



Waggaa 21^{maa}.. Lak. 1/2005

፳፩ኛ ዓመት.... ቁጥር ፩/፪ሺ.፭

21st year No. 1/2012

Finfinnee, Sadaasa 21/ 2005

ፈንፈኔ፣ ሀዳር ፳፩ ቀን ፪ሺ.፭

Finfine, Nov. 30, 2012

MAGALATA OROMIYAA

መ ገ ለ ተ ኦ ሮ ሚ ያ

MEGELETA OROMIA

Gatiin Tokkoo Qar. 4.10

ያንዱ ዋጋ ፬ ብር ከ፲ ሣንቲም

Unit Price Birr 4.10

To'annoo Caffee Mootummaa Naannoo
Oromiyaatiin Kan Bahe

በኦሮሚያ ብሔራዊ ክልላዊ መንግሥት
በጨፌ ኦሮሚያ ጠባቂነት የወጣ

Lak. S. Poostaa 21383-1000

የፖ.ሣ.ቁጥር

P.O.Box

QABIYYEE

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Labsii Abbaa Taayitaa Galiwwan
Mootummaa Naannoo Oromiyaa Hundeessuuf
BaheFuula 1

ማውጫ

አዋጅ ቁጥር ፲፪፭/፪ሺ.፭ ዓ.ም

የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የገቢዎች
ባለሥልጣንን ለማቋቋም የወጣ አዋጅ ገጽ ፩

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Mootummaa Naannoo Oromiyaa
Hundeessuuf Bahe

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የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት

የገቢዎች ባለሥልጣንን ለማቋቋም

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Proclamation No. 175/2012

A Proclamation To Provide For The
Establishment of Oromia National
Regional State Revenue Authority

Akka Mootummaa Naannoo Oromiyaatti
gibiraa fi taaksiin murteeffamanii fi
walitti qabaman bal'ina kan qabanii fi
galiwwan kanas haala gahumsa qabuun
murteessuun, walitti qabuu, bulchuu
fi hubannoo ummatichaa jijjiiruun
murteessaa waan ta'eef;

Amala addaa hojiiwwan bulchiinsa
gibiraa, taaksii fi kaffaltiiwwan tajaajila
adda addaa ittiin raawwataman giddu
galeessa godhachuun sirna bulchiinsa
hojjetootaa malaammaltummaa,
saamichaa fi loogii irraa qulqulluu ta'ee
fi naamusa ol'aanaatiin gaggeeffamu
diriirsuun barbaachisaa waan ta'eef;

በኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ተለይተው
እንዲሰበሰቡ የተወሰኑ የግብር እና የታክስ ገቢዎች
ስፋት ያላቸውና እነዚህን ገቢዎች በብቃት
መወሰን፣ ማስባሰብ፣ ማስተዳደርና የህዝቡን
ግንዛቤ መለወጥ ወሳኝ በመሆኑ፣

የግብር አስተዳደር ሥራዎች፣ የታክስ እና የልዩ
ልዩ የአገልግሎት ክፍያዎች አፈፃፀም ያለውን ልዩ
ባህሪ መሠረት በማድረግ ከሙስና፣ ዘረፋና
ከአድልዎ ነፃ የሆነና በከፍተኛ ሥነ ምግባር
የሚመራ የሠራተኞች አስተዳደር ሥርዓት
መዘርጋት አስፈላጊ በመሆኑ፣

WHEREAS, administering the revenue
assessed and collected by Oromia
Regional Government have wide sources
and to assess, collect and administer
those in comes adequately and creating
awareness of the society is necessary;

WHEREAS, in order to be able to
establish a system for administration
of employees, free from corruption,
embezzlement and bribery and guided by
high standard discipline, required by the
specific nature of the task of the Authority
is necessary;

Gibiraa fi taaksii diinagdeen Naannichaa maddisiisu duguuganii sassaabuudhaan Karoora Guddinaa fi Tiraanisformeeshinii galmaan gahuu haala dandeessisuun gurmaa'insa haaraa hundeessuun caaseffama bu'aa qabeessa ta'uu fi hojimaata iftoominaa fi itti gaafatamummaa qabu diriirsuun barbaachisaa waan ta'eef;

Qaama Mootummaa of danda'ee fi gahumsa qabu, humna nama baratee fi teknoolojii hammayyaatiin deeggaramuun sirna hojii si'aayaa uumuuf gargaaru hundeessuun barbaachisaa ta'ee waan argameef;

Akkaataa Heera Mootummaa Naannoo Oromiyaa Fooyya'ee Bahe Labsii Lak. 46/1994 Keewwata 49(3)(a) tiin kan kanatti aanu labsamee jira.

KUTAA TOKKO

TUMAALEE WALIIGALAA

1. Mata Duree Gabaaba

Labsiin kun "Labsii Abbaa Taayitaa Galiwwan Mootummaa Naannoo Oromiyaa Hundeessuuf Bahe Lak.175/2005" jedhamee waamamuu ni danda'a.

2. Hiika

Akkaataan jechichaa hiika biraa kan kennisiisuuf yoo ta'e malee, Labsii kana keessatti:

- 1) "Abbaa Alangaa" jechuun Abbaa Alangaa Abbaa Taayitaa Galiwwan Oromiyaa jechuudha.
- 2) "Abbaa Taayitaa" jechuun Abbaa Taayitaa Galiwwan Mootummaa Naannoo Oromiyaa fi caasaalee isaa sadarkaa sadarkaan jiran jechuudha.
- 3) "Mana Maree Bulchiinsaa" jechuun Mana Maree Bulchiinsa Mootummaa Naannoo Oromiyaa jechuudha.

ክልሉ ማመንጫት የሚችለውን ግብር እና ታክስ አሟጦ በመስበሰብ የአድገትና የትራንስፎርሜሽን እቅድ ከግብ ለማድረስ በሚያስችል መልኩ ውጤታማ፣ ግልፅ አሠራርና ተጠያቂነት ያለው አዲስ ድርጅታዊ መዋቅር መዘርጋት አስፈላጊ በመሆኑ፤

በሰለጠነ የሰው ኃይልና ብቃት ያለው፣ ዘመናዊ የመረጃ ቴክኖሎጂን በመታገዝ ቀልጣፋ የአሰራር ስርዓት ለመፍጠር የሚያስችል ራሱን የቻለ የመንግሥት አካል መመስረት አስፈላጊ ሆኖ በመገኘቱ፤

ተሻሻሎ በወጣው የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ህገ መንግሥት አዋጅ ቁጥር ፵፮/፲፱፻፺፬ አንቀጽ ፵፱ (፫) (ሀ) መሠረት የሚከተለው ታውጧል፡፡

ክፍል አንድ

ጠቅላላ

፩. አጭር ርዕስ

ይህ አዋጅ "የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ገቢዎች ባለሥልጣንን ለማቋቋም የወጣ አዋጅ ቁጥር ፻፪፭/፪ሺ፳፯" ተብሎ ሊጠቀስ ይችላል፡፡

፪. ትርጓሜ

የቃሉ አገባብ ሌላ ትርጉም የሚያስጠው ካልሆነ በስተቀር በዚህ አዋጅ ውስጥ፡-

፩) "አቃቤ ሕግ" ማለት የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ገቢዎች ባለስልጣን አቃቤ ሕግ ነው፡፡

፪) "ባለሥልጣን" ማለት የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ገቢዎች ባለሥልጣንና በየደረጃው ያሉ መዋቅሮችን ያጠቃልላል፡፡

፫) "የመስተዳድር ምክር ቤት" ማለት የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት መስተዳድር ምክር ቤት ነው፡፡

WHERE AS, to achieve Growth and Transformation Plan and to establish modern tax assessment and collecting to increase the regional revenue with transparency and responsibility;

WHERE AS, it has become necessary to establish the Government organ to enable and carry out these responsibilities with an autonomous and well equipped organizational set up, trained man power and efficient working systems supported by modern information technology;

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

PART ONE

GENERAL

1. Short Title

This Proclamation may be cited as the "Proclamation to Provide for the Establishment of Oromia National Regional State Revenue Authority Proclamation No.175/2012."

2. Definition

In this proclamation, unless the context otherwise requires:

- 1) "Prosecutor" means Oromia Revenues Authority Prosecutor.
- 2) "Authority" means Revenue Authority of Oromia National Regional State and its structure at different levels.
- 3) "Administrative Council" means the Administrative Council of Oromia National Regional state.

- 4) “**Mootummaa**” jechuun Mootummaa Naannoo Oromiyati.
- 5) “**Boordii Gorsituu**” jechuun qaamoota adda addaa irraa kan walitti dhufan ta’anii Abbaa Taayitichaa kan gorsuudha.
- 6) “**Nama**” jechuun nama uumamaa yookiin qaama seeraan namummaan kennameef kamiyyuu jechuudha.
- 7) “**Qorataa**” jechuun Abbaa Alangaa fi ogeessa biraa Abbaa Taayitaa yakka taaksii mootummaa irratti raawwatamu qoratu jechuudha.
- 8) “**Taaksii**” jechuun seeraan yookiin aangoo Mootummaa Federaalaa irraa bakka bu’iinsaan kennameen galiwwan adda addaa, qaraxa, gibira, kaffaltii tajaajila Mana Qopheessaa fi kanneen biroo Mootummaa Naannichaatiin walitti qabaman kamiyyuu jechuudha.
- 9) “**Seera Taaksii**” jechuun gibiraa fi taaksii Mootummaan Naannichaa akka murteessuuf, walitti qabuu fi bulchuuf seerota bahan jechuudha.
- 10) “**Yakka Taaksii**” jechuun, seera yakkaatiin yookiin seerota taaksiitiin gochaawwan yakkaa gibiraa fi taaksii irratti raawwataman jechuu dha.

3. Ibsa Saalaa

Labsii kana keessatti jechi saala dhiiraatiin ibsame dubartiis ni dabalata.

KUTAA LAMA AANGOO FI GAHEE HOJII ABBAA TAAYITAA

4. Hundeeffamaa fi Itti waamama

- 1) Qaamni Galiwwan Mootummaa Naannoo Oromiyaa walitti qabuu fi bulchuu kanaan booda “Abbaa Taayitaa Galiwwan Mootummaa Naannoo Oromiyaa” jedhamee waamamu Labsii kanaan hundeeffamee jira.
- 2) Itti waamamni Abbaa Taayitaa Pireezidaantii Mootummaa Naannoo Oromiyaatiif ta’a.

ሀ) “መንግሥት” ማለት የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ማለት ነው።

ሄ) “አማካሪ ቦርድ” ማለት ከተለያዩ አካላት የተወጣጡ ሆነው ባለሥልጣን የሚያማክር ነው።

ወ) “ሰው” ማለት ማናቸውም የተፈጥሮ ሰው ወይም ሕጋዊ ሰውነት የተሰጠው አካል ማለት ነው።

ገ) “መርማሪ” ማለት በመንግሥት ታክስ ላይ የሚፈፀመውን ወንጀል የሚመረምር የባለሥልጣን ዐቃቤ ሕግ እና ሌላ ባለሙያ ማለት ነው።

ቃ) “ታክስ” ማለት በህግ ወይም ከፌዴራል መንግሥት ሥልጣን ላይ በሚሰጥ ውክልና ልዩ ልዩ ገቢዎች፣ ቀረጥ፣ ግብር፣ የማዘጋጃ ቤት አገልግሎት ክፍያ እና ሌሎች በክልሉ መንግሥት የሚሰበሰቡ ማናቸውም ገቢ ማለት ነው።

የ) “የታክስ ሕግ” ማለት ግብር እና ታክስ በክልሉ መንግሥት አንዲወሰን፣ እንዲሰበሰብ እና እንዲያስተዳድር የወጡ ህጎች ማለት ነው።

ደ) “የታክስ ወንጀል” ማለት በወንጀል ህግ ወይም በታክስ ህጎች፣ በግብር እና ታክስ ላይ የሚፈፀሙ ወንጀሎች ናቸው።

፫. የየታ አገላለጽ

በዚህ አዋጅ ውስጥ በወንጀል የታ የተደነገገው የሴትንም የታ ያካትታል።

ክፍል ሁለት

የባለሥልጣኑ ሥልጣንና ተግባር

ሀ. መቋቋም እና ተጠሪነት

ሄ) ገቢን የሚሰበሰብና የሚያስተዳድር ከዚህ በኋላ “የኦሮሚያ ገቢዎች ባለሥልጣን” ተብሎ የሚጠራው በዚህ አዋጅ ተቋቁሟል።

ዘ) የባለሥልጣኑ ተጠሪነት ለክልሉ ርዕሰ መስተዳድር ይሆናል።

4) “**Government**” means the National Regional Government of Oromia.

5) “**Advisory Board**” means a collection of different bodies that advise the Authority.

6) “**Person**” means any natural or juridical person having legal personality.

7) “**Investigator**” means professional officer of the authority who investigates criminal cases in relation to tax offences.

8) “**Tax**” means different revenue collected by law or with the delegation of Federal Government that the Regional government collected from tax, custom duty, municipal services and any other income.

9) “**Tax Law**” means legislation enacted for the regional government to decide, collect and administer tax.

10) “**Tax Crime**” means a tax offence carried out on criminal code and tax laws.

3. Gender Description

Provisions of this Proclamation set out in a masculine gender shall also apply to the feminine gender.

PART TWO POWER AND DUTIES OF THE AUTHORITY

4. Establishment and Accountability

1) An organization who collect and administer the income of Oromia Regional state here after “the Oromia Revenue Authority” is established by this Proclamation.

2) The Authority shall be accountable to the President of the Region.

5. Waajjira Ol'aanaa Abbaa Taayitaa
Teessoon waajjira ol'aanaa Abbaa Taayitichaa Finfinnee ta'ee, akka barbaachisummaa isaatti damee ni qabaata.

6. Kaayyoo

- 1) Mootummaa Naannichaa keessatti sirna bulchiinsa gibiraa hammayyaa'aa diriirsuun tajaajilamtoonni tajaajila haqa qabeessa, qulqulluu fi si'aayaa ta'e akka argatan taasisuu; akkasumas, yakkoota taaksii irratti raawwataman ittisu, seeratti dhiyeessuun seeronni taaksii akka kabajaman taasisuu fi galii Naannichaa guddisuu.
- 2) Kaffalaa gibiraa barsiisuudhaan dirqama isaa fedhiin akka bahu taasisuu.

7. Aangoo fi Gahee Hojii Abbaa Taayitichaa

Abbaan Taayitaa aangoo fi hojii armaan gadii ni qabaata:

- 1) Galiwwan seeraan yookiin Mootummaa Federaalaa irraa bakka bu'iinsaan Mootummaa Naannichaatiif kennaman ni murteessa, walitti ni qaba, akkaataa walitti qabiinsa isaas ni hooggana;
- 2) Seerota gibiraa fi taaksii fooyyessuuf qorannoowwan adda addaa gaggeessuudhaan yaada murtii mootummaaf ni dhiyeessa, yeroo hayyamamu hojii irra ni oolcha;
- 3) Seerota gibiraa fi taaksii darbuudhaan yakka raawwatamu ni qorata, ni himata, ni falma, kana raawwachuuf Abbootii Alangaa fi qorataa yakkaa mataa isaa ni gurmeessa, raawwii isaaniis ni hordofa;
- 4) Mootummaa Naannichaa keessatti sirna bulchiinsa gibiraa fi taaksii hammayyaa'aa ni diriirsa, tajaajilamtootaaf tajaajila haqa qabeessa, qulqulluu fi si'aayaa ni kenna;

፩. የባለሥልጣኑ ዋና መስሪያ ቤት

የባለሥልጣኑ ዋና መስሪያ ቤት ፈንፊኔ ሆኖ እንዳስፈላጊነቱ ትርጉሜኛ ይኖራታል።

፪. ዓላማዎች

- ፩) በክልሉ ውስጥ ዘመናዊ የግብር አስተዳደር ሥርዓት በመዘርጋት ተገልጾች ፍትሐዊ፣ ጥራትና ፈጣን የሆነ አገልግሎት እንዲያገኙ ማድረግ፣ እንዲሁም በታክስ ላይ የሚፈፀሙ ወንጀሎችን መከላከል፣ ለህግ በማቅረብ የታክስ ህጎች እንዲከበሩ ማድረግና የክልሉን ገቢ ማሳደግ።
- ፪) ታክስ ከፋዩን በማስተማር ግዴታውን በፈቃደኝነት እንዲወጣ ማድረግ።

፫. የባለሥልጣኑ ሥልጣንና ተግባር

ባለሥልጣኑ የሚከተሉት ሥልጣንና ተግባራት ይኖሩታል፤

- ፩) በህግ ወይም በፌዴራል መንግሥት ለክልሉ መንግስት በውክልና የተሰጡትን ገቢዎች ይወስናል፣ ይሰበስባል የአሰባሰቡን ሁኔታ ይመራል፤
- ፪) የግብርና ታክስ ሕጎችን ለማሻሻል የተለያዩ ጥናቶችን በማካሄድ የውሳኔ ሀሳብ ለመንግሥት ያቀርባል፣ ሲፈቀድም ስራ ላይ ያውላል፤
- ፫) የግብር እና የታክስ ህጎችን በመጣስ የሚፈፀሙ ወንጀሎችን ይመረምራል፣ ይከላል፣ ይከራከራል፣ ይህንኑ ለማከናወን የራሱን አቃቤያን ህግና የታክስ ወንጀል መርማሪዎችን ያደራጃል፣ አፈፃፀማቸውን ይቆጣጠራል፤
- ፬) በክልሉ ውስጥ ዘመናዊ የግብር እና የታክስ አስተዳደር ሥርዓት ይዘረጋል፣ ለተገልጾች ፍትሐዊ የሆነ ጥራት ያለውና ቀልጣፋ አገልግሎትን ይሰጣል፤

5. Head Office of the Authority

The Authority shall have its head office in Finfinnee, and may have branches at different levels as may be necessary.

6. Objectives

- 1) To establish modern revenue assessment and collection system, to provide customers equitable, efficient and quality service, to enforce tax laws by preventing and controlling tax fraud and evasion, to increase the government revenue in the Region.
- 2) To promote voluntary compliance by causing taxpayers to discharge their tax obligations by creating awareness.

7. Powers and Duties of the Authority

The Authority shall have the following powers and duties to:

- 1) Determine, collect and administer revenues decided to be collected by federal law and deligation from the federal government;
- 2) Undertake study to improve tax laws, propose and submit recommendation to the government and implement same upon approval;
- 3) Investigate tax offence, institute and follow up criminal proceedings; organize its own prosecution and tax criminal investigators and control their performance;
- 4) Establish modern revenue assessment and collection system; provide customer with equitable, efficient and quality service;

- 5) Ragaalee hojii Abbaa Taayitichaaf gargaaran walitti ni qaba, ni gurmeessa, ni xiinxala, qaama dhimmi ilaaluuf ni dabarsa;
- 6) Murtii fi walitti qabiinsa galiwwanii, qabiinsa herregaa fi dhimmoota biroo kana wajjiin wal qabatan raawwachuuf haalawwan hojii fi tooftaalee dandeessisan ni qopheessa, hojii irra ni oolcha, ni hordofa;
- 7) Kaffaltoonni gibiraa fi taaksii mirgaa fi dirqama isaanii akka beekan kan dandeessisu sirna ni diriirsa, hojii hubannoo cimsuu itti fufiinsaan ni kenna;
- 8) Madda galii Mootummaa Naannichaa babal'isuuf kan gargaaran to'annoowwan adda addaa ni gaggeessa, yaada ni burqisiisa, Mana Maree Bulchiinsaatti dhiyeessuun yeroo hayyamamu hojii irra ni oolcha;
- 9) Sirna raawwii bulchiinsa gibiraa fi taaksii ilaalchisee gorsaa fi leenjii ni kenna;
- 10) Seerotaa gibiraa fi taaksii raawwachiisuuf ragaalee fi sanadoota barbaachisaa ta'an nama kamiyyuu harka jiran dhiyeessisuun ni qorata, yoo barbaachisaa ta'e to'annoo jala oolchuu ni danda'a;
- 11) Akkaataa seeraatiin qabeenya abbaa idaa gibiraa fi taaksii qabsiisuun idaa gibiraatiif ni oolcha;
- 12) Galiwwan karaa Mootummaa Federaalaa walitti qabamuun Mootummaa Naannichaaf galii ta'uu qaban kamiyyuu hordofuun galii ni taasisa;
- 13) Hanga galii Mootummaa Naannichaatiin walitti qabamuu qabu ni qorata; istaatiistiiksii galiwwaniis ni qopheessa, ni qindeessa;
- 14) Ulaagaalee qooddii galii ni qorata, yaada ni dhiyeessa, irrattis ni hirmaata;
- 15) Galii tajaajila adda addaa bulchiinsa magaalotaa irraa walitti qabamuu qabu taarifa Manni Maree Bulchiinsa Magaalotaa baasu irratti hundaa'uun kaffaltii kaffalamuu qabu ni murteessa, walitti ni qaba, ni bulcha;

- ፩) ለባለሥልጣኑ ሥራ የሚረዱ መረጃዎች ይሰበስባል፣ ያደራጃል፣ ይረምራል፣ ለሚመለከተው አካል ያስተላልፋል፤
- ፪) የገቢ ውሳኔ እና አሰባሰብ፣ የሂሳብ አያያዝ እና ሌሎች ከዚህ ጋር ተያያዥነት ያላቸውን ጉዳዮች ለመፈፀም የሚያስችሉ የስራ ሁኔታዎችን እና የአፈፃፀም ስልቶችን ያዘጋጃል፣ ስራ ላይ ያውላል፣ ይከታተላል፤
- ፫) የግብር እና ታክስ ከፋዮች መብት እና ግዴታቸውን እንዲያውቁ የሚያስችል ሥርዓት ይዘረጋል፣ የግንዛቤ ማስጨበጫ ስራዎችን በተከታታይ ይሰራል፤
- ፬) የክልሉን መንግስት የገቢ ምንጭ ለማስፋፋት የሚያግዙ ልዩ ልዩ ጥናቶችን ያካሂዳል፣ ሃሳብ ያመነጫል፣ ለክልሉ መስተዳድር ምክር ቤት በማቅረብ ሲፈቀድ ሥራ ላይ ያውላል፤
- ፭) የግብር እና የታክስ አስተዳደር ሥርዓት አፈፃፀምን አስመልክቶ ምክርና ስልጠና ይሰጣል፤
- ፮) የግብር እና የታክስ ሕጎችን ለማስፈፀም በማንኛውም ሰው እጅ የሚገኙ አስፈላጊ የሆኑ መረጃዎች እና ሰነዶችን አስቀርቦ ይመረምራል፣ አስፈላጊ ሆኖ ከተገኘ በቁጥጥር ሥር ሊያውል ይችላል፤
- ፯) በህጉ መሠረት የግብር እና የታክስ ባለዕዳን ጉብረት በማስያዝ ለግብር ዕዳ ያውላል፤
- ፰) በፌዴራል መንግሥት በኩል ተሰብስበው ለክልሉ መንግሥት ገቢ መሆን ያላባቸውን ማናቸውንም ገቢዎች በመከታተል ገቢ ያደርጋል፤
- ፱) በክልሉ መንግሥት መስብሰብ የሚገባውን የገቢ መጠን ያጠናል፣ የገቢ እስታትስቲክስ ያዘጋጃል፣ ያቀናጃል፤
- ፲፬) የገቢ ክፍፍል መስፈርት ያጠናል፣ ሀሳብ ያቀርባል፣ ይሳተፍበታል፤
- ፲፭) ከከተማ አስተዳደር ሊሰበሰቡ የሚገባቸው ልዩ ልዩ የአገልግሎት ገቢዎች የከተማ መስተዳድር ምክር ቤት በሚያወጣው ታሪፍ ላይ በመመስረት መከፈል የሚገባውን ክፍያ ይወስናል፣ ይሰበስባል ያስተዳድራል፤

- 5) Collect data that are necessary for the Authority, organize, study and transfer to the concerned body;
- 6) Prepare work conditions and strategies regarding decisions on revenue collection, account management and other related activities; implement and follow up same;
- 7) Establish system which enable tax payers to know their rights and duties, work continuously to create awareness;
- 8) Undertake various study to expand source of revenue of the region, generate ideas, submit recommendation to the Administrative Council of the Region and implement same upon approval;
- 9) Give advice and training regarding revenue and tax implementation and administration system;
- 10) Cause necessary evidences and documents of individuals that are important for determination of tax to be brought and examined, if found necessary shall put under custody;
- 11) Seize properties of tax debtors to cover tax debts in accordance with appropriate laws;
- 12) Follow up the revenue of the region to be collected by the federal government and cause to be transferred to the regional treasury;
- 13) Undertake study on the revenue potential of the region, organize revenue statistics;
- 14) Carry out study on determination of revenue sharing, submit recommendations, take part on the discussion;
- 15) Collect and administer various service charge to be collected in urban administration based on tariffs decided by urban administration council;

- 16) Galii naannichaa walitti qabamu taarifa qopheessuuf qorannoo gaggeeffamuu fi murtii kennamu keessatti hirmaachuun ni raawwachiisa;
- 17) Karoora galii tajaajila manneen hojii mootummaa qopheessaniin galii walitti qabamuu qabu karoora waliigalaa waliin qopheessee akka mirkanaa'u ni taasisa, raawwii isaas ni hordofa;
- 18) Kaffalaa gibiraatiif dhaabbilee gibira itti kaffaluu danda'an kanneen biroo ni mijjeessa;
- 19) Hojjettootaaf yeroo yeroon leenjii ni kenna, dandeettii raawwachiisummaa hojjettootaa cimsuu kan dandeessisu sirna leenjii fi fooyya'iinsa ogummaa ni diriirsa;
- 20) Raawwii sirna galii fi taaksii walsimsiisuuf qaamota damee galii Federaalaa fi Naannoolee biroo waliin muuxannoo wal jijjiirraa ni gaggeessa, walitti dhufeenya barbaachisaa ta'e ni uuma;
- 21) Akkaatuma barbaachisummaa isaatti aangoo fi hojii isaarraa qoodee bakka bu'iinsaan qaamolee dhimmi ilaaluuf kennuu ni danda'a;
- 22) Kaayyoo isaa galmaan gahuuf hojiiwwan barbaachisoo kan biroo kennamaniif ni raawwata.

8. Gurmaa'ina Abbaa Taayitaa

Abbaan Taayitichaa gurmaa'ina armaan gadii ni qabaata:

- 1) Daareekteera Ol'aanaa fi akkuma barbaachisummaa isaatti Itti Aantoota Daareekteera Ol'aanaa nama tokko ol-qabaachuu ni danda'a.
- 2) Abbootii Alangaa Daareekteera Ol'aanaan muudaman;
- 3) Qorataa fi hojjettoota biroo hojichaaf barbaachisan ni qabaata.

- ፲፮) የክልሉን ገቢ ለመሰብሰብ ታሪፍ ለማዘጋጀት በሚደረገው ጥናት እና በሚወሰነው ውሳኔ ውስጥ በመሳተፍ ያስፈጽማል፤
- ፲፯) የመንግሥት መስሪያ ቤቶች በሚያዘጋጁት የአገልግሎት ገቢ እቅድ ሊሰበሰብ የሚገባውን ገቢ ከጠቅላላ እቅድ ጋር አዘጋጅቶ እንዲፀድቅ ያደርጋል፤ አፈፃፀሙን ይከታተላል፤
- ፲፰) ለግብር ከፋዩ ግብር መክፈል የሚችሉበትን ሌሎች ተቋማት ያመቻቻል፤
- ፲፱) ለሰራተኞቹ በየጊዜው ሥልጠና ይሰጣል፤ የሠራተኞች የማስፈፀም አቅም ለማጠናከር የሚያስችል የሥልጠና እና የሙያ ማሻሻያ ሥርዓት ይዘረጋል፤
- ፳) የገቢና የታክስ ስርዓት አፈፃፀምን ከፌዴራል እና ከሌሎች ክልሎች ጋር ለማጣጣም የልምድ ልውውጥ ያካሂዳል፤ አስፈላጊ የሆነ ግንኙነት ይፈጥራል፤
- ፳፩) እንደ አስፈላጊነቱ ሥልጣንና ተግባርን ጉዳዩ ለሚመለከታቸው አካላት በውክልና ሊሰጥ ይችላል፤
- ፳፪) ዓላማውን ከግብ ለማድረስ ሌሎች የሚሰጡትን አስፈላጊ ሥራዎችን ይፈፅማል፡፡

፳. የባለሥልጣኑ አደረጃጀት

ባለሥልጣኑ ከዚህ በታች ያለው አደረጃጀት ይኖረዋል፡

- ፩) ዋና ዳይሬክተር እና እንደ አስፈላጊነቱ ከአንድ በላይ ምክትል ዋና ዳይሬክተር ሊኖረው ይችላል፡፡
- ፪) በዋና ዳይሬክተሩ የሚሾሙ ዓቃቤያን ህግ፤
- ፫) መርማሪና ለሥራው አስፈላጊ የሆኑ ሌሎች ሠራተኞች ይኖሩታል፡፡

- 16) Participate on revenue collection and tariff preparation study and decision, cause to be implemented;
- 17) Prepare and cause to be approved general revenue plan based on the prepared plan regarding service charge to be collected by government offices, follow up its implementation;
- 18) Arrange other organs where the tax payers could pay their taxes;
- 19) Give training periodically and establish a system to strengthen the capacity of the employees and occupational improvement;
- 20) Undertake experience sharing and create the necessary relationship with federal and regional bodies with a view of making implementation of revenue and tax system uniform;
- 21) Delegate its powers and duties to the concerned body as may be necessary;
- 22) Perform other related activities required for the attainment of its objectives.

8. Organization of the Authority

The Authority shall have the following organization:

- 1) A Director General and more than one Deputy Director Generals as may be necessary;
- 2) Prosecutors to be appointed by the Director General;
- 3) Investigator and other employees as may be necessary.

9. Muudamaa fi Itti Waamama

- 1) Daarekteera Ol'aanaa fi Itti Aantonni Daarekteera Ol'aanaa Pireezidaantii Mootummaa Naannichaatiin kan muudaman ta'u.
- 2) Itti waamamni Daarekteera Ol'aanaa Abbaa Taayitaa Pireezidaantii Mootummaa Naannichaatiif yoo ta'u, itti waamamni Itti Aantota Daarekteeraa ammoo Daarekteera Ol'aanaatiif ta'a.

10. Aangoo fi Gahee Hojii Daarekteera Ol'aanaa

Daarekteerri Ol'aanaa aangoo fi hojii armaan gadii ni qabaataa:

- 1) Labsii kanaan aangoo fi gahee hojii Abbaa Taayitaatiif kennaman hojiirra ni oolcha, akka hojiirra oolu ni taasisa;
- 2) Karoora hojii waggaa, sagantaa raawwii hojii fi baajata Abbaa Taayitaa qopheessee Mana Marii Bulchiinsaatiif ni dhiyeessa, yeroo heyyamamuuf hojiirra ni oolcha;
- 3) Qaama dhimmi ilaalu waliin mari'achuun Abbootii Alangaa ni muuda, ni bulcha;
- 4) Dambii bulchiinsa hojjettoota Abbaa Taayitaa Manni Maree Bulchiinsaa baasuu fi iskeelii mindaa fi faayidaa hojjettootaa murtaa'u irratti hundaa'uudhaan hojjettoota ni qacara, ni bulcha, hojiirraa ni gaggeessa;
- 5) Qunnamtii qaama sadaffaa waliin taasifamu hundumaa irratti Abbaa Taayitichaa bakka ni bu'a;
- 6) Hojii Abbaa Taayitaa si'eessuuf jecha hojii fi aangoo isaa itti gaafatamtoota yookiin hojjettoota isa jala jiraniif bakka bu'iinsaan kennuu ni danda'a;
- 7) Gabaasa raawwii hojii fi herrega Abbaa Taayitaa ilaalchisee Mana Maree Bulchiinsaatiif ni dhiyeessa.

ዲ. ሹመት እና ተጠሪነት

- ፩) የባለሥልጣን ዋና ዳይሬክተርና ምክትል ዋና ዳይሬክተር በክልሉ ርዕሰ መስተዳድር የሚሾሙ ይሆናሉ።
- ፪) የዋና ዳይሬክተሩ ተጠሪነት ለክልሉ ርዕሰ መስተዳድር ሲሆን፣ ምክትል ዋና ዳይሬክተሮች ተጠሪነታቸው ለዋና ዳይሬክተሩ ይሆናል።

፲. የባለስልጣን ዋና ዳይሬክተር ሥልጣንና ተግባር

ዋና ዳይሬክተሩ ከዚህ በታች የተዘረዘሩት ሥልጣን እና ተግባር ይኖሩታል፤

- ፩) ለባለሥልጣን በዚህ አዋጅ የተሰጡትን ሥልጣን እና ተግባር ሥራ ላይ ያውላል፤ ሥራ ላይ እንዲውሉ ያደርጋል፤
- ፪) የባለሥልጣኑን ዓመታዊ የሥራ ዕቅድና የማስፈጸሚያ በጀት አዘጋጅቶ ለመስተዳድር ምክር ቤት ያቀርባል፤ ሲፈቀድም በሥራ ላይ ያውላል፤
- ፫) አግባብ ካላቸው አካላት ጋር በመመካከር የባለሥልጣኑን ዓቃቤያዊ ሕግ ይሾማል፤ ያስተዳድራል፤
- ፬) የክልሉ መስተዳድር ምክር ቤት በሚያወጣው የባለሥልጣኑ የሠራተኞች አስተዳደር ደንብ እና በሚወሰነው የደመወዝ ስኬል እና ጥቅማ ጥቅም ላይ በመመሥረት ሠራተኞችን ይቀጥራል፤ ያስተዳድራል፤ ከሥራም ያሰናብታል፤
- ፭) ከሰብተኛ ወገኖች ጋር በሚያደርጋቸው ግንኙነቶች ሁሉ ባለሥልጣኑን ይወክላል፤
- ፮) የባለሥልጣኑን ሥራ ለማተላለፍ ሲባል ሥልጣኑን ለሌሎች የባለሥልጣኑ ኃላፊዎች ወይም በሥራ ላሉት ሠራተኞች ውክልና ሊሰጥ ይችላል፤
- ፯) የባለሥልጣኑን የሥራ አፈፃፀም እና የሂሳብ ሪፖርት አስመልክቶ ለክልሉ መስተዳድር ምክር ቤት ያቀርባል።

9. Appointment and Accountability

- 1) The General Director and Deputy Director Generals shall be appointed by President of the Region.
- 2) The General Director shall be accountable to the President of the Region and Deputy Director Generals shall be accountable to the General Director.

10. Power and Duties of the General Director

The General Director shall have the following power and duties:

- 1) Exercise the power and duties of the Authority specified under this Proclamation;
- 2) Prepare the annual plan, work programs and budget of the Authority and submit to the Regional Administrative Council and implement the same upon approval;
- 3) In consultation with the concerned bodies, appoint and administer prosecutors of the Authority;
- 4) Employ, administer and dismiss employees of the Authority in accordance with the Regulation of the Authority and salary scale and benefit schemes approved by the Regional Administrative Council;
- 5) Represent the Authority in all dealings with third parties;
- 6) The General Director may delegate part of his powers and duties to officials and other personnel of the Authority to the extent necessary for the efficient management of the Authority;
- 7) Regarding implementation and financial reports, the Authority submits to the Regional Administrative Council.

11. Aangoo fi Gahee Hojii Itti Aantota Daarekteera Ol'aanaa

- 1) Qajeelfama Daarekteera Ol'aanaa irraa kennamuuf irratti hundaa'uun:
 - (a) Hojiiwwan Abbaa Taayitichaa karoorsuu, gurmeessuu, gaggeessuu fi qindeessuu irratti Daarekteera Ol'aanaa ni deeggaru;
 - (b) Hojiiwwan damee isaanii jala jiran ni karoorsu, yeroo hayyamamu hojii irra ni oolchu;
 - (c) Hojiiwwan Daarekteera Ol'aanaan kennamaniif kan biroo ni raawwatu.
- 2) Itti Aanaan Daarekteeraa Daarekteera Ol'aanaatiin bakka bu'iinsi addaan bahee kennameef bakka inni hin jirretti bakka bu'uun ni hojjeta.

12. Baajata

Abbaan Taayitaa baajata Mootummaan ramadamuu fi gargaarsaan argatuun hojii isaa kan gaggeessu ta'a.

13. Galmee Herregaa

- 1) Abbaan Taayitaa galmeewwan herregaa baajataa fi qabeenya ittiin bulchu guutuu fi sirrii ta'an qabaachuu qaba.
- 2) Galmeewwan herregaa fi harshammeewwan maallaqaa Abbaa Taayitaa Mana Hojii Odiitara Muummichaa yookiin Odiitara manni hojichaa bakka buusuun waggaa waggaan kan qoratamu ta'a.

KUTAA SADII

BOORDII GORSITUU

14. Hundeeffama

Boordii Gorsituu Abbaa Taayitaa ammaan booda "Boordii" jedhamee waamamu Labsii kanaan hundeeffamee jira.

፲፩. የምክትል ዋና ዳይሬክተር ሥልጣንና ተግባር

- ፩) በዋና ዳይሬክተሩ በሚሰጥ መመሪያ ላይ በመመስረት፡-
 - (ሀ) የባለሥልጣኑን ተግባራት በማቀድ፣ በማደራጀት፣ በመምራት እና በማስተባበር ዋና ዳይሬክተሩን ያግዛል፤
 - (ለ) በዘርፋቸው ሥር የሚገኙትን ሥራዎች ያቅዳል፤ ሲፀድቅ ተግባራዊ ያደርጋል፤
 - (ሐ) በዋና ዳይሬክተሩ የሚሰጣቸውን ሊሎች ተግባራት ያከናውናል፡፡
- ፪) ምክትል ዳይሬክተሩ በዋና ዳይሬክተሩ ተለይቶ በተሰጠው ውክልና እሱ በሌለበት ተክቶ ይሰራል፡፡

፲፪. በጀት

ባለሥልጣኑ በክልሉ መንግሥት በሚመደብለት በጀት እና በአርዳታ በሚያገኘው ገቢ ሥራውን የሚያከናውን ይሆናል፡፡

፲፫. የሂሳብ መዛግብት

- ፩) ባለሥልጣኑ የበጀት ሂሳብ እና ንብረት የሚያስተዳድርበት የተሟላና ትክክለኛ የሆነ መዛግብት ሊኖረው ይገባል፡፡
- ፪) የባለሥልጣኑ የሂሳብ መዛግብትና የገንዘብ ሰነዶች በክልሉ ዋና ኢዲተር መ/ቤት ወይም በዋናው ኢዲተር መ/ቤት በሚወክል ኢዲተር በየመቱ የሚመረመር ይሆናል፡፡

ክፍል ሶስት

አማካሪ ቦርድ

፲፬. መቋቋም

የባለሥልጣኑ አማካሪ ቦርድ ከዚህ በኋላ "ቦርድ" እየተባለ የሚጠራ በዚህ አዋጅ ተቋቁሟል፡፡

11. Power and Duties of the Deputy General Directors

- 1) Subject to directions given from the General Director, the Deputy Director:
 - (a) Assists the General Director in planning, organizing, directing and coordinating the functions of the Authority;
 - (b) prepares and, upon approval, implement plans of their respective departments;
 - (c) Perform such other activities assigned to them by the General Director.
- 2) The Deputy General Director shall act on behalf of the General in his absence on specifically delegated responsibilities.

12. Budget

The Authority shall perform its activities by the budget allocated by the Regional Government and aid obtained from other sources.

13. Books of Accounts

- 1) The Authority shall keep complete and accurate books of accounts.
- 2) The books of accounts and financial documents of the Authority shall be audited annually by the Oromia General Auditor or by Auditor appointed by the General Auditor.

PART THREE

ADVISORY BOARD

14. Establishment

An Advisory Board of the Authority hereafter called the "Board" is established by this Proclamation.

15. Miseensota Boordii

- 1) Daarekteera Ol'aanaa Abbaa Taayitaa dandeettii fi gahumsa bu'uura godhachuun miseensotaa fi barreessaa Boordii ni ramada.
- 2) Dura Taa'aan Boordii Gorsituu Daarekteera Ol'aanaa Abbaa Taayitichaa ta'a.
- 3) Akkaataa Keewwata kana Keewwata Xiqqaa 1 tiin miseensonni boordii ramadaman qaamolee mootummaa, waldaalee ogeeyyii fi dhaabbilee daldaltootaa adda addaarraa kan filataman ta'u.

16. Gahee Hojii fi Itti Gaafatamummaa Boordii

- 1) Sirni murtii fi walitti qabiinsi gibiraa fi taaksii diinagdee Mootummaa Naannichaa irratti dhiibbaa inni qabuu fi imaammata fiiskaalaa waliin haala inni itti wal-simuu danda'u irratti ni gorsa;
- 2) Galii mootummaa guddisuuf sirna bulchiinsa gibiraa fi taaksii hammayyeessu irratti yeroo yeroon tarkaanfii fudhatamuu qaban ni agarsiisa;
- 3) Aadaa gibira fedhiidhaan kaffaluu dagaagsuuf sirna barbaachisan diriirsuu ilaalchisee ni jajjabeessa, ni deeggara;
- 4) Gibira waliin dhahuu fi dhoksuu, akkasumas daldala seeraan alaa ittisuu fi to'achuu irratti mootummaa fi qaamolee biroo waliin hojii qindoominaan hojjetamuu qabu addaan ni baasa.

17. Walgahii Boordii

- 1) Boordiin ji'a sadii keessatti yeroo tokko walgahii idilee ni qabaata. Dura Ta'aan Boordii yeroo barbaachisaa ta'etti walgahii ariifachiisaa waamuu ni danda'a.
- 2) Bakki walgahii Boordii Waajjira Abba Taayitaa sadarkaa Naannoo irra jirutti ta'a.
- 3) Tumaaleen Keewwata kana keessatti ibsaman yoo jiraataniyyuu, Boordiin sirna hojimaataa fi walgahii baafachuu ni danda'a.

፲፩. የቦርዱ አባላት

- ፩) ዋና ዳይሬክተሩ ችሎታና ብቃትን መሠረት በማድረግ የቦርዱን አባላት እና ፀሐፊ ይመድባል።
- ፪) የአማካሪ ቦርዱ ሊቀመንበር ዋናው ዳይሬክተሩ ይሆናል።
- ፫) በዚህ አንቀጽ ንዑስ አንቀጽ ፩ መሠረት የሚመደቡ የቦርድ አባላት ከመንግሥት ተቋማት፣ ከባለሙያዎች ማህበራት እና ከተለያዩ የንግድ ማህበረሰብ የሚመረጡ ይሆናሉ።

፲፯. የቦርዱ ተግባርና ኃላፊነት

- ፩) የግብር እና የታክስ አወሳሰን እና አሰባሰብ ሥርዓት በክልሉ መንግሥት ኦኮኖሚ ላይ ያለው ተፅዕኖ እና ከፊክሻል ፖሊሲው ጋር መጣጣም በሚችልበት ሁኔታ ላይ ይመክራል፤
- ፪) የክልሉን መንግሥት ገቢ ለማግደግ የግብርና የታክስ አስተዳደርን ዘመናዊ ለማድረግ በየጊዜው ሊወሰዱ የሚገባቸውን እርምጃዎች ያመለክታል፤
- ፫) ግብርና በፈቃደኝነት የመክፈል ባህል ለማዳበር የሚያስፈልጉ ሥርዓቶችን በመዘርጋት ያበረታታል፤ ድጋፍ ይሰጣል፤
- ፬) የታክስ ማጭበርበርና የመሰወር አድራጎችን እንዲሁም ሕገ-ወጥ የንግድ እንቅስቃሴዎችን በመከላከልና በመቆጣጠር ረገድ ከመንግሥትና ከሌሎች አካላት ጋር በቅንጅት ሊካናወኑ የሚገባቸውን ተግባራት ይለያል።

፲፯. የቦርዱ ስብሰባዎች

- ፩) ቦርዱ በላካት ወር አንድ ጊዜ መደበኛ ስብሰባ ይኖረዋል፤ እንደአስፈላጊነቱም የቦርዱ ስብሰባ በማንኛውም ጊዜ አስቸኳይ ስብሰባ ሊጠራ ይችላል።
- ፪) የቦርዱ የስብሰባ ቦታ በባለሥልጣኑ ዋና መሥሪያ ቤት ይሆናል።
- ፫) የዚህ አንቀጽ ድንጋጌዎች ቢኖሩም ቦርዱ የራሱን የስብሰባ ስነ-ስርዓትና የአሰራር ደንብ ሊያወጣ ይችላል።

15. Board Members

- 1) The General Director of the Authority shall designate members and Secretary of the Board based on competence and efficiency.
- 2) The General Director shall be the chairperson of the of the Advisory Board.
- 3) In Accordance with Sub-Article 1 of this Article members of the Board are selected from different governmental bodies, professional associations and commercial entities.

16. Duties and Responsibilities of the Board

- 1) The Board shall advise the Authority on the impact of the tax assessment and collection system on the general economy and its compatibility with the fiscal policy;
- 2) Indicate measures to be taken from time to time to enhance the growth of the regional government revenue and modernize the tax assessment and collection system;
- 3) Establish systems capable of encouraging tax payer to develop their culture towards voluntary compliance;
- 4) Indetify activities regarding the coordinated effort of the government and other bodies to prevent and control acts of tax evasion and fraud as well as illegal trade.

17. Meetings of the Board

- 1) The Boared shall hold regular meetings once every three months; and the chairperson of the Board may call extraordinary meetings at any time, as may be necessary.
- 2) The meeting place of the Board shall be at the head office of the Authority.
- 3) Without prejudice to the provision of this Article, the Board may adopt its own working and meeting procedure.

KUTAA AFUR TUMAALEE ADDA ADDAA

18. Aangoo fi Hojii Qorataa fi Abbaa Alangaa

- 1) Qorannaa fi himannaa yakkaa ilaalchisee seera yakkaa, seera deemsa falmii yakkaa fi seerota biroottiin aangoo fi hojiin Abbaa Alangaa idilee fi Poolisii Oromiyaatiif kenname, yakka taaksii irratti raawwatamu ilaalchisee Labsii kanaan qorattoota yakkaa fi Abbootii Alangaa Abbaa Taayitaatiif kennamee jira.
- 2) Qorataan Abbaa Taayitichaa:
 - (a) Seera taaksii darbuudhaan galii Mootummaa Naannichaa irratti yakkoota raawwataman qorachuudhaan qulqulleessee galmee qorannoo isaa Abbaa Alangaatiif ni dhiyeessa, waliin ni qorata;
 - (b) Qorannoo yakkaa kana ilaalchisee ajajaa fi qajeelfama Abbaa Alangaatiin kennamuuf ni raawwata;
 - (c) Idaa taaksii walitti qabuudhaaf qabeenya abbaa idaa gibiraa akkaataa seeraatiin ni dhorkisiisa, akka gurguramu ni taasisa, raawwii isaa kan gufachiisan irrattis tarkaanfiin seeraa akka fudhatamu ni taasisa.
- 3) Abbaan Alangaa Abbaa Taayitichaa:
 - (a) Yakki taaksii raawwatameera jedhee yoo amane qorannoon yakkaa akka adeemsifamu ni ajaja, waliin ni qorata;
 - (b) Sababa gahaan jira jedhee yoo amane qorannoon yakkaa eegalame akka addaan citu yookiin qorannoon dabalataa akka gaggeeffamu ajajuu ni danda'a;
 - (c) Galmee qorannoo yakkaa qorataatiin dhiyaateef qoratee ni murteessa, Mana Murtii aangoo qabutti himata ni bana, ni falma Daarekteera Ol'aanaatiin yoo hayyamame seera dhimmi ilaalu irratti hundaa'uun himannaa yakkaa ni kaasa;

ክፍል አራት

ልዩ ልዩ ድንጋጌዎች

፲፰. የባለሥልጣኑ መርማሪ እና ዓቃቤያን

ሕግ ሥልጣንና ተግባር

- ፩) ስለወንጀል ምርመራና ክስ በተመለከተ በወንጀል ሕግ፣ በወንጀልኛ መቅጫ ስነ ስርዓት ሕግና በሌሎች ህጎች ለክልሉ መደበኛ ፖሊስና ዓቃቤ-ህግ የተሰጠው ስልጣንና ተግባር የታክስ ወንጀሎችን አስመልክቶ በዚህ አዋጅ ለባለሥልጣኑ መርማሪዎችና ዓቃቤያን ሕግ ተሰጥቷል፡፡
- ፪) የባለሥልጣኑ መርማሪ፣
 - (ሀ) የታክስ ህጎችን በመተላለፍ በክልሉ መንግሥት ገቢ ላይ የሚፈፀሙ ወንጀሎችን በመመርመርና በማጣራት የወንጀል ምርመራ መዝገብ ለባለሥልጣኑ ዓቃቤ ሕግ ያቀርባል፣ አብሮ ይመረምራል፤
 - (ለ) የወንጀል ምርመራን በተመለከተ ከዓቃቤ ሕግ የሚሰጡትን ትዕዛዞችና መመሪያዎችን ይፈፅማል፤
 - (ሐ) ለታክስ እዳ አሰባሰብ የታክስ ባለአዳዎችን ንብረት በሕጉ መሰረት ያስከብራል፣ እንዲሸጥ ያደርጋል፣ አፈፃፀሙን በሚያደናጅቱ ላይ ህጋዊ እርምጃ እንዲወሰድ ያደርጋል፡፡
- ፫) የባለሥልጣኑ ዓቃቤ ህግ፣
 - (ሀ) የታክስ ወንጀል ተፈፅሟል ብሎ ሲያምን ምርመራ እንዲካሄድ ትእዛዝ ይሰጣል፣ አብሮ ይመረምራል፤
 - (ለ) በቂ ምክንያት መኖሩን ሲያምን በመርማሪው የተጀመረ የወንጀል ምርመራ እንዲቋረጥ ወይም ተጨማሪ ምርመራ እንዲደረግ ሊያዝ ይችላል፤
 - (ሐ) መርማሪው የሚያቀርብለትን የወንጀል ምርመራ መዝገብ መርምሮ ይወስናል፣ ሥልጣን ባለው ፍርድ ቤት የወንጀል ክስ ይመሰርታል፣ ይከራከራል፣ ዳይሬክተሩ ሲፈቅድ አግባብ ባለው ህግ መሠረት የወንጀል ክስ ያነሳል፤

PART FOUR

MISCELLANEOUS PROVISIONS

18. Powers and Duties of Investigators and Prosecutors

- 1) The powers of investigation and prosecution given to the Oromia Police and Oromia Prosecutors under the Criminal Code, the Criminal Procedure Code and other laws are hereby given to the Authority's Investigators and Prosecutors regarding tax offences.
- 2) The Investigator of the Authority shall:
 - (a) Investigate criminal offences committed against Oromia government revenues in violation of tax laws; and deliver the criminal investigation file to the Prosecutor;
 - (b) In case of criminal investigation, he implement the instructions and directives given from the prosecutor;
 - (c) Cause the properties of tax debtors be attached and sold in accordance with the law for the payment of their tax debts; cause legal measures to be taken on those who obstruct the proceedings.
- 3) The Prosecutor of the Authority:
 - (a) Whenever there is believe that tax offence is committed, he can order investigation to be made and investigate with investigator;
 - (b) May, up on sufficient reason, instruct the Investigator to interrupt a proceeding of criminal investigation or conduct additional investigation;
 - (c) Shall examine and decide on criminal investigation files delivered to him by the Investigator; withdraw charges in accordance with the appropriate law by the approval of the General Director;

(d) Dhimmoota hariiroo hawaasaa kamiyyuu irratti Abbaa Taayitaa bakka bu'uun himata Mana Murtii yookiin qaama aangoo abbaa seerummaa qabutti dhiyaatee falmii ni gaggeessa, raawwij murtii Manni Murtii kennu ni hordofa.

19. Gahee Hojii Manneen Murtii Naannoo Oromiyaa

- 1) Manneen Murtii Naannichaa raawwii seerota taaksii ariifachiisuuf dhimmoonni gibiraa fi taaksii dhaddacha addaatiin akka ilaalaman ni gurmeessu.
- 2) Kan Keewwata kana Keewwata Xiqqaa 1 jalatti tumame akkuma jirutti ta'ee, bakka dhaddachi addaa hin jirretti dhaddacha idileen kan ilaalamu ta'a.

20. Gahee Hojii Poolisii Oromiyaa

- 1) Koomishiniin Poolisii Oromiyaa seerota taaksii darbuudhaan yakkoota raawwataman ittisuuf humna Poolisii dandeessisu gurmeessuun bobbaasuu qaba.
- 2) Kan Keewwata kana Keewwata Xiqqaa 1 jalatti tumame akkuma jirutti ta'ee:
 - (a) Shakkamtoota yakka taaksii irratti raawwatan akka seeraatti adamsee qabuudhaan seeratti ni dhiyeessa;
 - (b) Ragoota Abba Alangaa Mana Murtii barbaadamanitti yeroodhaan ni dhiyeessa;
 - (c) Barbaachisaa bakka ta'ee argametti Waajjiraalee Abbaa Taayitichaaf eegumsa ni taasisa;
 - (d) Qabeenya abbaa idaa gibiraa qabuu fi gurguruun yemmuu raawwatamutti nageenyaa fi seera ni kabachiisa.

(መ) የፍትሕ ብሔር ክርክሮችን በተመለከተ

ባለሥልጣኑን በመወከል በየትኛውም

የዳኝነት አካል ፊት ከስ ያቀርባል፤

ክርክር ያካሄዳል፤ በፍ/ቤት የሚተላለፉ

ውሳኔዎችን ይከታተላል፡፡

፲፱. የኦሮሚያ ክልል ፍርድ ቤቶች ኃላፊነት

፩) የክልሉ ፍርድ ቤቶች የታክስ ሕግ

አፈፃፀምን ለማቀላጠፍ እንዲቻል

እንዳስፈላጊነቱ የታክስ ጉዳዮች በልዩ

ችሎት እንዲታይ ያደራጃሉ፡፡

፪) በዚህ አንቀጽ ንዑስ አንቀጽ ፩ ሥር

የተደነገገው እንደተጠበቀ ሆኖ ልዩ ችሎት

በሌለበት ቦታ በመደበኛ ችሎት የሚታይ

ይሆናል፡፡

፳. የኦሮሚያ ፖሊስ ኃላፊነት

፩) የኦሮሚያ ፖሊስ ኮሚሽን የታክስ ሕጎችን

በመተላለፍ የሚፈፀሙ ወንጀሎችን

ለመከላከል የሚያስችል የፖሊስ ሃይል

አደራጅቶ የማስማራት ሃላፊነት አለበት፡፡

፪) በዚህ አንቀጽ ንዑስ አንቀጽ ፩ ሥር

የተደነገገው እንደተጠበቀ ሆኖ፡-

(ሀ) የታክስ-ነክ ወንጀል ተጠርጣሪዎችን

አድኖ በመያዝ ለህግ ያቀርባል፤

(ለ) የዓቃቤ ህግ ምስክሮችን በተፈለገበት

ፍርድ ቤት በወቅቱ ያቀርባል፤

(ሐ) አስፈላጊ ሆኖ ሲገኝ ለባለሥልጣኑ

ተቋማት ጥበቃ ያቀርባል፤

(መ) የታክስ ባለቤቶችን ንብረት የመያዝና

የመሸጥ ተግባር በሕግ መሠረት

ሲከናወን ፀጥታና ስነ-ስርዓትን

ያስከብራል፡፡

(d) On behalf of the Authority, the Prosecutor shall take proceedings on civil matters in any courts; follow up the execution of the decision given by the courts.

19. Responsibility of Oromia Region courts

- 1) The Regional Courts shall organize special tax bench as necessary to enable efficient enforcement of tax laws.
- 2) Without prejudice to Sub-Article 1 of this Article, where special tax bench is not organized, enforcement of tax laws should be processed by regular bench.

20. Responsibility of the Oromia Police

- 1) The Oromia Police Commission shall have the responsibility to organize and deploy police force to prevent criminal offences committed in violation of tax laws.
- 2) Without prejudice to Sub-Article 1 of this Article:
 - (a) Detect and apprehend criminal suspects and bring them before courts of law;
 - (b) Produce prosecutor's witnesses to the court of law;
 - (c) Safeguard institutions of the Authority as required;
 - (d) Enforce security and order when enforcement of seizure and foreclosure on tax debtors' properties take place in accordance with the law.

21. Bulchiinsa Hojjetootaa fi Abbootii Alangaa

- 1) Akkaataan bulchiinsa hojjetoota Abbaa Taayitaa Dambii Manni Maree Bulchiinsaa baasuun kan murtaa’u ta’a.
- 2) Abbaan Taayitaa sirna iskeelii mindaa addaa fi faayidaalee hojjetootaa fi Abbootii Alangaa qorachuudhaan Mana Maree Bulchiinsaatti ni dhiyeessa; yeroo hayyamamus hojiirra ni oolcha.
- 3) Dambiin ittiin bulmaata Abbootii Alangaa Abbaa Taayitaa addatti yoo bahe malee, Dambiin Ittiin Bulmaata Abbootii Alangaa Naannoo Oromiyaa akkuma barbaachisummaa isaatti Abbootii Alangaa Abbaa Taayitaa irratti raawwatiinsa ni qabaata.

22. Dirqama Deeggarsa Kennuu
Labsii kana hojiirra oolchuuf namni kamiyyuu deeggarsa barbaachisaa ta’e kennuuf dirqama qaba.

23. Aangoo Dambii fi Qajeelfama Baasuu

- 1) Manni Maree Bulchiinsa Mootummaa Naannoo Oromiyaa Labsii kana hojiirra oolchuuf Dambii baasuu ni danda’a.
- 2) Abbaan Taayitaa Labsii kanaa fi Dambii Labsii kanarratti hundaa’ee bahu raawwachiisuuf qajeelfama baasuu ni danda’a.

24. Seerota Raawwatiinsa Hin Qabaanne

- 1) Labsii Qaama Raawwachiiftuu Lak. 163/2003 keessaa Keewwatni 12(11) fi Keewwanni 25 Labsii kanaan haqamanii jiru.

፳፩. የሠራተኞች እና ዓቃቤያን ህግ አስተዳደር

- ሐ) የባለሥልጣኑ ሰራተኞች አስተዳደር በተመለከተ የክልሉ ምክር ቤት በሚያወጣው ደንብ የሚወሰን ይሆናል።
- ከ) ባለሥልጣኑ የሰራተኞች እና የዐቃቤ ህግ ልዩ የደመወዝ ስኬት ሥርዓት እና ጥቅማ ጥቅምን በተመለከተ ጥናት በማድረግ ለምክር ቤቱ ያቀርባል፤ ሲፈቀድም ሥራ ላይ ያውላል።
- ዘ) የባለሥልጣኑ ዓቃቤያን ህግ መተዳደሪያ ደንብ ለብቻ ካልወጣ በስተቀር የክልሉ መደበኛ ዐቃቤያን ህግ መተዳደሪያ ደንብ እንደአስፈላጊነቱ ለባለሥልጣኑ ዐቃቤያን ህግ ተፈጻሚ ይሆናል።

፳፪. የመተባበር ግዴታ
ይህን አዋጅ ሥራ ላይ ለማዋል ማንኛውም ሰው አስፈላጊውን ድጋፍ፣ የመስጠት ግዴታ አለበት።

፳፫. ደንብና መመሪያ የማውጣት ሥልጣን

- ሐ) የክልሉ መስተዳድር ምክር ቤት ይህንን አዋጅ ለማስፈጸም ደንብ ሊያወጣ ይችላል።
- ከ) ባለሥልጣኑ ይህንን አዋጅ እና በዚህ አዋጅ ላይ ተመስርቶ በሚወጣው ደንብ ላይ ተመሥርቶ መመሪያ ሊያወጣ ይችላል።

፳፬. ተፈጻሚነት የማይኖራቸው ሕጎች

- ሐ) የክልሉ ስራ አስፈጻሚ አካላትን ሥልጣንና ተግባር ለመወሰን የወጣ አዋጅ ቁጥር ፳፻፲፱/፪ሺ አንቀጽ ፲፪(፲፩) እና አንቀጽ ፳፭ በዚህ አዋጅ ተሽረዋል።

21. Administration of the Employees and Prosecutors of the Authority

- 1) The administration of the employees of the Authority shall be governed by the Regulation to be issued by the Regional Administrative council.
- 2) The Authority shall study a special salary scale and employment benefit scheme for its employees and prosecutor and submit the study to the Regional Administrative council, implement the same up on approval.
- 3) Unless otherwise expressly issued by another Regulation for the Administration of Prosecutor of the Authority, the regular Prosecutor Administration Regulation of Oromia is applicable.

22. Obligation of Cooperating
Any person shall have the duty to cooperate in the enforcement of this Proclamation.

23. Power to Issue Regulation and Directive

- 1) The Regional Administrative Council may issue regulation necessary for the implementation of this Proclamation.
- 2) The Authority may issue directives necessary for the implementation of this Proclamation and the regulations issued pursuant to this Proclamation.

24. Repealed and Inapplicable Laws
1) Articles 12(11) and Article 25 of the Executive Organ Proclamation No. 163/2011 is repealed by this Proclamation.

- 2) Seerrii fi barmaatileen hojii Labsii kanaan wal faallessan dhimmoota Labsii kanaan haguugaman irratti raawwatiinsa hin qabaatan.

25. Mirgaa fi Dirqama Dabarsuu

- 1) Mirgaa fi dirqamni Biiroo Galiwwan Oromiyaa Labsii kanaan gara Abbaa Taayitaatti darbeera.
- 2) Qabeenyi Biiroo Galiwwan Oromiyaa fi waajjiraaleen Biirichaa sadarkaa sadarkaan jiran Labsii kanaan Abbaa Taayitaatti darbanii jiru.

26. Tumaalee Ce'umsaa

Labsiin kun osoo hin bahin dura seera taaksii wajjiin walqabatee dhimmoonni yakkaa qorannaan isaanii eegalame yookiin adeemsa irra jiran, akkasumas, Mana Murtiitti kan ilaalamaa jiran, haaluma jalqabamaniin itti fufuun kan xumura argatan ta'a.

27. Guyyaa Labsiin Kun Itti Ragga'u

Labsiin kun Sadaasa 21 Bara 2005 irraa eegalee kan ragga'u ta'a.

Finfinnee, Sadaasa 21 Bara 2005

Alamaayyoo Atoomsaa

heezidaantii Mootummaa Naannoo Oromiyaa

፪) ከዚህ አዋጅ ጋር የሚቃረን ማናቸውም ህግና ልማዳዊ አሠራሮች በዚህ አዋጅ ውስጥ በተመለከቱት ጉዳዮች ላይ ተፈጻሚነት አይኖራቸውም፡፡

፳፭. መብትና ግዴታን ስለማስተላለፍ

- ፩) የኦሮሚያ ገቢዎች ቢሮ መብት እና ግዴታ በዚህ አዋጅ መሠረት ወደ ተቋቋመው ባለሥልጣን ተላልፏል፡፡
- ፪) የኦሮሚያ ገቢዎች ቢሮ እና በየደረጃው የሚገኙ ቅርንጫፍ መስሪያ ቤቶች ሲጠቀሙባቸው የነበሩ ሀብትና ንብረቶች በዚህ አዋጅ መሠረት ወደ ተቋቋመው ባለሥልጣን ተላልፏል፡፡

፳፮. የመሸጋገሪያ ድንጋጌዎች

ይህ አዋጅ በሥራ ላይ ከመዋሉ በፊት ምርመራቸው በጅምር ወይም በሂደት ላይ ያሉም ሆነ በፍርድ ቤት በመታየት ላይ የሚገኙ ከታከሰ ህጎች ጋር የተያያዙ የወንጀል ጉዳዮች በነበሩበት ሁኔታ ቀጥለው ውሳኔ ያገኛሉ፡፡

፳፯. አዋጁ የሚፀናበት ጊዜ

ይህ አዋጅ ከህዳር ፳፩ ቀን ፪ሺ፭ ዓ.ም ጀምሮ የፀና ይሆናል፡፡

ፊንፊኔ፣ ህዳር ፳፩ ቀን ፪ሺ፭ ዓ.ም

አለማየሁ አቶምሳ

የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት
ፕሬዚዳንት

- 2) No law and practice shall, in so far as it is inconsistent with this Proclamation, be applicable with respect to matters provided for by this Proclamation.

25. Transfer of Rights and Obligations

- 1) The rights and obligations regarding Oromia Revenue Bureau hereby transferred to the Authority.
- 2) Property of Oromia Revenue Bureau which are being used at different level are hereby transferred to the Authority.

26. Transitory Provisions

Any proceeding of criminal case in relation to tax laws, whether it is at the beginning or advanced stage of investigation or pending before a court, shall continue in the same manner until disposed finally.

27. Effective Date

This Proclamation shall enter into force as of the 30th day of November, 2012.

Finfine, November 30, 2012

Alemayehu Atomsa

President of the National Regional
State Oromia