ የሽያጭ ገቢ" ማለት የወጪ ተቀናሽ ሳይደረግ የተገኘ ጠቅላላ ገቢ ሲሆን፣ የተሸጡት ዕቃዎች የተመረቱበትን ወይም የተገዙበትን ዋጋ ይጨምራል።

፫· "ታክስ የሚከፈልበት ግብይት" ማለት በዚህ አዋጅ አንቀጽ ፯ ከተርን ኦቨር ታክስ ነፃ ከተደረገው ግብይት በስተቀር በንግድ ሥራ ሂደት ወይም የንግድ ሥራን እንቅስቃሴ ለማሻሻል በሚደረግ ጥረት ዕቃዎችን ማቅረብ ወይም አገልግሎቶችን መስጠት ነው፤

፬· "ለተጨማሪ እሴት ታክስ ያልተመዘገበ ሰው" ማለት በተጨማሪ እሴት ታክስ አዋጅ ቁጥር ፪፻፹፭/፲፱፻፺፬ አንቀጽ ፲፮ እና ፲፯ በተደነገገው መሠረት ዓመታዊ የሽያጭ እንቅስቃሴው ከብር ፭፻ሺ ወይም የቢሮው ኃላፊው ከሚወሰነው መጠን በታች በመሆኑ ምክንያት ወይም በፈቃደኝነት ያልተመዘገበ ሰው ነው።

፭· "ሰው" ማለት ማንኛውም ግለሰብ፣ ድርጅት ወይም ማኅበር ሲሆን፣ ሌላን ሰው በመወከል ተቀማጭነቱ በኦሮሚያ ውስጥ ሆኖ የንግድ ሥራ የሚያካሂድን የንግድ ወኪል ይጨምራል።

፮· "ድርጅት" ማለት የንግድ ሥራ የሚያከሂድ ማናቸውም ኩባንያ ወይም የተመዘገበ የሽርክና ማኅበር ወይም ከተመዘገበ ማኅበር ጋር ተመሳሳይ የሆነና በውጭ አገር ሕግ መሠረት የተቋቋመ ድርጅት ወይም ማናቸውም የመንግሥት የልማት ድርጅት ወይም የገንዘብ ድርጅት ሲሆን ፣ በውጭ አገር ያለን አካል በመወከል ኦሮሚያ ውስጥ የንግድ ሥራ የሚያካሂደውን ወኪል እና ፀንቶ የሚሠራበት በኢትዮጵያ ወይም በሌላ አገር ሕግ የተመሠረተ ወይም ዕውቅና ያገኘ ቢሆንም ባይሆንም እንደ ድርጅት የሚንቀሳቀስን ይጨምራል።

2. ***Definitions***

1. For the purpose of this Proclamation, unless defined otherweise in this Proclamation, terms used herein shall have the meaning as defined in the Value Added Tax Proclamation of Federal Government No. 285/2002 (hereinafter referred to as the "VAT Proclamation");

2) "Gross Receipts" means income, without reduction of expenses, including the cost of goods sold;

3) "Taxable Transaction" means a supply of goods or a rendition of services in the course or furtherance of a taxable activity, other than an exempt transaction described in Article 7 of this Proclamation;

4) "Person not registered for VAT" means a person who, according to Article 16 and 17 of the Value Added Tax Proclamation No. 285/2002 of Federal Govoernment, is not registered by reason of his annual turnover being below Birr 500,000 or threshold set by the Bureau head: or by reason of not having applied for voluntary registration;

5) "person" shall mean any individual, body or association of persons and includes a business representative residing and doing business in Oromia on behalf of the principal;

6) "Body" shall mean any company, registered partnership, entity formed under foreign law resembling a company or registered partnership; or any public enterprise or financial agency that carries out business activities including body of persons coorporate our unincorporated whether created or recognized under a law in force in Ethiopia or elsewhere, business in Oromia on behalf of the principal;

7) ''Mi'a'' jechuun mi'a ykn shaqaxaa gatii wal-jijjirraa qabu, faayidaa kennu ykn fedhii guutu kamiyyuu ta'ee beeyladootas ni dabalata.

8) ''Gurgurtaa'' jechuun mi'oota maallaqa dheedhii dhaan ykn gosaan walirraa bituu fi kaffaltiin murtaa'e fudhachuudhaan tajaajila kennuu yemmuu ta'u, mi'oota kaffalaan taaksii kaffaltii malee kennu ykn tajaajiloota dhiheessu nidabalata.

9) ''Tajaajila jechuun'' mi'oota naannessuu kan hin dabalanne hojii kaffaltiin raawwatamuf kamiyyuudha.

10) ''Abbaa Taaytaa Taaksii'' jechuun Biiroo maallaqaa fi Misooma Dinagdee Oromiyaa fi Waajjiroota Dameewwan isaa Godinaalee, Aanaalee fi Bulchiinsa Magaalotaa keessatti Qaamota galii murteesuf, walitti qabuuf, hordofuu fi bulchuuf dhaabbatan jechuudha.

11) ''Taaksii'' jechuun gurgurtaan meeshawwanii ykn tajaajilawwan yemmuu raawwatamu hunda Tarn oovar Taksii kaffalamu dha.

12) ''kaffalaa Taaksii'' jechuun nama tarn oovar Taaksii walitti-qabee abbaa taaytaa taaksii galii akka godhu dirqamni irra buufamedha.

13) ''Biiroo'' fi Oogganaa'' jechuun akka walduraa dubasaatti Biiroo Maallaqaa fi Misooma Dinagdee Oromiyaa fi Oogganaa Biiroo Maallaqaa fi Misooma Diinagdeetti.

3. *Raawwatiinsa Labsichaa*

Sirna Taaksichaa walsimsiisuf jecha tumootni Labsii Taaksii tarnoverii Mootummaa Federaalaa Labsii kana keessatti kan hammataman yoo ta'e iyyuu Labsiin kun kan raawwatama qabaatu, akkaataa Heera Mootummaa Federaalaa keewwata 97 tiin Aangoo gibiraa Mootummaa Naannolee tiif addaan bahee kenname keessatti kaffaltoota gibiraa hammataman irratti Akka labsii kana kewwata 7 tiin ykn labsicha bu'uura gochuudhaan qajeelfama bahuun bilisa yoo taasifaman malee, namoonni taaksii dabalata qabeenyaf hin galmoofne meeshawwan Tajaajilawwan biyya keessatti gurguraman irratti bu'uura labsii kanaatiin Tarn oovar taaksiin ni kaffalama.

፯· "ዕቃ" ማለት የልውውጥ ዋጋ ያለው ጠቀሜታ የሚሰጥ ወይም ፍላጎት የሚያሟላ ማናቸውም ዕቃ ወይም ሸቀጥ ሲሆን እንስሳትንም ይጨምራል፤

፰· "ሽያጭ" ማለት ዕቃዎችን በጥሬ ገንዘብ ወይም በዓይነት መገበያየት እና የተወሰነ ክፍያ በመቀበል አገልግሎት መስጠት ሲሆን ፣ ታክስ ከፋዩ ያለክፍያ የሚሰጣቸውን ዕቃዎች ወይም የሚያቀርባቸውን አገልግሎቶች ይጨምራል፤

፱· "አገልግሎት" ማለት የዕቃዎችን ዝውውር የማይጨምር በክፍያ የሚከናወን ማናቸውም ተግባር ነው፤

፲· "የታክስ ባለሥልጣን" ማለት የኦሮሚያ ገንዘብና ኢኮኖሚ ልማት ቢሮ፣ የዞን መምሪያዎች፣ የወረዳ ቅርንጫፍ ጽ/ቤቶቹ እና የከተማ መስተዳድሮች ውስጥ ገቢን የሚወስኑ ፣ የሚሰበስቡ ፣ የሚከታተሉና የሚያስተዳድሩ አካላት ናቸው

፲፩· "ታክስ" ማለት የዕቃዎች ወይም የአገልግሎቶች ሽያጭ በተከናወነ ቁጥር የሚከፈል ተርን ኦቨር ታክስ ነው፤

፲፪· "ታክስ ከፋይ" ማለት የተርን ኦቨር ታክስ ሰብስቦ ለታክሱ ባለ ሥልጣን ገቢ እንዲያደርግ ግዴታ የተጣለበት ሰው ነው፤

፲፫· "ቢሮ" እና "የቢሮ ኃላፊ" ማለት እንደቅደምተከተሉ የገንዘብና ኢኮኖሚ ልማት ቢሮ የቢሮ ኃላፊ ነው።

፫· የአዋጅ ተፈጻሚነት

የታክስን ሥርዓት ለማጣጣም ሲባል የፌዴራል መንግሥት የቲርን ኦቨር ታክስ አዋጅ ድንጋጌዎች በዚህ አዋጅ ውስጥ የተካተቱ ቢሆንም አዋጁ ተፈፃሚነት የሚኖረው በኢትዮጵያ ፌዴራላዊ ዴሞክራሲያዊ ሪፖብሊክ ሕገ መንግሥት አንቀጽ ፺፯ ለክልሎች በተሰጠው የገቢ ክፍፍል ሥልጣን መሠረት የሚመለከታቸው ግብር ከፋዮች በዚህ አዋጅ አንቀጽ ፯ ወይም አዋጁን መሠረት በማድረግ በሚወጣው መመሪያ ከታክሱ ነፃ ካልተደረጉ በስተቀር ለተጨማሪ እሴት ታክስ ያልተመዘገቡ ሰዎች በአገር ውስጥ በሚሸጡ ዕቃዎችና አገልግሎቶች ላይ በዚህ አዋጅ መሠረት የተርን ኦቨር ታክስ ይከፈላል።

7) "Goods" means any type of goods or commodity that has exchange value, utility and brings about satisfaction, and includes animals;

8) "Salc" means exchange of goods in cash or in kind and includes goods supplied or services rendered by the taxpayer free of charge;

9) "service" means work done for others which does not result in the transfer of goods;

10) "Tax Authority" means the Bureau, Zonal Departments, Werdas and Municipalities Finance and Economic Development Office which are recognized under a law in force in Oromia to assess, collect, follow up and administer tax.

11) "Tax " means Turnover Tax payable whenever transaction of sales of goods and services is carried out;

12) "Taxpayer" means a person obliged to collect and transfer Turnover Tax to the Tax Authority;

13) "Bureau' and 'Bureau Head' means the Bureau of Finance and Economic Development, of Oromia and the Bureau Head respectively.

3. *Scope*

Unless exempted under Article 7 of this Proclamation or directives to be issued thereunder, this Proclamation shall only be applicable in accordance with the power vested to regional government by the Federal Government constitution, Article 97, on goods supplied or services rendered by persons, not registered for value added tax.

KUTAA LAMA

Taarifa taaksii ittin kafalamu Murteessuu fi taaksicha irraa bilisa taasisuu

4. *Taarifa tarn Oovar Taaksii*
   1) Meeshawwan biyya keesatti gurguraman kamirratiyyuu %2 (dhibbatti lama)
   2) Tajaajilawwan biyya keessatti kennaman irratti,
      (a) Tajaajilawwan kontiraaktaroota, manneetii baabura midhanii, tajaajilawwan tiraaktarootaa fi Kombaayin harvastarootaa irratt %2 (dhibbati lama)
      (b) kan biroo %10 (dhibbatti kudhan) tarn oovar taaksiin ni-kaffalama.

5. *Bu'uura shallaggii Tarn oovar taaksii*

   Gatiin taaksiin irratti shallagamu galii gurgura dimishaashaa meeshichaa ykn tajaajilichaa ta'a.

6. *Dirqama tarn Oovar taaksii walitti qabanii galii gochuu*

   Meeshawwan ykn tajaajilawwan namni gurguru kamiyyuu taaksii gurgurtaa irratti kaffalamuu qabu isa bitu irraa walitti qabuun abbaa taayitaa taaksichaaf galii gochuuf dirqama qaba. Waan ta'eef gurguraan taksichaaf itti gaafatamaa duraa ni-ta'a.

7. *Taaksii irraa bilisaa ta'uu*
   1) Kanneen kanatti aanaan kaffaltii tarn Ovar taaksii akka Labsii kanaan buufamu irraa bilisa.
      (a) Gurgura mana jireenyaa yoo xinaate waggaa lama tajaajilee fi kiraa mana jireenyaa,
      (b) Tajaajilawwan Faayinaansii,
      (c) Tajaajila Qorannoo santimootaa fi medaliyaawwaniif kan Oolan malee mallaqa biyya keessaa fi biyya alaa fi sanadoota wabummaa raabsuu,
      (d) Tajaajilawwan amantiin ykn amantiin walqunnaman dhaabbata amantiiti kennaman,
      (e) Tajaajila yaalaa fi bu'uura qajeelfama waajjira mootummaa seera qabeessa ta'eerra bahuutiin qorichoota (dawaa) Ooggeessa yaalatiin ajajaman.

ክፍል ሁለት

የታክሱ ማስከፈያ ልክ ስለመወሰን እና ከታክሱ ነፃ ስለማድረግ

፬· የተርን ኦቨር ታክስ ተመን
   ፩· በማናቸውም በአገር ውስጥ በሚሸጡ እቃዎች ላይ ፪ በመቶ (ሁለት ፐርሰንት)
   ፪· በአገር ውስጥ በሚሰጡ አገልግሎቶች ላይ፤
      ሀ) የሥራ ተቋራጮች የእህል ወፍጮ ቤቶች ፤ የትራክተሮች እና ኮምባይን ሀርቨስተሮች አገልግሎት ፪ በመቶ (ሁለት ፐርሰንት)
      ለ) ሌሎች ፲ በመቶ (አሥር ፐርሰንት) ተርን ኦቨር ታክስ ይከፍላሉ ።

፭· የተርን ኦቨር ታክስ ስሌት መሠረት

   ታክሱ የሚሰላበት ዋጋ የዕቃዎች ወይም የአገልግሎቱ ጠቅላላ የሽያጭ ገቢ ነው።

፮· የተርን ኦቨር ታክስ ሰብስቦ ገቢ የማድረግ ኃላፊነት

   ዕቃዎችን ወይም አገልግሎቶችን የሚሸጥ ማንኛውም ሰው በሽያጩ ላይ ሊከፈል የሚገባውን ታክስ ከገዥው ለታክሱ ባለሥልጣን ገቢ የማድረግ ግዴታ አለበት። ስለሆነም ሻጩ ስለታክሱ የመጀመሪያ ተጠያቂ ይሆናል።

፯· ከታክስ ነፃ ስለመሆን
   ፩· የሚከተሉት በዚህ አዋጅ ከተጣለው የተርን ኦቨር ታክስ ክፍያ ነፃ ናቸው፤
      ሀ) ቢያንስ ሁለት ዓመት ያገለገለ መኖሪያ ቤት ሽያጭ እና የመኖሪያ ቤት ኪራይ፤
      ለ) የፋይናንስ አገልግሎቶች
      ሐ) ለሣንቲሞች እና ሜዳሊያዎች ጥናት አገልግሎት ከሚውሉት በስተቀር የአገር ውስጥና የውጭ አገር ገንዘቦችን እና የዋስትና ሰነዶችን ማሰራጨት ፤
      መ) በሃይማኖት ድርጅቶች የሚሰጡ የእምነት ወይም ከአምልኮ ጋር የሚገናኙ አገልግሎቶች፤
      ሠ) የሕክምና አገልግሎቶች እና አግባብ ባለው የመንግሥት መሥሪያ ቤት በሚወጣ መመሪያ መሠረት በሐኪም የሚታዘዙ መድኃኒቶች፤

SECTION TWO

The Rate of Tax and Exemption

4. *Rate of Turnover Tax*

   The Turnover Tax shall be:
   1) 2% (two percent) on Goods sold locally
   2) for services rendered locally;
      (a) 2% (two percent) on contractors, grain mills, tractors and combine-harvesters;
      (b) 10% (ten percent) on others.

5. Base of Computation of the Turnover Tax

   Base of computation of the Turnover Tax shall be the gross receipts in respect of goods supplied or services rendered.

6. Obligation to Collect and Transfer the Turnover Tax

   A person who sells goods and services has the obligation to collect the Turnover Tax from the buyer and transfer same to the Tax Authority. Hence, the seller is principally accountable for the payment of the tax.

7. Exemption
   1) The following shall be exempted from Turnover Tax:
      (a) the sale or transfer of a dwelling used for a minimum of two years, or the lease of a dwelling;
      (b) the rendering of financial services;
      c) the supply of national or foreign currency (except for that used for numismatic purposes) and of securities;
      (d) the rendering by religious organizations of religious or other related services;
      (e) the supply of prescription drugs specified in directives issued by the relevant government agency, and the rendering of medical services;

KUTAA LAMA

Taarifa taaksii ittin kafalamu Murteessuu fi taaksicha irraa bilisa taasisuu

4. *Taarifa tarn Oovar Taaksii*
   1) Meeshawwan biyya keesatti gurguraman kamirratiyyuu %2 (dhibbatti lama)
   2) Tajaajilawwan biyya keessatti kennaman irratti,
      (a) Tajaajilawwan kontiraaktaroota, manneetii baabura midhanii, tajaajilawwan tiraaktarootaa fi Kombaayin harvastarootaa irratt %2 (dhibbati lama)
      (b) kan biroo %10 (dhibbatti kudhan) tarn oovar taaksiin ni-kaffalama.

5. *Bu'uura shallaggii Tarn oovar taaksii*

   Gatiin taaksiin irratti shallagamu galii gurgura dimishaashaa meeshichaa ykn tajaajilichaa ta'a.

6. *Dirqama tarn Oovar taaksii walitti qabanii galii gochuu*

   Meeshawwan ykn tajaajilawwan namni gurguru kamiyyuu taaksii gurgurtaa irratti kaffalamuu qabu isa bitu irraa walitti qabuun abbaa taayitaa taaksichaaf galii gochuuf dirqama qaba. Waan ta'eef gurguraan taksichaaf itti gaafatamaa duraa ni-ta'a.

7. *Taaksii irraa bilisaa ta'uu*
   1) Kanneen kanatti aanaan kaffaltii tarn Ovar taaksii akka Labsii kanaan buufamu irraa bilisa.
      (a) Gurgura mana jireenyaa yoo xinaate waggaa lama tajaajilee fi kiraa mana jireenyaa,
      (b) Tajaajilawwan Faayinaansii,
      (c) Tajaajila Qorannoo santimootaa fi medaliyaawwaniif kan Oolan malee mallaqa biyya keessaa fi biyya alaa fi sanadoota wabummaa raabsuu,
      (d) Tajaajilawwan amantiin ykn amantiin walqunnaman dhaabbata amantiiti kennaman,
      (e) Tajaajila yaalaa fi bu'uura qajeelfama waajjira mootummaa seera qabeessa ta'eerra bahuutiin qorichoota (dawaa) Ooggeessa yaalatiin ajajaman.

ክፍል ሁለት

የታክሱ ማስከፈያ ልክ ስለመወሰን እና ከታክሱ ነፃ ስለማድረግ

፬· የተርን ኦቨር ታክስ ተመን
   ፩· በማናቸውም በአገር ውስጥ በሚሸጡ እቃዎች ላይ ፪ በመቶ (ሁለት ፐርሰንት)
   ፪· በአገር ውስጥ በሚሰጡ አገልግሎቶች ላይ፤
      ሀ) የሥራ ተቋራጮች የእህል ወፍጮ ቤቶች ፤ የትራክተሮች እና ኮምባይን ሀርቨስተሮች አገልግሎት ፪ በመቶ (ሁለት ፐርሰንት)
      ለ) ሌሎች ፲ በመቶ (አሥር ፐርሰንት) ተርን ኦቨር ታክስ ይከፍላሉ ።

፭· የተርን ኦቨር ታክስ ስሌት መሠረት

   ታክሱ የሚሰላበት ዋጋ የዕቃዎች ወይም የአገልግሎቱ ጠቅላላ የሽያጭ ገቢ ነው።

፮· የተርን ኦቨር ታክስ ሰብስቦ ገቢ የማድረግ ኃላፊነት

   ዕቃዎችን ወይም አገልግሎቶችን የሚሸጥ ማንኛውም ሰው በሽያጩ ላይ ሊከፈል የሚገባውን ታክስ ከገዥው ለታክሱ ባለሥልጣን ገቢ የማድረግ ግዴታ አለበት። ስለሆነም ሻጩ ስለታክሱ የመጀመሪያ ተጠያቂ ይሆናል።

፯· ከታክስ ነፃ ስለመሆን
   ፩· የሚከተሉት በዚህ አዋጅ ከተጣለው የተርን ኦቨር ታክስ ክፍያ ነፃ ናቸው፤
      ሀ) ቢያንስ ሁለት ዓመት ያገለገለ መኖሪያ ቤት ሽያጭ እና የመኖሪያ ቤት ኪራይ፤
      ለ) የፋይናንስ አገልግሎቶች
      ሐ) ለሣንቲሞች እና ሜዳሊያዎች ጥናት አገልግሎት ከሚውሉት በስተቀር የአገር ውስጥና የውጭ አገር ገንዘቦችን እና የዋስትና ሰነዶችን ማሰራጨት ፤
      መ) በሃይማኖት ድርጅቶች የሚሰጡ የእምነት ወይም ከአምልኮ ጋር የሚገናኙ አገልግሎቶች፤
      ሠ) የሕክምና አገልግሎቶች እና አግባብ ባለው የመንግሥት መሥሪያ ቤት በሚወጣ መመሪያ መሠረት በሐኪም የሚታዘዙ መድኃኒቶች፤

SECTION TWO

The Rate of Tax and Exemption

4. *Rate of Turnover Tax*

   The Turnover Tax shall be:
   1) 2% (two percent) on Goods sold locally
   2) for services rendered locally;
      (a) 2% (two percent) on contractors, grain mills, tractors and combine-harvesters;
      (b) 10% (ten percent) on others.

5. Base of Computation of the Turnover Tax

   Base of computation of the Turnover Tax shall be the gross receipts in respect of goods supplied or services rendered.

6. Obligation to Collect and Transfer the Turnover Tax

   A person who sells goods and services has the obligation to collect the Turnover Tax from the buyer and transfer same to the Tax Authority. Hence, the seller is principally accountable for the payment of the tax.

7. Exemption
   1) The following shall be exempted from Turnover Tax:
      (a) the sale or transfer of a dwelling used for a minimum of two years, or the lease of a dwelling;
      (b) the rendering of financial services;
      c) the supply of national or foreign currency (except for that used for numismatic purposes) and of securities;
      (d) the rendering by religious organizations of religious or other related services;
      (e) the supply of prescription drugs specified in directives issued by the relevant government agency, and the rendering of medical services;

(f) Tajaajilawwan barsiisuu dhaabbilee barnootatiin kennaman, akkasumas tajaajilawwan eegumsa daa'immanii, Oolmaa daa'immaniin kennaman.

(g) Dhiheessuu Elektiriikaa, keeroosinii fi bishanii.

(h) Tajaajila geejjibaa,

(i) Sochii hojii kamiyyuu raawwachuuf hayyama argachuuf kaffaltii mootummaaf raawwatamu,

(j) Meeshawwan fi tajaajilawwan dhaabbanni hojjetoota qaamaan miidhaman qaxaree hojjechiisu hojjetooni isaa %60 (dhibbatti jaatama) ol qaamaan miidhamaa ta'an dhiheessu.

(k) kitaaboolee,

2) Mani marii mootummaa Naannoo Oromiyaa meeshawwanii fi tajaajilawwan biroo irratti taaksii kaffalamu akka hafu hayyamuu ni danda'a.

3) Raawwannaan mirgawwan taaksiirra bilisa ta'uu keewwata kanaan tarreeffaman Qajeelfama Biiroon baasuun murtaa'a.

KUTAA SADII
SIRNA BULCHINSA TAAKSICHAA

8. *Itti-gaafatamummaa Taaksicha Bulchuu fi Gaabaasa Dhiheessuu*

1) Bu'uura Labsii kanaatiin shallaggii Tarn Oovar taaksichaa sirriitti raawwachuu, daangaa yeroo murtaa'ee keessatti beeksisa taaksicha abbaa taayitaa taaksichaaf dhiheessuu fi itti gaafatamuummaan taaksicha yeroon kaffaluun kan kaffalaa taaksiiti.

2) Tarnovar Taaksii bulchuun itti-gaafatamummaa abbaa taayitaa taaksichaatii.

9. *Galmee herreegaa qabachuu*

Kaffaltootni Taaksii akkaataa labsii gibira galii lakk. 74/1995 keewwata 48tiin galmee herreegaa qabachuuf dirqamni irra kaa'ame murteessuu tanrovar taaksiif akka tajaajilutti galmee herreegaa labsii gibira galiitiin ajajame qabachuu qabu.

10. *Beeksisa Tarnovar taaksii dhiheessuu fi taaksicha kaffaluu*

1) Kaffaltootni tarnovar taaksii,

(a) yeroon tokkoon tokkoo herreegaa xumuramee yeroo ji'a tokko keessati beeksisa tarnovar taaksii abbaa taayitaa taaksichaaf dhiheessuu,

ረ) በትምህርት ተቋማት የሚሰጡ የማስተማር አገልግሎቶች እንዲሁም ለሕፃናት ጥበቃ በመዋዕለ ሕፃናት የሚሰጡ አገልግሎቶች፤

ሰ) የኤሌክትሪክ፣ የኬሮሲን እና የውሃ አቅርቦት፣

ሸ) የትራንስፖርት አገልግሎቶች፤

ቀ) ማንኛውም የሥራ እንቅስቃሴ ለማከናወን ለሚሰጥ ፈቃድ ለመንግሥት የሚፈጸም ክፍያ፣

በ) ከ፷ በመቶ በላይ ሠራተኞቹ አካል ጉዳተኞች የሆኑበት አካል ጉዳተኞችን ቀጥሮ የሚያሠራ ድርጅት የሚያቀርባቸው ዕቃዎችና አገልግሎቶች፤

ተ) መፃሕፍት።

፪. የኦሮሚያ ክልላዊ መንግሥት መስተዳደር ም/ቤት በሚያወጣው መመሪያ በሌሎች ዕቃዎችና አገልግሎቶች ላይ የሚከፈል ታክስ ቀሪ እንዲሆን ሊፈቅድ ይችላል።

፫. በዚህ አንቀጽ የተዘረዘሩት ከታክስ ነፃ የመሆን መብቶች አፈፃፀም ቢሮው በሚያወጣው መመሪያ ይወሰናል።

ክፍል ሦስት
የታክሱ አስተዳደር ሥርዓት

፰. ታክሱን የማስተዳደር እና ሪፖርት የማቅረብ ኃላፊነት

፩. በዚህ አዋጅ መሠረት የተርን ኦቨር ታክሱን ስሌት በትክክል የማከነወን፣ የታክሱን ማስታወቂያ በተወሰነው የዘ ገደብ ውስጥ ለታክሱ ባለሥልጣን የማቅረብና ታክሱን በጊዜው የመክፈል ኃላፊነት የታክስ ከፋዩ ነው።

፪. የተርን ኦቨር ታክስን የማስተዳደር ኃላፊነት የታክሱ ባለሥልጣን ነው።

፱. ሂሳብ መዝገብ ስለመያዝ

በገቢ ገብር አዋጅ ቁጥር ፸፬/፲፱፻፺፭ አንቀጽ ፵፰ የሂሳብ መዝገብ የመያዘ ግዴታ የተጣለባቸው ታክስ ከፋዮች ለተርን ኦቨር ታክስ አወሳሰን እንዲያገለግል በገቢ ግብር አዋጁ የታዘዘውን የሂሳብ መዝገብ መያዝ አለባቸው።

፲. የተርን ኦቨር ታክስ ማስታወቂያ ስለ ማቅረብ እና ታክሱን ስለመክፈል

፩. የተርን ኦቨር ታክስ ከፋዮች፤

ሀ. እያንዳንዱ የሂሳብ ጊዜ በተጠናቀቀ በአንድ ወር ጊዜ ውስጥ ለታክስ ባለሥልጣን የተርን ኦቨር ታክስ ማስታወቂያ ማቅረብ፤

(f) the rendering of educational services provided by educational institutions, as well as child care services for children at pre-school institutions;

(g) the supply of electricity, kerosene, and water;

th) the provision of transport;

(i) payment made to government institutions in order to get licencse to perform any services;

(i) the supply of goods or services by a workshop employing disabled individuals if more than 60% of the employees are disabled; and

(k) the supply of books.

2) The Council of Regional Government of Oromia may, by directive, exempt other goods and services.

3) The Bureau may, by directive, determine the scope and manner of exemption provided for in this Article.

SECTION THREE
Adminstrative Procedures

8. *Responsibility for Administration and Reporting*

1) The responsibility for the correct calculations and timely payment of Turrnover Tax and presentation of a return to the Authority by the prescribed deadline rests on the tax payer in accordance with this Proclamation.

2) The Turnover Tax is administered by the Tax Authority.

9. *Records*

Tax payers subject to the record-keeping requirement of Article 48 of the Income Tax Proclamation No. 74/2003 shall keep the records prescribed therein for use in determining Turnover Tax.

10. *Filing of Turnover Tax Return and Payment*

1) Tax payers subject to Turnover Tax shall:

(a) file a Turnover Tax return with the Tax Authority within one month after the end of every accounting period;

(b) daangaa yeroo beeksisa tarovar taaksii dhiheessuuf kenname keessati taaksii yeroo herreegichaa keessatti kaffalamuun irra jiru kaffaluuf dirqama ni-qabu.

2) Raawwannaa keewwata kanaaf ''yeroo herreegaa'' jechuun,

(a) 'Lbsii gibira galii lakk. 74/1995 tiin kaffaltoota gibiraa sadarkaa ''A'' jedhamanii kan beekaman fi Taaksii dabalata qabeenyaaf dirqama galmaa'uu kan hin-qabne kaffaltootni taaksii, ji'a ji'aan,

(b) Akkaata Labsii gibira galii lakk. 74/1995 irratti tumamee galmee herreegaa kan qabatan kaffaltoota gibiraa sadarkkaa ''B'' baajetaa itiyoophiya ykn yemmuu abbaa taayitaa taaksichaa tiin eeyyamamu akka lakk. baraa Aurooppaati guyyaa jalqabaa waggichaa irra eegalee kan lakkaa'aman yeroo ji'oota sadii,

(c) Akkaata Labsii gibira galii lakk. 74/1995 irratti tumameen kaffaltoota gibiraa sadarkaa ''C'' Galmee herreegaa hin qabanneef bara bajetichaatii.

11. Akkaataa tarnovar taaksiin itti murteeffamu

1) Abbaan taayitaa taaksichaa herreega kaffalaa taaksichaa eega qoratee booda kaffalaan taaksiidha taaksii kaffaluu qabu gadi xinneessee kan beeksise ta'u isaa kan bira gahe yoo ta'e murtii taaksii dabalataan ni-kennaf.

2) Galmeewwan herreegaa kaffalaa taaksichaa fi sanadoonni deggersaa sababa kamii niyyuu abbaa taayitaa taaksii biratti yoo fudhatama argachuu baatan ykn akka dhihaatan abbaa taayitaa taaksiitiin gaafatamanii yoo hin dhihaatne ykn galmeewwan herreegaa fi sanadoonni dergerssaa yoo hin-jiraanne abbaan taayitaa taaksichaa ragaa qabuun ykn gatii tajaajila ykn meeshichaa gabaa biyaa keessaan, gatiin kan hin beekamne yoo ta'e gatii gabaa fakkaataa isaa bu'uura godhachuun ni murteessaa.

ለ) የተርን ኦቨር ታክስ ማስታወቂያ ለማቅረቢያ በተሰጠው የጊዜ ገደብ ውስጥ በሂሳብ ጊዜው መከፈል ያለበትን ታክስ የመክፈል፤ ግዴታ አለባቸው።

፪· ለዚህ አንቀጽ አፈፃፀም "የሂሳብ ጊዜ" ማለት፤

ሀ) በገቢ ግብር አዋጅ ቁጥር ፸፬/፲፱፻፺፭ የደረጃ "ሀ" ግብር ከፋዮች ተብለው የሚታወቁ እና ለተጨማሪ እሴት ታክስ የመመዝገብ ግዴታ የሌለባቸው ታክስ ከፋዮች በየወሩ፤

ለ) በገቢ ግብር አዋጅ ቁጥር ፸፬/፲፱፻፺፭ በተደነገገው መሠረት የሂሳብ መዝገብ ለሚይዙ የደረጃ "ለ" ግብር ከፋዮች በኢትዮጵያ የበጀት ዓመት ወይም በታክሱ ባለሥልጣን ሲፈቀድ በአውሮፖ ዘመን አቆጣጠር ከዓመቱ የመጀመሪያ ቀን ጀምሮ የሚቆጠር የየሦስት ወር ጊዜ፤

ሐ) በገቢ ግብር አዋጅ ቁጥር ፸፬/፲፱፻፺፭ በተደነገገው መሠረት የሂሣብ መዝገብ ለማይዙ የደረጃ "ሐ" ግብር ከፋዮች የበጀት ዓመቱ ፤ ነው።

፲፩· <u>የተርን ኦቨር ታክስ አወሳሰን</u>

፩· የታክሱ ባለሥልጣን የታክስ ከፋዩን ሂሳብ ከመረመረ በኋላ ታክስ ከፋዩ ሊከፍል የሚገባውን ታክስ አሳንሶ ያስታወቀ መሆኑን የደረሰበት እንደሆነ ተጨማሪ የታክስ ውሳኔ ይሰጣል።

፪· የታክስ ከፋዩ የሂሳብ መዛግብትና ደጋፊ ሰነዶቹ በማናቸውም ምክንያት በታክስ ባለሥልጣኑ ዘንድ ተቀባይነት ካላገኙ ወይም በታክስ ባለሥልጣኑ እንዲቀርቡ ተጠይቆ ካልቀረቡ ወይም የሂሣብ መዛግብትና ደጋፊ ሰነዶች ከሌሉ የታክሱ ባለሥልጣን ታክሱን ባለው መረጃ ወይም የዕቃውን ወይም የአገልግሎቱን የአገር ውስጥ ገበያ ዋጋ ዋጋው የማይታወቅ ከሆነ የተመሳሳዩን የገበያ ዋጋ መሠረት በማድረግ ይወስናል።

(b) pay the tax for every accounting period by the deadline for filing the Turnover Tax return.

2) For purposes of this Article "Accounting period" shall mean:

(a) for taxpayers classified as category 'A' taxpayers under the Income tax Proclamation No. 74/2003, but are not required to register for VAT, the calendar month;

(b) for category "B" taxpayers who are required to keep records under the Income Tax Proclamation No. 74/2003 each three months' period commencing from the first of the Ethiopian fiscal year or when approved by the Tax Authority, the first day of the Gregorian Calendar year;

(c) for category "C" taxpayers, who are not required to keep records under Income Tax Proclamation No. 74/2003, the fiscal year.

11. *Assessment of the Tax*

1) If, after review by the Tax Authority, it appears that a person has understated his tax obligation, the Authority shall issue an additional assessment.

2) If, for any reason, the books of account are unacceptable to the Tax Authority, or if the tax payer fails to submit same when requested by the Tax Authority; or if no books of account and supporting documents are maintained, the Tax Authority shall assess the tax basis of information to if or on the basis of market price of such good or service in the local market or if the market price is unknown, on the basis of the market price of an equivalent good service.

3) Akkaataa Labsii gibira galii irratti tumameen tarnovar taaksiin kaffaltoota gibraa sadarkaa ''C'' galmee herregaa hin qabannee muramaa dhaan murtaa'a. Bu'uurri shallaggii tarnovar taaksii muraman kaffalamuu galii waliigalaa gibiraaf bu'uura ta'edha.

4) Beeksisnii murtii taksii abbaa taayitaa taaksichaatin kennamee qophaa'ee kaffalaa taaksiif ni ergama. Raawwiin erginsa beeksisaa bu'uura tumawwaan labsii gibira galiitiin raawwatama.

5) Bu'uura keewwata xiqqaa (1) tiin abbaan taayitaa taaksichaa murtii taaksii dabalataan yoo kennee fi namni beeksifni murtii taaksii isaa gahe, beeksichichi isa gahee guyyaa 30 keessatti taaksii dabalataan akka kafaaalu gaafatame yoo kaffaluu baate ykn murticha irrati komii yoo qabatee, bu'uura keewwata ''21'' tiin ol iyyannoo kan hin dhiheeffanne yoo ta'e balleessadha.

6) Akkaataa labsii kana keeewwata ''8'' tiin kaffalaan taaksiichaa dhuma bara baajataa taaksicha beeksisee itti kaffalee egalee wagga 5 keessatti abbaan taayitaa taakksichaa hamma taaksichaa murteessee herreegni hafteen jiraachuusaa yoo beeksisuu baate taaksiin kaffalame gahaa fi isaa dhumaa ta'a. Ta'ullee kaffalaan taaksichaa galiisaa kan hin beeksifnë ykn beeksisa galii waliindhahame kan dhiheesse yoo ta'e abbaan taayitaa taaksichaa seerri haadhaabbatuu tumame kamiyyuu otoo isa hin daangessiin yeroo kamiyyuu murteessuu ni danda'a.

KUTAA AFUR
RAAWWANAA WALITI QABINSA TAAAKSICHAA

12. Angoo Abbaa Taayitaa Taakiihaa

Abbaan Taayitaa taaksichaa keewwattoota kan biroo labsii kanaatiin tuqaman irratti dabalataan aangoo fi hojii kanatti aanan ni qabaata.

1) Labsii kanaa hojiirra oolchuu fi raawwachiisuun itti-gaafatamummaa abbaa taayitaa taaksicha ta'a.

2) Seera biraa kamiyyuu keessati tumawwan faallaa ta'an jiraatan illee abbaan taayitaa taaksichaa ibsawwan sanadoota fi galmeewaan herregaa kaffalaa taaksiichaatiin dhihaatan yeroo kamiyyuu mirkaneessuuf;

፫· በገቢ ግብር አዋጅ በተደነገገው መሠረት የሂሣብ መዝገብ የማይዙ የደረጃ "ሐ" ግብር ከፋዮች የተርን ኦቨር በቁርጥ ይወስናል። በቁርጥ የሚከፈለው ተርን ኦቨር ታክስ ስሌት መሠረት ለገቢ ግብር መሠረት የሆነው ጠቅላላ ገቢ ነው።

፬· የታክሱ ባለሥልጣን የሰጠው የታክስ ውሣኔ በማስታወቂያ ተዘጋጅቶ ለታክስ ከፋዩ ይላካል። የውሣኔ ማስታወቂያ የመላኩ አፈፃፀም በገቢ ግብር አዋጅ ድንጋጌዎች መሠረት ይፈፀማል።

፭· የታክሱ ባለሥልጣን በንዑስ አንቀጽ (፩) መሠረት ተጨማሪ የታክስ ውሳኔ የሰጠ እና የታክስ ውሣኔ ማስታወቂያ የደረሰው ሰው ማስተወቂያው በደረሰው በ፴ ቀን ውስጥ እንዲከፍል የተጠየቀውን ተጨማሪ ታክስ ያልከፈለ ወይም በውሳኔው ላይ ቅሬታ ካለው በአንቀጽ ፳፩ መሠረት ይግባኝ ያላቀረበ እንደሆነ ጥፋተኛ ነው።

፮· በዚህ አዋጅ አንቀጽ ፰ መሠረት ታክስ ከፋዩ ታክሱን አስታውቆ ከከፈለበት የበጀት ዓመት መጨረሻ አንስቶ በ፭ ዓመት ጊዜ ውስጥ የታክሱ ባለሥልጣን የታክሱን ልክ ወስኖ ቀሪ ሂሣብ መኖሩን ካላስታወቀ የተከፈለው ታክስ በቂና የመጨረሻ ይሆናል። ሆኖም ታክስ ከፋዩ ገቢውን ያላስታወቀ ወይም የተጭበረበረ የገቢ ማስታወቂያ ያቀረበ እንደሆነ የታክሱ ባለሥልጣን በማናቸውም ሌላ ሕግ የተደነገገው ይርጋ ሳያግደው ታክሱን በማናቸውም ጊዜ መወሰን ይችላል።

ክፍል አራት
የታክሱ አሰባሰብ አፈፃፀም

፲፪· የታክሱ ባለሥልጣን ሥልጣን

በዚህ አዋጅ ሌሎች አንቀጾች ከተጠቀሱት በተጨማሪ የታክሱ ባለሥልጣን የሚከተለውን ሥልጣንና ተግባር ይኖረዋል፤

፩· ይህን አዋጅ በሥራ ላይ የማዋል እና የማስፈፀም ኃላፊነት የታክሱ ባለሥልጣን ይሆናል፤

፪· በማናቸውም ሌላ ሕግ ውስጥ ተቃራኒ የሆኑ ድንጋጌዎች ቢኖሩም፣ በታክሱ ባለሥልጣን በማናቸውም ጊዜ በታክሱ ከፋይ የቀረቡ ማንኛቸውንም መግለጫዎች ፣ የሂሣብ መዝገቦች ለማረጋገጥ፤

3) A presumptive turnover tax shall be payable by category "C" taxpayers who are not required to keep records. The base for the presumptive tax shall be the total turnover used as base for the income tax.

4) The assessment made shall be prepared in an assessment notification and be delivered to the tax payer, Delivery of the assessment notification shall be made in accordance with provisions of the Income Tax Proclamation.

5) If the Authority makes an additional assessment under Sub-Article (1), and within 30 days of the notice and demand the person assessed does not pay the additional assessment or appeal the assessment as provided under Article 21, the person is in defualt.

6) If the Tax Authority fails to assess the tax and notify the taxpayer of the amount still due within five years from the date of declaration and payment of the tax by the taxpayer in accordance with Article 8 of this Proclamation, the tax so paid shall be final and conclusive. In case where the taxpayer has not declared his income or has submitted a fraudulent declaration, no time limit provided in any other law shall bar the assessment of the tax by the tax Authority.

SECTION FOUR
Collection Enforcement

12. Powers and Duties of the Tax Authority

In addition to the powers vested in it in other Provisions of this Proclamation, the Tax Authority shall have the following powers and duties:

1) The implementation and enforcement of this Proclamation shall be the duty of the Tax Authority.

2) Notwithstanding any pro visions to the contrary in any other law, the Tax Authority shall be empowered to investigate any statements, records and books of account sumbitted by any taxpayer at any time by:

(a) To'attoota aangoon seeraan kennameef gara bakka hojii daldalaa ykn ogummati ergudhaan ibsawwan herregaa, sanadootaa fi galmeewwan herreegaa ykn sanadoota galii fi baasii agarsiisan, meeshaalee daldalaaf kuufaman ykn meeshawwan kan biraa waliin ilaaluu fi qorachuu,

(b) kaffalaa taaksii ykn galmeewwan herreegaa fi sanadoota ykn odeeffannoo argachuuf kan danda'u ykn isaan kana eeguuf kan itti gaafatamummaan kannameef qaxaramaan kaffalaa taaksii kamiyyuu yeroo hojii mija'aa abbaa taayitaa taaksichaatti waajjiratti argamuun gaafiwwan dhimmicha ilaalan yemmuu dhihaataniif deebii akka kennu fi sanadoota jedhamanis akka dhiheessuu gochuu,

(c) Manni qopheessaa, dhaabbatni Faaynaansii ykn wajjiraalee mootummaa Federaala ykn Naannoo kamiyyuu dabalatee namni kamiyyuu waa'ee kaffalaa taaksii odeeffannoo ykn ibsa sochii hojii beekuu akka ibsu gochuu ni danda'a.

13. *Taaksii Walitti Qabuuf Qabeenyaa Qabuu.*

1) Keewwata kana keewwata xiqqaa (4) tiin kan tumame akkuma eeggametti ta'ee namni taaksii labsii kanaan buufame irraa barbaadamu kamiyyuu akka keewwata 11(5) ykn keewwata 21 (2) balleessaa ta'ee yoo argame Abbaan Taayitaa Taaksii qabeenyaa kafalaa taaksii kanaa qabee taaksii irraa barbaadamuufi baasii dabalataa qabeenyaa kana qabuuf raawwateef akka oolu gochuuf aangoo seeraa ni qabaata.

2) Raawwannaa kutaa kanaaf ''qabuun'' karaa kamiiniyyu qabuu, akkasumas nama maallaqni ykn qabeenyaan nama taaksiichi irraa barbaadamu harkasaa jiruu irraa taaksii sassaabuu dabalataa. Bu'uura keewwaa Xiqqaa (3) fi (6) irratti ibsameen yoo ta'e malee qabuun kan danda'amu ajajni qabuu yeroo kenname qabeenyaa qabatamee jiruu fi hojiin qabuu yammuu raawwatamutti dirqama ragga'ee jiru kan ilaalu qofadha. Abbaan Taayitaa Taaksii yeroo qabeenya kafalaa gibiraa qabu miseensi poolisii akka argamu gaafachuu ni danda'a. Abbaan Taayitaa Taaksii haala kanaa olitti ibsameen guyyaa qabeenya qabate irraa kaasee kan lakkaa'amu ta'ee guyyoota 10(kudhan) booda caalabaasiin ykn mala biraa Abbaa Taayitaan hayyamame kamiiniyyuu qabeenyaa qabate gurguruu ni danda'a. Haa ta'u malee qabeenyaan kun kan baduu danda'u yoo ta'e amala qabeenyichaa tilmaama keessa galchuun yeroo barbaachisaa ta'ee argametti gurguruu ni danda'a.

ሀ) ሕጋዊ ሥልጣን የተሰጣቸውን ተቆጣጣሪዎች ወደ ታክስ ከፋዩ የንግድ ወይም የሙያ ሥራ ቦታ በመላክ የሂሳብ መግለጫዎችን፣ ሰነዶችን እና መዝገቦችን ወይም ገቢና ወጪን የሚያሳዩ ሰነዶችን፣ ለንግድ የተከማቹ ዕቃዎችን ወይም ሌሎች ዕቃዎችን ለማመሳከርና ለመመርመር ፤

ለ) ታክስ ከፋዩን ወይም የሂሳብ መዝገቦችን እና ሰነዶችን ወይም መረጃን ለማግኘት የሚችለውን ወይም እነዚህኑ የመጠበቅ ኃላፊነት የተሰጠውን ማንኛውንም የታክስ ከፋዩን ተቀጣሪ በአመቺ የታክሱ ባለሥልጣን የሥራ ሰዓቶች እና በጽ/ቤቱ ተገኝቶ ለሚቀርቡለት ለጉዳዩ አግባብ ያላቸው ጥያቄዎች መልስ እንዲሰጥና የተባሉትንም ሰነዶች እንዲያቀርብ በማድረግ፣

ሐ) ማዘጋጃ ቤት፣ የፋይናንስ ተቋም ወይም ማንኛውንም የፌዴራል ወይም የክልል መንግሥት መሥሪያ ቤት ጨምሮ ማንኛውንም ሰው ስለታክስ ከፋዩ የሚያውቀውን መረጃ ወይም የሥራ እንቅስቃሴ ዝርዝር እንዲገልፅ ለማድረግ ይችላል።

፲፫· ታክስ ለመሰብሰብ ሀብት ስለመያዝ

፩· በዚህ አንቀጽ ንዑስ አንቀጽ (፬) የተደነገገው እንደተጠበቀ ሆኖ ማናቸውም በዚህ አዋጅ የተጣለው ታክስ የሚፈለግበት ሰው በአንቀጽ ፲፩ ንዑስ በአንቀጽ (፭) ወይም አንቀጽ ፳፩ ንዑስ አንቀጽ ፪ በተደነገገው መሠረት ጥፋተኛ ሆኖ የተገኘ የታክሱ ባለሥልጣን የዚህን ታክስ ከፋይ ሀብት በመያዝ ለሚፈለግበት ታክስ እና ንብረቱን ለመያዝ የተደረገውን ተጨማሪ ወጪ ለመሸፈን እንዲውል ለማድረግ ሕጋዊ ሥልጣን

፪· ለዚህ ክፍል አፈፃፀም "መያዝ" በማናቸውም መንገድ መያዝን ፤ እንዲሁም የተርን ኦቨር ታክስ የሚፈለግበት ሰው የሆነ ገንዘብ ወይም ንብረት በእጁ ከሚገኝ ሰው ታክስ መሰብሰብን ይጨምራል። በዚህ አንቀጽ ንዑስ አንቀጽ (፫) እና (፮ በተነገረው መሠረት ካልሆነ በስተቀር መያዝ የሚቻለው የመያዙ ትዕዛዝ በተሰጠበት ጊዜ በይዞታ ሥር የሚገኝ ንብረት እና የመያዙ ተግባር በሚከናወንበት ጊዜ ፀንቶ ያለ ግዴታን በተመለከተ ብቻ ነው። የታክሱ ባለሥልጣን የታክስ ከፋዩን ሀብት በሚይዝበት ጊዜ የፖሊስ ሠራዊት አባል እንዲገኝ ሊጠይቅ ይችላል። ባለሥልጣኑ ከዚህ በላይ በተመለከተው መሠረት ሀብቱን ከያዘበት ቀን አንስቶ ከሚቆጠር ከ፲ (አሥር) ቀናት ጊዜ በኋላ በሐራጁ ወይም በባለሥልጣኑ በተፈቀደ በማናቸውም ሌላ ዘዴ የያዘውን ንብረት መሸጥ ይችላል። ሆኖም ንብረቱ የሚበላሽ ከሆነ የንብረቱን ባህርይ ከግምት ውስጥ በማስገባት ተገቢ መስሎ በሚታየው ጊዜ ሊሸጠው ይችላል።

(a) sending duly accredited inspectors to check the statements, records and books of account, or any vouchers, stocks or other material items at the person's place of business or practice;

(b) requiring the person or any employee who has access to or custody of any information, records or books of account to produce the same and to attend during normal office hours at any reasonably convenient tax office and answer any questions relating thereto;

(c) requiring any person including a municipality, body, financial institution, department or agency of Federal or Regional Government to disclose particulars of any information or transaction relating to a certain taxpayer.

13. *Seizure of Property to Collect Tax*

1) Subject to Sub-Article (4) of this Article, if any person liable to pay any tax imposed by this Proclamation is in default under Sub-Article (5) of Article 11 or Sub-Article (2) of Article 21, it shall lawful for the Authority to collect such tax (and such further amount as shall sufficient to cover the expenses of the seizure) by seizing any property.

2) For purposes of this Section, the term "seizure" includes seizure by any means, as well as collection from a person who owes money or property to the person liable for Turnover Tax. Except as provided in Sub-Article (3) and (6), a seizures shall extend only to property possessed by and obligations owed to the taxpayer existing at the time the seizure is made. The authority may request the attendance of a police officer during the seizure. Where the Authority seizes any property as provided herein above, it shall have the right to sell the seized goods at public auction or in any other manner approved by the Authority not less than 10 days after the seizure, except that when the goods seized are perishable, the authority can sell the goods after any reasonable period having regard to the nature of the goods.

3) Qabeenyi qabame kamiyyuu idaa taaksii qabamuusaaf sababa ta'e kan osoo hin uwwsiin hafu yoo ta'e Abbaan Taayitaa Taaksii idaan kafalaa taaksii irraa barbaadamu fi baasiiwwan adda addaa kana wajjin wal qabatan hamma kafalamanii dhumanitti qabeenya gara biroo nama idaan taaksii irraa barbaadamu qabuu ni danda'a.
4) Kanaa olitti keewwata xiqqaa (1) jalatti akka Tumametti sababa idaa taaksii hin kafalamnee qabeenya qabuun kan danda'amu Abbaan Taayitaa Taaksii yaada erga beeksisen booda ta'a. Beeksisni haala kanaan kennamu qabeenyi osoo hin qabamiin guyyaa 30 dura kaffalaa taaksii gahuu qaba.
5) Abbaan Taayitaa Taaksii haala walitti qabiinsa taaksii gufachiisu kan jiru ta'uu yoo hubate fi keewwata xiqqaa (1) jalatti kan ibsame yeroo daangaa guyyaa 30 osoo hin eegin taaksii yammusuma akka kafalamu gochuuf gaaffii kan dhiyeesee akkasumas kaffalaan taaksii kaffaluuf fedhii kan hin qabne yoo ta'e raawwannaan qabeenyaa qabuun taaksii walitti qabuu seera qabeessa ni ta'a.
6) Qabeenya qabame ykn akka qabamu yaadame kamiyyuuf ragaa kan ta'u ykn sanada ibsa qabu ykn galmeen kan harkasaa jiruu ykn to'annaasaa jala jiru namni kamiyyuu gaaffii Abbaa Taayitaa Taaksiitin egammuu dhiyaatuu sanadicha ykn galmicha ragaaf dhiyeessuu qaba.
7) Ajaja Mana Murtiitin kan kabajame ykn raawwannaa irra kan jiru ykn wabummaaf kan qabame yoo ta'e malee namni qabeenyi sababa taaksiin qabame kamiyyuu harksaa jiru ykn kafalaa taaksiif dirqama kamiyyuu qabu Abbaa Taayitaa taaksiin yammuu gaafatamu qabeenyaa qabate abbaa taayita taaksiif kennuu ykn dirqama qabu raawwachuuf itt-gaafatammummaa qaba.
8) Namni kamiyyuu Abbaa Taayitaa Taaksiitin oggaa gaafatame qabeenyaa harkasaa jiru tokko kennuuf fedhii kan hin qabne yoo ta'e hanga qabeenya qabateen dhuufaan kan itti gaafatamu ta'a. Haata'u malee itti gaafatamnisaa hanga idaa taaksii qabeenyaa qabuuf sababa ta'e (baasii idaa taaksii irratti herreegamuu fi dhala dabalatee) caaluu hin danda'u.
9) Keewwata xiqqaa (8)tin akka ibsamen itti gaafatama dhuunfaan qabu irratti namni qabeenya kana qabate kennuuf fedhii kan dhabe sababa gahaa hin taaneen yoo ta'e bu'uura keewwata (8)tiin hanga maallaqa barbaadamuu %50 (dhibbatti shantama) dabalataan akka kafalu ni taasifama.

፫· ማንኛውም የተያዘ ንብረት ለመያዙ ምክንያት የሆነውን የታክስ ዕዳ ለመሸፈን በቂ ሳይሆን የቀረ እንደሆነ የታክሱ ባለሥልጣን ከታክስ ከፋዩ ላይ የሚፈለገው የታክስ ዕዳ እና ከዚህ ጋር የተያያዙ ልዩ ልዩ ወጪዎች ተከፍለው እስከሚጠናቀቁ ድረስ የታክስ ዕዳው የሚፈለግበትን ሰው ሌሎች ሀብቶች መያዝ ይችላል።
፬· ከዚህ በላይ በንዑስ አንቀጽ (፩) በተደነገገው መሠረት ባልተከፈለ የታክስ ዕዳ ምክንያት ንብረት መያዝ የሚቻለው የታክሱ ባለሥልጣን ሀብቱን የመያዝ ሀሳብ እንዳለው አስቀድሞ ለታክስ ከፋዩ በጽሑፍ ካስታወቀው በኋላ ይሆናል። በዚህ ዓይነት የሚሰጠውን ማስታወቂያ ሀብቱ ከመያዙ ከ፴ (ሰላሳ) ቀን በፊት ለታክስ ከፋዩ ሊደርሰው ይገባል።
፭· የታክሱ ባለሥልጣን የታክሱን አሰባሰብ የሚያደናቅፍ ሁኔታ መኖሩን የተረዳ እንደሆነና በንዑስ አንቀጽ (፩) የተመለከተው የ፴ ቀን የጊዜ ገደብ ሳይጠበቅ ታክሱ ወዲያውኑ እንዲከፈል ለማድረግ ጥያቄ ካቀረበ እንዲሁም ታክስ ከፋዩ ለመክፈል ፈቃደኛ ካልሆነ ንብረትን በመያዝ የመሰብሰቡ አፈፃፀም ሕጋዊ ይሆናል።
፮· ማናቸውም ንብረት የተያዘ ወይም እንዲያዝ የታሰበ ከሆነ ስለዚሁ ንብረት ማስረጃ የሚሆን ወይም መግለጫ የያዘ ሰነድ ወይም መዝገብ በእጁ የሚገኝ ወይም በቁጥጥሩ ሥር ያለ ማናቸውም ሰው በታክሱ ባለሥልጣን ጥያቄ ሲቀርብለት ሰነዱን ወይም መዝገቡን ለማስረጃነት ማቅረብ አለበት።
፯· በፍርድቤት ትዕዛዝ የተከበረ ወይም በአፈጻጸም ላይ ያለ ወይም በዋስትና የተያዘ ካልሆነ በስተቀር ማናቸውም በታክስ ምክንያት የተያዘ ንብረት በእጁ የሚገኝ ወይም ለታክስ ከፋዩ ማናቸውም ግዴታ ያለበት ሰው የታክሱ ባለሥልጣን ሲጠይቀው የያዘውን ሀብት ለታክሱ ባለሥልጣን የማስረከብ ወይም ያለበትን ግዴታ የመፈጸም ኃላፊነት አለበት።
፰· ማናቸውም ሰው የታክሱ ባለሥልጣን ሲጠይቀው አንድን የተያዘ ንብረት ለማስረከብ ፈቃደኛ ሳይሆን የቀረ እንደሆነ በተያዘው ንብረት መጠን በግል ተጠያቂ ይሆናል። ሆኖም ተጠያቂነቱ ለንብረቱ መያዝ ምክንያት ከሆነው የታክስ ዕዳ መጠን (በታክሱ ዕዳ ላይ የሚታሰበውን ወጪ እና ወለድ ጨምሮ) ሊያልፍ አይችልም።
፱· በንዑስ አንቀጽ (፰) ከተመለከተው የግል ተጠያቂነት በተጨማሪ ንብረቱን የያዘው ሰው ንብረቱን ለማስረከብ ፈቃደኛ ያልሆነው የለበቂ ምክንያት ከሆነ በንዑስ አንቀጽ (፰) መሠረት የሚፈለገውን የገንዘብ መጠን ፶ ፐርሰንት (ሃምሳ በመቶ) በተጨማሪ እንዲከፍል ይደረጋል።

3) Whenever any property on which seizure had been made is not sufficient to satisfy the claim for which seizure is made, the authority may, there after and as may be necessary, proceed to seize other property liable to seizure of the person against whom the claim exists until the amount due from such person, together with all expreses, is fully paid.
4) Seizure under Sub-Article (1) on property of any person in defualt with respect to any unpaid tax may be made only after the Authority has notified such person in writing of the intention to make such seizure. The notice shall be delivered not less than 30 (thirty) days before the day of the seizure.
5) If the Authority makes a finding that the collection of the tax is in jeopardy and demanded for immediate payment of such tax (without regard to the 30 days period) provided in sub-Article (1) and (4) upon failure or refusal of the taxpayer to pay such tax, collection of the tax by seizure of property before such period shall be lawful.
6) If a seizure has been made or is about to be made on any property, any person having custody or control of any books or records containing evidence or statements relating to the property subject to seizure shall, on demand, exhibit such books or records to the authority.
7) Any person in possession of or obligated with respect to property subject to seizure shall, on demand, surrender such property to the Authority or discharge such obligation, except such part of the property is, at the time of such demand subject to a prior secured claim of creditors or subject to an attachment or execution under any judicial process.
8) Any person who refuses to surrender any property subject to seizure, when demanded by the Authority, shall be personally liable to the government in a sum equal to the value of the property not so surrendered, but not exceeding the amount of tax for the collection of which seizure has been sought (together with costs and interest on such sum).
9) In addition to the personal liability imposed by Sub-Article (8), if the failure or refusal to surrender is without reasonable cause, such person shall be liable for additional charge equal to fifty percent (50%) of the amount recoverable under Sub-Article (8).

10) Bu'uura keewwata kanaan qabenya harkasaa jala jiru kan kenne ykn kafalaa taaksii tiin maallaqa irraa barbaadamu Abbaa Taayitaa Taaksiin akka gaafatameen kan galche namni kamiyyuu qabeenyaa kenne ykn maallaqa galii godhe wajjin kan wal qabate kafalaa taaksii dirqama taaksii hin bahanneen ykn nama birraa kamiiniyyuu idaa irraa barbaadamu ykn dirqama qabu irraa bilisa ta'a.

14. *Gaaffii Mirga Dursaa Qabeenya Irratti Dhiyaatu*

1. Mirgi dursaa liqeessitoota kan biroo wabummaan qabeenyaa qabatan akkuma eeggametti ta'ee akka labsii kanaan taaksiin guyyaa kafalamuu irra jiru irraa eegalee hanga yeroo kafalamee xumuramutti qabeenyaa nama dirqama taaksii kafaluu qabu irratti Abbaan taayitaa Taaksii mirga dursaa ni qaba.
2) Namni kamiyyuu dirqama taaksii kafaluu qabu bahuu dhabee balleessa ta'ee yoo argame Abbaan Taayitaa Taaksii, taaksii sababa balleeessaa kanaan hin kafalmnee fi taaksii kana kafalchiisuuf sochiin godahmu baasii hordofsiisu kafalchiisuuf akka danda'amu qabeenyaan nama idaan taaksii irraa barbaadamu wabummaan qabamee akka turu qaama qabeenyaa kana galmeesseef kan kennu ta'uu ibsee ajaja barreeffamaan nama galmaa'eef akeekkachisa ni kennaa.
3) Kafalaan taaksii akeekkachiifni keewwata xiqqaa (2) ibsame kun isa gahe akeekkachiisichi isaa gahee guyyaa 30 keessatti taaksii kana yoo kan hin kafalee ta'e, Abbaan Taayitaa Taaksii Abbaa Taayitaa qabeenyaa kafalaa taaksii galmeesseef qabeenyichi hanga idaa taaksii tiin wabummaan qabamee akka turu ajaja ni kenna.
4) Akka keewwata (3)tti Abbaan Taayitaa Taaksii qabeenyaan nama taaksiin irraa barbaadamu wabummaan qabamee akka turu kan ajaje yoo ta'e, Abbaan Taayitaa galmeessaan kafaltii kamiyyuu osoo hin gaafatiin qabeenychi wabummaan qabamee akka turu ajaja isa gahe akka sanada qabannaa qabeenya kana irratti ta'u kamitiyyuu ni galmeessa. Mirgi sanada qabannaa duraan kenname akkuma eegametti ta'ee, galmeefamni wabummaan taaksii barbaadamu kafachiisuuf akka qabannaa seeraan bifa kamiiniyyuu.kennametti ykn akka idaa ykn kafaltii kamiyyuuti lakkaa'ama

፲· በዚህ አንቀጽ መሠረት በይዞታው ሥር ያለውን ንብረት ያስረከበ ወይም በታክስ ከፋዩ የሚፈለግበትን ገንዘብ ከተክሱ ባለሥልጣን በተጠየቀው መሠረት ገቢ ያደረገ ማናቸውም ሰው ካስረከበው ንብረት ወይም ገቢ ካደረገው ገንዘብ ጋር በተያያዘ የታክስ ግዴታውን ባልተወጣው ታክስ ከፋይ ወይም ማናቸውም ሌላ ሰው ከሚፈለግበት ዕዳ ወይም ካለበት ግዴታ ነፃ ይሆናል።

፲፬· <u>በሀብት ላይ የሚቀርብ የቀደምትነት መብት ጥያቄ</u>

፩· ዋስትና የተሰጣቸው የሌሎች አበዳሪዎች የቅድሚያ መብት እንደተጠበቀ ሆኖ፤ በዚህ አዋጅ መሠረት ታክስ ተከፋይ ከሚሆንበት ቀን አንስቶ ተከፍሎ እስከ አለቀበት ጊዜ ድረስ ታክስ የመክፈል ግዴታ ባለበት ሰው ሀብት ላይ የታክሱ ባለሥልጣን የቀደምትነት መብት ይኖረዋል።
፪· ማናቸውም ሰው ታክስ የመክፈል ግዴታውን ባለመወጣት ጥፋተኛ ሆኖ የተገኘ እንደሆነ የታክሱ ባለሥልጣን በጥፋት ምክንያት ያልተከፈለውን ታክስ እና ታክሱን ለማስከፈል የሚያደርገው እንቅስቃሴ የሚያስከትለውን ወጪ ማስከፈል እንዲቻል የታክሱ ዕዳ የሚፈለግበት ሰው ሀብት በዋስትና ተይዞ እንዲቆይ ንብረቱን ለመዘገበው አካል የጽሑፍ ትዕዛዝ የሚሰጥ መሆኑን የሚገልጽ ማስጠንቀቂያ ለተመዘገበው ሰው ይሰጣል።
፫· በንዑስ አንቀጽ (፪) የተገለፀው ማስጠንቀቂያ የደረሰው ታክስ ከፋይ ማስጠንቀቂያ በደረሰው በ፴ ቀን ውስጥ ታክሱን ያልከፈለ እንደሆነ የታክሱ ባለሥልጣን ለንብረት መዝጋቢው ባለሥልጣን የተመዘገበው ሰው ሀብት ባልተከፈለው የታክስ ዕዳ መጠን በዋስትና ተይዞ እንዲቆይ ትዕዛዝ ይሰጣል።
፬· በንዑስ አንቀጽ (፫) መሠረት የታክሱ ባለሥልጣን ታክስ የሚፈለግበት ሰው ሀብት በዋስትና ተይዞ እንዲቆይ ትዕዛዝ የሰጠ ሲሆን ፣ መዝጋቢው ባለሥልጣን ማናቸውንም ክፍያ ሳይጠይቅ ንብረቱ በዋስትና እንዲያዝ የደረሰውን ትዕዛዝ እንደማናቸውም በሀብቱ ላይ እንዳለ የመያዣ ሰነድ ይመዘግባል። ቀደም ሲል የተሰጠ የመያዣ መብት እንደተጠበቀ ሆኖ፤ የዋስትናው ምዝገባ የሚፈለገውን ታክስ ለማስከፈል በማናቸውም መልኩ በሕግ እንደተሰጠ መያዣ ወይም እንደማናቸውም ሌላ ዕዳ ወይም ክፍያ ሆኖ ይቆጠራል።

10) Any person in possession of the property of a taxpayer in defualt and who surrenders such property or pays the tax in accordance with this Article to which the owner is liable, shall be discharged from any obligation or liability to the delinquent or to any other person arising from such surrender or payment.

14. *Preferential Claim to Assets*

1) Subject to the prior secured claims of creditors, the Authority has a preferential claim upon the assets of the person liable to pay the tax until the tax is paid from the date on which tax becomes due and payable under this Proclamation.
2) Where a person is in default of paying tax, the Authority may, by notice in writing, inform that person of the Authority's intention to apply to other Registering Authority to register a security interest in any asset which is owned by that person, to cover any unpaid tax together with any expense incurred in recovery proceedings.
3) If the person on whom a notice has been served under Sub-Article (2) fails to pay the amount specified in the notice within 30 days in after the date of service, the Authority may, by notice in writing, direct the Registering Authority that the asset, to the extent of the defaulter's interest therein, shall be the subject of security for the total amount of unpaid tax.
4) where the Authority has served a notice on the Registering Authority under Sub-Article (3), the Registering Authority shall,without fee, register the notice security as if the notice were an instrument of mortgage over or charge on, as the case may be, such asset, ,and such registeration shall, subject to any prior mortgage or charge; operate while it subsists in all respects as a legal mortgage over charge on the asset to secure the amount due.

15. *Eegumsa kaffalaan Taaksii Qabu*

Bu'uura labsii kutaa 4 kanaa qabeenyaan qabame kamiyyuu, kan qabamu, kan eegamu, fi kan galmaa'u Abbaa Taayitaa Taaksiin qofa ta'a. Qaamni Mootummaa kan biraa kamiyyuu akka kutaa kanaan qabeenyaa qabame sababa biraa kamiiniyyuu akka kennamuuf ykn dabruuf gaafachuu hin danda'u. Qabeenyaan qabatame kan gurgurame yoo ta'e maallaqa gurgurtaa irraa argame keessaa hanga idaa taaksii kafalaa taaksii irraa barbaadamuu ol kan ta'e abbaa qabeenyaa kanaa tiif wayitumasan ni deebi'a.

16. *Dirqama Fudhataa*

1) Keewwata kana keessatti ''fudhataa'' jechuun qabeenya kafalaa taaksii kanaa Oromiyaa keessatti argamu ilaalchisee;
   (a) Qulqulleessa qabeenya kubbaniyyaa ta'ee kan moggaafame;
   (b) Fudhata Mana Murtiin ykn Mana Murtiin muudame,
   (c) Abbaa imaanaa dhaabbata kisaaraa keessatti argamu,
   (d) Kan Qabannaan qabiyyeesa jalatti argamu.
   (e) Qabeenyaa nama du'ee kan bulchu, ykn
   (f) Hojii daldala nama seeraan dandeettii hin qabne, nama gaggeessu kamiyyuudha.
2) Qabeenya Oromiyaa keessa jiru fudhataa ta'ee kan muudame ykn fudhataan qabeenyi qabiyyeessaa jala godhame yeroo muudame ykn qabeenyichi qabiyyeesaa jala godhame lamaan keessaa guyyaa dursu irraa kaasee yeroo guyyaa 14 keessatti muudamusaa ykn qabeenyi qabiyyeessaa jala kan jiru ta'uusa Abbaa Taayitaa Taaksii beeksisuu qaba.
3) Abbaan Taayitaa Taaksii nama qabeenyichi qabiyyee fudhataa isaa jalaa jiruu irraa idaa taaksii barbaadamu uwwisuuf hanga maallaqa barbaachisu barreeffamaan fudhataaf ni beeksisa.
4) *Fudhataan*
   (a) Akka keewwata xiqqaa (3) tiin hanga maallaqaa Abbaa Taayitaa Taaksii tiin ibsame ykn beeksisa kana booda hanga maallqa biraa waliigalteen irra gahame gurgurtaa qabeenyichaa irraa hirisee kophaatti kaa'a.
   (b) Hanga maallaqa hir'atee kophaatti kaa'ameen idaa taaksii nama abbaa qabeenyasaa fudhatee irraa barbaadamuuf itti gaafatamaa ta'a.
   (c) Keewwata kanaan kan ibsame yoo jiraatelle idaa taaksii irra dursa qabu kamiyyuu kafaluu ni danda'a.
5) Fudhataan taaksii keewwata xiqqaa (3) tiin tuqame ilaalchisee bu'uura keewwata xiqqaa (4) tiin hanga maallaqa hir'atee kophaatti akka taa'u godhame akka keewwata kanatti taaksii tuqameef yoo oolchuu baate hanga maallaqa hir'atee qophatti taa'een dhuunfaan ittigaafatama ni ta'a.

፲፭· ታክስ ከፋዩ ስላለው ጥበቃ

በዚህ ክፍል ፬ መሠረት የተያዘ ማናቸውም ንብረት የሚያዘው፤ የሚጠበቀው፤ እና የሚመዘገበው በታክሱ ባለሥልጣን ብቻ ይሆናል። ማናቸውም ሌላ የመንግሥት አካል በዚህ ክፍል መሠረት የተያዘውን ንብረት ማናቸውም ሌላ ምክንያት መሠረት በማድረግ እንዲሰጠው ወይም እንዲተላለፍለት መጠየቅ አይችልም። የተያዘ ንብረት የተሸጠ እንደሆነ ከሽያጩ የተገኘው ገንዘብ ውስጥ ታክስ ከፋዩ ከሚፈለግበት ዕዳ በላይ የሆነው ገንዘብ ለንብረቱ ባለቤት ወዲያውኑ ይመለሳል።

፲፮· የተረካቢ ግዴታ

፩· በዚህ አንቀጽ ውስጥ "ተረካቢ" ማለት በኦሮሚያ ውስጥ የሚገኝን የታክስ ከፋዩን ሀብት በተመለከተ፣
   ሀ) የኩባንያ የንብረት አጣሪ ሆኖ የተሰየመ፣
   ለ) ከፍርድ ቤት ውጪ ወይም በፍርድ ቤት የተሾመ ተረካቢ፤
   ሐ) በኪሣራ ውስጥ የሚገኝ ድርጅት ባለአደራ፣
   መ) መያዣ በይዞታው ሥር የሚገኝ፣
   ሠ) የሞተን ሰው ንብረት የሚያስተዳድር፤ ወይም
   ረ) በሕግ ችሎታ የሌለውን ሰው የንግድ ሥራ የሚያካሂድ፣ ማናቸውም ሰው ነው።
፪· በኦሮሚያ ውስጥ ያለ ንብረት ተረካቢ ሆኖ የተሾመ ወይም ንብረት በይዞታው ሥር የተደረገ ተረካቢ ከተሾመበት ወይም ንብረቱ በይዞታው ሥር ከተደረገበት ከሁለቱ ከቀደመው ቀን ጀምሮ በ፲፬ ቀን ጊዜ ውስጥ የተሾመ ወይም በይዞታው ሥር ያለ መሆኑን ለታክሱ ባለሥልጣን ማስታወቅ አለበት።
፫· የታክሱ ባለሥልጣን ንብረቱ በተረካቢው ይዞታ ሥር ያለ ሰው የሚፈለግበትን የታክስ ዕዳ ለመሸፈን የሚያስፈልገውን የገንዘብ መጠን ለተረካቢው በጽሑፍ ያስታውቃል።
፬· ተረካቢው፤
   ሀ) በንዑስ አንቀጽ (፫) መሠረት በታክስ ባለሥልጣኑ የተገለፀውን የገንዘብ መጠን ወይም ከማስታወቂያው በኋላ በስምምነት የተደረሰበትን ሌላ የገንዘብ መጠን ከንብረቱ ሽያጭ ላይ ቀንሶ ለብቻው ያስቀምጣል።
   ለ) ተቀንሶ ለብቻው በተቀመጠው የገንዘብ መጠን ልክ የተረከበው ንብረት ባለቤት ከሆነው ሰው ለሚፈለገው የታክስ ዕዳ ተጠያቂ ይሆናል።
   ሐ) በዚህ አንቀጽ የተመለከተው ቢኖርም ከታክስ ቀደምትነት ያለውን ማናቸውንም ዕዳ ሊከፍል ይችላል።
፭· ተረካቢው በንዑስ አንቀጽ (፫) የተጠቀሰውን ታክስ በተመለከተ በንዑስ አንቀጽ (፬) መሠረት ተቀንሶ ለብቻው እንዲቀመጥ የተደረገውን የገንዘብ መጠን በዚህ አንቀጽ ለተጠቀሰው ታክስ ካላዋለ ተቀንሶ ለብቻ በተቀመጠው ገንዘብ ልክ በግል ተጠያቂ ይሆናል።

15. *Taxpayer's Safeguards*

Any property seized under this Section 4 shall be seized, held, and accounted for only by the Authority. No other agency of the government may require the property seized to be transferred or given over to it for any cause whatsoever. If any property seized is sold, any portion of the proceeds in excess of the person's liablities shall be returned promptly to the owner.

16. *Duties of Receivers*

1) In this Article ''receiver'' means a person who, with respect to an asset in Oromia of a registered person; is:
   (a) a liquidator of a company;
   (b) a receiver appointed out of court or by a court;
   c) a trustee for an unrehabilitated insolvent;
   (d) a mortgage in possession;
   (e) an executor of a deceased's estate; or
   (f) any other person conducting a business on behalf of a person legally incapacitated.
2) A receiver shall notify, in writing, his appointment or his possession to the Authority within 14 days after having been appointed to the position or taken possession of an asset in Oromia, whichever first occurs.
3) The Authority may, notify a receiver in writing of the amount which appears to the Authority to be sufficient to provide for tax which is or will become payable by the person whose assets are in the possession of the receiver.
4. A receiver:
   (a) Shall set aside, out of the proceeds of sale of an asset, the amount specified by the Authority under Sub–Article (3), or such a lesser amount as is subsequently agreed on by the Authority.
   (b) is liable to the extent of the amount set aside for the tax of the person who owned the asset; and
   (c) may notwithstanding any provision of this Article pay any debt that has priority over the tax referred to in this Article.
5) A receiver is personally liable to the extent of any amount reuqired to be set aside under Sub-Article (4) for the tax referred to in Sub-Article (3) if, the receiver fails to comply with the requirements of this Article.

17. Jijjiirama beeksisuu

Kafalaan taaksii kamiyyuu

1) Maqaan, teesoon, iddoon hojii daldala, gurmaa'inni isaa, ykn sochii hojii daldalaa isaa irraa jireessaan taaksiin itti kafalamu, ykn bifa hojiiwwan raawwatuu;

2) Teessoo ykn maqaan sochii hojii daldalaa taaksiin itti kafalamu itti raawwatamu, kan jijjiire yoo ta'e kanuma Abbaa Taayitaa Taaksiif guyyaa 21 keessatti beeksisuu qaba.

KUTAA SHAN
SIRNA OLIYYANNOON ITTI DHIYAATU

18. Koree Iyyanoo Qulqulleessu

Miseensonni koree Iyyannoo qulqulleessan itti-gaafatamaa Abbaa Taayitaa Taaksii sadarkaa sadrkaadhan jiraniin dhiyaatanii Ooggaanaa Biiroo ykn itti gaafatamaa Qajeelcha Godina ykn itti-gaafatamaa Waajjira Aanaa ykn Bulchiinsa Magaalaa jiraniin moggaafamu.

19. Aangoo fi Hojii koreen Iyyannoo Qulqulleessu qabu

1) Ittigaafatamummaan koree kanaa Abbaa Taayitaa Taaksichaa tiif ta'ee;

(a) Kafaltoota taaksiin adabni akka ka'u, dhalli akka hafu, ykn dirqamni Taaksii akka fooyya'u iyyatoota dhiyaatan qoratee murtii kennuuf;

(b) Ragaalee barreeffamaa ykn odeeffannoowwan iyyatoota dhiyaatan wajjin qunnamtii qaban kam iyyu walitti qabuu;

(c) Dhimma qoratamaa jiru karaa ilaaluun dhiyaatee gaaffii gaafatamu akka deebisu haala taaksiin itti murtaa'u wajjin karaa kallatti ykn kallattii hin taanee nama qunnamtii qabu kamiyyuu waamuuf;

(d) Murtiin taaksii Abbaa Taayitaa Taaksichaan kenname sirrii ta'uu; guutuu fi labsii kana eegee kan kenname ta'uu mirkaneessuuf aangoo ni qaba.

2) koreen iyyannoo qulqulleessu iyyannoo kaffaltoota taaksiin dhiyaatu ilaaluu kan danda'u kafalaan taaksii beeksisni murtii taaksii isa gahee guyyoota 10 keessatti iyyannoo kan dhiyeeffate yoo ta'ee dha.

3) Itti-gaafatamaan Abbaa Taayitaa Taaksii yaada murtii korichaan dhiyaate ragaasisuu ykn kan irratti walii hin galle yoo ta'e sababa isaa ibsuun dhimmichi irra deebi'amee akka ilaalamu koreef deebisuu ni danda'a.

20. Adaba Kaasuu

Koreen bu'uura qajeelfama haala itti adabbiin taaksii ka'u Biiroon baasun adaba bulchiinsaa kaffalaa taaksii irratti buufame guutummaatti ykn gara tokkeen akka ka'u yaada murtii dhiyeessuu ni danda'a.

፲፯· ለውጦችን ስለማስታወቅ

ማናቸውም ታክስ ከፋይ፣

፩· ስሙ ፣ አድርሻው ፣ የንግድ ሥራው ቦታ፣ አደረጃጀቱ፣ ወይም ታክስ የሚከፈልበትን ዋንኛው የንግድ ሥራ እንቅ ስቃሴ ወይም የሚያከናውና ቸውን ተግባራት ዓይነት ፣

፪· ታክስ የሚከፈልበት የንግድ ሥራ እንቅስቃሴ የሚከናወን በትን አድራሻ ወይም ስም፣ የቀየረ እንደሆነ ይህንኑ ለታክሱ ባለሥልጣን በ፳፩ ቀናት ጊዜ ውስጥ ማስታወቅ አለበት።

ክፍል አምስት
ይግባኝ የሚቀርብበት ሥርዓት

፲፰· የአቤቱታ አጣሪ ኮሚቴ

የአቤቱታ አጣሪ ኮሚቴ አባላት በታክስ ባለሥልጣኑ ኃላፊ አቅራ ቢነት እንደአግባብነቱ በቢሮው ኃላፊ ወይም በዞን መምሪያ ኃላፊ ወይም በወረዳ ጽ/ቤት ኃላፊ ወይም በከተማ አስተዳደር ኃላፊ ይሰየማሉ።

፲፱· የአቤቱታ አጣሪ ኮሚቴው ስለሚ ኖረው ሥልጣንና ተግባር

፩· ኮሚቴው ተጠሪነቱ ለታክሱ ባለ ሥልጣን ሆኖ፣

ሀ) በታክስ ከፋዮች መቀጫ እንዲነሳ፣ ወለድ ቀሪ እንዲ ደረግ ወይም የታክስ ግዴታ እንዲሻሻል የሚቀርቡ ማመ ልከቻዎችን ለመመርመርና ውሳኔ ለመስጠት፤

ለ) ከቀረቡት አቤቱታዎች ጋራ ግንኙነት ያላቸውን ማናቸ ውንም የጽሑፍ ማስረ ጃዎች ወይም መረጃዎች መሰብሰብ ፤

ሐ) በምርመራ ላይ የሚገ ኘውን ጉዳይ በሚመለከት ረገድ ቀርቦ የሚጠየቀውን ጥያቄ እንዲመልስ ከታክሱ አወሳሰን ጋር በቀጥታ ወይም ቀጥታ ባልሆነ መንገድ ግንኙነት ያለውን ማንኛውንም ሰው የመጥ ራት፤

መ) የታክሱ ባለሥልጣን የሰጠው የታክስ ውሣኔ ትክክለኛ ፣ የተሟላ እና ይህንን አዋጅ ጠብቆ የተሰጠ መሆኑን የማረ ጋገጥ ሥልጣን አለው።

፪· የአቤቱታ አጣሪ ኮሚቴ ከታክስ ከፋዮች የሚቀርበውን አቤቱታ ሊያይ የሚችለው ታክስ ከፋዩ የታክስ ውሳኔ ማስታወቂያ በደረ ሰው በ፲ ቀናት ውስጥ አቤቱ ታውን ካቀረበ ነው።

፫· የታክሱ ባለሥልጣን ኃላፊ የኮ ሚቴውን የውሳኔ ሀሳብ ሊያጸ ድቀው ወይም በውሳኔ ሀሳቡ ካልተስማማ ምክንያቱን በመግለጽ ጉዳዩ እንደገና እንዲታይ ለኮማቴው ሊመልሰው ይችላል።

፳· መቀጫን ስለማንሳት

ኮሚቴው እንደአግባብነቱ ቢሮው በሚያወጣው መመሪያ መሠረት በታክስ ከፋዩ ላይ የተጣለውን አስተ ዳደራዊ መቀጫ በሙሉ ወይም በከፊል እንዲነሳ የውሳኔ ሃሣብ ማቅረብ ይችላል።

17. *Notification of Charges*

A registered taxpayer shall notify the Authority, of

1) any change in the name, address, place of business, constitution, or nature of the principal taxable activity or activities of the person; and

2) any change of address from which, or name in which a taxable activity is carried on by the registered person, with in 21 days following such change.

SECTION FIVE
Appeal procedure

18. *Review Committee*

Members of the Review Committee shall be appointed by the Bureau Head or Zonal Department head or woreda or municipality finance and economic development office head, as appropriate, upon recommendation of competent authority

19. *Powers and Duties of the Review Committee*

1) The Review Committee shall be accountable to the Head of the Authority and shall have the following duties:

(a) to examine and decide on all applications submitted by tax payers for compromise of penalty, interest and on the tax assessed;

(b) to gather any written evidence or information relevant to the matter submitted to it;

(c) to summon any person who directly or indirectly has dealt with the assessment, to appear before it to answer questions about the case under its investigation;

(d) to review the accuracy, completeness, and compliance with this Proclamation of the tax assessment made by the Authority.

2) The Committee shall review applications submitted to it within 10 days of receipt of tax assessment notification.

3) The Head of the Tax Authority may approve the recommendations or remand the case, with his observations, to the committee for further review.

20. *Waiver of Penalty*

The Review Coomittee may propose the waiver of administrative penalties, wholly or partly, in accordance with the directives to be issued by the Bureau.

.1. *Oliyyannoo*

1) Kafalaan taaksii murtii taaksii dabalame Abbaa Taayitaa Taaksiin dabre mormu kamiyyuu beeksisni murtii taaksii guyyaa isa gahe ykn guyyaa murtiin Koree Iyaannoo Qulqulleessuun kenname irraa eegalee guyyoota 30 keessatti taaksii Abbaa Taayitaatiin dabalataan murtaa'e keessaa %50 /dhibbantaa shantama) Abbaa Taaksichaa biratti qabsiisuudhaan Gumii oliyyannoo gibiraa dhagahutti oliyyannoo dhiyeeffachuuf mirga ni qaba.

2) Akka keewwata xiqqaa (1) tiin oliyyaanni dhiyaatee Gumiin oliyyannoo Gibiraa kafalaan taaksii, taaksii dabalataan itti murtaa'e guutummaatti ykn gara tokkoon dirqama kafaluu akka qabu guyyaa murtii kennee kaasee guyyaa 30 keessatti kafalaan taaksii, taaksii dabalataan irraa barbaadamu yoo hinkafalle balleessaa dha.

3) Yeroo keewwata kana keewwata xiqqaa (1) tiin ilaalame keessatti oliyyannon yoo hin dhiyaanne taaksiin dabalataa Abbaa Taayitaan murtaa'e sirrii fi isa dhummaa ta'ee oggasuma kan kafalamu ta'a.

4) Tumaan keewwata kana keewwata xiqqaa (1) akkuma eeggametti ta'ee labsii Gibira Galiitiin waa'ee oliyyannoo ilaalchisee keewwatoonni tumaman akkuma barbaachisummaa isaaniitti taaksiiwwan akka labsii kanaan murtaa'an ilaalchisuun oliyyannoowwaan dhiyaatan irratii kan raawwataman ni ta'u.

22. *Itti-gaafatamummaa Ibsuu*

Taaksiin murtaa'e ni baay'ata ykn murtiin Abbaan Taayitaa Taaksii kennee sirrii miti jechuun falmii dhiyaatu ibsuudhaaf itti-gaafatamni kan nama taaksii murtaa'e ykn murtii Abbaa Taayitaa kana mormuu ta'a.

KUTAA JAHA

ADABBIIWWAN BULCHIINSAA

23. *Beeksisa taaksii yeroodhaan dhiyeessuu dhabuudhaan adabbii raawwatamu.*

1) Labsii kanaan haala biraatiin akka raawwatamuuf kan murtaa'ee malee yeroo murtaa'e keessatti kaffalaan taaksii dirqama taaksii beeksisuu hin bahin ji'a utuu hin beeksisin ture tokkoo tokkoo isaaf ykn gartokkee ji'aa yeroo ta'eef taaksii hin kaffalamin irratti %5 (dhibbantaa shan) %25 (dhibbantaa digdamii shan) hamma guututi adabbii kaffala.

2) Beeksisa taaksii ji'atti dhiyaachuu qabu ykn yeroo gar-tokkee ji'aa ta'etti namni beeksisa taaksii hin-dhiyeessin bu'ura tumaa keewwata kana keewwata xiqqaa "1" tiin adabni kaffalu qr. 50,000 (Kuma shantama) hin caalu.

፳፩· ይግባኝ

፩· በታክሱ ባለሥልጣን የተላለፈውን የተጨማሪ ታክስ ውሳኔ የሚቃወም ማናቸውም ታክስ ከፋይ የተክስ ውሳኔ ማስታወቂያ ከደረሰው ወይም በአቤቱታ አጣሪ ኮሚቴ ውሳኔ ከተሰጠበት ቀን ጀምሮ በ፴ (ሠላሳ) ቀናት ውስጥ በባለሥልጣኑ የተሰጠውን ተጨማሪ ታክስ ፶ በመቶ (ሃምሳ ፐርሰንት) ባለሥልጣኑ ዘንድ በማስያዝ ለይግባኝ ሰሚ ጉባዔ ይግባኝ የማቅረብ መብት አለው።

፪· በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት የይግባኝ አቤቱታ ቀርቦ የግብር ይግባኝ ጉባዔ ታክስ ከፋዩ በተጨማሪ የተወሰነበትን ታክስ በሙሉ ወይም በከፊል የመክፈል ግዴታ እንዳለበት ውሳኔ ከሰጠበት ቀን አንስቶ በ፴ (ሠላሳ) ቀን ጊዜ ውስጥ ታክስ ከፋዩ የሚፈለግበትን ተጨማሪ ታክስ ካልከፈለ ጥፋተኛ ነው።

፫· በዚህ አንቀጽ ንዑስ አንቀጽ (፩) በተመለከተው ጊዜ ውስጥ ይግባኝ ካልቀረበ በባለሥልጣኑ የተወሰነው ተጨማሪ ታክስ ትክክለኛና የመጨረሻ ሆኖ ወዲያውኑ ተከፋይ ይሆናል።

፬· በዚህ አንቀጽ ንዑስ አንቀጽ (፩) ድንጋጌ እንደተጠበቀ ሆኖ ፤ በገቢ ግብር አዋጅ ስለይግባኝ የተደነገጉ አንቀፆች እንደአግባብነታቸው በዚህ አዋጅ መሠረት የተወሰኑ ታክሶችን በሚመለከት ለሚቀርቡ ይግባኞች ተፈፃሚ ይሆናል።

፳፪· የማስረዳት ኃላፊነት

የተወሰነው ግብር በዝቷል ወይም የታክሱ ባለሥልጣን የሰጠው ውሳኔ ትክክል አይደለም በሚል በሚቀርብ ክርክር የማስረዳቱ ኃላፊነት የተወሰነውን ታክስ ወይም የባለሥልጣኑን ውሳኔ የሚቃወመው ሰው ይሆናል።

ክፍል ስድስት

አስተዳደራዊ ቅጣቶች

፳፫· የታክስ ማስታወቂያን በጊዜ ባለማቅረብ ስለሚፈፀም ቅጣት

፩· በዚህ አዋጅ በሌላ አኳኋን እንዲፈጸም ከተወሰነው በስተቀር ፤ በተወሰነው ጊዜ ውስጥ የታክስ ማስታወቅ ግዴታውን ያልተወጣ ታክስ ከፋይ ለዘገየበት ለእያንዳንዱ ወር ወይም የወሩ ከፊል ለሆነው ጊዜ፤ ያልተከፈለውን ታክስ ፭ በመቶ (አምስት ፐርሰንት) ፳፭ በመቶ (ሃያ አምስት ፐርሰንት) እስኪሞላ ድረስ መቀጫ ይከፍላል።

፪· የታክስ ማስታወቂያ መቅረብ ባለበት ወር ወይም የወሩ ክፍል በሆነው ጊዜ የታክስ ማስታወቂያ ያላቀረበ ሰው በዚህ አንቀጽ ንዑስ አንቀጽ (፩) ድንጋጌ መሠረት የሚከፍለው መቀጫ ከብር ፶ ሺ (ሃምሳ ሺ) አይበልጥም።

21. *Appeal*

1) Any person who objects to an additional assessment made by the Authority has the right to appeal, within 30 days from the receipt of assessment notifi cation, or from the date of decision of the Review Committee, to the Tax Appeal Commission by depositing in cash with the Authority 50% (fifty percent) of the additional tax assessed.

2) If a person appeals in accordance with Sub–Article (1) and the Tax Appeal Commission detemines that the person fully or partly is liable for the additional assessment, he shall be in defualt unless he pays the additional assessment determined by the Tax Appeal Commission within thirty (30) days of the rendition of such a decision.

3) If no appeal is made within the period prescribed in Sub-Article (1) of this Article, the Additional assessment of the tax made by the Authority shall be deemed to be correct and final, and shall be immediately payable.

4) without prejudice to Sub-Article (1) of this Article, the provisions of the Income Tax Proclamation relating to appeal shall, mutatis mutandis, apply appeals regarding taxes imposed by this Proclamation.

22. *Burden of Proof*

The burden of proving that an assessment is excessive or that a decision of the Authority is wrong is on the person objecting to the assessment or decision.

SECTION SIX

Administrative Penalties

23. *Penalties for Late Filing*

1) Except as otherwise provided in this Proclamation, a person who fails to file a timely return is liable for a penalty equal to 5 per cent of the amount of tax underpayment for each month (or portion thereof) during which the failure continues, up to 25% (twenty five per cent) of such amount.

2) The penalty under Sub-Article (1) of this Article is limited to 50,000 Birr for the first month (or portion thereof) in which no return is field.

3) Rawwatiinsa keewwata kanaaf taaksii hin kaffalamnedha kan jedhamu beeksisa taaksii irratti kan ilaalamuun irra turee fi guyyaa taaksiin itti kaffalamuu qabutti taaksii kaffalame giddu garaagarummaa jirudha.

4) Adabbiin haala kamiin iyyuu irratti bu'u kan kanaa gaditti ilaalaman keessaa isa xiqqaadhaa gadi hin ta'u.

(a) Qr. 10,000 (kuma kudhan)

(b) hanga taaksii beeksisa taaksii irratti argarsiifamuun irra ture %100 (dhibbantaa dhibba)

24. *Taaksii turee kaffalame irratti dhala herregamu*

(a) Taaksii ji'a kaffalamuun irra turetti osoo hin kaffalamin hafe guyyaa kaffalamuun irra jiruu kaasee hamma guyyaa kaafalameetti yeroo jiru keessatti kaffalaan taaksii dhala kaffaluuf dirqama qaba.

(b) Bu'uura keeyyata kana keeyyata xiqqaa (a)n hammi dhalla ittiin kaffalchiifamu kurmaana waggaa darbetti taarifa dhala liqii baankota daldalaa dhala ittiin liqeesu olanaa isaa irratti %25 (dhibeentaan digdamii shan) dabalamee ta'a.

KUTAA TORBA
ADABBIIWWAN YAKKAA

25. *Yakkawwan taaksii irratti raawwatamanif sirna ittiin gaggeeffaman*

kutaa kanatti kan tarreeffaman yakkawwan taaksii irratti raawwataman seera adabbii yakkaa darbuudhaan kan raawwataman waan ta'eef himatni kan dhiyaatu, kan ilaalamuu fi ol iyyannoon kan dhiyaatu bu'uura sirna adaba yakkaatiin ta'a.

26. *Seera cabsuun taaksii kaffalu dhabuu*

Taaksii walitti qabe kan hin beeksisne ykn taaksii irraa barbaadamu kan hin kaffalin namni kamiyyuu akka yakka raawwatetti lakkaawwama. kanaafuu bu'uura labsii kanaa kutaa 6 tiin adabbii irratti bu'u irratti dabalataan balleessaa ta'uun isaa mana murtiin yoo mirkannaa'e hidhaa waggaa 5nii gadi hin taaneen adabama.

27. *Ragaa sobaa ykn dogoggorsaa ta'e dhiyeessu*

1) Kaffalan taaksii kam iyyuu

(a) Qabxii tokko ilaalchisee hojjetaa abbaa taayitaa taaksiitiif odeeffannoo sobaa ykn dogoggorsaa kan dhiyeesse, ykn

(b) Ibsa hojjetaa abbaa taayitaa taaksiif dhiyaachuu qabu keessa ibsicha dogoggora haala gochuu danda'uun qabxiilee hammatamuu qaban kan hambise yoo ta'e himanni yakkaa irratti dhiyaata.

፫· ለዚህ አንቀጽ አፈፃፀም ያልተ ከፈለ ታክስ ነው የሚባለው በታክስ ማስታወቂያ ላይ መታየት በነበረበት እና ታክሱ መከፈል ባለበት ቀን በተከ ፈለው ታክስ መካከል ያለው ልዩነት ነው።

፬· በማናቸውም ሁኔታ የሚጣለው ቅጣት ቀጥሎ ከተመለከቱት ከዝ ቅተኛው ያነሰ አይሆንም።

ሀ) ብር ፲ ሺህ (አሥር ሺህ ብር)

ለ) በታክስ ማስታወቂያ ላይ መመልከት ከነበረበት የታክስ መጠን ፻ በመቶ (አንድ መቶ ፐርሰንት)።

፳፬· ዘግይቶ በተከፈለ ታክስ ላይ ስለሚ ታሰብ ወለድ

ሀ) መከፈል በነበረበት ጊዜ ላልተ ከፈለ ታክስ፣ መከፈል ከነበረበት ቀን እስከተከፈለበት ቀን ባለው ጊዜ ውስጥ ታክስ ከፋዩ ወለድ የመክፈል ግዴታ አለበት።

ለ) በዚህ አንቀጽ ንዑስ አንቀጽ (ሀ) መሠረት የሚከፈለው ወለድ የማስከፈያ ልክ ባለፈው የሩብ ዓመት በንግድ ባንኮች ሥራ ላይ በዋለው ከፍተኛው የማበደሪያ ወለድ ምጣኔ ፳፭ በመቶ (ሃያ አምስት ፐርሰንት) ታክሎበት ይሆናል።

ክፍል ሰባት
የወንጀል ቅጣቶች

፳፭· በታክስ ላይ የሚፈፀሙ ወንጀሎች ስለሚመሩበት ሥነ ሥርዓት

በዚህ ክፍል የተዘረዘሩት በታክስ ላይ የሚፈፀሙ በመሆኑ ወንጀሎች የወን ጀለኛ መቅጫ ሕጉን በመተላለፍ የሚፈፀሙ ክሱ የሚመሠረተው፣ የሚታየው እና ይግባኝ የሚቀርበው በወንጀለኛ መቅጫ ሕግ ሥነ ሥርዓት መሠረት ይሆናል።

፳፮· ሕግን በመጣስ ታክስ ስላለመክፈል

የሰበሰበውን ታክስ ያላስታወቀ ወይም የሚፈለግበትን ታክስ ያልከፈለ ማናቸውም ሰው ወንጀል እንደፈፀመ ይቆጠራል። ስለሆነም በዚህ አዋጅ ክፍል ፮ መሠረት ከሚ ጣልበት መቀጫ በተጨማሪ ጥፋተኛ መሆኑ በፍርድ ቤት ሲረጋገጥ ከ ፭ ዓመት በማያንስ እሥራት ይቀጣል።

፳፯· የሐሰት ወይም አሳሳች መረጃ ስለማ ቅረብ

፩· ማናቸውም ታክስ ከፋይ

ሀ) ለታክሱ ባለሥልጣን ሠራተኛ አንድን ነጥብ በተ መለከተ የሀሰት ወይም አሳ ሳች መረጃ ያቀረበ፣ ወይም

ለ) ለታክሱ ባለሥልጣን ሠራተኛ ሊቀርብ ከሚገ ባው መግለጫ ውስጥ መግለ ጫውን አሳሳች ሊያደርገ በሚችል አኳኋን መካተት የሚገባቸውን ነጥቦች ያስቀረ እንደሆነ፣ የወንጀል ክስ ይመሠረት በታል።

3) for purposes of this Article, an underpayment of tax is the difference between the tax required to be shown on the return and the amount of tax paid by the due date.

4) In any event the penalty may not be less than smaller of the two amounts:

(a) 10,000 Birr (ten thousand Birr);

(b) 100 percent of the amount of tax required to be shown on the return. .

24. *Late Payment Interest*

(a) If any amount of tax is not paid by the due date, the person liable is obliged to pay interest on such amount for the period from the due date to the date the tax is paid.

(b) The interest rate under Sub-Article (a) of this Article is set at 25% (twenty five percent) over and above the highest commercial banks, lending interest rate that prevailed during the preceding quarter.

SECTION SEVEN
Criminal Offences

25. *Procedure in Tax Offence Cases*

A tax offence under this Section is a violation of the criminal law and shall be charged, prosecuted, and appealed in accordance with the Ethiopian criminal procedure Code.

26. *Tax Evasion*

A person who evades the declaratiion or payment of tax, commits an offence and, in addition to any penalty under section 6, may be prosecuted and, on conviction, be subject to imprisonment for a term of not less than 5 (five) years.

27. *Making False or Misleading Statements*

1) A taxpayer who,

(a) makes a false or misleading in a material particular statement to a tax officer of the Authority; or

(b) omits, from a statement made to an officer of the Authority, any matter or thing without which the statement is misleading in a material particular.

2) Ibsichi sobaan kan kenname ykn qabxiin hammatamuu qabu kan dhiifame sababa qubsaa hin taaneen yoo ta'e
   (a) Ibsichi sirrii ta'uu dhiisuun bira gahamuu dadhabamuu isaatiif taaksiin kaffalamuun irra jiru qarshii 1,000 kan hin caalleen gadi bu'ee akka kaffalamu kan godhu yoo ta'e kaffalaan taaksichaa adabbii mallaqaa qarshii 10,000 gadi kan hin taanee fi Qarshii 20,000 kan hincaalle adabbii maallaqa fi hidhaa waggaa tokkoo gadi kan hin taanee fi waggaa 3 hin caalleen adabama.
   (b) Taaksiin xinnaatee akka kaffalamu taasifamu qarshii 1,000 kan caalu yoo ta'e adabbii maallaqa qarshii 20,000 gadi kan hin taanee fi qarshii 100,000 kan hin caalle fi hidhaa waggaa sadii gadi hin taanee fi waggaa shan hin caalleen adabama.
3) Ibsi sobaa kan kenname ykn qabxiin hammatamuu qabu akka hin hammatamne kan taasifame ta'e jedhamee ykn dagannoo cimaadhaan kan ta'e yoo ta'e,
   (a) Ibsichi sirrii ta'uu dhiisuun isaa bira gahamuuf dadhabamuun isaa taaksiin kaffalamuun irra jiru qarshii 1,000 kan hin caalleen xinnaatee akka kaffalamu kan taasisu yoo ta'e, kaffalaan taaksii adabbii maallaqa qarshii 50,000 gadi kan hin taanee fi qarshii 100,000 kan hin caalleen fi hidhaa waggaa shanii gadi hin-taanee fi waggaa kudhan hin caalleen,
   (b) Taaksiin xinnaatee akka kaffalamu taasifamu qr. 1,000 kan caalu yoo ta'e adabbii maallaqaa qarshii 75,000 gadi hin taanee fi qarshii 200,000 hin caalle fi hidhaa waggaa 10 gadi hin taanee fi waggaa 15 hin caalleen adabama.

28. *Hojii abbaa taayitaa taaksii gufachiisuu*
   2) Namni kam iyyuu
      (a) Bu'uura labsii kanaatiin hojii hojjetaa abbaa taayitaa taaksii hojii isaa raawaachaa jiru kan gufachiise ykn gufachiisuu kan yaalee, ykn,

፪· የሐሰት መግለጫው የተሰጠው ወይም መካተት የሚገባው ነጥብ የተተወው ያለበቂ ምክንያት የሆነ እንደሆነ፣
   ሀ) የመግለጫው ትክክለኛ ያለመሆን ሊደረስበት ያለ መቻሉ ሊከፈል የሚገባው ታክስ ከብር ፩ ሺህ በማይ በልጥ አንሶ እንዲከፈል የሚያደርግ ከሆነ ታክስ ከፋዩ ከብር ፲ ሺህ በማያንስ እና ከብር ፳ ሺህ በማይ በልጥ የገንዘብ መቀጫ እና ከአንድ ዓመት በማያንስ እና ከሦስት ዓመት በማይ በልጥ እሥራት ይቀጣል።
   ለ) አንሶ እንዲከፈል የሚደ ረገው ታክስ ከብር ፩ ሺህ የሚበልጥ ከሆነ ከብር ፳ ሀ በማያንስ እና ከብር ፻ ሺህ በማይበልጥ የገንዘብ መቀጫ እና ከሦስት ዓመት በማያንስ እና ከአምስት ዓመት በማይ በልጥ እሥራት ይቀጣል።
፫· የሐሰት መግለጫው የተሰጠው ወይም መካተት የሚገባው ነጥብ እንዲካተት ያልተደረገው ሆን ተብሎ ወይም በከባድ የሆነ እንደሆነ፣
   ሀ) የመግለጫው ትክክለኛ ያለ መሆን ሊደረስበት ያለ መቻሉ ሊከፈል የሚገባው ታክስ ከብር ፩ ሺህ በማይበልጥ አንሶ እንዲከፈል የሚያደርግ ከሆነ ታክስ ከፋዩ ከብር ፶ ሺ በማያንስ እና ከብር ፻ ሺ በማይ በልጥ የገንዘብ መቀጫ እና ከአምስት ዓመት·በማያንስ እና ከአሥር ዓመት በማይበልጥ እሥ ራት ይቀጣል።
   ለ) አንሶ እንዲከፈል የሚደረገው ታክስ ከብር ፩ ሺ የሚበልጥ ከሆነ ከብር ፸፭ ሺ በማያንስ እና ከብር ፪፻ ሽ በማይበልጥ የገንዘብ መቀጫ እና ከ፲ ዓመት በማያንስ እና ከ፲፭ ዓመት በማይበልጥ እሥራት ይቀጣል።

፳፰· የታክሱን ባለሥልጣን ሥራ ስለማሰናከል
   ፩· ማንኛውም ሰው፣
      ሀ) በዚህ አዋጅ መሠረት ሥራውን በማከናወን ላይ ያለን የታክስ ባለሥልጣን ሠራተኛ ተግባር ያሰናከለ ወይም ለማሰናከል የሞከረ፣ ወይም

2) Where the false statement or omission is made without reasonable cause,
   (a) and if the inaccuracy of the statement undetected would have resulted in an underpayment of tax by an amount not exceeding 1,000 Birr, the taxpayer shall be subject to a fine of not less than 10,000 Birr and not more than 20,000 Birr and imprisonment for a term of not less than one (1) year and not more than three (3) years:
   (b) if the underpayment of the tax is in an amount exceeding 1,000 Birr, to a fine of not less than 20,000 Birr and not more than 100,000 Birr, and to imprisonment for a term of not less than three (3) years and not more than five (5) years,
3) Where the false statement or omission is made knowingly or with grave reckless,
   (a) and if the inaccuracy of the statement were undetected would have resulted in an underpayment of tax by an amount not exceeding 1,000 Birr, the taxpayer shall be subject to a fine not less than 50,000 Birr and not more than 100,000 Birr and to imprisonment for a term of not less than five (5) years and not more than ten (10) years;
   (b) if the underpayment of the tax is in an amount exceeding 1,000 Birr, the tax payer shall be subject to a fine of not less than 75,000 Birr and not more than 200,000 Birr and to imprisonment for a term of not less than ten (10) years and not more than fifteen (15) years.

28. *Obstruction of Tax Administration*
   1) Any person who:
      (a) Obstructs or attempts to obstruct an officer of the Authority in the performance of duties under this Proclamation, or

(b) Raawwii labsichaa haala biraa kamiinuu kan gufachiise ykn gufachiisuuf kan yaale yoo ta'e yakka raawwachuun isaa mirkanaa'ee yammuu itti murtaa'u adabbii maallaqaa qarshii 1,000 gadi kan hin taanee fi qarshii 100,000 kan hincaallee fi hidhaa waggaa lamaatiin adabama.

3) Raawwatiin keewwata xiqqaa ''1'' fi kan kanatti aananiif gochi biroo isaan kanaan walfakkaatan hojiiwwan hojii abbaa taaksii gufachiisan ta'anii fudhatamu.
   (a) kaffalaa taaksiif galii kan argamsiisan sochiiwwan hojii kana ilaalan sanadoota, qimxoowwan, gabaasaawwan ykn odeeffannoowwan biroo kam iyyuu qorachuuf abbaan taayitaa taaksii yeroo gaafatu fedhii dhabuu.
   (b) Abbaan taayitaa taaksii gaaffiidhaaf akka dhiyaatu yeroo ajaju fedhii dhabee argamuu.
   (c) Hojjetaan abbaa taayitaa taaksii bakka hojii daldalaa kaffalaa taaksii seenuudhaaf mirga inni qabu daangeessu.

29. *Jijjiirama beeksisuu dhiisuu*

Bu'uura keewwatni 17 ajajuun haalawwan irratti jijjiiramoota taasifaman abbaa taayitaa taaksiif namni hin beeksisin kamiyyuu balleessaa ta'uun isaa mana murtiitiin yeroo mirkannaa'u.
   (a) Balleessichi kan raawatame ta'e jedhamee ykn daganoo cimaadhaan kan ta'e yoo ta'e adabbii maallaqaa qarshii 10,000 gadi kan hin taanee fi hidhaa waggaa tokkootiin,
   (b) Haalawwan birootiin adabbii maallaqaa qarshii 5,000 gadi kan hin taanee fi hidhaa ji'a jahaatiin adabama.

30. *Balleessawwan hojjettoota abbaa taayitaa taaksiitiin raawwataman*
   1) Tumawwan labsii kanaa raawwachiisuuf hojjetaan Biiroodhan qaxarame ykn qaxaramaa duraa kan ture,
      (a) Bu'uura seeraatiin kaffaltii ykn badhaasa argachuu qabuu alatti hojii itti mindeeffameen kan walqabateen kallattiidhaan ykn karaa kallattii hin taaneen maallaqa ykn kaffaltii bifa biraa ykn kennan akka godhamuuf kan gaafate ykn kan fudhate kaffaltichaaf ykn kennichaaf abdii ykn qabannaa kan gaafate ykn kan fudhate ykn,

ለ) የአዋጁን አፈፃፀም በማናቸውም ሌላ አኳኋን ያሰናከለ ወይም ለማሰናከል የሞከረ እንደሆነ፣ ወንጀል መፈፀሙ ተረጋግጦ ሲፈረድበት ከብር ፩ ሺ በማያንስ እና ከብር ፻ ሺ በማይበልጥ የገንዘብ መቀጫ እና በሁለት ዓመት እሥራት ይቀጣል።

፪· ለንዑስ አንቀጽ (፩) አፈፃፀም የሚከተሉትን እና እነዚህን የመሳሰሉትን ሌሎች ተግባሮች የታክሱን ባለሥልጣን ሥራ የማሰናከል ተግባራት ሆነው ይወሰዳሉ።
   ሀ) የታክስ ከፋዩን ገቢ አስገኚ የሥራ እንቅስቃሴዎች የሚመለከቱ ሰነዶችን፣ ሪፖርቶችን ወይም ሌሎች ማናቸውንም መረጃዎች ለመመርመር የታክሱ ባለሥልጣን ሲጠይቅ ፈቃደኛ ሆኖ ያለመገኘት፤
   ለ) የታክሱ ባለሥልጣን ሠራተኛ ወደታክስ ከፋዩ የንግድ ሥራ ቦታ ለመግባት ያለውን መብት መገደብ።

፳፱· ለውጥን ያለማስታወቅ

አንቀጽ ፲፯ በሚያዘው መሠረት በሁኔታዎች ላይ የተደረጉ ለውጦችን ለታክሱ ባለሥልጣን ያላስታወቀ ማናቸውም ሰው ጥፋተኛ መሆኑ በፍርድ ቤት ሲረጋገጥ፣
   ሀ) ጥፋቱ የተፈፀመው ሆን ተብሎ ወይም በከባድ ቸልተኝነት የሆነ እንደሆነ ከብር ፲ ሺ በማያንስ የገንዘብ መቀጫ እና በአንድ ዓመት እሥራት
   ለ) በሌሎች ሁኔታዎች ከብር ፭ ሺ በማያንስ የገንዘብ መቀጫ እና በ፮ ወር እሥራት ይቀጣል።

፴· በታክሱ ባለሥልጣን ሠራተኞች የሚፈፀሙ ጥፋቶች

፩· የዚህን አዋጅ ድንጋጌዎች ለማስፈጸም በታክስ ባለሥልጣኑ የተቀጠረ ሠረተኛ ወይም የቀድሞ ተቀጣሪ የነበረ፤
   ሀ) በሕግ መሠረት ሊያገኘው ከሚገባ ክፍያ ወይም ሽልማት ውጪ ከተቀጠረበት ተግባር ጋር በተያያዘ ቀጥተኛ ወይም ቀጥተኛ ባልሆነ መንገድ የገንዘብ ወይም ሌላ ዓይነት ክፍያ ወይም ስጦታ እንዲደረግለት የጠየቀ ወይም የተቀበለ፣ ለክፍያው ወይም ለስጦታው ተስፋ ወይም መያዣ የጠየቀ ወይም የተቀበለ፣ ወይም

(b) otherwise impedes or attempts to impede the implementation of the proclamation, commits an offence and is liable, one convinction, to a fine of not less than 1,000 Birr and not more than 100,000 Birr, and to imprisonment for a term of two (2) years.

2) For the purposes of Sub-Article (1), the following and other similar actions are considered to constitute obstruction:
   (a) refusal to satisfy the request of the Authority for inspection of documents, reports, or other information relating to a taxpayer's income pro ducing activities;
   (b) non-compliance with the Authority's request to report for an interview;
   (c) interference with a tax officer's right to enter the taxpayer's business premises.

29. *Failure to Notify*

A person who fails to notify the Authority's of a change as required by Article 17 commits an offence, and on conviction:
   (a) where the failure was made knowingly or recklessly, is liable to a fine of not less than 10,000 Birr and to imprisonment for one year; or
   (b) in any other cases, to a fine of not less than 5,000 Birr and to imprisonment for a term of six months.

30. *Offences by Tax Officer*
   1) Any tax officer or former taxation officer employed in carrying out the provisions of this Proclamation who;
      (a) directly or indirectly asks for, or receives in connection with any of the taxation officer's duties, a payment or reward, whether pecuniary or otherwise, or promise or security for that payment or reward; no being a payment or reward which the officer is lawfully entitled to receive; or

(b) Galii taaksii irraa argamu irratti waliin-dhahuun, ykn tumawwan labsii kanaa wajjin ykn raawwatiinsa gaarii itti-gaafatamummaa wajjin gocha faallaa ta'e raawwachuuf kan gochuun irra jiru gochuu irraa of-qusachuuf, wanna sirrii hin taane eeyyamuuf, gocha waliin-dhahuu taaksii irratti raawwatamu dhoksuuf, ykn iccitiidhaan hojii irra oolchuuf waliigaltee kan seene, ykn waliigaltee seenu kam iyyuu keessatti gocha kana irratti walta'insa walta'uu agarsiisu kan kennee,
Balleessaa ta'uun isaa yennaa mana murtiin mirkanaa'u adabbii maallaqaa qarshii 50,000 hin caallee fi hidhaa waggaa 10 gadi kan hintaane, kan waggaa 20 hin caalleen adabama.

2) Hojjetaa abbaa taayitaa taaksii kan ta'e ykn kan turee fi tumaawwan labsii kanaa raawwachiisuuf kan qaxarame seera daldalaa Itiyoopihaatiin ''Gazeexaa'' daldalaa irratti maxxanfamee akka bahu bifa odeeffannoo ajajame malee,
   (a) Gama taaksii raawwachiisuutiin sababa taayitaa ykn dirqama qabuun kan beekee odeeffannoo nama biraa kam iyyuu nama biraa kamittuu ykn bakka bu'aa nama sanaatti dabarsee kan kenne,
   (b) Bu'uura labsii kanaan gama taaksii raawwachiisuutiin aangoo qabutti fayyadamuuf ykn dirqama hojii isaa bahuuf akka danda'amutti abbaa taayitaa taaksii biratti kan argamu odeeffannoo kamiyyu ajaja mana murtiin yoo ta'e malee qaama sadaffaaf dabarsee kan kenne yoo ta'e,

Badii raawwachuun isaa mana murtiin yeroo mirkanaa'u adabbii maallaqa qarshii 10,000 gadi kan hintaanee fi hidhaa waggaa lamaa gadi hin taanee fi waggaa shan hin caalleen adabama.

3) Tumamni keewwata kanaa hojjetaan abbaa Taayitaa Taaksii,
   (a) Sanada ykn odeeffannoo kamiyuu,
      (i) Labsii kanaaf ykn raawwii labsii maallaqaan walqabaate kam-iyyuuf yeroo barbaachisaa ta'etti,
      (ii) Hojii fi itti-gaafatamummaa seeraan kennameef bahuuf barbaachisaa yoo ta'e odiitera ol'aanaaf,
      (iii) Odeeffannoo wal-jijjiruuf, taaksii irra deddeebi'amee gaafatamu hambisuuf, bu'uura wali-galtee mootummaan Itiyoophiyaa biyyoota biroo wajjiin taasiseen ooggantoota dhimmii ilaallatu biyyoota biroof,

ለ) ከታክስ በሚገኘው ገቢ ላይ ማጭበርበር ወይም ከዚህ አዋጅ ድንጋጌዎች ጋር ወይም ከተሰጠው ኃላፊነት መልካም አፈፃፀም ጋር የሚቃረን ተግባር ለመፈፀም፣ ማድረግ የሚገባውን ከማድረግ ለመታቀብ ፣ ተገቢ ያልሆነን ነገር ለመፍቀድ፣ በታክስ ላይ የሚፈፀምን የማጭበርበር ተግባር ለመደበቅ፣ ወይም በሚስጥር ለመተግበር ውል የገባ ወይም በሚገባው ማናቸውም ውል ውስጥ በዚህ ተግባር መተባበሩን የሚያሳይ ስምምነት የሰጠ፤ ጥፋተኛ መሆኑ በፍርድ ቤት ሲረጋገጥ ከብር ፶ ሺ በማይበልጥ የገንዘብ መቀጫ እና ከ፲ ዓመት በማያንስ ከ፳ ዓመት በማይበልጥ እሥራት ይቀጣል።

፪· የታክስ ባለሥልጣኑ ሠራተኛ የሆነ ወይም የነበረ እና የዚህን አዋጅ ድንጋጌዎች ለማስፈጸም የተቀጠረ፣ በኢትዮጵያ ንግድ ሕግ በንግድ ጋዜጣ ታትሞ እንዲወጣ ከታዘዘው ዓይነት መረጃ በስተቀር፤
   ሀ) ታክስን በማስፈጸም ረገድ ባለው ሥልጣን ወይም ግዴታ ምክንያት ያወቀውን የሌላ ሰው ማናቸውንም መረጃ ለማናቸውም ሌላ ሰው ወይም የዚያ ሰው ወኪል ለሆነ ሰው አሳልፎ የሰጠ፤
   ለ) በዚህ አዋጅ መሠረት ታክስን በማስፈጸም ረገድ ያለውን ሥልጣን ለመጠቀም ወይም የሥራ ግዴታውን ለመወጣት እንዲያስችል በታክስ ባለሥልጣኑ ዘንድ የሚገኘውን ማናቸውንም መረጃ በፍርድ ቤት ትዕዛዝ ካልሆነ በስተቀር ለሦስተኛ ወገን አሳልፎ የሰጠ እንደሆነ፤
   ጥፋተኛ መሆኑ በፍርድ ቤት ሲረጋገጥ ከብር ፲ ሺ በማያንስ የገንዘብ መቀጫ እና ከሁለት ዓመት በማያንስ እና ከአምስት ዓመት በማይበልጥ እሥራት ይቀጣል።

፫· የዚህ አንቀጽ ድንጋጌ የታክስ ባለሥልጣኑ ሠራተኛ፤
   ሀ) ማናቸውንም ሰነድ ወይም መረጃ፤
      (i) ለዚህ አዋጅ ለማናቸውም ገንዘብ ነክ አዋጅ አፈፃፀም አስፈላጊ በሆነ ጊዜ፤
      (ii) በሕግ የተሰጠውን ተግባርና ኃላፊነት ለመወጣት አስፈላጊ ሲሆን፣ ለዋናው ኦዲተር፤
      (iii) መረጃ ለመለዋወጥ፣ ተደራራቢ ግብርን ለማስቀረት ኢትዮጵያ ከሌሎች አገሮች ጋር ባደረገችው ስምምነት መሠረት አግባብ ላላቸው የሌሎች አገሮች ባለሥልጣኖች፤

(b) enters into or acquiesces in agreement to do or to abstain from doing, permit, conceal, or revenue is or may be defrauded or which is contrary to other provisions of this Proclamation or to the proper execution of the taxation officer's duty; commits an offence and is liable on conviction to a fine of not more than 50,000 Birr and to imprisonment for a term of not less than ten (10) years and not more than twenty (20) years.

2) A tax officer or a former tax officer engaged incarrying out the provisions of this proclamation, except such information is required by the Commercial Code of Ethiopia to be published in the Trade Gazette, who,
   (a) discloses to any person or his representative, any matter in respect of another person, that may, in the exercise of the taxation officer's powers of the performance of the taxation officer's powers of the performance of the taxation officer's duties under the said provisions, come to the taxation officer's knowledge; or
   (b) permits any other person to have access to records in the possession or custody of the performance of the other's duties under this proclamation or by order of a court; commits an offence and is liable on conviction to fine of not less than 10,000 Birr and to imprisonment for a term of not less than two (2) years and not more than five (5) years.

3) Nothing in this Article shall prevent a taxation officer from discharge;
   (a) any document or information to:
      i) any person where the disclosure is necessary for the purposes of this proclamation or any other fiscal law;
      ii) the Auditor-General where the disclosure is necessary for the performances of duties entrusted to it by law;
      iii) the competent authority of the government of another country with which Ethiopia has entered into an agreement for the avoidance of double taxation or for the exchange of information, to the extent permitted under the agreement;

(vi) Hojii fi itti-gaafatamummaa seeraan kennaameef raawwachuun barbaachisaa yemmuu ta'u Komishina Naamuusaa fi farra malaamaltummaatiif,

(v) Kan kana olitti hin ibsamne waajjira seera raawwaachisu kamiyyuu ragaa dirqama isaa raawwachuu daandeessisu akka kennamuuf Biiroo irraa barreefaman yammuu ajajamu,

(b) Itti-gaafatammumaa isaanii bahuf barbaachisaa hamma ta'etti odeeffaannoo namaa tokko addaan baase hin ibsine nama hojii galii mootummaa irratti tajajilu kamiifiyuu ykn hojjeetaa wajjira Istaatistiikisiif, kennuu irraa hin dhorku.

31. *Utuu hin heyyamamin Taaksii walitti qabuu*

Namni kam-iyyuu bu'uura Labsii kanaan utuu hin eyyamaminiif taaksii ykn kaffaltti biroo akka taaksiitti ilaalamu kan walitti qabe ykn walitti qabuu kan yaalee yakka kan raawwate ta'ee balleessaa ta'un isaa mana murtiin yoo irratti mirkanaa'e adabbii maallaqaa qarshii 50,000 (kuma shantama) gadi hin taanee fi hiidhaa waggaa 5 gadi hin taanee fi waggaa 10 kan hin caalleen adabama.

32. *Gargaaruu ykn Jajjabeessuu*

Namni kam-iyyuu tuma labsii kanaa akka caabsu kan gargaare, jajjabeesse, kakaase, ykn iciitiin kan gamtaa'e yoo ta'e akka hangafa badii raawwatee tumaa labsii kanaaa cabseetti yakkamaa ta'a. Namni kan kanaa ol'itti barreeffaman raawwate, balleessa ta'un isaa mana murtiin yoo mirkanaa'e, gargaarsa ykn gamtaa'ina kenneen balleessaa raawwateef adabbii maallaqaa fi hidhaa murtaa'ee kan hin caalleen maallaqaa fi hidhaan adabama.

33. *Baalleessa Dhaabbattootan raawwatamu*

1. Keewwata xiqqaa "3" tiin kan tumame akkuma egameetti ta'ee dhaabbatni tokko labsii kana darbuun baalleessaa kan raawwate yoo ta'ee, yeroo balleessaa kana raawwate hojii gaggeessaa dhaabbaticha kan ta'e namni kam-iyyuu baalleessaa dhaabbatichaan raawwatame akka raawwateetti lakkaa'amee adabbiin labsii kanaan murtaa'e irratti raawwatama.
2. Keewwata xiqqaa "3" tiin kan tumame akka eegametti ta'ee, dhaabbanni kam-iyyuu bu'uura labsii kanaan taaksii kaffalamuu qabu ykn labsich kaffaltii biroo akka taaksiitti lakkaa'u kam-iyyuu galii utuu hin godhiin yoo hafe hojii gageesaan yeroo balleessichi raawwate ykn dura ji'oota 6ni turan keessatti namootni hojii gageessaa dhaabbatichaa turan dhaabbatichaa fi namoota biroo wajjiin tokkumaa fi baaqqeen taaksii fi kaaffaltii biroo abbaa taayitaa taaksichaatiin barbaadamuuf ittigaafatamoo ta'u.

(iv) በሕግ የተሰጠውን ተግባርና ኀላፊነት ለመወጣት አስፈላጊ ሲሆን፣ ለሥነ ምግባርና ለፀረ ሙስና ኮሚሽን፤

(v) ከዚህ በላይ ላልተገለፀ ለማናቸውም ሕግ አስፈጻሚ መ/ቤት ግዴታውን ለመፈፀም የሚያስችለው መረጃ እንዲሰጠው ከቢሮው በጽሑፍ ሲታዘዝ።

ለ) ኀላፊነታቸውን ለመወጣት አስፈላጊ እስከሆነ ድረስ አንድን ሰው ለይተው የማይጠቅሱ መረጃዎችን ለማናቸውም በመንግሥት ገቢ ሥራ ላይ ለሚያገለግል እና ለስታትስቲክስ መ/ቤት ሠራተኛ፤ ከመስጠት አያግደውም።

፴፩· <u>ሳይፈቀድ ታክስ ስለመሰብሰብ</u>

ማናቸውም ሰው በዚህ አዋጅ መሠረት ሳይፈቀድለት ታክስ ወይም እንደታክስ የሚታይ ሌላ ክፍያ የሰበሰበ ወይም ለመሰብሰብ የሞከረ ወንጀል የፈፀመ ሆኖ፣ ጥፋተኛ መሆኑ በፍርድ ቤት ሲረጋገጥ ከብር ፶ሺ የማያንስ ገንዘብ መቀጫ እና ከአምስት ዓመት በማያንስ ከአሥር ዓመት በማይበልጥ እሥራት ይቀጣል።

፴፪· <u>መርዳት ወይም ማበረታታት</u>

ማናቸውም ሰው የዚህ አዋጅ ድንጋጌዎች እንዲጣሱ የረዳ፣ ያበረታታ፤ ያነሳሳ፣ ወይም በሚስጥር የተባበረ እንደሆነ እንደዋንኛው ጥፋተኛ የዚህን አዋጅ ድንጋጌዎች በመጣስ ጥፋት ፈጽሟል። ከዚህ በላይ የተዘረዘሩትን የፈጸመ ሰው፣ ጥፋተኛ መሆኑ በፍርድ ቤት ሲረጋገጥ ዕርዳታውን ወይም ትብብሩን ለሰጠበት ጥፋት ከተወሰነው የገንዘብ እና የእሥራት ቅጣት ባልበለጠ በገንዘብ እና በእሥራት ይቀጣል።

፴፫· <u>በድርጅቶች የሚፈጸም ጥፋት</u>

፩· በዚህ አንቀጽ ንዑስ አንቀጽ (፫) የተደነገገው እንደተጠበቀ ሆኖ፤ በአንድ ድርጅት ይህንን አዋጅ በመተላለፍ ጥፋት የፈጸመ እንደሆነ ጥፋቱ በተፈጸመ ጊዜ የድርጅቱ ሥራ አስኪያጅ የሆነ ማናቸውም ሰው በድርጅቱ የተፈጸመውን ጥፋት እንደፈጸመ ተቆጥሮ በዚህ አዋጅ የተጣለው ቅጣት ተፈጻሚ ይሆንበታል።

፪· በዚህ አንቀጽ ንዑስ አንቀጽ (፫) የተደነገገው እንደተጠበቀ ሆኖ፤ ማናቸውም ድርጅት በዚህ አዋጅ መሠረት ሊከፈል የሚገባውን ወይም አዋጁ እንደታክስ የሚቆጥረውን ማናቸውንም ሌላ ክፍያ ገቢ ሳያደርግ የቀረ እንደሆነ ጥፋቱ ከተፈጸመበት ጊዜ አስቀድሞ በነበሩት ስድስት ወራት ውስጥ የድርጅቱ ሥራ አስኪያጅ የነበሩ ሰዎች ከድርጅቱ እና ከሌሎች ሰዎች ጋር በአንድነትና በተናጠል የታክሱ ባለሥልጣን ለሚፈልገው ታክስ እና ሌሎች ክፍያዎች ተጠያቂ ይሆናሉ።

iv) the Ethics and Anti-Corruption Commission where the disclosure is necessary for the performance of duties entrusted above, where the Bureau had issues written authorization to make disclosure necessary for the enforcement of the laws under the agency's authority; or

(b) to any person in the service of the state in a revenue or statistical department, information which does not identify a specific person where such disclosure is necessary for the performance of the person's official duties.

31. *Unauthorzed Tax Collection*

Any person not authorized to collect tax under this proclamation who collects or attempts to collect tax or an amount the person describes as tax commits an offence and is liable on conviction to a fine of not less than 50,000 Birr and to imprisonment for a term of not less than five (5) years and not more than ten (10) years.

32. *Aiding or Abetting*

A person who aids, abets, incites, or conspires with another person, to commit a violation of this proclamation, also commits an offence. He may be subject to prosecution and, on conviction, be liable to a fine and imprisonment provided for the offence aided or abetted.

33. *Offences by Entities*

1) Subject to Sub-Article (3) of this Article, where an entity commits an offence, any person who is a manager of that entity at the time the offence is committed, is treated as also having committed the same offence and is liable to a fine and imprisonment under this Proclamation.
2) Subject to Sub-Article (3) of this Article, where an entity commits an offence by failing to pay an amount of tax, including an amount treated by this Proclamation as though it were tax, the person who was a manager of that entity at the time of such failure or were managers within six (6) months prior to the date of commission is jointly and severally liable with that entity and that other persons for the amount due to the authority.

3) Keewwata xiqqaa 1fi 2n kan tumaman

(a) Balleessichi kan raawwatame namtichi utuu hin beekiin ykn utuu irratti walii hin galiin yoo ta'e,

(b) Namni of-eeggannaan waan tokko ilaalu haala walfakkaatu keessa balleessaa gahu faacciisuuf of--eeggannoo ni fudhata jedhamee yaadamu namichi tattaaffii gaarii fi ogummaa hojumaata guutuun tarkaanfii fudhate yoo argame irratti hin raawwatu.

4. Raawwii keewwata xiqqaa "1" fi "2" tiin "hojii gaggeessa" jechun

(a) Waldaa shaariikummaa ilaalchisee miseensa waldaa shaariika ykn hojii gaggeessan waldaa ykn itti gaafatamummaa lamaan keessa tokkoon kan hojetu ta'e kan ilaalamu.

(b) Kubbaaniyaa ilaalchisee kubbaanichati hojii adeemsiisaa, hojii gaggeessaa ykn mudaamaa biraa kamiyyuu ykn itti gaafatamummaa kanneen keessaa tokkoon kan hojjetu ta'e ilaalamu.

(c) Gamtaa'ummaa namoota ilaalchisee hojii gaggeessaa gamta'inichaa ykn itti--gaafatamummaa kanaan kan hojjetu ta'e kan ilaalamudha.

34. *Balleessaa fudhaatootan raawwatamu*

1) Namni kam-iyyuu haala keewwata 16 keewwata xiqqaa 4 tumameen otoo hin raawwatiin yoo hafe baalleessan isaa mana murtiin yoo mirkanaa'e adaba maallaqaa qarshii 5,000 fi hidhaa waggaa tokkoon adabama.

2) Namni kam-iyyuu akka keewwata 16 keewwata xiqqaa 4 tti maallaqa kaaffalti taaksiif oolu sababa addaan baasee ka'uu dhiseen bu'uura keewwata xiqqaa 1 tiin baalleessa ta'e yoo argame mana murtii adaba maallaqaa fi hidhaa irratti dabaalatan hanga maallaqaa addaan baasee hin keenyee abbaan taayitaa taaksiif galii akka godhu ajaaju ni daandaa'a.

35. *Maqaa balleessitootaa Gaazexaa irratti Maxxansaanii baasuu*

1) Abbaan Taayitaa taaksiichaa namoota balleessaa yakkaa labsii kana keewwata 25 hanga 34 tumaman raawwatan irratti murtaa'e yeroo yeroon gaazexoota guyyaa guyyan maxxanfamee akka bahu ni taasisa.

2) Tarreeffamni bu'uura keewwata xiqqaa 1 kanaatiin maxxanfamanii bahan,

(a) Maqaa fi teessoo dhaabatichaa ykn namicha dhuunfaa,

(b) Ibsa raawwii yakkicha abbaan taayitichaa sirridha jedhe itti amanu,

፫· በንዑስ አንቀጽ (፩) የተደነ ገጉት፤

ሀ) ጥፋቱ የተፈጸመው ግለሰቡ ሳያውቅ ወይም ሳይስማ ማበት ከሆነ፤

ለ) አንድ ነገሮችን በጥንቃቄ የሚያይ ሰው በተመሳሳይ ሁኔታ ውስጥ የጥፋቱን መፈጸም ለመከላከል ይወስ ዳቸዋል ተብሎ የሚገመቱ ጥንቃቄዎችን፣ ተገቢውን ትጋት የአሠራር ጥበብ የተ ሞላበት እርምጃ ግለሰቡ ወስዶ የተገኘ እንደሆነ ፤ ተፈጻሚ አይሆኑበትም።

፬· ለንዑስ አንቀጽ (፩) እና (፪) አፈጻጸም "ሥራ አስኪያጅ" ማለት፤

ሀ) የሽርክና ማኅበርን በሚመ ለከት የሽርክና ማኅበር አባል ወይም የማኅበሩ ሥራ አስኪያጅ ወይም ከሁለቱ ኃላፊነቶች በአንድ እንደ ሚሠራ ሆኖ የሚታይ

ለ) ኩባንያን በሚመለከት የኩ ባንያው የሥራ መሪ፣ ሥራ አስኪያጅ ማናቸውም ሌላ ሹም ወይም ከእነዚህ ኃላፊ ነቶች በአንዱ እንደሚሠራ ሆኖ የሚታይ፤

ሐ) የሰዎችን ኅብረት በሚመ ለከት የኅብረቱ ሥራ አስ ኪያጅ ወይም በዚሁ ኃላፊነት እንደሚሠራ ሆኖ የሚታይ ፤ ነው።

፴፬· በተረካቢዎች የሚፈጸም ጥፋት

፩· ማናቸውም ሰው በአንቀጽ ፲፮ ንዑስ አንቀጽ (፬) በተደነገገው መሠረት ሳይፈጽም የቀረ እን ደሆነ፣ ጥፋተኛነቱ በፍርድ ቤት ሲረጋገጥ ብር ፭ ሺ የገንዘብ መቀጫ እና በአንድ ዓመት እሥራት ይቀጣል።

፪· ማናቸውም ሰው በአንቀጽ ፲፮ ንዑስ አንቀጽ (፬) መሠረት ለታክስ ክፍያ የሚውለውን ገንዘብ ለይቶ ባለማስቀመጡ ምክንያት በንዑስ አንቀጽ (፩) መሠረት ጥፋተኛ ሆኖ የተገኘ እንደሆነ፤ ፍርድ ቤቱ ከገንዘብና እሥራት መቀጫው በተጨማሪ ለይቶ ያላስቀመጠውን የገንዘብ መጠን ለታክሱ ባለሥልጣን ገቢ እንዲያደርግ ሊያዝ ይችላል።

፴፭· የጥፋተኞችን ስም በጋዜጣ አትሞ ስለማውጣት

፩· የታክሱ ባለሥልጣን በዚህ አዋጅ ከአንቀጽ ፳፭—፴፬ የተደነ ገጉትን የወንጀል ጥፋቶች በመፈጸም የተፈረደባቸው ሰዎች ስም ዝርዝር በየጊዜው በዕለታዊ ጋዜጦች ታትሞ እንዲወጣ ያደርጋል።

፪· በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ታትሞ የሚወጣው ዝርዝር፤

ሀ) የድርጅቱን ወይም ግለሰ ቡን ስም እና አድራሻ፤

ለ) ባለሥልጣኑ ተገቢ ነው ብሎ የሚያምንበትን የወን ጀሉን አፈፃፀም ዝርዝር፤

3) In Sub-Article (1) and (2) do not apply where,

(a) the offence is committed without that person's knowledge or consent;

(b) that person has exercised the degree of care, diligence and skill that a reasonable prudent person would have exercised in comparable circumstances to prevent the commission of the offence.

4) In Sub-Article (1) and (2), "manager" means,

(a) in the case of a partnership a partner or manager of the partnership or a person purporting to act in either of those capacities;

(b) in the case of company, a director, manager, or officer of the company or a person purporting to act in any of those capacities;

(c) in the case of an association of persons, a manager or a person purporting to act in that capacity.

34. *Offences by Receivers*

1) A person who fails to comply with the requirements of Article 16(4) commits an offence and is liable, on conviction to a fine of 5,000 Birr and to imprisonment for a term of one (1) year.

2. Where a person is convicted of an offence under Sub-Article (1) of this Article for failing to set aside an amount as required under Article 16(4), the court may, in addition to imposing a fine and prison sentence, order the convicted person to pay, to the Authority, an amount not exceeding the amount which the person failed to set aside.

35. *Publication of Names*

1) The Authority shall from time to time publish by notice in a Gazette a list of persons who have been convicted of offences under any of the provisions of Article 25 to 34 of this proclamation.

2) The list published in terms of Sub-Article (1) shall specify:

(a) the name, address, and principal enterprise of the person;

(b) such particulars of the offence as the Authority may think fit;

(c) Bara ykn baroota taaksichaa balleessan itti raawwate,
(d) Hanga taaksicha utuu hin kaaffalamiin hafee,
(e) Taaksicha dabalataan akka kaffalu itti murtaa'ee yoo jiraate isuma kan ibsu ta'a.

KUTAA SADDEETI
TUUMAALEE ADDA ADDAA

36. *Dirqama gamtaa'uu*

1) Labsii kana hojii irra oolchuuf oogganootni fi bakka bu'ootni Mootummaa Federaalaa fi Naannolee dabalataanis dhaabbileen, bulchitoota gandaa fi waldaaleen hundinu abbaa taayitaa taaksii wajjin tumsuun dirqama.

2) (a) Beellamaan ol'iyyannoo irra yoo jirate malee ykn abbaa taayitaa taaksiichaatiin yeroo dheeran taaksiin itti kaffalamu yoo kennameef malee kaffalaan taaksii taaksii irraa barbaada'amu yeroon kan kaffale ta'usaa ykn kaffala taaksii haaraa ilaalchisee lakkoofsa eenyummeessaa kaffala taaksii yoo dhiheese malee, qaamni hayyama kennu, Manni Qophessaa ykn wajjiiraleen Federaalaa ykn Mootummaa Naannoo haayama daldalaa haaraa kennuu ykn haaromsuu hin daandaa'an.

(b) Abbaan taayitaa taaksiicha kaffalaan taaksii dirqama irra jiru raawwachuu isaatiif waraqaa ragaa hin kennu yoo ta'e sababa kanaaf qabu ibsee nama gaafatuuf ni-kenna,

(c) Waraqaa ragaa hin-kennu jechuu isaatiin ykn hayyamni hojii daldalaa haqamuudhaaf sababaa abbaan taayitaa gibira kenne-irraatti komii kan qabu kaffalaan taaksii kamiyyuu komii isaa koree iyyata komii qulqulleessuuf dhiheeffachu ni-danda'a.

37. *Aangoo mana marii Mootummaa Naannoo Oromiyaa*

Manni marii Mootummaa Naannoo Oromiyaa Keewwata biroo labsii kana keessatti kan ibsame irratti dabalataan sababoota dinagdeef, hawaasummaaf ykn bulchiinsaa tiif, ykn labsii galii gibira Lakk. 74/95 keewwata 42(b) ibsamaniin kaaffalti taaksii hunda ykn gar-tokkee labsii kanaan murtaa'ee irraa bilisa akka godhu aangoon kennameeraaf. Haala kanaan:-

1. Hanga qarshii 100,000.00 tti prezidaantii mootummaa Naannoo Oromiyaatiin
2. Qarshii 100,000.00 ol murtii Mana Marii Bulchiinsa Mootummaa Naannoo Oromiyaatiin kan haqamu ta'a.

38. *Aangoo Qajeelfama Baasuu*

Biiroon raawwii labsii kanaaf kan gargaaran qajeelfamoota baasuu ni danda'a.

39. *Seerota Raawwatinsa hin qabne*

Seerotni kamiyyuu kan Labsii kanaan wal-faallessan dhimoota Labsii kana keessatti hammataman irrattii raawwatiinsa hin qabaatan.

Yeroo labsiin kun hojiirra oolee kaasee labsiin gurgurtaa fi eksaayizii Lakk. 68/1985 akka fooyyaa'atti dhorkameera.

ሐ) ጥፋቱ የተፈጸመበትን የግብር ዘመን ወይም ዘመናት፤
መ) ሳይከፈል የቀረውን ግብር መጠን፤
ሠ) በተጨማሪ እንዲከፈል የተወሰነበት ግብር ካለ ይህንኑ፤ የሚገልፅ ይሆናል።

ክፍል ስምንት
ልዩ ልዩ ድንጋጌዎች

፴፮· የመተባበር ግዴታ

፩· ይህን አዋጅ በሥራ ላይ ለማዋል የፌደራል እና የክልል መንግሥታት ባለሥልጣኖችና ወኪሎቻቸው በተጨማሪም ድርጅቶች፤ የቀበሌ መስተዳድሮች እና ማኅበራት ሁሉ ከታክሱ ባለሥልጣን ጋር የመተባበር ግዴታ አለባቸው።

፪· ሀ) በይግባኝ ቀጠሮ ላይ ካልሆነ ወይም የታክሱ ባለሥልጣን የተራዘመ የታክስ መክፈያ ጊዜ ካልሰጠ በስተቀር ፤ ታክስ ከፋዩ የሚፈለግበትን ግብር በወቅቱ የከፈለ ስለመሆኑ ወይም አዲስ ታክስ ከፋይን በሚመለከት የታክስ ከፋይ መለያ ቁጥር ካላቀረበ በስተቀር ፤ ፈቃድ ሰጪ አካል፤ ማዘጋጃ ቤት ፤ የፌደራል ወይም የክልል መሥሪያ ቤት አዲስ የንግድ ሥራ ፈቃድ መስጠት ወይም ማደስ አይችልም።

ለ) የታክሱ ባለሥልጣን ታክስ ከፋዩ ያለበትን ግዴታ ስለመፈጸሙ የምስክር ወረቀት የማይሰጥ ሲሆን ስለዚሁ ያለውን ምክንያት በመዘርዘር ለጠያቂው ይሰጣል።

ሐ) የምስክር ወረቀት አልሰጥም በማለቱ ወይም የንግድ ሥራ ፈቃድ በመሠረዙ የግብር አስገቢው ባለሥልጣን በሰጣቸው ምክንያቶች ቅር የተሰኘ ማንኛውም ታክስ ከፋይ ቅሬታውን ለአቤቱታ አጣሪ ኮሚቴ ሊያቀርብ ይችላል።

፴፯· የክልሉ መስተዳደር ም/ቤት ሥልጣን

በዚህ አዋጅ ሌሎች አንቀፆች ከተገለፀው በተጨማሪ የኦሮሚያ ክልላዊ መንግሥት መስተዳደር ም/ቤት ለኢኮኖሚ፣ ለማኅበራዊ ወይም ለአስተዳደር ምክንያቶች ወይም በገቢ ግብር አዋጅ ቁጥር ፸፬/፲፱፻፺፭ አንቀጽ ፵፪(ለ) በተዘረዘሩት ምክንያቶች በዚህ አዋጅ ከተጣለው ታክስ ክፍያ በሙሉ ወይም በከፊል ነፃ የማድረግ ሥልጣን ተሰጥቶታል። በዚሁ መሠረት፡—

፩· እስከ ብር ፻ ሺ የኦሮሚያ ክልላዊ መንግሥት ፕሬዚዳንት
፪· ከብር ፻ሺ በላይ የኦሮሚያ ክልላዊ መንግሥት ምክር ቤት ከታክስ ክፍያ ነፃ ሊያደርግ ይችላል።

፴፰· መመሪያ የማውጣት ሥልጣን

ቢሮው ለዚህ አዋጅ አፈፃፀም የሚረዱ መመሪያዎችን ለማውጣት ይችላል።

፴፱· ስለመሻር

ማንኛውም ከዚህ አዋጅ ጋር የሚፃረር ሕግ በዚህ አዋጅ ውስጥ በተጠቀሱት ጉዳዮች ላይ ተፈፃሚ አይሆንም።

ይህ አዋጅ ሥራ ላይ ከዋለበት ጊዜ አንስተው የሽያጭ ታክስና የኤክሳይዝ ታክስ አዋጅ ቁጥር ፷፰/፲፱፻፹፭ (እንደተሻሻለው) ተሰርዟል።

(c) the tax period or tax periods in which the offence occurred;
(d) the amount or estimated amount of the tax evaded; and
(e) the amount, if any, or the additional tax imposed.

SECTION EIGHT
Miscellaneous Provisions

36. *Duty to Cooperatee*

1) All Federal and Regional Government authorities and their agencies, Bodies, Kebele administrations and associations shall have the duty to cooperate with the Tax Authority in the enforcement of this Proclamation.

2) (a) No Ministry, Municipality, Department or Office of the Federal or Regional Government shall issue or renew any license to any taxpayer unless the appllicant produces a cerificate from the Tax Authority to the effect that tax due in respect of the preceding year or years have been paid, or where the taxpayer is seeking license for the first time a taxpayer identification number (TIN) issued by the Tax Authority, unless an appeal is pending, or time for payment is extended by the Tax Authority.

(b) If the Tax Authority refuses to issue a certificate it shall, on demand by the applicant for the license, provide him or it with a written statement of its reasons there for.

(c) Any applicant who is aggrieved by the reasons stated by the Tax Authority for refusing to issue a certificate or by the revocation of his or its license may appeal to the Review Committee.

37. *Power of the Council of Regional Government of Oromia*

For economic, social or Administrative reasons or for reasons specified under Article 42(b) of the Income Tax Proclamamtion No 74/2003:-

(a) up to Birr 100,000 Oromia Regional State President
(b) more than 100,000 Birr; Oromiia Regional State Council may waive in whole or in part the tax levied under this Proclamation.

38. Power to Issue Directives

The Bureau of Finance and Economic Development may issue directives for the proper implementation of this Proclamation.

39. *Repeal*

Any law inconsistent with this Proclamation shall not apply with respect to matters provided for this proclamation. The sales and Excise Tax Proclamation No. 68/1993 (as amended) shall be rescinded as from the day on which this Proclamation becomes of full force and effect.

40. *Tumaa ce'umsaa*

Labsiin kun utuu hojiirra hin oolin dura taaksiin gurgurtaa fi tajaajilaa-otoo hin kaffalamin hafe bu'uura tuma labsii taaksii gurgurtaa fi eksayizii lakkofsa 68/1995 akka fooyya'etti kan mootummaa Federalaatiin bahee tureen walitti qabama.

41. *Yeroo Labsiichi hojiirra oolu*

Labsiin kun kan mirkanaa'e Adoolessa 02/1995 yoo ta'e iyyuu Mudde 22 bara 1995 irraa eegalee hojiirraa oola.

Adoolessa 02/1995
Adaamaa

Juneeydii Saaddoo
Pireezidaantii Bulchiinsa Mootummaa Naannoo Oromiyaa

፵. <u>የመሸጋገሪያ ድንጋጌ</u>

ይህ አዋጅ ከመጽናቱ በፊት ሳይከፈል የቀረ የሽያጭ ታክስ በሽያጭና ኤክሣይዝ ታክስ አዋጅ ቁጥር ፷፰/፲፱፻፺፭ በተደነገገው መሠረት የሚሰበሰብ ይሆናል።

፵፩. <u>አዋጅ የሚፀናበት ጊዜ</u>

ይህ አዋጅ የፀደቀው ከሐምሌ ፱ ቀን ፲፱፻፺፭ ዓ.ም ቢሆንም ከታህሣሥ ፳፪ ፲፱፻፺፭ ጀምሮ ሥራ ላይ ይውላል።

ሐምሌ ፱ ቀን ፲፱፻፺፭ ዓ.ም
አዳማ
ጁኔይዲ ሳዶ

የኦሮሚያ ክልላዊ መንግሥት
መስተዳደር ፕሬዚዳንት

40. Transitory Provision

All sales tax due prior to the coming in to force of this proclamation shall be collected in accordance with the Sales and Excise Tax Proclamation. No. 68/2003

41. *Effective Date*

Even though this Proclamation was approved 9th day of July 2003, it shall enter in to force as of the 31st of day December 2002.

Done at Adama, this 9th day of July, 2003

JUNEYID SADO
PRESIDENT OF THE OROMIA REGIONAL STATE

ብርሃንና ሰላም ማተሚያ ድርጅት