

Waggaa 13^{ffaa}Lak. 6
፲፫ ዓመትቁጥር ፮
13th year.....No. 6



Adaamaa, Guraandhala 24/1997
አዳማ፣ የካቲት ፳፫ ቀን ፲፱፻፺፯ ዓ.ም
Adama, March 3/2005

MAGALATA OROMIYAA

መገለታ ኦሮሚያ

MEGELETA OROMIA



Gatiin tokkoo3.00 ያንዱ ዋጋ Unit Price	Too'annaa Caffee Mootummaa Naannoo Oromiyaatiin Kan Bahe በኦሮሚያ ክልላዊ መንግሥት ም/ቤት ጠባቂነት የወጣ	Lakk. S. Poostaa101769 የፖ.ሣ.ቁጥር..... P.O.Box.....
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Labsii Lakk. 92/1997 Labsii Gibira Galii Hojii Albuudaa Bulchiinsa Mootummaa Naannoo Oromiyaa.....Fuula 1	አዋጅ ቁጥር ፲፪/፲፱፻፺፯ የኦሮሚያ ክልላዊ መንግሥት የማዕድን ሥራዎች ገቢ ግብር አዋጅ.....ገጽ ፩	PROCLAMATION No.92/2005 Oromia Regional State Mining Income Tax Proclamation.....Page 1
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Labsii Lakk. 92/1997 Labsii Gibira Galii Hojii Albuudaa Bulchiinsa Mootummaa Naannoo Oromiyaa	አዋጅ ቁጥር ፲፪/፲፱፻፺፯ የኦሮሚያ ክልላዊ መንግሥት የማዕድን ሥራዎች ገቢ ግብር አዋጅ	PROCLAMATION No.92/2005 Oromia Regional State Mining Income Tax Proclamation
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Galii Hojii albuudaa irraa argamu irratti
gibira kaffalamu murteessuuf seera
baasuun barbaachisaa waan ta'eef,
bu'uura Heera Mootummaa Naannoo
Oromiyaa keewwata 49(3) (a) tiin kan
kanatti aanu labsameera:

KUTAA TOKKO WALIIGALA

1. Mata Duree Gabaabaa

Labsiin kun "Labsii Gibira Hojii
Albuudaa Mootummaa Naannoo
Oromiyaa Lakk.92/1997" jedhamee
waamamuu ni danda'a.

2. Hiika

Akkaataan seensa jechichaa hiika
biraa kan kennisiisuuf yoo ta'e malee
labsii kana keessatti:

- "Biuroo" jechuun Biuroo
Maallaqaa fi Misooma
Diinagdee Oromiyaati.
- "Nama" jechuun nama
uumamaa ykn seeraan qaama
seerumaa kennameef ta'us ta'uu
baatus dhaabbata
kamiyyuudha.
- "Albuuda Ijaarsaa" jechuun
dhakaa gosa adda addaa
(dhakaa Amboo, Jeessoo,
Maarbillii, graanaayitii, dhakaa
gurraacha), cirracha, dhakaa
caccabaa, biyyoo suphee dha.

ክፍል አንድ ጠቅላላ

፩. ጭር ርዕስ

ይህ አዋጅ «የኦሮሚያ ክልላዊ መንግሥት
የማዕድን ሥራዎች ገቢ ግብር
አዋጅ ቁጥር ፲፪/፲፱፻፺፯» ተብሎ
ሊጠቀስ ይችላል።

፪. ትርጓሜ

የቃሉ አገባብ ሌላ ትርጉም
የሚያሰጠው ካልሆነ በስተቀር በዚህ
አዋጅ ውስጥ፤

፩. «ቢሮ» ማለት የኦሮሚያ ገንዘብና
ኢኮኖሚ ልማት ቢሮ ነው።

፪. «ሰው» ማለት የተፈጥሮ ሰው
ወይም በሕግ ሕጋዊ ሰውነት
የተሰጠው ቢሆንም ባይሆንም
ማንኛውም ድርጅት ማለት
ነው።

፫. «የግንባታ ማዕድናት» ማለት
የተለያዩ ዓይነት ድንጋይ (የአ
ምቦ ድንጋይ፣ ጂሳ፣ እብነ
በረድ፣ ግራናይት፣ ጥቁር ድን
ጋይ እና የመሳሰሉት) አሸዋ፣
የተፈጠሩ ድንጋይ እና የሽክለ
አፈር ናቸው።

PART ONE GENERAL

1. Short title

This Proclamation may be cited as
"Oromia Regional State Mining
Income Tax Proclamation No.
92/2005"

2. Definitions

Unless the context requires otherwise
in this proclamation

- "Bureau" means the Bureau of
Finance and Economic
Development of Oromia.
- "Person" means any natural or
juridical person or any
organization.
- "Construction Mineral" means
different types of stone (Ambo
stone, Marble, Granite, Gypsum
and Basalt etc), sand, ground
stone and clay soil.

4. "Bara Herregaa" jechuun:

- (a) Namoota dhuunfaa fi wal-daalee shariikaa ilaalchisee bara bajataa Itophiyaa
- (b) Dhaabbattoota ilaalchisee bara herregaa dhaabbattoota a'a.

5. "Shariika" jechuun karaa kallattii ta'een ykn kallattii hin taaneen nama kan too'atu yookiin karaa kallattii ta'een ykn kallattii hin taaneen nama biraatiin kan to'atamu ykn to'annaa waliinii jala nama jiru yoo ta'u "to'annaa" jechuun bulchiinsaa fi imaammata nama kana qajeelchuu ykn bulchuu ykn mirga sagalee kennuu nama kanaa %50 ykn kanaa ol abbummaan qabachuu dha.

6. "Baasii Kaappitaalaa" jechuun baasii oomishaan dura jiru osoo hin dabalatiin baasii hojii albuudaa tajaajillisaa ykn faayidaansaa bara herreegaa baasichi itti raawwatameen erga xumramee booda baasii ittifuufiinsa hojii albuudaaf raawwatamee dha.

7. "Oomisha Jalqabuu" jechuun daangaa abbaa heyyamaaf hayyamame keessatti oomisha gabaaf oolu idileen oomishuu jalqabuudha.

8. "Galii" jechuun galii bakka kamittiyyuu "Credit" ta'e ykn galii taasifame hojii albuudaa Naannoo Oromiyaa keessatti adeemsifamurraa argame kamiyyuudha.

9. "Baasii Oomishaan Duraa" jechuun baasii oomishini jalqabamuun dura hojii albuudaaf oole kamiyyuudha.

10. "Baasii hojii adeemsisaa" jechuun baasiiwwan kaappitaalaa fi oomishaan duraa osoo hin dabalanne baasii biroo hojii albuudaaf oole kamiyyuudha.

11. "Hojii Aadaan Albuuda Oomishuu" jechuun akka aadaan hojjetamaa turetti, oomisha albuudaa namni dhuunfaa lammii biyyaa ta'e humna mootoraatiin meeshaa hin sosochooneen, gargaaramuudhaan humnaa fi harka isaa qofaan gaggeess-uudha.

12. Jechootni biraa hiika Labsii Misooma Qabeenya Albuudaa Mootummaa Naannoo Oromiyaa Lakk. 91/1997 keessatti kennameef ni qabaatu.

፬. «የሂሳብ ዓመት» ማለት፡

ሀ) ግለሰቦች እና የሽርክና ማህበሮችን በሚመለከት በኢትዮጵያ የበጀት ዓመት፤

ለ) ድርጅቶችን በሚመለከት የድርጅቱ የሂሳብ ዓመት ነው።

፩. «ሽሪክ» ማለት ሌላውን ሰው በቀጥታም ሆነ በተዘዋዋሪ የሚቆጣጠር ወይም በሌላ ሰው ቀጥተኛ ወይም ቀጥተኛ ባልሆኑ ቁጥጥር ወይም የጋራ ቁጥጥር ሥር ያለ ሰው ሲሆን፤ «ቁጥጥር» ማለት የዚህን ሰው ማኔጅመንትና ፖሊሲዎች መምራት ወይም ማስተዳደር ወይም ፤ ፐርሰንት ወይም ከዚያ በላይ የሆነውን የዚህን ሰው ድምፅ የመስጠት መብት በሌለበትነት መያዝ ነው።

፪. «የካፒታል ወጪ» ማለት የቅድመ ምርት ወጪዎችን ሳይጨምር የአገልግሎት ዘመን ወይም ጠቀሜታው ወጪው የተደረገበት የሂሳብ ዓመት ካለቀ በኋላም የሚቀጥል ለማዕድን ሥራዎች የተደረገ ወጪ ነው።

፫. «የምርት መጀመር» ማለት ከባለ ፈቃዱ የፈቃድ ክልል ለንግድ የሚውል መደበኛ የማምረት ሥራ መጀመር ነው።

፬. «ገቢ» ማለት ከፊደላት ወይም ገቢ የተደረገው በየትኛውም ስፍራ ቢሆን በኦሮሚያ ክልል ውስጥ ከሚካሄዱ የማዕድን ሥራዎች የተገኘ ማናቸውም ገቢ ነው።

፭. «ቅድመ ምርት ወጪ» ማለት ከምርት መጀመር በፊት ለማዕድን ሥራዎች የዋለ ማናቸውም ወጪ ነው።

፮. «የሥራ ማስኬጃ ወጪ» ማለት ከካፒታልና ከቅድመ ምርት ወጪዎች በስተቀር ለማዕድን ሥራዎች የዋለ ማናቸውም ወጪ ነው።

፯. «ባህላዊ የማዕድን ማምረት ሥራ» ማለት በባህላዊ ዘዴ ሲሠራ እንደቆየው የሀገሪቱ ዜጋ የሆነ ግለሰብ በሞተር ሀይል በማይንቀሳቀስ መሣሪያ በመጠቀም በራሱ እጅ እና በጉልበቱ ተጠቅሞ የሚያመርተው የማዕድን ምርት ነው።

፲፪. ሌሎች ቃላቶች በኦሮሚያ ክልላዊ መንግሥት የማዕድን ልማት አዋጅ ቁጥር ፲፩/፲፱፻፺፮ ውስጥ የተሠጣቸውን ትርጉም ይኖራቸዋል።

4) "Accounting year" means:

- 1) For private persons and partnerships the budget year of Ethiopia;
- 2) "For companies the accounting year of the company.

5) "Affiliate" means any person who directly or indirectly controls or is controlled by or under direct or indirect control of another person, with "control" meaning the power to direct or administer the management and policies of such persons or the ownership of 50 percent or more of the voting rights in such persons.

6) "Capital Expenditure" means expenditure, other than pre-production costs, incurred for operations the useful life or the benefits of which extend beyond the accounting years in which the expenditure is incurred.

7) "Commencement of production" means the commencement of regular production for commercial purposes from the license area of the licensee.

8) "Income" means all revenue credited or received from mining operations within Ethiopia, irrespective of where it is credited or received.

9) "Pre-production Cost" means all expenditure incurred for mining operations before the date of commencement of production.

10) "Revenue Expenditure" means expenditure incurred for mining operations other than capital expenditure and pre-production costs.

11) "Artisan Mining" means production of minerals by a person who is citizen using nonmotor power immovable material and by his hand using his own labour.

12) All other definitions have meanings given under Oromia Regional Government Administration Mining Development Proclamation No. 91/2005.

KUTAA LAMA**Akkaataa Gibirri Galii Hojii****Albuudaa Itti Kaffalamu****3) Gibira Kaffalchiisuu**

- 1) Hojiiwwan albuuda ol'aanaa petrooliyamii fi gaazii irraa kan hafe hojiiwwan albuudaa kamiyyuu galii gibirri itti kaffalamu irratti gibira galii %35 ni kaffalama.
- 2) Albuuda ijaarsaa irraa kan hafe hojiin albuuda aadaan oomishuu gibira galiirraa bilisa ta'a.
- 3) Gibirri galii kan herregamu bara baajataa tokko tokkootiif ta'a.

4) Akkaataa Walitti Qabiinsa Gibira Albuudaa

- 1) Biirichi gibira galii ragaa gurgurtaa Eejensii Misooma Qabeenya Albuuda Oromiyaa irraa ergamuu fi ragaa qabatamaa qaama biraa ykn galmee herreegaa abbaa heyyamatiin dhiyaatuu irratti hundaa'ee murteessaa ni kaffalchiisa.
- 2) Eejensiin Misooma Qabeenya Albuudaa Oromiyaas ragaa gurgurtaa bara baraa namoota dhuunfaa ykn dhaabbilee heyyama hojii albuudaa qaban qindeesse barri baajataa dhumee Adoolessa1, hanga Adoolessa 30tti Biiroo Maallaqaa fi Misooma Diinagdeef ni dabarsa.
- 3) Biirichi kiraa lafaa, royaaliti, kaffaltiiwwan tajaajilaa heyyama akkaataa taarifa Eejensichi baasee erguun murteessaa ni kaffalchiisa.

5. Galii Gibirri Itti Kaffalamu Murteessuu

Galiin gibirri itti kaffalamu kan herreegamu:

- a. Abbaan heyyamaa galmee herreegaa yoo qabaate galii waliigalaa bara herreegaa irraa baasiwwan hojii adeemsisaa heyyamame, baasiwwan kaappitaalaa oomiishaan duraa, hir'ifama "re-investment" fi kasaaraawwan heyyamaman hir'isuudhaan ta'a.

ክፍል ሁለት**የመዕድን ሥራዎች****ግብር አከፋፈል****፫. የግብር አከፋፈል**

- ሀ. ከከፍተኛ የማዕድን የፔትሮሊየም እና ጋዝ ሥራዎች በስተቀር ከማግኘታቸውም የማዕድን ሥራ ግብር በሚከፈልበት ገቢ ላይ ፴፭ ፐርሰንት ግብር ይከፍላል፡፡
- ለ. ከኮንስትራክሽን ማዕድናት በስተቀር ባህላዊ የማዕድን ማምረት ሥራ ከገቢ ግብር ነፃ ይሆናል፡፡
- ሐ. የገቢ ግብር የሚሰላው ለእያንዳንዱ የሂሳብ ዓመት ይሆናል፡፡

፬. የማዕድን ግብር አሰባሰብ

- ፩. ቢሮው ከኦሮሚያ ማዕድን ሀብት ልማት ኤጀንሲ በሚላከው የሽያጭ መረጃ፣ ወይም ከሌላ ወገን በሚገኝ ተጨባጭ መረጃ ወይም ባለፈቃዱ በሚያቀርበው የሂሳብ መዝገብ መሠረት ግብርና ታክስ ወስኖ ያስከፍላል፡፡
- ፪. የኦሮሚያ ማዕድን ሀብት ልማት ኤጀንሲ የየአመቱን የማዕድን ሥራ ፈቃድ ያላቸው ግለሰቦች እና ድርጅቶች ሽያጭ አጠናቅሮ የበጀት ዓመቱ ተጠናቆ ከሐምሌ ፩ እስከ ሐምሌ ፴ ድረስ ለኦሮሚያ ገንዘብና ኢኮኖሚ ልማት ቢሮ ይልካል፡፡
- ፫. ቢሮው የመሬት ኪራይ፣ ሮያሊቲ እና የፈቃድ አገልግሎት ክፍያዎች ኤጀንሲው በሚያወጣው ታሪፍ ወስኖ ያስከፍላል፡፡

፭. ግብር የሚከፈልበትን ገቢ ስለመወሰን

ግብር የሚከፈልበት ገቢ የሚወሰነው፡

- ሀ) ባለፈቃዱ የሂሳብ መዝገብ የሚይዝ ከሆነ ግብር የሚከፈልበት ገቢ የሚሰላው ከሂሳብ ዓመቱ ጠቅላላ ገቢ ላይ የተፈቀዱ የሥራ ማስኬጃ ወጪዎችን የካፒታልና የቅድመ ምርት ወጪዎችን የሪኬንሽክት መንት ቅናሽን እና የተፈቀዱ ኪሳራዎችን በመቀነስ ይሆናል፡፡

PART TWO**MINING TAX ASSESSMENT****3. Payment of Tax**

- 1) 35% of taxable income shall be paid as profit income tax on income from any mining operations except for large-scale mining, petroleum and gas operations.
- 2) Artisan mining, except construction mineral, shall be exempted from income tax.
- 3) Income taxes shall be computed for each accounting year.

4. Mining Income Tax Collection

- 1) The Bureau assesses and collects mining income tax based on books of accounts of the licensee, annual sales data sent by Oromia Mineral Resource Development Agency and any other tangible sales data obtained from other body.
- 2) Oromia Mineral Resource Development Agency shall organize and send the sales data of private individuals and companies licensed for mining operations for each accounting year to Oromia Finance and Economic Development Bureau from Hamle 1 to Hamle 30 after the closing of the budget year.
- 3) The Bureau assesses and collects land use rent, royalty and license fees as per the rate established (set) the Agency.

5. Determination of Taxable Income

Taxable income shall be determined:

- (a) If the holder of the license maintains books of accounts taxable income shall be computed by subtracting all allowable expenditures for operating costs, capital and pre-production expenditures, reinvestment deduction and permitted losses, from gross income for the accounting year in question.

b. Abbaan heyyamaa galmee herreegaa yoo hin dhiyeessine galiin dimshaashaa ragaa gurgurtaa Eejensii Misooma Qabeenya Albuudaa Oromiyaa irraa argamuun %25 galiin dimshaashaa irratti galii gibirri itti kaffalamu ta'a. Sirna bulchiinsa gibiraa walsimsiisuuf barbaachisaa ta'ee yoo argame garuu Biirichi taarifa bu'aa qulqulluu kana fooyyessuu danda'a.

6. Akkaataa Galiin Waliigalaa Itti Murtaa'u

1. Galiin waliigalaa bittaafi gurgurtaa nama shariika ta'e waliin adeemsifame irraa kan argame hamma hin taanetti galiin hojiiwwan albuudaa irraa argame kamiyyuu fudhatamee ida'amee hamma galii argame kan hammatu ta'a.
2. Galiin kamiyyuu nama shariika ta'e irraa kan argame yoo ta'e, abbaan taayitaa hayyama kenne gatii gabaa bittaaf gurgurtaa oomisha walfakkaatu harki biraa keessa hin seenne ykn mala biraa waliigalteen irra gahame irratti hundaa'ee ykn fayyadamee hanga galii argame haala hanga galii sirrii argamuun irra ture ibsutti sirreessuu ni danda'a.

7. Akkaataa Baasiin Itti Murtaa'u

1. Baasiin kaappitaalaa, oomishaan duraa fi hojii adeemsisaa bittaa fi gurgurtaa nama shariika ta'e waliin adeemsifame irraa kan argame amma hin taanetti hammi baasichaa akkuma jirutti fudhatamee galmee herreegaa abbaa hayyamaa irratti ni galmeeffama. Baasiin kamiyyuu nama shariika ta'eef kan kaffalame yoo ta'e abbaan taayitaa hayyama kennu gatii gabaa bittaa fi gurgurtaa walfakkaatu harki biraa keessa hin seenne bu'uurefachuudhaan ykn mala biraa waliigalteen irra gahametti fayyadamee hamma baasii kaffalame hamma baasii sirrii ta'e ibsutti sirreessuu ni danda'a.

ለ) ባለፈቃዱ የሂሣብ መዝገብ የማይዝ ከሆነ ከኦሮሚያ ማዕድን ልማት ኤጀንሲ በሚላከው አጠቃላይ የሽያጭ ገቢ ላይ ፳፭ (ሃያ አምስት ፐርሰንት) ግብር የሚከፈልበት ገቢ ይሆናል። ከታከሰ ሥርዓቱ ጋር ለማጣጣም ቢሮው የተጣራ ታሪፍ ማሻሻል ይችላል።

፮. የጠቅላላ ገቢ አወሳሰን

፩. ጠቅላላ ገቢ ሽሪክ ከሆነ ሰው ጋር በተደረገ ግብይት የተገኘ እስካልሆነ ድረስ ከማዕድን ሥራዎች የተገኘ ማናቸውንም ገቢ እንዳለ በመውሰድ ተደምሮ የሚገኘውን ገቢ መጠን የሚያጠቃልል ይሆናል።

፪. ማናቸውም ገቢ ሽሪክ ከሆነ ሰው የተገኘ ሲሆን ፈቃድ ሰጪው ባለሥልጣን መመሳጠር በሌለበት ተመሳሳይ ግብይት በሚኖረው የገበያ ዋጋ ላይ በመመሥረት ወይም በስምምነት የተወሰነ ሌላ ዘዴ በመጠቀም የገቢው መጠን ሊገኝ ይችላል የነበረውን ትክክለኛ ገቢ እንዲያንፀባርቅ አድርጎ ሊያስተካክለው ይችላል።

፯. ስለ ወጪ አወሳሰን

፩. ማናቸውም የካፒታል የቅድመ ምርትና የሥራ ማስኬጃ ወጪ ሽሪክ ከሆነ ሰው ጋር ከተደረገ ግብይት የመነጨ እስካልሆነ ድረስ የወጪው መጠን እንዳለ ተወስዶ በባለፈቃዱ የሂሣብ መዝገብ ላይ ይሰፍራል። ማናቸውም ወጪ ሽሪክ ለሆነ ሰው የተከፈለ ሲሆን ፈቃድ ሰጪው ባለሥልጣን መመሳጠር በሌለበት ተመሳሳይ ግብይት በሚኖረው የገበያ ዋጋ ላይ በመመሥረት ወይም በስምምነት የተወሰነ ሌላ ዘዴ በመጠቀም የወጪውን መጠን ሊከፈል ይገባ የነበረውን ትክክለኛ ወጪ እንዲያንፀባርቅ ሊያስተካክለው ይችላል።

(b) If the holder of the license doesn't maintain books of accounts, taxable income shall be 25% of the gross income of the sales data obtained from the Oromia Mineral Resource Development Agency. If it is found necessary to harmonize the tax administration system, the Bureau can amend the profit tax rate.

6. Determination of Gross Income

1) Gross income shall include all revenue actually received from mining operations, provided that such revenue is resulted from a transaction with a person who is not an affiliate.

2) If any revenue was received from an affiliate, the licensing authority may adjust such amount to reflect the proper revenue that would have been received based on market prices for similar products in arms-length transactions or shall use such other provisions as may be determined by agreements.

7. Determination of Costs

1) All capital expenditures, pre-production costs and operating costs expenditures shall be entered in the books of account to the licensee for the actual amount of such expenditure, provided that they do not arose as a result of a transaction with a person who was not an affiliate. If any expenditure was paid to an affiliate, the licensing authority may adjust such amount to reflect the proper expenditure that would have been paid based on market prices for similar arms-length transactions or shall use such other provision as may be determined by agreements.

2. Abbaan heyyamaa buusii kaappitaalaaf ta'u bifa qabeenyaan ykn tajaajilaan kan argate yoo ta'e hammi buusichaa kan tilm-aamamu gatii gabaa qabeenyichaa ykn tajaajilichaa yeroo buusiin godhame irratti bu'uureffamee ta'a.
3. Gatiin qabeenyaa ykn tajaajilaa akkuma haalasaatti baasii kaappitaalaa ykn baasii oomishaan duraa abbaa heyyamicha ta'ee fudhatamee akka Labsii kana keewwata 9tti hir'ifamni irratti ni godhama.

8. Baasii Hojii Adeemsisaa

Baasiin hojii adeemsisaa baasii kaappitaalaa osoo hin dabalatin oomishuun erga jalqabameen booda baasiwwan taasifaman kamiyyuu kan qabatu ta'ee kanneen kanaa gadii ni dabalata:

1. Qorannoo ji'oo fiizikaalaa, ji'oolojikaalaa akkasumas baasiwwan tajaajilaa kana waliin walqabataniif baasiwwan taasifaman;
2. Baasiwwan albuuda baasuuf, kuusuuf, qopheessuuf, geejjibuu fi gurguruuf bahan dabalatee baasiwwan albuudaawwan oomishuuf taasifaman;
3. Bakka daangaa hayyamamee fi lafa kiraan qabatamee ture keessatti argamu guutuuf, cufuuf, ykn dallaa itti ijaaruu fi dhaabileen hojii albuudaaf tajaajila kennaa turan waliigalaan balaaf akka hin saaxilamne gochuuf baasii bahu dabalatee naannoo sana akka duraan turetti deebisuudhaan sirreessuuf baasiwwan taasifamu;
4. Hojiwwan albuudaaf baasiwwan bulchiinsaa biyya keessattii fi biyya alaatti taasifaman hunda; kaffaltii komishiinii, tajaajilaa maanejimentii, pirofeeshinaalaa fi kaffaltii kiraa, tajaajila heyyamaa fi kan biroodha. Haa ta'u malee kaffaltiin raawwatame tajaajila qabatamaan kennameefi meeshaa hojiirra oleef ta'uu fi bittaa fi gurgurtaa akka kanaaf kaffaltii namoota biroon raawwatamu waliin walgituu ta'uu qaba;

፪. ባለፈቃዱ ለካፒታል የሚሆን መዋጮ በንብረት ወይም በአገልግሎት መልክ ያገኘ ከሆነ የመዋጮው መጠን የሚተመነው መዋጮው በተደረገበት ወቅት በነበረው የንብረቱ ወይም የአገልግሎቱ የገበያ ዋጋ ላይ ተመስርቶ ነው።

፫. የንብረቱ ወይም የአገልግሎቱ ዋጋ እንደሁኔታው የባለፈቃዱ የካፒታል ወጪ ወይም የቅድመ ምርት ወጪ ተደርገው በመውሰድ በዚህ አዋጅ አንቀፅ ፱ መሠረት ቅናሽ ይደረግባቸዋል።

፳. ስለ ሥራ ማስኬጃ ወጪ

ከካፒታል ወጪ በስተቀር ምርት ከተጀመረ በኋላ የሚደረጉ ማናቸውንም ወጪዎች የሚይዝ ሆኖ ሚከተሉትን ይጨምራል ።

፩. ለጂኦሎጂካልና ጂኦሎጂካል ጥናት እንዲሁም ከዚሁ ጋር ለተያያዙ አገልግሎቶች የሚደረጉ ወጪዎች፤

፪. ማዕድናትን ለማውጣት፣ ለማከማቻት፣ ለማዘጋጀት፣ ለማጓጓዝና ለመሸጥ የሚወጣውን ጨምሮ ማዕድናትን ለማምረት የሚደረጉ ወጪዎችን፤

፫. በፈቃዱ ክልልና በኪራይ ተይዞ የነበረው መሬት ውስጥ የሚገኝን ስፍራ ለመመላት፣ ለመዝጋት ወይም ለማጠር እና በአጠቃላይ ለማዕድን ሥራው ግልጋሎት ሲሰጡ የነበሩ ተቋሞች ለአደጋ እንዲያጋልጡ ለማድረግ የሚወጣውን ወጪ ጭምር ክልሉን እንደነበረው መልሶ ለማስተካከል የሚደረጉ ወጪዎች፤

፬. ለማዕድን ሥራዎች በአገር ውስጥና በውጭ አገር የተደረጉት የጠቅላላ አስተዳደር ወጪዎችን የማኔጅመንትና የፕሮፌሽናል አገልግሎት ኮሚሽን ክፍያዎች እና የአገልግሎት፣ የኪራይ፣ የፈቃድና ሌሎች ክፍያዎችን ነው። ሆኖም ክፍያዎቹ የተፈፀሙት በእርግጥ ለተሰጠ አገልግሎት ወይም አገልግሎት ላይ ለዋለ ንብረት መሆኑንና ለዚህ ዓይነት ግብይት በሌሎች ሰዎች ከሚከፈለው ጋር ተመጣጣኝ መሆን አለበት።

2) If the licensee has received a contribution to capital in the form of physical assets, services or expenditure, such contributions shall be valued, respectively, at the market value of the assets or services on the date contributed.

3) The value of such assets and services and the amount of such expenditure contributed shall be treated by the licensee as capital expenditure of pre-production costs, as the case may be, and shall be depreciated in accordance with Article 9 of this Proclamation.

8. Revenue Expenditure

Revenue expenditure comprises all costs and expenses incurred after the date of commencement of production excluding capital expenditures and shall include the following:

- 1) Cost of geological and geophysical surveys and studies as well as costs for related services;
- 2) All costs of production, including the costs of extraction, storage, preparation, transportation and selling of minerals;
- 3) Costs of restoration of land within a licensed area and an area covered by a lease, including the cost of filling, closing or blocking and generally all expenditures for safe guarding, the installations used in mining operations;
- 4) General administrative expenses, and concision payment for management and professional services, within and abroad the country for the mining operation and payments made for services, lease, license and others. Lease licensing and other fees incurred with in and outside Ethiopia for mining operations, provided that the expenditure were for services actually rendered or for the property actually utilized and their amount corresponds to the amounts normally paid by other persons in similar transactions;

5. Hojii barbaaduu fi qorqchuu osoo hin dabalanne hojiiwwan albuudaa adeemsisuuf liqii argame irratti dhala kafalamu. Haa ta'u malee hammi dhala kanaa Baankii Biyyooleessaa fi baankoota daldalaa jidduutti liqii godhameen kan herreegamu irraa taarifa dhalaa %2 (dhibbeentaa lama) ol ta'uu hin qabu; 6. Gibirri akkaataa Labsii kanaatiin kaffalamu irraa kan hafe kaffaltii heyyama, kiraa, royaalitii fi kaffaltiiwwan kan biroo; 7. Kaappitaala "re-investmentiif" oole nama shariika hin taane waliin raawwatame; 8. Dhala liqii ykn kaffaltiin dursaa (advances) abbootii aksiyoonaan kubbaaniyyaaf kenname irratti kaffalamu kaappitaala aksiyoona kubbaaniyyaa ykn kaappitaala bu'uuraa dhaabbilee biroo kubbaaniyyaa hin taane giddugaleessaan harka afur gad yoo ta'e.	፩. የፍለጋና የምርመራ ሥራዎችን ሳይጨምር ለማዕድን ሥራዎች ማካሄጃ የተገኘ ብድር ወለድ ክፍያዎችን ሆኖም የወለዱ መጠን በንግድ ባንኮችና በብሔራዊ ባንክ መካከል በሚደረግ ብድር የወለድ ምጣኔ ከ፪% (ሁለት ፐርሰንት) መብለጥ የለበትም ። ፪. በዚህ አዋጅ መሠረት ከሚከፈለው ግብር እና ታክስ በስተቀር የፈቃድ፣ የኪራይ፣ የሮያሊቲ እና ሌሎች ክፍያዎች ፫. ሸሪክ ካልሆነ ሰው ጋር ለሪኬንሽስት መገንጠት የዋለ ካፒታል። ፬. በብድር ላይ ወይም በቅድሚያ ክፍያ ላይ ለባለ አክሲዮኖች የሚከፈል ወለድ በአክሲዮን ካፒታል አማካይ ክፍሉት እጅ በታች ከሆነ ፭. ስለካፒታልና ቅድመ ምርት ወጪዎች ለማንኛውም ሂሳብ ዓመት የካፒታልና የቅድመ ምርት ወጪዎች ቅናሽ የሚሰጠው ወጪው ለተከታታይ አራት ዓመት በእኩልነት ተካፍሎ ነው።	5) Interest payments on loans used exclusively to finance mining operations, excluding those to prospect and explore, provided that the interest rate used in excess of the rate used between the National Bank of Ethiopia and the commercial banks increased not more than 2% (two) percentage points; 6) License fees, rentals, royalty and other taxes paid except taxes payable pursuant to this Proclamation; 7) Capital invested for reinvestment with a person who was not an affiliate; 8) Interest payable on loan or advance payment if it is below 4 times the average capital of corporate bodies.
9. Baasiiwwan Kaappitaalaa fi Oomishaan Duraa. Baasiiwwan kaappitaalaa fi oomishaan duraa bara herreegaa kamiyyuu kan hir'ifamu waggoota afur (4) walitti aananiif walqixaan hiramee ta'a.	፮. ስለሪኬንሽስት መገንጠት ቅናሽ ፩. ባለፈቃዱ በሌሎች የማዕድን ሥራዎች ወይም በፈቃድ ሰጭው ባለሥልጣን በተፈቀዱ ሌሎች የልማት መስኮች ወጪ ሆኖ ኢንቨስት ለሚደረግ ካፒታል ከእያንዳንዱ የሂሳብ ዓመት ጠቅላላ ገቢው ላይ እስከ ፭% መቀነስ ይችላል። ፪. ተቀናሽ የተደረገው ገንዘብ ተቀናሽ ከተደረገበት የሂሳብ ዓመት መጨረሻ ድረስ ኢንቨስት ካልተደረገ በዚህ የሂሳብ ዓመት ጠቅላላ ገቢ ላይ ይደመራል።	9. Depreciation All capital expenditure and pre-production costs may be depreciated; depreciation of such expenditure and costs for any accounting year shall be calculated on a straight-line basis over a useful life of four consecutive years.
10. Hir'ifama Deebisanii Hojii Investimentiif Oolchuu 1. Abbaa heyyamaan hojii albuuda biroo ykn damee misooma abbaa taayitaa hayyama kennuun hayyamame biroo irratti kaappitaala baasii ta'ee hojii irra ooluf galii waliigalaa bara herreegaa irraa hanga %5 hir'isuu ni danda'a. 2. Maallaqni hir'ifame hanga dhuma bara herreegaa itti hir'ifametti aanutti yoo hojii irra oolee hin argamne galii waliigalaa bara kanaa irratti ida'ama	፯. ስለተፈቀደ ኪሳራ ፩. በአንድ የሂሳብ ዓመት ውስጥ ከተከናወኑ የባለፈቃዱ የማዕድን ሥራዎች የመነጨ የፋይናንስ ኪሳራ ሊተላለፍና ኪሳራው ከደረሰበት ዓመት ቀጥሎ ባሉት እስከ አሥር ተከታታይ የሂሳብ ዓመታት ጠቅላላ ገቢ ላይ ሊቀነስ ይችላል።	10. Reinvestment Deduction 1) The licensee shall be entitled to deduct for each accounting year an amount up to five percent of gross income. For reinvestment in other mining operations, or in other investments approved by the licensing authority. 2) Any part of such amount not reinvested by the licensee till the end of the following accounting year shall be included in the gross income of that following accounting year.
11. Kasaaraa Hayyamame 1. Kasaaraan faayinaansii bara herreegaa tokko keessatti hojii albuudaa abbaa heyyamaan raawwatame irraa madde waggaa bara kasaaraan gahe itti aanee jiru irraa hanga baroota herreegaa 10 walitti aananii jiranitti galii waliigalaa irraa hir'ifamuu ni danda'a. Kasaaraan akka kanaa yeroo lamaaf qofa dabruu danda'a.	፲፩. ስለተፈቀደ ኪሳራ ፩. በአንድ የሂሳብ ዓመት ውስጥ ከተከናወኑ የባለፈቃዱ የማዕድን ሥራዎች የመነጨ የፋይናንስ ኪሳራ ሊተላለፍና ኪሳራው ከደረሰበት ዓመት ቀጥሎ ባሉት እስከ አሥር ተከታታይ የሂሳብ ዓመታት ጠቅላላ ገቢ ላይ ሊቀነስ ይችላል።	11. Permitted Losses 1) Any financial loss, resulting from the mining operations of a licensee in an accounting year may be carried forward and deducted from gross income in the ten consecutive accounting years starting from the accounting year that follow the year in which the loss in incurred. Such loss may be carried forward and deducted only for two periods.

2. Gatiin qabeenyaa badiin ykn miidhaan irra gahe ykn adaba irraa kan hafe idaan balleessaan ykn miidhamni wabii inshuraansiin hin uwwifamne kamiyyuu galii waliigalaa bara herreegaa miidhamni kun gahe ykn beekame ykn idaan kun kaffalame irraa hir'ifamuu ni danda'a.

12. Mirga Dabarsuu

1. Abbaan heyyamaa kamiyyuu mirga heyyamasaa guutummaan ykn gartokkoon kan dabarse yoo ta'e galii mirgasaa dabarsuun argate irraa akkuma haalasaatti galiin qooda bu'aa abbummaa gahee fi baasiwwan hojii adeemsisaa, kaappitaalaa, oomishaan duraa, hir'ifamni "re-investment" hir'ifamni kasaaraa hayyamameef baasii deebi'ee ol galiin mirga dabarsuun argame irratti gibirri kan itti kaffalamu ta'a.
2. Maallaqni baasii abbaa heyyamaa mirgasaa dabarseef deebi'ee olitti kaffalame nama mirgi hayyamaa dabarfameef akka baasii kaappitaalaatti qabamee bu'uura keewwata 9 Labsii kanaan hir'ifamni ni taasifamaaf.

13. Qooda Bu'aa Abbummaa Gaheerratti Gibira Kaffalamu

1. Galii gibirri itti kaffalamu irraa gibirri galii erga hir'ateen booda qooda bu'aa abbummaa gahee qoodamuu fi hiramuu irratti gibirri ni kaffalama.
2. Qooda bu'aa abbootii gahee irratti gibirri kaffalamu %10 ta'a. Qoodni bu'aa yammuu kaffalamu abbaan heyyamaa gibira hir'isee hambisuu fi guyyoota 60 keessatti kaffaluu qaba.

14. Kaffaltiwwan Tajaajilaa, Kiraa fi Heyyamaa Irratti Gibira Kaffalamu

1. Nama jiraataa Itoophiyaa hin taane ykn Itoophiyaa keessatti yeroof kan turu irraa tajaajila argachuuf meeshaa socho'u kireeffachuuf ykn bu'aa hojii sammuutti fayyadamuu hayama dandeessisu argachuuf abbaan heyyamaa waliigaltee uume akka nama sanaa ta'uun gibira ni kaffala. Gibirri kunis dhuma kurmaana waggaa nama jedhameef kaffaltiin itti raawwatame irraa eegalee guyyoota 20 keessatti ni kaffalama.

፩. ጥፋት ወይም ጉዳት የደረሰበት ንብረት ዋጋ ወይም ከመቀጫና ከቅጣት በስተቀር ማንኛውም በመድን ዋስትና ያልተሸፈነ ዕዳ ጥፋት ወይም ጉዳቱ ከደረሰበት ወይም ከታወቀበት ወይም ዕዳው ከተከፈለበት የሂሳብ ዓመት ጠቅላላ ገቢ ላይ ተቀናሽ ሊደረግ ይችላል።

፲፪. መብትን ስለማስተላለፍ

፩. ማንኛውም ባለፈቃድ በፈቃዱ ላይ ያለውን መብት በመላው ወይም በከፊል ያስተላለፈ እንደሆነ እንደ ሁኔታው ባገኘው የባለአክሲዮን የትርፍ ድርሻም ሆነ በሥራ ማስኬጃ ወጪ በካፒታልና በቅድመ ምርት ወጪዎች በሪሲዝን ስትመንት ተቀናሽ ወይም በተፈቀደ ኪሣራ መልክ በተደረገ ቅናሽ ተመላሽ ከሆነ ለት ወጪ በላይ መብቱን በማስተላለፍ ያገኘው ገቢ ግብር የሚከፈለበት ገቢ ይሆናል፤

፪. በፈቃድ ላይ መብት በመላው ወይም በከፊል የተላለፈለት ሰው መብቱን ያስተላለፈው ባለፈቃድ ተመላሽ ከሆነለት ወጪ በላይ የተከፈለ ገንዘብ በካፒታል ወጪ ተይዛለት በዚህ አዋጅ አንቀፅ ፱ መሰረት ተቀናሽ ይደረግለታል።

፲፫. በባለአክሲዮን የትርፍ ድርሻ ላይ የሚከፈለው ግብር

፩. ግብር ከሚከፈለበት ገቢ ላይ የገቢ ግብር ከተቀነሰ በኋላ በሚደለደለውና በሚከፋፈለው የባለአክሲዮን ትርፍ ድርሻ ላይ ግብር ይከፈላል።

፪. በባለ አክሲዮኖች ትርፍ ድርሻ ላይ የሚከፈለው ግብር ፲% ይሆናል። ባለፈቃዱ የትርፍ ድርሻው በሚከፈለበት ጊዜ ግብሩን ቀንሶ በማስቀረት በጅቀናት ውስጥ መክፈል አለበት፤

፲፬. በአገልግሎት፣ በኪራይና በፈቃድ ክፍያዎች ላይ ስለሚከፈል ግብር

፩. በኢትዮጵያ ውስጥ ነዋሪ ካልሆነ ወይም በኢትዮጵያ ውስጥ በጊዜያዊነት ከሚቆይ ሰው አገልግሎት ለማግኘት ተንቀሳቃሽ ንብረት ለመከራየት ወይም በአዕምሮ ሥራ ውጤት ለመጠቀም የሚያስችል ፈቃድ ለማግኘት የተዋዋለ ባለፈቃድ ስለተባለው ሰው ሆኖ ግብር ይከፍላል። ግብሩ የሚከፈለው ለተባለው ሰው ክፍያ ከተፈፀመበት የሩብ ዓመት መጨረሻ ጀምሮ በጅቀናት ውስጥ ይሆናል።

- 2) The amount of any loss or damage to physical assets or other liability, except fines and penalties, which is not covered by insurance may be deducted from gross income in the accounting year in which such loss or damage occurred or became known or such liability was paid.

12. Transfer of Interest

- 1) If any licensee transfers or assigns wholly or partially any interest in a license, the consideration he receives for such transfer or assignment shall be taxable income to the extent that such consideration exceeds the amount of his unrecovered expenditure in that part of the interest transferred. Regardless of whether recovery expenditure, depreciation, reinvestment deduction or permitted losses as the case may be.

- 2) If a person acquires wholly or partially any interest in a license the consideration he pays with such acquisition shall represent his cost and shall, to the extent that it represents the transferor or assignor licensee's unrecovered expenditure, be treated as capital expenditure to be depreciated in accordance with Article 9 of this Proclamation.

13. Dividend Tax

- 1) Tax is payable on dividends declared and distributed from taxable income after deduction of income tax.
- 2) The tax on dividends' is imposed at the rate of 10% /Ten percent/. The licensee shall retain the tax and pay within 60 days after the distribution of such dividends.

14. Taxes on Services, Leases and Licenses

- 1) The licensee who contracts for services, the lease of movables or the licensing of intellectual property from a person who is not a resident of Ethiopia or who is temporarily present in Ethiopia shall pay the taxes on behalf of such person such taxes shall be paid quarterly, within 20 days after the end of the period to which the payment relates.

2. Hammi gibirri akka keewwata kana keewwata xiqqaa 1tti kaffalamu baasiwwan 'mobilization' fi 'demobilization' hir'atee kaffaltii hafu irratti %10 ta'a.

3. Raawwannaa keewwata kanaatiif namni tokko Itoophiyaa keessa yeroof kan turuudha kan jedhamu bara herreegaa kamiyyuu keessatti guyyaa 183 ol biyyattii keessa kan hojjate yoo ta'eedha. Dhaabbata yoo ta'e ammoo: 1) Waajjirisaa olaanaan Itophiyaa keessa yoo ta'e 2) Qaama ooggansaa murtii jijjiirama qaqqabsiisu Itophiyaa keessaa kan qabu yoo ta'eedha.

KUTAA SADII

15. **Barbaachisummaa Lakkoofsa Eenyummeessaa Kaffalaa Gibiraa**
Kaffalaan gibira galii hojii albuudaa kamiyyuu irratti bobba'e lakkoofsa eenyummeessaa kaffalaa gibiraa qabaachuu qaba.

16. **Dirqama Galmee Herreegaa Qabachuu**
Galmee herreegaa qabachuu ilaalchisee tumaaleen Labsii Gibira Galii Mootummaa Naannoo Oromiyaa Lakk. 74/95 keewwata 48 Labsii kanarratti raawwattiinsa ni qabaata.

17. **Herreega Kaffalamu Irraa Gibira Hir'isanii Qabuun Galii Gochuu**
Abbaan heyyamaa liqii baankota biyya alaa irraa argate irratti dhala kaffalu irraa gibira %10 hir'isee barri herreegaa dhume guyyaa 60 keessatti galii gochuu qaba. Akkasumas Labsii Gibira Galii Mootummaa Naannoo Oromiyaa Lakk. 74/95 Keewwatoota 51-53 jalatti kan tumaman Labsii kanarratti raawwattiinsa ni qabaatu.

18. **Yeroo Kaffaltii Gibiraa**
Kaffaltii gibiraa ilaalchisee Labsii tummaaleen Labsii Gibira Galii Mootummaa Naannoo Oromiyaa Lakk. 74/95 keewwata 74-76 jalatti kan tumaman fi sadarkaa daldaltoota fi gibira muramaa ilaalchisee Labsii Gibira Galii Mootummaa Naannoo Oromiyaa Lakk. 74/95 keewwatoota 66 fi 68 Labsii kanarratti raawwattiinsa ni qabaatu.

፩. በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት የሚከፈለው ግብር መጠን የሞቢላይዜሽንና የዲሞቢላይዜሽን ክፍያዎች ከተቀነሱ በኋላ የሚቀረው የባለፈቃዱ ወጪዎች 1% ይሆናል፤

፪. ለዚህ አንቀጽ አፈፃፀም አንድ ሰው በጊዜያዊነት በኢትዮጵያ ውስጥ ቆየ የሚባለው በማናቸውም የሂሳብ ዓመት ውስጥ ከ፩፻፹፫ ቀናት በላይ በሀገሪቷ ውስጥ ከሠራ ነው። ቋሚ በኢትዮጵያ ነዋሪ የሚባለው፤

፫. ዋና ፅ/ቤቱ በኢትዮጵያ ውስጥ ከሆነ፤

፬. ለውጥ የሚያስከትል ውሳኔ ለመስጠት የሚችል የአመራር አካል በኢትዮጵያ ውስጥ ያለው ከሆነ ነው።

ክፍል ሶስት

፲፭. የግብር ከፋይ መለያ ቁጥር አስፈላጊ ስለመሆኑ

ማንኛውም በማዕድን ሥራ ላይ የተሠማራ ግብር ከፋይ የግብር ከፋይ መለያ ቁጥር የመያዝ ግዴታ አለበት።

፲፮. የሂሳብ መዝገብ የመያዝ ግዴታ

የሂሳብ መዝገብ መያዝን በተመለከተ የኦሮሚያ ክልላዊ መንግሥት የገቢ ግብር አዋጅ ቁጥር ፸፬/፲፭ አንቀጽ ፵፰ በዚህ አዋጅ ላይ ተፈፃሚነት ይኖረዋል።

፲፯. ከተከፋይ ሂሳብ ላይ ግብርን ቀንሶ

ገቢ ማድረግ

ባለፈቃዱ ከውጭ ሀገር ባንኮች ባገኘው ብድር ላይ ከሚከፍለው ወለድ ላይ 1% ግብር ቀንሶ የሂሳብ ዓመቱ ተጠናቆ በ፰ ቀናት ውስጥ ገቢ ማድረግ አለበት። የኦሮሚያ ክልላዊ መንግሥት ገቢ ግብር አዋጅ ቁጥር ፸፬/፲፭ አንቀጽ ፶፩-፶፫ ላይ የተደነገጉት በዚህ አዋጅ ላይ ተፈፃሚነት ይኖራቸዋል።

፲፰. የግብር መክፈያ ጊዜ

የግብር አከፋፈልን በተመለከተ በኦሮሚያ ክልላዊ መንግሥት የገቢ ግብር አዋጅ ቁጥር ፸፬/፲፭ አንቀጽ ፸፬-፸፯ እና የነጋ ዴዎችን ደረጃና ቁርጥ ግብርን በሚመለከት በአንቀጽ ፳፯ እና ፳፰ የተደነገጉት በዚህ አዋጅ ላይ ተፈፃሚነት ይኖረዋል።

2) Expenditure paid under Sub-Article 1 of this Article shall be at the rate of 10% /ten percent/ on the amount paid, less than all charges for mobilization and demobilization.

3) For the purpose of this Article, a person is temporarily present in Ethiopia if he performs work in the country for more than 183 days in any accounting year. A body shall be resident in Ethiopia, if it

(a) has its principal office in Ethiopia;

(b) has its place of effective management in Ethiopia;

PART THREE

15. Taxpayer Identification Number

Every taxpayer who participates in any mining operation shall have a Taxpayer Identification Number (TIN).

16. Record Keeping Requirement

Concerning records and accounts maintained by the license holder, Oromia Regional Government Income Tax proclamation No. 74/2003 Article 48 is applicable in this Proclamation.

17. Obligation of Income Tax Withholdings

The license holder shall hold an income tax of 10% from the gross interest payable to foreign banks and transfer same amount to the tax authority within two months after the end of the fiscal year. Moreover, Articles 51 – 53 of the Oromia Regional Government Income Tax Proclamation No. 74/2003 are applicable in this Proclamation.

18. Tax Payable when due

Articles 74-76 of the Oromia Regional Government Proclamation No. 74/2003; and Articles 66 and 68 of the same Proclamation are applicable in this Proclamation concerning tax collection and presumptive taxes, respectively.

19. Daangaa Yeroo (yirgaa)

Daangaa ilaalchisee Labsii Gibira Galii Mootummaa Naannoo Oromiyaa Lakk. 74/95 keewwata 71 jalatti kan tumame Labsii kana irratti raawwatiinsa ni qabaata.

20. Heyyama Hojii Daldalaa

Abbaan heyyamaa hojii albuudaa gibira, taaksii, kiraa lafaa fi royaaliitii irraa barbaadamu osoo kaffalee hin xumuriin tajaajila heyyama haareessuu argachuu hin danda'u.

21. Seeroota Raawwatiinsa hin Qabne.

Seeronni Labsii kanaan wal faalleessan kan biraa kamiyyuu dhimmoota Labsii kana keessatti ibsaman irratti raawwatiinsa hin qabaatan.

22. Dirqama Deeggarsa Kennuu

Labsiin kun akka hojiirra ooluu gochuuf namni ykn waajjirri Mootummaa kamiyyuu ykn waldaan gandaa kamiyyuu deeggarsa kennuuf dirqama qaba.

23. Adabbiiwwan Bulchiinsaa fi Yakkaa

1. Gibira yeroon kaffaluu dhabuudhaan adabni buufamu akkaataa Labsii Misooma Qabeenya Albuudaa Mootummaa Naannoo Oromiyaa La-kk. 91/1997 keewwata 54(2) tiin Qr. 2,000.00 /Kuma lama/ ta'a.
2. Adabbii Labsii Gibira Galii Mootummaa Naannoo Oromiyaa Lakk. 74/95 keewwatoota 86-87 fi 89-103 jalatti kan tumaman Labsii kana irratti raawwatiinsa ni qabaatu.

24. Sirna Oliyannoon Itti Dhiyaatu.

Sirna oliyannoon itti dhiyaatu ilaalchisee Labsii Gibira Galii Mootummaa Naannoo Oromiyaa Lakk. 74/95 keewwatoota 104-116tti kan tumame Labsii kana irratti raawwatiinsa ni qabaata.

25. Aangoo Dambii fi Qajeelfama Baasuu

1. Manni Maree Bulchiinsa Mootummaa Naannoo Oromiyaa Labsii kana raawwachiisuuf aangoon dambii baasuu kennameeraaf.
2. Biirichi Labsii kana raawwachiisuuf qajeelfama barbaachisaa ta'e akka baasuu aangoon kennameeraaf.

26. Yeroo Labsichi Itti Ragga'u

Labsiin kun Guraandhala 24/1997 irraa eegalee kan ragga'e ta'a.

Adaamaa, Guraandhala 24/1997

Juneeydii Saaddoo

Pirezidaantii Bulchiinsa

Mootummaa Naannoo Oromiyaa.

፲፱. ይርጋ

ይርጋን በተመለከተ የኦሮሚያ ክልላዊ መንግሥት የገቢ ግብር አዋጅ ቁጥር ፸፬/፺፭ አንቀፅ ፸፩ ላይ የተደነገገው በዚህ አዋጅ ላይ ተፈፃሚነት ይኖረዋል።

፳. የንግድ ፈቃድን በተመለከተ

ባለፈቃዱ የሚፈለግበትን ግብር ፣ ታክስ ፣ የመሬት ኪራይና ሮያሊቲ አጠናቆ ካልከፈለ የንግድ ፈቃድ የማይሰጥ አገልግሎት ማግኘት አይችልም።

፳፩. ተፈፃሚነት የማይኖራቸው ሕጎች

ከዚህ አዋጅ ጋር የሚቃረኑ ማናቸውም ሌሎች ሕጎች በዚህ አዋጅ ውስጥ በተሸፈኑ ጉዳዮች ላይ ተፈፃሚነት አይኖራቸውም።

፳፪. የመተባበር ግዴታ

ይህ አዋጅ ሥራ ላይ እንዲውል ማንኛውም የመንግሥት መሥሪያ ቤት ፣ ሰው ወይም የቀበሌ ማህበር የመተባበር ግዴታ አለበት።

፳፫. መቀጫ

፩. ግብርን አዘግይቶ በመክፈል የሚጣል መቀጫ በኦሮሚያ ክልላዊ መንግሥት የማዕድን ልማት አዋጅ ቁጥር ፺፩/፲፱፻፺፮ አንቀፅ ፶፬ (፪) መሠረት ብር ፪፻፱ /ሁለት ሺ/ ይሆናል።

፪. መቀጫን በተመለከተ የኦሮሚያ ክልላዊ መንግሥት የገቢ ግብር አዋጅ ቁጥር ፸፬/፺፭ አንቀፅ ፹፮-፹፯ እና ፹፱-፳፻፫ የተደነገጉት በዚህ አዋጅ ላይ ተፈፃሚነት ይኖራቸዋል።

፳፬. ይግባኝ ስለማቅረብ

የኦሮሚያ ክልላዊ መንግሥት የገቢ ግብር አዋጅ ቁጥር ፸፬/፺፭ አንቀፅ ፳፻፬-፳፻፲፮ ላይ የተደነገጉት በዚህ አዋጅ ላይ ተፈፃሚነት ይኖራቸዋል።

፳፭. ደንብና መመሪያ የማውጣት ሥልጣን

፩. የኦሮሚያ ክልላዊ መንግሥት ምክር ቤት ለዚህ አዋጅ አፈፃፀም አስፈላጊ የሆነ መመሪያ የማውጣት ሥልጣን ተሰጥቶታል።

፪. የኦሮሚያ ገንዘብና ኢኮኖሚ ልማት ቢሮ ለዚህ አዋጅ አፈፃፀም አስፈላጊ የሆነ መመሪያ የማውጣት ሥልጣን ተሰጥቶታል።

፳፮. አዋጁ የሚፀናበት ጊዜ

ይህ አዋጅ ከየካቲት ፳፬ ቀን ፳፱፻፺፮ ዓ.ም. ጀምሮ የፀና ይሆናል። አዳማ፣ የካቲት ፳፬ ቀን ፲፱፻፺፮ ዓ.ም.

ጽኑይዲ ሳዶ*
የኦሮሚያ ክልላዊ መንግሥት
ፕሬዝዳንት

19. Limitations

For the purpose of limitations the Oromia Regional State Administration Income Tax Proclamation No. 74/2003 Article 71 is applicable in this Proclamation.

20. Business License

Mining business license holder shall not get service of license renewal, unless he fully pays profit tax, TOT, VAT, land use rent and royalty.

21. Inapplicable Laws

All laws, which are inconsistent with this Proclamation, shall not apply on matters covered under this Proclamation.

22. Duty to Co-operate

Bodies, Government Offices Authorities, Kebele Administrations and Associations shall have the duty to co-operate with the tax authority in the enforcement of this Proclamation.

23. Penalty

- 1) penalty imposed for late payment of taxes should be Birr 2, 000.00 /Two thousand/ as per Article 54(2) of the Oromia Regional Government Mining Development Proclamation No. 91/2005.
- 2) For the purpose of penalty Articles 86-87 and 89-103 of the Oromia Regional Government Income Tax Proclamation No. 74/2003 are applicable in this Proclamation.

24. Appeal procedure

For the purpose of Appeal Procedure Articles 104-116 of the Oromia Regional Government Income Tax Proclamation No. 74/2003 are applicable in this Proclamation.

25. Power to Issue Regulations and Directives

- 1) The Oromia Regional State Council may issue regulations for the proper implement of this Proclamation.
- 2) The Finance and Economic Development Bureau of Oromia may issue directives for the proper implementation of this Proclamation.

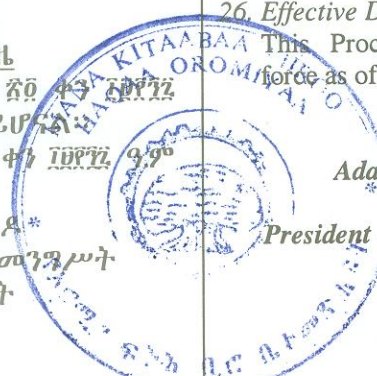
26. Effective Date

This Proclamation shall enter into force as of March 3/2005

Adama, March 3/2005

Juneeydi Sado

President of the Regional State of Oromia



ብርሃንና ሰላም ማተሚያ ድርጅት