

Waggaa 26^{faa} Lak.3 /2010
 ጳጳኛ ዓመት..... ቁጥር.....፫/፪ሺ፲
 26thyear No. 3/2017



Finfinnee,.....Guraandhala 24 bara 2009
 ሌንጌኔ፣ የካቲት ፳፬ ቀን ፪ሺ፱
 Finfine,..... March 3, 2017

MAGALATA OROMIYAA

L μ E p %o Z Më ;

MEGELETA OROMIA

<p>Gatiin Tokkoo Qarshii 41 ታሪፎ " ብ ብር ፵፩ Unit Price Birr 41</p>	<p>To'annoo Caffee Mootummaa Naannoo Oromiyaatiin Kan Bahe ነገረግግግ ብሔራዊ ፎፍታ ነገር ገገገ በጨፌ ኦሮሚያ ኦ ጠፍ } ገ ፍ' »</p>	<p>Lak. S. Poostaa 21383-1000 የፎ.ባ.ደ.፳፻21383-1000 P.O.Box 21383-1000</p>
--	---	--

<p><u>QABIYYEE</u> Labsii Lakk 203/2009 Labsii Bulchiinsa Taaksii Mootummaa Naannoo Oromiyaa Murteessuuf Bahe.....Fuula 1</p>	<p><u>ማውጫ</u> አዋጅ ቁጥር ፪፻፫/፪ሺ፱ የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የታክስ አስተዳደርን ለመወሰን የወጣ አዋጅ.....፩</p>	<p><u>CONTENT</u> Proclamation No. 203/2017 A Proclamation to decide Oromia Regional State Tax Administration Proclamation no. 203/2017..... Page 1</p>
---	--	---

Labsii Bulchiinsa Taaksii Mootummaa Naannoo Oromiyaa Murteessuuf Bahe Labsii Lakk 203/2009

Bulchiinsa Taaksii caalmaatti si'ataa, bu'a qabeessaa fi tilmaamamaa taasisuuf taaksiiwwan Naannicha keessaa hundi kan ittiin hogganaman labsiin bulchiinsa taaksii of danda'ee akka jiraatu taasisuun barbaachisaa ta'ee waan argameef,

Gama hiika seerota taaksiitiin sababa adda addummaa bulchiinsa taaksii keessatti uumamuun dhamaatii kaffalaa taaksii mudachaa ture hambisuuf kan dandeessisu sirni hiikaa seera taaksii walfakkaataa ta'e akka jiraatu taasisuun barbaachisaa waan ta'eef,

አዋጅ ቁጥር ፪፻፫/፪ሺ፱
 የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የታክስ አስተዳደርን ለመወሰን የወጣ አዋጅ

የታክስ አስተዳደርን ይበልጥ ቀልጣፋ፣ ውጤታማና ተገማኝነት ያለው እንዲሆን ለማድረግ በክልሉ ውስጥ ታክሶች ሁሉ የሚመሩበት ራሱን የቻለ የታክስ አስተዳደር አዋጅ እንዲኖር ማድረግ በማስፈለግ፤

በታክስ ሕጎች አተረጓጎም ረገድ በታክስ አስተዳደር ውስጥ በሚፈጠረው ልዩነት ምክንያት ታክስ ከፋይ ሲያጋጥመው የነበረውን እንግልት ለማስቀረት የሚያስችል ወጥነት ያለው የአተረጓጎም ሥርዓት እንዲኖር ማድረግ የሚያስፈልግ በመሆኑ፤

Proclamation No. 203/2017
 A Proclamation to decide Oromia Regional State Tax Administration

WHEREAS, it is necessary to enact a separate tax administration proclamation governing the administration of domestic taxes with a view to render the tax administration system more efficient, effective and measurable;

WHEREAS, it is believed that introducing the system of advance tax ruling helps to address the problem of prolonged pendency of taxpayers' cases resulting from divergent interpretation of tax laws within the tax administration;

Kaffaltoonni taaksii komii gama murtii taaksiitiin qaban dhiyeessuu kan itti danda’an sirna dhiyeessa komii dhaqqabamaa ta’e, haalaan kan gurmaa’ee fi murtii saffina qabu kennuu dandeessisu diriirsuun barbaachisaa ta’ee waan argameef,

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

**Kutaa Tokko
Tumaalee Waliigalaa**

1. Mata Duree Gabaabaa

Labsiin kun “Labsii Bulchiinsa Taaksii Mootummaa Naannoo Oromiyaa Murteessuuf Bahe Lakk. 203/2009” jedhamee waamamuu ni danda’a.

2. Hiika

Labsii kana dabalatee raawwattiinsa seerota taaksiif akkaataan seensa jechichaa hiika biroo kan kennisiisu yoo ta’e malee:

- 1) “Mootummaa” jechuun Mootummaa Naannoo Oromiyaati.
- 2) “Murtii gibiraa fooyya’ee” jechuun akkaataa Labsii kana Keewwata 30tiin murtii gibiraa fooyya’ee Abbaan Taayitichaa kennu dha.
- 3) “Murtii ol’iyyannoon irratti dhiyaachuu danda’u” jechuun:
 - (a) Murtii komii irratti kenname,
 - (b) Kan armaan gadii osoo hin dabalatiin murtii Abbaan Taayitichaa kennu biroo kamiyyuu:
 - (i) Murtii taaksii;
 - (ii) Deemsa murtii taaksii kennuutiin murtii Abbaan Taayitichaa kennu.
- 4) “Uunka Mirkanaa’ee” kan jedhu Labsii kana Keewwata 80tiin hiika kennameef ni qabaata.
- 5) “Abbaa Taayitaa” jechuun Abbaa Taayitaa Galiiwwan Oromiyaati.
- 6) “Dhaabbata” jechuun kubbaaniyaa, waldaa shariikummaa, dhaabbata misooma mootummaa yookiin dhababata faayinaansii mootummaa yookiin dhaabbata namootaa biroo Naannicha keessatti yookiin Naannichaa alatti hundaadha

ታክስ ከፋዮች በታክስ ውሳኔ ረገድ የሚኖራቸውን ቅሬታ ማቅረብ የሚችሉበት ተደራሽነት ያለው፣ በሚገባ የተደራጀ እና የተቀላጠፈ ውሳኔ መስጠት የሚያስችል የቅሬታ አቀራረብ ሥርዓት መዘርጋት አስፈላጊ ሆኖ በመገኘቱ፤

በኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ሕገ-መንግሥት አዋጅ ቁጥር ፵፮/፲፱፻፺፬ አንቀጽ ፵፱(፫)(ሀ) መሠረት እንደሚከተለው ታውጧል።

**ክፍል አንድ
ጠቅላላ ድንጋጌ**

፩. አጭር ርዕስ

ይህ አዋጅ “የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የታክስ አስተዳደርን ለመወሰን የወጣ አዋጅ ቁጥር ፪፻፫/፪ሺ፱ ተብሎ ሊጠቀስ ይችላል።

፪. ትርጓሜ

ይህንን አዋጅ ጨምሮ ለታክስ ሕጎች አፈፃፀም የቃሉ አገባብ ሌላ ትርጉም የሚያሰጠው ካልሆነ በስተቀር፦

- ፩) “መንግሥት” ማለት የኦሮሚያ ክልላዊ መንግሥት ማለት ነው።
- ፪) “የተሻሻለ የታክስ ውሳኔ” ማለት በዚህ አዋጅ አንቀጽ ፵ መሠረት ባለሥልጣኑ የሚሰጠው የተሻሻለ የታክስ ውሳኔ ነው።
- ፫) “ይግባኝ ሊቀርብበት የሚችል ውሳኔ” ማለት (ሀ) በቅሬታ ላይ የተሰጠ ውሳኔ፣ (ለ) የሚከተሉትን ሳይጨምር ባለሥልጣኑ የሚሰጠው ሌላ ማንኛውም ውሳኔ፦ (፩) የታክስ ውሳኔ፣ (፪) የታክስ ውሳኔ በመስጠት ሂደት ባለሥልጣኑ የሚሰጠው ውሳኔ፣
- ፬) “የጸደቀ ቅጽ” ማለት በዚህ አዋጅ አንቀጽ ፹ የተሰጠው ትርጉም ይኖረዋል።
- ፭) “ባለሥልጣን” ማለት የኦሮሚያ ገቢዎች ባለሥልጣን ማለት ነው።
- ፮) “ድርጅት” ማለት ከባንያ፣ የሽርክና ማህበር፣ የመንግሥት የልማት ድርጅት ወይም የመንግሥት የፋይናንስ ድርጅት ወይም ሌላ በክልሉ ወይም ከክልሉ ውጭ የተመሠረተ የሰዎች ድርጅት ነው።

WHEREAS, it is necessary to establish a system for review of taxpayers’ complaints on tax decisions which is accessible, well organized and capable of efficient disposition of cases;

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

**Part One
General Provisions**

1. Short Title

This Proclamation may be cited as the “A proclamation to decide Oromiya Regional state Tax Administration Proclamation No. 203/2017”.

2. Definitions

In the tax laws (including this Proclamation), unless the context Otherwise requires:

- 1) ‘Government’ means the National Regional Government of Oromiya.
- 2) “Amended assessment” means an amended assessment Made by the Authority under Article 30 of this Proclamation;
- 3) “Appealable decision” means:
 - (a) An objection decision;
 - (b) Any other decision of the Authority made under a Tax law other than:
 - (i) A tax decision;
 - (ii) A decision made by the Authority in the Course of making a tax decision;
- 4) “Approved form” has the meaning in Article 80 of this Proclamation;
- 5) “Authority” means: the Oromiya Revenues Authority;
- 6) “Body” means a company, partnership, public enterprise or public financial agency, or other body of persons whether formed in the region or elsewhere;

- 7) “Boordii” jechuun akkaataa Labsii kana Keewwata 87 tiin kan dhaabbate Boordii ol iyyannoo taaksiiti.
- 8) “Kubbaaniyyaa” jechuun qaama seerummaa kan qabu bu’uura seera Daldalaa Itoophiyaatiin kan hundeeffame dhaabbata hojii daldalaa hojjechuuf hundeeffame yoo ta’u, bu’uura seera biyya birootiin kan hundeeffame dhaabbata daldalaa walfakkaatu ni dabalata.
- 9) “Miseensa sagalee murteessaa qabu” jechuun kubbaaniyyaa ilaalchisee faayidaa ofiif jecha kophaa isaa yookiin nama quunnamtii qabu waliin kallattiinis ta’ee al-kallattiin:
 - (a) Faayidaa kubbaaniyyicha keessaa qabu waliin walqabatee %50 yookiin isaa ol mirga sagalee kennuu kan qabu
 - (b) Faayidaa kubbaaniyyicha keessaa qabu waliin walqabatee %50 yookiin isaa ol gahee bu’aa kan argatu, yookiin
 - (c) Faayidaa kubbaaniyyicha keessaa qabu waliin walqabatee %50 yookiin miseensa gahee kaappitaalaa isaa ol qabuu dha.
- 10) “Sanadni” jechuun Kanneen armaan gadii ni dabalata:
 - (a) Galmee herregaa, galmee, rikardii, sanada galmee, ibsa baankii, nagahee, Invooyisii, Vaawuchara, Waliigaltee yookiin walta’insa yookiin dikilaaraasiyoonii gumurukaa
 - (b) Akkaataa Labsii kana keewwata 24 tiin bakka bu’aan taaksii hayyamni kennameefitiin waraqa raga yookiin ibsa kenname ; yookiin
 - (c) Meeshaa kuusaa odeeffannoo elektirooniiksii keessatti odeeffannoo yookiin daataa kuufame /qabame/ kamiyyuu.
- 11) “Shallaggii taaksii tilmaamaan raawwatamu” jechuun Abbaan Taayitichaa akkaataa Labsii kana Keewwata 28 tiin shallaggii taaksii tilmaamaan raawwatu dha.

- ፯) “ቦርድ” ማለት በዚህ አዋጅ አንቀጽ ፹፯ መሠረት የተቋቋመው የግብር ይግባኝ ቦርድ ነው።
- ፰) “ኩባንያ” ማለት የራሱ ሕጋዊ ሰውነት ያለው በኢትዮጵያ የንግድ ሕግ መሠረት የንግድ ሥራ ለመስራት የተቋቋመ ድርጅት ሲሆን፣ በሌላ ሀገር ሕግ መሠረት የተመሠረተን ተመሳሳይ የንግድ ድርጅት ይጨምራል።
- ፱) “ወሳኝ ድምፅ ያለው አባል” ማለት ኩባንያን በሚመለከት፣ ለራሱ ጥቅም ሲል ብቻውን ወይም ግንኙነት ካለው ሰው ጋር በቀጥታም ሆነ በተዘዋዋሪ መንገድ፦
 - (ሀ) በኩባንያው ካለው ጥቅም ጋር ተያይዞ ፶% ወይም ከዚያ በላይ ድምፅ የመስጠት መብት ያለው፤
 - (ለ) በኩባንያው ካለው ጥቅም ጋር ተያይዞ ፶% ወይም ከዚያ በላይ የትርፍ ድርሻ የሚያገኝ፤ ወይም
 - (ሐ) በኩባንያው ካለው ጥቅም ጋር ተያይዞ ፶% ወይም ከዚያ በላይ የካፒታል ድርሻ ያለው አባል ነው።
- ፲) “ሰነድ” ማለት የሚከተሉትን ይጨምራል፦
 - (ሀ) የሂሳብ መዝገብ፣ ሪከርድ፣ የመመዘገቢያ ሰነድ፣ የባንክ መግለጫ፣ ደረሰኝ፣ ኢንቮይስ፣ ቫውቸር፣ ውል ወይም ስምምነት፣ የጉምሩክ ዲክላራሲዮን፤
 - (ለ) በዚህ አዋጅ አንቀጽ ፳፬ መሠረት ፈቃድ በተሰጠው የታክስ ወኪል የተሰጠ የምስክር ወረቀት ወይም መግለጫ፤ ወይም
 - (ሐ) በኤሌክትሮኒክ የመረጃ ማከማቻ መሳሪያ ውስጥ የተከማቸ /የተያዘ/ ማንኛውም መረጃ ወይም ዳታ፤
- ፲፩) “በግምት የሚከናወን የታክስ ውሳኔ” ማለት ባለሥልጣኑ በዚህ አዋጅ አንቀጽ ፳፰ መሠረት በግምት የሚያከናውነው የታክስ ስሌት ነው።

- 7) “Board “ means the Tax Appeal Board established under Article 87 of this Proclamation.
- 8) “Company” means a commercial business organization established in accordance with the Commercial Code of Ethiopia and having legal personality, and includes any equivalent entity incorporated or formed under a foreign law;
- 9) “Controlling member”, in relation to a company, means a member who beneficially holds, directly or indirectly, either alone or together with a related person or persons:
 - (a) 50% or more of the voting rights attaching to membership interests in the company;
 - (b) 50% or more of the rights to dividends attaching to membership interests in the company; or
 - (c) 50% or more of the rights to capital attaching to membership interests in the company;
- 10) “Document” includes:
 - (a) A book of account, record, register, bank statement, receipt, invoice, voucher, contract or agreement, or customs entry;
 - (b) A certificate or statement provided by a licensed tax agent under Article 24 of this Proclamation; or
 - (c) Any information or data stored on an electronic data storage device;
- 11) “Estimated assessment” means an estimated assessment made by the Authority under Article 28 of this Proclamation;

- 12) “Bara baajataa” jechuun bara baa-jata Mootummaa Naannichaati.
- 13) “Shallaggii taaksii sodaa” jechuun abbaan taayitichaa akkaataa Labsii kana Keewwata 29tiin sodaa irraa ka’uu dhaan shallaggii taak-sii raawwatudha.
- 14) “Ajaja kaffaltii maallaqaa” jechu-un akkaataa Labsii kana Keewwa-ta 45tiin ajaja kaffaltii maallaqaa Abbaan Taayitichaa kennuu dha.
- 15) “Waliigaltee idil-addunyaa” jechuun Mootummaa Itoophiyaa fi Mootummaa yookiin Moo-tummoota biyya biroo yookiin dhaabbata idila-addunyaa giddu-utti waliigaltee taasifamudha.
- 16) “Dhaabbata idila-addunyaa” jechuun dhaabbata biyyoot-ni walabummaa qaban yookiin Mootummoonni biyyoota kann-noonii miseensa itti ta’aniidha.
- 17) “Dhala kaffaltii tureef kaffalamu” jechuun akkaataa Labsii kana Keewata 39 tiin sababa kaffaltiin taaksii tureef dhala kaffalamuu dha.
- 18) “Bakka bu’aa taaksii heeyyamni kennameef” jechuun akkaataa Labsii kanaa Keewwata 96 yooki-in 97 tiin bakka bu’aa taaksii hayyami kennameefii dha.
- 19) “Abbaa Taayitaa hayyama kennu” jechuun hayyama, waraqaa ragaa, walta’insa, yookiin mirga biroo kennuuf qaama seeran aangoon kennameefiidha.
- 20) “Hojii gaggeessaa” jechuun :
 - (a) Waldaa shariikaatiif yoo ta’u, shariikichi yookiin hojii gag-geessaa waldaa shariikichaa yookiin nama sadarkaa ka-naan hojjatu yookiin hojii wal fakkaatu hojjetudha ;
 - (b) Kubbaaniyaaf yoo ta’u, ho-jii raawwachiisaa ol’aanaa kubbaaniyyichaa, daayirek-tara, hojii gaggeessaa ol’aa-naa yookiin nama kubbaan-iiyyicha keessatti aangoo kana fakkaatu qabu yooki-in sadarkaa kanatti hojjetu yookin hojii kana fakkaatu rawwaatu ;

- ፲፪) “የበጀት ዓመት” ማለት የክለሱ መንግሥት የበጀት ዓመት ነው።
- ፲፫) “የስጋት የታክስ ስሌት” ማለት ባለሥልጣኑ በዚህ አዋጅ አንቀጽ ፳፱ መሠረት ከስጋት በመነሳት የሚያከናውነው የታክስ ስሌት ነው።
- ፲፬) “የገንዘብ ክፍያ ትእዛዝ” ማለት በዚህ አዋጅ አንቀጽ ፵፭ መሠረት በባለሥልጣኑ የሚሰጥ የገንዘብ ክፍያ ትእዛዝ ነው።
- ፲፭) “ዓለም አቀፍ ስምምነት” ማለት በኢትዮጵያ ፌዴራላዊ ዲሞክራሲያዊ ሪፐብሊክ መንግሥት እና በሌላ ሀገር መንግሥት ወይም መንግሥታት ወይም ዓለም አቀፍ ድርጅት መካከል የሚደረግ ስምምነት ነው።
- ፲፮) ዓለምአቀፍ ድርጅት” ማለት ሉዓላዊ ሥልጣን ያላቸው ሀገራት ወይም የእነዚህ ሀገራት መንግሥታት አባል የሆኑበት ድርጅት ነው።
- ፲፯) “ክፍያ ለዘገየበት የሚከፈል ወለድ” ማለት በዚህ አዋጅ አንቀጽ ፴፱ መሠረት የታክስ ክፍያ በመዘግየቱ ምክንያት የሚከፈል ወለድ ነው።
- ፲፰) “ፈቃድ የተሰጠው የታክስ እንደራሴ” ማለት ማለት በዚህ አዋጅ አንቀጽ ፺፮ ወይም አንቀጽ ፺፯ መሠረት ፈቃድ የተሰጠው የታክስ እንደራሴነው።
- ፲፱) “ፈቃድ ሰጪ ባለሥልጣን” ማለት ፈቃድ፣ የምስክር ወረቀት፣ ስምምነት፣ ወይም ሌላ መብት ለመስጠት በሕግ ሥልጣን የተሰጠው አካል ነው።
- ፳) “ሥራ አስኪያጅ” ማለት፦
 - (ሀ) ለሽርክና ማህበር ሲሆን ሸሪኩ ወይም የሽርክና ማህበሩ ዋና ሥራ አስኪያጅ ወይም በዚህ ደረጃ የሚሠራ ወይም ተመሳሳይ ተግባር የሚያከናውን ሰው፤
 - (ለ) ለኩባንያ ሲሆን የኩባንያው ዋና ሥራ አስኪያጅ፣ ዳይሬክተር፣ ዋና ሥራ አስኪያጅ፣ ወይም በኩባንያው ውስጥ ተመሳሳይ ሥልጣን ያለው ወይም በዚህ ደረጃ የሚሠራ ወይም ተመሳሳይ ተግባር የሚያከናውን ሰው።

- 12) “Fiscal year” means the bud-getary year of the regional state
- 13) “Jeopardy assessment” means a jeopardy assessment made by the Authority under Article 29 of this Proclamation;
- 14) “Garnishee order” means a gar-nishee order issued by the Au-thority under Article 45 of this Proclamation;
- 15) “International agreement” means an agreement between the Government of Ethiopia and a foreign government or govern-ments, or an international orga-nization;
- 16) “International organization” means an organization the members of which are sovereign states or governments of sover-eign states.
- 17) “Late payment interest payable” means late payment interest im-posed under Article 39;
- 18) “Licensed tax agent” means a tax agent licensed under Article 96 or Article 97 of this Proclamation;
- 19) “Licensing authority” means any organ authorized under any law to issue a license, permit, certifi-cate, concession, or other autho-rization;
- 20) “Manager” means:
 - (a) For a partnership, a partner or general manager of The partnership, or a person act-ing or purporting to act in that capacity;
 - (b) For a company, the chief ex-ecutive officer, a Director, general manager, or other similar officer of the com-pany, or a person acting or purporting to act in that ca-pacity;

(c) Dhaabbata biroo kamiifiyyuu, hojii gaggeessaa ol'aanaa
 (d) dhaabbatichaa, yookiin nama kubbaaniyyicha keessatti aangoo kana fakkaatu qabu yookiin sadarkaa kanaan hojjetu yookiin hojii kana fakkaatu raawwatudha

- 21) “Miseensa” jechuun kubaaniyyaa ilaalchisee abbaa aksiyoonaa kan ta’e yookiin waldaa shariikummaa keessatti nama miseensa ta’e dabalatee dhaabbata keessatti faayidaa miseensummaa nama qabudha.
- 22) “Faayidaa miseensummaa” jechuun dhaabbata ilaalchisee aksiyoonaa kubbaaniyyaa keessa jiru yookiin faayidaa waldaa shariikummaa keessa jiru dabalatee faayidaa abbummaa dhaabbata keessa jirudha.
- 23) “Waldaa shariikaa” jechuun bu’uura Seera Daldalaa Itoopiyaatiin waldaa shariikaa dhaabbate yoo ta’u, qaama walfakkaataa bu’uura seera daldalaa biyya alaatiin kan dhaabbates ni dabalata.
- 24) “Adabbii” jechuun sababa seera taaksii darbuutiin adabbii bulchiinsaa fi/ykn adabbii yakka bu’uura Labsii kanaatiin yookiin seera taaksii birootiin buufamudha.
- 25) “Murtii Adabbii Maallaqaa” jechuun abbaan taayitichaa akkaataa Labsii kana keewwata 115 tiin adabbii maallaqaa murteesudha.
- 26) “Nama” jechuun nama uumamaa yookiin seeraan qaamni namummaa kennameef jechuudha.
- 27) “Itti gaafatamummaa sadarkaa Lamaffaa irratti dhufu” jechuun akkaataa Labsii kana Keewwata 18 (4), 42 (3) (c), 43 (12) 44 (8), 45 (10), 48 (1), 49 (1) yookiin 50 (1) tiin namni tokko ittigaafatamumaan qabu “Itti Gaafatamummaa isa jalqabaa” jedahamee kan caqafamu gama bahachuutiin itti gaafatamummaa namni biroo qabudha.

(ሐ) ለሌላ ለማንኛውም ድርጅት፣ የድርጅቱ ዋና ሥራ አስኪያጅ
 (መ) ወይም በኩባንያው ውስጥ ተመሳሳይ ሥልጣን ያለው ሰው ወይም በዚህ ችሎታ የሚሠራ ወይም ተመሳሳይ ተግባር የሚያከናውን ሰው ነው።

- ፳፩) “አባል” ማለት ድርጅትን በሚመለከት በኩባንያ ውስጥ የአክሲዮን ባለቤት የሆነ ወይም በሽርክና ማህበር ውስጥ አባል የሆነን ሰው ጨምሮ በድርጅት ውስጥ የአባልነት ጥቅም ያለው ሰው ነው።
- ፳፪) “የአባልነት ጥቅም” ማለት ድርጅትን በሚመለከት በኩባንያ ውስጥ ያለን አክሲዮን ወይም በሽርክና ማህበር ውስጥ ያለን ጥቅም ጨምሮ በድርጅት ውስጥ ያለ የባለቤትነት ጥቅም ነው።
- ፳፫) “የሽርክና ማህበር” ማለት በኢትዮጵያ የንግድ ሕግ መሠረት የተቋቋመ የሽርክና ማህበር ሲሆን በውጭ ሀገር ሕግ መሠረት የተቋቋመን ተመሳሳይ አካልም ይጨምራል።
- ፳፬) “ቅጣት” ማለት የታክስ ሕግ በመጣሱ ምክንያት በዚህ ህግ ወይም በሌላ የታክስ ሕግ የሚጣል አስተዳደራዊ እና/ወይም የወንጀል ቅጣት ነው።
- ፳፭) “የገንዘብ ቅጣት ውሳኔ” ማለት ባለሥልጣኑ በዚህ አዋጅ አንቀጽ ፻፲፭ መሠረት የሚወስነው የገንዘብ ቅጣት ነው።
- ፳፮) “ሰው” ማለት የተፈጥሮ ሰው ወይም በሕግ የሰውነት መብት የተሰጠው አካል ነው።
- ፳፯) “በሁለተኛ ደረጃ የሚመጣ ኃላፊነት” ማለት አንድ ሰው በዚህ አዋጅ አንቀጽ ፲፰ (፬)፣ ፵፪ (፫) (ሐ)፣ ፵፫ (፲፪)፣ ፵፬ (፰)፣ ፵፭ (፲)፣ ፵፱ (፩)፣ ፵፱ (፩) ወይም ፶ (፩) ያለበትን ኃላፊነት (“የመጀመሪያ ኃላፊነት ተብሎ የሚጠቀስ”) በመወጣት ረገድ ሌላ ሰው ያለበት ኃላፊነት ነው።

(c) For any other body, the general manager or
 (d) other similar officer of the body, or a person acting or purporting to act in that capacity.

- 21) “Member”, in relation to a body, means a person with membership interest in the body including a shareholder in a company or a partner in a partnership;
- 22) “Membership interest”, in relation to a body, means an ownership interest in the body including a share in a company or an interest in a partnership;
- 23) “Partnership” means a partnership formed under the Commercial Code and includes an equivalent entity formed under foreign law;
- 24) “Penalty” means an administrative and/or penalty for breach of a tax law imposed under this Proclamation or under another tax law;
- 25) “Penalty assessment” means an assessment of penalty made by the Authority under article 115 of this Proclamation.
- 26) “Person” means any natural or juridical person having legal personality.
- 27) “Secondary liability” means a liability of a person (Referred to as the “primary liability”) that another person is personally liable for under Article 18 (4), 42 (3) (c), 43(12), 44 (8), 45 (10), 48 (1), 49 (1), or 50 (1) of this Proclamation.

- 28) “Shallaggii kaffalaa taaksiitiin raawwatame” jechuun kaffalaan taaksii taaksicha shallaguuf dirqama qabu akkaataa Labsii kana Keewwata 27 tiin shallaggii taaksii raawwatedha.
- 29) “Beeksisa shallaggii taaksii” jechuun”:
 - (a) Bu’uura Labsii Gibira Galiitiin beeksisa gibiraa dhiyaatu;
 - (b) Bu’uura Labsii Taaksii Dabalata Qabeenyaatiin beeksisa Taaksii Dabalata Qabeenyaa dhiyaatuu;
 - (c) Meeshaa gara biyya keessatti galu irratti Taaksii Dabalata Qabeenyaa kaffalamu yookiin taaksii eeksaayizii kan agarsiisu dikilaaraasiyoonii gumurukaati;
 - (d) Bu’uura Labsii Taaksii Eksaayiziitiin beeksisa Taaksii Eksaayizii dhiyaatu;
 - (e) Bu’uura Labsii Tarn Oovar Taaksiitiin beeksisa Tarn Oovar Taaksii dhiyaatu;
 - (f) Bu’uura Labsii kana Keewwata 25 tiin kan dhiyaatu beeksisa taaksii dursee kaffalamu; yookiin
 - (g) Bu’uura seera taaksiitiin beeksisa taaksii jedhamee kan caqasamu beeksisa shallaggii taaksii kaffalaa taaksiitiin qophaa’u.
- 30. “Kaffalaa taaksii taaksii shallaguuf dirqama qabu” jechuun nama beeksisa shallaggii taaksii ofii isaatii raawwate dhiyeessuuf dirqamudha.
- 31. “Taaksii” jechuun bu’uura seera taaksiitiin taaksii buufamu yoo ta’u, kanneen armaan gadii ni dabalata:
 - (a) Taaksii kaffalaa taaksiitiin hir’ifamee hafu;
 - (b) Bu’uura Labsii Gibira Galiitiin taaksii dursee yookiin yeroo yeroodhaan kaffalmu;
 - (c) Adabbii;
 - (d) Dhala Sababa kaffaltiin tu-reefkaffalamu;

- ፳፰) “በታክስ ከፋዩ የተከናወነ ስሌት” ማለት ታክሱን የማስላት ግዴታ ያለበት ታክስ ከፋይ በዚህ አዋጅ አንቀጽ ፳፯ መሠረት ያከናወነው የታክስ ስሌት ነው።
- ፳፱) “የታክስ ስሌት ማስታወቂያ” ማለት፦
 - (ሀ) በገቢ ግብር አዋጅ መሠረት የሚቀርብ የግብር ማስታወቂያ፤
 - (ለ) በተጨማሪ እሴት ታክስ አዋጅ መሠረት የሚቀርብ የተጨማሪ እሴት-ታክስ ማስታወቂያ፤
 - (ሐ) ወደ ሀገር ውስጥ በገባው ዕቃ ላይ የሚከፈለውን ተጨማሪ እሴት ታክስ ወይም የኤክሳይዝ ታክስ የሚያሳይ የጉምሩክ ዲክላራሲዮን፤
 - (መ) በኤክሳይዝ ታክስ አዋጅ መሠረት የሚቀርብ የኤክሳይዝ ታክስ ማስታወቂያ
 - (ሠ) በተርን ኦቨር ታክስ አዋጅ መሠረት የሚቀርብ የተርን ኦቨር ታክስ ማስታወቂያ
 - (ረ) በዚህ አዋጅ አንቀጽ ፳፮ መሠረት የሚቀርብ በቅድሚያ የሚከፈል ታክስ ማስታወቂያ፤ ወይም
 - (ሰ) በታክስ ሕግ መሠረት የታክስ ማስታወቂያ ተብሎ የሚጠቀስ በታክስ ከፋዩ የሚዘጋጅ የታክስ ስሌት ማስታወቂያ፤
- ፴፬) “ታክሱን የማስላት ግዴታ ያለበት ታክስ ከፋይ” ማለት ራሱ ያከናወነውን የታክስ ስሌት ማስታወቂያ ማቅረብ የሚገደድ ሰው ነው።
- ፴፭) “ታክስ” ማለት በታክስ ሕግ መሠረት የሚጣል ታክስ ሲሆን፣ የሚከተሉትን ይጨምራል፦
 - (ሀ) በከፋዩ ተቀንሶ የሚቀር ታክስ፤
 - (ለ) በገቢ ግብር አዋጅ መሠረት አስቀድሞ የሚከፈል ወይም በየጊዜው የሚከፈል ታክስ፤
 - (ሐ) ቅጣት፤
 - (መ) ክፍያ በመዘግየቱ ምክንያት የሚከፈል ወለድ፤

- 28) “Self-assessment” means an assessment treated as having been made by a self-assessment taxpayer under Article 27 of this Proclamation;
- 29) “Self-assessment declaration” means:
 - (a) A tax declaration under the Income Tax Proclamation;
 - (b) A value added tax return under the Value Added Tax Proclamation;
 - (c) A Customs entry to the extent that it specifies the Value added tax or excise tax payable in respect of an import of goods;
 - (d) An excise tax declaration under the Excise Tax Proclamation;
 - (e) A turnover tax return under the Turnover Tax Proclamation;
 - (f) An advance tax declaration under Article 25 of this Proclamation; or
 - (g) tax declaration specified as a self-assessment Declaration under a tax law;
- 30) “Self-assessment taxpayer” means a taxpayer required to File a self-assessment declaration;
- 31) “Tax” means a tax imposed under a tax law and includes The following:
 - (a) Withholding tax;
 - (b) Advance payments of tax and installments of tax Payable under the Income Tax Proclamation;
 - (c) Penalty;
 - (d) Late payment interest;

- (e) Bu'uura Labsii Gibira Galiitiin gibira biroo kamiyyuu kaffalamu.
- 32) "Shallaggii taaksii" jechuun beek-sisa shallaggii taaksii, shallaggii taaksii tilmaamaan raawwatamu, shallaggii taaksii sodaa, shallaggii taaksii fooyya'insa, adabbii bulchiinsaa taaksii, yookiin shallaggii dhalaa yookiin bu'uura seera taaksiitiin shallaggii biroo kamiyyuu taasifamu.
- 33) "Tumaa taaksii dhoksuu" jechuun
 - (a) Labsii Gibira Galiitiin; fi
 - (b) Labsii Taaksii Dabalata Qabeenyatiin tumaalee ilaallatanidha.
- 34) "Murtii taaksii" jechuun
 - (a) Shallaggii taaksii kaffalaa taaksiitiin raawwatame shallaggii taaksii hin dabalanne,
 - (b) Kaffalaan taaksii taaksicha shallaguuf dirqama qabu iyyata dhiyeffate irratti murtii akkaataa Labsii kana keewwata 31 tiin kennamu;
 - (c) Kaffalaa taaksiitiin akka kaffalamu yookin gara fuulduraatti akka kaffalamu murtii akkaataa labsii kana keewwata 42 (2) tiin kenname;
 - (d) Itti gaafatamummaa sadarkaa lammaffaa irratti dhufu yookiin taaksii kaffalchiisuuf, baasii bahu deebisiisuu ilaalchisee murtii kennamu;
 - (e) Dhala sababa kaffaltiin tureef buufame ilaalchisee murtii kenname;
 - (f) Iyyata taaksii deebi'uu akkaataa Labsii kana keewwata 51 yookiin 52 tiin dhiyaate irratti murtii diddaa kennamu;
 - (g) Akkaataa Labsii kana keewwata 51 tiin hanga taaksii deebi'uu kan bakka buufamuu danda'uu ol ta'e, akkaataa Labsii kana Keewwata 52 tiin gaaffii hanga deebii dhiyaatu yookiin akkaataa labsii kana keewwata 52 tiin hanga deebii irra deebiin kaffalamuu qabuu ilaalchisee murtii kennamu; yookiin

- (ሠ) በገቢ ግብር አዋጅ መሠረት የሚከፈል ሌላ ማንኛውም ግብር
- ፴፪) "የታክስ ስሌት" ማለት የታክስ ስሌት ማስታወቂያ፣ በግምት የሚከናወን የታክስ ስሌት፣ የሲጋት የታክስ ስሌት፣ የተሻሻለ የታክስ ስሌት፣ አስተዳደራዊ የታክስ ቅጣት ወይም ወለድ ስሌት፣ ወይም በታክስ ሕግ መሠረት የሚደረግ ሌላ ማንኛውም ስሌት ነው።
- ፴፫) "ኪታክስ የመሸሽ ድንጋጌ" ማለት፦
 - (ሀ) የገቢ ግብር አዋጅ፣ እና
 - (ለ) በተጨማሪ እሴት ታክስ አዋጅ፣ የተመለከተት ናቸው።
- ፴፬) "የታክስ ውሳኔ" ማለት፦
 - (ሀ) በታክስ ከፋዩ የተከናወነውን የታክስ ስሌት የማይጨምር የታክስ ስሌት፤
 - (ለ) ታክስን የማስላት ግዴታ ያለበት ታክስ ከፋይ በሚያቀርበው ማመልከቻ ላይ በዚህ አዋጅ አንቀጽ ፴፩ መሠረት የሚሰጥ ውሳኔ፤
 - (ሐ) በታክስ ከፋዩ እንዲከፈል ወይም ለወደፊት እንዲከፈል በዚህ አዋጅ አንቀጽ ፵፪(፪) መሠረት የተሰጠ ውሳኔ፤
 - (መ) በሁለተኛ ደረጃነት የሚመጣን ኃላፊነት ወይም ታክስን ለማስከፈል የሚወጣን ውጭ ማስመለስን በሚመለከት የሚሰጥ ውሳኔ፤
 - (ሠ) ከፋዩ በመዘግየቱ ምክንያት የሚጣልን ወለድ በተመለከተ የተሰጠ ውሳኔ፤
 - (ረ) በዚህ አዋጅ አንቀጽ ፶፩ ወይም አንቀጽ ፶፪ መሠረት በቀረበ የታክስ ተመላሽ ማመልከቻ ላይ የሚሰጥ የእምቢታ ውሳኔ፤
 - (ሰ) በዚህ አዋጅ አንቀጽ ፶፩ መሠረት ለታክስ ከሚችለው በላይ የሆነን የታክስ ተመላሽ መጠን፣ በዚህ አዋጅ አንቀጽ ፶፪ መሠረት የሚቀርብን የተመላሽ ጥያቄ መጠን ወይም በዚህ አዋጅ አንቀጽ ፶፪ መሠረት እንደገና መክፈል የሚኖርበትን የተመላሽ መጠን አስመልክቶ የሚሰጥ ውሳኔ፤ ወይም

- (e) Any other tax payable under the Income Tax Proclamation;
- 32) "Tax assessment" means a self-assessment, estimated Assessment, jeopardy assessment, amended assessment, penalty or interest assessment, or any other assessment made under a tax law;
- 33) "Tax avoidance provision" means the tax avoidance Provisions of the:
 - (a) Income Tax Proclamation; and
 - (b) Value Added Tax Proclamation;
- 34) "Tax decision" means:
 - (a) A tax assessment, other than a self-assessment;
 - (b) A decision on an application by a self-assessment taxpayer under Article 31 of this Proclamation;
 - (c) A determination under Article 42(2) of this proclamation of the amount of tax payable or that will become payable by a taxpayer;
 - (d) A determination of a secondary liability or the amount of tax recovery costs payable;
 - (e) A determination of late payment interest payable;
 - (f) A decision to refuse an application for a refund under Article 51 or Article 52;
 - (g) A determination of the amount of an excess credit under Article 51 of this Proclamation, the amount of a refund under Article 52 of this Proclamation, or the amount of a refund required to be repaid under Article 52 of this Proclamation; or

(h) Taaksii herrega kaffalamu irraa hir'ifamee hafe Abbaa Taayitichaatiif hin kaffalamne ilaalchisee akkaataa Labsii Gibira Galii Keewwata 86 Keewwata Xiqqaa 3 tiin murtii kennamu.

35) "Beeksisa taaksii" jechun kanneen armaan gadiiti:

- (a) Bu'uura Labsii Gibira Galiitin beeksisa taaksii dhiyaachuu qabu;
- (b) Bu'uura Labsii Gibira Galiitin taaksii kaffalaa gibiraatiin irraa hir'ifamee qabamu ilaalchisee beeksisa taaksii dhiyaatu;
- (c) Bu'uura Labsii Taaksii Dabalata Qabeenyaatiin beeksisa Taaksii Dabalata Qabeenyaa dhiyaatu;
- (d) Meeshaa gara biyya keessatti gale irratti Taaksii Dabalata Qabeenyaa kaffalamu yookiin taaksii eksaayizii agarsiisu dikilaaraasiyoonii gumirukaa;
- (e) Bu'uura Labsii Taaksii Eksaayiziitiin beeksisa taaksii dhiyaatu;
- (f) Bu'uura Labsii Tarn Oovar taaksiitiin beeksisa taaksii dhiyaatu;
- (g) Bu'uura Labsii kanaatiin beeksisa taaksii kaffalaa taaksiitiin dhiyaachuu qabu;

36) "Seera Taaksii" jechuun:

- (a) Labsii kana, Labsii Gibira Galii, Labsii Taaksii Dabalata Qabeenyaa, Labsii Qaraxa Teembiraa, Labsii Taaksii Eksaayizii, Labsii Tarnovar Taaksii Naannichaa ta'ee seerota biro galii gibiraa fi bulchiinsa Taaksii Naannichaa ni dabalata.
- (b) Abbaan taayitichaa taaksicha, ashuuraa, yookiin kaffalticha bulchuuf hanga itti gaafatamummaan itti kennametti Seera biroo taaksii, ashuuraa, kaffaltii kanneen buusu kamiyyuu;

(ሸ) ለባለሥልጣኑ ያልተከፈለ ከተከፋይ ሂሳብ ላይ ተቀንሶ የቀረጸ ታክስ በሚመለከት በገቢ ግብር አዋጅ አንቀጽ ፹፮(፫) መሠረት የሚሰጥ ውሳኔ፤

፵፮) "የታክስ ማስታወቂያ" ማለት የሚከተሉት ናቸው፦

- (ሀ) በገቢ ግብር አዋጅ መሠረት መቅረብ የሚኖርበት የታክስ ማስታወቂያ
- (ለ) በገቢ ግብር አዋጅ መሠረት በከፋይ ተቀንሶ የሚያዘን ታክስ በሚመለከት የሚቀርብ የታክስ ማስታወቂያ፤
- (ሐ) በተጨማሪ እሴት ታክስ አዋጅ መሠረት የሚቀርብ የተጨማሪ እሴት ታክስ ማስታወቂያ፤
- (መ) ወደ ሀገር ውስጥ በገባው ዕቃ ላይ የሚከፈለውን የተጨማሪ እሴት ታክስ ወይም የኤክሳይዝ ታክስ የሚያሳይ የገምጋሜ ዲክላራሲዮን፤
- (ሠ) በኤክሳይ ታክስ አዋጅ መሠረት የሚቀርብ የታክስ ማስታወቂያ፤
- (ረ) በተርን ኦቨር ታክስ አዋጅ መሠረት የሚቀርብ የታክስ ማስታወቂያ፤
- (ሰ) በዚህ አዋጅ መሠረት በታክስ ከፋይ መቅረብ የሚኖርበት የታክስ ማስታወቂያ፤

፵፯) "የታክስ ሕግ" ማለት፦

- (ሀ) ይህ አዋጅ፣ የገቢ ግብር አዋጅ፣ የተጨማሪ እሴት ታክስ አዋጅ፣ የቴምብር ቀረጥ አዋጅ፣ የኤክሳይዝ ታክስ አዋጅ፣ የተርን ኦቨር ታክስ አዋጅ የክልሉ እና ሌሎች የገቢ ግብር እና ታክስ አስተዳደር ህጎችን ይጨምራል።
- (ለ) ባለሥልጣኑ ታክሱን፣ ቀረጡን ወይም ክፍያውን የማስተዳደር ኃላፊነት የተሰጠው እስከ ሆነ ድረስ ማንኛውም ይህንን ታክስ፣ ቀረጥ፣ ወይም ክፍያ የሚጥል ሌላ ሕግ፤

(h) A determination of the amount of unpaid withholding tax under Article 86 Sub Article (3) of the Income Tax Proclamation;

35) "Tax declaration" means the following:

- (a) A tax declaration required to be filed under the Income Tax Proclamation;
- (b) A withholding tax declaration required to be filed under the Income Tax Proclamation;
- (c) A value added tax return required to be filed under the Value Added Tax Proclamation;
- (d) A Customs entry to the extent that it specifies the value added tax or excise tax payable in respect of an import of goods;
- (e) A declaration required to be filed under the Excise Tax Proclamation;
- (f) A turnover tax return required to be filed under the Turnover Tax Declaration;
- (g) A tax declaration required to be filed by a taxpayer under this Proclamation;

36) "Tax law" means:

- (a) This Proclamation, Income Tax Proclamation, Value Added Tax Proclamation, Excise Tax Proclamation, Turnover Tax Proclamation, StampDuty Proclamation, and any other incometax legislation including administration of the tax of the regional state.
- (b) Any other legislation under which a tax, duty, or levy is imposed if the Authority has responsibility for the administration of the tax, duty, or levy;

- (c) Dambii yookiin qajeelfama bu'uura Seerota keewwata kana Keewwata Xiqqaa 35(a-g) tti jalatti caqafamaniin irratti hundaa'uun bahan kamiyyuu.
- 37) "Hojjetaa taaksii" jechuun
 - (a) Daayirektara Ol'Aanaa Abbaa Taayitichaa
 - (b) Ittti Aanaa Daayirektara Ol'Aanaa Abbaa Taayitichaa
 - (c) Bu'uura Labsii hundeeffama Abbaa Taayitichaatiin seera taaksii bulchuu fi raawwachiisuuf itti gaafatamtoota yookiin qaxaramtoota Abbaa Taayitichaa biroo itti gaafamummaan itti kenname;
 - (d) Abbaa Taayitichaa bakka bu'uun yoo hojjetan Miseensa Poolisii Naannichaa.
- 38) "Yeroo Taaksii" jechuun taaksiin walqabatee yeroo taaksii Abbaa Taayitichaatiif beeksifni itti dhiyaatu kan hammatudha.
- 39) "Baasiwwan taaksii kaffalchii-suuf bahan" jechuun:
 - (a) Abbaan Taayitichaa taaksii hin kaffalamin kaffalchii-suuf baasii baasu baasiwwan Labsii kana keewwata 32 keewwata xiqqaa 3 jalatti tarreeffaman;
 - (b) Labsii kana keewwata 43 keewwata xiqqaa 9(a) tiin kanneen tarreeffaman Abbaan Taayitichaa taaksicha kaffalchii-suuf qabeenyaa dandeesisu qabuuf baasiwwan baasudha.
- 40) "Bakka bu'aa taaksii" jechuun kaffalaa taaksichaa bakka bu'uun naannicha keessatti maallaqa kamiyyuu fudhachuuf yookiin kaffaluuf nama dhuunfaa itti gaafatamummaa qabu yoo ta'u, kanneen armaan gadii ni dabalata:
 - (a) Waldaa shariikaa ilaalchisee shariika waldaa shariikichaa yookiin hoji gaggeessaa;
 - (b) Kubbaaniyyaa ilaalchisee daayirektara kubbaaniyyichaa;

- (ሐ) በአንቀጽ ፴፮ ከፊደል (ሀ-ሰ) ሥር በተጠቀሰው አግ መሠረት የሚወጣ ማንኛውም ደንብ ወይም መመሪያ ነው።
- ፴፯. "የታክስ ሠራተኛ" ማለት፦
 - (ሀ) የባለሥልጣኑ ዋና ዳይሬክተር፤
 - (ለ) የባለሥልጣኑ ምክትል ዋና ዳይሬክተር፤
 - (ሐ) በገቢዎች ባለሥልጣን ማቋቋሚያ አዋጅ መሠረት የታክስ አገን የማስተዳደርና የማስፈፀም ኃላፊነት የተጣለባቸው ሌሎች የባለሥልጣኑ ኃላፊዎች ወይም ተቀጣሪዎች፤
 - (መ) ባለሥልጣኑን ወክለው የሚሰሩ የክልሉ ፖሊስ አባል፤
- ፴፰. "የታክስ ጊዜ" ማለት ከታክስ ጋር በተያያዘ ለባለሥልጣኑ ማስታወቂያ የሚቀርብበት ታክስ የሚሸፍነው ጊዜ ነው።
- ፴፱. "ታክስ ለማስከፈል የወጡ ወጪዎች" ማለት፦
 - (ሀ) ባለሥልጣኑ ያልተከፈለን ታክስ ለማስከፈል የሚያወጣቸው በዚህ አዋጅ አንቀጽ ፴፫ ንዑስ አንቀጽ (፫) የተዘረዘሩ ወጪዎች፤
 - (ለ) በዚህ አዋጅ አንቀጽ ፴፫ ንዑስ አንቀጽ (፱) (ሀ) የተዘረዘሩት ባለሥልጣኑ ታክስ ለማስከፈል የሚያስችልን ሀብት ሲይዝ የሚያወጣቸው ወጪዎች ናቸው።
- ፵. "የታክስ እንደራሴ" ማለት ታክስ ከፋዩን በመወከል በክልል ውስጥ ማንኛውንም ገንዘብ ለመቀበል ወይም ለመክፈል ኃላፊነት ያለበት ግለሰብ ሆኖ የሚከተሉትን ይጨምራል፦
 - (ሀ) የሽርክና ማህበር በተመለከተ የሽርክና ማህበሩ ሽሪክ ወይም ሥራ አስኪያጅ፤
 - (ለ) ከባንዶን በተመለከተ የከባንዶው ዳይሬክተር፤

- (c) Any regulation or directives made under article 35 sub article (a-g) a referred to in the above paragraphs;
- 37) "Tax officer" means:
 - (a) The Director General of the Authority;
 - (b) The Deputy Generals of the Authority;
 - (c) Official or employees of the Authority appointed under the Revenue Authority Proclamation with responsibility for the administration and enforcement of the tax laws;
 - (d) When performing functions on behalf of the Authority a member of the Oromiya police;
- 38) "Tax period", in relation to a tax, means the period for which the tax is reported to the Authority;
- 39) "Tax recovery costs" means:
 - (a) The costs of the Authority referred to in Article 32sub article (3) of this Proclamation incurred in recovering unpaid tax;
 - (b) The costs of the Authority referred to in Article 43 sub article (9)(A) of this Proclamation incurred in undertaking seizure proceedings;
- 40) "Tax representative", in relation to a taxpayer, means an Individual responsible for accounting for the receipt or payment of moneys or funds in the region on behalf of the taxpayer and includes the following:
 - (a) For a partnership, a partner in the partnership or a manager of the partnership;
 - (b) For a company, a director of the company;

- (c) Nama dhuunfaa dandeettii hin qabne ilaalchisee nama dandeettii hin qabne bakka bu'uun yookiin faayidaa nama kanaatiif bakka bu'aa seera qabeessa galii fuudhu;
 - (d) Labsii kana keewwata 42 jalatti kaffalaa taaksii caqafame ilaalchisee bu'uura keewwata caqafamaetiin abbaa imaanaa kaffalaa taaksichaa;
 - (e) Kaffalaa taaksii kamiyyuu ilaalchisee kaayyoo seerota taaksiitiif jecha Abbaan Taayitichaa beeksisa barreeffamaan kennameen kaffalaan taaksichaa nama dhuunfaa bakka bu'aa taaksii ta'uu isaa beeksi-seedha.
- 41) “Kaffalaa taaksii” jechuun nama taaksii kaffaluuf dirqama qabu yoo ta’u kanneen armaan gadiis ni dabalata:
- (a) Gibira galii ilaalchisee bu'uura gabatee “B” yookiin “C” tiin galii bara gibirichaatti gibirri itti kaffalamu kan hin qabne yookiin nama yeroo haara galfii gibiraa irra jiru yookiin kasaaraan irra qaqqabe;
 - (b) Taaksii Dabalata Qabeenyaa ilaalchisee Nama Taaksii Dabalata Qabeenyaatiif galmaa’e yookiin galmaa’uuf dirqama qabu;
 - (c) Tarn Oovar Taaksii ilaalchisee nama kaffalaa Tarn Oovar Taaksii ta’e.
- 42) “Taaksii hin kaffalamne” jechuun guyyaa kaffaltii yookiin Abbaan Taayitichaa Labsii kana keewwata 34 jalatti kan tumame guyyaa kaffaltii dheerese yoo ta’e, taaksii yeroo dheerate keessatti hin kaffalamnedha.
- 43) “Nama taaksii hir’isee galii taasisuuf itti gaafatamummaan itti kenname” jechuun bu’uura Labsii Gibira Galii kutaa kudha shaniitiin herrega kaffalamu irraa taaksii hir’isee galii taasisuuf nama dirqami itti kennameedha.

- (ሐ) ችሎታ የሌለውን ግለሰብ በተመለከተ ችሎታ የሌለውን ግለሰብ በመወከል ወይም ለዚህ ግለሰብ ጥቅም ገቢ የሚቀበል ህጋዊ ወኪል፤
 - (መ) በዚህ አዋጅ አንቀጽ ፵፪ የተጠቀሰውን ታክስ ከፋይ በተመለከተ በተጠቀሰው አንቀጽ መሠረት የታክስ ከፋይ ባለአደራ፤
 - (ሠ) ማንኛውንም ታክስ ከፋይ በተመለከተ ለታክስ ሕጎች ዓላማ ሲባል ባለሥልጣኑ በጽሁፍ በተሰጠ ማስታወቂያ የታክስ ከፋይ የታክስ እንደራሴ እንደሆነ ያስታወቀው ግለሰብ ነው፤
- ፵፩. “ታክስ ከፋይ” ማለት ታክስ የመክፈል ግዴታ ያለበት ሰው ሲሆን የሚከተሉትንም ይጨምራል፦
- (ሀ) የገቢ ግብርን በተመለከተ በሠንጠረዥ “ለ” ወይም “ሐ” መሠረት በግብር ዓመቱ ግብር የሚከፈልበት ገቢ የሌለው በግብር እፎይታ ላይ ያለ ወይም ከሳራ ያጋጠመው ሰው፤
 - (ለ) የተጨማሪ እሴት ታክስን በተመለከተ ለተጨማሪ እሴት ታክስ የተመዘገበ ወይም የመመዘገብ ግዴታ ያለበት ሰው፤
 - (ሐ) የተርን አሸር ታክስን በተመለከተ የተርን አሸር ታክስ ከፋይ ሰው፤
- ፵፪) “ያልተከፈለ ታክስ” ማለት በመክፈያ ቀን ወይም ባለሥልጣኑ በዚህ አዋጅ አንቀጽ ፵፬ የተመለከተውን የታክስ መክፈያ ቀን ያራዘመ ከሆነ በተራዘመው ጊዜ ውስጥ ያልተከፈለ ታክስ ነው፤
- ፵፫) “ታክስ ቀንሶ ገቢ የማድረግ ኃላፊነት የተጣለበት ሰው” ማለት የገቢ ግብር አዋጅ ክፍል አስር መሠረት ከተከፋይ ሂሳብ ላይ ታክስ ቀንሶ ገቢ የማድረግ ግዴታ የተጣለበት ሰው ነው፤

- (c) For an incapable individual, the legal representative of the individual responsible for receiving income on behalf or, or for the benefit of, the individual;
 - (d) For a taxpayer referred to in Article 42 of this Proclamation, the receiver in relation to the tax payer under that Article;
 - (e) For any taxpayer, an individual that the Authority has, by notice in writing to the individual, declared to be a tax representative of the taxpayer for the purposes of the tax laws;
- 41) “Taxpayer” means a person liable for tax and includes the following:
- (a) For the income tax, a person who has zero taxable Income or privilege of tax holiday or loss under Schedule ‘B’ or ‘C’ for a tax year;
 - (b) For the value added tax, a person registered or who has the obligation to register for value added tax?
 - (c) For the turnover tax, turnover taxpayer;
- 42) “Unpaid tax” means tax that has not been paid by the due date or, if the Authority has extended the due date under article 34 of this Proclamation, by the extended due date;
- 43) “Withholding agent” means a person required to withhold tax from a payment under Part fifteen of the Income Tax Proclamation;

44) “Taaksii hir’ifamee hambifamuu” jechuun bu’uura Labsii Gibira Galii kutaa kudha shaniitiin herrega kaffalamu irraa taaksii hir’ifamee hambifamuu qabuudha.

3. Ibsa Koornayaa

Labsii kana keessatti koornayaa dhiiraatiin kan ibsame dubartiis ni dabalata.

4. Daangaa Raawwatiinsaa

Labsiin kun kaffaloota gibiraa mootummaa naannoo Oromiyaa kamiyyuu irratti raawwatiinsa ni qabaata.

5. Gatii Gabaa Sirrii

1) Tumaan Labsii Gibira Galii keewwata 75 akkuma eegametti ta’ee kaayyoo seerota taaksiitiif yeroo fi iddoo murtaa’e tokkotti gatiin sirrii meeshaa, qabeenyaa, tajaajilaa yookiin faayidaa tokkooti kan jedhamu, gatii gabaa idilee waqtichaa fi bakkichaa kan meeshichaa, qabeenyichaa, tajaajilichaa yookiin faayidichaati.

2) Akkaataa Keewwata kana Keewwata Xiqqaa 1 jalati tumameen yeroo fi iddoo murtaa’e tokkotti gatii gabaa sirrii meeshaa, qabeenya, tajaajila yookiin faayidaa murteessuun kan hin danda’amne yoo ta’e, meeshaa, qabeenya, tajaajila yookiin faayidaa gatii isaa murteessuun hin danda’amnee fi garaagarummaa gatii sirrii gidduu jiru meeshaa wal fakkaataa biroo kamiyyuu qabeenya, tajaajila yookiin faayidaa argamsiisu irratti sirreeffama barbaachisu taasisuun gatiin argamu meeshaa, qabeenya, tajaajila yookiin faayidaa gatii isaa murteessuun hin danda’amneef gatii gabaa sirrii ta’ee fudhatama.

፵፬) “ተቀንሶ የሚያዝ ታክስ ” ማለት የገቢ ግብር አዋጅ ክፍል አስራ አምሥት መሠረት ከተከፋይ ሂሳብ ላይ ተቀንሶ መያዝ ያለበት ታክስ ነው።

፫. የጾታ አገላለጽ

በዚህ አዋጅ ውስጥ ማንኛውም በወንድ ጾታ የተገለጸው ሴትንም ያካትታል።

፬. የተፈጻሚነት ወሰን

ይህ አዋጅ በማናቸውም በኦሮሚያ ክልላዊ መንግሥት ግብር ከፋይ ላይ ተፈጻሚነት ይኖረዋል።

፭. ትክክለኛ የገበያ ዋጋ

፩) የገቢ ግብር አዋጅ አንቀጽ ፸፭ ድንጋጌ እንደ ተጠበቀ ሆኖ፣ ለታክስ ሕጎች ዓላማ በአንድ በተወሰነጊዜ እና ቦታ የአንድ ዕቃ፣ ንብረት፣ አገልግሎት ወይም ጥቅም ትክክለኛ ዋጋ ነው የሚባለው የዕቃው፣ የንብረቱ፣ የአገልግሎቱ ወይም የጥቅሙ የወቅቱ እና የቦታው መደበኛ የገበያ ዋጋ ነው።

፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) በተደነገገው መሠረት በአንድ የተወሰነ ጊዜ እና ቦታ የአንድን ዕቃ፣ ንብረት፣ አገልግሎት ወይም ጥቅም ትክክለኛ የገበያ ዋጋ መወሰን ያልተቻለ እንደሆነ ዋጋው ለመወሰን ባልተቻለው ዕቃ፣ ንብረት፣ አገልግሎት ወይም ጥቅም እና ማንኛውም ሌላ ተመሳሳይ ዕቃ፣ ንብረት፣ አገልግሎት ወይም ጥቅም በሚያስገኘው ትክክለኛ ዋጋ መካከል ልዩነት ተገቢውን ማስተካከያ በማድረግ የሚገኘው ዋጋ ዋጋውን ለመወሰን ያልተቻለው ዕቃ፣ ንብረት፣ አገልግሎት ወይም ጥቅም ትክክለኛ የገበያ ዋጋ ሆኖ ይወሰዳል።

44) “Withholding tax” meanstax that is required to be withheld from a payment under Part fifteen of the Income Tax Proclamation;

3. Gender Reference

In this proclamation, any reference in masculine gender shall include feminine gender.

4. Scope of application

This proclamation shall apply to all taxpayer of the regional state of Oromiya.

5. Fair Market Value

1) For the purposes of the tax laws and subject to Article 74 of the Income Tax Proclamation, the fair market value of goods, an asset, service, or benefit at a particular time and place is the ordinary open market value of the goods, asset, service, or benefit at that time and place.

2) If it is not possible to determine the fair market value of Goods, an asset, service, or benefit under sub-article (1) of this Article, the fair market value is the consideration any similar goods, asset, service, or benefit would ordinarily fetch in the open market at that time and place, adjusted to take account of the differences between the similar goods, asset, service, or benefit and the actual goods, asset, service, or benefit.

- 3) Raawwii Keewwata kana Keewwata Xiqqaa 2tiif meeshaan, qabeenyi, tajaajilli yookiin faayidaan tokko qabeenyaa, tajaajila yookiin faayidaa biroo waliin wal-fakkaataadha kan jedhamu meeshaa, qabeenya, tajaajila yookiin faayidaa biroo kamiyyuu waliin amalaan, qulqullinaan, baay'inaan tajaajila kennuun qabiyyee qabateen maqaa gaariitiin kan walfakkaatu yookiin haala walitti dhiyaatuun walfakkataa yoo ta'eedha.
- 4) Gatii sirrii meeshaa, qabeenya, tajaajila yookiin faayidaa tokkoo bu'uura tumaalee Keewwata kanaatiin murteessuun kan hin danda'ame yoo ta'e, haala qajeeltoowwan waliigalaa tilmaama gatii waliin walsimeen gatiiin gabaa sirrii Abbaan Taayitichaatiin kan murtaa'u ta'a.
- 5) Raawwii keewwata kanaatiif gatiin meeshaaf, qabeenyaaf, tajaajilaaf yookiin faayidaaf kaffalame gatii gabaa sirrii meeshichaa, qabeenyichaa, tajaajilichaa yookiin faayidichaa kan caale yookiin gadi kan ta'e ta'uu ni danda'a.
- 6) Abbaan taayitichaa gatii gabaa sirrii meeshaa, qabeenya, tajaajila yookiin faayidaa tokkoo murteessuuf qajeelfama baasuu ni danda'a.

6. Namoota Qunnamtii Qaban

- 1) Kan Keewwata kana Keewwata Xiqaa 2 jalatti tumame akkuma eegametti ta'ee, raawwii seerota taaksiitiif namoonni lama namoota quunnamtii qabaniidha kan jedhamu namoota lamaan keessaa inni tokko bu'uura ajaja, gaaffii, yaada yookiin fedhii nama isa birootiin ni socho'a jedhamee yoo tilmaamamu yookiin namoonni lamaanuu bu'uura ajaja, gaaffii, yaada yookiin fedhii qaama biroo sadaffaatiin ni socho'u jedhamee yoo amanamuudha.

- ፫) ለዚህ አንቀጽ ንዑስ አንቀጽ (፪) አፈጻጸም፣ አንድ ዕቃ፣ ንብረት፣ አገልግሎት ወይም ጥቅም ከሌላ ንብረት፣ አገልግሎት ወይም ጥቅም ጋር ተመሳሳይ ነው የሚባለው ከሌላው ዕቃ፣ ንብረት፣ አገልግሎት ወይም ጥቅም ጋር በባህሪ፣ በጥራት፣ በብዛት፣ በሚሰጠው አገልግሎት፣ በሚይዘቸው ቁሶችና በመልካም ስም ተመሳሳይ ወይም በሚቀራረብ ሁኔታ ተመሳሳይ የሆነ እንደሆነ ነው።
- ፬) የአንድን ዕቃ፣ ንብረት፣ አገልግሎት ወይም ጥቅም ትክክለኛ ዋጋ በዚህ አንቀጽ ድንጋጌዎች መሠረት መወሰን ያልተቻለ እንደሆነ ከዋጋ አገማመት ጠቅላላ መርሆዎች ጋር በሚጣጣም መልኩ ትክክለኛው የገበያ ዋጋ በባለሥልጣኑ የሚወሰን ይሆናል።
- ፭) ለዚህ አንቀጽ አፈጻጸም ለዕቃ፣ ለንብረት፣ ለአገልግሎት ወይም ለጥቅም የተከፈለ ዋጋ ከዕቃው፣ ከንብረቱ፣ ከአገልግሎቱ ወይም ከጥቅሙ ትክክለኛ የገበያ ዋጋ የበለጠ ወይም ያነሰ ሊሆን ይችላል።
- ፮) ባለሥልጣኑ የአንድን ዕቃ፣ ንብረት፣ አገልግሎት ወይም ጥቅም ትክክለኛ የገበያ ዋጋ ለመወሰን የሚያስችል መመሪያ ሊያወጣ ይችላል።

፯. ግንኙነት ያላቸው ሰዎች

- ፩) የዚህ አንቀጽ ንዑስ አንቀጽ (፪) እንደተጠበቀ ሆኖ፣ ለታክስ ሕጎች አፈጻጸም ሁለት ሰዎች ግንኙነት ያላቸው ሰዎች ናቸው ሚባለው ከሁለቱ አንዱ ሰው በሌላኛው ሰው ትዕዛዝ፣ ጥያቄ፣ አስተያየት ወይም ፍላጎት መሠረት ይንቀሳቀሳል ተብሎ ሲገመት ወይም ሁለቱም ሰዎች በሌላ ሦስተኛ ወገን ትዕዛዝ፣ ጥያቄ፣ ሃሳብ ወይም ፍላጎት መሠረት ይንቀሳቀሳሉ ተብሎ ሲታመን ነው።

- 3) For the purposes of sub-article (2) of this Article, goods, an asset, service, or benefit is similar to other goods, asset, service, or benefit, as the case may be, if it is the same as, or closely resembles, the other goods, asset, service, or benefit in character, quality, quantity, functionality, materials, and reputation.
- 4) If the fair market value of goods, an asset, service, or benefit cannot be determined under the preceding sub-articles of this Article, the fair market value shall be the amount determined by the Authority provided it is consistent with generally accepted principles of valuation.
- 5) For the avoidance of doubt, the fair market value of goods, an asset, service, or benefit may be greater or lesser than the actual price charged for the goods, asset, service, or benefit.
- 6) The Authority may issue a Directive for the purposes of determining the fair market value of any goods, asset, service, or benefit.

6. Related Persons

- 1) For the purposes of the tax laws and subject to sub-article (2) Of this Article, two persons are related persons when the relationship between the two persons is such that one person may reasonably be expected to act in accordance with the directions, requests, suggestions, or wishes of the other person, or both persons may reasonably be expected to act in accordance with the directions, Requests, suggestions, or wishes of a third person.

- 2) Namni tokko qaxaramaa yookiin maamila nama biroo waan ta'ee qofaaf yookiin namoonni lamaanuu qaxaramtoota yookiin maamiltoota qaama sadaffaa ta'uu isaaniitiin qofa namoota quunnamtii qabaniidha jedhamuu hin danda'an.
- 3) Keewwata kana Keewwata Xiqqaa 1 jalatti haalli waliigalaa ibsame akkuma eegametti ta'ee, namoonni armaan gaditti ibsaman namoota quunnamtii qabaniidha:
 - (a) Abbaan Taayitichaa namoota lamaan keessaa inni tokko bu'uura ajaja, gaaffii, yaada yookiin fedhii nama birootiin hin socho'u jedhee yoo itti hin amanne malee nama dhuunfaa tokkoo fi fira nama dhuunfaa kanaa;
 - (b) Haala dhaabbatni tokko yookiin tumaaleen keewwata kanaa biroonitti raawwataman miseensi dhaabbata kanaa ofii isaatiin yookiin namoota quunnamtii qaban waliin ta'uudhaan kallattiidhaan yookiin tokko yookiin tokkoo ol ta'anii fi walitti hidhamiinsa qabanii mirga %25 (dhibbeentaa digdamii shan) yookiin kanaa ol filachuu, gahee bu'aa yookiin gahee kaappitaalaa dhabbatichaa to'achuu yoo ta'u, dhaabbatichii fi miseensi dhaabbatichaa namoota quunnamtii qabanii dha;
 - (c) Dhaabbileen lama quunnamtii qabu kan jedhaman namni tokko kophaa isaa yookiin haala tumaaleen keewwata kanaa biroo raawwatiinsa itti qabaatan nama quunnamtii qabu waliin ta'uun gahee bu'aa yookiin kaappitaala dhaabbilee lamaanii kallattiidhaan yookiin karaa dhabbilee biroo walitti hidhamiinsa qabanii %25 (dhibbantaa digdamii shan) yookiin isaa ol kan ta'e mirga filachuu kan to'ate yoo ta'ee dha.

- ፪) አንድ ሰው የሌላ ሰው ተቀጣሪ ወይም ደምበኛ ስለሆነ ብቻ ወይም ደግሞ ሁለቱም ሰዎች የሦስተኛ ወገን ተቀጣሪዎች ወይም ደንበኞች በመሆናቸው ብቻ ግንኙነት ያላቸው ሰዎች ናቸው ሲባሉ አይችሉም።
- ፫) የዚህ አንቀጽ ንዑስ አንቀጽ (፩) አጠቃላይ አነጋገር እንደተጠበቀ ሆኖ፣ የሚከተሉት ሰዎች ግንኙነት ያላቸው ሰዎች ናቸው፦
 - (ሀ) ባለሥልጣኑ ከሁለቱ አንዱ በሌላኛው ትዕዛዝ፣ ጥያቄ፣ አስተያየት ወይም ፍላጎት መሠረት አይንቀሳቀስም ብሎካላመነ በስተቀር፣ አንድ ግለሰብና የዚህ ግለሰብ ዘመድ፣
 - (ለ) አንድ ድርጅት ወይም የዚህ አንቀጽ ሌሎች ድንጋጌዎች ተፈጻሚ በሚሆንበት ሁኔታ የዚህ ድርጅት አባል በራሱ ወይም ግንኙነት ካላቸው ሰዎች ጋር በመሆን በቀጥታ ወይም በአንድ ወይም ከአንድ በላይ በሆኑና በተሳሰሩ ድርጅቶች አማካይነት የድርጅቱን ፳፭%(ሃያ አምስት በመቶ) ወይም ከዚያ በላይ የመምረጥ፣ የትርፍ ድርሻ ወይም የካፒታል ድርሻ መብት የሚቆጣጠር ሲሆን ድርጅቱና የድርጅቱ አባል ግንኙነት ያላቸው ሰዎች ናቸው፤
 - (ሐ) ሁለት ድርጅቶች ግንኙነት ያላቸው ናቸው የሚባሉት አንድ ሰው ብቻውን ወይም የዚህ አንቀጽ ሌሎች ድንጋጌዎች ተፈጻሚ በሚሆኑበት ሁኔታ ግንኙነት ካለው ሰው ጋር በመሆን የሁለቱን ድርጅቶች የትርፍ ድርሻ ወይም ካፒታል በቀጥታ ወይም በሌሎች በተሳሰሩ ድርጅቶች አማካይነት ፳፮ % (ሃያ አምስት በመቶ) ወይም ከዚያ በላይ የሆነ የመምረጥ መብት፣ የተቆጣጠረ እንደሆነ ነው።

- 2) Two persons are not related persons solely by reason of the fact that one person is an employee or client of the other, or both persons are employees or clients of a third person.
- 3) Without limiting the generality of sub-article (1) of this Article, the following are related persons:
 - (a) An individual and a relative of the individual unless the Authority is satisfied that neither person may reasonably be expected to act in accordance with the directions, requests, suggestions, or wishes of the other;
 - (b) A body and a member of the body when the member, either alone or together with a related person or persons under another application of this Article, controls either directly or through one or more interposed bodies 25% or more of the rights to vote, dividends, or capital in the body;
 - (c) Two bodies, if a person, either alone or together with a related person or persons under another application of this Article, controls, either directly or through one or more interposed bodies, 25% or more of the rights to vote, dividends, or capital in both bodies.

- 4) Firoota nama dhuunfaa tokkooti kan jedhaman kanneen armaan gadiiti:
 - (a) Hiriya gaa'ila,
 - (b) Abbaa, Haadha, Abaabayyuu, akaakayyuu/Akkoo, fira gara gadiiti lakkaa'aman, obboleessa, obboleettii, eessuma, adaadaa, mucaa obboleessaa, mucaa obboleettii, haadha buddeena, mucaa guddifachaa;
 - (c) Maatii mucaa guddifachaa, yookiin abbaa manaa/haadha manaa isaa/ishee;
 - (d) Abbaa manaa yookiin haadha manaa namoota Keewwata kana Keewwata Xiqqaa 4(b) jalatti caqafamanii.
- 5) Hiriya gaa'ila nama dhuunfaa tokkooti kan jedhaman kanneen armaan gadiiti:
 - (a) Inni ykn isheen nama seeraan fuudhe ykn itti heerumte;
 - (b) Gaa'illi osoo hin jiraatiin inni ykn isheen akka abbaa manaa fi haadha manaatti waliin kan jiraatu ykn kan jiraattu.
- 6) Mucaan guddifachaa tokko firoota sadarkaa tokkoffaa warra isaa guddifatanii waliin akka firooma qabutti lakkaa'ama.

Kutaa Lama

Seerota Taaksii Bulchuu Ilaalchisee

- 7. **Gahee Abbaa Taayitichaa**
Itti Gaafatamummaa Abbaa Taayitichaa Seerota taaksii bulchuu fi hojii irra oolchuun itti gaafatamummaa Abbaa Taayitichaati.
- 8. **Dirqamaa fi itti gaafatamummaa Hojjettoota Taaksii**
 - 1) Hojjataan taaksii bu'uura Labsii Hundeeffama Abbaa Taayitichaa Lakk. 175/2005tiin aangoo hojii isaaf kenname kamiyyuu raawatiinsaa seerota taaksiitiif jecha ittiin hojjechuu yookiin itti gaafatamummaa kamiyyuu bahachuu qaba.

- ፬) የአንድ ግለሰብ ዘመዶች ናቸው የሚባሉት የሚከተሉት ናቸው፦
 - (ሀ) የትዳር ጓደኛ፤
 - (ለ) አባት፣ እናት፣ ቅድመ አያት፣ አያት፣ ወደታች የሚቆጠር ዘመድ፣ ወንድም፣ እህት፣ አጎት፣ አክስት፣ የወንድም ልጅ፣ የእህት ልጅ፣ የእንጅራ እናት፣ የእንጅራ አባት የጉዲፈቻ ልጅ፤
 - (ሐ) የጉዲፈቻ ልጅ ወላጅ፣ ወይም የእርሱ/ሷ ባል ወይም ሚስት፤
 - (መ) በዚህ አንቀጽ ንዑስ አንቀጽ ፬ (ለ) የተገለጹት ግለሰቦች ባል ወይም ሚስት።
- ፭) የአንድ ግለሰብ የትዳር ጓደኛ የሚባሉት የሚከተሉት ናቸው፦
 - (ሀ) ግለሰቡ/ባ በሀጋዊ መንገድ ያገባው/ችው፤
 - (ለ) ጋብቻ ሳይኖር ከግለሰቡ/ባ ጋር እንደባልና ሚስት አብሮ/ራ የሚኖር/የምትኖር።
- ፮) አንድ የጉዲፈቻ ልጅ ከጉዲፈቻ አድራጊዎች የአንደኛ ደረጃ ዘመዶች ጋር ዝምድና እንዳለው ይቆጠራል።

ክፍል ሁለት

የታክስ ሕጎችን ስለማስተዳደር

- ፯. የባለሥልጣኑ ኃላፊነት
የታክስ ሕጎችን ሥራ ላይ የማዋልና የማስፈጸም ኃላፊነት የባለሥልጣኑ ነው።
- ፰. የታክስ ሠራተኞች ግዴታዎችና ኃላፊነቶች
- ፩) የታክስ ሠራተኛ በገቢዎች ባለሥልጣን ማቋቋሚያ አዋጅ ቁጥር ፻፸፮/፪ሺ፭ የተሰጠውን ማንኛውንም ሥልጣኑን ሊሠራበት ወይም ማንኛውንም ተግባርና ኃላፊነቱን ሊወጣ ይገባል።

- 4) The following are a relative of an individual:
 - (a) The spouse of the individual;
 - (b) Father, Mother, An ancestor, lineal descendant, brother, sister, Uncle, aunt, nephew, niece, stepfather, stepmother, or adopted child of the individual or spouse of the individual;
 - (c) A parent of the adoptive child of the individual or Spouse of the individual;
 - (d) A spouse of any person referred to in article sub article 4(b) of this sub-article.
- 5) The following are a spouse of an individual:
 - (a) An individual who is legally married to the first-mentioned individual;
 - (b) An individual who lives in an irregular union with the first-mentioned individual.
- 6) An adopted child is treated as related to their adoptive parent in the first degree of consanguinity.

Part Two

Administration of the Tax Laws

- 7. **Duty of the Authority**
The implementation and enforcement of the tax laws shall be the duty of the Authority.
- 8. **Obligations and Responsibilities of Tax Officers**
 - 1) A tax officer shall exercise any power, or perform any duty or function, assigned to the officer for the purposes of the tax laws in accordance with the appointment of the officer under the Revenues Authority Establishment Proclamation No, 175/2005.

- 2) Hojjataan taaksii seerota taaksiitiin aangoo kennameef kamiiniyyuu kan hojjetu yookiin hojii fi itti gaafatamummaa isaa kamiyyuu kan bahatu karaa amanamummaa fi haqummaa qabuun yoo ta'u, kaffalaa taaksiis kabajaan keessummeessuuf itti gaafatamummaa qaba.
- 3) Hojjataan taaksii kanneen armaan gadiitiin wal qabatee aangoo seerota taaksiitiin kennameefitiin hojjechuu yookiin itti gaafatamummaa yookiin hojii isaa raawwachuu hin danda'u:
 - (a) Dhimmi hojjetichaaf dhiyaate kan dhuunfaa, kan maatii, kan daldalaa, kan ogummaa, kan qaxarii isaa yookiin quunmatii faayinaansii nama qabu waliin kan walqabate yoo ta'e;
 - (b) Bifa birootiin walitti bu'insa faayidaa kan fidu yoo ta'e.
- 4) Hojjataan taaksii yookiin hojichi kallattiidhaan kan ilaallatu hojjetaan Abbaa Taayitichaa hojjataa herrega taaksii yookiin gorsaa yookiin nama beeksisa taaksii qopheessu yokiin taaksii ilaalchisee nama gorsa kennuuf hejjetaa herregaa yookiin gorsaa ta'uun tajaajiluuf yookiin qaxaramaa nama kanaa akka ta'u yaada isaaf dhiyaate fudhachuu hin danda'u.

9. Dirqama Deeggarsa Kennuu
 Qaamni kamiyyuu seerota taaksii raawwachiisuuf deeggarsa yoo gaafatme dirqama deeggarsa kennuu qaba.

10. Odeeffannoon Taaksii Iccitiin kan Qabamu Ta'uu

- 1) Hojjetaan taaksii odeeffannoowanii fi sanadoota sababa hojitiin argate kamiyyuu iccittummaa isaa eeguu qaba;
- 2) Tumaan keewwata kana Keewwata Xiqqaa 1 hojjetaan taaksii namoota armaan gadiitiif sanada yookiin odeeffannoo tokko ibsuu irraa isa hin dhorku:

፪) የታክስ ሠራተኛ በ ታ ክ ስ ሕጎች በተሰጠው ማንኛውም ሥልጣን የሚሠራው ወይም ማንኛውንም ተግባርና ኃላፊነቱን የሚወጣው ታማኝነትና ፍትሐዊነትን በተላበሰ መንገድ መሆን የሚገባው ሲሆን ታክስ ከፋዩንም በአክብሮት የማስተናገድ ኃላፊነት አለበት።

፫) የታክስ ሠራተኛ ከሚከተሉት ጋርበተያያዘ በታክስ ሕግ የተሰጠውን ሥልጣን ሊሠራበት ወይም ኃላፊነቱን ወይም ተግባሩን ሊያከናውን አይችልም፦
 (ሀ) የቀረበለት ጉዳይ ከሠራተኛው የግል፣ የቤተሰብ፣ የንግድ፣ የሙያ፣ የቅጥር ወይም የፋይናንስ ግንኙነት ካለው ሰው ጋር የተገናኘ ከሆነ፤
 (ለ) በሌላ መልኩ የጥቅም ግጭት የሚያስከትል ከሆነ።

፬) የታክስ ሠራተኛ ወይም ሥራው በቀጥታ የሚመለከተው የባለሥልጣኑ ሠራተኛ የታክስ ሂሳብ ሠራተኛወይም አማካሪ ወይም የታክስ ማስታወቂያ ለሚያዘጋጅ ወይም ታክስን አስመልክቶ ምክር ለሚሰጥ ሰው የሂሳብ ሠራተኛ ወይም አማካሪ በመሆን ሊያገለግል ወይም የዚህ ሰው ተቀጣሪ እንዲሆን የቀረበለትን ሀሳብ ሊቀበል አይችልም።

፭. የመተባበር ግዴታ
 ማናቸውም አካል የታክስ ሕጎችን በማስፈጸም ረገድ ከባለሥልጣኑ ጋር የመተባበር ግዴታ አለባቸው።

፮. የታክስ መረጃ በምስጢር የሚያዝ ስለመሆኑ

፩) የታክስ ሠራተኛ በሥራው አጋጣሚ ያገኛቸውን የማንኛውም መረጃዎችና እና ሰነዶች ሚስጢራዊነት መጠበቅ አለበት።

፪) የዚህ አንቀጽ ንዑስ አንቀጽ(፩) ድንጋጌ የታክስ ሠራተኛ ለሚከተሉት ሰዎች አንድን ሰነድ ወይም መረጃ ከመግለጽ አይከለክለውም፦

- 2) A tax officer shall be honest and fair in the exercise of any power, or performance of any duty or function, under a tax law, and shall treat each taxpayer with courtesy and respect.
- 3) A tax officer shall not exercise a power, or perform a duty or function, under a tax law that:
 - (a) Relates to a person in respect of which the tax officer has or had a personal, family, business, professional, employment, or financial relationship;
 - (b) Otherwise involves a conflict of interest.
- 4) A tax officer or any officer of the Authority who is directly involved in tax matters shall not act as a tax accountant or consultant, or accept employment from any person preparing tax declarations or giving tax advice.

9. Duty to Co-operate
 Any bodies shall have the duty to co-operate in the enforcement of the tax laws.

10. Confidentiality of Tax Information

- 1) Any tax officer shall maintain the secrecy of all documents and information received in his official capacity.
- 2) The provision of sub-article (1) of this Article shall not prevent a tax officer from disclosing a document or information to the following:

- (a) Hojjetaan Abbaa Taayitichaa biroo itti gaafatamummaa isaa akka bahatuuf;
 - (b) Nama yakka taaksii Seera taksiitiin tumame akkasumas yakka taaksii seerota biroo kamiiniyyuu tumame raawwate himachuun akka danda'amuuf qaama seera raawwachiiftuuf;
 - (c) Boordichaaf yookiin mana murtii falmichi itti gageeffamaa jiruuf itti gaafatamummaa taaksii nama tokkoo mirkaneessuuf yookiin itti gaafatamummaa adabbii yookiin sababa taaksii tursiisuutiin dhala kaffalamu yookiin odeeffannoo dhimma yakkaatiif barbaachisu;
 - (d) Mana Hojii Odiitara Muumicha Naannichaatiif hojii isaa raawwachuuf odeeffannoo barbaachisu;
 - (e) Biiroo Haqaatiif hoji isaa hojjechuuf odeeffannoo barbaachisu;
 - (f) Odeeffannoon kennamu nama dhuunfaa tokko addaan baasee kan hin beeksifne yoo ta'u, tajaajila sassaabbii galii mootummaa kan kennu yookiin waajjira Istaatiiktiksiif hojii isaa hojjechuuf odeeffannoo barbaachisu;
 - (g) Namni odeeffannoon isa ilaallatu barreeffamaan heeyyama isaa yoo ibsee nama kamiifiyyuu;
 - (h) Seera biroo kamiiniyyuu qaama aangoon kennameef.
- 3) Akkaataa keewwata kana keewwata xiqqaa 2tiin namni odeeffannoo fudhatu kamiyyuu
- (a) Kaayyoo odeeffannoon ibsameef galmaan gahuuf yoo ta'e malee iccittummaa odeeffannichaa eeguu;
 - (b) Sanadoota odeeffannicha qabatan kamiyyuu Abbaa Taayitichaaf deebisuuf dirqama qaba.
- 4) Akkaataa keewwata kanaan "Hojjataa taaksii" kan jedhu kanneen armaan gadii ni dabalata:
- a) Miseensa gorsaa boordii Abbaa Taayitichaa kan ta'e yookiin kan ture;

- (ሀ) ኃላፊነቱን ይወጣበት ዘንድ ለባለሥልጣኑ ሌላ ሠራተኛ፤
 - (ለ) ቦታክስ ሕግ የተደነገገን የታክስ ወንጀል የፈፀመን ሰው ለመክሰስ እንዲሁም በሌላ ማናቸውም ሕግ የተደነገገን የታክስ ወንጀል የፈፀመን ሰው ለመክሰስ ይቻል ዘንድ ለሕግ አስፈጻሚ አካል፤
 - (ሐ) ለቦርዱ ወይም ክርክርን በማየት ላይ ላለ ፍርድ ቤት የአንድን ሰው የታክስ ኃላፊነት ለማረጋገጥ ወይም የቅጣት ኃላፊነትን ወይም ታክስ በመዘግየቱ ምክንያት የሚከፈል ወሰድን ወይም ለወንጀል ጉዳይ የሚያስፈልግ መረጃ፤
 - (መ) ለክልሉ ዋናው አዲተር ሥራውን ለማከናወን የሚያስፈልገው መረጃ፤
 - (ሠ) ለፍትህ ቢሮ ሥራውን ለማከናወን የሚያስፈልገው መረጃ፤
 - (ረ) የሚሰጠው መረጃ አንድን ግለሰብ ለይቶ የማያሳውቅ ሲሆን፤ የመንግሥትን ገቢ የመሰብሰብ አገልግሎት ለማሰጥ ወይም ለስታትስቲክስ መሥሪያ ቤት ሥራውን ለማከናወን የሚያስፈልገው መረጃ፤
 - (ቀ) መረጃ የሚመለከተው ሰው በጽሁፍፈቃዱን ከገለጸ ለሌላ ማንኛውም ሰው፤
 - (በ) በሌላ ማናቸውም ሕግ ሥልጣን ለተሰጠው አካል።
- ፫) በዚህ አንቀጽ ንዑስ አንቀጽ (፪) መሠረት ማንኛውንም መረጃ የሚቀበል ሰው፦
- (ሀ) መረጃው የተገለፀበትን ዓላማ ለማሳካት ካልሆነ ስተቀር የመረጃውን ሚስጢራዊነት መጠበቅ፤
 - (ለ) መረጃውን የያዙትን ማንኛውንም ሰነዶች ለባለሥልጣኑ የመመለስ፤ ግዴታ አለበት።
- ፬) በዚህ አንቀጽ የታክስ ሠራተኛ” የሚከተሉትን ይጨምራል፦
- ሀ) የባለሥልጣኑ አማካሪ ቦርድ አባል የሆነ ወይም የነበረ፤

- (a) Another tax officer for the purpose of carrying out official duties;
 - (b) A law enforcement agency for the purpose of the prosecution of a person for an offence under a tax law or the prosecution of a person for an offence relating to a tax law under any other law;
 - (c) the bored or a court in proceedings to establish a person's tax liability, or liability for penalty or late payment interest, or in a criminal case;
 - (d) The Auditor-General of the state when the disclosure is necessary to the performance of official duties by the Auditor-General;
 - (e) The justice bureau when the disclosure is necessary to the performance of its official duties;
 - (f) A person in the service of the Government in a revenue or statistical department or conducting research when the disclosure is necessary to the performance of official duties by the person and provided the disclosure does not identify a specific person;
 - (g) Any other person with the written consent of the Person to whom the information relates;
 - (h) An organ authorized by any law.
- 3) A person receiving any information under sub-article (2) of this Article shall:
- (a) Maintain the secrecy of the information except to the minimum extent necessary to achieve the object for which the disclosure was permitted;
 - (b) Return any documents reflecting the information to the Authority.
- 4) In this Article, "Tax officer" includes:
- (a) A member or former member of the Advisory board of the Authority;

- (b) Kontiraaktara dabalatee sadarkaa kamittiyyuu Abbaa Taayitichaatiin kan qaxarame yookiin nama kamiyyuu Abbaa Taayitichaatiin hojii tokko irratti akka bobba’u taasifame
- (c) Hojjataa duraanii kan abbaa taayitichaa, qaxaramaa yookiin kontiraaktara.

Kutaa Sadii
Kaffaloota Taaksii
Kutaa Xiqqaa Tokko
Galmee

11. Kaffaloota Taaksii Galmeessuu

- 1) Keewwata kana Keewwata Xiqqaa 2 fi 3 jalatti kan tumame akka eegametti ta’ee, namni taaksii kaffaluuf dirqama qabu dursee kan galmaa’e yoo ta’e malee, bu’uura seera taaksiitiin Abbaa Taayitichaa biratti galmaa’uuf iyyachuu qaba.
- 2) Tumaan Keewwata kana Keewwata Xiqqaa 1:
 - (a) Galii Naannicha keessatti argatu qofa akkaataa Labsii Gibira Galii keewwata 48 fi 50tiin gibirri kan itti kaffalamu nama jiraataa Naannichaa hin taane;
 - (b) Akkaataa Labsii Gibira Galii keewwata 60 keewwata xiqqaa 2 tiin nama galii gibirri itti kaffalamu qofaa qabu irratti raawwattiinsa hin qabaatu.
- 3) Qaxaramaan dursee kan galmaa’e yoo ta’e malee, qaxaramaan qaxaraa isaa waliin waliigalteen seene akka galmaa’uuf qaxarichi iyyachuuf dirqama qaba.
- 4) Tumaan keewwata kanaa keewwata xiqqaa 3 qaxaraan qaxaramaan akka galmaa’u hin taasifne akkaataa Keewwata kana Keewwata Xiqqaa 1 tiin dirqama galmaa’uu irra jiru irraa bilisa isa hin taasisu.
- 5) Iyyatni galmeef dhiyaatu:
 - (a) Bu’uura unka Abbaan Taayitichaa mirkaneesseen dhiyaachuu qaba;

- (ለ) ሥራ ተቋራጭን ጨምሮ በማንኛውም ደረጃ በባለሥልጣኑ የተቀጠረ ወይም በባለሥልጣኑ በአንድ ሥራ ላይ እንዲሠማራ የተደረገ ማንኛውም ሰው፤
- (ሐ) የባለሥልጣኑ የቀድሞ ሠራተኛ፤ ተቀጣሪ ወይም ሥራ ተቋራጭ።

ክፍል ሦስት
ታክስ ከፋዮች
ንዑስ ክፍል አንድ
ስለምዝገባ

- ፲፩) ታክስ ከፋዮችን ስለመምዝገብ**
- ፩) የዚህ አንቀጽ ንዑስ አንቀጽ (፪) እና(፫) እንደተጠበቁ ሆነው፤ አስቀድሞ የተመዘገበ ካልሆነ በስተቀር በታክስ ሕግ መሠረት ታክስ የመክፈል ኃላፊነት ያለበት ሰው በባለሥልጣኑ ዘንድ ለመምዝገብ ማመልከት አለበት።
 - ፪) የዚህ አንቀጽ ንዑስ አንቀጽ(፩) ድንጋጌ (ሀ) በክልሉ የሚያገኘው ገቢ ብቻ በገቢ ግብር አዋጅ አንቀጽ ፵፰ እና አንቀጽ ፶ መሠረት ግብር የሚከፈልበት ክልሉ ነዋሪ ያልሆነ ሰው፤
 - (ለ) በገቢ ግብር አዋጅ አንቀጽ ፳(፪) መሠረት ግብር የሚከፈልበት ገቢ ብቻ ያለው ግለሰብ፤ ላይ ተፈጻሚ አይሆንም።
 - ፫) ተቀጣሪው አስቀድሞ የተመዘገበ ካልሆነ በስተቀር፤ ከተቀጣሪው ጋር ውልየገባ ተቀጣሪ ይመዘገብ ዘንድ ተቀጣሪው የማመልከት ግዴታ አለበት።
 - ፬) የዚህ አንቀጽ ንዑስ አንቀጽ (፫) ድንጋጌ፤ ተቀጣሪው እንዲመዘገብ ያላደረገው ተቀጣሪ በንዑስ አንቀጽ(፩) መሠረት ካለበት የመምዝገብ ግዴታ ነጻ ሊያወጣው አይችልም።
 - ፭) ለምዝገባው የሚቀርበው ማመልከቻ፦
 - (ሀ) ባለሥልጣኑ ባጸደቀው ቅጽ መሠረት መቅረብ ይኖርበታል፤

- (b) A person employed or engaged by the Authority in any capacity including as contractor;
- (c) A former officer, employee, or contractor of the Authority.

Part Three
Tax Payers
Sub Part One
Registration

11. Registration of Taxpayers

- 1) Subject to sub-articles (2) and (3) of this Article, a person who becomes liable for tax under a tax law shall apply to the Authority for registration unless the person is already registered.
- 2) Sub-article (1) of this Article shall not apply to:
 - (a) A non-resident if the only state source income derived by the person is subject to Article 48 and article 50 of the Income Tax Proclamation;
 - (b) An individual whose only income is subject to article 60 sub article (2) of the Income Tax Proclamation.
- 3) An employer shall apply for registration of an employee entering into employment with the employer unless the employee is already registered.
- 4) Sub-article(3) of this Article shall not relieve the employee of the obligation to apply for registration under Sub-article (1) of this Article should the employer fail to make the application for the employee.
- 5) An application for registration shall be:
 - (a) Made in the approved form of the Authority;

- (b) Bu'uura dambii Manni Maree Buulchiinsa Naan-nichaa baasuutiin kan murtaa'u ashaaraa qubaa dabalatee maalummaa namichaa kan mirkaneessu ragaan sanadaa walqabatee dhiyaachuu qaba;
- (c) Kaffalaan taaksii guyyaa taaksii galmaa'uuf dirqama qabu irraa eegalee guyyoota 21 keessatti yookiin yeroo dabalataa Abbaan Taayitichaa heeyyame keessatti dhiyaachuu qaba.
- 6) Akkaataa Keewwata kana Keewwata Xiqqaa 3 tiin qaxaraan qaxaramaaf kan iyyatuuf yeroo ta'utti bu'urra keewwata kana keewwata xiqqaa 5(b) tiin eenyummaan gaafatamu qaxaramaadhaan dhiyaachuu qaba.
- 7) Keewwatni kun Keewwatni Xiqqaan 10 akkuma eegametti ta'ee, namni kamiyyuu akka keewwata kana keewwata xiqqaa 1 tiin dirqama galmeedhaaf iyyachuun irra jiru namnumti kun seera taaksii taaksii addaa tokkoof dirqama galmaa'uu qabuu yookiin filannoo qabu dabalateeti.
- 8) Abbaan Taayitichaa akkaataa keewwata kana keewwata Xiqqaa 1tiin nama galmaa'uuf iyyate bu'uura seera taaksiitin taaksii kaffaluuf itti gaafatamummaa kan qabu ta'uu isaa yoo amane ni galmeessa, nama kanaafis bu'uura unka mirkanaa'een waraqaa ragaa qopheessee ni kennaaf.
- 9) Abbaan Taayitichaa galmaa'uuf nama iyyata dhiyeessee gaaffii gaalmaa'uu kan hin fudhanne ta'uu isaa guyyaa iyyatichi dhiyaate irraa eegalee guyyoota 14 jiran keessatti nama galmaa'uuf iyyateef barreeffamaan ni beeksisa.

- (ለ) ክልሉ መንግስት መስተዳደር ምክር ቤት በሚያወጣው ደንብ በሚወሰነው መሠረት የጣት አሻራ መለያን ጨምሮ የግለሰቡን ማንነት ከሚያረጋግጥ የሰነድ ማስረጃ ጋር ተያይዞ መቅረብ አለበት፤
- (ሐ) ታክስ ከፋይ ለታክስ የመመዘገብ ግዴታ ካለበት ቀን አንስቶ በ፳፮(በሃያ አንድ) ቀናት ውስጥ ወይም ባለሥልጣኑ በፈቀደው ተጨማሪ ጊዜ ውስጥ መቅረብ አለበት፡፡
- ፮) በዚህ አንቀጽ ንዑስ አንቀጽ (፫) መሠረት ቀጣሪው ለተቀጣሪው የሚያመለክት በሚሆንበት ጊዜ በዚህ አንቀጽ ንዑስ አንቀጽ (፮)(ለ) መሠረት የሚጠየቀው የማንነት መለያ በተቀጣሪው መቅረብ ይኖርበታል፡፡
- ፯) የዚህ አንቀጽ ንዑስ አንቀጽ(፲) እንደተጠበቀ ሆኖ፣ ማንኛውም ሰው በዚህ አንቀጽ ንዑስ አንቀጽ (፮) መሠረት ያለበት ለምዝገባ የማመልከት ግዴታ ይኸው ሰው በሌላ ታክስ ሕግ ለአንድ ለተለየ ታክስ ካለበት የመመዘገብ ግዴታ ወይም ካለው አማራጭ በተጨማሪ ነው፡፡
- ፰) ባለሥልጣኑ በዚህ አንቀጽ ንዑስ አንቀጽ (፮) መሠረት ለመመዘገብ ያመለከተው ሰው በታክስ ሕግ መሠረት ታክስ የመክፈል ኃላፊነት ያለበት መሆኑን ሲያምንበት ይመዘግባል፤ ለዚህ ሰውም በፀደቀው ቅጽ መሠረት የምስክር ወረቀት አዘጋጅቶ ይሰጠዋል፡፡
- ፱) ባለሥልጣኑ ለመመዘገብ ማመልከቻ ያቀረበውን ሰው ጥያቄ ያልተቀበለው ከሆነ የምዝገባውን ጥያቄ የማይቀበለው መሆኑን ማመልከቻው ከቀረበበት ቀን ጀምሮ ባሉት ፲፬ ቀናት ውስጥ ለምዝገባ ላመለከተው ሰው በጽሁፍ ያሳውቀዋል፡፡

- (b) Accompanied by documentary evidence of the person's identity, including biometric identifier, as may be specified in the Regulation issued by council of regional government.
- (c) Made within 21 (Twenty-one) days of becoming liable to apply for registration or within such further period as the Authority may allow.
- 6) In the case of an application made by an employer for an employee under sub-article (3) of this Article, the Biometric identifier required under sub-article (5) (b) of this Article shall be provided by the employee.
- 7) Subject to sub-article (10) of this Article, the obligation of a person to apply for registration under sub-article (1) of this Article shall be in addition to an obligation or option of the person to apply for registration for the purposes of a particular tax under another tax law.
- 8) The Authority shall register a person who has applied for registration under sub-article (1) of this Article if satisfied that the person is liable for tax under a tax law and issue the person with a registration certificate in the approved form.
- 9) If the Authority refuses to register a person who has applied for registration, the Authority shall serve the person with written notice of the refusal within 14 (Fourteen) days of the person filing the application for registration.

- 10) Namni tokko akkaataa keewwata kana keewwata xiqqaa 1 tiin galmaa'uuf yoo iyyatu ragaa dhiyeesse namni kun unkaa iyyata galmee dabalataa biroo dhiyeessuun osoo isa hin barbaachisin Abbaan Taayitichaa ragicha namni kun seera taaksii birootiin dirqama taaksii addaa tokkoof galmaa'uu qabu yookiin galmaa'uuf heeyyamni kennameef guutuuf itti fayyadamuu ni danda'a.
- 11) Kan Keewwata kana Keewwata Xiqqaa 10 jalatti tumame jiraatuyyuu Abbaan Taayitichaa galmee dabalataa nama tokkoo haala guutuu ta'een raawwachuuf odeffannoo dabalataa barbaachisu biroo kamiyyuu akka dhiyeeffatuuf nama kana gaafachuu ni danda'a.
- 12) Namni akkaataa keewwata kanaatiin galmaa'uu osoo qabuu hin galmaa'iin hafe Abbaan Taayitichaa bu'uura unka mirkanaa'een galmeessee waraqaa ragaa galmee kennuu ni danda'a.
- 13) Akkaataa keewwata kanaatiin galmeen nama tokkoo raawwatiinsa kan qabaatu galmee nama kanaa waraqaa ragaa mirkaneessu irratti guyyaa ibsame irraa eegaleeti.

12. Jijjiirama Beeksisuu

- 1) Namni galmaa'e kamiyyuu kanneen armaan gadii keessaa dhimma kamiyyuu ilaalchisee jijjiiramni yoo uumamu jijjiiramichi uumamee guyyoota 21 keessatti Abbaa Taayitichaaf barreeffamaan beeksisuu qaba:
 - (a) Maqaan isaa, teessoo isaa dhaabbataa yookiin Lakkoofsa Saanduqa Poostaa isaa, dambii ittiin bulmaataa yookiin sochii yookiin sochiiwwan hojii ijoo isaa;
 - (b) Teessoo Baankii Abbaa Taayitichaa waliin wal quunnamtii taasisu;
 - (c) Teessoo elektirooniikii Abbaa Taayitichaa waliin wal quunnamtii taasisu;

፲) አንድ ሰው በዚህ አንቀጽ ንዑስ-አንቀጽ(፩) መሠረት ለመመዘገብ ሲያመለክት ያቀረበውን ማስረጃ ይህሰው ተጨማሪ የምዝገባ ማመልከቻ ቅጽ ማቅረብ ሳያስፈልገውባለሥልጣኑ ማስረጃውን ይህ ሰው በሌላ የታክስ ሕግ ለአንድ የተለየ ታክስ እንዲመዘገብ ያለበትን ግዴታ ወይም ለመመዘገብ የተሰጠውን ፈቃድ ለማሟላት ሊጠቀምበት ይችላል።

፲፩) የዚህ አንቀጽ ንዑስ አንቀጽ (፲) ቢኖርም፣ ባለሥልጣኑ የአንድን ሰው ተጨማሪ ምዝገባ በተሟላ ሁኔታ ለማከናወን የሚያስፈልገውን ማንኛውንም ሌላ ተጨማሪ መረጃ ያቀርብ ዘንድ ይህንን ሰው ሊጠይቀው ይችላል።

፲፪) በዚህ አንቀጽ መሠረት መመዘገብ ሲኖርበት ያልተመዘገበ ሰው ባለሥልጣኑ በፀደቀው ቅጽ መሠረት መዘግቦ የምዝገባ የምስክር ወረቀት ሊሰጠው ይችላል።

፲፫) በዚህ አንቀጽ መሠረት የአንድ ሰው ምዝገባ ተፈጻሚ የሚሆነው የዚህን ሰው ምዝገባ በሚያረጋግጠው የምስክር ወረቀት ላይ ከተመለከተው ቀን ጀምሮ ነው።

፲፬) ለውጦችን ስለማሳወቅ

- ፩) ማንኛውም የተመዘገበ ሰው ከሚከተሉት ውስጥ ማንኛውንም ጉዳይ በተመለከተ ለውጥ ሲከሰት ለውጡ በተከሰተ በ21(ዓ አንድ) ቀናት ውስጥ ለባለሥልጣኑ በጽሁፍ ማሳወቅ አለበት፦
 - (ሀ) ስሙ፣ ቋሚ አድራሻው ወይም የፖስታ አድራሻው፣ የተቋቋመበት መተዳደሪያ ደንብ ወይም ዋና የሥራ እንቅስቃሴው ወይም እንቅስቃሴዎቹ፤
 - (ለ) ከባለሥልጣኑ ጋር ግንኙነት የሚያደርግበት የባንክ አድራሻ፤
 - (ሐ) ከባለሥልጣኑ ጋር ግንኙነት የሚያደርግበት የኤሌክትሮኒክ አድራሻ፤

10) When a person has applied for registration under sub-article (1) of this Article, the Authority shall use the information provided for the registration for the purposes of any other registration of that person required or permitted under a tax law for the purposes of a particular tax without the person being required to file any additional registration forms.

11) Despite sub-article (10) of this Article, the Authority may request a person to provide any further information necessary to complete an additional registration of the person.

12) The Authority may register a person who has failed to apply for registration as required under this Article and shall issue the person with a registration certificate in the approved form.

13) The registration of a person under this Article shall take effect from the date specified on the person's registration certificate.

12. Notification of Changes

- 1) A registered person shall notify the Authority, in writing, of a change in any of the following within 21 (twenty one) days of the change occurring:
 - (a) The person's name, physical or postal address, constitution, or principal activity, or activities;
 - (b) The person's banking details used for transactions with the Authority;
 - (c) The person's electronic address used for communication with the Authority;

- (d) Tarreeffama dhimmoota biroo Abbaan Taayitichaa qa-jeelfamaan murteessu;
- 2) Namni galmaa'e akkaataa Keewwata kana Keewwata Xiqqaa Itiin beeksisa jijjiiramaa yoo dhiyeessu namni kun seera taaksii birootiin galmee taaksii addaa tokkoof taasisse waliin walqabatee jijjiramoota walfakkaataa beeksisuu ilaalchisee dirqama beeksisuu irratti gatame akka bahetti lakkaa'ama.

13. Galmee Haquu

- 1) Namni galmaa'uuf dirqama qabu seerota taaksii hundaaf dirqamni galmaa'uu irratti buufame yoo addaan citu galmichi akka haqamuuf Abbaa Taayitichaatti iyya-chuu qaba.
- 2) Galmee haqsiisuuf iyyata dhiyaatu:
 - (a) Bu'uura unkaa mirkanaa'eti-inii fi
 - (b) Namni galmaa'e seerota taaksii hundaan dirqama galmaa'uu irratti buufame guyyaa addaan cite irraa eegalee guyyoota 30 keessatti yookiin yeroo dabalataa Abbaan Taayitichaa kennu keessatti dhiyaachuu qaba.
- 3) Namni tokko akkaataa Keewwata kana Keewwata Xiqqaa 1 tiin iyyata yoo dhiyeesse seera taaksii birootiin galmee taaksii addaa tokkoof taasifame akka haqamuuf dabalee akka iyyatetti fudhatama.
- 4) Namni tokko akkaataa Keewwata kana Keewwata Xiqqaa Itiin iyyata yoo dhiyeessu Abbaan Taayitichaa namni kun hojii isaa kan dhaabe ta'uu fi seerota taaksii hundaan dirqama galmaa'uu kan hin qabne ta'uu isaa erga mirkan-eessee booda nama kanaaf beek-sisa barreeffamaa kennuun gal-mee isaa ni haqa.
- 5) Galmeen Keewwata kana Keewwata Xiqqaa 4 jalatti ibsame haqamuu beeksifni isaa ibsu yeroo iyyatichi dhiyaatee eegalee guyyoota 30(soddoma) jiran keessaatti iyyatichaaf kennuun kan irra jiru yoo ta'u, Abbaan Taayitichaa yeroo iyyanni naaf haa haqamuu dhiyaate irraa eegalee guyyoota 90'n (sagaltamman) jiran keessatti dhimmoota taak-sii kaffalaa taaksichaa ilaalchisee odiitii dhumaa taasisuu ni dan-da'a.

- (መ) ባለሥልጣኑ በ መ መ ሪ ያ የሚወስናቸው ሌሎች ዝርዝሮች።
- ፪) የተመዘገበ ሰው በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት የለውጥ ማስታወቂያ ሲያቀርብ ይህ ሰው በሌላ የታክስ ሕግ ለአንድ ለተለየ ታክስ ካደረገው ምዝገባ ጋር በተያያዘ ተመሳሳይ ለውጦችን ማስታወቅን በተመለከተ የተጣለበትን የማስታወቂያ ግዴታ እንደተወጣ ይቆጠራል።

፲፫. ምዝገባን ስለመሰረዝ

- ፩) የመመዘገብ ግዴታ ያለበት ሰው ለሁሉም የታክስ ሕጎች የተጣለበት የመመዘገብ ግዴታ ሲቋረጥ ምዝገባው እንዲሰረዝለት ለባለስልጣኑ ማመልከት አለበት።
- ፪) ምዝገባን ለማሰረዝ የሚቀርበው ማመልከቻ፦
 - (ሀ) በፀደቀው ቅጽ መሠረት፤ እና
 - (ለ) የተመዘገበው ሰው በሁሉም የታክስ ሕጎች የተጣለበት የመመዘገብ ግዴታ ከተቋረጠበት ቀን አንስቶ ባሉት ፴ ቀናት ውስጥ ወይም ባለሥልጣኑ በሚሰጠው ተጨማሪ ጊዜ ውስጥ መቅረብ አለበት።
- ፫) አንድ ሰው በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ማመልከቻ ካቀረበ በሌላ የታክስ ሕግ ለአንድ የተለየ ታክስ የተደረገው ምዝገባ እንዲሰረዝለት ጭምር እንዳመለከተ ተደርጎ ይወሰዳል።
- ፬) አንድ ሰው በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ማመልከቻ ሲያቀርብ ባለሥልጣኑ ይህ ሰው ሥራውን ያቆመ መሆኑንና በሁሉም የታክስ ሕጎች የመመዘገብ ግዴታ የሌለበት መሆኑን ካረጋገጠ በ ኋ ላ ለዚህ ሰው የጽሑፍ ማስታወቂያ በመስጠት ምዝገባውን ይሰርዘዋል።
- ፭) በዚህ አንቀጽ ንዑስ አንቀጽ (፬) የተመለከተው ምዝገባ የተሠረዘ መሆኑን የሚገልፀው ማስታወቂያ ማመልከቻው ከቀረበበት ጊዜ ጀምሮ ባሉት ፴ (ሠላላ) ቀናት ለአመልካቹ መሰጠት የሚኖርበት ሲሆን፣ ባለሥልጣኑም የምዝገባ ይሰረዘልኝ ማመልከቻው ከቀረበበት ጊዜ ጀምሮ ባሉት ፺(ዘጠና) ቀናት ውስጥ የታክስ ከፋዩን የታክስ ጉዳዮች በተመለከተ የመጨረሻ አዲት ሊያደርግ ይችላል።

- (d) Such other details as may be specified in a directive issued by the Authority.
- 2) The notification of changes under sub-article (1) of this Article by a registered person shall be treated assatisfying any obligation to notify the same changes in relation to a registration of the person for the purposes of a particular tax under another tax law.

13. Cancellation of Registration

- 1) A person who ceases to be required to be registered for The purposes of all the tax laws shall apply to the Authority for cancel-lation of the person's registra-tion.
- 2) An application for cancellation of registration shall be made:
 - (a) In the approved form; and
 - (b) Within 30 (Thirty) days of the person ceasing to be re-quired to be registered for the purposes of all the tax laws or within such further time as the Authority may allow.
- 3) An application by a person under sub-article (1) of this Article shall be treated as satisfying any obli-gation of the person to apply for cancellation of the person's regis-tration for the purposes of a par-ticular tax under another tax law.
- 4) The Authority shall, by notice in writing, cancel the Registration of a person who has applied under sub-article (1) Of this Article when satisfied that the person has ceased all operations and is no longer required to be registered for the purposes of all the tax laws.
- 5) A notice of cancellation of reg-istration under sub-article (4) of this Article shall be served on the applicant within 30 (Thirty) days of receipt of the application and the Authority may conduct a final audit of the person's tax affairs within 90 (Ninety) days of service of the notice of cancel-lation of registration.

- 6) Akkaataa Keewwata kana Keewwata Xiqqaa 1 jalatti tumameen namni tokko galmee akka haqamuuf gaaffi kan hin dhiyeessine yoo ta'e Abbaan Taayitichaa namni kun hojii isaa guutumaan guutuutti dhaabuu isaa fi kaayyoo seerota taaksiitiif dirqama galmama'uu kan hin qabne akkasumas nama uumamaa yoo ta'e du'uu isaa kubbaaniyyaa yoo ta'es diigamuu isaa yookiin namni biroo kamiyyuu jiraachuun isaa kan addaan cite ta'uu isaa yoo itti amanu kaffalaa taaksichaatiif yookiin bakka bu'aa taaksichaatiif bareeffamaan kennuun galmicha ni haqa.
- 7) Akkaataa Keewwata kana Keewwata Xiqqaa 4 fi 6tiin haqiinsa galmee nama tokkoo taasifame seera taaksii birootiin kaayyoo taaksii adda bahe tokkoof jecha galmee taasifame haquus ni dabalata.
- 8) Haqiinsi galmee nama tokkoo raawwatiinsa kan qabaatu beeksisa haqiinsaa Abbaan Taayitichaa kenne irratti guyyaa barreeffame irraa eegaleeti.
- 9) Haqiinsi galmee nama tokkoo seera taaksii birootiin taaksii adda bahe tokko kan ilaallatu yoo ta'u, seera taaksii sanaan haqiinsa galmee ilaalchisee dirqamoota tarreeffaman guutuun dirqama ta'a.

Kutaa Xiqqaa Lama

Lakkoofsa Eenyummeessaa Kaffalaa Taaksii

14. Lakkoofsa Eenyummeessaa Kaffalaa Taaksii

Kafaloota taaksii adda baasuuf akka danda'amu Abbaan Taayitichaa bu'uura kutaa xiqqaa kana keessatti tumaameen, kaayyoo seeroota taaksiitiif jecha nama galmaa'eef lakkoofsa eenyummeessaa kaffalaa taaksii kan jedhame ni kenna. Kaffalaan taaksichaas lakkoofsa eenyummeessaa kaffalaa taaksii isaa akkaataa seerota taaksii jalatti tumameen fayyadamuu qaba.

፩) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) በተደነገገው መሠረት አንድ ሰው ምዝገባ እንዲሰረዝለት ጥያቄ ያላቀረበ እንደሆነ ባለሥልጣኑ ይህ ሰው ሥራውን ሙሉ በሙሉ ማቆሙን እና ለታክስ ሕጎች ዓላማ የመመዘገብ ግዴታ የሌለበት መሆኑን እንዲሁም የተፈጥሮ ሰው ከሆነ መሞቱን፣ ከባንዶ ከሆነም መፍረሱን፣ ወይም ሌላ ማንኛውም ሰው ሕልውናው የተቋረጠ መሆኑን ሲያምንበት ለታክስ ከፋይ ወይም ለታክስ እንደራሴው የጽሑፍ ማስታወቂያ በመስጠት ምዝገባውን ይሰርዛል።

፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፱) እና (፯) መሠረት የሚደረግ የአንድ ሰው ምዝገባ መሰረዝ በሌላ ታክስ ሕግ ለአንድ የተለየ ታክስ ዓላማ ሲባል የተደረገ ምዝገባ መሰረዝም ይጨምራል።

፫) የአንድ ሰው የምዝገባ መሰረዝ ተፈጻሚ የሚሆነው ባለሥልጣኑ በሰጠው የስረዛ ማስታወቂያ ላይ ከተጻፈው ቀን ጀምሮ ነው።

፬) የአንድ ሰው የምዝገባ መሰረዝ በሌላታክስ ሕግ አንድን የተለየ ታክስ የሚመለከት ሲሆን፣ በዚያ የታክስሕግ ምዝገባ መሰረዝን በሚመለከት የሠፈሩትን ግዴታዎች ማሟላት ግዴታ ይሆናል።

ንዑስ ክፍል ሁለት

ስለታክስ ከፋይ መለያ ቁጥር

፲፬. የታክስ ከፋይ መለያ ቁጥር ታክስ ከፋዮችን ለመለየት እንዲቻል ባለሥልጣኑ በዚህ ምዕራፍ በተደነገገው መሠረት ለታክስ ሕጎች ዓላማ ሲባል ለተመዘገበ ሰው የታክስ ከፋይ መለያ ቁጥር በሚል የሚታወቅ ቁጥር ይሰጣል፣ ታክስ ከፋዩም የታክስ ከፋይ መለያ ቁጥሩን የታክስ ሕጎች በሚያዙት መሠረት መጠቀም አለበት።

6) If a person has failed to apply for cancellation of the person's registration as required under sub-article (1) of this Article, the Authority shall, by notice in writing to the person or the person's tax representative, cancel the registration of the person when satisfied that the person has ceased all operations and is no longer required to be registered for the purposes of all the tax laws, including when the person is a natural person who has died, a company that has been liquidated, or any other person that has ceased to exist.

7) The cancellation of a person's registration under sub-Article (4) or (6) of this Article shall include cancellation of any registration of the person for the purposes of a particular tax under another tax law.

8) The cancellation of a person's registration shall take Effect from the date specified in the notice of cancellation served on the person by the Authority.

9) When the cancellation of the registration of a person involves cancellation of the person's registration for the purposes of a particular tax under another tax law, the person shall comply with any requirements relating to cancellation of that registration as specified under that other tax law.

SUB PART TWO TAXPAYER IDENTIFICATION NUMBER

14. Taxpayer Identification Number

For the purposes of identification, the Authority shall issue a number, to be known as a taxpayer identification number ("TIN"), in accordance with this chapter to a taxpayer registered for the purposes of the tax laws and the taxpayer shall use the TIN as required under the tax laws.

15. Lakkoofsa Eenyummeessaa Kaffalaa Taaksii Kennuu

- 1) Abbaan Taayitichaa akkaataa Labsii kana keewwata11 tiin kaayyoo seerota taaksiitiif jecha namoota galma'aniif lakkoofsa eenyummeessaa kaffalaa taaksii qopheessee ni kenna.
- 2) Seerota taaksii hundaaf lakkoofsi eenyummeessaa kaffalaa taaksii tokko kan kennamu yoo ta'u, kaffalaan taaksii tokko yeroo kamittiyyuu lakkoofsa eenyummeessaa kaffalaa taaksii tokko qofa qabaata.
- 3) Abbaan Taayitichaa kaffalaa taaksiitiif lakkoofsa eenyummeessaa kaffalaa taaksii kan kennu beekisisa lakkoofsa eenyummeessaa kaffalaa taaksii erguudhaan ta'a.

16. Itti Fayyadama Lakkoofsa Eenyummeessaa Kaffalaa Taaksii

- 1) Naminni lakkoofsa eenyummeessaa kaffalaa taaksii kennameef lakkoofsa eenyummeessaa kaffalaa taaksii isaa beeksisa taaksii, beeksisa yookiin kaayyoo seera taaksii kamiiniyyuu sanada dhiyaatu yookiin hojii irra ooluun yookiin bu'uura seera taaksiitiin sanada qophaa'u irratti ibsuu qabata. Akkasumas kaffalaan taaksii nama taaksii hir'isee hambisuuf dirqama qabuuf kaffaltiin yammuu raawwatamuuf lakkoofsa eenyummeessaa kaffalaa taaksii isaa kennuu qaba.
- 2) Kaffalaan taaksii hojii daldalaa hojjechuuf heeyyamni akka kennamuuf iyyata dhiyeessu Abbaa Taayitaa heeyyama kennuuf lakkoofsa eenyummeessaa kaffalaa taaksii isaa kennuu qaba.
- 3) Kaffalaan taaksii akkaataa Keewwata kan Keewwata Xiqqaa 2tiin eeyyama isaa yoo haaromsu lakkoofsa eenyummeessaa kaffalaa taaksii isaa dhiyeessuun kan irraa eegamu erga iyyatni heeyyamaa inni jalqabaa dhiyaatee booda, lakkoofsi eenyummeessaa kaffalaa taaksichaa kan jijjirame yoo ta'e qofa.

፲፭. የታክስ ከፋይ መለያ ቁጥር ስለመስጠት

- ፩) ባለሥልጣኑ በዚህ አዋጅ አንቀጽ ፲፩ መሠረት ለታክስ ሕጎች ዓላማ ሲባል ለተመዘገቡ ሰዎች የታክስ ከፋይ መለያ ቁጥር አዘጋጅቶ ይሰጣል።
- ፪) ለሁሉም የታክስ ሕጎች አንድ የታክስ ከፋይ መለያ ቁጥር የሚሰጥ ሲሆን አንድ ታክስ ከፋይ በማንኛውም ጊዜ አንድ የታክስ ከፋይ መለያ ቁጥር ብቻ ይኖረዋል።
- ፫) ባለሥልጣኑ ለታክስ ከ ፋ ዩ የታክስ መለያ ቁጥር የሚሰጠው የታክስ ከፋይ መለያ ቁጥር ማጠቃለያ በመላክ ይሆናል።

፲፮. የታክስ ከፋይ መለያ ቁጥር አጠቃቀም

- ፩) የታክስ ከፋይ መለያ ቁጥር የተሰጠው ሰው የታክስ ከፋይ መለያ ቁጥሩን በማንኛውም የታክስ ማስታወቂያ፣ ማስታወቂያ ወይም ለታክስ ሕግ ዓላማ ሲባል በሚቀርብ ወይም ጥቅም ላይ በሚውል ሰነድ ወይም በታክስ ሕግ መሠረት በሚዘጋጅ ሰነድ ላይ መግለጽ ይኖርበታል፤ እንዲሁም ታክስ ከፋይ ታክስ ቀንሶ የማስቀረት ግዴታ ባለበት ሰው ክፍያዎች በሚፈጽምለት ጊዜ የታክስ ከፋይ መለያ ቁጥሩን መስጠት አለበት።
- ፪) የንግድ ሥራ ለመስራት ፈቃድ ይሰጠው ዘንድ ማመልከቻ የሚያቀርብ ታክስ ከፋይ ፈቃድ ለሚሰጠው ባለሥልጣን የታክስ ከፋይ መለያ ቁጥሩን መስጠት አለበት።
- ፫) ታክስ ከፋይ በዚህ አንቀጽ ንዑስ አንቀጽ (፪) በተመለከተው መሠረት ፈቃዱን በሚያድስበት ጊዜ የታክስ ከፋይ መለያ ቁጥር ማቅረብ የሚጠበቅበት የመጀመሪያ የፈቃድ ማመልከቻ ከቀረበ ወዲህ የታክስ ከፋይ መለያ ቁጥሩ የተቀየረ እንደሆነ ብቻ ነው።

15. Issue of a TIN

- 1) The Authority shall issue a TIN to a taxpayer registered for the purposes of the tax laws under Article 11 of this Proclamation.
- 2) A TIN shall be issued for the purposes of all tax laws and a taxpayer shall have only one TIN at any time.
- 3) The Authority issues a TIN to a taxpayer by serving the taxpayer with written notice of the TIN.

16. Use of a TIN

- 1) A taxpayer who has been issued with a TIN shall state the TIN on any tax declaration, notice, or other document filed or used for the purposes of a tax law, or as otherwise required under a tax law, including supplying the TIN to a withholding agent in respect of payments made by the agent to the taxpayer.
- 2) A taxpayer applying for a license to carry on a business or occupation shall be required to supply the taxpayer's TIN to the licensing authority.
- 3) A taxpayer shall supply the taxpayer's TIN on a renewal of a license referred to in sub-article (2) of this Article only if the taxpayer's TIN has changed since the original application of the license.

- 4) Qaamni mootummaa heeyyama daldalaa yookiin hayyama hojii kennu kaffalaan taaksichaa lakkoofsa eenyummeessaa kaffalaa taaksii isaa osoo hin dhiyeessiin heeyyama kennuu hin danda'u.
- 5) Tumaan Keewwata kana KeewwataXiqqaa 6 akkuma eegametti ta'ee, nama lakkoofsa eenyummeessaa kaffalaa taaksii kennameef qofa kan tajaajilu waan ta'eef nama biroottiin faayidaa irra ooluu hin danda'u.
- 6) Bakka bu'aan taaksii heeyyamni kan kennameef, lakkoofsa eenyummeessaa kaffalaa taaksii nama tokkoo itti fayyadamuu kan danda'u:
 - (a) Namni abbaa lakkoofsa eenyummeessaa kaffalaa taaksichaa ta'e bakka bu'aan taaksii eeyyamni kennameef, lakkoofsa eenyummeessaa kaffalaa taaksichaatti fayyadamuu akka danda'u barreeffamaan yoo heeyyamuuf : fi
 - (b) Bakka bu'aan taaksii heeyyamni kennameef lakkoofsa eenyummeessaa kaffalaa taaksichaa dhimmota taaksii abbaa lakkoofsa eenyummeessaa kaffalaa taaksichaatiif qofa yoo fayyadamudha.

17. Lakkoofsa Eenyummeessaa Kaffalaa Taaksii Haquu

- 1) Abbaan Taayitichaa haalonni armaan gadii yoo muudatan akeekachiisa barreeffamaa kennuun lakkoofsa eenyummeessaa kaffalaa taaksii nama tokko haquu ni danda'a:
 - (a) Akkaataa Labsii kana Keewwata 11tiin galmeen kaffalaa taaksichaa yoo haqamu;
 - (b) Eenyummaa kaffalaa taaksichaa dhugaa kan hin taaneen lakkoofsi eenyummeessaa kaffalaa taaksii kan kennameef yoo ta'e;
 - (c) Kaffalaan taaksichaa lakkoofsa eenyummeessaa kaffalaa taaksii biroo faayidaa irra oolaa jiru kan qabu yoo ta'e.
- 2) Abbaan Taayitichaa yeroo kamiyyuu akeekachiisa barreeffamaa kennuun lakkoofsa eenyummeessaa kaffalaa taaksii nama tokkoo haquun lakkoofsa eenyummeessaa kaffalaa taaksii haaraa kennuufii ni danda'a.

፬) የንግድ ወይም የሥራ ፈቃድ የሚሰጥ የመንግሥት አካል ወይም ተቋም ታክስ ከፋይ የታክስ ከፋይ መለያ ቁጥሩን ሳያቀርብ ፈቃድ መስጠት አይችልም፡፡

፭) የዚህ አንቀጽ ንዑስ አንቀጽ (፮) ድንጋጌ እንደተጠበቀ ሆኖ፣ የታክስ ከፋይ መለያ ቁጥር ለተሰጠው ሰው ብቻ የሚያገለግል ስለሆነ በሌላ ሰው ጥቅም ላይ ሊውል አይችልም፡፡

፮) የታክስ ወኪል የአንድን ሰው የታክስ ከፋይ መለያ ቁጥር ሊጠቀምበት የሚችለው፦

(ሀ) የታክስ ከፋይ መለያ ቁጥሩ ባለቤት የሆነው ሰው የታክስ ወኪል የታክስ መለያ ቁጥሩን ለመጠቀም እንዲችል በጽሑፍ ሲፈቅድለት፤ እና

(ለ) የታክስ ወኪሉ የታክስ ከፋይ መለያ ቁጥሩን ለታክስ ከፋይ መለያ ቁጥሩ ባለቤት የታክስ ጉዳዮች ብቻ ሊጠቀምበት ነው፡፡

፲፮. የታክስ ከፋይ መለያ ቁጥርን ስለመሰረዝ

፩) ባለሥልጣን የሚከተሉት ሁኔታዎች ሲያጋጥሙ የጽሑፍ ማስጠንቀቂያ በመስጠት የአንድን ሰው የታክስ ከፋይ መለያ ቁጥር ለመሰረዝ ይችላል፦

(ሀ) በዚህ አዋጅ አንቀጽ ፲፩ መሠረት የታክስ ከፋይ ምዝገባ ሲሰረዝ፤

(ለ) የታክስ ከፋይ እውነተኛ ማንነት ባልሆነ ማንነት የታክስ ከፋይ መለያ ቁጥሩ የተሰጠ እንደሆነ፤

(ሐ) ታክስ ከፋይ ጥቅም ላይ ያለ ሌላ የታክስ ከፋይ መለያ ቁጥር ያለው እንደሆነ፡፡

፪) ባለሥልጣን በማንኛውም ጊዜ የጽሑፍ ማስጠንቀቂያ በመስጠት የአንድን ሰው የታክስ ከፋይ መለያ ቁጥር በመሰረዝ አዲስ የታክስ መለያ ቁጥር ሊሰጠው ይችላል፡፡

4) A licensing authority issuing a license to carrying on a business or occupation shall not issue a license to a taxpayer unless the taxpayer has supplied their TIN.

5) A TIN is personal to the taxpayer to whom it has been issued and, subject to sub-article (6) of this Article shall not be used by another person.

6) The TIN of a taxpayer may be used by a licensed tax Agent when:

(a) The tax payer has given written permission to the Licensed tax agent to use the TIN; and

(b) The licensed tax agent uses the TIN only in respect of the tax affairs of the taxpayer.

17. Cancellation of a TIN

1. The Authority shall, by notice in writing, cancel the TIN of a taxpayer when satisfied that:

(a) The taxpayer's registration has been cancelled under Article 11 of this Proclamation;

(b) A TIN has been issued to the taxpayer under an Identity that is not the taxpayer's true identity; or

(c) The taxpayer had been previously issued with a TIN that is still in force.

2) The Authority may, at any time, by notice in writing, Cancel the TIN issued to a taxpayer and issue the taxpayer with a new TIN.

**Kutaa Xiqqaa Sadii
Bakka Bu'oota Taaksii**

18. Dirqamoota Bakka Bu'oota Taaksii

- 1) Bakka bu'aan taaksii tokko beek-sisa taaksii dhiyeessuu fi taaksii kaffaluus dabalatee dirqama seerri taaksii kaffalaa taaksichaa irratti gatu kamiyyuu bahuuf itti gaafatamummaa qaba.
- 2) Kaffalaan taaksii tokko bakka bu'oota taaksii lamaa fi isaa ol kan qabu yoo ta'e, tokkoon tokkoon bakka bu'a taaksii dirqamoota Keewwata kana jalatti tumamaniif itti gaafatamummaa dhuunfaa fi waliinii ni qabaatu. Ta'us bakka bu'oota taaksii keessaa tokko dirqamoota bakka bu'iinsa taaksichaa bahachuu ni danda'a.
- 3) Tumaan Keewwata kana Keewwata Xiqqaa4 akkuma eegametti ta'ee, seera taaksiitiin haala biroottiin kan tumame yoo ta'e malee, bu'uura Keewwata kana Keewwata Xiqqaal1tiin taaksiin bakka bu'aa taaksiitiin kaffalamuu qabu, hanga maallaqaa qabeenyaa to'annoo yookiin qabiyyee bakka bu'aa taaksichaa jala jiru irraa sassaabuu qaba.
- 4) Tumaan Keewwata kana Keewwata Xiqqaa 5 akkauma eegametti ta'ee, taaksiin bakka bu'aa taaksiitiin kaffalamuu qabu osoo hin kaffalamiin yoo hafe, bakka bu'aan taaksichaa bakka bu'aa ta'uu isaatiin taaksicha kaffaluuf itti gaafatamummaa dhuunfa qabu:
 - (a) Maallaqa taaksiin itti kaffalamu kan fudhate yookiin fudhachuu danda'uu kan balleesse, kaayyoo birootiif kan oolche yookiin kan dabarse yoo ta'e;
 - (b) Qabeeny kaffalaa taaksichaa kan ta'ani fi to'annoo qabiyyee bakka bu'aa taaksichaa jala kan turan yookiin yeroo taaksiin itti kaffalamu qabu booda qabiyyee isaa jala kan ta'an fi qabeenyota yookiin mallaqa kaffaltii taaksiitiif oluu danda'an kan dabarse yookiin gar-tokkeen nama biroof kan kenne yoo ta'e.

**ንዑስ ክፍል ሦስት
የታክስ እንደራሴዎች**

- ፲፩. የታክስ እንደራሴዎች ግዴታዎች**
- ፩) አንድ የታክስ እንደራሴ የታክስ ማስታወቂያ ማቅረብንና ታክስ መክፈልንም ጨምሮ የታክስ ሕግ በታክስ ከፋይ ላይ የሚጥለውን ማንኛውም ግዴታ የመወጣት ኃላፊነት አለበት።
 - ፪) አንድ ታክስ ከፋይ ሁለትና ከሁለት በላይ የታክስ እንደራሴዎች ያሉት እንደሆነ እያንዳንዱ የታክስ እንደራሴ በዚህ አንቀጽ ለ ተ መ ለ ክ ቱ ት ግዴታዎች የአንድነትና የገጠላ ኃላፊነት አለበት፤ ሆኖም ግን ከታክስ እንደራሴዎቹ መካከል አንዱ የታክስ ወኪል ግዴታዎችን መወጣት ይችላል።
 - ፫) የዚህ አንቀጽ ንዑስ አንቀጽ (፬) ድንጋጌ እንደተጠበቀ ሆኖ በታክስ ሕግ በሌላ ሁኔታ ካልተደገገ በስተቀር በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መ ሆ ረ ት በታክስ እንደራሴ መክፈል የሚኖርበት ታክስ በታክስ እንደራሴው ይዞታ ወይም ቁጥጥር ሥር ባለው ገዝብ ወይም ሁለት መጠን ከታክስ እንደራሴው መሰብሰብ አለበት።
 - ፬) የዚህ አንቀጽ ንዑስ አንቀጽ (፭) ድንጋጌ እንደተጠበቀ ሆኖ፣ በታክስ እንደራሴው መክፈል የነበረበት ታክስ ሳይከፈል ሲቀር የታክስ እንደራሴው በታክስ እንደራሴነቱ ታክሱን ለመክፈል የግል ኃላፊነት የሚኖርበት የታክስ እንደራሴው፦
 - (ሀ) የተቀበለውን ወይም ሲቀበለው የሚችለውንና ታክስ የሚከፈልበትን ገዝብ ያጠፋ፣ ለሌላ ዓላማ ያዋለ ወይም ያስተላለፈ እንደሆነ፤
 - (ለ) የታክስ ከፋይ ሁለት የሆኑ እና በታክስ እንደራሴው ይዞታ ሥር የገበሩ ወይም ታክስ መክፈል ከነበረበት ጊ ዜ በኋላ በይዞታው ሥር የሆኑ እና ለታክስ ክፍያ ሊውሉ የሚችሉ ንብረቶችን ወይም ገንዘብ ያስተላለፈ ወይም በክፍል ለሌላ የሰጠ እንደሆነ ነው።

**Sub Part Three
Tax Representatives**

18. Obligations of Tax Representa-tives

- 1) A tax representative of a tax-payer shall be responsible for performing any obligation imposed by a tax law on the tax-payer, including the filing of tax declarations and payment of tax.
- 2) When there are two or more tax representatives of a taxpayer, each tax representative shall be jointly and severally liable for any obligations referred to in this Article but the obligations may be discharged by any of them.
- 3) Except as provided otherwise under a tax law and subject to sub-article (4) of this Article, any tax that, by virtue of sub-article (1) of this Article, is payable by the tax representative of a taxpayer shall be recoverable from the tax representative only to the extent of the monies or assets of the taxpayer that are in the possession or under the control of the tax representative.
- 4) Subject to sub-article (5) of this Article, a tax representative shall be personally liable for the payment of any tax due by the tax representative in that capacity when, while the amount remains unpaid, the tax representative:
 - (a) Alienates, charges, or disposes of any moneys received or accrued in respect of which the tax is payable;
 - (b) Disposes of or parts with any moneys or funds belonging to the taxpayer that are in the possession of the tax representative or which come to the tax representative after the tax is payable, when such tax could legally have been paid from or out of such moneys or funds.

- 5) Bakka bu'aan taaksichaa akkaataa keewwata kana keewwata Xiqqaa 4tiin kaffaltii taaksiitiif itti gaafat-amummaa dhuunfaa kan hin qabaanne:
 - (a) Maallaqani bakka bu'aa taaksichaatiin kaffalameef faayidaa kaffalaa taaksichaatiif kan oole yoo ta'ee fi maallaqni kaffalame seeraan dirqama kaffalaa taaksii taaksii kaffaluuf qabu dursa kan qabu yoo ta'e; yookiin
 - (b) Maallaqni yeroo kaffalamutti bakka bu'aan taaksii idaan taaksii kaffalaa taaksii irra jiraachuu isaa kan hin beekne yookiin beekuu kan hin dandeenye yoo ta'e.
- 6) Akkaataa keewwata kana jalatti tumameen bakka bu'aan taaksichaa dirqama kamiyyuu seera taaksiitiin kaffalaa taaksichaa irratti gatame osoo hin bahatiin yoo hafe dirqama kamiyyuu kaffalaan taaksii qabu irraa bilisa taasisuu hin danda'u.

**Kutaa Afur
Sanadoota**

19. Dirqama Galmee Qabachuu

- 1) Kaayyoo seera taaksiitiif jecha kaffalaan taaksii tokko sanadoota akkaataa seera taaksiitiin qabamuu qaban bifa elktirooniksiitiin dabalatee dirqama qabachuu kan qabu ta'ee, sanadoonni kunis kan qabaman Afaan Oromootiin ta'ee, haala dirqama kaffalaa taaksii ifatti mirkaneessuu danda'uun Afaan Ingiliizitiis ta'uu ni danda'a.
- 2) Seera taaksiitiin haala birootiin yoo tumame malee tumaan keewwata kana keewwata xiqqaa 3 akkuma eegametti ta'ee, kaffalaan taaksii tokko sanadoota akkaataa keewwata kana keewwata xiqqaa 1tiin ibsaman kanneen armaan gadii yeroo dheeraatiif tursiisuuf dirqama qabu:
 - (a) Hanga yeroo sanada qabataniituu turuu seera daldalaa keessatti murtaa'e: yookiin

- ፮) የታክስ እንደራሴው በዚህ አንቀጽ ንዑስአንቀጽ (፬) መሠረት ለታክስ ክፍያ የግል ኃላፊነት የማይኖርበት፦
 - (ሀ) በታክስ እንደራሴው የተከፈለው ገንዘብ የዋለው ለታክስ ክፍያ ጥቅም ሲሆንና የተከፈለው ገንዘብ በሕግ ከታክስ ክፍያ ታክስ የመክፈል ግዴታ ቅድሚያ ሲኖረው፤ ወይም
 - (ለ) ገንዘቡ በተከፈለበት ጊዜ የታክስእንደራሴው ታክስ ክፍያ የታክስ ዕዳ ያለበት መሆኑን ካላወቀ ወይም ሊያውቅ የማይችል ከሆነ ነው።
- ፯) በዚህ አንቀጽ የተደነገገው የታክስ እንደራሴው በታክስ ክፍያ ላይ በታክስ ሕግ የተጣለውን ማንኛውንም ግዴታ ሳይወጣ ቢቀር ታክስ ክፍያ ካለበት ማንኛውንም ግዴታ ነፃ ሊያደርገው አይችልም።

**ክፍል አራት
ስለሰነዶች**

፲፱. መዝገብ የመያዝ ግዴታዎች

- ፩) ለታክስ ሕግ ዓላማ ሲባል አንድ ታክስ ክፍይ በታክስ ሕግ መያዝ ያለባቸውን ሰነዶች በኤሌክትሮኒክ መልክ ጨምሮ የመያዝ ግዴታ ያለበት ሲሆን እነዚህም ሰነዶች የሚያዙት በአርምኛ ሆኖ የታክስ ክፍያን የታክስ ግዴታ በግልጽለማረጋገጥ በሚቻልበት ሁኔታ፤ በእንግሊዝኛ ሊሆን ይችላል።
- ፪) በታክስ ሕግ በሌላ አኳኋን ካልተደነገገ በስተቀር የዚህ አንቀጽ ንዑስ አንቀጽ (፫) ድንጋጌ እንደተጠበቀ ሆኖ አንድ ታክስ ክፍይ በዚህ አንቀጽ ንዑስአንቀጽ (፩) የተመለከቱትን ሰነዶች ከሚከተሉት ረጅም ለሆነው ጊዜ ይዞ የማቆየት ግዴታ አለበት፦
 - (ሀ) በንግድ ሕግ ለተወሰነው የሰነድ መያዣ የጊዜ ርዝመት፤ ወይም

- 5) A tax representative shall not be personally liable for tax under sub-article (4) of this Article if:
 - (a) The monies were paid by the tax representative on behalf of a taxpayer and the amount paid has a legal priority over the tax payable by the taxpayer; or
 - (b) At the time the monies were paid, the tax representative had no knowledge, and could not reasonably be expected to know, of the taxpayer's tax liability.
- 6) Nothing in this Article relieves a taxpayer from performing any obligation imposed on the taxpayer under a tax law that the tax representative of the taxpayer has failed to perform.

**Part Four
Documents**

19. Record-keeping Obligations

- 1) A taxpayer shall, for the purposes of a tax Law, maintain such documents (including in electronic format) as may be required under the tax law and the documents shall be maintained in Oromifa, in a manner so as to enable the taxpayer's tax liability English to be readily ascertained.
- 2) Subject to sub-article (3) of this Article or a tax law providing otherwise, a taxpayer shall retain the documents referred to in sub-article (1) of this Article for the longer of:
 - (a) The record-keeping period specified in the Commercial Code; or

- (b) Sanadootni yeroo taaksii roqummaa qabaniin beeksisa taaksii Abbaa Taayitichaatiif guyyaa itti dhiyaate irraa eegalee waggoota 5(shan) niif ;
- 3) Yeroon Keewwata kana keewwata Xiqqaa 2 jalatti ibsame erga xummuramee booda bu'uura labsichaatiin falmii taasifamuuf yookiin yeroo Keewwata kana Keewwata Xiqqaa 2 jalatti ibsame dura bu'uura seera hojii irra ooleetiin falmii taasifamuuf sanadichi kan barbaachisu yoo ta'u kaffalaan taaksichaa hanga falmiiwwan hundinuu xummuramanitti sanadicha qabee tursiisuuf dirqama qaba.
- 4) Sanadni Keewwata kana Keewwata Xiqqaa 1 jalatti ibsameen qophaa'ee kan hin dhihaanne yoo ta'e, beeksisa barreeffamaan Abbaa Taayitichaatiin kennamuun yeroo murtaa'ee keessatti sanadichi turjumaanaa Abbaa Taayitichaa biratti fudhatama qabu biratti baasii kaffalaa taaksichaatiin gara afaan Oromootti hiikamee akka dhihaatu Abbaan Taayitichaa kaffalaa taaksichaa ajajuu ni danda'a.
- 5) Keewwata kana keewwata xiqqaa1 hanga 4tti kan tumaman jiraataniyyuu qajeelfama qabiinsa sanada gatii dabarsuu Abbaan Taayitichaa baasu raawwatiinsa ni qabaata.

20. Sanadoota Qorachuu

Bu'uura seera taaksiitiin kaffalaan taaksii sanadoota akka qabaatuuf dirqisiifamu, yeroo sababaawaa kamiyyuu Labsii kana keewwata 19 jalatti ibsameen sanadoota qorannoo Abbaa Taayitichaaf qopheessuuf dirqama qaba.

21. Nagaheewwan

- 1) Kaffalaan taaksii galmee herregaa qabaachuuf dirqama qabu osoo nagaheewwan hin maxxansiisiin dura akaakuu fi baay'ina nagaheewwan kanaa Abbaa Taayitichaa biratti galmeessisuu qaba.

(ለ) ሰነዶቹ አ ግ ባ ብ ነ ጎ በሚኖራቸው የታክስ ጊ ዜ የታክስ ማስታወቂያ ለባለሥልጣኑ ከቀረበበት ቀን ጀምሮ ለአምስት ዓመታት።

፫) በዚህ አንቀጽ ንዑስ አንቀጽ (፪) የተመለከተው ጊዜ ከተጠናቀቀ በኋላ በአዋጁ መሠረት ለሚደረግ ክርክር ወይም በዚህ አንቀጽ ንዑስ አንቀጽ (፪) ከተመለከተው ጊዜ በፊት ተግባራዊ በሆነ ሕግ መሠረት ለሚደረግ ክርክር ሰነዱ የሚያስፈልግ ሲሆን ታክስ ከፋዩ ሁሉም ክርክሮች እስከሚጠናቀቁ ጊዜ ድረስ ሰነዱን ይዞ የማቆየት ግዴታ አለበት።

፬) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተመለከተው ሰነድ በኦሮምኛ ቋንቋ ተዘጋጅቶ ካልቀረበ በባለሥልጣኑ በጽሁፍ በ ሚ ሰ ጥ ማስታወቂያ በሚወሰነው ጊዜ ውስጥ ሰነዱ በባለሥልጣኑ ተቀባይነት ባለው ተርጓሚ በታክስ ከፋዩ ወጪ ወደ ኦሮምኛ ቋንቋ ተተርጉሞ እንዲቀርብ ባለሥልጣኑ ታክስ ከፋዩን ሊያዘው ይችላል።

፭) በዚህ አንቀጽ ከንዑስ አንቀጽ (፩) እስከ (፬) የተደነገጉት ቢኖሩም፣ ባለሥልጣኑ በሚያወጣው የዋጋ ማሽጋገሪያ መመሪያ ሰነድ አያያዝን በተመለከተ የተደነገጉት ተፈጻሚነት ይኖራቸዋል።

፳. ሰነዶችን ስለመመርመር

በታክስ ሕግ መሰረት ሰነዶችን እንዲይዝ የሚገደድ ታክስ ከፋይ በዚህ አዋጅ አንቀጽ ፲፱ በተመለከተው በማንኛውም ምክንያታዊ ጊዜ ውስጥ ሰነዶቹን ለ ባ ሰ ሥ ል ጣ ኑ ምርመራ ዝግጁ የማድረግ ግዴታ አለበት።

፳፩. ደረሰኞች

፩) የሂሳብ መዝገብ የመያዝ ግዴታያለበት ታክስ ከፋይ ደረሰኞች ከማሳተሙ በፊት የእነዚህን ደረሰኞች ዓይነትና ብዛት ባለሥልጣኑ ማስመዝገብ አለበት።

b) 5 (Five) years from the date that the tax declaration for the tax period to which they relate was filed with the Auth`ority.

3) When, at the end of the period referred to in sub-article(2) Of this Article, a document is necessary for a proceeding under the Proclamation or any other law commenced before the end of the period, the taxpayer shall retain the document until the proceeding and any related proceedings have been completed.

4) When a document referred to sub-article (1) of this Article is not in Oromifa , the Authority may, by notice in writing, require the taxpayer to provide, at the taxpayer's expense, a translation into Oromifa by a translator approved by the Authority by the date specified in the notice.

5) Not withstanding the provisions of sub-article (1) to (4) of this Article the transfer Pricing Directive to be issued by the Authority shall be applicable.

20. Inspection of Documents

A taxpayer required to maintain documents under a tax law shall make the documents available for inspection at all reasonable times by the Authority during the period specified in Article 19 of this Proclamation.

21. Receipts

- 1) A taxpayer that has the obligation to maintain books of account shall register with the Authority the type and quantity of receipts before having such receipts printed.

- 2) Namni tajaajila maxxansaa kennu kamiyyuu nagaheewwan maxxansiisuuf kaffalaa taaksii irraa gaaffin yoo dhihaatuuf nagahicha maxxansuun dura akaakuu fi hanga nagaheewwan kanaa Abbaa Taayitichaatiin galmaa'uu isaanii mirkaneeffachuu qaba.
- 3) Kaffalaan taaksii galmee herreega qabachuuf dirqama qabu kamiyyuu gurgurtaa raawwatuuf dirqama nagahee kennuu qaba.
- 4) Abbaan Taayitichaa raawwii keewwata kanaatiif qajeelfama ni baasa.

22. Meeshaa Gurgurtaa Galmeessuu

- 1) Manni Maree Bulchiinsa Naannichaa meeshaa gurgurtaa galmeessu ilaalchisee dambii ni baasa.
- 2) Dambii armaan gadii tumuu ni danda'a:
 - (a) Kaffaltoonni taaksii meeshaa gurgurtaa galmeessuu fayyadamuuf dirqama akka qaban;
 - (b) Haala kaffaltoonni taaksii meeshaa gurgurtaa galmeessutti fayyadaman;
 - (c) Nagahee meeshaa gurgurtaa galmeessuutiin maxxanfamee bahe odeeffannoowwan qabaachuu qabu;
 - (d) Amaloota barbaachisoo meeshaa gurgurtaa galmeessuu;
 - (e) Dhiheessitootni meeshaa gurgurtaa galmeessuu meeshaaleen dhiyeessan beekamtii akka argataniif adeemsa hordofuu qabanii fi dirqama dhiheessitootni qaban;
 - (f) Meeshaan gurgurtaa galmeessuu kaffalaa taaksiitti gurgurame haala itti galmaa'u.
- 3) Raawwii Keewwata kanaatiif:
 - (a) "Meeshaa maallaqa callaa galmeessu" jechuun bakka nagahee gurgurtaa idilee meeshaalee yookiin tajaajiloota gurgurtaa kan galmeessuu fi yaadannoowwan dubbisuuf qofa danda'amu kan kuusuu fi mala elektroniksiitiin Chiippii pirogiraamii ta'u kan itti hidhame pirogiraama sarkiiyuutiin tolfame meeshaa fayyadamudha;

- ፪) ማንኛውም የህትመት አገልግሎት የሚሰጥ ሰው ደረሰኞችን ለማሳተም ከታክስ ከፋዩ ጥያቄ ሲቀርብለት ደረሰኞቹን ከማተሙ በፊት የእዚህ ደረሰኞች ዓይነትና መጠን በባለሥልጣኑ የተመዘገቡ መሆናቸውን ማረጋገጥ አለበት።
- ፫) ማንኛውም የሂሳብ መዝገብ የመያዝ ግዴታ ያለበት ታክስ ከፋይ ለሚያከናውነው ግብይት ደረሰኝ የመስጠት ግዴታ አለበት።
- ፬) ባለሥልጣኑ ለዚህ አንቀጽ አፈጻጸም የሚያግዙ መመሪያዎችን ያወጣል።

፳፪. የሽያጭ መመዘገቢያ መሣሪያዎች

- ፩) የክልሉ መስተዳደር ምክር ቤት የሽያጭ መመዘገቢያ መሣሪያዎችን የሚመለከት ደንብ ያወጣል።
- ፪) ደንቡ የሚከተሉትን ጉዳዮች ሊደነግግ ይችላል፦
 - (ሀ) ታክስ ከፋዮች የ ሽ ያ ጭ መመዘገቢያ መ ሳ ሪ ያ የመጠቀም ግዴታ እንዳለባቸው፤
 - (ለ) ታክስ ከፋዮች የሽያጭ መመዘገቢያ መሳሪያ የሚጠቀሙበትን ሁኔታዎች
 - (ሐ) በሽያጭ መመዘገቢያ መሳሪያ ታትሞ የሚወጣው ደረሰኝ ሊይዛቸው ስለሚገባ መረጃዎች፤
 - (መ) የሽያጭ መመዘገቢያ መሳሪያው ተፈላጊ ባህሪያት፤
 - (ሠ) የሽያጭ መመዘገቢያ መሣሪያዎች አቅራቢዎች የሚያቀርቧቸው መሣሪያዎች እውቅና እንዲያገኙ መከተል ስለሚገባቸው ስነ-ሥርዓት እና አቅራቢዎቹ ስለላላቸው ግዴታ፤
 - (ረ) ለታክስ ከፋይ የ ተ ሽ ጠ ን የሽያጭ መመዘገቢያ መሳሪያ ስለሚመዘገቡበት ሁኔታ።
- ፫) ለዚህ አንቀጽ አፈጻጸም፦
 - (ሀ) "የጥራ ገንዘብ መመዘገቢያ መሳሪያ" ማለት በሽያጭ መደበኛ ደረሰኝ ፋንታ የዕቃዎችን ወይም አገልግሎቶችን ሽያጭ የሚመዘግብና ለማንበብ ብቻ የሚቻል ማስታወሻን የሚያከማች በኤሌክትሮኒክስ ዘዴ ፕሮግራም የሚደረግ ቺፕ የተገጠመበት በሰርኪዩት የተጋገረ ፕሮግራም የሚጠቀም መሣሪያ ነው፤

- 2) Any person operating a printing press engaged by a taxpayer to print receipts shall ensure that the type and quantity of receipts are registered with the Authority before printing the receipts.
- 3) Any taxpayer that has an obligation to maintain books of account shall issue a receipt for any transaction.
- 4) The Authority shall issue directives for the implementation of this Article.

22. Sales Register Machines

- 1) The Council of regional government shall issue Regulation on Sales Register Machines.
- 2) The Regulation may provide for the following:
 - (a) The obligatory use by taxpayers of sales register Machines;
 - (b) The conditions for the use by taxpayers of sales Register machines;
 - (c) The information required being included on a receipt produced by a sales register machine;
 - (d) The required features of sales register machines;
 - (e) The process for suppliers to apply for accreditation of sales register machines and the reporting obligations of such suppliers;
 - (f) The registration of a sales register machine sold to a taxpayer.
- 3) For the purpose of this Article:
 - (a) "Cash register machine" means a machine that uses a firmware that is installed in an electronic programmable read only memory chip and can record the sale of goods or services in lieu of a regular sales receipt;

- (b) “Meeshaa gurgurtaa naquxaa” jechuun meeshaa maallaqa callaa galmeessu kan bakka bu’u meeshaa kompitarawaa ta’e yoo ta’u, ajaja maamiltootaa, raawwii fi adeemsa ajajichaa fi herraga kaardii deebiitii fi kireediitii kan galmeessuu fi hordofu meeshaa kuusa keessa jiru kan to’atuu fi gochaawwan kana fakkaatan biroo raawwachuuf kan dandeessisu meeshaa dandeetti dabbalataa qabudha;
- (c) “Meeshaa gurgurtaa galm-meessu” jechuun meeshaa maallaqa callaa galmeessu yookiin meeshaa gurgurtaa naquxaati.

Kutaa Shan

Beeksisa Taaksii

23. Beeksisa Taaksii Dhiyeessuu

- 1) Namni seera taaksiitiin dirqamni beeksisa taaksii dhiyeessuu irrattu buufame beeksisicha bu’uura unkaa mirkanaa’ee fi labsii kanaatiin haala dambii bahu keessatti ibsameen dhiheessuu qaba.
- 2) Keewwata kana keewwatni Xiqqaa 3 akkuma eegametti ta’ee, kaffalaan taaksii kamiyyuu yeroo beeksisa barreeffamaa Abbaan Taayitichaa kennu keessatti ibsametti:
 - (a) Beeksisa taaksii, beeksisa taaksii dursee Abbaa Taayitichaa guutu; yookiin
 - (b) Beeksisa taaksii odeeffannoo beeksisa barreeffamaa Abbaan Taayitichaa kenne keessatti ibsaman hammate dhiyeessuu qaba.
- 3) Beeksisifni taaksii dursee dhihaate beeksisa shallaggii taaksii ofii kaffalaa taaksiitiin qophaa’e yoo ta’e, tumaan Keewwata kana Keewwata Xiqqaa 2(a) raawwatiinsa hin qabaatu.

- (ለ) “የሽያጭ ነቁጣ መሣሪያ” ማለት የጥሬ ገንዘብ መመዘገቢያ መሣሪያን የሚተካ ኮምፕዩተራይዘድ የሆነ መሣሪያ ሲሆን፣ ደንበኞችን ትዕዛዝ፣ የትዕዛዙን አፈጻጸምና ሂሳብና የደብዳቤና ክሬዲት ካርድ ሂሳብን የመመዘገብና የመክታተል፣ በክምችት ያለን ዕቃ የመቆጣጠርና የመሳሰሉትን ተግባራት ለማከናወን የሚያስችል ተጨማሪ አቅም ያለው መሣሪያ ነው።
- (ሐ) “የሽያጭ መመዘገቢያ መሣሪያ” ማለት የጥሬ ገንዘብ መመዘገቢያ መሣሪያ ወይም የሽያጭ ነቁጣ መሣሪያ ነው።

ክፍል አምስት

የታክስ ማስታወቂያዎች

፳፫. የታክስ ማስታወቂያዎችን ስለማቅረብ

- ፩) በታክስ ሕግ የታክስ ማስታወቂያ የማቅረብ ግዴታ የተጣለበት ሰው ማስታወቂያውን በዐደቀው ቅጽ እና በዚህ አዋጅ መሠረት በሚወጣ ደንብ በተመለከተው አካሄድ ማቅረብ አለበት።
- ፪) የዚህ አንቀጽ ንዑስ አንቀጽ (፫) እንደተጠበቀ ሆኖ፣ ማንኛውም ታክስ ክፋይ ባለሥልጣኑ በሚሰጠው የጽሑፍ ማስታወቂያ በተመለከተው ጊዜ ውስጥ፦
 - (ሀ) አስቀድሞ ለባለሥልጣኑ ያቀረበውን የታክስ ማስታወቂያ የሚያሟላ የታክስ ማስታወቂያ፣ ወይም
 - (ለ) ባለሥልጣኑ በሰጠው የጽሑፍ ማስታወቂያ የተመለከቱ መረጃዎችን የያዘ የታክስ ማስታወቂያ፣ ማቅረብ አለበት።
- ፫) ቀደም ሲል የቀረበው የታክስ ማስታወቂያ በታክስ ክፋይ የተዘጋጀ የራስ ታክስ ስሌት ማስታወቂያ ከሆነ የዚህ አንቀጽ ንዑስ አንቀጽ (፪)(ሀ) ድንጋጌ ተፈጻሚ አይሆንም።

- (b) “Point of sale machine” means a machine that is a computerized replacement for a cash register machine and having additional capability to record and track customers’ orders and debit and credit card accounts, manage inventory, and perform similar functions;
- (c) “Sales register machine,” means a cash register Machine and a point of sale machine.

**Part Five
Tax Declarations**

23. Filing of Tax Declarations

- 1) A taxpayer required to file a tax declaration under this proclamation shall file the declaration in the approved form and in the manner provided for in the Regulation.
- 2) Subject to sub-article (3) of this Article, the Authority may, by notice in writing, require a taxpayer to file by the due date set out in the notice:
 - (a) A fuller declaration in relation to a tax declaration already filed; or
 - (b) Such other tax declaration as the Authority specifies in the notice.
- 3) Sub-article (2) (a) of this Article shall not apply when the tax declaration already filed is a self-assessment declaration.

- 4) Abbaan Taayitichaa beeksisa taaksii kaffalaa taaksiitiin yookiin maqaa kaffalaa taaksiitiin dhihaateen hin dirqisiifamu. Waan ta'eeffis Abbaan Taayitichaa odeeffannoo amansiisaa fi mirkanaa'uu danda'u argate kamiyyuu irratti hundaa'ee hanga taaksii kaffalaan taaksii kaffaluu qabu murteessuu ni danda'a.
- 5) Keewwata kana Keewwatni Xiqqaa 6 fi Labsii kana Keewwatni 83 akkuma eegamanitti ta'ee, kaffalaan taaksii kamiyyuu beeksisa taaksii dhiyeessu irratti mallatteessuu kan qabu yoo ta'u, beeksifni taaksichaas beeksisichii fi sandootni wal qabatan guutuu fi sirrii ta'uu isaanii ibsa kaffalaan taaksichaa ittiin mirkaneessu qabaachuu qaba.
- 6) Kaffalaan taaksichaa:
 - (a) Nama dhuunfaa hin taane ;
 - (b) Nama dhuunfaa dandeetti hin qabne yoo ta'e; yookiin
 - (c) Nama dhuunfa sababa birootiin beeksisicha mallatteessuu hin dandeenye yoo ta'ee fi bakka bu'aa taaksii heeyyamni kennameetiif yookiin bakka bu'aa taaksiitiif aangoo bakka bu'iinsaa barreeffamaan kan kenne yoo ta'e; bakka bu'aa taaksii heeyyamni kennameef yookiin bakka bu'aa taaksii kaffalaa taaksichaa beeksisicha mallatteessuu fi akkaataa Keewwata kana Keewwata Xiqqaa 5tiin ibsa mirkaneessaa kennuu ni danda'a.
- 7) Beeksifni taaksichaa bakka bu'aa taaksii heeyyamni kennameef yookiin bakka bu'aa taaksii kaffalaa taaksichaatiin kan mallattaa'e yoo ta'e kaffalaan taaksichaa qabiyyee beeksisichaa akka beekuu fi akkaataa Keewwata kana Keewwata Xiqqaa 5 jalatti ibsameen beeksisichi guutuu fi sirrii ta'uu isaa ibsa akka kennetti lakkaa'ama.

- ፬) ባለሥልጣኑ በታክሱ ከፋዩ ወይም በታክስ ከፋዩ ስም በቀረበ የታክስ ማስታወቂያ አይገደድም። ስለሆነም ባለሥልጣኑ ባገኘው ማንኛውም አስተማማኝ እና ሊረጋገጥ የሚችል መረጃ ላይ በመመሥረት ታክስ ከፋዩ መክፈል ያለበትን የታክስ መጠን ሊወስን ይችላል።
- ፭) የዚህ አንቀጽ ንዑስ አንቀጽ (፮) እና የዚህ አዋጅ አንቀጽ ፹፫ እንደተጠበቁ ሆነው፣ ማንኛውም ታክስ ከፋይ በሚያቀርበው የታክስ ማስታወቂያ ላይ መፈረም የሚኖርበት ሲሆን የታክስ ማስታወቂያው፣ ማስታወቂያው እና ተያያዥ ሰነዶች የተሟሉና ትክክለኛ መሆናቸውን ታክስ ከፋዩ የሚያረጋግጥበትን መግለጫ መያዝ አለበት።
- ፮) ታክስ ከፋዩ፦
 - (ሀ) ግለሰብ ካልሆነ፤
 - (ለ) ችሎታ የሌለው ግለሰብ ከሆነ፤ ወይም
 - (ሐ) የታክስ ማስታወቂያውን በሌላ ምክንያት ለመፈረም የማይችል ግለሰብ ሲሆንና ለታክስ ወኪሉ ወይም ለታክስ እንደራሴው በጽሑፍ የውክልና ሥልጣን የሰጠው ከሆነ፤ የታክስ ከፋዩ የታክስ ወኪል ወይም የታክስ እንደራሴው የታክስ ማስታወቂያውን ሊፈረም እና በዚህ አንቀጽ ንዑስ አንቀጽ (፭) መሠረት የሚረጋገጫ መግለጫ ሲሰጥ ይችላል።
- ፯) የታክስ ማስታወቂያው በታክስ ከፋዩ የታክስ ወኪል ወይም በታክስ እንደራሴው የተፈረመ ሲሆን ታክስ ከፋዩ የማስታወቂያውን ይዘት እንደሚያውቅ እና በዚህ አንቀጽ ንዑስ አንቀጽ (፭) እንደተመለከተው ስለማስታወቂያው የተሟላ እና ትክክለኛ ስለመሆኑ ማረጋገጫ እንደሰጠ ይቆጠራል።

- 4) The Authority shall not be bound by a tax declaration or information provided by, or on behalf of, a taxpayer and the Authority might determine a taxpayer's tax liability based on any reliable and verifiable sources of information available to the Authority.
- 5) Subject to sub-article (6) of this Article and Article 83 of this Proclamation, a taxpayer shall sign a tax declaration filed by him and the tax declaration shall contain a representation by the taxpayer that the declaration, including any attached material, is complete and accurate.
- 6) When the taxpayer is:
 - (a) Not an individual;
 - (b) An incapable individual; or
 - (c) An individual who is otherwise unable to sign the declaration provided the taxpayer has provided the representative or tax agent with authority in writing to sign the declaration; A taxpayer's tax representative or licensed tax agent shall sign the taxpayer's tax declaration and make the representation referred to in sub-article (5) of this Article.
- 7) When a tax declaration is signed by the taxpayer's tax representative or licensed tax agent, the taxpayer shall be deemed to know the contents of the declaration and shall be treated as having made the representation as to completeness and accuracy referred to in sub-article (5) of this Article.

24. Mirkaneessa Beeksisa Taaksii Bakka Bu'aa Taaksii Heeyyamni Kennameefii Kennu

- 1) Bakka bu'aan Taaksii heeyyamni Kennameef beeksisa taaksii kaffalaa taaksii kan qopheessu yookiin qophii isaa irratti deeggersa kan taasisu sanadooni kaffalaa taaksichaa qoratamuun isaa fi hanga beekutti sanadoota wal qabatan odeeffannoowwan beeksifni taaksichaa ilaallatuu fi bittaa fi gurgurtaa sirriitti kan agarsiisan ta'uu isaa kan mirkaneessu bu'uurra unka mirkanaa'eeitiin waraqaa ragaa qophaa'e kaffalaa taaksi chaatiif kennuu qaba.
- 2) Waraqaa ragaa Keewwata kana Keewwata Xiqqaa 1 jalatti ibsame kennuuf bakka bu'aan taksii heeyyamni kenneef heeyyamamaa hin taane ibsa barreeffamaa sababa waraqaa ragichaa kennuu hin barbaanneef kan of keessatti qabate kaffalaa taaksi chaatiif kennuu qaba.
- 3) Bakka bu'aan taaksii heeyyamni kenneef beeksisa taaksii kaffalaa taaksii kan qopheessu yookiin qophii isaa irratti deeggersa kan taasisu beeksisichaan wal qabatee kaaffala taaksi chaatiif akkaataa Keewwata kana Keewwata Xiqqaa 1tiin waraqaa ragaa kan kenne yookiin akkaataa Keewwata kana Keewwata Xiqqaa 2tiin ibsa kan kenne ta'uu isaa beeksisa taaksii irratti ibsuu qaba.
- 4) Bakka bu'aan taaksii heeyyamni kenneef akkaataa keewwata kanaatiin waraqaa ragaa kenne yookiin waraabbii ibsaa yeroon akkaataa Labsii kanaa keewwata 19 keewwata xiqqaa 2tiin murtaa'een tursuu kan qabu yoo ta'u, Abbaan Taayitaa barreeffamaan yoo gaafatu waraabbii isaa Abbaa Taayitichaatiif dhiyeessuu qaba.

25. Beeksisa Taaksii Dursanii Dhiyeessuu

- 1) Kaffalaan taaksii hojii isaa addaan kute kamiyyuu hojii isaa addaan kutuu isaa guyyaa hojii isaa addaan kutee eegalee guyyoota 30'n (soddoman) keessatti Abbaa Taayitichaatiif barreeffamaan beeksisuu qaba.

፳፬. የተፈቀደለት የታክስ ወኪል ስለሚሰጠው የታክስ ማስታወቂያ ማረጋገጫ

- ፩) የታክስ ከፋይን የታክስ ማስታወቂያ የሚያዘጋጅ ወይም በታክስ ማስታወቂያ ዝግጅት ድጋፍ የሚያደርግ የተፈቀደለት የታክስ ወኪል የታክስ ከፋይን ሰነዶች መመርመሩን እና እስከሚያውቀው ድረስ የታክስ ማስታወቂያውና ተያያዥ ሰነዶች የታክስ ማስታወቂያው የሚመለከታቸውን መረጃዎች እና ግብይቶች በትክክል የሚያሳዩ መሆኑን የሚያረጋግጥ በዐደቀው ቅጽ መሠረት የተዘጋጀ የምስክር ወረቀት ለታክስ ከፋይ መስጠት አለበት።
- ፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተመለከተውን የምስክር ወረቀት ለመስጠት ፈቃደኛ ያልሆነ የተፈቀደለት የታክስ ወኪል የምስክር ወረቀቱን መስጠት ያልፈለገበትን ምክንያት የያዘ የጽሁፍ መግለጫ ለታክስ ከፋይ መስጠት አለበት።
- ፫) የታክስ ከፋይን የታክስ ማስታወቂያ የሚያዘጋጅ ወይም በታክስ ማስታወቂያ ዝግጅት ድጋፍ የሚያደርግ የታክስ ወኪል ከታክስ ማስታወቂያው ጋር በተገናኘ ለታክስ ከፋይ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት የምስክር ወረቀት የሰጠ ወይም በዚህ አንቀጽ ንዑስ አንቀጽ (፪) መሠረት መግለጫ የሰጠ መሆኑን በታክስ ማስታወቂያው ላይ መግለጽ ይኖርበታል።
- ፬) የተፈቀደለት የታክስ ወኪል በዚህ አንቀጽ መሠረት የሰጠውን የምስክር ወረቀት ወይም መግለጫ ቅጂ በዚህ አዋጅ አንቀጽ ፲፱(፪) ለተወሰነው ጊዜ ይዞ ማቆየት ያለበት ሲሆን ባለሥልጣኑ በጽሑፍ ሲጠይቀው ቅጂውን ለባለሥልጣኑ ማቅረብ አለበት።

፳፭. የታክስ ማስታወቂያዎች አስቀድሞ ስለማቅረብ

- ፩) ሥራውን ያቋረጠ ማንኛውም ታክስ ከፋይ ሥራውን ያቋረጠ መሆኑን ሥራውን ካቆመበት ቀን ጀምሮ በ፴ (በሰላሳ) ቀናት ውስጥ ለባለሥልጣኑ በጽሑፍ ማሳወቅ አለበት።

24. Licensed Tax Agent Certification of Tax Declaration

- 1) A licensed tax agent who prepares or assists in the preparation of a tax declaration of a taxpayer shall provide the taxpayer with a certificate, in the approved form, certifying that the tax agent has examined the documents of the taxpayer and that, to the best of his knowledge, the declaration together with any accompanying documentation, correctly reflects the data and transactions to which it relates.
- 2) A licensed tax agent who refuses to provide a certificate referred to in sub-article (1) of this Article shall provide the taxpayer with a statement in writing of the reasons for such refusal.
- 3) A licensed tax agent who prepares or assists in the preparation of a tax declaration of a taxpayer shall specify in the declaration whether a certificate under sub-article (1) of this Article or a statement under sub-article (2) of this Article has been provided to the taxpayer in relation to the declaration.
- 4) A licensed tax agent shall keep a copy of certificates or statements provided to taxpayers under this Article for the period specified in Article 19 sub article (2) of this Proclamation and shall, when required to do so by notice in writing from the Authority, produce the copy to the Authority.

25. Advance Tax Declarations

- 1) taxpayer who ceases to carry on any activity shall notify the Authority, in writing, of the cessation within 30(Thirty) days of the date that the taxpayer ceased to carry on the activity.

- 2) Kaffalaan taaksii Keewwatni Xiqqaan1 ilaallatu guyyaa hojii isaa addaan kutee eegalee guyyaa 60 (jaatama) keessatti yookiin Abbaan Taayitichaa kaffalaa taaksichaatiif beeksisa barreeffamaa kennuun yeroo murteessuu gadi keessatti:
 - (a) Yeroo taaksii kaffalaan taaksii hojiiisaa addaan kuteef yookiin beeksisa taaksii yeroon isaa hin geenye dura yeroo taaksii tureef beeksisa taaksii dursaa dhiyeessuu;fi
 - (b) Bu'uura beeksisa taaksii dursaatiin taaksii kaffalamuu qabu kaaffaluu qaba.
- 3) Kaffalaan taaksii kamiyyuu Naannicha keessaa ba'uuf yoo jedhee fi Naannicha keessaa ba'uun kaffalaa taaksichaa yeroodhaaf akka hin taane kan tilmaamamu yoo ta'e, kaffalaan taaksichaa Naannicha keessaa bahuun dura:
 - (a) Beeksisa taaksii yeroo Sanaa fi yeroo Naannicha keessaa ba'u yeroon dhiyeessii beeksisa taaksii hin geenye dura yeroo taaksii tureef beeksisa taaksii dursaa dhiyeessuu; fi
 - (b) Bu'uura beeksisa taaksii dursaatiin taaksii kaffalamuu qabu kaffaluu yookiin haala taaksichi itti kaffalamu Abbaa Taayitichaatiif haala quubsa ta'een mijjeessuu qaba.
- 4) Kaffalaan taaksii yeroo taaksii kamiifiyyuu beeksisa taaksii yeroo taaksichaitti dhiyeessuu qabu hin dhiyeessu jechuun amanuun kan nama dandeessisu sababa yoo qabaatu Abbaan Taayitichaa beeksisa barreeffamaa kaffalaa taaksiitiif kennuun :
 - a) Kaffalaan taaksichaa yookiin bakka bu'aan taaksichaa yeroon dhiyeessii yeroo beeksisa taaksii yeroo taaksichaa yoo ga'uu baates yeroo beeksisa Abbaan Taayitaa kenne keessatti ibsame keessatti beeksisa taaksii dursaa dhiyeessuu; fi

- 2) የዚህ አንቀጽ ንዑስ አንቀጽ (፩) የሚመለከተው ታክስ ከፋይ ሥራውን ባቆመ በ ፳(በስልሳ) ቀናት ውስጥ ወይም ባለሥልጣኑ ለታክስ ከፋይ በሚሰጠው የጽሑፍ ማስታወቂያ በሚወስነው ከዚያ ባነሰ ጊዜ ውስጥ፦
 - (ሀ) ታክስ ከፋይ ሥራውን ላቆመበት የታክስ ጊዜ ወይም የታክስ ማስታወቂያ ጊዜው ላልደረሰ ከዚያ በፊት ለ ነበረ የታክስ ጊዜ የቅድሚያ ታክስ ማስታወቂያ ማቅረብ፤ እና
 - (ለ) በቅድሚያ ታክስ ማስታወቂያ መሠረት ሊከፈል የሚገባውን ታክስ መክፈል፤ አለበት።
- ፫) ማንኛውም ታክስ ከፋይ ከክልሉ ለወጣ ከሆነና የታክስ ከፋይ ከክልሉ መውጣት በጊዜያዊነት አለመሆኑ የሚገመት ከሆነ ታክስ ከፋይ ከክልሉ ከመውጣቱ በፊት፦
 - (ሀ) የወቅቱን የታክስ ማስታወቂያ እና ከክልሉ በሚወጣበት ጊዜ የታክስ ማስታወቂያ የማቅረቢያጊዜው ላልደረሰው ከዚያ በፊት ለነበረው የታክስ ጊዜ የቅድሚያ ታክስ ማስታወቂያ ማቅረብ፤ እና
 - (ለ) በቅድሚያ ታክስ ማስታወቂያው መሠረት መክፈል የሚገባውን ታክስ መክፈል ወይም ታክሱ የሚከፈልበትን ሁኔታ ለባለሥልጣኑ አጥጋቢ በሆነ አካሄድ ማመቻቸት፤ አለበት።
- ፬) በማንኛውም የታክስ ጊዜ ታክስ ከፋይ የታክስ ጊዜውን የታክስ ማስታወቂያ ማቅረብ በሚገባው ጊዜ አያቀርብም ብሎ ማመን የሚያስችል ምክንያት ሲኖረው ባለሥልጣኑ ለታክስ ከፋይ የጽሑፍ ማስታወቂያ በመስጠት፦
 - ሀ) ታክስ ከፋይ ወይም የታክስ እንደራሴው የታክስ ጊዜው የታክስ ማስታወቂያ ማቅረቢያ ጊዜ ባይደርስም ባለሥልጣኑ በሰጠው ማስታወቂያ በተመለከተው ጊዜ የቅድሚያ ታክስ ማስታወቂያ እንዲያቀርብ፤ እና

- 2) A taxpayer to whom sub-article (1) of this Article applies shall, within 60(Sixty) days after the date that the taxpayer ceased to carry on the activity or within such lesser period as the Authority may require by notice in writing to the taxpayer:
 - (a) File an advance tax declaration for the tax period in which the taxpayer ceased to carry on the activity and for any prior tax period for which the due date for filing has not arisen; and
 - (b) Pay the tax due under the advance tax declaration at the time of filing the declaration.
- 3) If a taxpayer is about to leave the region during a tax period and the taxpayer's absence is unlikely to be temporary, the taxpayer shall, before leaving:
 - (a) file an advance tax declaration for the tax period and for any prior tax period for which the due date for filing has not arisen by the time the taxpayer leaves; and
 - (b) Pay the tax due under the advance tax declaration at the time of filing the declaration or make an arrangement satisfactory to the Authority for the payment of the tax due.
- 4) If, during a tax period, the Authority has reason to believe that a taxpayer will not file a tax declaration for the period by the due date, the Authority may, by notice in writing and at any time during the tax period, require:
 - a) The taxpayer or the taxpayer's tax representative to file an advance tax declaration for the tax period by the date specified in the notice being a date that may be before the date that the tax declaration for the tax period would otherwise be due; and

(b) Taaksii beeksisa taaksii dursaatiin ibsame yeroo beeksisa Abbaan Taayitichaa kenne keessatti akka kaffalu ajajuu ni danda'a.

5) Kaffalaan taaksii gosa taaksii tokkoo ol ta'e kan isa ilaallatu yoo ta'e, keewwatni kun tokkoon tokkoo gosa taaksiitiif raawwattiinsa ni qabaata.

6) Kaayyoo keewwata kanaatiif "hojii" jechuun daldala yookiin bu'uura seera taaksiitiin galii taaksiin itti kaffalamu kan argamsiisu hojii biroo yoo ta'u, taaksii dhumaa ta'ee herrega kaffalamu irraa hir'atee Abbaa Taayitaatiif kan darbu hojii galii taaksiin itti kaffalamu argamsiisu hin dabalatu.

26. Beeksisa Taaksii Sirnaan Dhiyaate
Ragaan faallessu hanga hin dhiyaannetti kaffalaa taaksiitiin yookiin maqaa kaffalaa taaksiitiin beeksifni taaksii dhiyaateera jedhame kaffalaa taaksiitiin yookiin heeyyama kaffalaa taaksichaatiin akka dhiyaatetti laka'ama.

Kutaa Jaha

Shallaggii Taaksii

27. Shallaggii Taaksii Kaffalaa Taaksiitiin Qophaa'u

1) Shallaggii taaksii bu'uura unka mirkanaa'een yeroo taaksii tokkoof kaffalaa taaksichaatiin qaphaa'e kan dhiyeesse kaffalaan taaksii shallaggii taaksii, ofii saa kan qopheessuu hanga beeksisa shallaggii taaksichaa irratti ibseen kaayyoo Labsii kanaa kamiifiyyuu yeroo taaksii beeksifni taaksichaa raawwattiinsa itti qabaatu irratti hanga shallaggii taaksii kaffalamuu qabuu zeeroo dabalee akka dhiyeessetti lakka'ama.

(ለ) በቅድሚያ ታክስ ማስታወቂያው የተመለከተውን ታክስ ባለሥልጣኑ በሰጠው ማስታወቂያ በተመለከተው ጊዜ ውስጥ እንዲከፍል፤ ሊያዘይችላል።

፩) ታክስ ከፋዩ ከአንድ የታክስ ዓይነት በላይ የሚመለከተው ከሆነ ይህ አንቀጽ ለእያንዳንዱ ታክስ በተናጠል ተፈጻሚይሆናል።

፪) ለዚህ አንቀጽ ዓላማ "ሥራ" ማለት ንግድ ወይም ማንኛውም በታክስ ሕግ መሠረት ታክስ የሚከፈልበትን ገቢ የሚያስገኝ ሌላ ሥራ ሲሆን የመጨረሻ ታክስ ሆኖ ከተከፋይ ሂሳብ ላይ ተቀንሶ ለባለሥልጣኑ የሚተላለፍ ታክስ የሚከፈልበትን ገቢ የሚያስገኝ ሥራን አይጨምርም።

፳፮. በአግባቡ የቀረበ የታክስ ማስታወቂያ
ተቃራኒ ማስረጃ እስካልቀረበ ድረስ በታክስ ከፋዩ ወይም በታክስ ከፋዩ ስም ቀርቧል የተባለ የታክስ ማስታወቂያ በታክስ ከፋዩ ወይም በታክስ ከፋዩ ፈቃድ እንደቀረበ ይቆጠራል።

ክፍል ስድስት

የታክስ ስሌቶች

፳፯. በታክስ ከፋዩ ስለሚዘጋጅ የታክስ ስሌት

፩) በፀደቀው ቅጽ መሠረት ለአንድ የታክስ ጊዜ በታክስ ከፋዩ የተዘጋጀ የታክስ ስሌት ማስታወቂያ ያቀረበ የራሱን ታክስ ስሌት የሚያዘጋጅ ታክስ ከፋይ በታክስ ስሌት ማስታወቂያው የገለፀው መጠን ለማንኛውም የዚህ አዋጅ ዓላማዎች የታክስ ማስታወቂያው ተፈጻሚ ለሚሆንበት የታክስ ጊዜ ዜጅን ጨምሮ ሊከፈል የሚገባውን የታክስ መጠን ስሌት እንዳቀረበ ተደርጎ ይቆጠራል።

(b) Pay any tax payable under the advance tax declaration by the due date specified in the notice.

5) If a taxpayer is subject to more than one tax, this Article shall apply separately for each tax.

6) In this Article, "activity" means a business or any other Activity giving rise to income subject to tax under a tax law, other than an activity giving rise to income subject to withholding tax as a final tax.

26. Tax Declaration Duly Filed

A tax declaration that is purported to be filed by or on behalf of a taxpayer shall be treated as having been filed by the taxpayer or with the taxpayer's consent unless the contrary is proved.

PART SIX

TAX ASSESSMENTS

27. Self-assessments

1) A self-assessment taxpayer who has filed a self-Assessment declaration in the approved form for a tax period shall be treated, for all purposes of this Proclamation, as having made an assessment of the amount of tax payable (including a nil amount) for the tax period to which the declaration relates being that amount as set out in the declaration.

- 2) Beeksisa shallaggii taaksii bu'uura unka mirkanaa'een yeroo taaksii tokkoof kaffalaa taaksichaatiin qophaa'e bu'uura Labsii Gibira Galii gabatee "B" yookiin "C" tiin kaffalaan taaksii galii taaksiin itti kaffalamu argatu itti yeroo taaksii kanatti kasaaraa kan isa muudate yoo ta'e hanga kasaaraa beeksisa shallaggii taaksii irratti ibsame kaayyowwan Labsii kanaa kamiifiyyuu yeroo taaksii beeksifni taaksii raawwatiinsa qabaattutti shallaggii kasaaraa mudateen akka dhiyeessetti lakkaa'ama.
- 3) Bu'uura unka mirkanaa'een yeroo taaksii tokkoof beeksisa taaksii dabalata qabeenyaa kaffalaa taaksiitiin qophaa'e dhiyaate shallaggii taaksii isaa kan qopheessu kaffalaan taaksii taaksii dabalata qabeenyaatiif galmaa'e, yeroo taaksii kanatti hanga taaksii dabalata qabeenyaa waliigalaa galtee kaffalamee gurgurtaa taaksiin dabalata qabeenyaa irratti kaffalamu irraa hanga taaksii dabalata qabeenyaa waliigalaa sassaabee kan caalee yoo ta'e hanga taaksii beeksisa shallaggii taaksiitiin ibse kaayyowwan Labsii kanaa kamiifiyyuu yeroo taaksii beeksifni taaksichaa itti raawwatamuuf gurgurtaa taaksiin itti kaffalamu irraa taaksii sassaabee ol taaksii galtee kaffaluu isaa kan ibsu beeksisa shallaggii akka dhiyeesse ta'ee fudhatama.
- 4) Beeksifni taaksii:
 - (a) Unkichi odeeffannoo Abbaa Taayitaatiin dursee guutame kan qabate yoo ta'e yookiin;
 - (b) Odeeffannoon taaksii kaffalamuu qabu unkicha keesatti guutamaa osoo jiruu mala elektirooniksiitiin kan shallagame yoo ta'e bu'uura unka mirkanaa'een beeksifni taaksii mala elektirooniksiitiin guutamee kaffalaa taaksiitiin dhiyaate kaffalaan taaksii shallaggii taaksii isaa qopheessuun akka dhiyaatetti lakkaa'ama.

- ፪) በፀደቀው ቅጽ መሠረት ለአንድ የታክስ ጊዜ በታክስ ክፋይ የተዘጋጀ የታክስ ስሌት ማስታወቂያ ያቀረበ የራሱን የታክስ ስሌት የሚያዘጋጅ በገቢ ግብር አዋጅ ሠንጠረዥ "ለ" ወይም "ሐ" መሠረት ታክስ የሚከፈልበትን ገቢ የሚያገኝ ታክስ ክፋይ በዚህ የታክስ ጊዜ ኪሣራ የገጠመው እንደሆነ በታክስ ስሌት ማስታወቂያው የገለፀው የኪሣራ መጠን ለማንኛውም የዚህ አዋጅ ዓላማዎች የታክስ ማስታወቂያው ተፈጻሚ ለሚሆንበት የታክስ ጊዜ ያጋጠመውን የኪሣራ ስሌት እንዳቀረበ ተደርጎ ይቆጠራል።
- ፫) በፀደቀው ቅጽ መሠረት ለአንድ የታክስ ጊዜ በታክስ ክፋይ የተዘጋጀ የተጨማሪ እሴት ታክስ ማስታወቂያ ያቀረበ የራሱን የታክስ ስሌት የሚያዘጋጅ ለተጨማሪ እሴት ታክስ የተመዘገበ ታክስ ክፋይ፣ በዚህ የታክስ ጊዜ በግብዓት ላይ የከፈለው ተጨማሪ እሴት ታክስ ጠቅላላ መጠን የተጨማሪ እሴት ታክስ ከሚከፈልበት ሽያጭ ላይ ከሰበሰበው የተጨማሪ እሴት ታክስ ጠቅላላ መጠን የበለጠ እንደሆነ፣ በታክስ ስሌት ማስታወቂያው የገለፀው የታክስ መጠን ለማንኛውም የዚህ አዋጅ ዓላማዎች የታክስ ማስታወቂያው ተፈጻሚ ለሚሆንበት የታክስ ጊዜ ታክስ ከሚከፈልበት ሽያጭ ላይ ከሰበሰበው ታክስ በላይ የግብዓት ታክስ መክፈሉን የሚገልጽ የስሌት ማስታወቂያ እንዳቀረበ ተደርጎ ይቆጠራል።
- ፬) የታክስ ማስታወቂያ፦
 - (ሀ) ቅጹ በባለሥልጣኑ አስቀድሞ የተሞላ መረጃ የያዘ ቢሆንም፤
 - (ለ) ሲከፈል የሚገባው ታክስ መረጃ በቅጹ ውስጥ እየተሞላ ሳለ በኤሌክትሮኒክ ዘዴ የተሰላ ቢሆንም፤ በፀደቀው ቅጽ መሠረት በኤሌክትሮኒክ ዘዴ ተሞልቶ በታክስ ክፋይ የቀረበ የታክስ ማስታወቂያ የራሱን የታክስ ስሌት በሚያዘጋጅ ታክስ ክፋይ እንደቀረበ ተደርጎ ይቆጠራል።

- 2) When a self-assessment taxpayer liable for income tax Under Schedule 'B' or 'C' of the Income Tax Proclamation has filed a self-assessment declaration in the approved form for a tax period and the taxpayer has a loss for the year, the taxpayer shall be treated, for all purposes of this Proclamation, as having made an assessment of the amount of the loss being that amount as set out in the declaration.
- 3) When a self-assessment taxpayer has filed a value added Tax return in the approved form for a tax period and the taxpayer's total input tax for the period exceeds the taxpayer's total output tax for the period, the taxpayer shall be treated, for all purposes of this Proclamation, as having made an assessment of the amount of the excess input tax for the period being that amount as set out in the declaration.
- 4) A tax declaration
 - (a) The form included pre-filled information provided by the Authority; or
 - (b) The tax payable is computed electronically as Information is inserted into the form in the approved form completed and Filed electronically by a taxpayer is a self-assessment return.

28. Shallagii Taaksii Tilmaamaan Raawwatu

- 1) Kaffalaan taaskii kamiyyuu bu'uurra seera taaksiitiin yeroo taaksii kamittiyyuu beeksisa taaksii dhiyeessuu qabu kan hin dhiyeessine yoo ta'e, Abbaan Taayitichaa yeroo kamittiyyuu odeeffannoon argatu bu'uurra godhachuun yeroo taaksichaatti kaffalaan taaksichaa taaksii kaffaluu qabu tilmaamaan ("shallagii tilmaamaa" jedhamu kan waamamu) shallaguu kan danda'u yoo ta'u, tilmaamni shallagichaa kannen armaan gadii ni ilaallata:
 - (a) Kasaaraa Labsii Gibira Galii Gabatee "B" fi "C" ilaalchisee hanga kasaaraa yeroo taaksii;
 - (b) Bu'uurra Labsii Taaksii Dabalata Qabeenyaatiin kaffaltii Taaksii Dabalata Qabeenya galtee irratti caalmaan kaffalame ilaalchisee yeroo taaksichaatiif hanga taaksii galtee irratti caalmaan kaffalamee;
 - (c) Haala biroo kamiiniyyuu hanga zeeroo dabalatee hanga taaksii yeroo taaksichaatiif kaffalamuu qabuu.
- 2) Abbaan Taayitichaa bu'uurra Keewwata kanaa Keewwa Xiqqaa Itiin kaffalaa taaksii taaksiin isaa tilmaamaan shallagameef beeksisa shallagii tilmaama taaksii qabxiwwan armaan gaditti tarreeffaman haammate kennuu qaba:
 - (a) Hanga taaksii akkaataa haala isaatti shallagamee, kasaaraa fuul-duraatti darbu yookiin hanga taaksii galtee caalmaan kaffalamee;
 - (b) Taaksii shallagame irratti hanga adabbii kaffalamuu qabu yoo jiraate;
 - (c) Hanga taaksii shallagame irratti hanga dhalaa kaffaltii turee kaffalamuu qabuu yoo jiraate;
 - (d) Yeroo taaksii shallaggiin taaksichaa ilaallatu;
 - (e) Guyyaa beeksifni kun kennamee eegalee guyyaa 30'n (soddomma) keessatti guyyaa taaksichi, adabbii fi dhalli isaa itti kaffalamuu;

፳፰. ግምት የሚከናወን የታክስ ስሌት

- ፩) ግንኛውም ታክስ ከፋይ ቦታክስ ሕግ መሠረት በግንኛውም የታክስ ጊዜ ማቅረብ የሚገባውን የታክስ ማስታወቂያ ያላቀረበ እንደሆነ ባለሥልጣኑ በግንኛውም ጊዜ የሚያገኘውን ማስረጃ መሠረት በማድረግ ለታክስ ጊዜው ታክስ ከፋዩ ሊከፍል የሚገባውን ታክስ በግምት ("የግምት ስሌት" ተብሎ የሚጠራ) ማስላት የሚችል ሲሆን የግምት ስሌቱ የሚከተሉትን ይመለከታል፦
 - (ሀ) በገቢ ግብር አዋጅ ሠንጠረዥ "ለ" ወይም "ለ" ኪሳራን በሚመለከት የታክስ ጊዜውን የኪሳራመጠን፤
 - (ለ) በተጨማሪ እሴት ታክስ አዋጅ መሠረት በግብዓት ላይ በብልጫ የተከፈለ የተጨማሪ እሴት ታክስን በሚመለከት ለታክስ ጊዜው በግብዓት ላይ በብልጫ የተከፈለውን የታክስ መጠን፤
 - (ሐ) በሌላ ግንኛውም ሁኔታ ዜሮ መጠንን ጨምሮ ቦታክስ ጊዜው ሊከፈል የሚገባውን የታክስ መጠን፡፡
- ፪) ባለሥልጣኑ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ታክሱ በግምት ለተሰላው ታክስ ከፋይ የሚከተሉትን ዝርዝር ነጥቦች ያካተተ የታክስ ግምት ስሌት ማስታወቂያ መስጠት አለበት፦
 - (ሀ) እንደሁኔታው የተሰላውን የታክስ መጠን፤ ወደፊት የሚሸጋገር የኪሳራ ወይም በብልጫ የተከፈለን የግብዓት ታክስ መጠን፤
 - (ለ) በተሰላው ታክስ ላይ ሊከፈል የሚገባ የቅጣት መጠን ካለ፤
 - (ሐ) በተሰላው የታክስ መጠን ላይ ሊከፈል የሚገባ የዘገየ ክፍያ ወለድ መጠን ካለ፤
 - (መ) የታክስ ስሌቱ የሚመለከተውን የታክስ ጊዜ፤
 - (ሠ) ማስታወቂያው ከተሰጠበት ቀን ጀምሮ በ፴(በሰላሳ) ቀናት ውስጥ ታክሱ፤ ቅጣቱ እና ወለዱ የሚከፈሉበትን ቀን፤

28. Estimated Assessments

- 1) When a taxpayer has failed to file a tax declaration for a Tax period as required under a tax law, the Authority may, based on such evidence as may be available and at any time, make an assessment (referred to as a "estimated assessment") of:
 - (a) In the case of a loss under Schedule 'B' or 'C' of the Income Tax Proclamation, the amount of the loss for the tax period;
 - (b) In the case of an excess amount of input tax under the Value Added Tax Proclamation, the amount of the excess input tax for the tax period;
 - (c) In any other case, the amount of tax payable (including a nil amount) for the tax period.
- 2) The Authority shall serve a taxpayer assessed under sub-Article (1) of this Article with notice, in writing, of an estimated assessment specifying the following:
 - (a) the amount of tax assessed, or loss or excess input tax carried forward, as the case may be;
 - (b) The amount assessed as penalty (if any) payable in respect of the tax assessed;
 - (c) The amount of late payment interest (if any) payable in respect of the tax assessed;
 - (d) The tax period to which the assessment relates
 - (e) The due date for payment of the tax, penalty, and interest being a date that is within 30 (Thirty) days from the date of service of the notice;

- (f) Daangaa yeroo komii itti dhiyeeffachuu danda'u dabalatee shallaggii tilmaama taaksichaa irratti akkaataa komii isaa itti dhiyeeffachuu danda'u.
- 3) Bu'ura Keewwata kanaa Keewwata Xiqqaa 2tiin beeksifni tilmaama shallaggii taaksii kan kennamu bu'ura seera taaksii taaksicha buusuutiin tilmaama shallaggii taaksii qophaa'een taaksiin kaffalamuu qabu yeroo itti kaffalamu "yeroo kaffaltii taaksii isa jalqabaa" jedhamee kan caqasamu) jijjiiruu kan hin dandeenye yoo ta'u, sababa kaffaltiin taaksichaa turuutiin adabbii fi dhalli buufamu herregamuu kan eegalu yeroo kaffaltii isa jalqabaa irraa eegalee ta'a.
- 4) Keewwatni kun raawwatiinsa kan qabaatu taaksii shallaggii taaksiitiin sassaabamu qofa irratti ta'a.
- 5) Keewwatni kun kaffalaa taaksii shallaggii tilmaama taaksii Abbaa Taayitichaatiin qophaa'ee qaqqabe kamiyyuu dirqama beeksisa taaksii shallaggii tilmaamichaa dhiyeessuu isaa hin hambisu.
- 6) Beeksifni shallaggii tilmaama taaksii Abbaa Taayitichaatiin qophaa'e kaffalaa taaksichaa erga qaqqabee booda, yeroo taaksii sanaaf kaffalaan taaksichaa beeksifni taaksii dhiyeessu yeroo taaksiichaatiif akka beeksisa shallaggii taaksii ofii kaffalaa taaksiitiin yeroo taaksii keessatti dhiyaateetti hin lakka'amu.
- 7) Abbaan Taayitichaa yeroo kamittiyyuu shallaggii taaksii tilmaamarratti hundaa'e qopheessuu ni danda'a. Raawwiin keewwata kanaa Qajeelfama bahuun kan murtaa'u ta'a
- 8) Abbaan Taayitichaa raawwii Keewwata kanaatiif qajeelfama baasuu ni danda'a.

29. Shallaggii Taaksii Sodaa

- 1) Abbaan Taayitichaa haalota Labsii kana keewwata 25 yookiin 44 jalatti ibsamaniin kaffalaan taaksii kamiyyuu yeroo taaksii tokkotti taaksii kaffaluu qabu ragaa argate irratti hundaa'uun shallaggii taaksii sodaa qopheessuu ni danda'a.

- (ረ) ቅሬታ ማቅረብ የሚችልበትን የጊዜ ገደብ ጨምሮ በታክስ ግምት ስሌቱ ላይ ቅሬታውን የሚያቀርብበትን አካሄድ።
- ፫) በዚህ አንቀጽ ንዑስ አንቀጽ (፪) መሠረት የሚሰጠው የታክስ ግምት ስሌት ማስታወቂያ ታክስን በሚጥለው የታክስ ሕግ መሠረት በተዘጋጀው የታክስ ግምት ስሌት ሊከፈል የሚገባው ታክስ የሚከፈልበትን ጊዜ ("የመጀመሪያው የታክስ መክፈያ ጊዜ" ተብሎ የሚጠቀስ) ሊለውጥ የማይችል ሲሆን፣ የታክስ ክፍያው በመዘግየቱ ምክንያት የሚጣል ቅጣትና ወሰድ መታሰብ የሚጀምሩት ከመጀመሪያው የመክፈያ ጊዜ አንስቶ ይሆናል።
- ፬) ይህ አንቀጽ ተፈጻሚ የሚሆነው በታክስ ስሌት ለሚሰበሰብ ታክስ ብቻ ነው።
- ፭) ይህ አንቀጽ የተዘጋጀ የታክስ ግምት በባለሥልጣኑ የተዘጋጀ የታክስ ግምት ስሌት የደረሰው ማንኛውም ታክስ ክፍያ የግምት ስሌቱ የሚመለከተውን የታክስ ማስታወቂያ የማቅረብ ግዴታውን አያስቀርም።
- ፮) በባለሥልጣኑ የተዘጋጀ የታክስ ግምት ስሌት ማስታወቂያ ለታክስ ክፍያ ከደረሰው በኋላ ለዚያ የታክስ ጊዜ ታክስ ክፍያ የሚያቀርበው የታክስ ማስታወቂያ ለታክስ ጊዜው እንደቀረበ በታክስ ክፍያ የተዘጋጀ የራስ ታክስ ስሌት ማስታወቂያ ሆኖ አይቆጠርም።
- ፯) ባለሥልጣኑ በማንኛውም ጊዜ በግምት ላይ የተመሠረተ የታክስ ስሌት ሊያዘጋጅ ይችላል።
- ፰) ባለሥልጣኑ ለዚህ አንቀጽ አፈጻጸም የሚያግዙ መመሪያዎችን ሊያወጣ ይችላል።

፳፱. የስጋት የታክስ ስሌት

- ፩) ባለሥልጣኑ በዚህ አዋጅ አንቀጽ ፳፭ ወይም አንቀጽ ፴፬ በተመለከቱት ሁኔታዎች በአንድ የታክስ ጊዜ ማንኛውም ታክስ ክፍያ መክፈል ለሚገባው ታክስ ማስታወቂያ ላይ በመመሥረት የስጋት ታክስ ስሌት ሊያዘጋጅ ይችላል።

- (f) The manner of objecting to the assessment, including the time limit for lodging an objection to the assessment.
- 3) The service of a notice of an estimated assessment under Sub-article (2) of this Article shall not change the due date (referred to as the "original due date") for payment of the tax payable under the assessment as determined under the tax law imposing the tax, and late payment penalty and late payment interest remain payable based on the original due date.
- 4) This Article shall apply only for the purposes of a tax that is collected by assessment.
- 5) Nothing in this Article relieves a taxpayer from being required to file the tax declaration to which an estimated assessment served under this Article relates.
- 6) A tax declaration filed by a taxpayer for a tax period after notice of an estimated assessment has been served on the taxpayer for the period is not a self-assessment declaration.
- 7) The Authority may make an estimated assessment at any time.
- 8) The Authority may issue directives for the implementation of this Article.

29. Jeopardy Assessments

- 1) The Authority may, based on such evidence as may be available, make a "jeopardy assessment" of the tax Payable by a taxpayer in the circumstances specified in Article 25 or Article 44 of this proclamation for a tax period.

- 2) Tumaan Keewwata kana Keewwata Xiqqaa Iraawwatamuu kan danda’u:
 - (a) kaffalaan taaksii yeroo taaksi-chaatiif beeksisa taaksii kan hin dhiyeessine yoo ta’ee; fi
 - (b) Taaksichi shallaggii taaksiitiin kan sassaabamu yoo ta’e qofadha.
- 3) Shallaggiin taaksii sodaa:
 - (a) Kaffalaan taaksichaa yeroo taaksichaatiif guyyaan beeksisa taaksii itti dhiyeessu osoo hin ga’iin dura qophaa’uu ni danda’a; akkasumas
 - (b) Yeroo qophaa’utti bu’uurra seera hojii irra jiruutiin qophaa’uu qaba.
- 4) Abbaan taayitichaa akkaataa Keewwata kana Keewwata Xiqqaa Itiin shallaggii taaksii sodaa kaffalaa taaksiitiif qophaa’e beeksisa shallaggii taaksii sodaa qabxiwwan armaan gaditti tarreeffaman ofkeessatti qabate barreeffamaan kennuu qaba:
 - (a) Hanga taaksii shallagamee;
 - (b) Hanga taaksii shallagame irratti adabbiin kaffalamu yoo jiraate;
 - (c) Yeroo taaksii shallaggiin taaksichaa ilaallatu;
 - (d) Yeroo taaksichii fi adabbichi itti kaffalamu, yeroon kun yeroo kaffaltiin taaksichaa osoo hin ga’iin dura ta’uu danda’a;
 - (e) Daangaa yeroo komii itti dhiyeeffachuu danda’u dabalatee shallaggii taaksii sodaa irratti akkaataa komii isaa itti dhiyeeffatu.
- 5) Abbaan Taayitichaa kaffalaa taaksichaatiif beeksisa shallaggii taaksii sodaa kennu taaksichii fi adabbiin isaa battalumatti akka kaffalaman ajajuu ni danda’a.
- 6) Keewwatni kun kaffalaa taaksii kamiyyuu beeksifni shallaggii taaksii sodaa Abbaa Taayitichaatiin qophaa’ee akka qaqqabu taasifameef, dirqama beeksisa taaksii shallaggii taaksii sodaa ilaallatu dhiyeessu isaa hin hambisu.

- ፪) የዚህ አንቀጽ ንዑስ አንቀጽ (፩) ተፈጻሚ ሊሆን የሚችለው፦
 - (ሀ) ታክስ ከፋዩ ለታክስ ጊዜው የታክስ ማስታወቂያ ያላቀረበ እንደሆነ፤ እና
 - (ለ) ታክሱ በታክስ ስሌት የሚሰበሰብ ሲሆን ብቻ ነው።
- ፫) የስጋት ታክስ ስሌት፦
 - (ሀ) ታክስ ከፋዩ ለታክስ ጊዜው የታክስ ማስታወቂያ የሚያቀርብበት ቀን ከመድረሱ በፊት ሊዘጋጅ ይችላል፤ እንዲሁም
 - (ለ) በሚዘጋጅበት ጊዜ ፀንቶ ባለ ሕግ መሠረት መዘጋጀት አለበት።
- ፬) ባለሥልጣኑ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት የስጋት ታክስ ስሌት ለተዘጋጀለት ታክስ ከፋዩ የሚከተሉትን ዝርዝር ነጥቦች ያካተተ የስጋት ታክስ ስሌት ማስታወቂያ በጽሑፍ መስጠት አለበት፦
 - (ሀ) የተሰላውን የታክስ መጠን፤
 - (ለ) በተሰላው የታክስ መጠን ላይ የሚከፈል ቅጣት ካለ፤
 - (ሐ) የታክስ ስሌቱ የሚመለከተውን የታክስ ጊዜ፤
 - (መ) ታክሱና ቅጣቱ የሚከፈልበትን ጊዜ፤ ይህ ጊዜ የታክሱ የመክፈያ ጊዜ ከመድረሱ በፊት ሊሆን ይችላል፤
 - (ሠ) ቅሬታ ማቅረብ የሚችልበትን የጊዜ ገደብ ጨምሮ በስጋት ታክስ ስሌቱ ላይ ቅሬታውን የሚያቀርብበትን አካሄድ።
- ፭) ባለሥልጣኑ ለታክስ ከፋዩ በሚሰጠው የስጋት ታክስ ስሌት ማስታወቂያ ታክሱ እና ቅጣቱ ወዲያው እንዲከፈል ሊያዝ ይችላል።
- ፮) ይህ አንቀጽ በባለሥልጣኑ የተዘጋጀ የስጋት ታክስ ስሌት የደረሰው ማንኛውም ታክስ ከፋዩ የስጋት ታክስ ስሌቱ የሚመለከተውን የታክስ ማስታወቂያ የማቅረብ ግዴታውን አያስቀርም።

- 2) Sub-article (1) of this Article applies only when:
 - (a) The taxpayer has not filed a tax declaration for the tax period; and
 - (b) The tax is collected by assessment.
- 3) A jeopardy assessment:
 - (a) May be made before the date on which the taxpayer’s tax declaration for the period is due; and
 - (b) shall be made in accordance with the law in force at the date the jeopardy assessment was made.
- 4) The Authority shall serve a taxpayer assessed under sub-Article (1) of this Article with notice, in writing, of the Jeopardy assessment specifying the following:
 - (a) The amount of tax assessed;
 - (b) The amount assessed as penalty (if any) payable in respect of the tax assessed;
 - (c) The tax period to which the assessment relates;
 - (d) The due date for payment of the tax and penalty, which may be a date before the tax would otherwise be due for the tax period;
 - (e) The manner of objecting to the assessment, including the time limit for lodging an objection to the assessment.
- 5) The Authority may specify in a notice of jeopardy assessment that the tax and penalty due are payable immediately.
- 6) Nothing in this Article shall relieve a taxpayer from the Requirement to file the tax declaration to which the jeopardy assessment served under this Article relates.

- 7) Kaffalaan taaksichaa yeroo taaksii tokkotti taaksii kaffaluu qabu hunda shallagsiisuun akka danda'amuuf shallaggiin taaksii sodaa akkaataa Labsii kanaa keewwata 30 tiin fooyya'uu ni danda'a.
- 8) Beeksifni shallaggii taaksii sodaa kaffalaa taaksichaa erga qaqqabee booda, yeroo taaksii sanaatiif beeksifni taaksii kaffalaan taaksichaa dhiyeessu akka beeksisa shallaggii taaksii ofii kaffalaa taaksichaatiin qophaae yeroo taaksichaatiif dhihaateetti hin fudhatamu.

30. Shallaggiwwan Taaksii Fooyya'an

- 1) Abbaan Taayitichaa:
 - (a) Labsii Gibira Galii Gabatee "B" yookiin "C" ilaalchisee kasaaraan kaffalaa taaksii yeroo taaksichaatiif sirriitti kan shallagame ta'uu isaa;
 - (b) Bu'uura Labsii Taaksii Dabalata Qabeenyaatiin hanga taaksii dabalata qabeenyaa galtee irratti caalmaan kaffalame ilaalchisee kaffalaan taaksichaa yeroo taaksichaati taaksii dabalata qabeenyaa galtee caalmaan kaffalamee sirriitti kan shallagame ta'uu isaa;
 - (c) Kaffalaan taaksii haala biroo kamiiniyyuu hanga zeeroo dabalatee hanga taaksii yeroo taaksichaaf kaffaluu qabu sirriitti kan shallagame ta'uu isaa; Mirkaneeffachuudhaaf bu'uura ragaa argatuun shallaggii taaksii kamiyyuu ("shallaggii taaksii jalqabaa » kan jedhamu) jijjiiruun, hiri'isuun yookiin dabaluun fooyyesuu ni danda'a.
- 2) Seera taaksii rogummaa qabuun akkaataa biraatiin yoo tumame malee, Abbaan Taayitichaa akkaataa Keewwata kanaa Keewwata Xiqqaa 1 tiin shallaggii taaksii kamiyyuu:

- ፯) ታክስ ከፋዩ በአንድ የታክስ ጊዜ መክፈል ያለበትን ታክስ በሙሉ ማስላት እንዲቻል የስጋት ታክስ ስሌት በዚህ አዋጅ አንቀጽ ፴ መሠረት ሊሻሻል ይችላል።
- ፰) የስጋት ታክስ ስሌት ማስታወቂያ ለታክስ ከፋዩ ከደረሰው በኋላ ለዚያ የታክስ ጊዜ ታክስ ከፋዩ የሚያቀርበው የታክስ ማስታወቂያ ለታክስ ጊዜው እንደቀረበ በታክስ ከፋዩ የተዘጋጀ የራስ ታክስ ስሌት ማስታወቂያ ተደርጎ አይቆጠርም።

፱. የተሻሻሉ የታክስ ስሌቶች

- ፩) ይህ አንቀጽ እንደተጠበቀ ሆኖ፣
 - (ሀ) የገቢ ግብር አዋጅ ሠንጠረዥ "ለ" ወይም "ሐ"ን በተመለከተ የታክስ ከፋዩ ኪሳራ ለታክስ ጊዜው በትክክል የተሰላ መሆኑን፤
 - (ለ) በተጨማሪ እሴት ታክስ አዋጅ መሠረት በብልጫ የተከፈለ የግብዓት ተጨማሪ እሴት ታክስ መጠንን በተመለከተ ታክስ ከፋዩ በታክስ ጊዜው በብልጫ የከፈለው የግብዓት ተጨማሪ እሴት ታክስ በትክክል የተሰላ መሆኑን፤
 - (ሐ) በሌላ በማናቸውም ሁኔታ ታክስ ከፋዩ ዜሮ መጠንን ጨምሮ ለታክስ ጊዜው መክፈል የሚገባው የታክስ መጠን በትክክል የተሰላ መሆኑን፤ ለማረጋገጥ በሚያገኘው ማስረጃ መሠረት ማንኛውንም የታክስ ስሌት ("የመጀመሪያው የታክስ ስሌት" ተብሎ የሚጠቀስ) በመለወጥ፣ በመቀነስ ወይም በመጨመር ሊሻሻል ይችላል።
- ፪) አግባብነት ባለው የታክስ ሕግ በሌላ አኳኋን ካልተደነገገ በስተቀር፣ ባለሥልጣኑ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ማንኛውንም የታክስ ስሌት፦

- 7) A jeopardy assessment may be the subject of an amended assessment under Article 30 of this Proclamation so that the taxpayer is assessed in respect of the whole of the tax period to which the jeopardy assessment relates.
- 8) A tax declaration filed by a taxpayer for a tax period after notice of a jeopardy assessment has been served on the taxpayer for the period is not a self-assessment declaration.

30. Amended Assessments

- 1) The Authority
 - (a) In the case of a loss under Schedule 'B' or 'C' of The Income Tax Proclamation, the taxpayer is assessed in respect of the correct amount of the loss for the tax period;
 - (b) In the case of an excess amount of input tax under The Value Added Tax Proclamation, the taxpayer is Assessed in respect of the correct amount of the excess input tax for the tax period;
 - (c) In any other case, the taxpayer is liable for the correct amount of tax payable(including a nil Amount) in respect of the tax period.
 may amend a tax Assessment (referred to in this Article as the "original assessment") by making such alterations, reductions, or additions, based on such evidence as may be available, to the original assessment of a taxpayer for a tax period.
- 2) Subject to a tax law specifying otherwise, the Authority may amend a tax assessment under sub-article (1) of this Article:

- (a) Yeroo kamiyyuu kaffalaa taaksiitiin yookiin maqaa kaffalaa taaksiitiin gochi waliin dha'uu yoo raawwatamu yookiin haala cimaatiin yookiin maal dhibdeen beekaa raawwatame yoo jiraate;
- (b) Haala biroo kamiiniyyuu:
 - i) Kaffalaan taaksii shallaggii taaksii ofii isaatiin kan shallagu yoo ta'e, kaffalaan taaksii guyyaa beeksisa shallaggii taaksii ofii dhiyeessee eegalee kan lakkaawamu waggaa 5(shan) keessatti;
 - ii) Abbaan Taayitichaa Shallaggii taaksii biroo kamiifiyyuu guyyaa beeksisa shallaggii taaksii kaffalaa taaksichaatiif kennee eegalee kan lakkaawamu waggaa 5(shan) keessatti fooyyessuu ni danda'a.
- 3) Abbaan Taayitichaa akkaataa keewwata kanaa keewwata Xiqqaa Itiin beeksisa shallaggii taaksii fooyya'e kaffalaa taaksiitiif kenne haalota armaan gadiitiin yeroo turee raawwatametti irra deebi'ee fooyyessuu ni danda'a:
 - (a) Beeksisa shallaggii taaksii jalqabaatiif yeroo Keewwatni kun Keewwatni Xiqqaan 2 (b) itti raawwatamutti; yookiin
 - (b) Abbaan Taayitichaa beeksisa shallaggii fooyya'ee kaffalaa taaksiitiif erga kennee booda kan jiru waggaa tokko keessatti.
- 4) Haalli kamiyyuu Keewwata kana Keewwata Xiqqaan 3(b) itti raawwatamu fooyya'insa dabalataa Abbaan Taayitichaa taasisu shallaggii taaksii jalqaba fooyya'e irratti jijjiiramoota, hir'ifamoota yookiin daballiiwwan taasifaman qofa irratti kan daangeffame ta'a.
- 5) Abbaan Taayitichaa shallaggii taaksii akkaataa keewwata kanaatiinfooyya'e ilaalchisee beeksisa barreeffamaa qabxiwwan armaan gadii ofkeessatti qabate kaffalaa taaksiitiif kennuu qaba:

- (ሀ) በማንኛውም ጊዜ በታክስ ከፋዩ ወይም በታክስ ከፋዩ ስም የማጭበርበር ድርጊት ሲፈጸም ወይም በከፍተኛ ሁኔታ ወይም በማወቅ የተፈፀመ የቸልተኝነት ድርጊት ሲኖር፤ ወይም
- (ለ) በሌላ በማናቸውም ሁኔታ፦
 - ፩. ታክስ ከፋዩ በራሱ የሚያሰላው የታክስ ስሌት ሲሆን ታክስ ከፋዩ የራሱ ታክስ ስሌት ማስታወቂያውን ካቀረበበት ቀን ጀምሮ በሚቆጠር ፮ (አምስት) ዓመት ውስጥ፤
 - ፪. ለሌላ ማንኛውም የታክስ ስሌት ባለሥልጣኑ ለታክስ ከ ፋ ዩ የታክስ ስሌት ማስታወቂያ ከሰጠበት ቀን ጀምሮ በሚቆጠር (አምስት) ዓመት ውስጥ፤ ሊያሻሽል ይችላል።
- ፫) ባለሥልጣኑ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ለታክስ ከፋዩ የሰጠውን የተሻሻለ የታክስ ስሌት ማስታወቂያ ከሚከተሉት ሁኔታዎች ዘግይቶ በተፈጸመው ጊዜ እንደገና ሊያሻሽል ይችላል፦
 - (ሀ) ለመጀመሪያው የታክስ ስሌት ማስታወቂያ የዚህ አንቀጽ ንዑስ አንቀጽ (፪) (ለ) ተፈጻሚ በሚሆንበት ጊዜ፤ ወይም
 - (ለ) ባለሥልጣኑ የተሻሻለውን የታክስ ስሌት ማስታወቂያ ለታክስ ከፋዩ ከሰጠው በኋላ ባለው የአንድ ዓመት ጊዜ ውስጥ።
- ፬) የዚህ አንቀጽ ንዑስ አንቀጽ (፫)(ለ) ተፈጻሚ በሚሆንበት በማናቸውም ሁኔታ ባለሥልጣኑ የሚያደርገው ተጨማሪ ማሻሻያ መጀመሪያ በተሻሻለው የታክስ ስሌት ላይ በተደረጉት ለውጦች፣ ቅናሾች ወይም ጭማሪዎች ላይ ብቻ የተገደበ ይሆናል።
- ፭) ባለሥልጣኑ በዚህ አንቀጽ መሠረት የተሻሻለውን የታክስ ስሌት በተመለከተ የሚከተሉትን ነጥቦች ያካተተ የጽሑፍ ማስታወቂያ ለታክስ ከፋዩ መስጠት አለበት፦

- (a) In the case of fraud, or gross or willful neglect by, or on behalf of, the taxpayer, at any time; or
- (b) In any other case,
 - (1) For a self-assessment, the date that the self-Assessment taxpayer filed the self-assessment declaration to which the self-assessment relates; within 5 (Five) years :
 - (2) For any other tax assessment, the date the Authority served notice of the assessment on the taxpayer, within 5 (Five) years:
- 3) When the Authority has served a taxpayer with notice of an amended assessment made under sub-article (1) of this Article, the Authority may further amend the original assessment to which the amended assessment relates within the later of:
 - (a) The period specified in sub-article (2) (b) of this Article applicable to the original assessment; or
 - (b) One year after the Authority served notice of the amended assessment on the taxpayer.
- 4) In any case to which sub-article (3) (b) of this Article Applies, the Authority shall be limited to amending the alterations, reductions, or additions made in the amended assessment to the original assessment.
- 5) The Authority shall serve a taxpayer with notice, in writing, of an amended assessment made under this Article specifying the following:

- (a) Shallaggii taaksii jalqabaa Fooyya'iinsi irratti taasifameefi sababoota fooyya'iinsicha taasisuun barbaachiseef ibsa qabate;
 - (b) Hanga taaksii akkaataa haala isaatiin shallagamee kasaaraa ful duratti darbu yookiin hanga taaksii galtee caalmaan kaffalamee;
 - (c) Shallaggii taaksii fooyya'e irratti hanga adabbii kaffalamuu qabu yoo jiraate;
 - (d) Shallaggii taaksii fooyya'e irratti hanga dhala kaffaltii turee kaffalamuu qabu yoo jiraate;
 - (e) Yeroo taaksii shallaggiin taaksii fooyya'e ilaallatu;
 - (f) Guyyaa beeksifni kennamee eegalee kan lakkaa'amu guyyoota 30(soddoma) jiran keessatti bu'uura shallaggii taaksii fooyya'een guyyaa taaksii dabalataa, adabbii fi dhalli kaffalamuu qabu itti kaffalamu;
 - (g) Daangaa yeroo komii itti dhiyeeffachuun danda'amu dabalatee shallaggii taaksii fooyya'e irratti akkaataa komii isaa itti dhiyeeffatu.
- 6) Bu'uura shallaggii taaksii fooyya'etiin taaksii dabalataa kaffalamuu qabu yoo jiraate, adabbii fi dhalli taaksii dabalataa irratti kaffaltii tureef kaffalamu kan shallagamu bu'uura shallaggii taaksii jalqabaatiin guyyaa taaksichi kaffalamuu qabu irraa eegleeti.

31. Iyyata Shallaggii Taaksii Kaffalaan Taaksichaa Ofii Isaa Qopheesse Akka Fooyya'uuf Dhiyaatu

- 1) Kaffalaan taaksii shallaggii taaksii ofii qopheesse beeksisa taaksii ofii qopheesse Abbaan Taayitichaa akka fooyyessuufiif Abbaa Taayitichaatti iyyata isaa dhiyeeffachuun ni danda'a.

- (ሀ) ማሻሻያ የተደረገበትን የመጀመሪያ የታክስ ስሌት እና ማሻሻያ ማድረግ ያስፈልገበትን ምክንያቶች የያዘ መግለጫ፤
- (ለ) እንደሁኔታው የተሰላውን የታክስ መጠን፣ ወደ ፊት የሚሸጋገር የኪሣራ ወይም በብልጫ የተከፈለን የግብዓት ታክስ መጠን፤
- (ሐ) በተሻሻለ የታክስ ስሌት ላይ ሊከፈል የሚገባ የቅጣት መጠን ካለ፤
- (መ) በተሻሻለው የታክስ ስሌት ላይ ሊከፈል የሚገባ የዘገየ ክፍያ ወለድ መጠን ካለ፤
- (ሠ) የተሻሻለው የታክስ ስሌት የሚመለከተውን የታክስ ጊዜ፤
- (ረ) ማስታወቂያው ከተሰጠበት ቀን ጀምሮ በሚቆጠር ከ፱ (ከሰላሳ) ቀናት ባላነሰ ጊዜ ውስጥ በተሻሻለው የታክስ ስሌት መሠረት መከፈል ያለበትን ተጨማሪ ታክስ፣ ቅጣት እና ወለድ የሚከፈልበትን ቀን፤
- (ሰ) ቅሬታ ማቅረብ የሚችልበትን የጊዜ ገደብ ጨምሮ በተሻሻለው የታክስ ስሌት ላይ ቅሬታውን የሚያቀርብበትን አኳኋን።

፮) በተሻሻለው የታክስ ስሌት መሠረት መከፈል ያለበት ተጨማሪ ታክስ ካለ በተጨማሪው ታክስ ላይ ዘገየ ክፍያ የሚከፈል ቅጣትና ወለድ የሚሰላው በመጀመሪያው የታክስ ስሌት መሠረት ታክሱ መከፈል ከነበረበት ቀን ጀምሮ ነው።

፴፩. ታክስ ከፋዩ ራሱ ያዘጋጀው የታክስ ስሌት እንዲሻሻል ስለሚቀርብ ማመልከቻ

- ፩) የራሱን የታክስ ስሌት ያዘጋጀ ታክስ ከፋዩ ያቀረበውን በራሱ የተዘጋጀ የታክስ ማስታወቂያ ባለሥልጣኑ እንዲያሻሽልለት ለባለሥልጣኑ ሊያመለክት ይችላል።

- (a) The original assessment to which the amended Assessment relates and a statement of reasons for making the amended assessment;
 - (b) The amount of tax assessed, or loss or excess input tax carried forward, as the case may be;
 - (c) The amount of penalty assessed (if any) under the amended assessment;
 - (d) The amount of late payment interest(if any) payable in respect of the tax assessed;
 - (e) The tax period to which the amended assessment relates;
 - (f) The due date for payment of any additional tax, and penalty and interest, payable under the amended assessment, being a date that is not less than 30 (Thirty) days from the date of service of the notice;
 - (g) The manner of objecting to the amended assessment, including the time limit for lodging an objection to the assessment.
- 6) If an amount of additional tax is payable under an amended assessment, any late payment penalty and late payment interest payable in respect of the additional tax shall be computed from the original due date for payment of tax under the original assessment to which the amended assessment relates.

31. Application for Making an Amendment to a Self-assessment

- 1) A taxpayer who has filed a self-assessment declaration may apply to the Authority for the Authority to make an amendment to the self-assessment.

- 2) Iyyanni akkaataa Keewwata kana Keewwata Xiqqaa ltiin dhiyaatu.
 - (a) **Beeksisa taaksii kaffalaan taaksii ofii isaatiin qopheessee dhiyeesse irratti fooyya'iinsa taasifamuu qaba jedhee itti amanuu fi sababoota fooyya'iinsichi taasifamuu qaba jedhee amaneeff ibsuu ; fi**
 - (b) **Yeroo Labsii kana keewwata 30 Keewwata Xiqqaa 2(b) (i) jalatti ibsame keessatti dhiyaachuu qaba.**
- 3) Akkaataa Keewwata kana Keewwata Xiqqaa ltiin iyyatni yoo dhiyaatuuf iyyatni dhiyaatee guyyoota 120 (dhibba tokkoo fi digdama) keessatti bu'uura qajeelfama Abbaan Taayitichaa baasuun shallaggiin taaksii kaffalaa taaksiitiin qophaa'ee dhiyaate akka fooyya'u murteessuu yookiin iyyaticha kufaa taasisuu qaba.
- 4) Abbaan Taayitichaa shallaggii taaksii qopheesse kaffalaan taaksii ofii isaatiin qopheesse akka fooyya'u kan murteesse yoo ta'e :
 - (a) Shallaggiin fooyya'insa taaksichaa akkaataa Labsii kana Keewwata 30 Keewwata Xiqqaa ltiin raawwatamuu isaa ; fi
 - (b) Shallaggii taaksii fooyya'ee akkaataa Labsii kana Keewwata 30 Keewwata Xiqqaa 5tiin kaffalaa taaksichaa akka qaqqabu taasifamuu qaba
- 5) Abbaan Taayitichaa iyyata akkaataa Keewwata kana Keewwata Xiqqaa ltiin dhihaatu kan hin fudhanne yoo ta'e murtii isaa kaffalaa taaksiitiif barreeffamaan ni beeksisa.

- ፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት የሚቀርበው ማመልከቻ፡-
 - (ሀ) ታክስ ከፋዩ ራሱ አዘጋጅ ባቀረበው የታክስ ማስታወቂያ ላይ ሊደረጉ ይገባል ብሎ የሚያምን ባቸውን ማሻሻያዎችን እና ማሻሻያዎቹን ማድረግ አስፈላጊ የሆነበትን ምክንያቶች መግለጽ፤ እና
 - (ለ) በዚህ አዋጅ አንቀጽ ፵ንዑስ አንቀጽ ፪ (ለ) (፩) በተመለከተው ጊዜ ውስጥ መቅረብ፤ ይኖርበታል፡፡
- ፫) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ማመልከቻ ሲቀርብለት ባለሥልጣኑ በሚያወጣው መመሪያ መሠረት ማመልከቻው በቀረበለት በ፻፳ (አንድ መቶ ሃያ) ቀናት ውስጥ በታክስ ከፋዩ ተዘጋጅቶ የቀረበው የታክስ ስሌት እንዲሻሻል መወሰን ወይም ማመልከቻውን ውድቅ ማድረግ አለበት፡፡
- ፬) ባለሥልጣኑ ታክስ ከፋዩ ራሱ ያቀረበው የታክስ ስሌት እንዲሻሻል የወሰነ እንደሆነ፡-
 - (ሀ) የታክስ ስሌት ማሻሻያው በዚህ አዋጅ አንቀጽ ፵ (፩) መሠረት መከናወን፤ እና
 - (ለ) የተሻሻለው የታክስ ስሌት ማስታወቂያ በዚህ አዋጅ አንቀጽ ፵ (፮) መሠረት ለታክስ ከፋዩ እንዲደርሰው መደረግ፤ አለበት፡፡
- ፭) ባለሥልጣኑ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት የሚቀርበውን ማመልከቻ ያልተቀበለው እንደሆነ ውሳኔውን ለታክስ ከፋዩ በጽሁፍ ያሳውቃል፡፡

- 2) An application under sub-article (1) of this Article shall:
 - (a) State the amendments that the taxpayer believes are required to be made to correct the self-assessment and the reasons for the amendments; and
 - (b) Be filed with the Authority within the period specified in Article 30 (2)(b)(1) of this Proclamation.
- 3) When an application has been made under sub-article (1) of this Article, the Authority shall, in accordance with a Directive issued by the Authority, make a decision to amend the self-assessment or to refuse the application and such decision shall be made within 120 (One Hundred Twenty) days of the receipt of the application
- 4) If the Authority makes a decision to amend the self-Assessment:
 - (a) The amended assessment shall be made in Accordance with Article 30(1) of this Proclamation; and
 - (b) Notice of the amended assessment shall be served on the taxpayer in accordance with Article 30 (5) of this Proclamation.
- 5) If the Authority makes a decision to refuse an application under sub-article (1) of this Article, the Authority shall serve the taxpayer with written notice of the decision.

Kutaa Torba
Taaksii fi Kaffaltiiwwan Biroo Sas-
saabuufi Kaffalchiisuu
Kutaa Xiqqaa Tokko

Taaksii fi Kaffaltiiwwan Biroo Kaf-
falchiisuu

32. Taaksiin Idaa Mootummaaf Kaf-
falamu Ta’uu

- 1) Bu’ura seera taaksitiin taaksiin Kaffalaa taaksiitiin kaffalamuu qabuu fi yeroon kaffaltii isaa gahe idaa mootummaaf kaffalamu waan ta’eef Abbaa Taayitichaatiif kaffalamuu qaba.
- 2) Akkaataa Labsii kana Keewwata 83 Keewwata Xiqqaa 2tiin kaffalaan taaksii mala kaffaltii taaksii elektiroonoksiitiin akka kaffalu Abbaa Taayitichaatiin gaafatame Abbaan Taayitichaa mala kaffaltii biroo akka fayyadamu barreeffamaan yoo heeyyame malee kaffalticha kan raawwatu mala kaffaltii elektiroonoksiitiin ta’a.
- 3) Kaffalaan taaksicha taaksicha yeroo kaffaluu qabutti yoo hin kaffalle Abbaan Taayitichaa taaksii hin kaffalamne kaffalchiisuuf sababa tarkaanfii fudhatuun baasii baasu kamiifiyyuu itti gaafatamaa.

33. Itti gaafatamummaa Sadarkaa
Lammaaffaatti dhufuu fi Taaksii
Kaffalchiisuuf baasiwwan Raaw-
wataman

- 1) Abbaan Taayitichaa namani kamiyyuu itti gaafatamummaa sadarkaa lammaffaa qabaatu yookiin taaksii kaffalchiisuuf baasii raawwatame kaffaluu qabuuf hanga maallaaqa kaffaluu qabuu fi guyyaa kaffaltii itti raawwatu beeksisa ibsu ni kenna.
- 2) Labsii kana kutaan torba, saddeetti, sagal fi kudhan akkasumas keewwata 105 ilaalchisee:
 - (a) “Taaksii” jechi jedhu itti gaafatamummaa sadarkaa lammaffaatti dhufuu fi taaksii kaffalchiisuuf baasii ba’u ni dabalata;

ክፍል ሰባት
ታክስን ሌሎች ክፍያዎችን ስለመሰብሰብና
ማስከፈል

ንዑስ ክፍል አንድ

ታክስን ሌሎች ክፍያዎችን ስለማስከፈል

፵፪. ታክስ ለመንግሥት የሚከፈል ዕዳ
ስለመሆኑ

- ፩) በታክስ ሕግ መሠረት በታክስ ክፋይ ሊከፈል የሚገባውና የመክፈያ ጊዜው የደረሰ ታክስ ለመንግሥት የሚከፈል ዕዳ ስለሆነ ለባለሥልጣኑ መክፈል አለበት።
- ፪) በዚህ አዋጅ አንቀጽ ፹፫ (፪) መሠረት በኤሌክትሮኒክስ አከፋፈል ዘዴ ታክስ እንዲከፈል በባለሥልጣኑ የተጠየቀ ታክስ ክፋይ ባለሥልጣኑ ሌላ የአከፋፈል ዘዴ እንዲጠቀም በጽሑፍ ካልፈቀደለት በስተቀር ክፍያውን የሚፈጽመው በኤሌክትሮኒክስ አከፋፈል ዘዴ ይሆናል።
- ፫) ታክስ ከ ፋ ዩ ቦታክሱን መክፈል ባለበት ጊዜ ካልከፈለ ባለሥልጣኑ ያልተከፈለውን ታክስ ለማስከፈል በሚወስደው እርምጃ ምክንያት ለሚያወጣው ማንኛውም ወጪ ኃላፊ ይሆናል።

፵፫. በሁለተኛ ደረጃ የሚመጡ ኃላፊነቶች እና
ታክስን ለማስከፈል የሚደረጉ ወጪዎች

- ፩) ባለሥልጣኑ የሁለተኛ ደረጃ ኃላፊነት ላለበት ወይም ታክስን ለማስከፈል የተደረገን ወጪ መክፈል ላለበት ማንኛውም ሰው መክፈል ያለበትን የገንዘብ መጠን እና ክፍያው የሚፈጸምበትን ቀን የሚገልጽ ማስታወቂያ ይሰጣል።
- ፪) የዚህን አዋጅ ክፍል ሰባት፣ ስምንት፣ ዘጠኝ እና አሥር እንዲሁም አንቀጽ ፻፭ን በሚመለከት፦
 - (ሀ) “ታክስ” የሚለው ቃል በሁለተኛ ደረጃ የሚመጣ ኃላፊነትንና ታክስን ለማስከፈል የሚደረግ ወጪን ይጨምራል፤

Part Seven
Colection and Recovery of
Tax and Other Amounts
sub part One

Payment Of Tax and Other
Amounts

32. Tax as a Debt Due to the
Government

- 1) Tax that is due and payable by a taxpayer under a tax law is a debt owed to the Government and shall be payable to the Authority.
- 2) A taxpayer required to pay tax electronically by the Authority under Article 83 (2) of this Proclamation shall do so unless authorized by the Authority, by notice in writing, to use another method of payment.
- 3) If taxpayers fail to pay tax by the due date, the taxpayer shall be liable for any costs incurred by the Authority in taking action to recover the unpaid tax.

33. Secondary Liabilities
and Tax Recovery Costs

- 1) The Authority may serve a person liable for a secondary liability or tax recovery costs with notice of the amount of the liability payable by the person and the due date for payment.
- 2) A reference in Parts Seven, Eight, Nine, and Ten, and Article 105 of this Proclamation:
 - (a) “tax”, shall include a secondary liability and tax recovery costs;

(b) “Taaksii hin kaffalamne”kan jedhu Keewwata kana Keewwata Xiqqaa 2(a) jalatti kan ibsamee fi taaksii yeroo kaffalamuu qabutti hin kaffalamne ni dabalata; akkasumas

(c) “Kaffalaa Taaksii”kan jedhu Keewwata kana Keewwata Xiqqaa 2(a) kan ibsame nama itti gaafatamummaa taaksii kaffaluuf qabu ni dabalata.

3) Taaksiin nama itti gaafatamummaa sadarkaa lammaffaa qabuun kaffalame itti gaafatamummaan kun itti gaafatamummaa taaksii jalqabaa kaffalaa taaksichaa ilaalatu waliin bakka buufama.

34. Yeroo Kaffaltii Taaksii Dheeressuu

1) Kaffalaan taaksichaa bu’ura seera taaksitiin taaksii yeroon kaffaltii isaa gahe yeroon kaffaltii isaa akka dheeratuuf Abbaa Taayitichaatiif iyyata barreeffamaa dhiyeessuu ni danda’a.

2) Akkaataa Keewwata kana Keewwata Xiqqaa 1 tiin iyyanni yeroo dhiyaatu Abbaan Taayitichaa sababni gahaan jiraachuu isaa yoo mirkaneeffate qajeelfama basuun:

(a) Kaffalaa taaksitiif yeroo kaffaltii dheeressuufiif; yookiin

(b) Bu’ura Abbaan Taayitichaa murteessuun taaksicha qoqqooduun yeroo murtaa’e keessatti akka kaffalu taasisuu ni danda’a.

3) Abbaan Taayitichaa akkaataa keewwata kana Keewwata Xiqqaa 1 tiin iyyata dhiyaateef murtii kenne kan ibsu beeksisa barreeffamaa kaffalaa taaksichaatiif ni kenna.

4) Akkaataa Keewwata kana Keewwata Xiqqaa 2(b) tiin kaffalaan taaksii taaksicha qoqqooduun yeroo murtaa’e keessatti akka kaffalamu heeyyamameef kaffaltii yeroo tokkoo yoo hin kaffalle, kaffalaan taaksii yeroo kaffalticha dhaabe eegalee haaftee kaffaltii guutummaan akka kaffalu Abbaan taayitichaa battalumatti tarkaanfii fudhachuu ni danda’a.

(ለ) “ያልተከፈለ ታክስ” የሚለው በዚህ አንቀጽ ንዑስ አንቀጽ ፪(ሀ) የተጠቀሰውና በመክፈያ ጊዜው ያልተከፈለን ታክስ ይጨምራል፤ እንዲሁም

(ሐ) “ታክስ ከፋይ” የሚለው በዚህ አንቀጽ ንዑስ አንቀጽ ፪(ሀ) የተመለከተውን ታክስ የመክፈል ኃላፊነት ያለበትን ሰው ይጨምራል።

፫) የሁለተኛ ደረጃ ኃላፊነት ባለበት ሰው የተከፈለ ታክስ ይኸው ኃላፊነት ከሚመለከተው ታክስ ከፋይ የመጀመሪያ የታክስ ኃላፊነት ጋር ይካካላል።

፵፬. የታክስ መክፈያ ጊዜን ስለማራዘም

፩) ታክስ ከፋይ በታክስ ሕግ መሠረት የመክፈያ ጊዜው የደረሰ ታክስ የመክፈያ ጊዜው እንዲራዘም ለባለሥልጣኑ የጽሑፍ ማመልከቻ ሊያቀርብ ይችላል።

፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ማመልከቻ በሚቀርብ በት ጊዜ ባለሥልጣኑ በቂ ምክንያት መኖሩን ካረጋገጠ በሚያወጣው መመሪያ መሠረት፦

ሀ) ለታክስ ከፋይ የታክስ መክፈያ ጊዜውን ሊያራዝም ለት፤ ወይም

ለ) ባለሥልጣኑ በሚወስነው መሠረት ታክሱን በመከፋፈል በተወሰነ ጊዜ ውስጥ እንዲከፍል ሊያደርገው፤ ይችላል።

፫) ባለሥልጣኑ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ለቀረበው ማመልከቻ የሰጠውን ውሳኔ የሚገልጽ የጽሑፍ ማስታወቂያ ለታክስ ከፋይ ይሰጠዋል።

፬) በዚህ አንቀጽ ንዑስ አንቀጽ (፪)(ለ) መሠረት ታክሱን በመከፋፈል በተወሰነ ጊዜ ውስጥ እንዲከፍል የተፈቀደለት ታክስ ከፋይ የአንድን ጊዜ ክፍያ ካልከፈለ ታክስ ከፋይ ክፍያውን ባቆመበት ጊዜ ያለውን ቀሪ ክፍያ በሙሉ እንዲከፍል ባለሥልጣኑ ወዲያውኑ እርምጃ ሊወስድ ይችላል።

(b) “unpaid tax”, shall include an amount specified in sub-article (2) (a) of this Article that is not paid by the due date; and

(c) “taxpayer”, shall include a person liable for an amount specified in sub-article (2) (a) of this Article

3) An amount of a secondary liability paid by a person shall be credited against the primary liability of the taxpayer to which the secondary liability relates.

34. Extension of Time to Pay Tax

1) A taxpayer may apply, in writing, to the Authority for an extension of time to pay tax due under a tax law.

2) When an application has been made under sub-article (1) of this Article, the Authority may, upon satisfaction that there is good cause and in accordance with a Directive issued by the Authority:

(a) Grant the taxpayer an extension of time for payment of the tax; or

(b) Require the taxpayer to pay the tax in such Installments as the Authority may determine.

3) The Authority shall serve the taxpayer with written notice the decision on an application under sub-article (1) of this Article.

4) When a taxpayer permitted to pay tax by installments under sub-article (2) (b) of this Article defaults in the payment of an installment, the Authority may immediately take action to recover the whole balance of the tax outstanding at the time of default.

5) Kaffalaa taaksii yeroon kaffaltii taaksii akka dheeratu yookiin yeroo murtae keessatti taaksii qoqqoduun akka kaffalu heeyyamaameef kaffaltii ture irratti guyyaa kaffaaltii taaksii jalqabaa irraa eegalee dhala herregamu dirqama kaffaluu isaa hin hambisu.

35. Taaksii fi Ajaja Kaffaltii Qaama Sadaffaaf Kennamuun Maallaqa Kaffalamu irratti Mirga Dursaa Jiru.

- 1) Keewwatni kun kaffaltiiwwan armaan gadiitiif raawwatinsa ni qabaata:
 - (a) Herrega kaffalamu irraa taaksii hir'ifamee kaffalamu, Taaksii Dabalata Qabeenyaa, Tarn Oovar Taaksii yookiin Eksaayiz Taaksii; fi
 - (b) Bu'ura ajaja kaffaltii Maallaqaa qaama sadaffaatiif kennamuutiin maallaqa kaffalamuu qabu.
- 2) Namni Maallaqa Keewwanni kun irratti raawwatuuf kan abbaa idaa ta'e qabate, fudhate yookiin hir'isee hambise maallaqa kana abbaa imaanaa Mootummaa ta'ee waan qabuuf namni kun yoo kasaaru yookiin qabeenyi isaa qulqullaa'u maallaqni inni abbaa imaanaa Mootummaa ta'ee qabate:
 - (a) Adeemsa qabeenya qulqulleessuu yookiin qaama qabeenyaa waliigalaa kasaarichaa ta'ee hin fudhataamu; akkasumas
 - (b) Qoqqoodinsi qabeenyaa kamiyyuu taasifamuu isaatiin dura Abbaa Taayitichaatiif kaffalamuu qaba.
- 3) Haala addaatiin seera biroo kamiiniyyuu kan tumame jiraatuyyuu taaksiin herrega kaffalamu irraa hir'ifamee kaffalamu:
 - (a) Idaa kamiyyuu nama kamiyyuu irraa barbaadamu yookiin itti gaafatamummaa raawwachisuuf kabajamuu hin danda'u.
 - (b) kaffaltii taaksichi qabamee irraa hambifamu irraa idaawwan barbaadaman hundairraa kan dursaa ta'a; akkasumas
 - (c) Bu'ura seera yookiin ajaja Mana Murtii kamiiniyyuu kaffaltii maallaqaa kamiyyuu kaffalticha irraa hir'ifamu irra dursa ni qabaata.

፮) የታክስ መክፈያ ጊዜው እንዲራዘም ወይም ታክሱን በመከፋፈል በተወሰነ ጊዜ ውስጥ እንዲከፍል የተፈቀደለት ታክስ ከፋይ በዘገየው ክፍያ ላይ ከመጀመሪያ የታክስ መክፈያ ቀን ጀምሮ የሚታሰብ ወለድ የመክፈል ግዴታውን አያስቀርም።

፵፮. በታክስ እና ለሦስተኛ ወገን በሚሰጥ የክፍያ ትዕዛዝ በሚከፈል ገንዘብ ላይ ስለሚኖር የቅድሚያ መብት

- ፩) ይህ አንቀጽ ለሚከተሉት ክፍያዎች ተፈጻሚነት ይኖረዋል፦
 - ሀ) ከተከፋይ ሂሳብ ላይ ተቀንሶ በሚከፈል ታክስ፣ በተጨማሪ እሴት ታክስ፣ በተርን ኦቨር ታክስ፣ ወይም በኤክሳይዝ ታክስ፣ እና
 - ለ) ለሦስተኛ ወገን በሚሰጥ የገንዘብ ክፍያ ትዕዛዝ መሠረት ሊከፈል በሚገባው ገንዘብ።
- ፪) ይህ አንቀጽ ተፈጻሚ በሚሆንበት ገንዘብ ባለዕዳ የሆነ፣ የያዘ፣ የተረከበ ወይም ቀንሶ የሚያስቀር ሰው ይህንን ገንዘብ የመንግሥት ባለአደራ በመሆን የሚይዝ ስለሆነ ይህ ሰው ሲከሰር ወይም ንብረቱ ሲጣራ የመንግሥት ባለአደራ በመሆን የያዘው ገንዘብ፦
 - ሀ) በንብረት ማጣራቱ ሂደት ወይም በከላራው የጠቅላላ ንብረቱ አካል ተደርጎ አይወሰድም፤ እንዲሁም
 - ለ) ምንም ዓይነት የንብረት ክፍፍል ከመደረጉ በፊት ለባለሥልጣኑ መክፈል አለበት።
- ፫) በሌላ ማንኛውም ሕግ በተለየ አኳኒን የተደነገገ ቢኖርም ከተከፋይ ሂሳብ ላይ ተቀንሶ የሚከፈል ታክስ
 - ሀ) ከማንኛውም ሰው ለሚፈለግ ማንኛውም ዕዳ ወይም ኃላፊነት ማስፈጸሚያ ሊከበር አይችልም
 - ለ) ታክሱ ተይዞ ቀሪ ከሚደረግበት ክፍያ ላይ ከሚፈለጉ እዳዎች ሁሉ የመጀመሪያው ይሆናል፤ እንዲሁም
 - ሐ) በማንኛውም ሕግ ወይም የፍርድ ቤት ትዕዛዝ መሠረት ከክፍያው ላይ ከሚቀነስ ማንኛውም የገንዘብ ክፍያ ቅድሚያ ይኖረዋል።

5) The grant of an extension of time to pay tax or permission to pay tax due by installments shall not prevent the liability for late payment interest arising from the original date the tax was due for payment.

35. Priority of Tax and Garnishee Amounts

- 1) This Article applies to the following amounts:
 - (a) Withholding tax, value added tax, turnover tax or Excise tax; and
 - (b) An amount payable under a garnishee order.
- 2) A person owing, holding, receiving, or withholding an amount to which this Article applies holds the amount on behalf of the Government and, in the event of the liquidation or bankruptcy of the person, the amount:
 - (a) Shall not form part of the person's estate in liquidation or bankruptcy; and
 - (b) Shall be paid to the Authority before any distribution of property is made.
- 3) Despite any other law, withholding tax withheld by a Person:
 - (a) Shall not be subject to attachment in respect of any debt or liability of the person;
 - (b) Shall be a first charge on the payment or amount from which the tax is withheld; and
 - (c) Shall be withheld prior to any other deduction that the person may be required to make from the payment or amount under an order of any court or any law.

36. Tartiiba Kaffaltii

- 1) Kaffalaan taaksii tokko adabbii fi dhala kaffaltii turee kaffaluuf itti gaafatamummaa yoo qabaatuu fi kaffaltii kaffalaan taaksii raawwate hanga taaksii, adabbii fi dhala waliigalaa kan xiqqaatu yoo ta'utti, maallaqni kaffalame idaa agugu tartiiba armaan gadiitiin ta'a:-
 - (a) Dursa idaa taaksii muummee kaffaluuf;
 - (b) Itti aansee kaffaltii tureef dhala kaffalamu;
 - (c) Maallaqni hafe kaffaltii adabiitiif oola.
- 2) Kaffalaan taaksii kamiyyuu yeroo kaffaltii itti raawwatu idaa taaksii tokkoo ol kan irraa barbaadamu yoo ta'e, tartiibni kaffaltii idicha aguguu bu'ura tartiiba yeroo idichi uumameetiin ta'a.

37. Wabii Kaffaltii Taaksitiif Dhiyaatu.

- 1) Abbaan Taayitichaa galii mootummaa eeguuf barbaachisaa ta'ee yoo argamu, akkaataa fi hanga barbaachisaa jedhee amanetti kaffalaan taaksichaa wabii akka dhiyeessu dirqisiisuu ni danda'a. kaffalaan taaksichaa wabii akka dhiyeessu kan gaafatamus:
 - (a) kaffaltii taaksii yeroon isa gahe yookiin gahu; yookiin
 - (b) Haal-duree kaffalaa taaksii bu'ura seera taaksitiin deebii gaafatuuf ta'a.
- 2) Bu'ura keewwata kanaatiin wabiin kennamu haal-dureewwan barbaachisoo Abbaan Taayitichaa gaafatu akkuma eegametti ta'ee, maallaqa callaa yookiin wabii baankitiin kennuu ni danda'a.
- 3) Kaffalaan taaksicha dirqama wabii dhiyeessuu kan qabaatu Abbaan Taayitichaa:
 - (a) Hanga wabii barbaadamuu;
 - (b) Akkaataa wabichi itti dhiyaatuu; fi
 - (c) Beeksisa barreeffamaa guyyaa wabichi itti dhiyaatu ibsu kaffalaa taaksichaatiif yoo kenne qofaadha.
- 4) Kaayyoo kutaa kanaatiif jecha kaffalaan taaksii akkaataa keewwata kanaan tumameen hanga wabii hin dhiyeesinee taaksii kaffalaa taaksichaa hin kaffalamne taasifamee fudhatama.

፴፮. የአከፋፈል ቅደም ተከተል

- ፩) አንድ ታክስ ከፋይ ቅጣትና ክፍያ ለዘገየበት ወለድ የመክፈል ኃላፊነት ሲኖርበትና ታክስ ከፋዩ የፈፀመው ክፍያ መክፈል ከሚገባው ጠቅላላ የታክስ፣ የቅጣትና የወለድ መጠን ያነሰ በሚሆንበት ጊዜ የተከፈለው ገንዘብ የሚሸፍነው ዕዳ ቅደም ተከተል እንደሚከተለው ይሆናል፦
 - (ሀ) በመጀመሪያ ዋናውን የታክስ ዕዳ ለመክፈል፤
 - (ለ) ቀጥሎ ክፍያ ለዘገየበት የሚከፈል ወለድ፤
 - (ሐ) ቀሪው ገንዘብ ለቅጣት መክፈያ ይውላል።
- ፪) ማንኛውም ታክስ ከፋይ ክፍያ በሚፈጽምበት ጊዜ ከአንድ በላይ የታክስ ዕዳ የሚፈለግበት ከሆነ ክፍያው የሚሸፍነው ዕዳ ቅደም ተከተል ዕዳው በተፈጠረበት ጊዜ ቅደም ተከተል መሠረት ይሆናል።

፴፯. ለታክስ አከፋፈል የሚቀርብ ዋስትና

- ፩) ባለሥልጣኑ የመንግሥትን ገቢ ለመጠበቅ አስፈላጊ መስሎ ሲታየው አስፈላጊነው በሚለው-መጠንና አካሄድ ታክስ ከፋዩ ዋስትና እንዲያቀርብ ሊያስገድደው ይችላል። ታክስ ከፋዩ ዋስትና እንዲያቀርብ የሚጠየቀውም፦
 - (ሀ) የመክፈያ ጊዜው ለደረሰ ወይም የመክፈያ ጊዜው ለሚደርስ ታክስ መክፈያ፣ ወይም
 - (ለ) በታክስ ሕግ መሠረት ተመላሽ ለሚጠይቅ ታክስ ከፋይ ቅድመ ሁኔታ፣ ይሆናል።
- ፪) በዚህ አንቀጽ መሠረት የሚሰጥ ዋስትና ባለሥልጣኑ የሚጠይቃቸው ተገቢ ቅድመ ሁኔታዎች እንደተጠበቁ ሆነው በጥሬ ገንዘብ ወይም በባንክ ዋስትና ሊሰጥ ይችላል።
- ፫) ታክስ ከፋዩ ዋስትና የማቅረብ ግዴታ የሚኖርበት ባለሥልጣኑ፦
 - (ሀ) የሚፈለገው የዋስትና መጠን፤
 - (ለ) ዋስትናው የሚቀርብበትን አካሄድ፤ እና
 - (ሐ) ዋስትናው የሚቀርብበትን ቀን የሚገልጽ የጽሑፍ ማስታወቂያ ለታክስ ከፋዩ የሰጠ እንደሆነ ብቻ ነው።
- ፬) ለዚህ ክፍል ዓላማ ሲባል ታክስ ከፋዩ በዚህ አንቀጽ በተደነገገው መሠረት ያላቀረበው የዋስትና መጠን የታክስ ከፋዩ ያልተከፈለ ታክስ ተደርጎ ይቆጠራል።

36. Order of Payment

- 1) When a taxpayer is liable for penalty and late payment Interest in relation to a tax liability and the taxpayer makes a payment that is less than the total amount of tax, penalty, and interest due; the amount paid shall be applied in the following order:
 - (a) First in payment of the tax liability;
 - (b) Then in payment of late payment interest;
 - (c) Then the balance remaining is applied in payment of penalty.
- 2) When a taxpayer has more than one tax liability at the time a payment is made, the payment is applied against the tax liabilities in the order in which the liabilities arose.

37. Security for Payment of Tax

- 1) When it appears to the Authority necessary to do so for the protection of the revenue, the Authority may require any taxpayer to give security in such amount and manner, as the Authority considers appropriate:
 - (a) For the payment of tax that is or may become due by the taxpayer; or
 - (b) As a condition of the taxpayer claiming a refund of tax under a tax law.
- 2) Security under this Article may be given by cash or bank guarantee and shall be subject to such conditions as the Authority may reasonably require.
- 3) A taxpayer shall be liable to give security only if the Authority serves the taxpayer with a notice setting out:
 - (a) The amount of the security required;
 - (b) The manner in which the security is to be provided; and
 - (c) The due date for providing the security.
- 4) An amount of security that a taxpayer fails to provide as required under this Article shall be treated as unpaid tax of the taxpayer for the purposes of this part.

38. Eegumsa

- 1) Tumaa Keewwaata kana Keewwata Xiqqaa 2tiin namoota armaan gadii irratti raawwatinsa ni qabaata:
 - (a) Bu'uura seera gibira galiitiin herrega kaffalamu irraa nama taaksii hir'isee Abbaa Taayitichatiif kaffale;
 - (b) Akkaataa Labsii kana keewwata 18 Keewwata Xiqqaa 1tiin bakka bu'aa taaksii Abbaa Taayitichaatiif taaksii kaffale;
 - (c) Akkaataa Labsii kana keewwata 42 tiin fudhataa abbaa taayitichaatiif taaksii kaffale ; yookiin
 - (d) Bu'uur ajaja kaffaltii qaama sadaffaatiif kennamuutiin Nama abbaa taayitaatiif maallaqa kaffale.
- 2) Namni keewwanni kun irratti raawwatinsa qabaatu kaffalaa taaksichaa bakka bu'uun bu'uura seera taaksitiin maallaqa Abbaa Taayitichaatiif kaffaalle akka kaffaluuf himanni irratti dhiyaachuu hin danda'u.

**Kutaa Xiqqaa Lama
Dhala Kaffaltii Tureef Kaffaluu**

- 39. Dhala Kaffaltii Tureef Kaffalamu.
 - 1) Keewwata kana keewwatni xiqqaan 8 akkuma eegametti ta'ee, yeroo kaffaltii taaksiitti yookiin isa dura kaffalaan taaksii taaksii hin kaffalle bu'ura keewwata kana keewwata xiqqaa 2 jalatti ibsameetiin guyyaa taaksichi kaffalamuu qabu irraa eegalee hanga guyyaa kaffalamee dhumeetti hanga hin kaffalamne irratti kaffaltii tureef dhala kaffaluuf dirqma qaba.
 - 2) Taarifni dhalli kaffaltii turee yeroon keewwata kana keewwata xiqqaa 1 jalatti ibsame eegaluu isaatiin dura kurmaana jiru keesatti hanga taarifa dhala liqii ol'aanaa Baankii daldaalaatiin hojii irra oole irratti %15 dabalamee ta'a.

፵፰. ስለጥበቃ

- ፩) የዚህ አንቀጽ ንዑስ አንቀጽ (፪) ድንጋጌ በሚከተሉት ሰዎች ላይ ተፈጻሚ ይሆናል፦
 - (ሀ) በገቢ ግብር ሕግ መሠረት ከተከፋይ ሂሳብ ላይ ታክስ ቀንሶ ለባለሥልጣኑ የክፈለ ሰው፤
 - (ለ) በዚህ አዋጅ አንቀጽ ፲፰ (፩) መሠረት ለባለሥልጣኑ ታክስ የክፈለ የታክስ እንደራሴ፤
 - (ሐ) በዚህ አዋጅ አንቀጽ ፵፪ መሠረት ለባለሥልጣኑ ታክስ የክፈለ ተረክቢ፤ ወይም
 - (መ) ለሦስተኛ ወገን በሚሰጥ የክፍያ ትዕዛዝ መሠረት ለባለሥልጣኑ ገንዘብ የክፈለ ሰው።
- ፪) ይህ አንቀጽ ተፈጻሚ የሚሆንበት ሰው ታክስ ከፋዩን በመወከል በታክስ ሕግ መሰረት ለባለሥልጣኑ የክፈለውን ገንዘብ እንዲከፍል ክስ ሊቀርብበት አይችልም።

**ንዑስ ክፍል ሁለት
ለዘገየ ክፍያ የሚከፈል ወለድ**

፵፱. ለዘገየ ክፍያ የሚከፈል ወለድ

- ፩) የዚህ አንቀጽ ንዑስ አንቀጽ(፰) እንደተጠበቀ ሆኖ፣ በታክስ መክፈያ ጊዜው ወይም ከዚያ በፊት ታክሱን ያልከፈለ ታክስ ከፋይ በዚህ አንቀጽ ንዑስ አንቀጽ (፪) በተመለከተው መጣኔ መሠረት ታክሱ መክፈል ከነበረበት ቀን ጀምሮ ተከፍሎ እስካላቀበት ቀን ድረስ ባልተከፈለው መጠን ላይ ለዘገየው ክፍያ ወለድ የመክፈል ግዴታ አለበት።
- ፪) የዘገየ ክፍያ የወለድ መጣኔ በዚህ አንቀጽ ንዑስ አንቀጽ የተመለከተው ጊዜ ከመጀመሩ በፊት ባለው ሩብ ዓመት በንግድ ባንኮች ሥራ ላይ በዋለው ከፍተኛው የማበደሪያ ወለድ መጣኔ ላይ ፲፮% (አሥራ አምስት በመቶ) ተጨምሮበት ይሆናል።

38. Protection

- 1) The provision of sub-article (2) of this Article shall apply to the following persons:
 - (a) A withholding agent who has withheld tax from a payment under the Income Tax proclamation and paid the tax to the Authority;
 - (b) A tax representative who has paid an amount to the authority pursuant to Article 18 sub article (1) of this proclamation;
 - (c) A receiver who has paid an amount to the Authority pursuant to Article 42 of this Proclamation; or
 - (d) A person who has paid an amount to the Authority pursuant to a garnishee order.
- 2) A person to whom this Article applies cannot be sued for payment of the amount paid on behalf a taxpayer to the Authority in accordance with the Tax Law.

**Sub Part Two
Late Payment Interest**

39. Late Payment Interest

- 1) Subject to sub-article (8) of this Article, a taxpayer who fails to pay tax on or before the due date for payment shall be liable for late payment interest at the rate specified in sub-article (2) of this Article on the unpaid tax for the period commencing on the date the tax was due and ending on the date the tax was paid.
- 2) The rate of late payment interest shall be the highest commercial lending interest rate that prevailed during the quarter immediately before the commencement of the period specified in sub-article (1) of this Article increased by 15%.

- 3) Bu'uura Keewwata kana Keewwata Xiqqaa Itiin taaksii dhalli kaffaltii turee irratti kaffalame taaksii kaffalamuu hin qabne ta'ee yoo argame, kaffalaa taaksichaatiif ni deebi'a.
- 4) Akkaataa Labsii kana Keewwata 106 tiin taaksii yeroo kaffaltii isaatti kaffaluu dhabuun adabbii buufamu irratti dabalataan ta'a.
- 5) Akkaataa Keewwata kanaatiin kaffaltii ture irratti dhalli herregamu, dhala baaqqeen kan shaallagamu yoo ta'e, kan herregamus guyyaa guyyaan ta'a.
- 6) Abbaan Taayitichaa kaffaltii ture irratti kaffalaa taksii dhala kaffaluuf dirqama qabu irratti hanga dhala kaffalamuu fi yeroo kaffaltii isaa beeksisa ibsu ni kennaaf.
- 7) Kaffalaan taaksichaa dhala kaffaltii ture irratti herregamu kaffaluu qabu ibsu beeksisa shallaggii taaksii abbaan taayitichaa dabalatee beeksisa kamiyyuu keessaatti hammatamuu ni danda'a.
- 8) Haalota armaan gadiitiin, yeroo beeksifni itti kennamee fi kaffaltiitiin itti raawwate gidduu jiruuf, dhala kaffaltii turee hin herregamu:
 - (a) Abbaan Taayitichaa bu'uura seera taaksiitiin idaa taaksii kaffalaa taaksichaa irraa barbadamu beeksisa shallaggi taaksii dabalatee beeksisa barreeffamaa kamiyyuu kan beeksise yoo ta'ee; fi
 - (b) Kaffalaan taaksichaa hanga guyyaa beeksisichi kennameetti dhalaa kaffaltii turee kaffaluu qabu dabalatee idaa taaksii beeksisichaan ibsame hunda guyyaa kaffaltii beeksisichaan ibsametti kan kaffale yoo ta'e.
- 9) Taaksii herregaa kaffalamu irraa hir'atee kaffalamu yookiin taaksii itti gaafatamummaa sadarkaa lammaffaatiin kaffalamu irratti dhalli kaffaltii turee herregamu kaffalamuu kan qabu nama itti gaafatamummaan kun irra jiru qofaan ta'uu isaatiin nama biraa kamirraayyuu gaafatamuu hin danda'u.

- ፫) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት የዘገዩ ክፍያ ወለድ የተከፈለበት ታክስ መክፈል የማይኖርበት ታክስ ሆኖ የተገኘ እንደሆነ ለታክሱ ከፋዩ ይመለስለታል።
- ፬) በዚህ አንቀጽ መሠረት በዘገዩ ክፍያ ላይ የሚታሰብ ወለድ በዚህ አዋጅ አንቀጽ ፻፮ መሠረት ታክስ በመክፈያ ጊዜው ባለመክፈል ከሚጣለው ቅጣት በተጨማሪ ይሆናል።
- ፭) በዚህ አንቀጽ መሠረት በዘገዩ ክፍያ ላይ የሚታሰብ ወለድ በነጠላ ወለድ የሚሰላ ሲሆን የሚታሰበውም በየቀኑ ይሆናል።
- ፮) ባለሥልጣኑ በዘገዩ ክፍያ ላይ ወለድ የመክፈል ግዴታ ላለበት ታክስ ከፋይ መክፈል ያለበትን የወለድ መጠንና የመክፈያ ጊዜውን የሚገልጽ ማስታወቂያ ይሰጠዋል።
- ፯) ታክስ ከፋዩ መክፈል ያለበትን በዘገዩ ክፍያ ላይ የሚታሰብ ወለድ የሚገልፀው ማስታወቂያ ባለሥልጣኑ የሚሰጠውን የታክስ ስሌት ማስታወቂያ ጨምሮ በማንኛውም ማስታወቂያ ውስጥ ሊካተት ይችላል።
- ፰) በሚከተሉት ሁኔታዎች ማስታወቂያው በተሰጠበት እና ክፍያው በተፈፀመበት መካከል ላለው ጊዜ የዘገዩ ክፍያ ወለድ አይታሰብም፦
 - ሀ) ባለሥልጣኑ በታክስ ሕግ መሠረት ከታክስ ከፋዩ የሚፈለገውን የታክስ ዕዳ የታክስ ስሌት ማስታወቂያን ጨምሮ በማንኛውም የጽሑፍ ማስታወቂያ ያሳወቀው እንደሆነ፤ እና
 - ለ) ታክስ ከፋዩ ማስታወቂያው እስከ ተሰጠበት ቀን ድረስ መክፈል የሚጠበቅበትን የዘገዩ ክፍያ ወለድ ጨምሮ በማስታወቂያው የተመለከተውን የታክስ ዕዳ በሙሉ በማስታወቂያው በተገለጸው የመክፈያ ቀን የክፈል ከሆነ።
- ፱) ከተከፋይ ሂሳብ ላይ ተቀንሶ በሚከፈል ታክስ ወይም በሁለተኛ ደረጃ ኃላፊነት በሚከፈል ታክስ ላይ የሚታሰብ የዘገዩ ክፍያ ወለድ መክፈል ያለበት ይኸው ኃላፊነት ባለበት ሰው ብቻ በመሆኑ ከሌላ ማንኛውም ሰው ሊጠየቅ አይችልም።

- 3) Late payment interest paid by a taxpayer under sub-Article (1) of this Article shall be refunded to the taxpayer to the extent that the tax to which the interest relates is found not to have been payable.
- 4) Late payment interest payable under this Article shall be In addition to any late payment penalty imposed under Article 106 of this Proclamation in respect of a failure to pay tax by the due date.
- 5) Late payment interest payable under this Article shall be calculated as simple interest and shall be computed on a daily basis.
- 6) The Authority may serve a taxpayer liable for latepayment interest with a notice of the amount of interest payable by the taxpayer and the due date for payment.
- 7) A notice of the amount of late payment interest payable by a taxpayer may be included in any other notice, including a notice of a tax assessment, issued by the Authority to the taxpayer.
- 8) Late payment interest shall not accrue for the period between the date of notification and the date of payment on the following conditions:
 - (a) The Authority notifies a taxpayer in writing of the taxpayer's outstanding tax liability under a tax law including in a tax assessment; and
 - (b) The taxpayer pays the balance notified in full within the time specified in the notification including late payment interest payable up to the date of the notification.
- 9) Late payment interest payable by a person in respect of withholding tax or a secondary liability payable by the person shall be borne personally by the person and shall not be recoverable from any other person.

- 10) Hangi waligalaa dhala kaffaltii ture irratti herreagamuu idaa taaksii kaffalaa taaksii caaluu hin danda'u.
- 11) Kaayyoo keewwata kanaatiif "Taaksiin" dhala kaffaltii ture irratti herregamu hin dabalatu.

Kutaa Xiqqaa Sadii
Taaksii Osoo Hin KAFFALAMNE
HAFE KAFFALCHIISUU

- 40. Shallaggii Taaksii Raawwachiisuu
- 1) Tumaan Keewwata kanaa Keewwata Xiqqaa 2 akkuma eegametti ta'ee, Kaffalaan taaksii yeroo Labsii kana keewwata 56 jalatti tumame keessatti komii isaa yoo hin dhiyeeffanne yeroo komii shallaggii taaksii Abbaan Taayitichaa kaffalaa taaksichaatiif kenne itti dhihaatu irraa eegalee kan xummuraa fi raawwatinsa qabaatu ta'a.
- 2) Kaffalaan taaksichaa shallaggii takisichaa irratti komii yoo dhiyeesse, shallaggiin taaksichaa kanneen armaan gadii keessaa yeroo haalli ture itti raawwatame isa dhumaa ta'a:
 - (a) Kaffalaan taaksichaa Boordii Ol-iyyannoo taaksitti shallaggii taaksichaa irratti komii kan hin dhiyeesse yoota'e, yeroo komiin itti dhihaatu Labsii kana Keewwata 89 jalatti ibsameyoo xummuramu ;
 - (b) Kaffalaan taaksichaa Boordii Ol-iyyannoo taaksitti shallaggi taaksichaa irratti komii kan dhiyeesse yoo ta'e, yeroon Mana Murtii Ol'aanaatti ol'iyyanni itti dhiyaatu Labsii kana keewwata 59 jalatti ibsame yoo xummuramu;
 - (c) Kaffalaan taaksichaa Mana Murtii Ol'aanaatti shallaggii taaksii irratti ol'iyyata yoo dhiyeesse; yeroon Mana Murtii Ol'aanaatti ol'iyyanni itti dhiyaatu Labsii kana keewwata 60 jalatti ibsame yoo xummurame; yookiin
 - (d) Kaffalaan taaksichaa Mana Murtii Waliigalaatti shallaggii taaksichaa irratti komii yoo dhiyeesse; Manni Murtichaa murtii dhumaa yoo kenne.

- ፲) በዘገየ ክፍያ ላይ የሚታሰብ ወለድ ጠቅላላ መጠን ከታክስ ከፋይ የታክስ ዕዳ ሊበልጥ አይችልም።
- ፲፩) ለዚህ አንቀጽ ዓላማ "ታክስ" በዘገየ ክፍያ ላይ የሚታሰብ ወለድን አይጨምርም።

ንዑስ ክፍል ሦስት
ያልተከፈለን ታክስ ስለማስከፈል

፵. የታክስ ስሌቶችን ስለማስፈጸም

- ፩) የዚህ አንቀጽ ንዑስ አንቀጽ (፪) እንደተጠበቀ ሆኖ፣ ታክስ ከፋይ በዚህ አዋጅ አንቀጽ ፶፮ በተመለከተው ጊዜ ውስጥ ቅሬታ ካላቀረበ ባለሥልጣኑ ለታክስ ከፋይ የሚሰጠው የታክስ ስሌት የቅሬታ ማቅረቢያ ጊዜው ካበቃበት ቀን ጀምሮ የመጨረሻ እና ተፈጻሚነት ያለው ይሆናል።
- ፪) ታክስ ከፋይ በታክስ ስሌቱ ላይ ቅሬታ ካቀረበ፣ የታክስ ስሌቱ ከሚከተሉት የዘገየው ሁኔታ በተፈጸመበት ጊዜ የመጨረሻ ይሆናል፦
 - (ሀ) ታክስ ከፋይ ለታክስ ይግባኝ ቦርድ በታክስ ስሌቱ ላይ ይግባኝ ካላቀረበ፣ በዚህ አዋጅ አንቀጽ ፹፱ የተመለከተው የይግባኝ ማቅረቢያ ጊዜ ሲጠናቀቅ፤
 - (ለ) ታክስ ከፋይ ለታክስ ይግባኝ ቦርድ በታክስ ስሌቱ ላይ ይግባኝ ካቀረበ፣ በዚህ አዋጅ አንቀጽ ፶፱ የተመለከተው ለከፍተኛ ፍርድ ቤት ይግባኝ የሚቀርብበት ጊዜ ሲጠናቀቅ፤
 - (ሐ) ታክስ ከፋይ ለከፍተኛ ፍርድ ቤት በታክስ ስሌቱ ላይ ይግባኝ ካቀረበ፣ በዚህ አዋጅ አንቀጽ ፷ የተመለከተው ለጠቅላይ ፍርድ ቤት ይግባኝ የሚቀርብበት ጊዜ ሲጠናቀቅ፤ ወይም
 - (መ) ታክስ ከፋይ ለጠቅላይ ፍርድ ቤት በታክስ ስሌቱ ላይ ይግባኝ ካቀረበ፣ ፍርድ ቤቱ የመጨረሻ ውሳኔ ሲሰጥ።

- 10) The total amount of late payment interest payable by a taxpayer shall not exceed the amount of the unpaid tax liability of the taxpayer.
- 11) In this Article "tax" shall not include late payment interest.

Sub Part Three
Recovery of Unpaid Tax

40. Enforcement of Tax Assessments

- 1) Subject to sub-article (2) of this Article, a tax assessmentserved by the Authority on a taxpayer shall become final at the end of the objection period allowed under Article 56 of this proclamation if the taxpayer has not filed an objection to the assessment within that period.
- 2) If a taxpayer has filed an objection to a tax assessment, the tax assessment shall become final on the later of:
 - (a) If the taxpayer has not appealed the tax assessment to the Tax Appeal Board, at the end of the appeal period in Article 89 of this Proclamation;
 - (b) If the taxpayer has appealed the tax assessment to the Tax Appeal Board, at the end of the appeal period to the 1 High Court in Article 59 of this Proclamation;
 - (c) If the taxpayer has appealed the tax assessment to the High Court, at the end of the appeal period to the High Courtin Article 60 of this Proclamation; or
 - (d) If the taxpayer has appealed the tax assessment to the Supreme Court, when the Courtrenders its final decision.

- 3) Tumaan Keewwata kana Keewwata Xiqqaa 2 taaksii falmii irra jiru akkaataa Labsii kana Keewwata 58 Keewwata Xiqqaa 2 fi Keewwata 59 Keewwata Xiqqaa 3tiin kaffaluu hin dhorku
- 4) Kaffalaan taaksii shallaggii taaksii dhumaatiin taaksii irraa barbaadamu akkaataa Keewwata kana Keewwata Xiqqaa 1 fi 2tiin yoo hin kaffalle abbaa idaa taaksii dirqama isaa hin bahanne ta'a.

41. Gaaffii Mirga Dursaa Qabeenya Irratti Dhiyaatu

- 1) Keewwata kana Keewwata Xiqqaa 2 fi mirgi wabii dursaa irratti kenname kamiyyuu qaama dhimmi ilaaluun galamaa'e akkuma eegametti ta'ee, bu'uura seera taaksitiin taaksii kaffalaan taaksii kaffaluu qabu yeroon kaffaltii isa gahe hundinuu kaffalamee hanga xummuramutti abbaan taayitichaa qabeenya kaffalaa taaksichaa irratti mirga dursaa ni qabaata.
- 2) Tumaan Keewwata kanaa Keewwannii xiqqaa 7 akkuma eegametti ta'ee, mirga wabii dursaa kenname keewwata kana keewwata xiqqaa 1 jalatti ibsame gaaffii maallaqaa baankonni wabii irratti fudhatanii fi mirga dursaa miindaa qaxaramtootaa ni dabalata. Ta'us, taaksota Labsii kana Keewwata 35 Keewwata Xiqqaa 1(a) jalatti ibsaman waliin wal qabatee rawwatiinsa hin qabaatu.
- 3) Kaffalaan taaksii kamiyyuu dirqama taaksii kaffaluu isaa kan hin baane yoo ta'e, Abbaan Taayitichaa taaksii hin kaffalamnee fi taaksicha kaffalchiisuuf tarkaanfiin fudhatamu baasii baasisu kaffalchiisuun akka danda'amuuf qabeenya kaffalaa taaksichaa irratti mirgi wabii Abbaa Taayitichaa akka galmaa'uuf qaama qabeenyicha galmeesseef akka iyyatu beeksisa ibsu kaffalaa taaksitiifi ni kenna.

፫) የዚህ አንቀጽ ንዑስ አንቀጽ (፪) ድንጋጌ በክርክር ላይ ያለን ታክስ በዚህ አዋጅ አንቀጽ ፶፰ ንዑስ አንቀጽ (፪) እና አንቀጽ ፶፱ ንዑስ አንቀጽ (፫) መሠረት ከመክፈል አይከለክልም።

፬) የመጨረሻ በሆነ የታክስ ስ ሌ ት የሚፈለግበትን ታክስ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) እና (፪) መሠረት ያልከፈለ ታክስ ከፋይ ግዴታውን ያልተወጣ የታክስ ባለዕዳ ይሆናል።

፵፩. በሀብት ላይ የሚቀርብ የቀደምትነት መብት ጥያቄ

፩) የዚህ አንቀጽ ንዑስ አንቀጽ (፪) እና በሚመለከተው አካል የተመዘገበ ማንኛውም ቀዳሚ ዋስትና የተሰጠበት መብት እንደተጠበቁ ሆነው፣ በታክስ ሕግ መሠረት ታክስ ከፋዩ መክፈል የሚገባው የመክፈያ ጊዜው የደረሰ ታክስ በሙሉ ተከፍሎ እስከሚያል ቅ ድረስ ባለሥልጣኑ በታክስ ከፋዩ ሀብት ላ ይ የቀደምትነት መብት ይኖረዋል።

፪) የዚህ አንቀጽ ንዑስ አንቀጽ (፯) እንደተጠበቀ ሆኖ፣ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተመለከተው ቀዳሚ ዋስትና የተሰጠበት መብት ባንኮች ዋስትና ተቀበሉባቸው የገንዘብ ጥያቄዎችና የተቀጣሪዎችን የደመወዝ የቅድሚያ መብት ይጨምራል። ሆኖም በ ዚ ሀ አዋጅ አንቀጽ ፵፮ ንዑስ አንቀጽ (፩) (ሀ) ከተመለከቱት ታክሶች ጋር በተገናኘ ተፈጻሚ አይሆንም።

፫) ማንኛውም ታክስ ከፋይ ታክስ የመክፈል ግዴታውን ያልተወጣ እንደሆነ ባለሥልጣኑ ያልተከፈለውን ታክስ እና ታክሱን ለማስከፈል የሚወሰደው እርምጃ የሚያስከትለውን ወጪ ማስከፈል እንዲቻል በታክስ ከፋዩ ሀብት ላይ የባለሥልጣኑን የዋስትና መብት እንዲመዘግብ ንብረቱን ለመዘገበው ኦ ካ ል እንደሚያመለክት የሚገልጽ ማስታወቂያ ለታክስ ከፋዩ ይሰጣል።

3) Nothing in sub-article (2) of this Article shall prevent the payment of tax in dispute in accordance with Article 58 sub article (2) And Article 59 sub article (3) of this Proclamation.

4) A taxpayer who does not pay the tax due under a final assessment as determined under sub-articles (1) and (2) of this Article shall be in default.

41. Preferential Claim to Assets

1) Subject to sub-article (2) of this Article, from the date on which tax becomes due and payable by a taxpayer under a tax law, and subject to any prior secured claims registered with the Registering Authority, the Authority has a preferential claim upon the assets of the taxpayer until the unpaid tax is paid.

2) Subject to sub-article (7) of this Article, the priority for prior secured claims under sub-article (1) of this Article shall include the priority of banks in relation to secured claims and the priority of employees in relation to salary and wages, but shall not apply in relation to the taxes referred to in Article 35 (1) (a) of this Proclamation.

3) When a taxpayer is in default in paying tax, the Authority may, by notice in writing, inform the taxpayer of the Authority's intention to apply to the Registering Authority to register a security interest in any asset owned by the taxpayer to cover the unpaid tax together with any costs incurred in recovery proceedings.

- 4) Kaffalaan taaksii beeksifni Keewwata kana Keewwata Xiqqaa 3 jalatti ibsame isa qaqqabe beeksisichi qaqqabee guyyaa 30 (sodoma) keessatti taaksicha kan hin kaffalle yoo ta'e,qabeenyi kaffalaa taaksichaa beeksisa Abbaan Taayitichaa kaffalaa taaksichaatiif kenne keeassatti ibsame taaksii hin kaffalamnee fi baasii taaksicha kaffalchiisuuf ba'u wabummaan akka qabamuuf qaama qabeenyicha galmeesseef ajaja barreeffamaa ni kenna.
- 5) Akkaataa Keewwata kana Keewwata Xiqqaa 4tiin Abbaan Taayitichaa qabeenyaa nama taaksiin irraa barbaadamuu wabiin qabamee akka turu yeroo ajaja kennutti abbaan taayitaa galmeessu ajaja barreeffamaa qabeenyichi wabiin qabamee akka turu isa qaqqabe kaffaltii kamiyyuu osoo hin gaafatiin akka sanada wabummaa qabeenyicha irra jiruu kamiyyuutti ni galmeeffama, mirgi wabummaa duraan kenname akkuma eegametti ta'ee,wabummaan galmaa'u taaksii barbaadamu kaffalchiisuuf haala kamiiniyyuu wabii seeraan kenname ta'ee fudhatama.
- 6) Abbaan Taayitichaa akkaataa Keewwata kana Keewwata Xiqqaa 5tiin taaksii wabiidhaan mirkanaa'e guutummaan yoo fudhatu Abbaan Taayitichaa Abbaa Taayitichaa galmeessu akkaataa ajaja Keewwata kana Keewwata Xiqqaa 4 jalatti kennameen galmeee gaggeesse akka haqu beeksisicha kan kennu yoo ta'u, Abbaan Taayitichaa galmeessu kaffaltii tokko malee galmeee wabummaa ni haqa.
- 7) Akkaataa Keewwata kana Keewwata Xiqqaa 2tiin Baankiiwwan qabeenya wabummaan fudhatan irratti mirga dursaa kan qabaatan liqii kennuun dura kaffalaan taaksii idaa kan hin qabne ta'uu Abbaa Taayitaatiin kan mirkanaa'e yoo ta'e qofadha.

- ፬) በዚህ አንቀጽ ንዑስ አንቀጽ (፫) የተገለጸው ማስታወቂያ የደረሰው ታክስ ከፋይ ማስታወቂያው በደረሰው በ፱ (በሥላሳ) ቀናት ውስጥ ታክሱን ያልከፈለ እንደሆነ፣ ባለሥልጣኑ ለታክስ ከፋዩ በሰጠው ማስታወቂያ የተመለከተው የታክስ ከፋዩ ሀብት ላልተከፈለው ታክስ እና ታክሱን ለማስከፈል ለሚደረግ ወጪ በዋስትና እንዲያዝንበረቱን ለመዘገበው አካል የጽሁፍ ትዕዛዝ ይሰጣል።
- ፭) በዚህ አንቀጽ ንዑስ አንቀጽ (፬) መሠረት ባለሥልጣኑ ታክስ የሚፈለግበት ሰው ሀብት በዋስትና ተይዞ እንዲቆይ ትዕዛዝ በሚሰጥበት ጊዜ መዘጋጠው ባለሥልጣን ሀብቱ በዋስትና እንዲያዝ የደረሰውን የጽሁፍ ትዕዛዝ ምንም ዓይነት ክፍያ ሳይጠይቅ እንደሚገኝናውም በሀብቱ ላይ እንዳለ የንብረት መያዣ ወይም የዋስትና ሰነድ ይመዘግባል፣ ቀደም ሲል የተሰጠ የመያዣ መብት እንደተጠበቀ ሆኖ፣ የመያዣው ወይም የዋስትናው ምዝገባ የሚፈለገውን ታክስ ለማስከፈል በማናቸውም መልኩ በሕግ እንደተሰጠ መያዣ ወይም ዋስትና ሆኖ ይቆጠራል።
- ፮) ባለሥልጣኑ በዚህ አንቀጽ ንዑስ አንቀጽ (፭) መሠረት በዋስትና የተረጋገጠውን ታክስ በሙሉ ሲቀበል ባለሥልጣኑ መዘጋጠው ባለሥልጣን በዚህ አንቀጽ ንዑስ አንቀጽ (፬) ሥር በተሰጠው ትዕዛዝ መሠረት ያካሄደውን ምዝገባ እንዲሰርዘው ማስታወቂያ የሚሰጠው ሲሆን መዘጋጠው ባለሥልጣንም ያለምንም ክፍያ የዋስትናውን ምዝገባ ይሰርዛል።
- ፯) በዚህ አንቀጽ ንዑስ አንቀጽ (፪) መሠረት ባንኮች ዋስትና ተቀበሉባቸው ሀብቶች የቀደምትነት መብት የሚኖራቸው ብድሩ ከመሰጠቱ በፊት ታክስ ከፋዩ የታክስ ዕዳ የሌለበት መሆኑ በባለሥልጣኑ የተረጋገጠ ሲሆን ብቻ ነው።

- 4) If the taxpayer served with a notice under sub-article (3) of this Article fails to pay the tax specified in the notice within 30 (Thirty) days of service of the notice, the Authority may, by notice in writing, direct the registering Authority that the asset specified in the notice, to the extent of the taxpayer's interest there in, shall be the subject of security for the amount of the unpaid tax specified in the notice.
- 5) When the Authority has served a notice under sub-article (4) of this article, the Registering Authority shall, without fee, register the notice of security as if the notice were an instrument of mortgage over, or charge on, as the case may be, of the asset specified in the notice and registration shall, subject to any prior mortgage or charge, operate while it subsists as a legal mortgage over, or charge on, the asset to secure the unpaid tax.
- 6) Upon receipt of the whole of the amount of tax secured under sub-article (5) of this Article, the Authority shall serve notice on the Registering Authority cancelling the direction made under sub-article (4) of this article and the Registering Authority shall, without fee, cancel the registration of the notice of security.
- 7) The priority of banks in relation to secured claims in accordance with sub-article (2) of this Article applies only where the banks, before lending any amount, confirm that the taxpayer has a tax clearance certificate from the Authority.

42. Dirqama Fudhattootaa

- 1) Fudhataan kamiyyuu qabeenya kaffalaa taaksii tokkoo Naannicha keessatti fudhataa ta'ee yoo muudame yookiin qabeenyichi qabiyyee isaa jala erga galee yeroo lamaan keessaa yeroo dursu irraa eegalee guyyoota 14'n (kudha arfan) jiran keessatti Abbaa Taayitichaatiif barreeffamaan beeksisuu qaba.
- 2) Abbaan Taayitichaa idaa taaksii kaffalaa taaksii qabeenyi isaa to'annoo fudhataa jala jiruu fi hanga taaksii fuulduratti kaffalamu murteessuun beeksifni barreeffamaa Keewwata kana Keewwata Xiqqaa 1 jalatti ibsame erga isa gahee guyyaa 30 (soddoma) keessatti fudhataaf beeksisuu qaba.
- 3) Keewwata kana Keewwata Xiqqaa 4 jalattti kan tuamame akkuma eegametti ta'ee, fudhataan :
 - (a) Dursee Abbaa Taayitichaa irraa heeyyama kan argate yoo ta' e malee, qabeenya kaffalaa taaksichaa harka isaatti argamu beeksifni Keewwata kana Keewwata Xiqqaa 2 jalatti ibsame osoo isa hin qaqqabiin yookiin beeksisichi osoo hin keannamiiniif Keewwata kana Keewwata Xiqqaa 2tiin yeroon guyyaan 30(soddoma) ibsame osoo hin darbiin dura gurguruu yookiin haala kamiiniyyuu dabarsuu hin danda'u.
 - (b) Abbaan Taayitichaa gurgurtaa qabeenyichaa irraa akkaataa Keewwata kana Keewwata Xiqqaa 2tiin hanga taaksii ibsamee yookiin hanga taaksii Abbaan Taayitaa itti waliigalee hir'isee hambisuu qaba;Akkasumas
 - (c) Kaffalaa taaksii abbaa qabeenyaa ta'een taaksiin kaffalamuu qabu gurgurtaa qabeenyichaa irraa hir'ifamee hanga maallaqa hambifamuu qabuun dhuunfaan itti gaafatamaa ta'a.

፵፪. የተረካቢዎች ግዴታዎች

- ፩) ማንኛውም ተረካቢ የአንድን ታክስ ከፋይ ሀብት በክልሉ ውስጥ ተረካቢ ሆኖ ከተሾመ ወይም ሀብቱ በይዞታው ሥር ከገባ ከሀሰቱ ከሚቀድመው ጊዜ ጀምሮ ባሉት ፲፬(አሥራ አራት)ቀናት ውስጥ ለባለሥልጣኑ በጽሑፍ ማሳወቅ አለበት።
- ፪) ባለሥልጣኑ ሀብቱ በተረካቢው ቁጥጥር ሥር ባለው ታክስ ከፋይ ያልተከፈለውን የታክስ ዕዳ እና ወደፊት የሚከፈለውን የታክስ መጠን በመወሰን በዚህ አንቀጽ ንዑስ አንቀጽ(፩) የተገለፀው የ ጽ ሑ ፍ ማስታወቂያ በደረሰው በ ፴ (በ ሠ ላ ሳ) ቀናት ውስጥ ለተረካቢው ማሳወቅ አለበት።
- ፫) የዚህ አንቀጽ ንዑስ አንቀጽ (፬) እንደተጠበቀ ሆኖ፣ ተረካቢው፦
 - ሀ) ከባለሥልጣኑ አስቀድሞ ፈቃድ ካላገኘ በስተቀር በእጁ የሚገኘውን የታክስ ከፋዩን ሀብት በዚህ አንቀጽ ንዑስ አንቀጽ (፪) የተመለከተው ማስታወቂያ ሳይደርሰው ወይም ማስታወቂያ ሳይሰጠው በዚህ አንቀጽ ንዑስ አንቀጽ (፪) የተመለከተው የ፴(የሠላሳ) ቀናት ጊዜ ከማለፉ በፊት መሸጥ ወይም በማናቸውም ሁኔታ ማስተላለፍ አይችልም፤
 - ለ) ከሀብቱ ሽያጭ ገንዘብ ላይ ባለሥልጣኑ በዚህ አንቀጽ ንዑስ አንቀጽ (፪) መ ሠ ረ ት የገለጸውን የታክስ መጠን ወይም ባለሥልጣኑ የተስማማበትን የታክስ መጠን ቀንሶ ማ ስ ቀ መ ጥ አለበት፤ እንዲሁም
 - ሐ) የሀብቱ ባለቤት በሆነው ታክስ ከፋይ መከፈል ላለበት ታክስ ከሀብቱ ሽያጭ ገቢ ተቀንሶ መቀመጥ ባለበት የገንዘብ መጠን ልክ በግል ተጠያቂ ይሆናል።

42. Duties of Receivers

- 1) A receiver shall notify the Authority, in writing, within 14 (Fourteen) days after the earlier of being appointed to the position or taking possession of an asset of a taxpayer in the region
- 2) The Authority shall determine the amount of unpaid tax owing by the taxpayer and the amount of tax that will become payable by the taxpayer whose assets are under the control of the receiver and shall notify the receiver, in writing, of that amount within 30 (Thirty) days of the Authority receiving a notice under sub-article (1) of this article.
- 3) Subject to sub-article (4) of this Article, a receiver:
 - (a) Shall not, without prior approval of the Authority, dispose of an asset of the taxpayer whose assets are under the control of the receiver until a notice has been served on the receiver under sub-article (2) of this Article or the 30 (Thirty) day period specified in sub-article (2) of this Article has expired without a notice being served under that sub-article;
 - (b) Shall set aside, out of the proceeds of sale of an asset, the amount notified by the Authority under sub-article (2) of this Article, or a lesser amount as is subsequently agreed to by the Authority; and
 - (c) Shall be personally liable to the extent of the amount required to be set aside for the tax payable by the taxpayer who owned the asset.

- 4) Tumaan Keewwata kana Keewwata Xiqqaa 3 fudhataan akkaataa Keewwata kana Keewwata Xiqqaa 2tiin taaksii gaafatame dursuun kaffaltiiwwan armaan gadii raawwachuu irraa isa hin dhorku:
 - (a) Beeksisa keewwata kana keewwata Xiqqaa 2 jalatti caqasame keessatti maallaqa ibsame idaa seeraan mirga dursaa qabuu.
 - (b) Durgoo fudhataa dabalatee baasiwwan fudhataan dandeetii fudhachuu isaatiin baasu.
- 5) Namoonni lamaa fi isaa ol ta’an kaffalaa taaksii tokko ilaalchisee yeroo fudhataa ta’utti, dirqamootaa fi itti gaafatamummaa keewwata kanaan ibsaman fudhattoota lamaanuu irratti waliinii fi qeenxeedhaan kan raawwataman yeroo ta’anitti dirqamoonni fudhattoota lamaan keessaa tokkoon raawwatamuu ni danda’u.
- 6) Kaayyoo keewwata kanaatiif “Fudhataa” jechuun qabeenya kaffalaa taaksii naannicha keessatti argamuu yookiin kaffalaa taaksii du’ee ilaalchisee kanneen armaan gadii keessaa nama tokkodha.
 - (a) Qulqulleessaa Kubbaaniyyaa
 - (b) Fudhataa Mana Murtiitiin yookiin Mana Murtiin ala filatame;
 - (c) Abbaa imaanaa nama kasaaree;
 - (d) Nama Qabeenyaa wabummaadhaan kenname qabiyyee isaa jala galche;
 - (e) Qulqulleessituu dhaalaa qabeenya nama du’ee qulqulleessu.

43. Qabeenya Qabachuu

- 1) Tumaan Keewwata kana Keewwata Xiqqaa 2 akkuma eegametti ta’ee, Abbaan Taayitichaa kaffalaa taaksii yeroo taaksiin kaffalamu hin kaffalle guyyaa 30(soddoma) keessatti taaksii irraa barbadamu yoo hin kaffalle qabeenyaan kaffalaa taaksii akka qabamu ajaja (“ajaja qabinsaa” jedhamee kan ibsamu) kan kennamu ta’uu ibsu akeekachiisa kaffala taaksitiif kennuu ni danda’a.

- ፬) የዚህ አንቀጽ ንዑስ አንቀጽ (፫) ድንጋጌ ተረካቢው በዚህ አንቀጽ ንዑስ አንቀጽ (፪) እንዲከፍል ከተጠየቀው ታክስ በማስቀደም የሚከተሉትን ክፍያዎች ከመፈፀም አይከለክለውም፦
 - (ሀ) በዚህ አንቀጽ ንዑስ አንቀጽ (፪) በተጠቀሰው ማስታወቂያ ከተመለከተው ገንዘብ በሕግ የቅድሚያ መብት ያለውን ዕዳ፤
 - (ለ) የተረካቢውን አበል ጨምሮ ተረካቢው በተረካቢነት ችሎታው የሚያወጣቸውን ወጪዎች።
- ፭) ሁለትና ከዚያ በላይ የሆኑ ሰዎች አንድን ታክስ ከፋይ በተመለከተ ተረካቢ በሚሆኑበት ጊዜ በዚህ አንቀጽ የተመለከቱት ግዴታዎችና ኃላፊነቶች በሁለቱም ተረካቢዎች ላይ በአንድነትና በነጠላ ተፈጻሚ የሚሆኑ ሲሆን፣ ግዴታዎቹ ከሁለቱ በአንዱ ተረካቢ ሊከናወኑ ይችላሉ።
- ፮) ለዚህ አንቀጽ ዓላማ “ተረካቢ” ማለት በክልል ውስጥ የሚገኝን የታክስ ከፋይን ወይም የሚችል ታክስ ከፋይን ሀብት በተመለከተ ከሚከተሉት አንዱ ሰው ነው፦
 - (ሀ) የኩባንያ አጣሪ፤
 - (ለ) በፍርድ ቤት ወይም ከፍርድ ቤት ውጪ የተሾመ ተረካቢ፤
 - (ሐ) የክሰረ ሰው ባለአደራ፤
 - (መ) በመያዣ የተሰጠን ንብረት በይዘታው ሥር ያደረገ ሰው፤
 - (ሠ) የሚችን ሀብት የሚያጣራ ውርስ አጣሪ።

፵፫. ሀብትን ስለመያዝ

- ፩) የዚህ አንቀጽ ንዑስ አንቀጽ (፪) ድንጋጌ እንደተጠበቀ ሆኖ፣ ባለሥልጣኑ ታክሱን በመክፈያ ጊዜው ላልከፈለ ታክስ ከፋይ የሚፈለግበትን ታክስ ማስጠንቀቂያ በደረሰው በ30(በሥላሳ) ቀናት ውስጥ ካልከፈለ የታክስ ከፋይ ሀብት እንዲያዝ ትዕዛዝ (“የመያዣ ትዕዛዝ” ተብሎ የሚጠቀስ) የሚሰጥ መሆኑን የሚገልጽ ማስጠንቀቂያ ለታክስ ከፋይ ሊሰጠው ይችላል።

- 4) Subject to sub-article (3) of this Article prevents a receiver from paying the following in priority to the amount notified under sub-article (2) of this Article:
 - (a) A debt that has a legal priority over the tax referred to in the notice served under sub-article (2) of this article;
 - (b) The expenses properly incurred by the receiver in the capacity as such, including the receiver’s remuneration.
- 5) When two or more persons are receivers in respect of a Taxpayer, the obligations and liabilities under this Article apply jointly and severally to both persons but may be discharged by any of them.
- 6) In this Article, “receiver” means a person who, with respect to an asset in Ethiopia of a taxpayer or deceased taxpayer, is any of the following:
 - (a) A liquidator of a company;
 - (b) A receiver appointed by a court or out of court;
 - (c) A trustee for a bankrupt person;
 - (d) A mortgagee-in-possession;
 - (e) An executor of a deceased estate.

43. Seizure of Property

- 1) Subject to sub-article (2) of this Article, the Authority may serve a notice on a taxpayer who has failed to pay tax by the due date stating the intention of the Authority to issue an order (referred to as a “seizure order”) for the seizure of the property of the taxpayer if the unpaid tax is not paid within 30 (Thirty) days of service of the notice.

- 2) Abbaan Taayitaa kaffalaa taaksii taaksii irraa barbaadamu kaffalu sodaan jiraachuu yoo mirkaneef-fate ajaja qabinsaa yeruma sana kennuu ni danda'a.
- 3) Kaffalaan Taaksii Akkataa Keew-wata kana Keewwata Xiqqaa 1tiin akeekkachisa kennameen guyyaa ilaalame keessatti taaksii yoo hin kaffalle yookiin akkaataa Keew-wata kana Keewwata Xiqqaa 2tiin jiraachuun yoo mirkanaa'e Abbaan Taayitichaa ajaja qabinsaa kaffalaa taaksitiif kennuu yookiin qabeenyaa kaffalaa taaksii qabiyy-ee jalatti ramade nama kamiyyuu irratti dabarsuu danda'a.
- 4) Ajajni qabinsaa kan armaan ga-diitti caqasame malee qabeenyaa kaffalaa taaksii kamiyyuu irratti raawwatinsa qabaachuu ni danda'a:
 - (a) Qabeenya qabame irratti mir-ga dursaa gaafatoonni qarshii qabeenyicha irratti qaban.
 - (b) Dhorka kamiyyuu adeem-sa murtii raawwatu yookiin qabeenyaa ajajni raawwii itti kenname ;
 - (c) Bu'ura seera Itoophiyaatiin qabeenyaa dhorkamuu hin dandeenye.
- 5) Qabeenyaa kaffalaa taaksii irra-ti ajajni qabinsaa yoo kenname yookiin kan kennu yoo ta'e Abbaan Taayitichaa beeksisa bar-reeffamaa qabeenya qabaman ilaallatu ragaawwan tajaajiluu danda'an sanada kamiyyuu yooki-in namni ibsa qabate kamiyyuu sanada kana yookiin ibsa Abbaa Taayitichaatiif akka dhiyeessu gaafatamuu ni danda'a.
- 6) Bu'uura ajaja qabinsaatiin qa-beenyi yeroo qabamu miseensi poolisii iddichatti akka argamu Abbaan Taayitaa ajaja kennuu kan danda'u yoo ta'u qabeenya qabame haala nageenya isaa mir-kaneessuun akka eegamu gochuu qaba.

- ፩) ባለሥልጣኑ ታክስ ከፋዩ የሚፈለግበትን ታክስ የሚከፍል ለመሆኑ ስጋት መኖሩን ካረጋገጠ የመያዣ ትዕዛዙን ወዲያውኑ ሊሰጥ ይችላል።
- ፫) ታክስ ከፋዩ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) በተሰጠው ማስጠንቀቂያ በተመለከተው ጊዜ ውስጥ ታክሱን ካልከፈለ ወይም በዚህ አንቀጽ ንዑስ አንቀጽ (፪) የተመለከተው መኖሩ ሲ ረ ጋ ገ ጥ ባለሥልጣኑ የመያዣ ትዕዛዙን ለታክስ ከፋዩ ሊሰጥ ወይም የታክስ ከፋዩን ሀብት በይዘታው ሥር ባደረገ በማንኛውም ሰው ላይ ሊያስተላልፍ ይችላል።
- ፬) የመያዣ ትዕዛዙ ከዚህ በታች ከተዘረዘሩት በስተቀር በማንኛውም የታክስ ከፋዩ ሀብት ላይ ተፈጻሚ ሊሆን ይችላል፦
 - (ሀ) በሀብቱ ላይ የቀደምትነት መብት ባላቸው የገንዘብ ጠያቂዎች በተያዘ ንብረት፤
 - (ለ) በማንኛውም የፍርድ ሂ ደ ት ዕገዳ በተደረገበት ወይም የአፈፃፀም ትዕዛዝ በተሰጠበት ንብረት፤
 - (ሐ) በኢትዮጵያ ሕግ መሠረት ሊታገድ በማይችል ንብረት።
- ፭) በታክስ ከፋዩ ንብረት ላይ የመያዣ ትዕዛዝ ከተሰጠ ወይም የሚሰጥ ከሆነ ባለሥልጣኑ በጽሑፍ በሚሰጥ ማስታወቂያ የሚያዘውን ሀብት በሚመለከት በማስረጃነት ሊያገለግል የሚችል ማንኛውንም ሰነድ ወይም መግለጫ የያዘ ማንኛውም ሰው ይህን ሰነድ ወይም መግለጫ ለባለሥልጣኑ እንዲያቀርብ ሊጠይቀው ይችላል።
- ፮) በመያዣ ትዕዛዙ መሠረት ንብረት በሚያዘበት ጊዜ የፖሊስ መኮንን በቦታው እንዲገኝ ባለሥልጣኑ ትዕዛዝ ሊሰጥ የሚችል ሲሆን የተያዘውም ንብረት ደህንነቱ በሚረጋገጥበት ሁኔታ እንዲቀመጥ ማድረግ አለበት።

- 2) If the Authority makes a find-ing that the collection of the tax owing by a taxpayer is in jeop-ardy, the Authority may imme-diately issue a seizure order.
- 3) If the taxpayer has failed to pay the tax due within the time specified in a notice served un-der sub-article (1) of this Arti-cle or sub-article (2) of this ar-ticle applies, the Authority may issue a seizure order on the taxpayer and any person hav-ing possession of the taxpayer's property.
- 4) A seizure order may be execut-ed against any property of the taxpayer other than property that, at the time of execution of the order:
 - (a) Is subject to a prior secured claim of creditors;
 - (b) Is subject to attachment or execution under any judi-cial process; or
 - (c) Cannot be subject to at-tachment under the law of Ethiopia.
- 5) If a seizure order has been is-sued in relation to a taxpayer or is about to be issued, the Authority may demand, by no-tice in writing, that any per-son having custody or control of documents containing ev-idence or statements relating to the property of the taxpay-er exhibit the documents to the Authority.
- 6) The Authority may request a police officer to be present during the execution of a sei-zure order and shall store the property seized in such man-ner as to ensure the security of the property.

- 7) Abbaan Taayitichaa bu'uura keewwata kanaatiin qabeenyaa kaffalaa taaksii yeroo qabu qabxiwwan armaan gaditti ibsaman beeksisa qabate kaffalaa taaksitiif ni kenna.
 - (a) Qabeenya qabamee fi hanga taaksii hin kaffalamne;
 - (b) Kaffalaan taaksii qabeenya beeksisaan ibsamee fi qabatee yeroo turu keessatti taaksii barbaadamu kan hin kaffale yoo ta'e qabeenichi kan gurguramu ta'uu.
- 8) Raaawwii tumaa Keewwata kanaa Keewwata Xiqqaa 4 (a) tiif jecha "yeroo qabeenyi qabamee itti turu" jechuun :
 - (a) Meeshalee badaniif haala meeshalee tilmaama keessa galchuun yeroo Abbaan Taayitichaa gahaadha jedhee murteessu.
 - (b) Hala biroo kamiiniyyuu meeshaaleen erga qabamanii booda yeroo guyyaa 10 (kudhan) jirudha.
- 9) Kaffalaan taaksii akkaataa keewwata kana keewwata xiqqaa 7tiin beeksisa kennamun taaksii hin kaffalamne qabeenyi isaa qabame yeroon guyyaan dhuma ga'u kan hin kaffalle yoo ta'e Abbaan Taayitichaa qabeenyicha caalbaasii ifa ta'een gurguruun qarshii gurgurtaa irraa argame akka walduraa duubbatti kaffaltiiwwan armaan gadiitiif akka oolu taasifama:
 - (a) Sadarkaa jalqabatti hanga qabeenyichaa Abbaa Taayitichaatiin murta'u qabuuf, eegumsaa fi gurguruuf baasii ba'e aguuguuf;
 - (b) Keewwata kana Keewwata Xiqqaa 7 tiin beeksisa kenname ilaalchisee idaa taaksii hin kaffalamne kaffaluu;
 - (c) Iidaa biroo Kaffalaa taaksii kaffaluu
 - (d) Tumaan Keewwata kana Keewwata Xiqqaa 10 akkuma eegametti ta'ee qarshii gurgurtaa irraa haftee qarshii yoo jiraate guyyaa qabeenyichi gurgurame irraa eegalee guyyoota 45 keessatti kaffalaa taaksitiif ni kaffalama.

- ፯) ባለሥልጣኑ በዚህ አንቀጽ መሠረት የታክስ ከ ፋ ዩ ን ንብረት በሚይዝበት ጊዜ የሚከተሉትን ነጥቦች የያዘ ማስታወቂያ ለታክስ ከፋዩ ይሰጠዋል፦
 - (ሀ) የተያዘውን ንብረት እና ያልተከፈለውን የታክስ መጠን፤
 - (ለ) ታክስ ከፋዩ በማስታወቂያው በተገለጸው ሀብቱ ተይዞ በሚቆይበት ጊዜ ውስጥ የሚፈለግበትን ታክስ የማይከፍል ከሆነ ሀብቱን እንደሚሸጠው።
- ፰) ለዚህ አንቀጽ ንዑስ አንቀጽ(፱)(ሀ) ድንጋጌ አፈጻጸም ሲባል "ሀብት ተይዞ የሚቆይበት ጊዜ" ማለት፦
 - (ሀ) ለሚበላሹ ዕቃዎች የዕቃዎቹን ሁኔታ ግምት ውስጥ በማስገባት ባለሥልጣኑ በቂ ነው ብሎ የሚወስነው ጊዜ፤
 - (ለ) በሌላ በማናቸውም ሁኔታ ዕቃዎቹ ከተያዙ በኋላ ያለው የአስር ቀናት ጊዜ ነው።
- ፱) ታክስ ከፋዩ በዚህ አንቀጽ ንዑስ አንቀጽ (፯) መሠረት በሚሰጠው ማስታወቂያ የተመለከተውን ያልተከፈለ ታክስ ንብረቱ ተይዞ እስከ ሚቆይበት ጊዜ የመጨረሻው ቀን ድረስ ያልከፈለ እንደሆነ፣ ባለሥልጣኑ ሀብቱን በግልጽ ጨረታ በመሸጥ ከሸያጩ የሚገኘው ገንዘብ በቅደም ተከተል ለሚከተሉት ክፍያዎች እንዲውል ያደርጋል፦
 - (ሀ) በመጀመሪያ ደረጃ ባለሥልጣኑ በሚወስነው መጠን ሀብቱን ለመያዝ፣ ለመጠበቅና ለመሸጥ የወጣውን ወጭ ለመሸፈን፤
 - (ለ) በዚህ አንቀጽ ንዑስ አንቀጽ(፯) በተሰጠው ማስታወቂያ የተመለከተውን ያልተከፈለ የታክስ ዕዳ ለመክፈል፤
 - (ሐ) የታክስ ከፋዩን ሌላ የታክስ ዕዳ ለመክፈል፤
 - (መ) የዚህ አንቀጽ ንዑስ አንቀጽ (፲) ድንጋጌ እንደተጠበቀ ሆኖ፣ ከሸያጩ ገንዘብ ላይ ቀሪ ገንዘብ ካለ ንብረቱ ከተሸጠበት ቀን ጀምሮ ባሉት 45 (አርባ አምስት) ቀናት ውስጥ ለታክስ ከፋዩ ይከፈለዋል።

- 7) When the Authority has seized property of a taxpayer under this Article, the Authority shall serve a notice on the taxpayer:
 - (a) Specifying the seized property and the unpaid tax liability of the taxpayer;
 - (b) Stating that the Authority shall dispose of the property if the taxpayer does not pay the unpaid tax within the detention period specified in the notice.
- 8) For the purposes of sub-article (4) (b) of this Article, the detention period is:
 - (a) For perishable goods, the period that the Authority considers reasonable having regard to the condition of the goods;
 - (b) For any other case, ten days after the seizure of the goods.
- 9) If the taxpayer fails to pay the unpaid tax specified in the notice served under sub-article (7) of this Article by the end of the detention period, the Authority may sell the property by public auction and apply the proceeds as follows:
 - (a) First towards the cost of taking, keeping, and selling the property as determined by the Authority;
 - (b) Then in payment of the unpaid tax liability of the taxpayer as specified in the notice served under sub-article (7) of this Article;
 - (c) Then in payment of any other unpaid tax liability of the taxpayer;
 - (d) Subject to sub-article (10) of this Article, the remainders of the proceeds, if any, are to be paid to the taxpayer within 45 (Forty-five) days of the sale of the property.

- 10) Kaffalaan taaksii waliigaltee barreeffamaatiin yoo ibsa-te Keewwata kana Keewwata Xiqqaa 9(d) tiin qarshiin ibsame idaa gara fuula duraatti dhufu kamiyyuu kaffaltiif akka oolu gochuun ni danda'ama.
- 11) Akkaataa Keewwata kana Keewwata Xiqqaa 9 tiin ilaalame qarshii gurgurtaa irraa argame kaffalaan taaksii idaa taaksii irraa barbaadamuu fi qabeenya qabachuun, eeguun fi gurguruun baasii baaseen gadi yeroo ta'utti Abbaan Taayitaa bu'uura Labsii kana kutaa torbaatiin haftee idaa kaffalchiisuu ni danda'a.
- 12) Abbaa Taayitichaatiin qabeenyaa ajajni qabinsaa irratti darbe namni qabe kamiyyuu qabeenyaa kana yoo hin kennine yookiin kennuuf heeyyamamaa osoo hin taane yoo hafe akkaataa Labsii kana Keewwata Xiqqaa 9(a) tiin baasii murteesuu dabalatee gatii qabeenya kennuu didee osoo hin caalle hanga taaksii kaffalaa taaksii irraa barbaadamu dhuunfaan itti gaafatamummaa fudhata.
- 13) Bu'uura Keewwata kanaatiin ajaja qabinsaa kennuu kan danda'u Daayireektara Ol'aanaa yookiin hojii kanaaf hojjataa taaksii Daayireektara Ol'aanaatiin bakka bu'insi kennameef ta'a.
- 14) Bu'uura Keewwata kanaatiin qabeenyi qabame Abbaa Taayitichaatiin kan qabamuu fi Itti gaafatamummaa Abbaa Taayitichaa jala kan turu yoo ta'u kaayyoo kamiifuu jedhamee mana hojii mootummaa birootiif dabarfamee kennamuu hin danda'u.
- 15) Bu'uura keewwata kanaatiin qabeenya kaffalaa gibiraa qabuuf kan danda'u gibira irraa barbaadamu waliin hanga madaalawaa ta'edha.

፲) ታክስ ከፋዩ በጽሑፍ ስምምነቱን ከገለጸ በዚህ አንቀጽ ንዑስ አንቀጽ (፱) (መ) የተመለከተው ገንዘብ ወደፊት ለሚመጣ ማንኛውም የታክስ እዳ መክፈያነት እንዲውል ማድረግ ይቻላል።

፲፩) በዚህ አንቀጽ ንዑስ አንቀጽ (፱) በተመለከተው መሠረት ከሀብት ሽያጭ የሚገኘው ገንዘብ ታክስ ከፋዩ ከሚፈለግበት የታክስ ዕዳ እና ሀብቱን ለመያዝ፣ ለመጠበቅ እና ለመሸጥ ከወጣው ወጭ ያነሰ በሚሆንበት ጊዜ ባለሥልጣኑ በዚህ አዋጅ ክፍል ሰባት መሠረት ቀሪውን ዕዳ ለማስከፈል ይችላል።

፲፪) በባለሥልጣኑ የመያዣ ትዕዛዝ የተላለፈበትን ሀብት የያዘ ማንኛውም ሰው ይህንን ሀብት ያላስረከበደም ለማስረከብ ፈቃደኛ ሳይሆን የቀረ እንደሆነ በዚህ አንቀጽ ንዑስ አንቀጽ (፱)(ሀ) መሠረት የሚወሰነውን ወጪ ጨምሮ ካላስረከበው ሀብት ዋጋ ሳያልፍ ከታክስ ከፋዩ ለሚፈለገው ታክስ መጠን በግል ተጠያቂ ይሆናል።

፲፫) በዚህ አንቀጽ መሠረት የመያዣ ትዕዛዝ ለመስጠት የሚችለው ዋና ዳይሬክተሩ ወይም ለዚህ ተግባር በዋና ዳይሬክተሩ ውክልና የተሰጠው የታክስ ሠራተኛ ይሆናል።

፲፬) በዚህ አንቀጽ መሠረት የተያዘ ሀብት በባለሥልጣኑ የሚያዝና በባለሥልጣኑ ኃላፊነት ስር የሚቆይ ሲሆን ለምንም ዓይነት ዓላማ ተብሎ ለሌላ ለማንኛውም የመንግሥት መሥሪያ ቤት ተላልፎ ሊሰጥ አይችልም።

፲፭) በዚህ አንቀጽ መሠረት የግብር ከፋዩን ሀብት ለመያዝ የሚቻለው ከሚፈለግበት ግብር ጋር ተመጣጣኝ በሆነ መጠን ነው።

- 10) With the written agreement of the taxpayer an amount referred to in sub-article (9) (d) of this Article may be carried forward for the payment of any future tax liability of the taxpayer under any tax law.
- 11) When the proceeds of sale of the property under sub-article(9) of this article are less than the total of the taxpayer's unpaid tax liability and the cost of taking, keeping, and selling the property as determined under sub-article (9) of this Article, the Authority may proceed under part Seven of this Proclamation to recover the shortfall.
- 12) Any person who fails or refuses to surrender any property of a taxpayer that is the subject of a seizure order shall be personally liable to the Government for an amount equal to the value of the property not surrendered but not exceeding an amount equal to the taxpayer's unpaid tax liability together with the costs of the seizure determined under sub-article (9) (a) of this Article.
- 13) The power to issue a seizure order under this Article may be exercised only by the Director General or a tax officer specifically authorized by the Director General to issue seizure orders.
- 14) Any property seized under this Article shall be held and accounted for only by the Authority and the property shall not be transferred to or given over to any other Government agency for any purpose whatsoever
- 15) Seizure of property pursuant to this Article shall be made in an amount proportionate to the tax liability of the taxpayer.

44. Maallaqa Dhaabbilee Faayinaansitiin Kaa'amee fi Qabeenya Qabatani Turuu.

- 1) Keewwanni kun kan raawwatu Abbaan Taayitichaa sababa ga haatiin kaffalaa taaksii irraa ta aksii barbaadamu kan sassaabu ta'uu sodaan yoo jiraatu fi taaksi cha ariitiin sassaabuun kan irra jiru yommuu ta'udha.
- 2) Yeroo Keewwanni kun raawwatu Abbaan Taayitichaa dhaabbata faayinaansii tokko kan armaan gadiitti ibsaman akka raawwatuuf ajaja Bulchiinsaa kennuu ni danda'a:
 - (a) Herregni kaffalaa taaksii akka hin sochone dhorkuu ;
 - (b) Qabeenyaa kaffalaa gibiraa Dhaabbata faayinaansii keessa jiru meeshawwan of-ee-gannoon qabaman saandu-uqa keessa Maallaqni calla, Meeshaa gatii guddaa, bareedina gatii qabeessa yookiin qabeenyaa biroo hin sochonne;
 - (c) Qabeenya meeshaalee of-ee-gannoon qabamanii saanduqa keessatti argaman odeefannoo barbaachisu yookiin tarree qabeenyawwan saanduqa keessa jirani Abbaa Taayitichaa tiif akka kennamu.
- 3) Akkaataa Keewwata kana Keewwata Xiqqaa 2tiin ajajini dhabbata faayinansiif kennamu ; kaffalaa taaksii ajajichi raawwatinsa irratti qabaatu, maqaa, teessoo fi lakkoofsa eeyyumeessaa kaffalaa gibiraa qabaachuu qaba.
- 4) Akkaataa Keewwata kana Keewwata Xiqqaa 2tiin ajajani yeroo kennamu Abbaan Taayitichaa bara taaksitti fi bara taaksii duraa kamiyyuu kaffalaan taaksii taaksii kaffaluun irra jiru ilaalchisee ariitiin shallaggii taaksii sodaa raawwachuu ni danda'a.

፶፪. በፋይናንስ ተቋማት የተቀመጠ ገንዘብ እና ንብረት ይዞ ስለማቆየት

- ፩) ይህ አንቀጽ ተፈጻሚ የሚሆነው ባለሥልጣኑ በበቂ ምክንያት ከታክስ ከፋይ ላይ የሚፈለገው ታክስ የሚሰበሰብ ስለመሆኑ ስጋት ሲኖረውና ታክሱ በአስቸኳይ መሰብሰብ ያለበት ሲሆን ይሆናል።
- ፪) ይህ አንቀጽ ተፈጻሚ በሚሆንበት ጊዜ ባለሥልጣኑ አንድ የፋይናንስ ተቋም የሚከተሉትን እንዲፈጽም አስተዳደራዊ ትዕዛዝ ሊሰጥ ይችላል፦
 - (ሀ) የታክስ ከፋይ ሂሳብ ላይ እንዲይንቀሳቀሱ እንዲያደርግ፤
 - (ለ) በፋይናንስ ተቋሙ ውስጥ ባለ በጥንቃቄ የሚያዙ ዕቃዎች ማስቀመጫ ሣጥን ውስጥ የተቀመጠ ማንኛውም የታክስ ከፋይ ጥሬ ገንዘብ፣ ውድ ዕቃ፣ የክበረ ጌጣጌጥ፣ ወይም ሌላ ንብረት እንዲይንቀሳቀስ፤
 - (ሐ) በጥንቃቄ በሚያዙ ዕቃዎች ማስቀመጫ ሣጥን ውስጥ ስለሚገኙ ሀብቶች ተገቢውን መረጃ ወይም በሣጥኑ ውስጥ ያሉትን ሀብቶች ዝርዝር ለባለሥልጣኑ እንዲሰጥ።
- ፫) በዚህ አንቀጽ ንዑስ አንቀጽ (፪) መሠረት ለፋይናንስ ተቋም የሚሰጠው ትእዛዝ ትዕዛዙ ተፈጻሚ የሚሆንበትን የታክስ ከፋይን ስም፣ አድራሻ እና የታክስ ከፋይ መለያ ቁጥር መያዝ አለበት።
- ፬) በዚህ አንቀጽ ንዑስ አንቀጽ (፪) ትዕዛዝ በሚሰጥበት ጊዜ፣ ባለሥልጣኑ በታክስ ዓመቱ እና በማናቸውም በቀደመው የታክስ ዓመት ታክስ ከፋይ ሊከፍል የሚገባውን ታክስ አስመልክቶ ወዲያውኑ የስጋት የታክስ ስሌት ሊያከናውን ይችላል።

44. Preservation of Funds and Assets Deposited with Financial Institutions

- 1) This Article applies when the Authority has reasonable cause to believe that the collection of tax owing by a taxpayer is in jeopardy and there is urgency in the collection of the tax.
- 2) When this Article applies, the Authority may serve an Administrative order on a financial institution requiring
 - (a) The financial institution to: block the accounts of the taxpayer;
 - (b) Freeze access to any cash, valuables, and precious metals, or other assets of the taxpayer in a safe deposit box held by the financial institution; and
 - (c) Provide information relating to the accounts or contents of the safe deposit box.
- 3) An order served on a financial institution under sub-article (2) of this article shall specify the following the name, address, and TIN of the taxpayer to which the order applies.
- 4) When an order has been served under sub-article (2) of this Article, the Authority may make an immediate jeopardy assessment of the tax payable by the taxpayer for the current and any prior tax year.

- 5) Abbaan Taayitichaa dhaabbata faayinaansichaatiif ajaja dhorkaa dabarsee guyyaa 10 (kudhan) keessatti ajajni akka itti fufu gochuuf kan dandeesisu eeyyama mana murtii argachuu qaba.
- 6) Ajajni dhorkaa guyyaa kennamee eegalee guyyaa 10 (kudhan) keessatti eeyyama mana murtii yoo hin arganne ajajani Abbaan Taayitichaa kenne raawwatinsa hin qabu.
- 7) Akkaataa Keewwata kana Keewwata Xiqqaa 2tiin ajajni dhaabbata faayinaansii qaqqabe ajajichi guyyaa dhaqqabee eegalee haga guyyaan ajaaja kennamee gahutti yookiin akkataa keewwata kana keewwata xiqqaa 6tiin raawwiin ajaja kennamee haga ga'utti ajaja kennamee kabajuun irra jiraata.
- 8) Dhaabbanni Maallaqa tokko sababa gahaa tokko malee akkaata Keewwata kana Keewwata Xiqqaa 2tiin bu'ura ajaja kennameen osoo hin raawwatiin kan hafe yoo ta'e haga maallaqa ajajichaan ibsame dhuunfaan itti gaafatama.

45. Taaksii Hin Kaffalamne Qaama Sadaffaa Kaffalchiisuu

- 1) Kaffalaa taaksii tokko taaksii irraa barbaadamu yeroo kaffaltiitti osoo hin kaffaliin yoo hafe Abbaan Taayitichaa qaama sadafaa kaffaalaa gibiraatiif maallaqa kaffalu ajaja barreeffamaa kennuun "ajaja kaffaltii jedhamee" "kan ibsamu maallaqa ajajaan ibsame Abbaan Taayitichaatiif akka kaffalu ajaja kennuu kan danda'u yoo ta'u, maallaqni bifa kanaan kaffalamu idaa taaksii hin kaffalamne caaluu hin qabu.
- 2) Ajajni kaffaltii maallaqaa Kaffalaa taaksitiif qaamni sadaffaan kaffalu mindaa irraa yookiin daangaa yeroo murtaa'eeff kaffaltii biroo wal fakkaatu irraa hir'isee galii akka godhu yeroo ta'utti kaffaltii tokko tokkoo irraa hanga maallaqaa hir'atu mindaa kaffalamu yookiin kaffaltii biroo (gibirri galii erga hir'ifamee booda) harka tokko sadaffaa caaluu hin qabu.

- ፮) ባለሥልጣኑ ለፋይናንስ ተቋሙ የዕግድ ትዕዛዝ በደረሰው በ፲ (በአሥር) ቀናት ጊዜ ውስጥ ትዕዛዙ እንዲቀጥል ለማድረግ የሚያስችል የፍርድ ቤት ፈቃድ ማግኘት አለበት።
- ፯) የዕግድ ትዕዛዙ ከተሰጠበት ቀን ጀምሮ በ፲(በአሥር) ቀናት ጊዜ ውስጥ የፍርድ ቤት ፈቃድ ካልተገኘ ባለሥልጣኑ የሰጠው ትዕዛዝ ተፈጻሚነት ያቆማል።
- ፮) በዚህ አንቀጽ ንዑስ አንቀጽ (፪) መሠረት ትዕዛዝ የደረሰው የፋይናንስ ተቋም ትዕዛዙ ከደረሰው ቀን ጀምሮ የትዕዛዙ ጊዜ እስከሚያበቃ ድረስ ወይም በዚህ አንቀጽ ንዑስ አንቀጽ (፮) መሠረት የትዕዛዙ ተፈጻሚነት እስከሚያበቃ ድረስ ትዕዛዙን ማክበር ይኖርበታል።
- ፰) አንድ የገንዘብ ተቋም ያለምንም በቂ ምክንያት በዚህ አንቀጽ ንዑስ አንቀጽ (፪) በተሰጠው ትዕዛዝ መሠረት ሳይፈፅም የቀረ እንደሆነ በትዕዛዙ ለተመለከተው የገንዘብ መጠን በግሉ ኃላፊ ይሆናል።

፵፮. ያልተከፈለን ታክስ ሦስተኛ ወገን ስለማስከፈል

- ፩) አንድ ታክስ ከፋይ የሚፈለግበትን ታክስ በ መ ክ ፈ ያ ጊ ዜ ው ሳይከፍል የቀረ እንደሆነ ባለሥልጣኑ ለታክስ ከፋይ ገንዘብ ለሚከፍል ሦስተኛ ወገን በጽሑፍ በሚሰጥ ትዕዛዝ ("የክፍያ ትዕዛዝ ተብሎ" የሚጠቀስ) በትዕዛዙ የተመለከተውን ገንዘብ ለባለሥልጣኑ እንዲከፍል ትዕዛዝ ሲሰጥ የሚችል ሲሆን በዚህ ዓይነት የሚከፈለው ገንዘብ ካልተከፈለው የታክስ ዕዳ መብሰጥ የለበትም።
- ፪) የክፍያ ትዕዛዙ ለታክስ ከፋይ ገንዘብ የሚከፍል ሦስተኛ ወገን ከደመወዝ ወይም በተወሰነ የጊዜ ገደብ ከሚከፈል ሌላ ተመሳሳይ ክፍያ ላይ ቀ ን ሶ ገቢ እንዲያደርግ በሚሆንበት ጊዜ ከእያንዳንዱ ክፍያ ላይ የሚቀነሰው የገንዘብ መጠን ከሚከፈለው ደመወዝ ወይም ሌላ ክፍያ (የገቢ ግብር ከተቀነሰ በኋላ) አንድ - ሶስተኛ መብሰጥ የለበትም።

- 5) The Authority shall obtain a court authorization for the order within 10 (Ten) days of service of the notice of the order on the financial institution.
- 6) If there is no court authorization of the order within 10 (Ten) days of service of notice of the order, the order shall lapse.
- 7) A financial institution served with an order under sub-article (2) of this article shall comply with the order from the date of service until the date that the order expires according to its terms or lapses under sub-article (6) of this Article.
- 8) A financial institution that, without reasonable cause, fails to comply with an order served on the financial Institution under sub-article (2) of this article shall be personally liable for the amount specified in the order.

45. Recovery of Unpaid Tax From Third Parties

- 1) If a taxpayer is liable for unpaid tax, the Authority may serve an administrative order (referred to as a "garnishee order") on a payer in respect of the taxpayer requiring the payer to pay the amount specified in the order to the Authority, being an amount that does not exceed the amount of the unpaid tax.
- 2) When a garnishee order requires a payer to deduct amounts from a payment of salary, wages, or other similar remuneration payable at fixed intervals to the taxpayer, the amount required to be deducted by the payer from each payment shall not exceed one-third of the amount of each payment of salary, wages, or other remuneration (after the payment of income tax).

- 3) Herrega Baankii waaliin baname keessatti maallaqa argamu ilaalchisee ajajni kaffaltii kaffalaaf kennamu:
 - (a) Abbootiin herrega waliinii hundi idaa taaksii hin kaffalamne yoo jiraate yookiin;
 - (b) Herrega Waldaa Sharikaa osoo hin dabalatiin kaffalaan taaksii mallattoo abbootii herregaa biroon yookiin eeyyama osoo hin barbaachiisiin herrega isaa irraa maallaqa baasuu kan danda'u yoo ta'e qofaadha.
- 4) Bu'uura ajaja kaffaltiitiin namni kamiyyuu kaffaltii raawwatu guyyaa ajajicha irratti ibsame kaffalticha kan raawwatu yoo ta'u; guyyaa kanas kaffalaan maallaqaa kaffalaa taaksitiif guyyaa qarshicha kaffaluu qabu dura yookiin qarshicha maqaa kaffalaa taaksitiin guyyaa qabameen dura ta'uu hin qabu.
- 5) Ajaja kaffaltii maallaqaa raawwachuu hin danda'u kaffalaan jedhu ajajni gahee guyyaa torba keessatti ajaja kenname sababa raawwachuu hin dandeenye Abbaa Taayitichaa barreeffamaan beeksisuu qaba.
- 6) Kaffalaan maallaqaa akkaataa keewwata kana keewwata Xiqqaa 5tiin Abbaa Taayitichaatiif beeksisa kan erge yoo ta'e Abbaan Taayitichaa beeksisa barreeffamaan qophaa'e:
 - (a) Beeksisa fudhachuun ajaja kaffaltii haquu yookiin fooyyessuu ; yookiin
 - (b) Kaffalaa maallaqaatiif beeksisa ergameef kufaa gochuu ni danda'a.
- 7) Kaffalaan taaksii taaksii irraa barbaadamu guutuu yookiin gar-tokkee kan kaffale yookiin waliigaltee kaffaltii taaksii Abbaa Tayitichaa biratti fudhatama qabu kan raawwate yoo ta'e Abbaan Tayitichaa kaffaltii kaffalaaf dabarsee ture ajaja kaffaltii barreeffamaan beeksise haquu yookiin fooyyessuu ni danda'a.

- ፫) በጋራ በተከፈተ የባንክ ሂሳብ ውስጥ የሚገኝን ገንዘብ በተመለከተ የክፍያ ትዕዛዝ ለከፋይ የሚሰጠው፦
 - (ሀ) ሁሉም የጋራ ሂሳብ ባለቤቶች ያልተከፈለ የታክስ ዕዳ ሲኖርባቸው፤ ወይም
 - (ለ) የሽርክና ማህበር ሂሳብን ሳይጨምር፤ ታክስ ከፋይ የሌሎቹ የሂሳብ ባለቤቶች ፊርማ ወይም ፈቃድ ሳያስፈልገው ከሂሳቡ ላይ ገንዘብ ማውጣት የሚችል ሲሆን ብቻ ነው።
- ፬) በክፍያ ትዕዛዝ መሠረት ክፍያ የሚፈፀም ማናቸውም ሰው በ ት ዕ ዛ ዙ በተመለከተው ቀን ክ ፍ ያ ው ን መፈፀም ያለበት ሲሆን፤ ይህም ቀን ገንዘብ ከፋይ ለታክስ ከፋይ ገንዘቡን ሊከፍል ከሚገባበት ቀን በፊት ወይም ገንዘቡ በታክስ ከፋይ ስም ከተያዘበት ቀን በፊት ሊሆን አይችልም።
- ፭) የክፍያ ትዕዛዙን ለመፈፀም አልቻልኩም የሚል ገንዘብ ከፋይ የክፍያ ትዕዛዙ በደረሰው በ፯ (በሰባት) ቀናት ውስጥ ትዕዛዙን ለመፈፀም ያልቻለበትን ምክንያት ለባለሥልጣኑ በጽሑፍ ማስታወቅ አለበት።
- ፮) ገንዘብ ከፋይ በዚህ አንቀጽ ንዑስ አንቀጽ (፭) መሠረት ለባለሥልጣኑ ማስታወቂያ የላከ እንደሆነ ባለሥልጣኑ በጽሑፍ በተዘጋጀ ማስታወቂያ
 - (ሀ) ማስታወቂያውን በመቀበል የክፍያ ትዕዛዙን ሊሰርዘው ወይም ሊያሻሽለው፤ ወይም
 - (ለ) በገንዘብ ከፋይ የተላከ ለትን ማስታወቂያ ውድቅ ሊያደርገው ይችላል።
- ፯) ታክስ ከፋይ የሚፈለግበትን ታክስ በሙሉ ወይም በከፊል የከፈለ ወይም ስለታክስ አከፋፈሉ በባለሥልጣኑ ዘንድ ተቀባይነት ያለው የክፍያ ስምምነት የፈፀመ እንደሆነ ባለሥልጣኑ ለከፋይ አስተላልፎት የነበረው ን የክፍያ ትዕዛዝ በጽሑፍ በተሰጠ ማስታወቂያ ሊሸረው ወይም ሊያሻሽለው ይችላል።

- 3) A garnishee order may be served on a payer in relation to an amount in a joint account only when:
 - (a) All the holders of the joint account have unpaid tax liabilities; or
 - (b) The taxpayer can withdraw funds from the account (Other than a partnership account) without the signature or authorization of the other account holders.
- 4) A payer shall pay the amount specified in a garnishee order by the date specified in the order, being a date that is not before the date that the amount owed by the payer to the taxpayer becomes due to the taxpayer or held on the taxpayer's behalf.
- 5) A payer who claims to be unable to comply with a garnishee order may notify the Authority, in writing and within 7 (Seven) days of receiving the garnishee order, setting out the reasons for the payer's inability to comply with the order.
- 6) When a payer serves a notice on the Authority under sub-article (5) of this article, the Authority shall, by notice in writing:
 - (a) Accept the notification and cancel or amend the garnishee order; or
 - (b) Reject the notification.
- 7) The Authority shall, by notice in writing to the payer, revoke or amend a garnishee order when the taxpayer has paid the whole or part of the tax due or has made an arrangement satisfactory to the Authority for payment of the tax.

- 2) Haalawwan Keewwata kanaan ibsaman yoo muudatan Abbaan Taayitichaa nama kamiinuu kan armaan gadiitti ibsame keessaa tokko raawwachuun dura Itoophiyaa akka hin bane ajaja dhorku “Biyya keessaa bahuu ajaja dhorkuu”jedhamee kan ibsamu kennuu danda’a:
 - (a) Namni kamiyyuu; dhaabbanni yookiin Kubbaaniyaa kaffaluun kan irra jiru yookiin taaksii gara fuulduraatti kaffalamu guutummaan haga kaffalutti; yookiin
 - (b) Abbaan Taayitichaa haala ittiin fudhatuun keewwata kana keewwata xiqqaa 2 (a) tiin taaksii ilaalame kaffaluuf waliigaltee kaffaltii yoo raawwatu.
- 3) Biyya keessaa akka hin baaneef ajajni dhorku kan armaan gadiitti ibsaman qabachuu qaba:
 - (a) Nama Ajajichi ittin raawwatu maqaa, teessoo fi lakkoofsa eenyummeessaa kaffalaa taaksii; akkasumas
 - (b) Biyya keessaa akka hin baane nama dhorkame, dhaabbata yookiin Kubbaaniyaa kaffaluun kan irra jiru yookiin gara fuulduraatti hanga taaksii kaffaluu qabu.
- 4) Abbaan Taayitichaa bu’ura iyyata dhiyeessuun Manni Murtii aangoo qabu yoo dheeresse malee akkaataa keewwata kana keewwata Xiqqaa 2tiin kan darbu biyyaa ba’uu ajaja dhorku guyyaa ajajni kennamee eegalee guyyaa kudhan booda raawwatamuu hin danda’u.
- 5) Abbaan Taayitichaa ajaja biyyaa akka hin bane dhorku nama garagalchi taasifameef kennuun kan irra jiraatu yoo ta’u, namni kun ajajicha fudhachuu diduun bu’uura keewwata kanaatiin gocha kamiyyuu raawwatamu gatii dhabeessa hin taasisu.

- ፪) በዚህ አንቀጽ የተመለከቱት ሁኔታዎች ሲያጋጥሙ ባለሥልጣኑ ማንኛውም ሰው ከሚከተሉት አንዱን ከመፈፀሙ በፊት ከኢትዮጵያ እንዳይወጣ የሚከለክል ትዕዛዝ “ከሀገር መውጣትን የሚከለክል ትዕዛዝ” ተብሎ የሚጠቀስ ሊሰጥ ይችላል፡-
 - (ሀ) ማንኛውም ሰው፣ ድርጅት ወይም ኩባንያ ሊከፍል የሚገባውን ወይም ወደፊት የሚከፈለውን ታክስ በሙሉ እስከሚከፍል፣ ወይም
 - (ለ) ባለሥልጣኑ በሚቀበለው አካሄድ በዚህ አንቀጽ ንዑስ አንቀጽ ፪(ሀ) የተመለከተውን ታክስ ለመክፈል የክፍያ ስምምነት ሲያደርግ፡፡
- ፫) ከሀገር እንዳይወጣ የሚከለክለው ትዕዛዝ የሚከተሉትን መያዝ ይኖርበታል፡-
 - (ሀ) ትዕዛዙ ተፈጻሚ የሚሆንበትን ሰው ስም፣ አድራሻ እና የታክስ ክፍያ መለያ ቁጥር፣ እንዲሁም
 - (ለ) ከሀገር እንዳይወጣ የተከለከለው ሰው፣ ድርጅት ወይም ኩባንያ ሊከፍል የሚገባውን ወይም ለወደፊት ሊከፈል የሚገባውን የታክስ መጠን፡፡
- ፬) ባለሥልጣኑ በሚያቀርበው ማመልከቻ መሠረት ሥልጣን ያለው ፍርድ ቤት ካላራዘመው በስተቀር በዚህ አንቀጽ ንዑስ አንቀጽ (፪) መሠረት የሚተላለፈው ከሀገር መውጣትን የሚከለክል ትዕዛዝ ትዕዛዙ ከተሰጠበት ጊዜ ጀምሮ ከ፲ (ከአስር) ቀናት በኋላ ተፈጻሚ አይሆንም፡፡
- ፭) ባለሥልጣኑ ከሀገር እንዳይወጣ የሚከለክለውን ትዕዛዝ ግልባጭ ለተጠቀሰው ሰው መስጠት የሚኖርበት ሲሆን የዚህ ሰው ትዕዛዙን አለመቀበል በዚህ አንቀጽ መሠረት የሚከናወነውን ማንኛውንም ተግባር ዋጋ አልባ አያደርገውም፡፡

- 2) When this Article applies, the Authority may issue an order (referred to as a “departure prohibition order”) prohibiting the person from leaving the country until:
 - (a) The Person, Body, Company makes payment in full of the tax payable or that will become payable by the person, body or company; or
 - (b) An arrangement satisfactory to the Authority for payment of the tax referred to in this article sub article 2(a).
- 3) A departure prohibition order shall specify the following:
 - (a) The name, address, and TIN of the Person to which the order applies; and
 - (b) The amount of tax that is or will become payable by the Person, Body or Company.
- 4) A departure prohibition order issued under sub-article (2) of this Article shall expire after 10 (Ten) days from the date of issue unless a court of competent jurisdiction, on application by the Authority, extends the order for the period determined by the court.
- 5) The Authority shall serve a copy of a departure prohibition order on the Person named in the order, but the non-receipt of a copy of the order shall not invalidate any proceedings under this article.

- 6) Itti gaafatamaan Abbaa Taayitaa Immigireeshinii ajajni naannoo yoo isa qaqqabu ajajicha fudhatama argachiisuuf tarkaanfiwwan barbaachisaan ni fudhata. Tarkaanfii kamiyyuu itti gaafatamaan fudhatu paasportii, waraqaa eenyummaa yookiin nama biraa dhorkame Itoophiyaa lakkisee bahuuf sanada fayyadamu kamiyyuu qabachuu fi kaa'uu ni dabalata.
- 7) Haal dureewwan biroo immigireeshiini guutuun akka eegametti ta'e namni kamiyyuu biyya lakkisee akka hin bane ajaja kennaame irratti taaksii caqasame yoo kaffale yookiin taaksicha akka kaffalu kaffaltii Abbaa Taayitichaatiin fudhatama qabu waliigaltee yoo uume Abbaan Taayitichaa namni kun biyyaa bahuuf kan isa dandeessisu waraqaa ragaa ni kennaaf. Namni kun waraqaa ragaa dhiyeessuun Itoophiyaa keessaa akka bahuuf kan eeyyamu immigireeshiniif raga gahaa ta'a.
- 8) Bu'uura Keewwata kanaatiin karaa seera qabeessa ta'een sababa gochaan kamiyyuu raawwatamen Mootummaan yookiin taaksiin, Gumurukaan, Immigireeshiniin, Poolisiin yookiin hojjataa biroo irratti yakka kamiyyuu yookiin himatni hariiroo hawwaasaa dhiyaatu yookiin itti fufuu hin danda'u.
- 9) Ajajni biyyaa bahuu dhorku kennamuu kan danda'u Daayirektara Ol'aanaan yookiin ajajni kun akka kennamu Daayirektarri Ol'aanaan aangoo kan kenneef hojjataa taaksii qofaadha.

47. Dhaabbata Daldalaa Yeroof Saamsuu

- 1) Tumaan Keewwata kanaa raawwatinsa kan qabaatu kaffalaan taaksii tokko deddeebiin:
 - (a) Bu'uura seera taaksitiin sanada barbaachisu osoo hin qabatiin yoo hafe; yookiin
 - (b) Taaksii yeroo kaffaluu qabutti kaffaluu dhiisuu

- ፮) የብሔራዊ መረጃና ደህንነት አገልግሎት ኃላፊ የክልሉ ትዕዛዙ ሲደርሰው ትዕዛዙን ተግባራዊ ለማድረግ የሚያስፈልጉ እርምጃዎችን ይወስዳል። ኃላፊው የሚወስዳቸው እርምጃዎች ማንኛውንም ፓስፖርት፣ መታወቂያ ወይም ሌላ የተከለከለው ሰው ኢትዮጵያን ለቆ ለመውጣት የሚጠቀምበትን ማንኛውንም ሰነድ መያዝና ማስቀመጥን ይጨምራል።
- ፯) ሌሎች የኢሚግሬሽን ቅድመ-ሁኔታዎች መሟላታቸው እንደተጠበቀ ሆኖ፣ ማንኛውም ሰው ሀገር ለቆ እንዳይወጣ በተሰጠው ትዕዛዝ ላይ የተመለከተውን ታክስ ከክፈለ ወይም ታ ክ ሱ ን እንደሚከፍል በባለሥልጣኑ ተቀባይነት ያለውን የክፍያ ስምምነት ከፈፀመባለሥልጣኑ ለዚህ ሰው ከ ሀ ገ ር ለ መ ወ ጣ ት የሚያስችለው የምስክር ወረቀት ይሰጠዋል። ይህ ሰው ይህንን የምስክር ወረቀት ማቅረብ ከኢትዮጵያ እንዳይወጣ ለመፍቀድ ለብሔራዊ መረጃና ደህንነት አገልግሎት ሠራተኛ በቂ ማስረጃ ይሆናል።
- ፰) በዚህ አንቀጽ መሠረት ሕጋዊ በሆነመልክት በተከናወነ ማንኛውም ተግባር ምክንያት በመንግሥት ወይም በታክስ፣ በገምሩክ፣ ኢሚግሬሽን፣ በፖሊስ ወይም በሌላ ሠራተኛ ላይ ምንም ዓይነት የወንጀል ወይም የ ፍ ት ሐ ብ ሔ ር ክስ ሊቀርብ ወይም ሊቀጥል አይችልም።
- ፱) ከሀገር መውጣትን የሚከለክል ትዕዛዝ ሊሰጥ የሚችለው በዋና ዳይሬክተሩ ወይም ይህንን ትእዛዝ እንዲሰጥ ዋና ዳይሬክተሩ ሥልጣን በሰጠው የታክስ ሠራተኛ ብቻ ነው።

፵፯. የገንድ ድርጅትን ለጊዜው ስለማሸግ

- ፩) የዚህ አንቀጽ ድንጋጌ ተፈጻሚ የሚሆነው አንድ ታክስ ክፋይ በተደጋጋሚ፡-
 - (ሀ) በግብር ሕግ መሠረት የሚፈለግበትን ሰነድ ሳይዘ ሲቀር፣ ወይም
 - (ለ) ታክሱን በመክፈያ ጊዜው ሳይከፍል ሲቀር ይሆናል።

- 6) On receipt of a departure prohibition order in relation to a person, the Head of National Intelligence and Security Service shall take such measures as may be necessary to comply with the order including the seizure and retention of the Person's passport, certificate of identification, or any other document authorizing the taxpayer to leave Ethiopia.
- 7) If the Person, Body or Company pays the tax specified in the departure prohibition order or makes a satisfactory arrangement for payment of the tax, the Authority shall issue the Person with a departure certificate and production of the certificate to an officer of National Intelligence and Security Service shall be sufficient authority for the officer to allow the Person to leave Ethiopia subject to other immigration requirements being satisfied.
- 8) No proceedings, criminal or civil, may be instituted or maintained against the Government, or a tax, customs, National Intelligence and Security Service, police, or other officer for anything lawfully done under this article.
- 9) A departure prohibition order may be issued only by the Director General or a tax officer specifically authorized by the Director General to issue departure prohibition orders.

47. Temporary Closure of Business

- 1) This Article shall apply when a taxpayer regularly fails to:
 - (a) Maintain documents as required under a revenue law; or
 - (b) Pay tax by the due date.

- 2) Tumaan keewwata kanaa yeroo raawwatutti kaffalaan taaksii akeekkachifni isa gahee guyyaa torba keessatti taaksii irraa barbaadamu kan hin kaffale yoo ta'e yookiin sanada barbaachisu kan hin qabanne yoo ta'e Abbaan Taayitichaa dhabbata daldaalaa kaafalaa taaksii guyyaa kudha afuriif yeroof kan samsu ta'uu akeekachiisa barreeffama ni kenna.
- 3) Kaffalaan taaksii akeekachisa akkaataa Keewwata kana Keewwata Xiqqaa 2tiin kenname taaksii yoo hin kaffalle yookiin sanada barbaachisu yoo hin qabanne Abbaan Taayitaa dhaabbata daldaalaa kaffalaa taaksii guyyaa kudha afur hin caalleef gar-tokkeen yookiin guutummaan akka samsamu ajaja taasisu "ajaja samsuu" jedhamee kan ibsamu ni kenna.
- 4) Abbaan Taayitaa ajajicha raawwachiisuuf gara dhaabbata daldaalaa kaffalaa taaksitti galuu kan danda'u yoo ta'u ajaja samsuu yeroo raawwachisutti miseensi poolisii akka argamu ajaja kennuu ni danda'a.
- 5) Abbaan Taayitaa bu'ura ajaja samsuutiin Gamoo dhaabbata daldaalaa kaffalaa taaksii irratti iddoo fuuldura muldhatutti beeksisisa jecha armaan gadiitti ibsame qabatu ni maxxansa :“Dirqama taaksii bahuu dhabuun akkaataa Labsii Bulchiinsa Taaksii keewwata 47 tiin ajaja Abbaa Taayitichaa tiin yeroof saamsameera”
- 6) Haalawwan armaan gadiitti ibsaman guutamanii yoo argaman Abbaan Taayitichaa Dhaabbata daldaalaa kaffalaa taaksii irraa deebi'ee akka banamu ni taasisa:
 - (a) Daayirektarri O'panaan yookiin hojjataan aangoon kennameef sanada galmee herregaa kaffalaa taaksii qabachuuf tarkaanfii gahaa fudhateera jedhee yoo hamane;
 - (b) Kaffalaan taaksii taaksii yoo kaffale.

- ፪) የዚህ አንቀጽ ድንጋጌ ተፈጻሚ በሚሆንበት ጊዜ ታክስ ከፋዩ ማስጠንቀቂያ በደረሰው በ፯(በሰባት) ቀናት ውስጥ የሚፈለግበትን ታክስ የማይከፍል ከሆነ ወይም የሚፈለግበትን ሰነድ ያልያዘ እንደሆነ ባለሥልጣኑ የታክስ ከፋዩን የንግድ ድርጅት ለ፲፬ (ለአስራ አራት) ቀን በጊዜያዊነት የሚያሻ ሽ ግ መሆኑን የሚገልጽ የጽሑፍ ማስጠንቀቂያ ይሰጠዋል።
- ፫) ታክስ ከፋዩ በዚህ አንቀጽ ንዑስ አንቀጽ (፪) በተሰጠው ማስጠንቀቂያ መሠረት ታክሱን ካልከፈለ ወይም የሚፈለግበትን ሰነድ ካልያዘ ባለሥልጣኑ የታክስ ከፋዩ የንግድ ድርጅት ከ፲፬ (ከአስራ አራት) ቀን ላልበለጠ ጊዜ በከፊል ወይም በሙሉ እንዲታሸ ግ የሚያደርግ ትዕዛዝ (“የማሸጊያ ትዕዛዝ” ተብሎ የሚጠቀስ) ይሰጣል።
- ፬) ባለሥልጣኑ ትዕዛዙን ተግባራዊ ለማድረግ ወደ ታክስ ከፋዩ የንግድ ድርጅት መግባት የሚችል ሲሆን የማሸጊያ ትዕዛዙ ተ ግ ባ ራ ዊ በሚደረግበት ጊዜ የፖሊስ መኮንን በቦታው እንዲገኝ ትዕዛዝ ሊሰጥ ይችላል።
- ፭) ባለሥልጣኑ በ ማ ሸ ጊ ያ ትዕዛዝ መሠረት በታሸገው የታክስ ከፋዩ ንግድ ድርጅት ሕንፃ ላይፊት ለፊት በሚታይ ቦታ የሚከተሉትን ቃላት የያዘ ማስታወቂያ ይለጥፋል፡- “የታክስ ግዴታዎችን ባለመወጣቱ በታክስ አስተዳደር አዋጅ አንቀጽ ፵፯ መሠረት በባለሥልጣኑ ትዕዛዝ ለጊዜው ታሸንፈ”።
- ፮) የሚከተሉት ሁኔታዎች ተሟልተው ከተገኙ ባለሥልጣኑ የታክስ ከፋዩ የንግድ ድርጅት እንደገና እንዲከፈት ያደርጋል፡-
 - (ሀ) ዋና ዳይሬክተሩ ወይም ሥልጣን የተሰጠው ሠራተኛ ታክስ ከፋዩ የሂሣብ መዝገብ ሰነዶችን ለመያዝ የሚያስችል በቂ እርምጃ ወስዷል ብሎ ሲያምን፤
 - (ለ) ታክስ ከፋዩ ታክሱን የሚከፍል ከሆነ፤

- 2) When this Article applies, the Authority may notify the taxpayer, in writing, of the intention to close down part or the whole of the business premises of the taxpayer for a temporary period not exceeding 14 (Fourteen) days, unless the taxpayer pays the tax due, or maintains documents as required within a period of 7 (Seven) days of service of the notice.
- 3) If a taxpayer fails to comply with a notice under sub-article (2) of this article, or fails to maintain the required documents, the Authority may issue an order (referred as a “closure order”) for the closure of part or the whole of the business premises of the taxpayer for a period not exceeding 14 (Fourteen) days.
- 4) The Authority may, at any time, enter any premises described in a closure order for the purposes of executing the order and may require a police officer to be present while a closure order is being executed.
- 5) The Authority shall affix, in a conspicuous place on the front of the premises that have been closed under a closure order, a notice in the following words. “CLOSED TEMPORARILY FOR NOT COMPLYING WITH TAX OBLIGATIONS BY ORDER OF THE AUTHORITY UNDER ARTICLE 4 7 OF THE OROMIYA TAX ADMINISTRATION PROCLAMATION”.
- 6) The Authority shall immediately arrange for the reopening of the premises if:
 - (a) The Director-General authorized officer is satisfied that the taxpayer has put into place sufficient measures to ensure that documents are properly maintained in the future;
 - (b) the taxpayer pays the tax due.

7) Daayireektara Oḻaanaan ajajni samsuu kennamu yookiin ajaja samsuu kennuuf haala addaan aangoo Daayireektara Oḻaanaatiin hojjataa taaksii qofaadha.

48. Idaawwan Taaksii Darban

- 1) kaffalaan taaksii tokko “dadda-barsaa” jedhamee kan caqasamu hojii daldalaa gaggeessu waliin wal-qabatee idaan taaksii hin kaffalamne kan irra jiru yoo ta’ee fi qabeenyota daldalichaa guutummaatti yookiin gar-tokkeen nama quunnamtii qabuuf “nama qabeenyichi darbeef” jedhamee waamamuuf kan dabarse yoo ta’e, idaa qabeenya daldalichaatiin wal qabatee hin kaffalamne namni qabeenyichi darbeef kaffaluuf dirqama qaba.
- 2) Tumaan Keewwata kana Keewwata Xiqqaa1 Abbaan Taayitichaa idaa taaksii dabarfame guutumaadhaan yookiin gar-tokkeedhaan nama qabeenyicha dabarse akka hin gaafanne hin daangessu.

49. Taaksii Dhaabbataan Kaffalamu

- 1) Dhaabbanni tokko yeroo kaffaltii taaksichaa keessatt kan hin kaffalle yoo ta’e, yeroo taaksichi hin kaffalamnetti yookiin taaksichi osoo hin kaffalamiin yeroo ji’a jahaa jiran keessatti namni hojii gaggeessa ture kamiyyuu taaksii hin kaffalamneef dhaabbaticha waliin itti gaafatamummaa waliinii fi qeenxee ni qabaata.
- 2) Tumaan keewwata kana keewwata Xiqqaa 1 haalawwan armaan gadiitiin rawwaatiinsa hin qaban:
 - (a) Dhaabbatichi gibira irraa barbaadamu osoo hin kaffaliin kan hafeef beekamtii yookiin heeyyama nama keewwata kan Keewwata Itiin ibsamee ala yoo ta’ee; fi
 - (b) Itti gaafatamummaa fi haalawwan biroo hojii gaggeessaaf kenname yoo ilaalaman hojii gaggeessichi tattaaffi dhaabbatichi gibira kaffaluu diduuf taasisu dhorkuuf of eeggannoo barbaachisu kan agarsiise yoo ta’edha.

፯) የማሽኒያ ትዕዛዝ የሚሰጠው በዋና ዳይሬክተሩ ወይም ደግሞ የማሽኒያ ትዕዛዝ ለመስጠት በልዩ ሁኔታ በዋና ዳይሬክተሩ ሥልጣን በተሰጠው የታክስ ሠራተኛ ብቻ ነው።

፵፰. የተላለፉ የታክስ ዕዳዎች

- ፩) አንድ ታክስ ከፋይ “አስተላላፊ” ተብሎ የሚጠቀስ ከሚያካሂደው የንግድ ሥራ ጋር በተገናኘ ያልተከፈለ የታክስ ዕ ዳ ያለበት እንደሆነ እና የንግዱን ሀብቶች በሙሉ ወይም በክፍል ግንኙነት ላለው ሰው “ሀብቱ የተላለፈለት ሰው” ተብሎ ለሚጠቀስ ያስተላለፈ እንደሆነ ከንግዱ ሀብት ጋር ተያይዞ ያልተከፈለውን ዕዳ ሀብቱ የተላለፈለት ሰው የመክፈል ግዴታ ይኖርበታል።
- ፪) የዚህ አንቀጽ ንዑስ አንቀጽ (፩) ድንጋጌ ባለሥልጣኑ የተላለፈውን የታክስ ዕዳ በሙሉ ወይም በክፍል ከሀብት አስተላላፊው ላይ እንዳይጠይቅ አያግደውም።

፵፱. በድርጅት ስለሚከፈል ታክስ

- ፩) አንድ ድርጅት ታክሱን በመክፈያው ጊዜ ውስጥ ያልከፈለ እንደሆነ ታክሱ ባልተከፈለበት ጊዜ ወይም ታክሱ ከመክፈሉ በፊት ባሉት ፮(ስድስት) ወራት ጊዜ ውስጥ ሥራ አስኪያጅ የነበረ ማንኛውም ሰው ላልተከፈለው ታክስ ክድርጅቱ ጋር የአንድነትና የነጠላ ኃላፊነት ይኖርበታል።
- ፪) የዚህ አንቀጽ ንዑስ አንቀጽ (፩) ድንጋጌ በሚከተሉት ሁኔታዎች ተፈጻሚ አይሆንም፦
 - (ሀ) ድርጅቱ የሚፈለግበትን ግብር ሳይከፍል የቀረው በዚህ አንቀጽ ንዑስ አንቀጽ (፩) ከተጠቀሰው ሰው ፈቃድ ወይም ዕውቀት ውጭ የሆነ እንደሆነ፤ እና
 - (ለ) ለሥራ አስኪያጅ የተሰጠው ኃላፊነት እና ሌሎች ሁኔታዎች ሲታዩ ሥራ አስኪያጁ ድርጅቱ ግብር ላለመክፈል የሚያደርገውን ጥረት ለመከላከል ተገቢውን ትጋት አሳይቶ የሆነ እንደሆነ ነው።

7) A closure order may be issued only by the DirectorGeneral or a tax officer specifically authorized by theDirector-General to issue closure orders.

48. Transferred Tax Liabilities

- 1) When a taxpayer (referred to as the “transferor”) has anunpaid tax liability in relation to a business conducted by the taxpayer and the taxpayer has transferred all or some of the assets of the business to a related person (referred to as the “transferee”), the transferee shall be personally liable for the unpaid tax liability (referred to as the “transferred liability”) of the transferor in relation to the business.
- 2) Sub-article (1) of this Article shall not preclude the Authority from recovering the whole or part of the transferred liability from the transferor.

49. Tax Payable by a Body

- 1) When a body fails to pay tax by the due date, every person who is a manager of the body at the time of the failure or was a manager within 6 (Six) months prior to the failure shall be jointly and severally liable with the body for the unpaid tax.
- 2) Sub-article (1) of this Article shall not apply to a person when:
 - (a) the failure by the body to pay tax occurred without the person’s consent or knowledge; and
 - (b) having regard to the nature of the person’s functions and all the circumstances, the person has exercised reasonable diligence to prevent the body from failing to pay tax.

50. Itti Gaafatamummaa Yeroo Taaksii Miliqsuun Yookiin Waliin Dhahuun Raawwata-mutti Dhufu

- 1) Odiitarri heeyyamameef yookiin ogeessi herregaa heeyyamameef:
 - (a) Kaffalaan taaksii taaksicha hir'isuu yookiin miliqsuu akka danda'u kan gargaare, jajjabeesse kan yaale yoo ta'e;
 - (b) Taaksii hir'suuf yookiin haala taaksii miliqsuuf gargaaru karaa kamiiniyyuu osoo beekuu kaffalaa taaksichaa waliin yoo walii gale yookiin deeggaraa gochichaa yoo ta'e, sababa taaksii waliin dhahuu yookiin miliqsuu isaatiin hir'ina taaksii muudatuuf kaffalaa taaksichaa waliin itti gaafatamummaa waliinii fi qeenxee ni qabaatu.
- 2) Odiitarri eeyyamameef yookiin ogeessi herregaa eeyyamameef tokko akkaataa Keewwata kana Keewwata Xiqqaa 1 jalatti tumameen itti gaafatamaa ta'ee yoo argame Abbaan taayitichaa gocha kana:
 - (a) Waldaa Ogeessota Hojii Odiitii, Waldaa Ogeessota Qabiinsa Herregaa fi Mana Hojii Odiitara Muummichaa Oromiyaatiif yookiin qaama nama kanaaf beekamtii kennuuf gabaasa gochuu kan qabu yoo ta'u, waldichis heeyyama odiitarichaa akka haqu ni gaafata; yookiin
 - (b) Abbaa Taayitaa heeyyama kennuuf aangoo qabuuf gabaasa ni taaisa.
- 3) Keewwata kanaan "taaksii hir'isuu" gaaleen jedhu hiika Labsii kana keewwata 110 irratti kennameef ni qabaata.

፶. ማጭበርበር ወይም የታክስ ስወራ ሲፈፀም ስለሚኖር የታክስ ኃላፊነት

- ፩) የተመሰከረለት አዲተር ወይም የተመሰከረለት ፐብሊክ የሂሳብ ባለሙያ፦
 - (ሀ) ታክስ ከፋዩ ታ ክ ስ ን ለማሳነስ ወይም ታ ክ ሱ ን ለመስወር እ ን ዲ ች ል የረዳ፣ ያበረታታ፣ የመከረ እንደሆነ፤
 - (ለ) ታክስ ለማሳነስ ወይም የታክስ ስወራን በሚያስከትል መልኩ በማንኛውም መንገድ እያወቀ ከታክስ ከፋዩ ጋር ከተባበረ ወይም የድርጊቱ አጋር ከሆነ በታክስ ማጭበርበሩ ወይም በታክስ ስወራው ምክንያት ለሚከሰተው የታክስ መቀነስ ከታክስ ከፋዩ ጋር በአንድነትና በነጠላ ኃላፊነት ይኖርበታል።
- ፪) የተመሰከረለት አዲተር ወይም የተመሰከረለት ፐብሊክ የሂሳብ ባለሙያ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) በተደነገገው መሠረት ኃላፊ ሆኖ ከተገኘ ባለሥልጣኑ ይህንን ድርጊት፦
 - (ሀ) ለተመሰከረላቸው የፐብሊክ ሂሳብ ባለሙያዎች ተቋም፣ ለኢትዮጵያ የሂሳብና የኮሚሽን ቦርድ ወይም ለዚህ ሰው ፈቃድ ለሚሰጠው አካል ሪፖርት ማድረግ ያለበት ሲሆን ቦርዱም የአዲተሩን ፈቃድ እንዲሰርዘው ይጠይቃል፤ ወይም
 - (ለ) የንግድ ፈቃድ የመስጠት ኃላፊነት ላለው ባለሥልጣን ሪፖርት ያደርጋል።
- ፫) በዚህ አንቀጽ "ታክስን ማሳነስ" የሚለው ሀረግ በዚህ አዋጅ አንቀጽ ፻፲ የተሰጠው ትርጉም ይኖረዋል።

50. Liability for Tax in the Case of Fraud or Evasion

- 1) A certified auditor, certified public accountant, or public auditor who:
 - (a) aided, abetted, counseled, or procured a taxpayer to commit fraud resulting in a tax shortfall or to evade tax;
 - (b) was in any way knowingly concerned in, or was a party to, fraud resulting in a tax shortfall or tax evasion committed by a taxpayer, shall be jointly and severally liable with the taxpayer for the amount of the tax shortfall or evaded tax resulting from the fraud or evasion.
- 2) If a certified auditor, certified public accountant, or public auditors liable under sub-article (1) of this Article, the Authority shall report the conduct to:
 - (a) the Institute of Certified Public Accountants, the Accounting and Oromiya General Audit bureau, or other body having authority for the licensing of the person and request the Board to withdraw the person's license to practice; or
 - (b) the licensing authority responsible for issuing business licenses.
- 3) In this Article, "tax shortfall" has the meaning in Article 110 of this Proclamation.

Kutaa Saddeet

Bakka Buufama, Deebiifi Idaa Taaksii Irraa Bilisa Ta'uu

51. Bakka Buufama Kaffaltii Taaksiitiif Kennamu

- 1) Kaffalaan taaksichaa bara taaksi-chaatti taaksii herrega kaffalamu irraa hir'atee hafuufii fi taaksii duraan kaffaleef bakka buufama argachuu qabu kaffalaan taaksichaa bara taaksihaatti idaa gibira galii irraa barbaadamu yeroo caalutti, Abbaan Taayitichaa maallaqa caalmaan mul'atu akkaataa tartiiba armaan gadiitiin hoji irra akka oolu ni taaisa:
 - (a) Jalqaba (taaksii herrega kaffalamu irraa hir'ifamee hafu osoo hin dabalatiin) kaffalaan taaksichaa bu'uura Labsii Gibira Galiitiin taaksii irraa barbaadamu kamiyyuu kaffaluuf ni oola;
 - (b) Haftee isaa kaffalaan taaksii seera taaksii biroo kamminiyyuu taaksii irraa barbaadamu kaffaluuf ni oola;
 - (c) Tumaan keewwata kana keewwata xiqqaa 2 akkuma eegametti ta'ee, hafteen maallaqaa yoo jiraates guyyaa kaffalaan taaksii gaaffii naaf haa deebi'uu barreeffamaan gaafate irraa eegalee guyyota 90 (sagaltama) jiran keessatti kaffalaa taaksiitiif ni deebi'a.
- 2) Kaffalaan taaksii waliigaltee isaa barreeffamaan yoo ibse maallaqni keewwata kana Keewwata Xiqqaa 1(c) jalatti ibsame kaffaltii idaa taaksii fuulduraatti dhufu kamiifiyyuu dabarsuu ni danda'a.
- 3) Abbaan Taayitichaa akkaataa keewwata kana keewwata xiqqaa 1(c) jalatti tumameen haftee maallaqaa kaffalaa taaksiitiif yoo hin kaffalle guyyaan 90 erga dhume jalqabee hanga guyyaa hafteen maallaqaa deebi'utti yeroo jiru keessatti kaffalaan taaksii mirga dhala argachuu qaba;

ክፍል ስምንት

ማካካሻ፣ ተመላሽ እና ከታክስ ዕዳ ነጻ ስለመሆን

፶፩. ለታክስ ክፍያዎች የሚሰጥ ማካካሻ

- ፩) ታክስ ከፋዩ በታክስ ዓመቱ ከተከፋይሂሳብ ላይ ተቀንሶ ለቀረበት ታክስ እና በቅድሚያ ለከፈለው ታክስ ሊያገኝ የሚገባው ማካካሻ ታክስ ከ ፋ ዩ በታክስ ዓመቱ ከሚፈለግበት የገቢ ግብር ዕዳ በሚበልጥበት ጊዜ፣ ባለሥልጣኑ በብልጫ የታየውን ገንዘብ በሚከተለው ቅደም ተከተል ሥራ ላይ እንዲውል ያደርጋል፦
 - (ሀ) በመጀመሪያ (ከተከፋይ ሂሳብ ላይ ተቀንሶ የሚቀርን ታክስ ሳይጨምር) ታክስ ከፋዩ የገቢ ግብር አዋጅ መሠረት የሚፈለግበትን ማንኛውንም ታክስ ለመክፈል ይውላል፤
 - (ለ) ቀሪው ታክስ ከፋዩ በሌላ በማንኛውም የታክስ ሕግ የሚፈለግበትን ታክስ ለመክፈል ይውላል፤
 - (ሐ) የዚህ አንቀጽ ንዑስ አንቀጽ (፪) እንደተጠበቀ ሆኖ፣ ተራፊ ገንዘብ ካለም ታክስ ከፋዩ በጽሑፍ የተመላሽ ጥያቄ ካቀረበበት ቀን ጀምሮ ባለ-ት ፯(ዘጠና) ቀናት ውስጥ ለታክስ ከፋዩ ይመለስለታል።
- ፪) ታክስ ከፋዩ በጽሑፍ ስምምነቱን ከገለጸ በዚህ አንቀጽ ንዑስ አንቀጽ (፩)(ሐ) የተመለከተው ገንዘብ ወደፊት ለሚመጣ ማንኛውም የታክስ እዳ መክፈያነት ሊሸጋገር ይችላል።
- ፫) ባለሥልጣኑ በዚህ አንቀጽ ንዑስ አንቀጽ (፩)(ሐ) በተደነገገው መሠረት ተራፊውን ገንዘብ ለታክስ ከፋዩ ካልከፈለ፣ ዘጠናው ቀን ካለቀ ጀምሮ ተራፊው ገንዘብ እስከሚመለስበት ቀን ባለው ጊዜ ውስጥ ታክስ ከፋዩ ወለድ የማግኘት መብት አለው።

Part Eight

Credit, Refund, and Release From Tax Liability

51. Credit for Tax Payments

- 1) Where the total amount of tax credits allowed to a taxpayer for withholding tax or advance tax payments of the taxpayer for a tax year exceed the income tax liability of the taxpayer for the year, the Authority shall apply the excess in the following order:
 - (a) first, in payment of any tax (other than withholding tax) owing by the taxpayer under the Income Tax Proclamation;
 - (b) then in payment of tax owing by the taxpayer under any other tax law;
 - (c) subject to sub-article(2) of this Article and on application by the taxpayer by notice in writing, then refund the remainder, if any, to the taxpayer within 90 (Ninety) days of the date that the taxpayer filed the tax declaration for the year to which the tax credits relate.
- 2) With the written agreement of the taxpayer an amount referred to in sub-article (1) (c) of this Article may be carried forward for the payment of any future tax liability of the taxpayer under any tax law.
- 3) If the Authority fails to pay a refund to a taxpayer as required under sub-article (1) (c) of this Article, the taxpayer shall be entitled to interest for the period commencing from the end of the ninety period until the refund is paid.

4) Akkaataa keewwata kana keewwata xiqqaa 3 tiin taarifni dhala kaffalamuu yeroon keewwati-cha xiqqaa jalatti ibsame osoo hin jalqabiin kurmaana waggaa xiqqoo dursee jiruun taarifa dhala liqii ol'aanaa baankota dalda-laatiin hojii irra ooleen ta'a.

52. Taaksii Hanga Kaffalamuu Qabuu Ol Kaffalame Deebisuu

- 1) Tumaan keewwata kana keewwata xiqqaa 2 akkuma eegametti ta'ee, kaffalaan taaksichaa (Labsii kana keewwata 48 jalatti kan tumame osoo hin dabalatiin) bu'uura seera taaksiitiin taaksii kaffalamuu qabuu ol kan kaffale yoo ta'e, guyyaa taaksichi kaffalame irraa eegalee waggoota sadan jiran keessatti guca mirkanaa'e fayyadamuun taaksiin hanga kaffaluu qabuu ol kaffale akka deebi'uufif Abbaa Taayitichaatti iyyachuu ni danada'a.
- 2) Keewwatni kun raawwatiins kan qabaatu kaffalaan taaksii taaksii hanga kaffaluu qabu ol kaffale ilaalchisee Abbaan Taayitichaa shallaggii fooyya'insa taaksii akka taasisu haalli dirqisiisu kan hin jirre yoo ta'edha.
- 3) Abbaan Taayitichaa murtii iyyati-cha irratti kenname iyyataa Keewwata kana Keewwata Xiqqaa 1 jalatti ibsameef barreeffamaan beeksisuu qaba.
- 4) Kaffalaan taaksii akkaataa Keewwata kana Keewwata Xiqqaa 1tiin yeroo iyyatuu fi kaffalaan taaksii bu'uura seera taaksiitiin taaksii hanga kaffaluu qabuu ol kan kaffale ta'uu isaa Abbaan Taayitichaa yoo itti amane hanga maallaqa caalmaan kaffalamee bu'uura tartiiba armaan gadiitiin hojii irra ni oolcha:
 - (a) Jalqaba (taaksii herrega kaffalamu qabu irraa hir'ifamee hafu osoo hin dabalatiin) kaffalaan taaksii bu'uura Labsii Gibira Galiitiin taaksii irraa barbaadamu kamiyyuu kaffaluuf oola;

፬) በዚህ አንቀጽ ንዑስ አንቀጽ (፫) መሠረት የሚከፈለው ወለድ መጣኔ በንዑስ አንቀጽ የተመለከተው ጊዜ መጀመሩ ቀደም ብሎ ባለው ሩብ ዓመት በንግድ ባንኮች ሥራ ላይ የዋለው ከፍተኛው የማበደሪያ ወለድ መጣኔ ይሆናል።

፶፪. ለክፍል ከሚገባው በላይ የተከፈለን ታክስ ስለመመለስ

- ፩) የዚህ አንቀጽ ንዑስ አንቀጽ (፪) ድንጋጌ እንደተጠበቀ ሆኖ፣ ታክስ ከፋዩ (በዚህ አዋጅ አንቀጽ ፵፰ የተደነገገውን ሳይጨምር) በታክስ ሕግ መሠረት ሊከፍል ከሚገባው ታክስ በላይ የክፈለ እንደሆነ ታክስ ከተከፈለበት ቀን ጀምሮ ባሉት ሦስት ዓመታት ውስጥ የፀደቀውን ቅጽ በመጠቀም ሊከፍል ከሚገባው በላይ የክፈለው ታክስ ይመለስለት ዘንድ ለባለሥልጣኑ ማመልከት ይችላል።
- ፪) ይህ አንቀጽ ተፈጻሚ የሚሆነው ታክስ ከፋዩ ሊከፍል ከሚገባው ታክስ በላይ የክፈለውን ታክስ በሚመለከት ባለሥልጣኑ የታክስ ስሌት ማሻሻያ እንዲያደርግ የሚያስገድደው ሁኔታ የሌለ እንደሆነ ነው።
- ፫) ባለሥልጣኑ በማመልከቻው ላይ የተሰጠውን ውሳኔ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) ለተጠቀሰው አመልካች በጽሑፍ ማስታወቅ አለበት።
- ፬) ታክስ ከፋዩ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ሲያመለክትና ባለሥልጣኑ ታክስ ከ ፋ ዩ በታክስ ሕግ መሠረት ሊከፍል ከሚገባው በላይ የክፈለ መሆኑን ሲያምንበት በብልጫ የተከፈለውን የገንዘብ መጠን በሚከተለው ቅደም ተከተል ሥራ ላይ ያውላል፦
 - (ሀ) በመጀመሪያ (ከተከፋይ ሂሳብ ላይ ተቀንሶ የሚቀረውን ታክስ ሳይጨምር) ታክስ ከፋዩ በገቢ ግብር አዋጅ መሠረት የሚፈለግበትን ማንኛውንም ታክስ ለመክፈል ይውላል፤

4) The rate of interest under sub-article (3) of this Article shall be the highest commercial lending rate that prevailed in commercial bank during the quarter before the commencement of the period specified in sub-article (3) of this Article.

52. Refund of Overpaid Tax

- 1) Subject to sub-article (2) of this Article, when a taxpayer has overpaid tax under a tax law (other than as specified in Article 48 of this Proclamation), the taxpayer may apply to the Authority, in the approved form, for a refund of the overpaid tax within three years after the date on which the tax was paid.
- 2) This Article applies only when a refund of tax does not require the Authority to make an amended assessment.
- 3) The Authority shall serve notice, in writing, to a taxpayer of the decision on an application by the taxpayer under sub-article (1) of this Article.
- 4) When a taxpayer has made an application under sub-article (1) of this Article and the Authority is satisfied that the taxpayer has overpaid tax under the tax law, the Authority shall apply the amount of the overpayment in the following order:
 - (a) first, in payment of any other tax (other than withholding tax) owing by the taxpayer under the tax law;

- (b) Kan hafe kaffalaan taaksichaa taaksii seera taaksii biroo kamiiniyyuu irraa barbaadamu kaffaluuf oola;
- (c) Tumaan Keewwata kana Keewwata Xiqqaa 5 akkuma eegametti ta'ee, hafteen maallaqaa yoo jiraate kaffalaan taaksichaa guyyaa gaaffii naaf haa deebi'uu dhiyeesse irraa eegalee guyyoota 45 (afurtamii shan) keessatti kaffalaa taaksichaatiif ni deebi'a.
- 5) Kaffalaan taaksichaa waliigaltee isaa barreeffamaan yoo ibse, maallaqa Keewwata kana Keewwata Xiqqaa 4 (c) jalatti ibsame bu'uura seera taaksii kamiiniyyuu idaa taaksii fuul-duraatti dhufu kamiyyuu kaffaluuf dabarsuu ni danda'a.
- 6) Abbaan Taayitichaa bu'uura keewwata kanaatiin taaksii dogoggoraan kan deebise yoo ta'e, kaffalaan taaksichaa Abbaa Taayitichaatiin yeroo gaafatamu guyyaa gaaffii sanada irratti ibsame maallaqa dogoggoraan deebi'eef Abbaa Taayitichaatiif deebisee kaffaluu qaba.
- 7) Maallaqa kaffalaan taaksii dogoggoraun akka deebi'uuf gaafatuun dogoggoraan kan deebi'e yoo ta'e, kaffalaan taaksichaa maallaqichi dogoggoraan kan itti deebi'ee fi maallaqni dogoggoraan deebi'e guyyaa abbaa taayitichaatiif kaffalame gidduu yeroo jiru akkaataa taarifa Labsii kana Keewwata 39 Keewwata Xiqqaa 2 jalatti ibsameen yeroo kaffaltichi tureef dhala kaffaluuf dirqama qaba.
- 8) Kaffaalaan taaksichaa akkaataa Keewwata kana Keewwata Xiqqaa 7tiin taaksii deebi'u akka kaffaluuf dirqamu, raawwii Labsii kanaatiif jecha taaksii kamiyyuu kaffalaan taaksicha akka kaffalutti fudhatama.

- (ለ) ቀሪው ታክስ ከፋዩ በሌላ በማንኛውም የታክስ ሕግ የሚፈለግበትን ታክስ ለመክፈል ይውላል፤
- (ሐ) የዚህ አንቀጽ ንዑስ አንቀጽ(፮) እንደተጠበቀ ሆኖ፣ ተራፊ ገንዘብ ካለ ታክስ ከፋዩ የተመላሽ ጥያቄ ካቀረበበት ቀን ጀምሮ ባሉት ፵፮ (አርባ አምስት) ቀናት ውስጥ ለታክስ ከፋዩ ይመለስለታል።
- ፮) ታክስ ከፋዩ በጽሑፍ ስምምነቱን ከገለጸ በዚህ አንቀጽ ንዑስ አንቀጽ (፬)(ሐ) የተመለከተው ገንዘብ በማንኛውም የታክስ ሕግ መሠረት ወደፊት ለሚመጣ ማንኛውም የታክስ እዳ መክፈያነት ሊሸጋገር ይችላል።
- ፯) ባለሥልጣኑ በዚህ አንቀጽ መሠረት ታክስ በስህተት ተመላሽ ያደረገ እንደሆነ ታክስ ከፋዩ በባለሥልጣኑ ሲጠየቅ በመጠየቁ ያሰነድ በተጠቀሰው ቀን በስህተት የተመለሰለትን ገንዘብ ባለሥልጣኑ መልሶ መክፈል አለበት።
- ፯) ተመላሽ በሚጠይቀው ታክስ ከፋይ አሳሳችነት ገንዘብ በስህተት የተመለሰ እንደሆነ ታክስ ከፋዩ ገንዘብ በስህተት በተመለሰበትና በስህተት የተመለሰው ገንዘብ ተመልሶ ባለሥልጣኑ በተከፈለበትቀን መካከል ላለው ጊዜ በዚህ አዋጅ አንቀጽ ፴፱(፪) በተመለከተው መጣኔ መሠረት ክፍያው ለዘገየበት ጊዜ ወለድ የመክፈል ኃላፊነት አለበት።
- ፰) ታክስ ከፋዩ በዚህ አንቀጽ ንዑስ አንቀጽ (፯) እንዲከፍለው የሚገደደው ተመላሽ ታክስ ለዚህ አዋጅ አፈጻጸም ሲባል ታክስ ከፋዩ እንደሚከፍለው ማንኛውም ታክስ ተደርጎ ይወሰዳል።

- (b) then in payment of tax owing by the taxpayer under any other tax law;
- (c) subject to sub-article(5) of this Article, then refund the remainder, if any, to the taxpayer within 45 (Forty-five) days of making the determination that the taxpayer is entitled to the refund.
- 5) With the written agreement of the taxpayer an amount referred to in sub-article (4) (c) of this Article may be carried forward for the payment of any future tax liability of the taxpayer under any tax law.
- 6) If the Authority has refunded tax under this Article to a taxpayer in error, the taxpayer shall, on notice of demand by the Authority, repay the amount erroneously refunded by the date specified in the notice.
- 7) If a refund has been erroneously paid due to an error made by the taxpayer in claiming the refund, the taxpayer shall be liable to pay late payment interest at the rate specified in Article 39 (2) of this Proclamation computed for the period commencing on the date that the refund was erroneously paid and ending on the date that the refund was repaid.
- 8) An amount of refund that a taxpayer is required to repay under sub-article (7) of this Article shall be treated as tax payable by a taxpayer for the purposes of this Proclamation.

53. Yeroo Rakkoon Humnaa Olii Muu-datutti Taaksii Dhiifama Taasifamu

- 1) Keewwatni kun raawwatiinsa kan qabaatu Manni Marichaa:
 - (a) Balaa uumamaa hin eegamneen yookiin sababa badiitiin yookiin haala maal dhibdee kaffalaa taaksiitiin yookiin badii kamiiniyyuu waliin quunnamtii hin qabneen sababa ulfaataa rakkoo dhuunfaa uumameen kaffalaan taaksichaa taaksii irraa barbaadamu hundumaa akka kaffalu gochuun rakkoo ulfaataa hin dandamanne kan isa irratti hordofsiisu ta'uun; yookiin
 - (b) Sababa du'a kaffalaa taaksi chaatiin kaffalaan taaksichaa taaksii kaffaluu qabu hundumaa akka kaffalu gochuun hirkattota kaffalaa taaksichaa irratti rakkoo ulfaataa kan hordofsiisu ta'uu isaa Yoo itti amanedha.
- 2) Keewwatni kun Keewwatni Xiqqaan 3 akkuma eegametti ta'ee, keewwatni kun raawwatiinsa kan qabu yoo ta'e, Manni Marichaa kaffalaan taaksichaa yookiin qulqulleessituun dhaaltuu qabeenya kaffalaa taaksii du'ee taaksii kaffalamuu qabuu fi taaksii kana waliin wal qabatee kaffaltii dhala tureef gaafatamu guutummaan yookiin gar-tokkeen akka hin kaffalamne heeyyamuu ni danda'a.
- 3) Akkaataa Keewwata kana Keewwata Xiqqaa 1 tiin dhiifamni taaksii taasifamuu kan danda'u hanga maallaqaa dambii Manni Maree baasuun murtaa'uutiin ta'a.
- 4) Manni Marichaa kaffalaa taaksii yookiin qulqulleessituu dhaaltuu qabeenya kaffalaa taaksii du'ee murtii idaa taaksii irra bilisa taasisu kan kenne ragaa dogoggorsaa yokiin burjaajessaa dhihaateef irratti hundaa'uun yoo ta'e, idaan taaksii dhiifamaan hafe dhiifamni taasifamuun dura gara duraan turetti deebisuun kaffalaan taaksichaa idaa taaksichaa irraa bilisa akka hin taaneetti lakkaa'amee Labsiin kun raawwatiinsa ni qabaata.

፶፫. ከባድ ችግር ሲያጋጥም ስለሚሰጥ የታክስ ምህረት

- ፩) ይህ አንቀጽ ተፈጻሚነት የሚሆኖረው ምክር ቤቱ፦
 - (ሀ) ባልተጠበቀ የተፈጥሮ አደጋ ወይም ጥፋት ምክንያት ወይም ከታክስ ከፋዩ ቸልተኝነት ወይም ማንኛውም ጥፋት ጋር ባልተገናኘ ሁኔታ የተፈጠረ ከባድ የግል ችግር ምክንያት ታክስ ከፋዩ የሚፈለግበትን ታክስ በሙሉ እንዲከፍል ማድረግ የማይቋቋመው ከባድ ችግር የሚያስከትልበት መሆኑን፤ ወይም
 - (ለ) በታክስ ከፋዩ ሞት ምክንያት ታክስ ከፋዩ መክፈል የሚኖርበትን ታክስ በሙሉ እንዲከፈል ማድረግ በታክስ ከፋዩ ጥገኞች ላይ ከባድ ችግር የሚፈጥር መሆኑን፤ ሲያምንበት ነው።
- ፪) የዚህ አንቀጽ ንዑስ አንቀጽ (፫) እንደተጠበቀ ሆኖ፣ ይህ አንቀጽ ተፈጻሚ ከሆነ ምክር ቤቱ ታክስ ከፋዩ ወይም የሚቼን ታክስ ከፋዩ ንብረት የሚያጣራው ውርስ አጣሪ መክፈል የሚኖርበትን ታክስና ከዚህ ታክስ ጋር በተገናኘ ለዘገየ ክፍያ የሚጠየቀውን ወለድ በሙሉ ወይም በከፊል እንዳይከፈል ሊፈቅድ ይችላል።
- ፫) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት የታክስ ዕዳ ምህረት ሊደረግ የሚችለው ምክር ቤቱ በሚያወጣው ደንብ በሚወሰን የገንዘብ መጠን ልክ ይሆናል።
- ፬) ምክር ቤቱ ታክስ ከፋዩን ወይም የሚቼን ንብረት የሚያጣራውን ውርስ አጣሪ ከታክስ ዕዳ ነጻ የሚያደርገውን ውሳኔ የሰጠው በቀረበለት የተጭበረበረ ወይም አሳሳች መረጃ ላይ በመመስረት ከሆነ በምህረት ቀሪ የተደረገው የታክስ ዕዳ ምህረት ከመሰጠቱ በፊት ወደ ነበረበት ሁኔታ በመመለስ ታክስ ከፋዩ ከታክስ ዕዳው ነጻ እንዳልተደረገ ተቆጥሮ ይህ አዋጅ ተፈጻሚ ይሆናል።

53. Relief in Cases of Serious Hardship

- 1) This Article applies if the regional council is satisfied that:
 - (a) the payment of the full amount of tax owing by ataxpayer will cause serious hardship to the taxpayer due to natural cause, or supervening calamity or disaster, or in cases of personal hardship not attributable to the negligence or any failure on the part of the taxpayer; or
 - (b) owing to the death of a taxpayer, the payment of the full amount of tax owing by the deceased taxpayer will cause serious hardship to the dependents of the deceased taxpayer.
- 2) Subject to sub-article (3) of this Article, if this Article applies, the regional council may release the taxpayer or the executor of the estate of a deceased taxpayer wholly or in part from payment of the tax due and any late payment interest payable in respect of the tax due.
- 3) The relief to be granted to a taxpayer pursuant to sub-article (1) of this article shall be within the limits laid down by the regulation to be issued by the council of regional government. .
- 4) If a decision of the regional council to release a taxpayer or the executor of the estate of a deceased taxpayer from tax is based on fraudulent or misleading information, the tax liability released shall be reinstated and this Proclamation shall apply as if the taxpayer was never released from the liability to pay the tax.

5) Abbaan Taayitichaa bu'uura keewwata kanaatiin idaa taaksii tokkoon tokkoon dhiifamni itti taasifamee fi hanga dhalaa fi sababa dhiifamni itti taasifameef galmeessee qabachuudhaan ji'a jaha jahaan odiitara muum-michaatiif gabaasa dhiyeessuu qaba.

Kutaa Sagal

Wal Dhabdee Taaksii Waliin Wal Qabatee Uumamu

54. Ibsa Sababootaa

Bu'uura seera taaksiitiin iyyata Abbaa Taayitichaatiif dhiyaate kamiyyuu yeroo abbaan taayitichaa osoo hin fudhatiin hafetti beeksifni fudhachuu dhiisuu isaa ibsu ibsa sababoota iyyatiicha hin fudhanneef kan ham-mate ta'uu qaba.

55. Murtiwwanii fi Ol'iyyannoon Taaksii Irratti Dhiyaatan Isa Dhumaa Ta'uu

- 1) Bu'uura deemsa kutaa kana jalatti tumameen yoo ta'e malee:
 - (a) Taaksii yookiin murtii ol'iyyannoon irratti dhiyaachuu danda'u murteessuu fi isa dhumaa ta'uu isaatiin haala kamiiniyyuu Boordichaan yookiin Mana Murtiitiin yookiin deemsa abbaa seerumaa birootiin mormiin irratti dhihaachuu hin danda'u;
 - (b) Beeksisa shallaggii taaksii yookiin murtii yookiin abbaa taayitichaatiin yookiin akka waraabbii murtiitti sanada mirkanaa'e dhiyeessuun beeksifni shallaggii taaksichaa yookiin murtichi sirnaan kan kenname ta'uu akkasumas beeksifni shallaggii taaksichaa yookiin murtichaa kan ilaallatu hanga taaksii yookiin tarreen dhimmoota biroo sirrii ta'uu isaanii ragaa murteessaaadha; akkasumas

፮) ባለሥልጣኑ በዚህ አንቀጽ መሠረት እያንዳንዱንምህረት የተሰጠበትን የታክስ ዕዳ እና የወለድ መጠን እና ምህረት የተሰጠበትን ምክንያት መዝግቦ በመያዝ በየስድስት ወሩ ለዋናው ኦዲተር ሪፖርት ማቅረብ አለበት።

ክፍል ዘጠኝ

ከታክስ ጋር በተገናኘ የሚፈጠር አለመግባባት

፶፬. የምክንያቶች መግለጫ

በታክስ ሕግ መሠረት ለባለሥልጣኑ የቀረበን ማንኛውንም ማመልከቻ ባለሥልጣኑ ሳይቀበለው በሚቀርበት ጊዜ አለመቀበሉን የሚገልጸው ማስታወቂያ ማመልከቻውን ያልተቀበለበትን ምክንያቶች መግለጫ ያካተተ መሆን አለበት።

፶፭. የታክስ እና ይግባኝ የሚቀርብ ችው ውሳኔዎች የመጨረሻ ስለመሆናቸው

- ፩) በዚህ ክፍል በተደነገገው ሥነ-ሥርዓት መሠረት ካልሆነ በስተቀር፦
 - (ሀ) የታክስ ወይም ይግባኝ ሊቀርብበት የሚችል ውሳኔ ወሳኝ እና የመጨረሻ በመሆኑ በማናቸውም ሁኔታ በቦርዱ ወይም በፍርድ ቤት ወይም በሌላ የዳኝነት ሥነ-ሥርዓት ተቃውሞ ሊቀርብበት አይችልም፤
 - (ለ) የታክስ ስሌት ማስታወቂያ ወይም ውሳኔ ወይም በባለሥልጣኑ እንደ ታክስ ስሌት ማስታወቂያ ወይም ውሳኔ ቅጂ የተረጋገጠ ሰነድ ማቅረብ የታክስ ስሌት ማስታወቂያው ወይም ውሳኔው በአግባቡ የተሰጠ ስለመሆኑ እንዲሁም በታክስ ስሌት ማስታወቂያው ወይም ውሳኔው የተመለከተው የታክስ መጠን እና ሌሎች ዝርዝር ጉዳዮች ትክክለኛ ስለመሆናቸው ወሳኝ ማስረጃ ነው፤ እንዲሁም

5) The Authority shall maintain a public record of each amount of tax and interest released under this Article together with the reasons thereof and the record of tax and interest released shall be reported to the Auditor General semi annually.

**PART NINE
TAX DISPUTES**

54. Statement of Reasons

When the Authority has refused an application made by a person under a tax law, the notice of refusal shall include a statement of reasons for the refusal.

55. Finality of Tax and Appealable Decisions

- 1) Except in proceedings under this Part:
 - (a) a tax or appealable decision shall be final and conclusive, and cannot be disputed in the Board or a Court, or in any other proceedings on any ground whatsoever;
 - (b) the production of a notice of a tax assessment or a determination, or a document certified by the Authority as a copy of a notice of a tax assessment or a determination shall be conclusive evidence of the due making of the assessment or a determination and that the amount and particulars of the assessment or a determination are correct; and

- (c) Taaksii kaffalaan taaksii ofuma isaatii shallagu ilaalchisee beeksisa shallaggii taaksii isa ol'aanaa kaffalaan taaksii ofuma isaatii ittiin beeksise yookiin sanada waraabbii shallaggii beeksisa taaksii ol'aanaa abbaa taayitichaatiin mirkanaa'ee dhiyeessuun qabiyyee beeksisichaatiif ragaa murteessaadha.
- 2) Abbaan Taayitichaa kaffalaa taaksiitiif shallaggii taaksii yookiin beeksisa murtii mala elektirooniksiitiin yeroo kennuuf, beeksisa shallaggii taaksii keewwata kana keewwata Xiqqaa 1(b) jalatti ibsame yookiin waraabbii murtii beeksisichaa yookiin murticha adda baasuunii fi beeksisa shallaggii taaksii mala elektirooniksiitiin darbe yookiin dhimmoota tarree murtii ibsuun sanada Abbaa Taayitichaatiin mirkanaa'ee ni dabalata.
- 3) Kaffalaan taaksii beeksisa shallaggii taaksii ofii isaa mala elektirooniksiitiin yeroo dhiyeessutti, keewwata kana keewwata xiqqaa 1(c) jalatti kan ibsame warraabiin beeksisa shallaggii taaksii ofii beeksisicha adda baasuunii fi tarree dhimmoota beeksisa shallaggii taaksii ofii mala elektirooniksiitiin darbee ibsuun sanada Abbaa Taayitichaatiin mirkanaa'ee ni dabalata.
- 4) Kaayyoo keewwata kanaatiif “murtii” jechuun Labsii kana keewwata 2 keewwata Xiqqaa 34 tiin hiika murtii taaksiitiif kenname jalatti qubee (b), (c), (d),(f), (g) yookiin (h) tiin kan ibsamedha.

56. Beeksisa Komii Murtii Taaksii Irratti Dhihaatu

- 1) Kaffalaan taaksii murtii taaksii irratti komii qabu beeksifni murtichi isa qaqqabee guyyoota 21 (digdamii tokko) keessatti komii murticha irratti beeksisa komii barreeffamaan Abbaa Taayitichaatiif dhiyeessuu ni danda'a.

(ሐ) ታክስ ከፋይ ራሱ የሚያሰጠውን ታክስ በተመለከተ ታክስ ከፋይ ራሱ ያሰጠውን ዋናውን የራስ ታክስ ስሌት ማስታወቂያ ወይም በባለሥልጣኑ እንደራስ ታክስ ስሌት ማስታወቂያው ዋናው ቅጂ የተረጋገጠ ሰነድ ማቅረብ ስለማስታወቂያው ይዘት ወሳኝ ማስረጃ ነው።

፪) ባለሥልጣኑ ለታክስ ከፋይ የታክስ ስሌት ወይም ውሳኔ ማስታወቂያ በኤሌክትሮኒክ ዘዴ በሚሰጥበት ጊዜ፣ በዚህ አንቀጽ ንዑስ አንቀጽ(፩)(ለ) የተመለከተው የታክስ ስሌት ማስታወቂያ ወይም ውሳኔ ቅጂ ማስታወቂያውን ወይም ውሳኔውን በመለየት እና በኤሌክትሮኒክ ዘዴ የተላለፈውን የታክስ ስሌት ማስታወቂያ ወይም ውሳኔ ዝርዝር ጉዳዮች በመግለጽ በባለሥልጣኑ የተረጋገጠን ሰነድ ይጨምራል።

፫) ታክስ ከፋይ የራስ ታክስ ስሌት ማስታወቂያ በኤሌክትሮኒክ ዘዴ በሚያቀርብበት ጊዜ፣ በዚህ አንቀጽ ንዑስ አንቀጽ (፩)(ሐ) የተመለከተው የራስ ታክስ ስሌት ማስታወቂያ ቅጂ ማስታወቂያውን በመለየት እና በኤሌክትሮኒክ ዘዴ የተላለፈውን የራስ ታክስ ስሌት ማስታወቂያ ዝርዝር ጉዳዮች በመግለጽ በባለሥልጣኑ የተረጋገጠን ሰነድ ይጨምራል።

፬) ለዚህ አንቀጽ ዓላማ “ውሳኔ” ማለት በዚህ አዋጅ አንቀጽ ንዑስ አንቀጽ ፪(፴፱) ለታክስ ውሳኔ በተሰጠው ትርጉም ሥር በፊደል ተራ (ለ)፣ (ሐ)፣ (መ)፣ (ረ)፣ (ሰ) ወይም (ሸ) የተመለከተውን ነው።

፶፯. በታክስ ውሳኔ ላይ ስለሚቀርብ የቅሬታ ማስታወቂያ

፩) በታክስ ውሳኔ ቅር የተሰኘ ታክስ ከፋይ የውሳኔው ማስታወቂያ በደረሰው በ፳፩ (፲፶ ደቂቃ) ቀናት ውስጥ በውሳኔው ላይ የቅሬታ ማስታወቂያ ለባለሥልጣኑ በጽሑፍ ማቅረብ ይችላል።

(c) in the case of a self-assessment, the production of the original self-assessment declaration or a document certified by the Authority as a copy of such declaration shall be conclusive evidence of the contents of the declaration.

2) When the Authority serves a notice of a tax assessment or a determination on a taxpayer electronically, the reference in sub-article (1) (b) of this Article to a copy of the notice of assessment or determination includes a document certified by the Authority identifying the assessment or determination and specifying the details of the electronic transmission of the assessment or determination.

3) When a taxpayer has filed a self-assessment declaration electronically, the reference in sub-article (1) (c) of this Article to a copy of the declaration includes a document certified by the Authority identifying the declaration and specifying the details of the electronic transmission of the declaration.

4) In this Article, “determination” means a decision referred to in paragraphs (b), (c), (d), (f),(g) or (h) of the definition of “tax decision” in Article 2 sub article (34) of this Proclamation.

56. Notice of Objection to a Tax Decision

1) A taxpayer dissatisfied with a tax decision may file a notice of objection to the decision, in writing, with the Authority within 21(Twenty-one) days after service of the notice of the decision.

- 2) Murtii taaksii komiin irratti dhihaate shallaggii taaksii fooyya'een yoo ta'e, mirgi shallaggii taaksii fooyya'e komachuu kaffalaa taaksichaa shallaggii taaksii duraa fooyyessuun, hir'isuun yookiin dabaluu fooyya'insa taasifame qofa irratti kan daanga'e ta'a.
- 3) Akkaataa Keewwata kana Keewwata Xiqqaa ltiin beeksifni komii kaaffalaa taaksiitiin dhihaate sirnaan akka dhihaateetti kan lakkaa'amu haal dureewwaan armaan gadiitti tarreeffaman yoo guutan qofadha:
 - (a) Beeksifni komichaa kaffalaan taaksii sababoota murtii taaksii itti komatu, kaffalaan taaksichaa murticha sirrees-suuf fooyya'iinsa taasifamuu qaba jedhee itti amanuu fi sababoota fooyya'iinsa kana taasissun barbaachiseef sirriitti kan ibsu yoo ta'e;
 - (b) Komichi shallaggii taaksii waliin kan wal qabatu yoo ta'e, kaffalaan taaksii bu'uura shallaggii taaksiitiin taaksii kafflamuu qabuu fi beeksisa komiitiin mormiin irratti hin dhihaanne kan kaffale yoo ta'e; akkasums
 - (c) Murtii taaksichaa irratti komii yoo qabaates taaksicha kaffalee beeksisa komii dhiye-effachuu kan filate yoo ta'e, taaksii itti murtaa'e yoo kaffaledha.
- 4) Abbaan Taayitichaa beeksifni komii sirnaan hin dhihaanne jedhee yoo amane kaffalaa taaksiitiif beeksisa barreefamaa kanneen armaan gadii ibsu battalumatti ni kennaaf:
 - (a) Sababoota komichi sirnaan hin dhihaanne ittiin jedhu; fi
 - (b) Kanneen armaan gadii keessaa kaffalaan taaksichaa yeroo keessatti komii isaayoo hin dhiyeeffanne yeroon komii itti dhiyeeffatu akka darbu:

- ፪) ቅሬታ የቀረበበት የታክስ ውሳኔ በተሻሻለ የታክስ ስሌት ላይ ከሆነ የታክስ ክፋይ የተሻሻለውን የታክስ ስሌት የመቃወም መብት የመጀመሪያውን የታክስ ስሌት በመለወጥ፣ በመቀነስ ወይም በመጨመር በተደረገው ማሻሻያ ላይ ብቻ የተገደበ ይሆናል።
- ፫) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት በታክስ ክፋይ የቀረበ የቅሬታ ማስታወቂያ በአግባቡ እንደቀረበ የሚቆጠረው ከዚህ በታች የተዘረዘሩት ቅድመ ሁኔታዎች ሲሟሉ ብቻ ነው።
 - (ሀ) የቅሬታ ማስታወቂያው ታክስ ክፋይ የታክስ ውሳኔውን የሚቃወምበትን ምክንያቶች፣ ታክስክፋይ ውሳኔውን ለማስተካከል ሊደረጉ ይገባል ብሎ የሚያምንባቸውን ማሻሻያዎች እና እነዚህን ማሻሻያዎች ማድረግ አስፈላጊ የሆነበትን ምክንያቶች በትክክል የሚገልጽ ከሆነ፤
 - (ለ) ቅሬታው ከታክስ ስሌት ጋር የተገናኘ ከሆነ ታክስ ክፋይ በታክስ ስሌቱ መሠረት መከፈል ያለበትን እና በቅሬታ ማስታወቂያው ተቃዋሚ ያላቀረበበትን ታክስ የክፈል እንደሆነ፤ እንዲሁም
 - (ሐ) በታክስ ውሳኔው ላይ ቅሬታ ቢኖረውም ታክሱን ክፍሎ የቅሬታ ማስታወቂያ ማቅረብን የመረጠ ከሆነ የተወሰነበትን ታክስ ከክፈል ነው።
- ፬) ባለሥልጣኑ የቅሬታ ማስታወቂያው በአግባቡ አልቀረበም ብሎ ሲያምን ለታክስ ክፋይ የሚከተሉትን የሚገልጽ የጽሑፍ ማስታወቂያ ወዲያውኑ ይሰጠዋል።
 - (ሀ) ቅሬታው በአግባቡ አልቀረበም የሚልባቸውን ምክንያቶች፣ እና
 - (ለ) ከሚከተሉት ውስጥ ውስጥ ታክስ ክፋይ በዘገየው ጊዜ ቅሬታውን ካላቀረበ የቅሬታ ማቅረቢያ ጊዜ እንደሚያልፍ።

- 2) When the tax decision objected to is an amended assessment, a taxpayer's right to object to the amended assessment shall be limited to the alterations, reductions, and additions made in it to the original assessment.
- 3) A notice of objection shall be treated as validly filed by a taxpayer under sub-article (1) of this Article only when the following conditions are satisfied:
 - (a) the notice of objection states precisely the grounds of the taxpayer's objection to the tax decision, the amendments that the taxpayer believes are required to be made to correct the decision, and the reasons for making those amendments;
 - (b) when the objection relates to a tax assessment, the taxpayer has paid any tax due under the tax assessment that is not disputed by the taxpayer in the objection; and if a tax payer prefers to pay the tax assessed on protest, after the tax in dispute is fully paid.
- 4) When the Authority considers that a notice of objection filed by a taxpayer has not been validly filed, the Authority shall immediately serve written notice on the taxpayer stating the following:
 - (a) the reasons why the objection has not been validly filed; and
 - (b) that the objection will lapse unless a valid objection is filed by the later of:

- (i) Komichi kan ilaallatu beek-sifni murtii taaksii qaqqabee guyyoota 21 (digdamii tokko) keessatti; yookiin
- (ii) Akkaataa keewwata kana keewwata xiqqaa 4 (b)(i) tiin beeksifni kennamu qaqqabee guyyoota 10(kudhan) keessatti.
- 5) Akkaataa Keewwata kana Keewwata Xiqqaa 4tiin yeroon komiin itti dhihaatu kan darbe yoo ta'e, abbaan taayitichaa beeksisa barreeffamaa kanuma ibsu kaffalaa taaksii ilaallatuuf ni kenna.
- 6) Akkaataa Keewwata kana Keewwata Xiqqaa 1 jalatti ibsameen yeroon komiin itti dhihaatu osoo hin darbiin dura kaffalaan taaksichaa murtii taaksii irratti yeroon beeksisa komii dhiyeeffatu akka dheeratuuf Abbaa Taayitichaatiif beeksisa barreeffamaa dhiyeessuu ni danda'a.
- 7) Akkaataa Keewwata kana Keewwata Xiqqaa 6 tiin iyyatni yeroo dhihaatu; Abbaan Taayitichaa:
 - (a) Kaffalaan taaksichaa naannicha keessa kan hin turre ta'uu isaatiin, sababa dhukkubaatiin yookiin sababa quubsaa birootiin yeroo Keewwata kana Keewwata Xiqqaa 1 yookiin Keewwata Xiqqaa 4 tiin murtaa'e keessatti beeksisa komii dhiyeeffachuu dadhabuu isaatiinii fi
 - (b) Karaa kaffalaa taaksiitiin beeksisa komii dhiyeessuuf turtiin sababaawaa hin taane jiraachuu yoo itti amane akkaataa Keewwata kana Keewwata Xiqqaa 1jalatti kan ibsamen yeroon beeksifni komii itti dhihaatu guyyaa dhume jalqabee yeroo guyyaa 10 (kudhan) hin caalleef dheeressuu ni danda'a.

57. Komii Irratti Murtii kennuu

- 1) Abbaan Taayitichaa akkaataa Labsii kana Keewwata 56 tiin komiiwwan sirnaan dhihaatan bilisummaan qorachuun murtii komiiwwan irratti kennamuuf kutaa hojii dhaabbii yaada murtii dhiyeessu ni hundeessa.

- ፩. ቅሬታው የሚመለከተው የታክስ ውሳኔ ማስታወቂያ በደረሰው በ21 (በሃያ አንድ) ቀናት ውስጥ፤ ወይም
- ፪. በዚህ ንዑስ አንቀጽ ፬(ለ)(፩) መሠረት የሚሰጠው ማስታወቂያ በደረሰው በ 1(በአሥር) ቀናት ውስጥ፡፡
- ፫) በዚህ አንቀጽ ንዑስ አንቀጽ (፬) መሠረት የቅሬታ ማቅረቢያ ጊዜ ያለፈከሆነ ባለሥልጣኑ ይህንን የሚገልጽ የጽሁፍ ማስታወቂያ ለሚመለከተው ታክስ ከፋይ ይሰጣል፡፡
- ፬) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተመለከተው የቅሬታ ማቅረቢያ ጊዜ ከማለፍ በፊት ታክስ ከፋይ በታክስ ውሳኔ ላይ የቅሬታ ማስታወቂያ የሚያቀርብበት ጊዜ እንዲራዘምለት ለባለሥልጣኑ የጽሁፍ ማመልከቻ ማቅረብ ይችላል፡፡
- ፭) በዚህ አንቀጽ ንዑስ አንቀጽ (፮) መሠረት ማመልከቻ ሲቀርብ፣ ባለሥልጣኑ፦
 - (ሀ) ታክስ ከፋይ በክልሉ ውስጥ ያልነበረ በመሆኑ፣ በሀመም ምክንያት ወይም በሌላ አጥጋቢ ምክንያት በዚህ አንቀጽ ንዑስ አንቀጽ (፩) ወይም(፬) በተወሰነው ጊዜ ውስጥ የቅሬታ ማስታወቂያውን ማቅረብ አለመቻሉ፤ እና
 - (ለ) የቅሬታ ማስታወቂያውን ለማቅረብ በታክስ ከፋይ በኩል ምክንያታዊ ያልሆነ መዘገየት አለመኖሩን፤ ሲያምንበት በዚህ አንቀጽ ንዑስ አንቀጽ(፩) የተመለከተው የቅሬታ ማቅረቢያ ጊዜው ካበቃበት ቀን ጀምሮ ከ 1 (ከአሥር) ቀናት ላልበለጠ ጊዜ ሊያራዘም ይችላል፡፡

፶፮. በቅሬታ ላይ ውሳኔ ስለመስጠት

- ፩) ባለሥልጣኑ በዚህ አዋጅ አንቀጽ ፶፮ መሠረት በአግባቡ የቀረቡ ቅሬታዎችን በነጻነት በመመርመር በቅሬታዎቹ ላይ ለሚሰጠው ውሳኔ የውሳኔ ሀሳብ የሚያቀርብ ቋሚ የሥራ ክፍል ያቋቁማል፡፡

- (i) 21(Twenty-one) days from the date of service of the notice of the tax decision to which the objection relates; or
- (ii) 10 (Ten) days from the date of service of the notice under this sub-article 4(b)(i)
- 5) The Authority shall serve written notice on the taxpayer when an objection shall be treated as lapsed under sub-article (4) of this Article.
- 6) A taxpayer may apply, in writing and before the end of the objection period in sub-article (1) of this Article, to the Authority for an extension of time to file a notice of objection.
- 7) When an application has been made under sub-article (6) of this Article,
 - (a) owing to absence from the region, sickness, or other reasonable cause, the taxpayer was prevented from lodging the notice of objection within the period specified in sub-article (1) or (4) of this Article; and
 - (b) there has been no unreasonable delay on the part of the taxpayer in lodging the notice of objection.the Authority may allow an extension of time for a maximum of 10 (Ten) days from the end of the objection period in sub-article (1) of this Article when satisfied that:

57. Making Objection Decisions

- 1) The Authority shall establish a review department as a permanent office within the Authority to provide an independent review of objections validly filed under Article 56of this Proclamation and makerecommendations to the Authority as to the decision to be taken on an objection.

- 2) Abbaan Taayitichaa deemsa komiiwwan ittiin dhihaatanii fi dhimmoota yaadni murtii Abbaa Taayitichaatiif dhihaatan ittiin hundeeffamanii fi tarree qajeelfamaa deemsa murtiin ittiin kennamuu ni baasa.
- 3) Kutaan hojichaa komii shallaggii taaksii irratti dhihaate yeroo qoratu hangi shallaggii taaksii irratti argamee dabaluu danda'a jedhee yoo itti amanu, kutaan hojichaa hojjetaa shallaggiin taaksichaa ilaallatuuf irra deebi'amee akka ilaalamuuf yaada murtii Abbaa Taayitichaatiif dhiyeessuun irra jira.
- 4) Abbaan Taayitichaa yaada murtii kutaa hojichaatti dhihaate erga qoratee booda, komii dhihaate guutummaan yookiin gar-tokkeen fudhachuun yookiin kufaa gochuun murtiin kan kennamu yoo ta'u, murtichis murtii komii irratti kenname jedhamee ibsama.
- 5) Abbaan Taayitichaa murtii komii irratti kenne kaffalaa taaksiichaatiif barreeffamaan kan beeksisu yoo ta'u, komii shallaggii taaksii irratti dhihaate yoo ta'e shallaggii taaksichaa fooyyessuu dabalatee murticha raawwachiisuuf tarkaanfiiwwan barbaachisoo ta'an ni fudhata.
- 6) Beeksifni murtii komii irratti kenname dhimmoota ijoo dhimmichaa, argannoowwanii fi sababoota murtichaaf bu'uura ta'anii fi Boordichaaf ol'iyyannoo dhiyeefachuun akka danda'amu kan ibsu ibsi hammatamuu qaba.
- 7) Kaffalaan taaksichaa guyyaa komii dhiheesse irraa eegalee guyyoota 180 (dhibba tokkoo fi saddeettama) jiran keessatti Abbaan Taayitichaa komicha irratti murtii kan hin kennine yoo ta'e, kaffalaan taaksichaa ol'iyyannoo isaa guyyaan 180 (dhibba tokkoo fi saddeettama) dhumee guyyaa 30 (soddoma) keessatti Boordii ol'iyyannoo taaksiitiif dhiyeessuu ni danda'a.

- ፪) ባለሥልጣን፣ ቅሬታዎች የሚታዩበትን ሥነ-ሥርዓት እና ለባለሥልጣን የሚቀርቡ የውሳኔ ሃሳቦች የሚመሠረቱባቸውን ጉዳዮች እና የውሳኔ አሰጣጡን ሥርዓት የያዘ ዝርዝር መመሪያ ያወጣል።
- ፫) የሥራ ክፍሉ በታክስ ስሌት ላይ የቀረበውን ቅሬታ ሲመረምር በታክስ ስሌቱ የተመለከተው የታክስ መጠን ሊጨምር ይገባል የሚል እምነት ሲኖረው፣ የሥራ ክፍሉ የታክስ ስሌቱ ለሚመለከተው የታክስ ሠራተኛ ተመልሶ እንደገና እንዲታይ የውሳኔ ሃሳብ ለባለሥልጣን ማቅረብ ይኖርበታል።
- ፬) ባለሥልጣን በሥራ ክፍሉ የቀረበውን የውሳኔ ሃሳብ ከመረመረ በኋላ፣ የቀረበውን ቅሬታ በሙሉ ወይም በከፊል በመቀበል ወይም ውድቅ በማድረግ ውሳኔ የሚሰጥ ሲሆን ውሳኔውም “በቅሬታ ላይ የተሰጠ ውሳኔ” ተብሎ ይጠቀሳል።
- ፭) ባለሥልጣን በቅሬታ ላይ የሰጠውን ውሳኔ ለታክስ ክፋዩ በጽሑፍ የሚያሳውቀው ሲሆን፣ በታክስ ስሌት ላይ የቀረበ ቅሬታ ከሆነ የታክስ ስሌቱን ማሻሻልን ጨምሮ ውሳኔውን ለማስፈፀም አስፈላጊ የሆኑትን እርምጃዎች ይወስዳል።
- ፮) በቅሬታ ላይ የተሰጠ ውሳኔ ማስታወቂያ የጉዳዩን ዋና ፍሬ ነገሮች፣ ግኝቶች እና ለውሳኔው መሠረት የሆኑትን ምክንያቶች እና ለኮሚሽኑ ይግባኝ ማቅረብ እንደሚቻል የሚገልጽ መግለጫ ማካተት አለበት።
- ፯) ታክስ ክፋዩ ቅሬታ ካቀረበበት ቀን ጀምሮ ባለት ፻፹ (አንድ መቶ ሰማንያ) ቀናት ውስጥ ባለሥልጣን በቅሬታው ላይ ውሳኔ ካልሰጠ ታክስ ክፋዩ ይግባኙን ፻፹ (አንድ መቶ ሰማንያ) ቀን በተጠናቀቀ በ፱ (በስላሳ) ቀናት ውስጥ ለታክስ ይግባኝ ኮሚሽን ማቅረብ ይችላል።

- 2) The Authority shall issue a Directive specifying the procedures for reviewing an objection including hearings, and the basis for making recommendations to the Authority and the decision making procedure.
- 3) If, in considering an objection to a tax assessment, the review department is of the view that the amount of tax assessed should be increased, the review department shall recommend to the Authority that the tax assessment be referred to the tax officer for reconsideration.
- 4) After having regard to the recommendations of the review department, the Authority shall make a decision to allow the objection in whole or part, or disallow it, and the Authority's decision shall be referred to as an "objection decision".
- 5) The Authority shall serve notice, in writing, of an objection decision on the taxpayer and take all steps necessary to give effect to the decision, including, in the case of an objection to a tax assessment, the making of an amended assessment.
- 6) A notice of an objection decision shall contain a statement of findings on the material facts, the reasons for the decision and the right to appeal to the Bored .
- 7) When the Authority has not made an objection decision within 180 (One Hundred Eighty) days from the date that the taxpayer filed notice of the objection, the tax payer may appeal to the Tax Appeal Board within 30 (Thirty) days after the end of the 180 (One HundredEighty) days period.

58. Boordii Ol'iyannoo Taaksiitiif Ol'iyannoo dhiyeessuu

- 1) Kaffalaan taaksii murtii ol'iyannoon irratti dhihaachuu danda'u irratti komii qabu akkaataa Labsii kana keewwata 89 tiin beeksisa ol'iyannichaa Boordii ol'iyannoo taaksiitiif dhiyeessuu ni danda'a.
- 2) Komii shallaggii taaksii irratti dhihaate waliin wal qabatee beeksifni ol'iyannoo kaffalaa taaksiitiif Boordii ol'iyannoo taaksiitiif dhihaatu sirnaan dhihaateera jedhamuu kan danda'u taaksiin falmii irra jiru %50 (dhibbeentaa shantama) kan kaffalame yoo ta'e qofadha.
- 3) Keewwata kana Keewwata Xiqqaa 2'n "taaksiin falmii irra jiru" taaksicha waliin wal qabatee adabbii kaffalamuu qabuu fi dhala ture hin dabalatu.
- 4) Boordiin ol'iyannoo taaksii akkaataa Keewwata kana Keewwata Xiqqaa 1tiin yeroo beeksifni ol'iyannoo itti dhihaatu akka dheeratu iyyata dhihaatuuf qajeelfama baasuu ni danda'a.

59. Ol'iyannoo Mana Murtii Ol'aanaatiif Dhiyaatu

- 1) Namni ol'iyannoo taaksii Boordichaa dhiyaate irratti falmachaa ture, murtii Boordichi kenne kan komate yoo ta'e, beeksifni murtii Boordichaa qaqqabee guyyoota 30 (soddoma) keessatti beeksisa murtichaa Mana Murtii Ol'aanaatiif dhiyeessuu ni danda'a.
- 2) Namni ol'iyannoo taaksii Boordichaan ilaalame irratti falmaature, yeroon ol'iyannoo dhiyeessuu Keewwata kana Keewwata Xiqqaa 1 jalatti kan ibsame akka dheeratuuf beeksisa barreeffamaatiin yoo gafatu, Manni Murtii Ol'aanaa yericha dheeresuufii ni danda'a.
- 3) Komii shallaggii taaksii irratti dhiyaate waliin wal qabatee beeksifni ol'iyannoo kaffalaa taaksiichaatiin Mana Murtii Ol'aanaa dhihaatu sirnaan dhihaateera jedhamuu kan danda'u taaksiin falmii irra jiru %75yoo kaffalame qofadha.

፶፰. ለታክስ ይግባኝ ቦርድ ይግባኝ ስለማቅረብ

- ፩) ይግባኝ ሊቀርብበት በሚችል ውሳኔ ላይ ቅር የተሰኘ ታክስ ከፋይ በዚህ አዋጅ አንቀጽ ፹፱ መሠረት የይግባኝ ማስታወቂያውን ለታክስ ይግባኝ ቦርድ ሊያቀርብ ይችላል።
- ፪) በታክስ ስሌት ላይ ከቀረበ ቅሬታ ጋር በተገናኘ በታክስ ከፋይ ለታክስ ይግባኝ ቦርድ የሚቀርብ የይግባኝ ማስታወቂያ በአግባቡ ቀርቧል ሊባል የሚችለው በክርክር ላይ ያለ ታክስ ፶%(ሃምሳ በመቶ) የተከፈለ እንደሆነ ብቻ ነው።
- ፫) በዚህ አንቀጽ ንዑስ አንቀጽ (፫) "በክርክር ላይ ያለ ታክስ" ከታክስ ጋር በተገናኘ ሊከፈል የሚገባውን ቅጣትና የዘገየ ክፍያ ወለድን አይጨምርም።
- ፬) የታክስ ይግባኝ ቦርድ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት የይግባኝ ማስታወቂያ የሚቀርብበት ጊዜ እንዲራዘም ስለሚቀርብ ማመልከቻ መመሪያ ሊያወጣ ይችላል።

፶፱. ለከፍተኛ ፍርድ ቤት ይግባኝ ስለማቅረብ

- ፩) ለቦርዱ በቀረበ የታክስ ይግባኝ ተካፋይ የነበረ ሰው ቦርዱ በሰጠው ውሳኔ ቅር የተሰኘ እንደሆነ የቦርዱ የውሳኔ ማስታወቂያ በደረሰው በ፴ (በሠላሳ) ቀናት ውስጥ የይግባኝ ማስታወቂያውን ለከፍተኛ ፍርድ ቤት ሊያቀርብ ይችላል።
- ፪) በቦርዱ በታየ የታክስ ይግባኝ ላይተከራካሪ የነበረ ሰው በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተመለከተው የይግባኝ ማቅረቢያ ጊዜ እንዲራዘም ስለሚቀርብ ማመልከቻ ሲጠይቅ ከፍተኛ ፍርድ ቤት ጊዜውን ሊያራዝመው ይችላል።
- ፫) በታክስ ስሌት ላይ ከቀረበ ቅሬታ ጋር በተገናኘ በታክስ ከፋይ ከፍተኛ ፍርድ ቤት የሚቀርብ የይግባኝ ማስታወቂያ በአግባቡ ቀርቧል ሊባል የሚችለው በክርክር ላይ ያለ ታክስ ፸፮%(ሰባ አምስት በመቶ) የተከፈለ እንደሆነ ብቻ ነው።

58. Appeal to Tax Appeal Board

- 1) A taxpayer dissatisfied with an appealable decision may file a notice of appeal with the Tax Appeal Board in accordance with Article 89 of this Proclamation.
- 2) A notice of appeal to the Tax Appeal board in relation to an objection to a tax assessment shall be treated as validly filed by a taxpayer only if the taxpayer has paid to the Authority 50% of the tax in dispute under the tax assessment.
- 3) The reference to "tax in dispute" in sub-article (2) of this Article shall not include penalty and late payment interest payable in respect of the disputed tax.
- 4) The Tax Appeal board may issue a Directive providing for applications for an extension of time to file a notice of appeal under sub-article (1) of this Article.

59. Appeal to the High Court

- 1) A party to a proceeding before the board who is dissatisfied with the decision of the Board may, within 30 (Thirty) days after being served with notice of the decision, file a notice of appeal to the High Court.
- 2) The High Court may, on an application in writing by a party to a proceeding before the Tax Appeal Board, extend the time for lodging a notice of appeal under sub-article (1) of this Article.
- 3) A notice of appeal to the High Court by a taxpayer in relation to an objection to a tax assessment shall be treated as validly filed only if the taxpayer has paid 75% of the tax in dispute under the assessment.

- 4) Ol'iyatni Mana Murtii Ol'aanaa dhihaatu dhimmoota seeraa qofa irratti yoo ta'u, beeksifni ol'iyannichaas dhimmoota seeraa ol'iyannoo dhihaatan irratti ka'an ibsuu qaba. Manni Murtii Ol'aanaa ol'iyannicha dhaga'uun:
 - (a) Murtii Boordichaa cimsuu;
 - (b) Murtii Boordichaa diiguun;
 - (i) Murtii Boordichaa kan bakka bu'u kennuu; yookiin
 - (ii) Bu'uura qajeelfama Manni Murtichaa kennuun dhimmichi irra deebi'amee akka ilaalamu Boordichaaf yookiin Abbaa Taayitichaatiif deebisee erguu;
 - (c) Ol'iyannicha kufaa taasisuu; yookiin
 - (d) Murtii biroo itti fakkaate kennuu ni danda'a.
- 5) Keewwata kana Keewwata Xiqqaa 3tiin " taaksii falmii irra jiru " jechuun taaksii Boordiin ol'iyannoo taaksichaa akka kaffalamu murtii itti kennee fi kaffalaan taaksichaa beeksisa ol'iyannootiin komii taaksii irraatti dhiyeesse yoo ta'u, taaksicha waliin wal qabatee adabbii kaffalamuu qabuu fi kaffaltii dhala turee hin dabalatu.

60. Ol'iyannoo Mana Murtii Waliigalatiif Dhihaatu

- 1) Namni ol'iyannoo taaksii Mana Murtii olaanaatiif dhiyaate irratti falmachaa ture, murtii Manni murtichaa kenne irratti kan komate yoo ta'e, beeksifni murtii Mana Murtichaa qaqqabee guyyoota 30 (soddoma) keessatti beeksisa murtichaa Mana Murtii Waliigalaatiif dhiyeessuu ni danda'a.
- 2) Namni ol'iyannoo taaksii Mana murtii Ol'aanaatiin ilaalame irratti falmaa ture, yeroon ol'iyannoo dhiyessuu Keewwata kana Keewwata Xiqqaa 1 jalatti ibsame akka dheeratuuf beeksisa barreeffamaan yoo gafatu, Manni Murtii Waliigalaa yericha dheeressuufii ni danda'a.

- ፬) ለከፍተኛ ፍርድ ቤት ይግባኝ የሚቀርበው በሕግ ጉዳዮች ላይ ብቻ ሲሆን የይግባኝ ማስታወቂያውም በቀረበው ይግባኝ የሚነሱትን የሕግ ጉዳዮች መግለጽ አለበት፡፡ ከፍተኛ ፍርድ ቤት ይግባኝን በመስማት፡-
 - (ሀ) የቦርዱን ውሳኔ ሊያረጋግጥ፤
 - (ለ) የቦርዱን ውሳኔ በመሻር፡-
 - (፩) የቦርዱ ውሳኔ የሚተካውሳኔ ሊሰጥ፤ ወይም
 - (፪) ፍርድ ቤቱ በሚሰጠው መመሪያ መሠረት ጉዳዩ እንደገና እንዲታይ ለቦርዱ ወይም ለባለሥልጣኑ መልሶ ሊልከው፤ ወይም
 - (ሐ) ይግባኝን ውድቅ ሊያደርገው፤ ወይም
 - (መ) ተገቢ መስሎ የታየውን ሌላ ውሳኔ ሊሰጥ፤ ይችላል፡፡

፭) በዚህ አንቀጽ ንዑስ አንቀጽ (፫) "በክርክር ላይ ያለ ታክስ" ማለት የታክስ ይግባኝ ቦርዱ እንዲከፈል ውሳኔ የሰጠበት እና ታክስ ከፋዩ በይግባኝ ማስታወቂያ ቅሬታ ያቀረበ በት ታክስ ሲሆን ከታክሱ ጋር በተገናኘ ሊከፈል የሚገባውን ቅጣትና የዘገዥ ክፍያ ወለድን አይጨምርም፡፡

፮. ለጠቅላይ ፍርድ ቤት ስለሚቀርብ ይግባኝ

- ፩) ለከፍተኛ ፍርድ ቤት በቀረበ የታክስ ይግባኝ ተካፋይ የነበረ ሰው ፍርድ ቤቱ በሰጠው ውሳኔ ቅር የተሰኘ እንደሆነ የፍርድ ቤቱ የውሳኔ ማስታወቂያ በደረሰው በ፱(በሠላሳ) ቀናት ውስጥ የይግባኝ ማስታወቂያውን ጠቅላይ ፍርድ ቤት ሊያቀርብ ይችላል፡፡
- ፪) በከፍተኛ ፍርድ ቤት በታየ የታክስ ይግባኝ ላይ ተከራካሪ የነበረ ሰው በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተመለከተው የይግባኝ ማቅረቢያ ጊዜ እንዲፈጸምለት በጽሑፍ ማመልከቻ ሲጠይቅ ጠቅላይ ፍርድ ቤት ጊዜውን ሊያራዝመው ይችላል፡፡

- 4) An appeal to the High Court shall be made on a question of law only, and the notice of appeal shall state the question of law that will be raised on the appeal. The High Court shall hear the appeal and may
 - (a) decide to affirm the decision of the Board;
 - (b) decide to set aside the decision of the board
 - (i) make a decision in substitution of the decision of the Board; or
 - (ii) remit the decision to the board or Authority for reconsideration in accordance with the directions of the Court; or
 - (c) decide to dismiss the appeal; or
 - (d) make any other decision the court thinks appropriate.
- 5. The reference to "tax in dispute" in sub-article (3) of this Article means the tax determined by the Tax Appeal Board to be payable that is disputed by the taxpayer in the notice of appeal, but does not include penalty and late payment interest payable in respect of the disputed tax.

60. Appeal to the Supreme Court

- 1) A party to a proceeding before the High Court who is dissatisfied with the decision of the High Court may, within 30 (Thirty) days after being served with notice of the decision, file a notice of appeal to the Supreme Court.
- 2) The Supreme Court may, on an application in writing by a party to a proceeding before the High Court, extend the time for lodging a notice of appeal under sub-article (1) of this Article.

61. Dirqama Ibsuu

Bu'uura Kutaa kanaatiin murtii taaksii waliin walqabatee adeemsi falmii taaksii taasifamu kamiyyuu, murtiin taaksii sirrii ta'uu dhabuusaa dirqamni ibsuu kan kaffalaa taaksichaati.

62. Murtii Boordii Ol'iyyannoo Taaksii Yookiin Mana Murtii Raawwachu

- 1) Abbaan Taayitichaa murtiin Boordii Ol'iyyannoo Taaksii, Mana Murtii olaanaa yookiin Mana Murtii Waliigalaa erga isa qaqqabee eegalee guyyoota 30(soddoma) keessatti beeksisa shallaggii taaksii fooyya'e kaffalaa taaksiitiif kennuu dabalatee murticha raawwachuuf tarkaanfilee barbaachisaa ta'an fudhachuu qaba.
- 2) Daangaa yeroo shallaggii taaksii fooyya'ee Labsii kana Keewwata 30 jalatti ibsamee murtii Boordii Ol'iyyannoo Taaksii yookiin Mana Murtii raawwachuuf fooyya'iinsa shallaggii taaksii taasifamu irratti raawwatiinsa hin qabaatu.

Kutaa Kudhan

Odeeffannoo Sassaabuufi Raawwachiisuu

63. Waraqaa Qulqullinaa Taaksii

- 1) Kaffalaan taaksii kamiyyuu bu'uura uunkaa taaksii mirkanaa'ettiin waraqaa qulqullinaa taaksii akka kennamuuf Abbaa Taayitichaatti iyyachuu ni danda'a.
- 2) Abbaan Taayitichaa kaffalaan taaksii bu'uura seera taaksiitiin dirqama taaksii kaffaluu irratti buufame kan raawwate ta'uu isaa yoo mirkaneessu bu'uura qajeelfama baasuutiin, kaffalaan taaksichaa akkaataa Keewwata kana Keewwata Xiqqaa 1 tiin iyyata isaa erga dhiyeessee guyyoota 14(kudha afur) keessatti waraqaa qulqullinaa taaksii kennuu qaba.

፳፩. የማስረዳት ኃላፊነት

በዚህ ክፍል መሠረት ከታክስ ውሳኔጋር በተገናኘ በሚደረግ ማንኛውም የታክስ ክርክር ሂደት የታክስ ውሳኔ ትክክል አለመሆኑን የማስረዳት ኃላፊነት የታክስ ከፋይ ነው።

፳፪. የታክስ ይግባኝ ቦርድ ወይም የፍርድ ቤትን ውሳኔ ስለመፈጸም

- ፩) ባለሥልጣኑ የታክስ ይግባኝ ቦርድ፣ ከፍተኛ ፍርድ ቤት ወይም የጠቅላይ ፍርድ ቤት ውሳኔ በደረሰው በ፴ (ፋርሳ) ቀናት ውስጥ የተሻሻለ የታክስ ስሌት ማስታወቂያ ለታክስ ከፋይ መስጠትን ጨምሮ፣ ውሳኔውን ተግባራዊ ለማድረግ አስፈላጊ የሆኑ እርምጃዎችን መውሰድ አለበት።
- ፪) በዚህ አዋጅ አንቀጽ ፴ የተመለከተው የተሻሻለ የታክስ ስሌት የጊዜ ገደብ የታክስ ይግባኝ ቦርድ ወይም የፍርድ ቤት ውሳኔን ተግባራዊ ለማድረግ በሚከናወን የታክስ ስሌት ማሻሻያ ላይ ተፈጻሚ አይሆንም።

ክፍል አሥር

መረጃን ስለመሰብሰብና ስለማስፈፀም

፳፫. የታክስ ክሊራንስ

- ፩) ማንኛውም ታክስ ከፋይ በዐደቀው ቅጽ መሠረት የታክስ ክሊራንስ የምስክር ወረቀት እንዲሰጠው ለባለሥልጣኑ ማመልከት ይችላል።
- ፪) ባለሥልጣኑ ታክስ ከፋይ በታክስ ሕግ መሠረት የተጣለበትን ታክስ የመክፈል ግዴታ የፈፀመ መሆኑን ሲያረጋግጥ በሚያወጣው መመሪያ መሠረት ታክስከፋይ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ማመልከቻውን ባቀረበ በ፲፱(በአሥራ አራት) ቀናት ውስጥ የታክስ ክሊራንስ የምስክር ወረቀት መስጠት አለበት።

61. Burden of Proof

In any proceeding under this Part in relation to a tax decision, the burden shall be on the taxpayer to prove that the tax decision is incorrect.

62. Implementation of Decision of Commission or Court

- 1) The Authority shall, within 30 (Thirty) days after being served with notice of the decision of the Tax Appeal Bored, High Court, or Supreme Court, take such action, including serving the taxpayer with notice of an amended assessment, as is necessary to give effect to the decision.
- 2) The time limit in Article 30 of this Proclamation for amending a tax assessment shall not apply to an amendment to give effect to a decision of the Tax Appeal Bored or a Court.

PART TEN

INFORMATION COLLECTION AND ENFORCEMENT

63. Tax Clearance

- 1) A taxpayer may apply to the Authority, in the approved form, for a tax clearance certificate.
- 2) The Authority shall issue a tax clearance certificate to a taxpayer within 14 (Fourteen) days of the taxpayer filing an application under sub-article (1) of this Article if satisfied that the taxpayer has fulfilled its obligations to pay tax under the tax laws as determined under a Directive issued by the Authority.

- 3) Akkaataa Keewwata kana Keewwata Xiqqaa 1 tiin kaffalaan taaksii iyyata dhiheeffatu waggaa darbeef yookiin waggoottan darbaniif kaffalaa taaksii ta'ee kan hin galmoofne yoo ta'e, Abbaan Taayitichaa kaffalaan taaksichaa kan galamaa'e ta'uu isaa ibsuudhaan kaffalaan taaksichaa iyyata dhiheeffatee guyyoota 14 (kudha afur) keessatti waraqaa qulqullinaa taaksii kennuufii qaba.
- 4) Biirooleen Naannichaa, manni qopheessaa, kutaan hojii mootummaa yookiin qaamni mootummaa biroo kamiyyuu kaffalaan taaksichaa waraqaa qulqullinaa taaksii yoo dhiyeesse malee heeyyama kamiyyuu kennuu yookiin haaromsuu yookiin caalbaasii mootummaa irratti akka hirmaatu eeyyamuu hin danda'u.
- 5) Abbaan Taayitichaa akkaataa Keewwata kana Keewwata Xiqqaa 1 tiin kaffalaa taaksii iyyata dhiyeeffateef waraqaa qulqullinaa taaksii akka hin kennine kan murteesse yoo ta'e, kaffalaan taaksichaa iyyata erga dhiyeessee eegalee guyyoota 14(kudha afur) keessatti beeksisaa murtii sababa iyyaticha fudhachuu dhiiseef ni kennaaf.

64. Barreeffama Hundeeffamaa fi Dambii Ittiin Bulmaataa Dhiyeessuu

- 1) Dhaabbanni kamiyyuu guyyaa galme'e irraa eegalee guyyoota 30'n (soddoma) jiran keessatti waraaabbii barreeffama hundeeffamaa, dambii ittiin bulmaataa, waliigaltee waldaa shariikaa yookiin sanada hundeeffamaa yookiin galme'e biroo kamiyyuu Abbaa Taayitichaatiif dhiyeessuu qaba.
- 2) Sanadoota Keewwata kana Keewwata 1 jalatti ibsaman irratti jijjiiramni kamiyyuu yoo taasifamu jijjiiramichi erga taasifamee guyyoota 30(soddoma) keessatti jijjiiramicha Abbaa Taayitichaatiif barreeffamaan beeksisuu qaba.

- ፫) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ማመልከቻ የሚያቀርበው ታክስ ከፋይ ለቀደመው ዓመት ወይም ለቀደሙት ዓመታት በታክስ ከፋይነት ያልተመዘገበ እንደሆነ ባለሥልጣኑ ታክስ ከፋይ የተመዘገበመሆኑን በመግለጽ ታክስ ከፋይ ማመልከቻ ባቀረበ በ፲፬ (በአሥራ አራት) ቀናት ውስጥ የታክስ ክፈያነት የምስክር ወረቀት መስጠት ይኖርበታል።
- ፬) የክልሉ መስሪያ ቤት፣ ማዘጋጃ ቤት፣ የመንግሥት የሥራ ክፍል፣ ወይም ወይም ሌላ ማንኛውም የመንግሥት አካል ታክስ ከፋይ የታክስ ክፈያነት የምስክር ወረቀት ካላቀረበ በስተቀር ማንኛውንም ፈቃድ መስጠት ወይም ማደስ ወይም በመንግሥት ጨረታ እንዲሳተፍ መፍቀድ አይችልም።
- ፭) ባለሥልጣኑ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ማመልከቻ ላቀረበ ታክስ ከፋይ የታክስ ክፈያነት የምስክር ወረቀት ላለመስጠት የወሰነ እንደሆነ ታክስ ከፋይ ማመልከቻውን ባቀረበበ ፲፬ (በአሥራ አራት) ቀናት ውስጥ ማመልከቻውን ያልተቀበለ በትን ምክንያት የሚገልጽ የውሳኔ ማስታወቂያ ይሰጠዋል።

፳፬. የመመስረቻ ጽሑፍን እና የመተዳደሪያ ደንብን ስለማቅረብ

- ፩) ማንኛውም ድርጅት ከተመዘገበበት ቀን ጀምሮ ባለ-ት ሿ(ሠላሳ) ቀናት ውስጥ የመመስረቻ ጽሑፍ፣ የመተዳደሪያ ደንብ፣ የሽርክና ማህበር ስምምነት ወይም ሌላ የመመስረቻ ወይም የምዝገባ ሰነድ ቅጂ ለባለሥልጣኑ ማቅረብ አለበት።
- ፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) በተጠቀሱት ሰነዶች ላይ ማንኛውም ለውጥ ሲደረግ ድርጅቱ ለውጡ በተደረገ በ፱(በሠላሳ) ቀናት ውስጥ ለውጡን በጽሑፍ ለባለሥልጣኑ ማሳወቅ አለበት።

- 3) If a taxpayer applying under sub-article (1) of this Article was not registered for tax for the preceding year or years, the Authority shall issue a tax clearance certificate to the taxpayer within 14 (Fourteen) days of the taxpayer lodging the application stating that the taxpayer is registered with the Authority.
- 4) Department or Office of the a State Government, Municipality or other Government body shall issue or renew any license to a taxpayer, or allow the taxpayer to participate in a public tender, unless the taxpayer produces a tax clearance certificate.
- 5) If the Authority refuses to issue a taxpayer with a tax clearance certificate, the Authority shall provide the taxpayer with notice of the decision within 14 (Fourteen) days of the taxpayer lodging an application under sub-article (1) of this Article.

64. Filing of Memorandum and Articles of Association

- 1) A body shall file with the Authority a copy of thememorandum of association, articles of association, statute, partnership agreement, or other document of formation or registration within 30 (Thirty) days of the date of registration of the body.
- 2) A body shall notify the Authority, in writing, of any change made to a document referred to in sub-article (1) of this Article within 30 (Thirty) days of the changebeing made.

65. Odiitaroota

- 1) Odiitaroonni gabaasa odiitii maamila isaanii guyyaa maamila isaaniif dhiyeessanii eegalee kan lakkaa'amu yeroo ji'a 3(sadii) keessatti gabaasaalee odiitichaa Abbaa Taayitichaatiif dhiyeessuu qabu
- 2) Odiiterri kamiyyuu dirqama Keewwata kana Keewwata Xiqqaa 1 jalatti ibsame osoo hin bahatiin kan hafe yoo ta'e, Abbaan Taayitichaa dirqama isaa kan hin bahanne ta'uu isaa Boordii Ogummaa Qabiinsa Herregaa fi Odiitii Naannichaaf beeksisuun waldichi heeyyama odiiterichaa akka haqu ni gaafata.
- 3) Keewwata kanaan « odiitera"- jechuun hiika Dambii Kenniinsa Eeyyama Ogummaa Ogeessota Odiitii fi Qabiinsa Herregaa Namoota Dhuunfaan yookiin Waldaan Hojjetan Murteessuuf Bahe Lak. 4/2006'n kenname ni qabaa-ta.

66. Waliigaltee Tajaajilaa Nama Jiraataa Naannichaa Hin Taane Waliin Taasifamu Beeksisuu

- 1) Namni kamiyyuu waliigaltee tajaajilaa burqaan isaa Naannicha ta'e nama jiraataa Naannichaa hin taane faana seenu guyyaa waliigalticha mallatteesse yookiin raawwachuu eegalee dursee guyyaa dhufe irraa eegalee guyyoota 30'n(soddomma) jiran keessatti bu'uura uunkaa mirkanaa'eetiin Abbaa Taayitichaa beeksisuu qaba.
- 2) Keewwata kanaan « waliigaltee tajaajilaa burqaan isaa Naannicha ta'e" jechuun waliigaltee qaxarrii osoo hin dabalatiin, dhiyeessii meeshaa yoo dabalates dabalachuu baates, irra guddaatti tajaajilaa kennuu irratti kan buu'ureffate galii burqaan isaa Naannicha ta'e kan argamsiisu waliigaltee tajaajilaa ti.

፳፮. ኦዲተሮች

- ፩) ኦዲተሮች የደንበኞቻቸውን የኦዲት ሪፖርት ለደንበኞቻቸው ካቀረቡበት ቀን ጀምሮ በሚቆጠር የ፫ (የሦስት) ወር ጊዜ ውስጥ የኦዲት ሪፖርቶቹን ለባለሥልጣኑ ማቅረብ አለባቸው።
- ፪) ማንኛውም ኦዲተር በዚህ አንቀጽ ንዑስ አንቀጽ(፩) የተመለከተውን ግዴታ ሳይወጣ የቀረ እንደሆነ ባለሥልጣኑ ኦዲተሩ ግዴታውን ያልተወጣ መሆኑን ለክልሉ ኦዲተር እና የተመሠከረላቸው የሂሳብ ባለሙያዎች ቦርድ በማሳወቅ ቦርዱ ወይም ኢንስቲትዩት የኦዲተሩን ፈቃድ እንዲሰረዝ ይጠይቃል።
- ፫) በዚህ አንቀጽ “ኦዲተር” ማለት በፋይናንስ ሪፖርት አዘገጃጀትና አቀራረብ በደንብ ቁጥር ፱/፪ሺ፮ ለሂሳብ ባለሙያዎች እና ለተመሰከረለት ኦዲተር የተሰጠውን ትርጉምን ይይዛል።

፳፯. በክልሉ ነዋሪ ካልሆነ ሰው ጋር የሚደረግ የአገልግሎት ውልን ስለማሳወቅ

- ፩) ምንጩ ከክልሉ የሆነ የአገልግሎት ውል በክልሉ ነዋሪ ካልሆነ ሰው ጋር የሚገባ ማንኛውም ሰው ውሉን ከፈረመበት ወይም መፈጸም ከጀመረበት ቀድሞ ከመጣው ቀን ጀምሮ በሚቆጠር ፴(ሰላሳ) ቀናት ውስጥ በፀደቀው ቅጽ መሠረት ለባለሥልጣኑ ማሳወቅ አለበት።
- ፪) በዚህ አንቀጽ “ምንጩ በክልሉ የሆነ የአገልግሎት ውል” ማለት የቅጥር ውልን ሳይጨምር፣ የዕቃአቅርቦትን ቢጨምርም ባይጨምርም በዋነኝነት አገልግሎት በመስጠት ላይ የተመሠረተ ምንጩ ከክልሉ የሆነ ገቢ የሚያስገኝ የአገልግሎት ውል ነው።

65. Public Auditors

- 1) Auditors shall file with the Authority the audit report of their clients within 3 (Three) months from the date of providing the report to their client.
- 2) If an auditor fails to comply with sub-article (1) of this Article, the Authority shall notify the General auditor of the region and Institute of Certified Public Accountants of office of the failure and may request the Institute to withdraw the auditor's license.
- 3) In this Article, “auditor” means a certified auditor and a public auditor as defined under the Financial Reporting regulation No.4/2006.

66. Notification of Services Contract with Non-resident

- 1) A person who enters into an regional/state source services contract with a non-resident shall notify the Authority, in the approved form, within 30 (Thirty) days of the earlier of the signing of the contract or the commencement of performance under the contract.
- 2) In this Article, “ s t a t e source services contract” means a contract (other than an employment contract) under which the primary purpose is the performance of services, whether or not goods are also provided, which services give rise to state source income.

67. Odeeffannoo Yookiin Ragaa Argachuuf Beeksisa Kennuu

- 1) Seera taaksii kamiyyuu bulchuuf jecha Abbaan Taayitichaa kaffalaa taaksii yoo ta'ès ta'uu baates nama kamiifiyyuu beeksisa barreeffamaa kennuun:
 - (a) Yeroo beeksisicha keessatti ibsametti dhimma taaksii ofiisaa yookiin nama biroo kamiyyuu ilaalchisee odeeffannoo beeksisichaan ibsame akka kennuufiif;
 - (b) Yeroo fi iddoo beeksisicha keessatti ibsametti argamuun dhimma taaksii ofiisaa yookiin nama biroo kamiyyuu ilaalchisee ragaa beeksisichaan ibsame akka kennuufiif;
 - (c) Yeroo beeksisicha keessatti ibsametti dhimma taaksii ofiisaa yookiin nama biroo kamiyyuu waliin kan wal qabatu isa harka yookiin too'annoo isaa jala kan jiran sanadoota beeksisicha keessatti ibsaman akka dhiyeessu gaafachuu ni danda'a.
- 2) Akkaataa Keewwata kana Keewwata Xiqqaa liin akka dhiyaatu kan gaafatame sanada yoo ta'e, sanadni gaafatame akkaataa adda baasuun danda'amutti beeksisichaan ibsamuun isaa gahaa dha.
- 3) Keewwatni kun:
 - (a) Bifa elektirooniksiitiin kan argaman dabalatee odeeffannoo kamiyyuu kennuu yookiin sanada kamiyyuu dhiyeessuu ilaalchisee seera biroon mirga addaa kennu yookiin faayidaa uummataa ilaallatu ; yookiin
 - (b) Waliigalteen dirqama iccittii eeguun buusu yoo jiraates kan raawwattiinsa qabaatu ta'a.

68. Aangoo Seenuu fi Sakatta'uu

- 1) Seera taaksii kamiiniyyuu bulchuuf jecha Abbaan Taayitichaa :
 - (a) Yeroo kamiyyuu fi beeksisa tokko malee iddoowwan armaan gadii irratti argamuu yookiin kanneen armaan gadii argachuuf mirga guutuu fi hin daangeffamne qabu :

፷፮. መረጃ ወይም ማስረጃ ለማግኘት ማስታወቂያ ስለመስጠት

- ፩) ማንኛውንም የታክስ ሕግ ለማስተዳደር ሲባል ባለሥልጣኑ ታክስ ከፋይ ቢሆንም ባይሆንም ለማንኛውም ሰው የጽሑፍ ማስታወቂያ በመስጠት፦
 - (ሀ) በማስታወቂያው በተመለከተው ጊዜ ውስጥ የራሱን ወይም የሌላ ማንኛውንም ሰው የታክስ ጉዳይ የሚመለከት በማስታወቂያው የተገለጸውን መረጃ እንዲሰጠው፤
 - (ለ) በማስታወቂያው በተመለከተው ጊዜና ቦታ በመገኘት የራሱን ወይም የሌላ ማንኛውንም ሰው የታክስ ጉዳዮች በተመለከተ በማስታወቂያው የተገለጸውን ማስረጃ እንዲሰጠው፤
 - (ሐ) በማስታወቂያው በተመለከተው ጊዜ ከእርሱ ወይም ከሌላ ማንኛውም ሰው የታክስ ጉዳዮች ጋር የሚገናኙ በእጁ ወይም በእርሱ ቁጥጥር ሥር ያሉ በማስታወቂያው የተገለጹ ሰነዶችን እንዲያቀርብ፤ ሊጠይቅ ይችላል።
- ፪) በዚህ አንቀጽ ንዑስ አንቀጽ(፩) መሠረት እንዲቀርብ የተጠየቀው ሰነድ ከሆነ፣ የተጠየቀው ሰነድ መለየት በሚያስችል አኳኋን በማስታወቂያው መገለጹ በቂ ይሆናል።
- ፫) ይህ አንቀጽ፦
 - (ሀ) በኤሌክትሮኒክ መልክ የሚገኙትን ጨምሮ ማንኛውንም መረጃመስጠትን ወይም ሰነድ ማቅረብን በተመለከተ ልዩ መብት የሚሰጥ ወይም የህዝብ ጥቅምን የሚመለከት ሌላ ሕግ፣ ወይም
 - (ለ) ሚስጥር የመጠበቅ ግዴታን የሚጥል ውል፣ ቢኖርም ተፈጻሚ ይሆናል።

፷፰. የመግባትና የመበርበር ሥልጣን

- ፩) ማንኛውንም የታክስ ሕግ ለማስተዳደር ሲባል ባለሥልጣኑ፦
 - ሀ) በማንኛውም ጊዜና ያለምንም ማስታወቂያ በሚከተሉት ቦታዎች ላይ የመገኘት ወይም የሚከተሉትን የማግኘት መብት እና ያልተገደበ መብት አለው፦

67. Notice to Obtain Information or Evidence

- 1) For the purposes of administering any tax law, the Authority may, by notice in writing, require any person whether or not liable for tax:
 - (a) to furnish, by the time specified in the notice, such information relating to the person's or any other person's tax affairs as specified in the notice;
 - (b) to present himself at the time and place designated in the notice to give evidence concerning the person's or any other person's tax affairs as specified in the notice;
 - (c) to produce, by the time specified in the notice, all documents in the person's custody or under the person's control relating to the person's or any other person's tax affairs as specified in the notice
- 2) When a notice under sub-article (1) of this Article requires the production of a document, it shall be sufficient if the document is described in the notice with reasonable certainty.
- 3) This Article shall have effect despite:
 - (a) any law relating to privilege or the public interest with respect to the giving of information or the production of any documents (including in electronic format); or
 - (b) any contractual duty of confidentiality.

68. Power to Enter and Search

- 1) For the purposes of administering any tax law, the Authority:
 - (a) shall have, at all times and without notice, full and free access to the following:

- (i) Mooraa yookiin iddoo kamiyyuu ; meeshaa yookiin qabeenya kamiiniyyuu ;
 - (ii) Sanada kamiiniyyuu ;
 - (iii) Kuusaa odeeffannoo kamiiniyyuu ;
 - (b) Bu'uura mirga Keewwata kana Keewwata Xiqqaa 1(a) tiin argateetiin bifa elektirooniksiin kan qabame dabalatee sanada kamiiniyyuu kutaa sanadaa murtaa'e yookiin warabbii fudhachuu ni danda'a.
 - (c) Abbaan Taayitichaa sanada kamiiniyyuu dirqama taaksii kaffalaa taaksichaa murteessuuf raga fayyadu ta'a jedhee itti amanu qabuu fi bu'uura seera taaksii kamiyyuutiin dirqama taaksii kaffalaa taaksichaa murteessuu fi falmii taaksii kamiyyuutiif hanga yeroo barbaachisuutti qabee tursuu ni danda'a.
 - (d) Odeeffannoo maxxanfame yookiin odeeffannoo meeshaa kuusaa odeeffannootiin kuufame yoo hin kennamneef warabbii odeeffannichaa fudhachuuf yeroo barbaachisuuf meeshicha qabee tursuu ni danda'a.
- 2) Aangoo keewwata kana keewwata xiqqaa 1 jalatti ibsameen kan hojjechuu danda'u Daayireektera Ol'aanaa yookiin hajjetaa taaksii aangoo kanaan akka hojjetu Daayireekterri Ol'aanaan bakka bu'iinsa ifaa kenneefii qofaa dha.
- 3) Hojjetaan taaksii kamiyyuu aangoo keewwata kana keewwata xiqqaa 1 jalatti ibsameen akka hojjechuu danda'u Daayireekterri Ol'aanaan eeyyama kennuufiisaa raga barreeffamaa ibsu nama abbaa qabeenyaa yookiin abbaa qabiyyee seera qabeessa ta'een yoo gaafatamu dhiyeesuu hin dandeenye gara mooraa yookiin iddoo kamiyyuu seenuu yookiin seenee turuu hin danda'u.

- (i) በማንኛውም ግቢ ወይም ቦታ፣ ማንኛውንም ዕቃ ወይም ንብረት፤
 - (ii) ማንኛውንም ሰነድ፤
 - (iii) ማንኛውንም የመረጃ ማከማቻ፤
 - (ለ) በዚህ ንዑስ አንቀጽ 1(ሀ) በተሰጠው መብት መሠረት ያገኘውን በኤሌክትሮኒክስ መልክ የተያዘን ጨምሮ የማንኛውንም ሰነድ የተወሰነ ክፍል ወይም ቅጂ ሊወሰድ ይችላል፤
 - (ሐ) ባለሥልጣኑ የታክስ ክፋዩን የታክስ ግዴታ ለመወሰን ጠቃሚ ማስረጃ ይሆናል ብሎ የሚያምንበትን ማንኛውንም ሰነድ ሊ ይ ዝ ና በማንኛውም የታክስ ሕግ መሠረት የታክስ ክፋዩን የታክስ ግዴታ ለመወሰን ወይም ለማንኛውም የታክስ ክርክር እስካስፈለገ ጊዜ ድረስ ይዞ ማቆየት ይችላል፤
 - (መ) የታተመ መረጃ ወይም በመረጃ ማጠራቀሚያ መሳሪያ የተከማቸ መረጃ ካልተሰጠው የመረጃውን ቅጅ ለመውሰድ አስፈላጊ ለሆነ ጊዜ መሳሪያውን ይዞ ማቆየት ይችላል።
- ፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) በተመለከተው ሥልጣን ሊሰራበት የሚችለው ዋና ዳ ይ ሬ ክ ተ ና ወይም በዚህ ሥልጣን እንዲሠራ በዋና ዳይሬክተሩ ግልጽ ውክልና የተሰጠው የታክስ ሠራተኛ ብቻ ነው።
- ፫) ማንኛውም የታክስ ሠራተኛ ዋ ና ዳይሬክተሩ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) በተመለከተው ሥልጣን ሊሰራበት እንደሚችል ፈ ቃ ድ የ ሰ ጠ ው መሆኑን የሚገልጽ የጽሑፍ ማስረጃ በባለቤቱ ወይም ሕጋዊ ባለይዞታ በሆነ ሰው ሲጠየቅ ማቅረብ ካልቻለ ወደ ማንኛውም ግቢ ወይም ቦታ መግባት ወይም ገብቶ መቆየት አይችልም።

- (i) any premises, place, goods, or property;
 - (ii) any document;
 - (iii) any data storage device;
 - (b) may make an extract or copy of any document, including in electronic format, to which access is obtained under paragraph (a) of this sub-article;
 - (c)) may seize any document that, in the opinion of the Authority, affords evidence that may be material in determining the tax liability of a taxpayer and may retain the document for as long as the document may be required for determining a taxpayer's tax liability or for any proceeding under a tax law;
 - (d) may, if a hard copy or copy on a data storage media of information stored on a data storage device is not provided, seize and retain the device for as long as is necessary to copy the information required.
- 2) The powers in sub-article (1) of this Article may be exercised only by the Director General or a tax officer specifically authorized by the Director General to exercise such powers.
- 3) A tax officer shall not enter or remain on any premises or place if, upon request by the owner or lawful occupier, the officer is unable to produce the Director General's written authorization permitting the officer to exercise powers under sub-article (1) of this Article.

- 4) Abbaan qabeenyaa yookiin abbaan qabiyyee seera qabeessaa mooraa yookiin iddoo Keewwata kana Keewwatni Xiqqaan 1 irratti raawwatuu Abbaa Taayitichaatiif dhiyeessii fi deeggarsa barbaachisaa ta’an taasisuuf dirqama kan qabu yoo ta’u, kunis kanneen armaan gadii ni dabalata :
 - (a) Sanadoota kamiyyuu kuusaa ragaatiin yookiin bifa biroo kamiyyuutiin qabaman mooraa yookiin iddoo qorannoon itti gaggeessamutti argaman ilaalchisee gaaffii dhiyaataniif afaanii yookiin barreeffamaan deebii kennuu ; yookiin
 - (b) Bu’uura Keewwata kanaan daataan barbaadame paaswoordiidhaan kan eegame yoo ta’e, odeeffannoo daataan itti cufame itti banamu kennuu ;
- 5) Akkaataa Keewwata kana Keewwata Xiqqaa 1tiin namni sanadni yookiin meeshaan kuusaa daataa jalaa qabame sanadicha yookiin meeshicha qorachuudhaan waraabii ragaa barbaadee waraabii elektirooniksii sanada meeshaa kuusaa daataa keessatti qabamee dabalatee sa’aatii hojii idileettii fi bu’uura haaldureewan Abbaan Taayitichaa murteessuun baasii ofii isaatiin fudhachuu ni danda’a.
- 6) Sanada yookiin meeshaa kuusaa daataa kamiyyuu akkaataa Keewwata kanaatiin fudhatamee fi qabame Daayireekterri Olaanaan yookiin hajjetaan taaksii Daayireekterri Olaanaan bakka bu’uuse mallattoosaatiin mirkan-eessuu qaba.
- 7) Keewwatni kun :
 - (a) Ogummaa seeraa dabalatee mirga addaa kan kennu yookiin faayidaa uummataa waliin wal qabatee bifa elektirooniksiitiin kan argaman dabalatee sanada yookiin qabeenya kamiiniyyuu dhiyeessuu, mooraa yookiin iddoo kamiyyuu seenuu seera biroo ilaallatu ; yookiin

- ሀ) የዚህ አንቀጽ ንዑስ አንቀጽ (፩) ተፈጻሚ የሚሆንበት ቦታ ወይም ግቢ ባለቤት ወይም ህጋዊ ባለይዞታ ለባለሥልጣኑ አስፈላጊ የሆኑ አቅርቦቶችንና ድጋፍ የመስጠት ግዴታ ያለበት ሲሆን ይህም የሚከተሉትን ይጨምራል፦
 - (ሀ) ምርመራው በሚደረግበት ግቢ ወይም ቦታ የሚገኙ በመረጃ ማከማቻ ወይም በሌላ ማንኛውም መልክ የተያዙ ማናቸውንም ሰነዶች በተመለከተ ለሚቀርቡ ጥያቄዎች በቃል ወይም በጽሑፍ መልስ መስጠት፤ ወይም
 - (ለ) በዚህ አንቀጽ መሠረት የተፈለገው ዳታ በሚስጥር ቁልፍ የተጠበቀ እንደሆነ የተቆለፈው ዳታ የሚፈታበትን መረጃ መስጠት።
- ፩) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ሰነድ ወይም የዳታ ማከማቻ መሳሪያ የተያዘበት ሰው ሰነዱን ወይም መሳሪያውን በመመርመር የፈለገውን መረጃ ቅጂ በዳታ ማከማቻ መሳሪያ ውስጥ የተያዙ ሰነዶች የኤሌክትሮኒክስ ቅጂን ጨምሮ በመደበኛ የሥራ ሰዓትና ባለሥልጣኑ በሚወስናቸው ቅድመ ሁኔታዎች መሠረት በራሱ ወጪ መውሰድ ይችላል።
- ፪) በዚህ አንቀጽ መሠረት ለተወሰደና ለተያዘ ማንኛውም ሰነድ ወይም የዳታ ማከማቻ መሳሪያ ዋና ዳይሬክተሩ ወይም በዋና ዳይሬክተሩ የተወከለ የታክስ ሠራተኛ በፊርማ ው ማረጋገጫ መስጠት አለበት።
- ፫) ይህ አንቀጽ፦
 - (ሀ) የሕግ ሙያን ጨምሮ ልዩ መብት የሚሰጥ ወይም ከህዝብ ጥቅም ጋር በተገናኘ በኤሌክትሮኒክ መልክ የሚገኙትን ጨምሮ ማንኛውንም ሰነድ ወይም ንብረት ማቅረብን፤ በማንኛውም ግቢ ወይም ቦታ መግባትን የሚመለከት ሌላ ሕግ፤ ወይም

- 4) The owner or lawful occupier of the premises or place to which an exercise of power under sub-article (1) of this Article relates shall provide all reasonable facilities and assistance to the Authority including:
 - (a) answering questions, either orally or in writing, relating to any document on the premises or at the place, whether on a data storage device or otherwise; or
 - (b) providing access to decryption information necessary to decrypt data to which access is sought under this Article.
- 5) A person whose document or data storage device has been seized under sub-article (1) of this Article may examine it and make copies, including electronic copies of documents on a data storage device, at his own expense, during normal office hours and on such terms and conditions as the Authority may specify.
- 6) The Director General or a tax officer authorized by Director General shall sign for any document or data storage device removed and retained under this Article.
- 7) This Article :
 - (a) shall have effect despite any law relating to privilege (including legal professional privilege) or the public interest with respect to access to premises or places, or the production of any property or document (including in electronic format); or

(b) Waliigalteen dirqama iccittii eeguu buusu yoo jiraates raawwatiinsa kan qabaatu ta'a.

(ለ) ሚስጥር የመጠበቅ ግዴታን የሚጥል ውል፣ በኖርም ተፈጻሚ ይሆናል።

(b) shall have effect despite any contractual duty of confidentiality.

Kutaa Kudha Tokko
Seerota Taaksii Dursanii Hiikuu
Kutaa Xiqqaa Tokko
Hiika Kaffaloota Taaksii Hunda Irratti Raawwatiinsa Qabaatu
69. Hiikota Dirqisiisoo Ta'anii Kaffaloota taaksii Hunda Irratti Raawwatiinsa Qabaatan

- 1) Abbaan Taayitichaa seera taaksii tokko ilaalchisee bu'uura Labsii kana keewwata 70 tiin hiika kaffaloota taaksii hunda irratti raawwatiinsa qabaatu kennuu ni danda'a.
- 2) Hiikni kaffaloota taaksii hunda irratti raawwatiinsa qabaatu bu'uura labsii kana keewwata 70 tiin kenname hanga hin kaanetti Abbaa Taayitichaa ni dirqisiisa.
- 3) Hiikni Abbaa Taayitichaa kenna mee kaffaloota taaksii hunda irratti raawwatiinsa qabaatu, kaffaloota taaksii irratti dirqisiisaa hin ta'u.

ክፍል አሥራ አንድ
የታክስ ሕጎችን አስቀድሞ መተርጎም
ንኡስ ክፍል አንድ
በሁሉም ታክስ ከፋዮች ላይ ተፈጻሚ የሚሆን ትርጉም

፳፱. አስገዳጅ የሆኑ በሁሉም ታክስ ከፋዮች ላይ ተፈጻሚ የሚሆኑ ትርጉሞች

- ፩) ባለሥልጣኑ አንድን የታክስ ሕግ አስመልክቶ በዚህ አዋጅ አንቀጽ ፸ መሠረት በሁሉም ታክስ ከፋዮች ላይ ተፈጻሚ የሚሆን ትርጉም ሊሰጥ ይችላል።
- ፪) በዚህ አዋጅ አንቀጽ ፸ መሠረት የተሰጠ በሁሉም ታክስ ከፋዮች ላይ ተፈጻሚ የሚሆን ትርጉም እስካልተነሳ ድረስ በባለሥልጣኑ ላይ አስገዳጅ ይሆናል።
- ፫) በባለሥልጣኑ የተሰጠ በሁሉም ታክስ ከፋዮች ላይ ተፈጻሚ የሚሆን ትርጉም በታክስ ከፋዮች ላይ አስገዳጅ አይሆንም።

70. Hiika Kaffaloota Taaksii Hunda Irratti Raawwatiinsa Qabaatu Kennuu

- 1) Hiikni Abbaan Taayitichaa kennu kaffalaa taaksii hunda irratti raawwatiinsa qabaatu weeb-saayitii Abbaa Taayitichaa irratti bahuu qaba.
- 2) Hiikni Abbaan Taayitichaa baasu kaffaloota taaksii hunda irratti raawwatiinsa qabaatu, kaffaloota taaksii hunda irratti raawwatiinsa kan qabaatu ta'uu isaa ibsuu kan qabu yoo ta'u, dhimma hiikichaan ibsame kan ibsu mata duree fi lakkoofsa addaa qabaachuu qaba.
- 3) Hiikni kaffaloota taksii hunda irratti raawwatiinsa qabaatu guyyaa hiika kana irratti ibsame irraa eegalee raawwatiinsa kan qabaatu yoo ta'u, hiikicha irratti guyyaan kamiyyuu kan hin ibsamne yoo ta'e guyyaa hiikichi websaayitii Abbaa Taayitichaa irratti bahe irraa eegalee raawwatiinsa kan qabaatu ta'a.

፸. በሁሉም ታክስ ከፋዮች ላይ ተፈጻሚ የሚሆን ትርጉም ስለመስጠት

- ፩) ባለሥልጣኑ የሚሰጠው በሁሉም ታክስ ከፋዮች ላይ ተፈጻሚ የሚሆን ትርጉም በድረ-ገጹ ላይ ማውጣት አለበት።
- ፪) ባለሥልጣኑ የሚያወጣው በሁሉም ታክስ ከፋዮች ላይ ተፈጻሚ የሚሆን ትርጉም በሁሉም ታክስ ከፋዮች ላይ ተፈጻሚ መሆኑን መግለጽ የሚኖር በትሩፍ ሲሆን በትርጉሙ የተመለከተውን ጉዳይ የሚገልጽ ርዕስና መለያቁጥር ሊኖረው ይገባል።
- ፫) በሁሉም ታክስ ከፋዮች ላይ ተፈጻሚ የሚሆን ትርጉም በዚህ ትርጉም ላይ ከተመለከተው ቀን ጀምሮ ተፈጻሚነት የሚኖረው ሲሆን በትርጉሙ ላይ ምንም ቀን ካልተመለከተ ትርጉሙ በባለሥልጣኑ አፈሴላዊ ድረ-ገጽ ከወጣበት ቀን ጀምሮ ተፈጻሚ ይሆናል።

PART ELEVEN
ADVANCE RULINGS
SUB PART ONE
PUBLIC RULINGS

69. Binding Public Rulings

- 1) The Authority may make a public ruling in accordance with Article 70 of this Proclamation setting out the interpretation on the application of a tax law.
- 2) A public ruling made in accordance with Article 70 of this Proclamation shall be binding on the Authority until withdrawn.
- 3) A public ruling shall not be binding on a taxpayer.

70. Making a Public Ruling

- 1) The Authority shall make a public ruling by publishing the public ruling on the official website of the Authority.
- 2) A public ruling shall state that it is a public ruling and shall have a heading specifying the subject matter of the ruling by which it can be identified and an identification number.
- 3) A public ruling shall have effect from the date specified in the public ruling or, when no date is specified, from the date the ruling is published on the official website of the Authority.

4) Hiikni kaffaloota taaksii hunda irratti raawwatiinsa qabaatu, haala hiikichaan ibsameen raawwii seera taaksii tokko ilaalchisee yaada Abbaa Taayitichaa kan ibsu ta'ee raawwii labsii kanaa yookaan seera biraatiif jecha murtii Abbaa Taayitichaa akka ta'etti hin fudhatamu.

71. Hiika Kaffaloota Taaksii Hunda Irratti Raawwatiinsa Qabu Kaasuu

1) Abbaan Taayitichaa Weeb-Saayitii isaa irratti beeksisa baasuun hiika kaffaloota taaksii hunda irratti raawwatiinsa qabaatu hunda isaa yookaan gartokkeen kaasuu ni danda'a. Kun yoo ta'u hiikichi adda cituun:

- (a) Guyyaa beeksisaan ibsame; yookiin
- (b) Guyyaa beeksisichi weeb-saayitii Abbaa Taayitichaa irratti bahe lamman keessaaguyyaa isa ture irratti jalqaba.

2) Seerri hiika kaffaloota taaksii hundaa irratti raawwatiinsa qabaatuun wal faallessu yoo bahe yookaan Abbaan Taayitichaa hiika addaa yoo kenne hiikni duraan ture seericha yookaan hiika haaraa kenname waliin kan wal hin simne hanga ta'etti akka ka'etti lakkaa'ama.

3) Hiikni kaffalaa taaksii hunda irratti raawwatiinsa qabaatu guutumaa guutuutti yookaan gar-tokkeen ka'e :

- (a) Osoo hin ka'in dura bittaa fi gurgurtaa jalqabaman irratti raawwatamuun isaa ittifufa;
- (b) Erga ka'ee booda bittaa fi gurgurtaa jalqabame irratti raawwatiinsa hin qabaatu.

**Kutaa Xiqqaa Lama
Hiika Kaffalaa Taaksii Tokko Irratti Raawwatiinsa Qabaatu**

72. Hiikota Dirqisiisoo Ta'an Kaffalaa Taaksii Tokko Irratti Raawwatiinsa Qabaatan

፬) በሁሉም ታክስ ከፋዮች ላይ ተፈጻሚ የሚሆነው ትርጉም በትርጉሙ በተገለፀው ሁኔታ የአንድን ታክስ ሕግ አፈጻጸም በሚመለከት የባለሥልጣኑን አስተያየት የሚገልጽ ሲሆን ለዚህ አዋጅ ወይም ለሌላው አፈጻጸም ሲባል የባለሥልጣኑ ውሳኔ ተደርጎ አይወሰድም፡፡

፭. በሁሉም ታክስ ከፋዮች ላይ ተፈጻሚ የሚሆን ትርጉም አለመሆኑ

፩) ባለሥልጣኑ በአራሴላዊ ድረ-ገጽ ላይ ማስታወቂያ በማውጣት በሁሉም ታክስ ከፋዮች ላይ ተፈጻሚ የሚሆን ትርጉምን በሙሉ ወይም በከፊል ሊያነሳ ይችላል፡፡ ይህም ሲሆን የትርጉሙ ተፈጻሚነት መቋረጥ፡፡
(ሀ) በማስታወቂያ ከተገለፀው ቀን፤ ወይም
(ለ) ማስታወቂያው በባለሥልጣኑ ድረ-ገጽ ላይ ከወጣበት ቀን፤ ከሁለቱ በዘገየው ቀን ይጀምራል፡፡

፪) በሁሉም ታክስ ከፋዮች ላይ ተፈጻሚ የሚሆን ትርጉም ጋር የሚቃረን ሕግ ከወጣ ወይም ባለሥልጣኑ የተለየ ትርጉም አስጠነባሩ ትርጉም ከሕግ ወይም ከተሰጠው አዲስ ትርጉም ጋር የማይጣጣም እስከሆነ ድረስ እንደ ተነሳ ይቆጠራል፡፡

፫) በሙሉ ወይም በከፊል የተነሳ በሁሉም ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም፡፡
(ሀ) ከመነሳቱ በፊት ለተጀመሩ ግብይቶች ተፈጻሚ መሆኑ ይቀጥላል፤
(ለ) ከተነሳ በኋላ ለተጀመረ ግብይት ተፈጻሚ አይሆንም፡፡

ንኡስ ክፍል ሁለት

በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም

፭. አስገዳጅ የሆኑ በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆኑ ትርጉሞች

4) A public ruling sets out the Authority's opinion on the application of a tax law in the circumstances specified in the ruling and is not a decision of the Authority for the purposes of this Proclamation or any other law.

71. Withdrawal of a Public Ruling

1) The Authority may withdraw a public ruling, in whole or part, by publishing notice of the withdrawal on the official website of the Authority and the withdrawal shall have effect from the later of:

- (a) the date specified in the notice of withdrawal; or
- (b) the date that the notice of withdrawal of the ruling is published on the official website of the Authority.

2) When legislation is passed, or the Authority makes another public ruling that is inconsistent with an existing public ruling, the existing public ruling shall be treated as withdrawn to the extent of the inconsistency from the date of application of the inconsistent legislation or public ruling.

3) A public ruling that has been withdrawn, in whole or part:

- (a) shall continue to apply to a transaction commenced before the public ruling was withdrawn;
- (b) shall not apply to a transaction commenced after the public ruling was withdrawn to the extent that the ruling is withdrawn.

**SUB PART TWO
PRIVATE RULINGS**

72. Binding Private Rulings

- 1) Kaffalaan taaksii kamiyyuu bittaa fi gurgurtaa raawwate yookaan raawwachuuf yaade irratti raawwatiinsa seera taaksii tokkoo ilaalchisee ejjennoon Abbaa Taayitichaa maal akka ta'e hiika ibsu akka kennuufiif Abbaa Taayitichaatiif iyyata dhiyeessuu ni danda'a.
- 2) Iyyatni akkaataa keewwata kanaatiin dhiyaatu barreeffamaan ta'ee:
 - (a) Tarreeffama dhimmootaa bittaa fi gurgurtaa iyyaticha waliin walitti dhufeenya qabanii fi sanadoota bittaa fi gurgurtichaa rogummaa qaban hunda haammachiisuu;
 - (b) Dhimma hiikichi gaafatameef ifatti ibsuu; akkasumas
 - (c) Seerri taaksii rogummaa qabu raawwatiinsa bittaa fi gurgurticha irratti qabu ilaalchisee ibsa yaada kaffalaa taaksichaa guutuu qabachuu qaba.
- 3) Kan Labsii kana keewwata 73 jalatti tumame akkuma eegametti ta'ee, Abbaan Taayitichaa iyyatni bu'uura keewwata kanaatiin dhiyaate guyyaa ga'een irraa eegalee guyyoota 60 (jaatama) keessatti gaaffii isaaf dhiyaateef hiika dhimmicha ilaallatu kennuu qaba.
- 4) Kaffalaan taaksichaa bittaa fi gurgurtaa hiikni irratti gaafatame irratti ragaa sirrii fi guutuu ta'e rogummaa qabu kan dhiyeessee fi bittaa fi gurgurtichis haala kamiiniyyuu akkaataa iyyata dhiyaate irratti ibsameen raawwatamuun isaa yoo mirkanaa'e kana irratti hundaa'uudhaan hiikni kenname Abbaa Taayitichaa ni dirqisiisa.
- 5) Hiikni Abbaa Taayitichaatiin kenname kaffalaa taaksii tokko irratti raawwatiinsa qabaatu kaffalaa taaksichaa hin dirqisiisu.
- 6) Hiikni kaffalaa taaksii tokko irratti raawwatiinsa qabaatu yeroo hiikichi itti kennameetti ragga'ee kan jiru yoo ta'e hiika kaffalaa taaksii hunda irratti raawwatiinsa qabaatu waliin kan wal fallessu yoo ta'e garaagarummaa hiikota hunda gidduu jiru ilaalchisee hiikni kaffalaa taaksii tokko irratti raawwatiinsa akka qabaatuuf kenname raawwatiinsa ni qabaata.

- ፩) ማንኛውም ታክስ ከፋይ በፈጸመው ወይም ለፈጸም ባሰበው ግብይት ላይ የአንድን ታክስ ሕግ ተፈጻሚነት በተመለከተ የባለሥልጣኑ አቋም ምን እንደሆነ የሚገልጽ ትርጉም እንዲሰጠው ለባለሥልጣኑ ማመልከቻ ማቅረብ ይችላል።
- ፪) በዚህ አንቀጽ መሠረት የሚቀርብ ማመልከቻ በጽሑፍ ሆኖ፦
 - (ሀ) ከማመልከቻው ጋር ግንኙነት ያለውን ግብይት ዝርዝር ጉዳዩ ችና ለግብይቱ አግባብነት ያላቸውን ሁሉንም ሰነዶች ማካተት፤
 - (ለ) ትርጉሙ የተጠየቀበትን ጉዳይ በግልጽ ማመልከት፤ እንዲሁም
 - (ሐ) አግባብነት ያለው የታክስ ሕግግብይቱ ያለውን ተፈጻሚነት በተመለከተ የታክስ ከፋዩን አስተያየት ሙሉ መግለጫ መያዝ፤ አለበት።
- ፫) የዚህ አዋጅ አንቀጽ ፸፫ እንደተጠበቀ ሆኖ፣ ባለሥልጣኑ በዚህ አንቀጽ መሠረት የቀረበው ማመልከቻ በደረሰው በ60(በስልሳ) ቀናት ውስጥ ለቀረበለት ጥያቄ ጉዳዩን የሚመለከት ትርጉም መስጠት አለበት።
- ፬) ታክስ ከፋዩ ትርጉሙ ለተጠየቀበት ግብይት አግባብነት ያለውን ትክክለኛ እና የተሟላ ማስረጃ ያቀረበ እና ግብይቱም በማንኛውም ረገድ በቀረበው ማመልከቻ እንደተገለጸው መከናወኑ ከተረጋገጠ በዚህ ላይ ተመስርቶ የተሰጠው ትርጉም በባለሥልጣኑ ላይ አስገዳጅ ይሆናል።
- ፭) በባለሥልጣኑ የሚሰጥ በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም በታክስ ከፋዩ ላይ አስገዳጅ አይሆንም።
- ፮) በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም ትርጉሙ በተሰጠበት ጊዜ ጸንቶ ካለ በሁሉም ታክስ ከፋዮች ላይ ተፈጻሚ ከሚሆን ትርጉም ጋር የሚቃረን ከሆነ በሁለቱ ትርጉሞች መካከል ያለውን ልዩነት በሚመለከት በአንድ ታክስ ከፋይ ላይ ተፈጻሚ እንዲሆን የተሰጠ ትርጉም ተፈጻሚነት ይኖረዋል።

- 1) A taxpayer may apply to the Authority for a private ruling setting out the Authority's position regarding the application of a tax law to a transaction entered into, or proposed to be entered into, by the taxpayer.
- 2) An application under this Article shall be in writing and:
 - (a) include full details of the transaction to which the application relates together with all documents relevant to the transaction;
 - (b) specify precisely the question on which the ruling is required; and
 - (c) give a full statement setting out the opinion of the taxpayer as to the application of the relevant tax law to the transaction.
- 3) Subject to Article 73 of this Proclamation, the Authority shall, within 60 (Sixty) days of receipt of the application under this Article, issue a private ruling on the question to the taxpayer.
- 4) If the taxpayer has made a full and true disclosure of all aspects of the transaction relevant to the making of a private ruling and the transaction has proceeded in all material respects as described in the taxpayer's application for the private ruling, the private ruling shall be binding on the Authority.
- 5) A private ruling shall not be binding on a taxpayer.
- 6) When a private ruling is inconsistent with a public ruling that is in force at the time that the private ruling is made, the private ruling shall have priority to the extent of the inconsistency.

73. Iyyata Hiika Kaffalaa Taaksii Tokko Irratti Raawwatiinsa Qabaatu Gaa-fachuuf Dhiyaatee Kufaa Taasisuu

- 1) Abbaan Taayitichaa hiikni kaffalaa taaksii tokko irratti raawwatiinsa qabaatu akka kennamuuf iyyata kaffalaa taaksii tokkoon dhiyaatu sababoota armaan gadii keessaa tokkoon kufaa taasisuu ni danda'a:
 - (a) Abbaan Taayitichaa akkaataa barbaachisummaa isaatti gaaffii iyyanni irratti dhiyaate irratti haalawwan armaan gadiitiin murtii irratti kennee yoo jiraate:
 - (i) Beeksifni shallaggii taaksii kaffalaa taaksiitiif kennamee yoo jiraate;
 - (ii) Akkaataa Labsii kana keewwata 70 tiin hiikni kaffaloota taaksii hunda irratti raawwatiinsa qabaatu kennamee hojii irra kan jiru yoo ta'e;
 - (iii) Hiikni kaffalaa taaksii tokko irratti raawwatiinsa qabaatu akkaataa Labsii kana keewwata 76 tiin marsariitii Abbaa Taayitichaa irratti bahee hojii irra oolaa kan jiru yoo ta'e.
 - (b) Iyyatichi dhimma kaffalaa taaksichaa ilaallatu oodiitii taaksii jala jiru waliin kan walitti dhufeenya qabu yoo ta'e, dhimma kaffalaan taaksii mormii irratti dhiyeesse waliin kan walitti dhufeenya qabu yookaan kaffalaan taaksichaa hanga taaksii ofii isaa shallage fooyyessuuf bu'uura Labsii kana keewwata 31 tiin iyyata dhiyaate waliin walitti hidhamiinsa kan qabu yoo ta'e;
 - (c) Iyyatichi faayidaa kan hin qabne yookiin jeequmsa uumuuf kan dhiyaate yoo ta'e;
 - (d) Bittaa fi gurgurtaan iyyatichi irratti dhiyaate kan hin gaggeeffamne yoo ta'u yookaan bittaa fi gurgurtichi gaggeeffamuu akka hin dandeenye amanuuf kan dandeesisu sababni gahaan yoo jiraate;

፸፫. በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም ለመጠየቅ የቀረበን ማመልከቻ ስለአለመቀበል

- ፩) ባለሥላጣኑ በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም እንዲሰጥ በታክስ ከፋይ የቀረበን ማመልከቻ ከሚከተሉት ምክንያቶች በአንዱ ላይ ቀበለው ይችላል፦
 - ሀ) ባለሥልጣኑ እንደ አግባብነቱ ማመልከቻ በቀረበበት ጥያቄ ላይ በሚከተሉት ሁኔታዎች ውሳኔ ሰጥቶበት ከሆነ፦
 - (፩) የታክስ ስሌት ማስታወቂያ ለታክስ ከፋይ ከተሰጠው፤
 - (፪) በዚህ አዋጅ አንቀጽ ፸ በሁሉም ታክስ ከፋዮች ላይ ተፈጻሚ የሚሆን ትርጉም በሥራ ላይ ያለ ከሆነ፤
 - (፫) በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም በዚህ አዋጅ አንቀጽ ፸፮ መሠረት በባለሥልጣኑ ድረ-ገጽ ወጥቶ በሥራ ላይ ያለ ከሆነ፡፡
 - ለ) ማመልከቻው ታክስ ከፋዩን ከሚመለከት በታክስ አዲት ሥር ካለ ጉዳይ ጋር የተገናኘ፤ ታክስ ከፋይ ተቃውሞ ካቀረበበት ጉዳይ ጋር የተገናኘ ወይም ታክስ ከፋይ ራሱ ያሰላውን የታክስ መጠን ለማሻሻል በዚህ አዋጅ አንቀጽ ፴፩ መሠረት ከቀረበመልከቻ ጋር የተገናኘ ከሆነ፤
 - ሐ) ማመልከቻው ፋይዳ የሌለው ወይም ህውከት ለመፍጠር የቀረበ ከሆነ፤
 - መ) ማመልከቻው የቀረበበት ግብይት ያልተካሄደ ሲሆን ወይም ግብይቱ ሊካሄድ እንደማይችል ለማመን የሚያስችል በቂ ምክንያት ካለ፤

73. Refusing an Application for a Private Ruling

- 1) The Authority may refuse an application by a taxpayer for a private ruling if any of the following applies:
 - a) the Authority as the case maybe, has already decided the question that is the subject of the application in the following:
 - (i) a notice of a tax assessment served on the taxpayer;
 - (ii) a public ruling made under Article 70 of this Proclamation that is in force;
 - (iii) a private ruling published under Article 76 of this Proclamation that is in force.
 - b) the application relates to a question that is the subject of a tax audit in relation to the taxpayer, an objection filed by the taxpayer, or an application by the taxpayer under Article 31 of this Proclamation for an amendment to a self-assessment;
 - c) the application is frivolous or vexatious;
 - d) the transaction to which the application relates has not been carried out and there are reasonable grounds to believe that the transaction will not be carried out;

- (e) Kaffalaan taaksichaa odeef-fannoo gahaa hiikicha kennuuf dandeessisu Abbaa Taayitichaatiif kan hin dhiyeessine yoo ta'e;
 - (f) Galteewwan iyyaticha fudhachuuf barbaachisanii fi dhimmoota Abbaan Taayitichaa rogummaa qabu jedhuu biroo ilaalcha keessa galchuudhaan ilaalcha Abbaa Taayitichaatiin iyyaticha fudhachuun sababaawaa kan hin taane yoo ta'e;
 - (g) Hiikicha kennuun raawwatiinsa tumaalee taaksiin ittiin dhokfamuu kan haammatu yoo ta'e.
- 2) Abbaan Taayitichaa bu'uura keewwata kanaatiin hiikni kaffalaa taaksii tokko irratti raawwatiinsa qabaatu akka kennamuuf iyyata dhiyaate kufaa taasisuuf murteesuu isaa kaffalaa taaksichaatiif barreeffamaan beeksisuu qaba.

74. Hiika Kaffalaa Taaksii Tokko Irratti Raawwatiinsa Qabaatu Kennuu

- 1) Abbaan Taayitichaa hiika kaffalaa taaksii tokko irratti raawwatiinsa qabaatu yoo kennu kaffalaa taaksii iyyateef barreeffamaan beeksisuu kan qabu yoo ta'u, hiikni haala kanaan kennamu Labsii kana keewwata 76 jalatti dursee yoo ka'e malee yeroo hiikicha irratti ibsameef kan tajaajilu ta'a.
- 2) Abbaan Taayiticha dhimma fuuldurratti uumamuuf yookaan miidhaa biroo rogummaa qabu yaada keessa galchuudhaan hiika kaffalaa taaksii tokko irratti raawwatiinsa qabaatu kennuu ni danda'a.
- 3) Hiikni kenname kaffalaa taaksii tokko irratti raawwatiinsa akka qabaatuu fi gaaffii hiikichi itti kenname kan ibsuu qabu ta'ee dhimmoota armaan gadiis qabachuu qaba:
 - (a) Kaffalaa taaksichaa;
 - (b) Seera taaksii hiikichaaf rogummaa qabu;
 - (c) Bara taaksii hiikichi itti raawwatamu;

- (ሀ) ታክስ ከፋዩ ትርጉሙን ለመስጠት የሚያስችል በቂ መረጃ ለባለስልጣኑ ያላቀረበ ከሆነ፤
 - (ለ) ማመልከቻውን ለመቀበል የሚያስፈልጉትን ግብዓቶች እና ባለሥልጣኑ አግባብነት አላቸው የሚላቸውን ሌሎች ጉዳዮች ግምት ውስጥ በማስገባት በባለሥልጣኑ አስተያየት ማመልከቻውን መቀበል ምክንያታዊ ካልሆነ፤
 - (ሰ) ትርጉሙን መስጠት ከታክስ የመሻሻ ድንጋጌን ተፈጻሚነት የሚያሳይት ሲሆን።
- ፪) ባለሥልጣኑ በዚህ አንቀጽ መሠረት በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም እንዲሰጥ የቀረበን ማመልከቻ ውድቅ ለማድረግ መወሰኑን ለታክስ ከፋይ በጽሑፍ ማሳወቅ አለበት።

፸፩. በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም ስለመስጠት

- ፩) ባለሥልጣኑ በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም ሲሰጥ ለአመልካቹ ታክስ ከፋይ በጽሑፍ ማሳወቅ ያለበት ሲሆን በዚህ ዓይነት የሚሰጥ ትርጉም በዚህ አዋጅ አንቀጽ ፸፮ ቀደም ብሎ ካልተነሳ በስተቀር በትርጉሙ ለተጠቀሰው ጊዜ የሚያገለግል ይሆናል።
- ፪) ባለሥልጣኑ ወደፊት ሊከሰት የሚችልን ነገር ወይም ሌላ አግባብነት ያለውን ጉዳት ታሳቢ በማድረግ በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም ሊሰጥ ይችላል።
- ፫) የተሰጠው ትርጉም በአንድ ታክስ ከፋይ ላይ ተፈጻሚ እንደሚሆን እና ትርጉሙ የተሰጠበትን ጥያቄ መግለጽ ያለበት ሆኖ የሚከተሉትን ጉዳዮችም መያዝ ይኖርበታል፦
 - (ሀ) ታክስ ከፋዩን፤
 - (ለ) ስትርጉሙ አግባብነት ያለውን የታክስ ስግ፤
 - (ሐ) ትርጉሙ ተፈጻሚ የሚሆንበትን የታክስ ዘመን፤

- (e) the tax payer has not provided the Ministry with sufficient information to make a private ruling;
 - (f) in the opinion of the Authority, it would be unreasonable to comply with the application, having regard to the resources needed to comply with the application and any other matters the Authority considers relevant;
 - (g) the making of the ruling involves the application of a tax avoidance provision.
- 2) The Authority shall serve the taxpayer with a written notice of a decision to refuse to make a private ruling under this Article.

74. Making a Private Ruling

- 1) The Authority shall make a private ruling by serving written notice of the private ruling on the taxpayer and the ruling shall remain in force for the period specified in the ruling or, if earlier, withdrawn under Article 76 of this proclamation.
- 2) The Authority may make a private ruling on the basis of assumptions about a future event or other matter as considered appropriate.
- 3) A private ruling shall state that it is a private ruling, set out the question ruled on, and identify the following:
 - (a) the taxpayer;
 - (b) the tax law relevant to the private ruling;
 - (c) the tax period to which the ruling applies;

- (d) Bittaa fi gurgurtaa hiikichi ilaallatu;
- (e) Yaadamoota hiikichi irratti hunda'è.

4) Hiikni kaffalaa taaksii tokko irratti raawwatiinsa qabaatu dhimma iyyata dhiyaate irratti ibsame irratti yaada Abbaa Taayitichaa kan ibsu yoo ta'u raawwii labsii kanaa yookiin seera birootiif jecha murtii Abbaa Taayitichaa ta'ee hin fudhatamu.

75. Hiika Kaffalaa Taaksii Tokko Irratti Raawwatiinsa Qabaatu Kaasuu

- 1) Abbaan Taayitichaa sababni gahaan yoo jiraatu hiika kaffalaa taaksii tokko irratti raawwatiinsa qabaatu kaffalaa taaksii ilaallatuuf beeksisa barreeffamaa kennuun guutumaa guutuutti yookaan gar-tokkeen kaasuu ni danda'a. Kun yoo ta'u hiikichi guyyaa beeksisicha irratti ibsame irraa eegalee akka ka'etti lakkaa'ama.
- 2) Hiika kaffalaa taaksii tokko irratti raawwatiinsa qabaatu waliin seerri walfaallessu yoo ba'e yookiin Abbaan Taayitichaa hiika haaraa kaffaloota taaksii hunda irraatti raawwatiinsa qabaatu yoo kenne hiikni duraanii kaffalaa taaksii tokko irratti raawwatiinsa qabaatu seerichaan yookiin hiika haaraa kenname kaffaloota taaksii hunda irratti raawwatiinsa qabaatu waliin kan wal hin simne hanga ta'etti akka ka'etti lakkaa'ama.
- 3) Hiikni kaffalaa taaksii tokko irratti raawwatiinsa qabaatu ka'e:
 - (a) Bittaa fi gurgurtaa kaffalaa taaksiin hiikichi osoo hin ka'in dura jalqabame irratti raawwatamuun isaa itti fufa;
 - (b) Bittaa fi gurgurtaa kaffalaa taaksiin hiikichi erga ka'ee booda jalqabame irratti raawwatiinsa hin qabaatu.

- (መ)ትርጉሙ የሚመለከተውን ግብይት፤
- (ሠ)ትርጉሙ የተመሠረተባቸውን ታሳቢዎች፡፡

፬) በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም በቀረበው ማመልከቻ በተመለከተው ጉዳይ ላይ የባለሥልጣኑ አስተያየት የሚገልጽ ሲሆን ለዚህ አዋጅ ወይም ለሌላ ሕግ አፈጻጸም ሲባል የባለሥልጣኑ ውሳኔ ተደርጎ አይወሰድም፡፡

፭፻. በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉምን ስለማንሳት

- ፩) ባለሥልጣኑ በቂ ምክንያት ሲኖር በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም ለሚመለከተው ታክስ ከፋይ የጽሑፍ ማስታወቂያ በመስጠት በሙሉ ወይም በከፊል ሊያነሳ ይችላል፡፡ ይህም ሲሆን ትርጉሙ በማስታወቂያው ላይ ከተገለጸው ቀን ጀምሮ እንደተነሳ ይቆጠራል፡፡
- ፪) በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም ጋር የሚቃረን ሕግ ከወጣ ወይም ባለሥልጣኑ በሁሉም ታክስ ከፋዮች ላይ ተፈጻሚ የሚሆን አዲስ ትርጉም ከሰጠ ነገሩ በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም ከሕጉ ወይም ከተሰጠው አዲስ በሁሉም ታክስ ከፋዮች ላይ ተፈጻሚ የሚሆን ትርጉም ጋር የማይጣጣም እስከ ሆነ ድረስ እንደተነሳ ይቆጠራል፡፡
- ፫) የተነሳ በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም፦
 - (ሀ) ከመነሳቱ በፊት ለተጀመሩ የታክስ ከፋዮ ግብይቶች ተፈጻሚ መሆኑ ይቀጥላል፤
 - (ለ) ከተነሳ በኋላ ለተጀመረ የታክስ ከፋዮ ግብይት ተፈጻሚ አይሆንም፡፡

- (d) the transaction to which the ruling relates;
- (e) any assumptions on which the ruling is based.

4) A private ruling sets out the Authority's opinion on the question raised in the ruling application and is not a decision of the Authority for the purposes of the Proclamation or any other law.

75. Withdrawal of a Private Ruling

- 1) The Authority may, for reasonable cause, withdraw a private ruling, in whole or part, by written notice served on the taxpayer and the withdrawal shall have effect from the date specified in the notice of withdrawal.
- 2) When legislation is passed, or the Authority makes a public ruling that is inconsistent with an existing private ruling, the private ruling shall be treated as withdrawn to the extent of the inconsistency from the date of application of the inconsistent legislation or public ruling.
- 3) A private ruling that has been withdrawn:
 - (a) shall continue to apply to a transaction of the taxpayer commenced before the ruling was withdrawn; and
 - (b) shall not apply to a transaction of the taxpayer commenced after the ruling was withdrawn to the extent the ruling is withdrawn.

76. Hiikni Kaffalaa Taaksii Tokko Irratti Raawwatiinsa Qabaatu Kennamuu Isaa Ibsuu

- 1) Abbaan Taayitichaa Labsii kana keewwata 74 tiin hiika kafalaa taaksii tokko irratti raawwatiinsa qabaatu kenne marsariitii isaa irratti baasuu qaba. Ta'us eenyummaa kaffalaa taaksii fi odeeffannoo daldalaa iccitaawaa kamiyyuu hiikichi ilaallatu hiikicha keessatti ibsame ifa taasisuu hin qabu.
- 2) Keewwata kana Keewwata Xiqqaa 3 jalatti kan tumame akkuma eegametti ta'ee, kaffalaan taaksii kamiyyuu akkaataa Keewwata kana Keewwata Xiqqaa 1tiin hiika ifa ta'een kaffalaa taaksii tokko irratti raawwatiinsa qabaatu fayyadamuu kan danda'u yoo ta'u, Abbaan Taayitichaa ijoo dubbii hiikicha keessatti ibsameef raawwii seera taaksii rogummaa qabuu fi yeroo hiikichi ragga'ee itti turuutti hiika ifa taasifameen ni dirqisiifama.
- 3) Hiikni kaffalaa taaksii tokko irratti raawwatiinsa qabaatu bu'uura Labsii kana keewwata 75 tiin yoo ka'u Abbaan Taayitichaa guyyaa Labsii kana keewwata 75 irratti ibsame irraa eegalee kan addaan citu ta'uu isaa beeksisa ibsu battalumatti marsariitii Abbaa Taayitichaa irratti ibsuu qaba.

Kutaa Xiqqaa Sadii

Yaadota Biroo Abbaa Taayitichaa

77. Yaadoota Biroo Abbaa Taayitichatiin Kennaman

Bu'uura Tumaalee kutaa kanaatiin hiikaawwan kennaman Abbaa Taayitichaa irratti dirqisiisaa kan ta'anii fi kaffalaa taaksii tokko yookiin kaffaloota taaksii hunda irratti raawwatiinsa qabaataan malee bu'aaleen maxxansaa Abbaa Taayitichatiin dhiyaatan yookiin haala biraatiin afaaniinis ta'ee barreeffamaan yaadoleen kennaman Abbaa Taayitichaa irratti dirqisiisaa hin ta'an.

፯፮. በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም መሰጠቱን ስለማሳወቅ

- ፩) ባለሥልጣኑ በዚህ አዋጅ አንቀጽ ፸፬ መሠረት የሰጠውን በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም በኦሪጅናል ድረ-ገጹ ላይ ማውጣት አለበት። ሆኖም ትርጉሙ ማመልከተውን ታክስ ከፋይ ማንነት እና በትርጉሙ የተጠቀሰውን ማንኛውንም ማስጠንቀቂያ የንግድ መረጃ ይፋ ማድረግ የለበትም።
- ፪) የዚህ አንቀጽ ንዑስ አንቀጽ (፫) እንደተጠበቀ ሆኖ፣ ማንኛውም ታክስ ከፋይ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ይፋ በሆነ በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም ሊጠቀም የሚችል ባለሥልጣኑ በትርጉሙ ለተመለከቱት ፍሬ ነገሮች አግባብነት ላለው የታክስ ሕግ ተፈጻሚነት እና ትርጉሙ ጸንቶ በሚቆይበት ጊዜ ይፋ በተደረገው ትርጉም ይገደዳሉ።
- ፫) በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም በዚህ አዋጅ አንቀጽ ፸፮ መሠረት ሲነሳ ባለሥልጣኑ የትርጉሙ አስገዳጅነት በአንቀጽ ፸፮ ከተመለከተው ቀን ጀምሮ የሚቋረጥ መሆኑን የሚገልጽ ማስታወቂያ ወዲያውኑ ድረ-ገጹ ላይ ማውጣት አለበት።

ንኡስ ክፍል ሦስት

የባለሥልጣኑ ሌሎች አስተያየቶች

፸፯. ባለሥልጣኑ የሚሰጣቸው ሌሎች አስተያየቶች

በዚህ ክፍል ድንጋጌዎች መሠረት ከ ሚስጦ በባለሥልጣኑ ላይ አስገዳጅ ከሆኑና በሁሉም ታክስ ከፋዮች ወይም በአንድ ታክስ ከፋይ ላይ ተፈጻሚ ከሚሆኑ ትርጉሞች በስተቀር በባለሥልጣኑ የሚቀርቡ የሕትመት ውጤቶች ወይም በሌላ መልኩ በቃልም ሆነ በጽሑፍ የሚሰጡ አስተያየቶች በባለሥልጣኑ ወይም በባለሥልጣኑ ላይ አስገዳጅነት አይኖራቸውም።

76. Publication of Private Rulings

- 1) The Authority shall publish a private ruling made under Article 74 of this Proclamation on the official website of the Authority except that the identity of the taxpayer to whom the ruling relates and any confidential commercial information mentioned in the ruling shall not be indicated in the publication.
- 2) Subject to sub-article (3) of this Article, any taxpayer may rely upon a ruling published under sub-article (1) of this Article as a statement binding on the Authority and the Authority with respect to the application of the relevant tax law to the facts set out in the ruling and for the tax period covered by the ruling.
- 3) When a private ruling has been withdrawn in accordance with Article 75 of this Proclamation, the Authority shall immediately publish a notice of withdrawal on the official website of the Authority stating that the ruling shall cease to be binding with effect from the date determined under Article 75 of this Proclamation.

Sub Part Three

OTHER ADVICE OF THE MINISTRY

77. Other Advice Provided by the Authority

No publication or other advice (oral or in writing) provided by the Authority shall be binding on the Authority except a public ruling or private ruling binding under this Part.

Kutaa Kudha Lama

Wal Qunnamtiiwwan, Unkaaleefi Beeksisoota

78. Afaan Hojii

Abbaan Taayitichaa walquunnamtii Afaan Oromootiin hin taasifamne yookiin sanada Abbaa Taayitichaatiif hin dhiyaanneef beekamtii kennuu dhiisuu ni danda'a.

79. Unkaalee fi Beeksisoota

- 1) Unkaaleen, beeksisoonni taaksii, ibsawwan, gabateewwanii fi sanadootni biroo kamiyyuu Abbaa Taayitichaatiin mirkanaa'an yookaan maxxanfaman seerota taaksii ga'umsaan bulchuuf uunka Abbaan Taayitichaa murteeseen kan qophaa'an yoo ta'u, seerri taaksii haala birootiin kan tume yoo ta'e malee sanadoota kana marsariitii Abbaa Taayitichaa irratti baasuun dirqisiisaa miti.
- 2) Abbaan Taayitichaa sanadoota Keewwata kana Keewwata Xiqqaa 1 jalatti ibsaman waajjiraalee Abbaa Taayitichaa yookaan iddoolee birootti yookiin poostaadhaan, mala elektrooniksiitiin yookiin mala Abbaan Taayitichaa murteessu birootiin uummatni akka isaan argatu taasisuu qaba.

80. Uunka Mirkanaa'e

- 1) Beeksifni kaffalaa taaksiitiin dhiyaatu kamiyyuu, iyyatni, beeksifni, ibsi yookiin sanadni biroo akkaataa uunka qophaa'etiin kan dhiyaate ta'ee kan lakkaa'amu sanadichi:
 - (a) Bu'uura uunka akaakuu sanadichaatiif Abbaa Taayitichaatiin mirkanaa'een kandhiyaate;
 - (b) Sanada walitti dhufeenya qabu kamiyyuu dabalatee odeeffannoo uunkichi gaa-fatu kan qabatee; fi
 - (c) Akkaataa uunkichi barbaadun kan mallatta'a'e yoo ta'edha.
- 2) Beeksifni kaffalaan taaksichaa Abbaa Taayitichaatiif dhiyeesse, iyyatni, beeksifni, ibsi yookiin sanadni biroon bu'uura uunka mirkanaa'etiin kan hin dhiyaanne yoo ta'e, Abbaan Taayitichaa sanadichi bu'uura uunka mirkanaa'etiin kan hin dhiyaanne ta'u isaa nama kanaaf battalumatti barreeffamaan beeksisuu qaba.

ከፍሰ ስሥቴ ሁለት

ገንጎንጎቶ፣ ቅዳኛና ማስታወቂያዎች

፭፰. የሥራ ቋንቋ

ባለሥልጣኑ በኮሎምቶ ቋንቋ ያስተዳደራልግ ገንጎንጎቶ ወይም ሰባሰሥልጣኑ ያስቀረበው ሰነድ ስራው ላይ ሳይሰጠው ደግሞ ሳይሆን፡፡

፭፱. ቅዳኛና ስና ማስታወቂያዎች

፩) ቅዳኛ ፣ ማስታወቂያዎች ፣ የታክስ ማስታወቂያዎች ፣ መግቢያዎች ፣ ሠንጠረዦች ስና ሴቶች በባለሥልጣኑ የሚጸድቁ ወይም የሚታተሙ ሰነዶች የታክስ ስገኛን በብቃት ለማስተዳደር ባለሥልጣኑ በወሰነው ቅድመ-የሚዘጋጁ ሲሆን የታክስ ስገን ስኬታዊ ካልደነገገ በስተቀር ስነዚህን ሰነዶች በባለሥልጣኑ ድረ-ገጽ ላይ ማውጣት ስንደገፍ ስይደሰም፡፡

፪) ባለሥልጣኑ በዚህ ስንቀድም ንዑስ-ስንቀድም (፩) የተመሰከተውን ሰነዶች በባለሥልጣኑ ቢሮዎች ወይም በሌላ ቦታዎች ወይም በገንታ፣ በሴኬስትሮኒክስ ዘዴ፣ ወይም ባለሥልጣኑ በሚወስነው ሌላ ዘዴ ስንደገፍ ስንደገፍ ማድረግ ስለበት፡፡

፹. የጸደቀ ቅድመ

1) በታክስ ከፍተኛ የሚቀርብ ማንኛውም የታክስ ማስታወቂያ፣ ማመልከቻ፣ ማስታወቂያ፣ መግቢያ ወይም ሌላ ሰነድ በጸደቀው ቅድመ ሠራተ ስንደገፍ በሚቆጠረው ሰነድ፡፡

(ሀ) ሰነድ ዓይነት በባለሥልጣኑ በጸደቀ ቅድመ ሠራተ የቀረበ፤

(ለ) ማንኛውንም ተያያዥ ሰነዶች ጨምሮ ቅድመ የሚጠይቀውን መረጃ የያዘ፤ ስና

(ሐ) ቅድመ የሚጠይቀው ሠራተ የተፈረመ፤ ሲሆን ነው፡፡

፪) ታክስ ከፍተኛ ሰባሰሥልጣኑ ያቀረበው የታክስ ማስታወቂያ፣ ማመልከቻ፣ ማስታወቂያ፣ መግቢያ ወይም ሌላ ሰነድ በጸደቀው ቅድመ ሠራተ ያስቀረበ ከሆነ ባለሥልጣኑ ሰነድ በጸደቀው ቅድመ ሠራተ ያስቀረበ መሆኑን ስዚህ ስራ ወዲያውኑ በድህረ-ገጽ ማሳወቅ ስለበት፡፡

PART TWELVE

COMMUNICATIONS, FORMS, AND NOTICES

78. Working Language

The Authority may refuse to recognize any communication or document that is not conducted in Oromifa.

79. Forms and Notice

1) Forms, notices, tax declarations, statements, tables, and other documents approved or published by the Authority may be in such form as the Authority determines for the efficient administration of the tax laws and, except as required under a tax law, publishing of such documents on the official website of the Authority shall not be required.

2) The Authority shall make the documents referred to in sub-article (1) of this Article available to the public at offices of the Authority and at any other locations, or by mail, electronically, or such other means, as the Authority may determine.

80. Approved Form

1) A tax declaration, application, notice, statement, or other document shall be treated as filed by a taxpayer in the approved form when the document:

(a) is in the form approved by the Authority for that type of document;

(b) contains the information (including any attached documents) as required by the form; and

(c) is signed as required by the form.

2) The Authority shall immediately notify a taxpayer, in writing, when a tax declaration, application, notice, statement, or other document filed by the person is not in the approved form.

3) Sanadni tokko bu'uura sanada mirkanaa'etiin kan hin dhiyaanne yoo ta'ellee, sanadichi bu'uura uunka mirkanaa'etiin odeeffannoowwan barbaadaman baay'inaan uunka qabateen kan dhiyaate yoo ta'e, Abbaan Taayitichaa sanada kana fudhachuu ni danda'a.

81. Haalawwan Sanadootni Abbaa Taayitichaatiif Itti Dhiyaatan

- 1) Akkaataa Keewwata kana Keewwata Xiqqaa 2 jalatti ibsameen akka dhiyeessuuf Abbaa Taayitichaatiin barreeffamaan kan hin hayyamamneef yoo ta'e malee, kaffalaan taaksii kamiyyuu akkaataa Labsii kana Keewwata 83 Keewwata Xiqqaa 2tiin beeksisa taaksii Abbaa Taayitichaatiif dhiyeessuu qabu, iyyata, beeksisa, ibsa yookiin sanada biroo mala eleektroniksiitiin dhiyeessuu qaba.
- 2) Kaffalaan taaksii tumaan Keewwata kana Keewwata Xiqqaa 1 raawwatiinsa irratti hin qabaanne beeksisa taaksii, iyyata, beeksisa, ibsa yookiin sanada biroo qaamaan yookaan poostaa idilee fayyadamuun Abbaa Taayitichaatiif ni dhiyeessa.

82. Beeksisoota Kennuu

- 1) Bu'uura Seera taaksiitiin kaffalaa taaksii tokkoof kan bahe beeksifni akka gahu taasifamu yookaan kennamu yookiin sanadni biroo kamiyyuu kaffalaa taaksichaatiif akkaataa armaan gadiitiin barreeffamaan qaqqabuunii qaba:
 - (a) Kaffalaa taaksichaatiif yookaan bakka bu'aa taaksichaatiif yookiin bakka bu'aa taaksii heeyyamni kennameefiif qaamaan kennuudhaan yookaan sanada ergame namni fuudhu yoo dhabame, beeksisicha balbala mana daldalaa yookaan mana jireenyaa kaffalaa taaksichaa naaniicha keessatti argamu irratti yookaan iddoo biroo mijataa ta'e irratti maxxansuudhaan;

፫) አንድ ሰነድ በፀደቀው ቅጽ መሠረት ያልቀረበ ቢሆንም ሰነዱ በፀደቀው ቅጽ መሠረት የሚፈለጉትን አብዛኞቹን መረጃዎች በያዘ ቅጽ የቀረበ እንደሆነ ባለሥልጣኑ ይህንን ሰነድ ሊቀበለው ይችላል።

፹፩. ሰነዶች ለባለሥልጣኑ ስለሚቀርቡበት አኳኋን

- ፩) በዚህ አንቀጽ ንዑስ አንቀጽ (፪) በተገለጸው መንገድ እንዲያቀርብ ባለሥልጣኑ በጽሑፍ ካልተፈቀደለት በስተቀር ማንኛውም ታክስ ከፋይ ይ በዚህ አዋጅ አንቀጽ ፹፫(፪) መሠረት ለባለሥልጣኑ ማቅረብ የሚጠበቅበትን የታክስ ማስታወቂያ፣ ማመልከቻ፣ ማስታወቂያ፣ መግለጫ ወይም ሌላ ሰነድ በኤሌክትሮኒክስ ዘዴ ማቅረብ አለበት።
- ፪) የዚህ አንቀጽ ንዑስ አንቀጽ (፩) ድንጋጌ ተፈጻሚ የማይሆንበት ታክስ ከፋይ የታክስ ማስታወቂያ፣ ማመልከቻ፣ ማስታወቂያ፣ መግለጫ ወይም ሌላ ሰነድ በአካል ወይም መደበኛ ፖስታ በመጠቀም ለባለሥልጣኑ ያቀርባል።

፹፪. ማስታወቂያዎችን ስለመስጠት

- ፩) ለታክስ ስጦታ መሠረት ለአንድ ታክስ ከፋይ የወጣ፣ እንዲደርስ የሚደረግ ወይም የሚሰጥ ማስታወቂያ ወይም ሌላ ማንኛውም ሰነድ ለታክስ ከፋይ በሚከተለው አኳኋን በጽሑፍ ሊደርሰው ይገባል፦
 - (ሀ) ለታክስ ከፋይ ወይም ለታክስ እንደራሴው ወይም ፍቃድ የተሰጠው ለታክስ ወኪሉ በአካል በመስጠት ወይም የተላከውን ሰነድ የሚቀበል ሰው ካልተገኘ ማስታወቂያውን በክልሉ ውስጥ በሚገኝ የታክስ ከፋይ የንግድ ወይም መኖሪያ ቤት በርሃይ ወይም ሌላ አመቺ ቦታ ላይ በመለጠፍ፤

3) The Authority may decide to accept a document that is not filed in the approved form if the document has been filed in a form that contains substantially the information required by the approved form for the document.

81. Manner of Filing Documents with the Authority

- 1) A taxpayer required by the Authority under Article 83 (2) of this Proclamation to file a tax declaration, application, notice, statement, or other document with the Authority electronically shall do so unless authorized by the Authority by notice in writing to file the document in accordance with sub-article (2) of this Article.
- 2) When sub-article (1) of this Article does not apply to a taxpayer, the taxpayer shall file a tax declaration, application, notice, statement, or other document with the Authority under a tax law by personal delivery or normal post.

82. Service of Notices

- 1) A notice or other document issued, served, or given by the Authority under a tax law to a taxpayer shall be communicated in writing as follows:
 - (a) by delivering it personally to the taxpayer or the taxpayer's tax representative or licensed tax agent, or, if no person can be found to accept service, by affixing the notice to the door or other available part of the taxpayer's place of business or residence of state;

- (b) Iddoo daldalaa idilee yookan mana daldalaa dhuma irratti beekamu yookaan mana jireenyaa kan kaffalaa takasichaa naannicha keessatti argamutti xalayaa imaantiin erguudhaan;
- (c) Bu'uura Labsii kana Keewwata 83 Keewwata Xiqqaa3 tiin mala elektroomiksiitiin kaffalaa taaksichaatiif dabarsuun.

2) Maloota Keewwata kana Keewwata Xiqqaal jalatti ibsaman fayyadamuun beeksisicha qaqqabsiisuun kan hin danda'anne yoo ta'e, baasiin maxxansichaa kaffalaa taaksichaatiin kan haguugamu ta'ee gaazeexaa beeksifni mana murtii irratti bahuun beeksisicha baasuudhaan beeksisichi akka gahu taasisuun ni danda'ama.

3) Kafalaan taaksii kamiyyuu bu'uura seera taaksiitiin akkaataa beeksisaa yookaan sanada biroo gaheeniitiin hojii irraa barbaadamu guutummaan yookiin gar-tokkeen erga raawwatee booda seerummaa karaa beeksisichi yookiin sanadni biroon akka isa gahu itti taasifame irratti mormiin dhiyaachuu hin danda'u.

83. Sirna Taaksii Eleetroonikii Hojii Irra Oolchuu

1) Labsii kana keessatti haala birootiin keewwatni tumamu jiraatus, Abbaan Taayitichaa hojiiwwan armaan gadii karaa sirna kompiiwutaraatiin yookaan meeshaa elektiroonikii socho'u birootiin mala elektiroonikiitiin akka raawwataman hayyamuu ni danda'a.

- (a) Akkaataa seera taaksiitiin galmaa'uuf yookaan Waraqa eenyummeessa taaksii argachuuf iyyata dhiyeessuuf;
- (b) Akkaataa seera taaksiitiin beeksisaa taaksii yookaan sanada biroo dhiyeessuuf;
- (c) Akkaataa seera taaksiitiin taaksii yookaan kaffaltii biroo raawwachuuf;

(ለ) ክልል ውስጥ በሚገኝ የታክስ ከፋይ መደቦች ወይም በመጨረሻ የሚታወቀው የንግድ ቦታ ወይም መኖሪያ ቤት በሪከ-ማንዴ ደብዳቤ በመላክ፤

(ሐ) በዚህ አዋጅ አንቀጽ ፹፫ ንዑስ አንቀጽ (፫) መሠረት በኤሌክትሮኒክስ ዘዴ ለታክስ ከፋይ በማስተላለፍ፡፡

፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተመለከተትን ዘዴዎች በመጠቀም ማስታወቂያውን ማድረስ ካልተቻለ፣ የህትመት ወጪው በታክስ ከፋይ የሚሸፈን ሆኖ የፍርድ ቤት ማስታወቂያዎች በሚወጡበት ጋዜጣ ማስታወቂያውን በማውጣት ማስታወቂያው እንዲደርስ ማድረግ ይቻላል፡፡

፫) ማንኛውም ታክስ ከፋይ በታክስ ሕግ መሠረት በደረሰው ማስታወቂያ ወይም ሌላ ሰነድ መሠረት የሚፈለግበትን ተግባር በሙሉ ወይም በከፊል ከፈጸመ በኋላ ማስታወቂያው ወይም ሌላው ሰነድ እንዲደርሰው በተደረገበት መንገድ ሕጋዊነት ላይ ተቃውሞ ሊቀርብ አይችልም፡፡

፹፫. የኤሌክትሮኒክ የታክስ ሥርዓትን ተግባራዊ ስለማድረግ

፩) በዚህ አዋጅ በሌላ አኳኋን የሚደነግግ አንቀጽ ቢኖርም፣ ባለሥልጣኑ የሚከተሉት ተግባራት በኮምፕዩተር ሥርዓት ወይም በሌላ ተንቀሳቃሽ የኤሌክትሮኒክስ መሣሪያ አማካኝነት በኤሌክትሮኒክ ዘዴ እንዲከናወኑ ሊፈቅድ ይችላል፡-

(ሀ) በታክስ ሕግ መሠረት ለመመዘገብ ወይም የታክስ መለያ ቁጥር ለማግኘት ማመልከቻ ለማቅረብ፤

(ለ) በታክስ ሕግ መሠረት የታክስ ማስታወቂያ ወይም ሌላ ሰነድ ለማቅረብ፤

(ሐ) በታክስ ሕግ መሠረት ታክስ ወይም ሌላ ክፍያ ለመፈጸም፤

(b) by sending it by registered post to the taxpayer's usual or last known place of business or residence of state;

(c) by transmitting it to the taxpayer electronically in accordance with Article 83(3) of this Proclamation.

2) When none of the methods of service specified in sub-article (1) of this Article are effective, service may be discharged by publication in any newspaper in which court notices may be advertised with the cost of publication charged to the taxpayer.

3) The validity of service of a notice or other document under a tax law shall not be challenged after the notice or document has been wholly or partly complied with.

83. Application of Electronic Tax System

1) Despite any other provisions of this Proclamation, the Authority may authorize the following to be done electronically through a computer system or mobile electronic device:

(a) the lodging of an application for registration or for a TIN under a tax law;

(b) the filing of a tax declaration or other document under a tax law;

(c) the payment of tax or other amounts under a tax law;

- (d) Akkaataa seera taaksiitiin kaffaltii taaksii deebi'u raawwachuuf;
 - (e) Sanada kamiyyuu Abbaan Taayitichaa dabarsu erguuf;
 - (f) Akkaataa seera taaksiitiin raawwatamuu kan qabu yookaan gocha biraa kamiyyuu yookaan dhimma akka raawwatamuuf hayyamame raawwachuuf.
- 2) Keewwata kana Keewwata Xiqqaa 4 jalatti kan tumame akkuma eegametti ta'ee, Abbaan Taayitichaa hojii kamiyyuu Keewwata kana Keewwata Xiqqaa 1 jalatti tumame sirna kompuuwutaraa yookaan meeshaa elektiroonikii socho'u birootti fayyadamuun mala elektiroonikiitiin akka raawwatuuf kaffalaa taaksii ajajuu ni danda'a.
 - 3) Keewwata kana keewwata xiqqaa 4 jalatti kan tumame akkuma eegametti ta'ee, Abbaan Taayitichaa hojii kamiyyuu Keewwata kana Keewwata Xiqqaa 1 jalatti tumame sirna kompiiwutaraa yookaan meeshaa eleektrooniksii socho'u biroo fayyadamuun mala eleektiroonikiitiin raawwachuu ni danda'a.
 - 4) Kaffalaan taaksii mala eleektiroonikiitiin walquunnamtiwwan fudhachuuf yookaan taasisuuf humna dandeessisu akka hin qabne Abbaan Taayitichaa yoo amane kan Keewwata kana Keewwata Xiqqaa 2 fi 3 jalatti tumame raawwatiinsa hin qabaatu.
 - 5) Kaffalaan taaksii mala eleektiroonikiitiin beeksisa taaksii dhiyeessuu fi taaksii kaffalu kamiyyuu hojiiwwan kana raawwachuuf mala birootiin akka fayyadamu Abbaan Taayitichaa yoo hayyameef malee maluma kanaan itti fufuu qaba.

84. Yeroo Sanadni Itti Dhiyeeffamu Yookaan Taaksiin Itti Kaffalamu

- 1) Guyyaa beeksifni taaksii, iyyatni, beeksifni, ibsi yookaan sanadni biroon itti dhiyaatu.
- 2) Guyyaa taaksiin itti kaffalamu yookiin

- (መ) በታክስ ሕግ መሠረት የታክስ ተመላሽ ክፍያ ለመፈጸም፤
- (ሠ) ባለሥልጣኑ የሚያስተላልፈውን ማንኛውንም ሰነድ ለመላክ፤
- (ረ) በታክስ ሕግ መሠረት መከናወን የሚኖርበትን ወይም እዲክናውን የተፈቀደ ሌላ ድርጊት ወይም ነገር ለማከናወን።

፪) የዚህ አንቀጽ ንዑስ አንቀጽ (፱) እንደተጠበቀ ሆኖ፣ ባለሥልጣኑ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተመለከተውን ማንኛውም ተግባር የኮምፕዩተር ሥርዓትን ወይም ሌላ ተንቀሳቃሽ የኤሌክትሮኒክስ መሣሪያን በመጠቀም በኤሌክትሮኒክ ዘዴ እንዲፈጸም ታክስ ከፋይን ሊያዘ ይችላል።

፫) የዚህ አንቀጽ ንዑስ አንቀጽ (፱) እንደተጠበቀ ሆኖ፣ ባለሥልጣኑ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተመለከተውን ማንኛውንም ተግባር የኮምፕዩተር ሥርዓትን ወይም ሌላ ተንቀሳቃሽ የኤሌክትሮኒክስ መሣሪያን በመጠቀም በኤሌክትሮኒክ ዘዴ ሊያከናውን ይችላል።

፬) ታክስ ከፋይ በኤሌክትሮኒክ ዘዴ ግንኙነቶችን ለመቀበል ወይም ለማድረግ የሚያስችለው አቅም እንደሌለው ባለሥልጣኑ ካመነበት የዚህ አንቀጽ ንዑስ አንቀጽ (፪) እና (፫) ተፈጻሚ አይሆኑም።

፭) በኤሌክትሮኒክ ዘዴ የ ታ ክ ስ ማስታወቂያ የሚያቀርብና ታክስ የሚከፍል ማንኛውም ታክስ ከፋይ እነዚህን ተግባራት ለማከናወን በሌላ ዘዴ እንዲጠቀም ባለሥልጣኑ ካልፈቀደለት በስተቀር በዚህ ዘዴ መቀጠል ይኖርበታል።

፹፬. ሰነድን የማቅረቢያ ወይም ታክስ የመክፈያ ጊዜ

- ፩) የ ታ ክ ስ ማ ስ ታ ወ ቂ ያ ፣ ማመልከቻ፣ ማስታወቂያ፣ መግለጫ፣ ወይም ሌላ ሰነድ የሚቀርብበት ቀን፤
- ፪) የታክስ መክፈያ ቀን፣ ወይም

- (d) the payment of a refund under a tax law;
- (e) the service of any documents by the Authority;
- (f) the doing of any other act or thing that is required or permitted to be done under a tax law.

2) Subject to sub-article (4) of this Article, the Authority may direct that a taxpayer shall do anything referred to in sub-article (1) of this Article electronically through the use of a computer system or mobile electronic device.

3) Subject to sub-article (4) of this Article, the Authority may do any thing referred to in sub-article (1) of this Article electronically through the use of a computer system or mobile electronic device.

4) Sub-articles (2) and (3) of this Article shall not apply to a taxpayer if the Authority is satisfied that the taxpayer does not have the capacity to receive or make communications or payments electronically.

5) A taxpayer who files a tax declaration and pays tax electronically under this Article shall continue to do so unless otherwise authorized by the Authority.

84. Due Date for Filing a Document or Payment of Tax

- 1) If the due date for, filing a tax declaration, application, notice, statement, or other document;
- 2) Date of the tax payment; or

3) Bu'uura seera taaksiitiin guyyaa tarkaanfiin biroo kamiyyuu itti fudhatamu, Sanbata, Dilbata yookaan guyyaa ayyaana uum-mata Itoophiyaa irra yoo oole guyyaan sanadichi itti dhiyaatu, kaffaltiitiin itti raawwatamu yookaan akkaataa seera taaksiitiin guyyaa tarkaanfiin kamiyyuu itti fudhata-mu guyyaa hojii itti aanu ta'a.

85. Hir'ina Beeksisa Fudhatama Hin Dhabsiifne

- 1) Keewwatni kun raawwatiinsa kan qabaatu:
 - (a) Bu'uura seera taaksiitiin beeksisni shallaggii taaksii qophaa'e yookaan sanadni biroon kaffalaa taaksichaatiif kan kenname yoo ta'e;
 - (b) Beeksifni kenname qabiyyee isaa fi bu'aa isaatiin kaayyoo seera taaksii beeksisichi bu'uura godhate waliin kan wal-simuu fi waliigalu yoo ta'e; fi
 - (c) Kaffalaa taaksii shallaggi-in taaksichaa ilaallatuun, ni ilaallataan jedhamee yaada-mu yookaan beeksisichi ilaal-latuun kaayyoo fi hubanoo waliinii beeksisicha keessatti ibsame bu'uura kan godhate yoo ta'edha.
- 2) Yeroo keewwatni kun raawwatamutti:
 - (a) Beeksisa shallaggii taaksii yookaan sanada biroo kaffalaa taaksichaatiif sirnaan akka qa-qqabu hanga taasifametti tu-maaleen seera taaksii beeksisi-chaaf bu'uura ta'e kamiyyuu hin eegamne jechuun beek-sisicha fudhatama dhabsiisuu;
 - (b) Foormiin beeksisa shal-laggii taaksichaa yookaan sanada biroo kamiyyuu hin guutamne jechuun kufaa taa-sisuu yookaan akka hin ken-namnetti lakkaa'uu yookaan akka hin kennamnetti akka lakkaa'amu taasisuu; yookiin

፫) በታክስ ሕግ መሠረት ሌላ ማንኛውም እርምጃ የሚወሰድበት ቀን፣ ቅዳሜ፣ እሁድ ወይም በኢትዮጵያ የህዝብ በዓል ቀን ላይ ከዋለ ሰነዱ የሚቀርብበት ክፍያው የሚፈጸምበት ወይም በታክስ ሕግ መሠረት ሌላ ማንኛውም እርምጃ የሚወሰድበት ቀን የሚቀጥለው የሥራ ቀን ይሆናል።

፹፮. ማስታወቂያን ተቀባይነት የማያላጣ ጉድለት

- ፩) ይህ አንቀጽ ተፈጻሚ የሚሆነው፦
 - (ሀ) በታክስ ሕግ መሠረት የተዘጋጀ የታክስ ስሌት ማስታወቂያ ወይም ሌላሰነድ ለታክስ ክፋዩ የተሰጠው ከሆነ፤
 - (ለ) የተሰጠው ማስታወቂያ በይዘቱ እና በውጤቱ ማስታወቂያው መሠረት ካደረገው የ ታ ክ ስ ሕግዓላማ እና መንፈስ ጋር የሚስማማ ወይም የተጣጣመ ከሆነ፤ እና
 - (ሐ) የታክስ ስሌቱ የሚመለከተው፣ ይመለከተዋል ተብሎ የሚታሰበው ወይም ማስታወቂያው የሚመለከተው ታክስ ክፋይ በማስታወቂያው የተሰየመው የጋራ ዓላማን እና ግንዛቤን መሠረት አድርጎ ከሆነ ነው።
- ፪) ይህ አንቀጽ ተፈጻሚ በሚሆንበት ጊዜ፦
 - (ሀ) የታክስ ስሌት ማስታወቂያው ወይም ማንኛውም ሌላ ሰነድ ለታክስ ክፋዩ በአግባቡ እንዲደር ሰው እስከተደረገ ድረስ ለማስታ ወቂያው መሠረት የሆነው የታክስ ሕግ ማንኛውም ድንጋጌ አልተጠ በቀም በሚል ምክንያት ማስታወቂያውን ተቀባይነት ማላጣት፤
 - (ለ) የታክስ ስሌት ማስታወቂያው ወይም ማንኛውም ሌላ ሰነድ ፎ ር ም አልተሟላም በሚል ውድቅ ማድረግ ወይም እንዳልተሰጠ መቁጠር ወይም እንዳልተሰጠ እንዲቆጠር ማድረግ፤ እና

3) Taking any other measure-ment action under a tax law;- falls on a Saturday, Sunday, or public holiday in Ethiopia, the due date shall be on the following work days.

85. Defect Not to Affect Validity of Notices

- 1) This Article shall apply when:
 - (a) a notice of a tax assess-ment or any other docu-ment has been served on a taxpayer under a tax law;
 - (b) the notice is, in substance and effect, in conformity with, or is consistent with the intent and mean-ing of, the tax law under which the notice has been made; and
 - (c) the tax payer assessed, in-tended to be assessed, or affected by the notice, is designated in the notice according to common in-tent and understanding.
- 2) When this Article applies:
 - (a) provided the notice of the tax assessment or other document has been properly served, the no-tice shall not be affected by reason that any of the provisions of the tax law under which the notice has been made have not been complied with;
 - (b) the notice of the tax as-sessment or other doc-ument shall not be quashed or deemed to be void or voidable for want of form; and

(c) Beeksisa shallaggii taaksichaa yookiin sanada biroo kamiyyuu irratti sababa dogongora, balleessaa yookaan hanqina mul'atuutiin fudhatama dhabsiisuun hin danda'amu.

3) Dogoggorichi yookaan garaagarummichi kaffalaa taaksii beeksifni shallaggii taaksii kennaameef kan dogongorsu hanga hin taanetti beeksifni shallaggii taaksichaa sababoota armaan gadiitiin fudhatama dhabuu hin danda'u:

(a) Sababa dogoggora maqaa kaffalaa taaksii beeksisa shallaggii taaksichaa keessatti ibsamee, hanga galii yookaan maallaqa ibsamee yookaan hanga taaksii akka kaffalamu gaafatameetiin;

(b) Sababa garaagarummaa shallaggii taaksii qophaa'ee fi beeksisa shallaggii taaksii kaffalaa taaksichaatiif kenname gidduutti mul'atuutiin.

86. Dogoggoroota Sirreessuu

Abbaan Taayitichaa beeksisa Shallaggii taaksii yookaan sanada biroo bu'uura seera taaksiitiin kaffalaa taaksichaatiif kenne dogoggoroota barreeffamaa, shallggii herregaa yookiin dogoggora biroo kamiyyuu taateewwan dhimmichaa irratti gaaffii hiikaa kan hin kaasifne yoo kan of-keessatti qabate yoo ta'utti, Abbaan Taayitichaa dogongoricha sirreessuuf jecha beeksisa shallaggii taaksichaa yookaan sanada biroo guyyaa beeksifni shallaggii taaksichaa yookaan sanadichi kaffalaa taaksichaatiif itti kenname irraa eegalee waggoota jiran shanan keessatti fooyyessuun ni danda'a.

**Kutaa Kudha Sadii
Boordii Ol'iyyannoo Taaksii**

87. Hundeeffamaa fi Itti Waamama
Boordii Ol'iyyannoo Taaksii

1) Murtiwwan ol'iyyatni taaksii irratti fudhatamu irratti Boordii Ol'iyyannoo Taaksii kanaan booda « Boordii» jedhamee waamu ol'iyyata dhagahu sadarkaa Naannoo, Godina, Magaalotaa fi Aanaa irratti Labsii kanaan hundeeffameera.

(d) በታክስ ስሌት ማስታወቂያው ወይም ማንኛውም ሌላ ሰነድ ላይ በሚታይ ስህተት፣ ግድፈት ወይም ጉድለት ምክንያት ተቀባይነት ማሳጣት፣ አይቻልም።

፫) ስህተቱ ወይም ልዩነቱ የታክስ ስሌት ማስታወቂያ የተሰጠውን ታክስ ከፋይ የሚያሳስት እስካልሆነ ድረስ የታክስ ስሌት ማስታወቂያው በሚከተሉት ምክንያቶች ዋጋ ሊያጣ አይችልም፦

(ሀ) በታክስ ስሌት ማስታወቂያው በተጠቀሰው የታክስ ከፋይ ስም፣ በተገለጸው የገቢ ወይም የገንዘብ መጠን ወይም እንዲከፈል በተጠየቀው የታክስ መጠን ስህተት ምክንያት፤

(ለ) በተዘጋጀው የታክስ ስሌት እና ለታክስ ከፋይ በተሰጠው የታክስ ስሌት ማስታወቂያ መካከል በሚታይ ልዩነት ምክንያት።

፹፮. ስህተቶችን ስለማረም

ባለሥልጣኑ በታክስ ሕግ መሠረት ለታክስ ከፋይ የሰጠው የታክስ ስሌት ማስታወቂያ ወይም ሌላ ሰነድ በታክስ ሕግ ወይም በጉዳዩ ከተከተሉት ላይ የትርጉም ጥያቄ የማያስከፋ የጽሁፍ፣ የሂሳብ ስሌት ወይም ሌላ ማንኛውንም ስህተት የያዘ በሚሆንበት ጊዜ፣ ባለሥልጣኑ ስህተቱን ለማረም ሲባል የታክስ ስሌት ማስታወቂያውን ወይም ሌላውን ሰነድ የታክስ ስሌት ማስታወቂያው ወይም ሰነዱ ለታክስ ከፋይ ከተሰጠበት ቀን ጀምሮ ባለት ፭(አምስት) ዓመታት ውስጥ ማሻሻል ይችላል።

**ክፍል አሥራ ሦስት
የታክስ ይግባኝ ኮሚሽን**

፹፯. የታክስ ይግባኝ ቦርድ ስለማቋቋም እና ተጠሪነቱ

፩) የታክስ ይግባኝ ቦርድ የሚባልባቸው ውሳኔዎች ላይ ይግባኝ የሚሰማ የታክስ ይግባኝ ቦርድ ከዚህ በኋላ ቦርድ በመባል የሚጠራ በየደረጃው በክልል፣ ዞን፣ በከተማ እና በወረዳ በዚህ አዋጅ ተቋቁሟል።

(c) the notice of the tax assessment or other document shall not be affected by reason of any mistake, defect, or omission therein.

3) A tax assessment shall not be voided by reason of: a mistake in the tax assessment as to the name of the taxpayer assessed, the description of any income or other amount, or the amount of tax charged;

(a) any variance between the tax assessment and the duly served notice of the tax assessment;

(b) provided the mistake or variance is not likely to deceive or mislead the taxpayer assessed.

86. Correction of Errors

When a notice of a tax assessment or other document served by the Authority on a taxpayer under a tax law contains a clerical, arithmetic, or any other error that does not involve a dispute as to the interpretation of the law or facts of the case, the Authority may, for the purposes of correcting the mistake, amend the assessment or other document any time before the earlier of 5 (Five) years from the date of service of the notice of the tax assessment or other document.

**PART THIRTEEN
TAX APPEAL BORED**

87. Establishment of Tax Appeal bored

1) The Tax Appeal board is hereby established by this proclamation to hear appeals against appealable decisions at the region, zonal city and woreda level.

- 2) Walitti qabaan Boordii sadarkaa Naannootti Pirezidaantii Naannichaatiin, sadarkaa Godinaatti bulchaa godinaatiin, sadarkaa Magaalaatti Kantiibaa magaalatiin, sadarkaa Aanaatti bulchaa aanaatiin kan muudamu ta'a.
- 3) Itti waamamni Boordii sadarkaa Naannootti Pirezidaantii Naannichaatiif, sadarkaa Godinaatti bulchaa godinaatiif, sadarkaa Magaalaatti Kantiibaa magaalatiif, fi sadarkaa Aanaatti bulchaa aanaatiif ta'a.

88. Muudama Miseensota Boordii

- 1) Pirezidaantii Naannichaa, bulchaan godinaa, Kantiibaan magaalaa, fi bulchaan aanaa fedhii Boordichaa tilmaama keessa galchuun miseensota barbaachisoo ta'an Boordichaaf ni muuda. Tarreeffamni isaa Dambiin kan murtaa'u ta'a.
- 2) Keewwata kana Keewwatni Xiqqaa 3 akkuma eegametti ta'ee, namni ulaagaalee armaan gadii keessaa tokko guutu miseensa Boordichaa ta'ee muudamuu ni danda'a :
 - (a) Ogeessa seeraa dhimmoota taaksii yookiin daldalaa irratti muuxannoo bal'aa qabu;
 - (b) Nama dhimmoota taaksii irratti muuxannoo bal'aa qabuu
 - (c) Nama kana dura hojjetaa taaksii turee fi dhimmoota taaksii irratti muuxannoo teeknikaa fi bulchiinsaa bal'aa qabu;
 - (d) Beekumsa, muuxannoo yookiin ogummaa addaa hojjiwwan Boordichaa waliin roggummaa qabu nama qabu;
- 3) Namoonni armaan gadii miseensa Boordichaa ta'anii hin muudaman:
 - a) Nama hojjetaa taaksii ta'ee tajaajilaa jiru yookiin nama hojjetaa taaksii ta'uu erga dhiisee waggaa lama hin guutne;
 - b) Taaksii waliin dhahuu yookiin dhoksuu waliin wal qabatee bu'uura seera taaksiitiin nama adabbiin itti kenname yookiin yakkaan balleessaa jedhame ;

- ፪) የቦርዱ ሰብሳቢ በክልል ደረጃ በክልሉ ፕሬዚዳንት፣ በዞን ደረጃ በዞን አስተዳደር፣ በከተማ ደረጃ በከንቲባ እና በወረዳ ደረጃ በወረዳ አስተዳዳሪ ይሾማሉ።
- ፫) ቦርዱ ተጠሪነቱ በክልል ደረጃ ለፕሬዚዳንት፣ በዞን ደረጃ ለዞን አስተዳዳሪ፣ በከተማ ደረጃ ለከንቲባ እና በወረዳ ደረጃ ለወረዳ አስተዳደሪ ይሆናል።

፹፰. የቦርዱ አባላት አሻሻያ

- ፩) የክልሉ ፕሬዝዳንት፣ የዞን አስተዳደር፣ የከተማ ከንቲባ እና የወረዳ አስተዳደሪ የቦርዱን ፍላጎት ግምት ውስጥ በማስገባት አስፈላጊ የሆኑትን አባላት ለቦርዱ ይሾማል።
ዝርዝሩ በሚወጣ ደንብ ይሆናል።
- ፪) የዘሀ ኦ ን ቀ ጽ ንዑስ አንቀጽ (፫) እንደተጠበቀ ሆኖ፣ ከሚከተሉት መስፈርቶች አንዱን የሚያሟላ ሰው የቦርዱ አባል ሆኖ ሊሾም ይችላል፦
 - (ሀ) በታክስ ወይም በንግድ ጉዳዮች ላይ ሰፊ ልምድ ያለው የሕግ ባለሙያ፣
 - (ለ) በታክስ ጉዳዮች ላይ ሰፊ ልምድ ያለው እና
 - (ሐ) ቀደም ሲል የታክስ ሠራተኛ የነበረ እና በታክስ ጉዳዮች ሰፊ ቴክኒካዊና አስተዳደራዊ ልምድ ያለው ሰው፣
 - (መ) ከቦርዱ ተግባራት ጋር አግባብነት ያለው ልዩ ዕውቀት፣ ልምድ ወይም ክህሎት ያለው ሰው።
- ፫) የሚከተሉት ሰዎች የቦርዱ አባላት ሆነው አይሾሙም፦
 - (ሀ) በታክስ ሠራተኛነት በማገልገል ላይ ያለ ሰው ወይም የታክስ ሠራተኛነቱን ከተወሰደበት ዓመት ያልሞላው ሰው፣
 - (ለ) ከታክስ ማጭበርበር ወይም ስወራ ጋር በተገናኘ በታክስ ሕግ መሠረት ቅጣት የተጣለበት ወይም በወንጀል ጥፋተኛ የተባለ ሰው፣

- 2) The chair Person of the board shall be appointed at regional level by Presedent of the region, at zonal levele by Zonal administrator ,at city levele city administrator and at woreda levele woreda administrator.
- 3) The Board shall be accountable to the Presedent at regional level ; to Zonal administrator, to the maire and to wored administrator as the case may be.

88. Appointment of Members to the Bored

- 1) The President of the regional state, Zone administrator , municipal administrator , werda administrator shall appoint the members to the bored as they consider necessary having regard to the needs of the bored. The conduct of proceedings by the bored will be decided by regulation to be issued
- 2) Subject to sub-article (3) of this Article, an individual may be appointed as a member to the bored if the individual satisfies any one of the following:
 - (a) the individual is a lawyer with significant experience in tax or commercial matters;
 - (b) the individual has significant experience in tax matters;
 - (c) the individual has previously been engaged as a tax officer with significant technical and administrative experience in tax matters;
 - (d) the individual has special knowledge, experience, or skills relevant to the functions of the bored
- 3. The following individuals shall not be appointed as a member of the board:
 - (a) a currently serving tax officer or an individual who has ceased to be a tax officer for a period of less than two years;
 - (b) an individual who has been liable for a penalty or convicted of an offence under a tax law relating to tax avoidance or evasion;

- (c) Bu'uura Labsii Yakkoota Malaammaltummaa yookiin seera birootiin nama yakka malaammaltummaatiin balleessaa jedhame;
- (d) Idaa isaa kan hin kaffalle nama kasaare.
- 4) Barri hojii miseensa Boordichaa tokko waggaa 3 (sadii) ta'ee bara hojii biroof akka tajaajilu irra deebiin muudamuu ni danda'a.
- 5) Muudamni miseensa Boordii tokkoo kan addaan citu :
 - (a) Qaxarriin yookiin haala birootiin hojjetaa taaksii ta'ee tajaajiluu yoo eegalu;
 - (b) Taaksii waliin dhahuu yookiin dhoksuu waliin wal qabatee bu'uura seera taaksiitiin yoo adabbiin itti kenname yookiin balleessaa jedhame ;
 - (c) Bu'uura Labsii Yakkoota Malaammaltummaa yookiin seera birootiin yakka malaammaltummaatiin yoo balleessaa jedhame;
 - (d) Kasaaree idaa isaa kan hin kaffalle yoo ta'e ;
 - (e) Gaaffii barreeffamaa hojii gadidhiisuu qaama isa muudeef dhiyeessee hojii isaa yoo gadidhiise ;
 - (f) Barri hojii isaa yoo xumramee fi irra deebiin hin muudamne ta'e ; yookiin
 - (g) Hojii Boordichaa hojjechuu dadhabuu isaatiin yookiin sababa hir'ina naamusaa mirkanaa'eeitiin qaama isa muudeen barreeffamaan hojii isaa irraa yoo ka'u ;
- 6) Miseensi Boordichaa kamiyyuu bu'uura Kutaa kanaatiin dirqama isaa bahachuuf sababa gocha raawateen yookiin raawachuu dhabuutiin himanni kamiyyuu isa irratti dhiyaachuu hin danda'u.

- (ሐ) በሙስና ወንጀሎች አዋጅ ወይም በሌላ ሕግ መሠረት በሙስና ወንጀል ጥፋተኛ የተባለ ሰው፤
- (መ) እዳውን ያልከፈለ የከሰረ ሰው፤
- ሳ) አንድ የቦርዱ አባል የሥራ ዘመኑ ሦስት ዓመት ሆኖ ለሌላ የሥራ ዘመን እንዲያገለግል በድጋሚ ሊሾም ይችላል፤
- ኛ) የአንድ የቦርድ አባል ሹመት የሚቋረጠው፦
 - (ሀ) በቅጥር ወይም በሌላ ሁኔታ በታክስ ሠራተኛነት ማገልገል ሲጀምር፤
 - (ለ) ከታክስ ማጭበርበር ወይም ሥወራ ጋር በተገናኘ በታክስ ሕግ መሠረት ቅጣት ከተጣለበት ወይም በወንጀል ጥፋተኛ ከተባለ፤
 - (ሐ) በሙስና ወንጀሎች አዋጅ ወይም በሌላ ሕግ መሠረት በሙስና ወንጀል ጥፋተኛ ከተባለ፤
 - (መ) ከስራ እዳውን ያልከፈለ ሲሆን፤
 - (ሠ) በአካሉ ላይ ጉዳት መድረሱን አሳውቆ የጽሑፍ መልቀቂያ ጥያቄ በማቅረብ ሥራውን ሲለቅ፤
 - (ረ) የሥራ ዘመኑ ሲያበቃ እና በድጋሚ ያልተሾመ እንደሆነ፤ ወይም
 - (ሰ) የቦርዱን ሥራ ለመሥራት ባለመቻሉ ወይም በተረጋገጠ የሥነ-ምግባር ጉድለት ምክንያት በጽሑፍ በሾመው አካል ከሥራው ሲነሳ።
- ኧ) ማንኛውም የቦርዱን አባል በዚህ ክፍል መሠረት ግዴታውን በአግባቡ ለመወጣት በፈፀመው ድርጊት ወይም አለማድረግ ምክንያት ምንም ዓይነት ክስ ሊቀርብበት አይችልም።

፹፱. የይግባኝ ማመልከቻ

- ፩) ይግባኝ በሚባልበት ወሳኔ ላይ ይግባኝ ማቅረብ የራሱ ሰው የውሳኔው ማስታወቂያ በደረሰው በ፱ (በሥላሳ) ቀናት ውስጥ የጸደቀውን ቅጽ በመጠቀም በውሳኔው ላይ የይግባኝ ማመልከቻ ለቦርዱ ማቅረብ ይችላል።

- (c) an individual who has been convicted of a crime of corruption under the Corruption Crimes Proclamation or any other law;
- (d) an individual who is an un discharged bankrupt.
- 4) A member of the board shall be appointed for a term of 3 years and shall be eligible for re-appointment;
- 5) The appointment of an individual as a member of the Board shall terminate if:
 - (a) the individual becomes employed or engaged as a tax officer;
 - (b) the individual is liable for a penalty or convicted of an offence under a tax law relating to tax avoidance or evasion;
 - (c) the individual is convicted of a crime of corruption under the Corruption Crimes Proclamation or any other law;
 - (d) the individual becomes an un discharged bankrupt;
 - (e) the individual resigns by notice in writing to the person who assigned him;
 - (f) the individual's term of appointment comes to an end and the individual is not re-appointed as a member of the board; or the individual is removed by the person who assigned him; by notice in writing, for inability to perform the duties of office or for proven misconduct.
- 6) No member of the Board shall be liable to any action or suit for any act or omission done in the proper execution of the member's duties under this Part.

89. Iyyata Ol'iyyannoo

- 1) Murtii ol'iyyatni irratti dhiyaatu irratti namni ol'iyyata dhiyeesuu barbaadu, beeksisni murtichaa erga isa gahee guyyoota 30 (soddoma) keessatti uunkaa mirkanaa'ee fayyadamuun murticha irratti iyyata ol'iyyannoo Boordichaaf dhiyeessuu ni danda'a.

89. Notice of Appeal

- 1) A person may appeal an appealable decision by filing a notice of appeal against the decision with the board in the approved form and within 30 (Thirty) days of service of notice of the decision.

- 2) Iyyatni ol'iyyannichaa ibsa sababa ol'iyyannichi itti dhiyaateef agarsiisu qabachuu qaba.
- 3) Boordichi iyyatni barreeffamaa yoo dhiyaatuufii fi sababni quubsaan jiraachuu isaa yoo amanu yeroo ol'iyyatni itti dhiyaatu Keewwata kana Keewwata Xiqqaa 1 jalatti ibsame dheeressuu ni danda'a.
- 4) Iyyatni yeroo ol'iyyatni itti dhiyaatu akka dheeratuuf dhiyaatu sirna itti keessummeeffamu dambii bahuun kan murtaa'u ta'a.
- 5) Kaayyoo Keewwata kanaatiif « uunkaa mirkanaa'e » jechuun uunkaa iyyata ol'iyyannoo Boor-diidhaan mirkanaa'e jechuudha.

90. Boordichaaf Aangoo Sanadoota Dhiyeessuu

- 1) Abbaan Taayitichaa beeksisni ol'iyyatichaa erga isa gahee guyyoota 30 (soddoma) keessatti yookiin yeroo dabalataa Boordichi eeyyame keessatti:
 - (a) Garagalacha murtii ol'iyyatni itti gaafatame iyyatni ol'iyyannoo irratti dhiyaatee;
 - (b) Murtii Keewwata kana Keewwata Xiqqaa 1(a) tiin ibsame ol'iyyatni itti gaafatame irratti kan hin ibsamne ibsa murtichaatiif sababa ta'e ;
 - (c) Murticha ol'iyyannoon ilaaluuf sanada biroo kamiyyuu Boordichaaf barbaachisu; Boordichaaf dhiyeessuu qaba.
- 2) Boordichi akkaataa Keewwata kana Keewwata Xiqqaa 1(b) tiin ibsi sababoota murtichaa dhiyaate quubsa ta'usaa yoo arguu baate, ibsa dabalataa sababoota murtichaa ibsan beeksisicha keessatti yeroo ibsametti akka dhiyeessu beeksisaa barreeffamaatiin Abbaa Taayitichaa ajajuu danda'a.
- 3) Boordichi murtii ol'iyyannichaatiif sanadoota biroo ilaalun barbaachisaadha jedhee yoo amanu, sanadoota kana beeksisicha keessatti yeroo ibsametti akka dhiyeessu beeksisaa barreeffamaatiin Abbaa Taayitichaa ajajuu ni danda'a.

፪) የይግባኝ ማመልከቻው ይግባኝ የቀረበበትን ምክንያቶች የሚያመለክት መግለጫ መያዝ ይኖርበታል።

፫) ቦርዱ የጽሑፍ ማመልከቻ ሲቀርብለት እና አጥጋቢ ምክንያት መኖሩን ሲያምን በዚህ አንቀጽ ንዑስ አንቀጽ ፩ የተመለከተውን የይግባኝ ማቅረቢያ ጊዜ ሊያራዝም ይችላል።

፬) የይግባኝ ማቅረቢያ ጊዜ እንዲራዘም የሚቀርብ ማመልከቻ የሚስተ ናገድበት ስነ-ሥርዓት በሚወጣ ደንብ ይወሰናል።

፭) ለዚህ አንቀጽ ዓላማ “የፀደቀ ቅጽ” ማለት በቦርዱ የፀደቀ የይግባኝ ማመልከቻ ቅጽ ነው።

፯. ለቦርዱ ሰነዶችን የማቅረብ ሥልጣን

፩) ባለሥልጣኑ የይግባኝ ማስታወቂያ ያው በደረሰው በ፱ (በሠላሳ) ቀናት ውስጥ ወይም ቦርዱ በፈቀደው ተጨማሪ ጊዜ ውስጥ፦

(ሀ) የይግባኝ ማመልከቻ የቀረበበትን ይግባኝ የሚባልበት ውሳኔ ግልባጭ፤

(ለ) በዚህ ንዑስ አንቀጽ ፩ (ሀ) በተጠቀሰው ይግባኝ የሚባልበት

ውሳኔ ላይ ያልተጠቀሰ ለውሳኔው ምክንያት የሆነ መግለጫ፤

(ሐ) ውሳኔውን በይግባኝ ለማየት ለቦርዱ አስፈላጊ የሆነ ማንኛውንም ሌላ ሰነድ፤ ለቦርዱ ማቅረብ አለበት።

፪) ቦርዱ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) (ለ) መሠረት የቀረበው የውሳኔ ምክንያቶች መግለጫ አጥጋቢ ሆኖ ካላገኘው በጽሑፍ ማስታወቂያ ባለሥልጣኑን በማስታወቂያው በተመለከተው ጊዜ ውስጥ የውሳኔውን ምክንያቶች የሚያብራራ ተጨማሪ መግለጫ እንዲያቀርብ ሊያዝ ይችላል።

፫) ቦርዱ ለይግባኙ አወሳሰን ሌሎች ሰነዶችን ማየት ጠቃሚ ነው ብሎ ሲያምን ባለሥልጣኑን በጽሑፍ ማስታወቂያ በማስታወቂያው በተገለጸው ጊዜ ውስጥ እነዚህን ሰነዶች እንዲያቀርብ ሊያዝ ይችላል።

- 2) A notice of appeal shall include a statement of reasons for the appeal.
- 3) The board may, on an application in writing and if good cause is shown, extend the time for lodging a notice of appeal under sub-article (1) of this Article.
- 4) The procedure for dealing with applications for an extension of time to file a notice of appeal may be issued by a regulation
- 5) In this Article, “approved form” means the form approved by the board for notices of appeal.

90. Authority to File Documents with the board

1) The Authority shall, within 30 (Thirty) days of being served with a copy of a notice of appeal to the board or within such further time as the board may allow, file with the board:

(a) the notice of the appealable decision to which the notice of appeal relates;

(b) a statement setting out the reasons for the decision if these are not set out in the notice referred to in this article sub article (a)

(c) any other document relevant to the board’s review of the decision.

2) If the board is not satisfied with a statement filed under sub-article (1) (b) of this Article, the board may, by written notice, require the Authority to file, within the time specified in the notice, a further statement of reasons.

3) If the Boredis of the opinion that other documents may be relevant to an appeal, the Bored may, by written notice, require the Authority to file the documents with the Bored within the time specified in the notice.

4) Abbaan Taayitichaa bu'uura Keewwata kanaatiin waraabbii ibsaa yookin sanadaa kamiyyuu Boordichaa dhiyeessee ol'iyyataatiif kennuu qaba.

91. Sirna Hojimaata Boordichaa

- 1) Walitti qabaan Boordichaa dhaddachoota Boordichaa kees-saa miseensa tokkoo ta'ee tajaajila. Ijoo dubbiiwwan ol'iyyaannoon ka'an tilmaama keessa galchuun akka barbaachisummaa isaatti ol'iyyaticha dhagahuuf miseenso-ta ni ramada.
- 2) Hojimaatni Boordichaa dambii bahuun kan murtaa'u ta'a.
- 3) Miseensi Boordichaa kamiyyuu dhimma kamiyyuu ilaalu gocha miseensummaa isaatiin raawwatu waliin kan walitti bu'uu danda'u faayidaan akaakuu, maallaqaa yookiin kan biroon yoo jiraate, faayidaa kana walitti qabaa Boordichaa beeksisuu kan qabu yoo ta'u, walitti qabaan Boordichaa faayidaa kana galmeessuun miseensichi ol'iyyannoo dhagahuu keessatti akka hin hirmaanne ni taasisa.

92. Murtii Boordichaa

- 1) Boordichi ol'iyyata dhiyaateef akkaataa keewwata kana keewwata xiqqaa 5 yookiin 7tiin tumameen dhagahee murtii ni kenna.
- 2) Boordichi iyyatni ol'iyyannoo guyyaa dhiyaateefitti aanee guyyoota 120 (dhibbaa fi digdama) jiran keessatti ol'iyyata dhiyaate irratti murtii ni kenna.
- 3) Walitti qabaan Boordichaa walxaxiinsa dhimmichaa tilmaama keessa galchuunii fi kenniinsa haqaaf barbaachisaa ta'ee yoo argame beeksisaa barreeffamaa garee wal falmitootaatiif kennuun yeroo murtiin ol'iyyataa itti kennamu guyyoota 60 (jaatama) yeroo hin caalleef dheeressuu ni danda'a.
- 4) Boordichi daangaa yeroo Keewwata kana Keewwata Xiqqaa 2 yookiin 3 jalatti ibsame kabajuu dhabuun isaa murtii Boordichi kenne fudhataama dhabsiisuu hin danda'u.

፬) ባለሥልጣኑ በዚህ አንቀጽ መሠረት ለቦርዱ ያቀረበውን የማናቸውንም መግለጫ እና ሰነድ ቅጅ ለይግባኝ ባዩ መስጠት አለበት።

፺፩. የቦርዱ አሠራር ሥርዓት

- ፩) ሰብሳቢው ከቦርዱ ችሎቶች የአንዱ አባል በመሆን ያገለግላል። በይግባኝ የተነሱትን ጭብጦች ግምት ውስጥ በማስገባት እንደ አስፈላጊነቱ ይግባኙን ለመስማት አባላት ይመድባል።
- ፪) የቦርዱን አሰራር በተመለከተ በሚወጣ ደንብ የሚወሰን ይሆናል።
- ፫) ማንኛውም የቦርዱ አባል በሚያየው ማንኛውም ጉዳይ በአባልነቱ ከሚያከናውነው ተግባር ጋር ሊጋጭ የሚችል ቁሳዊ፣ የገንዘብ፣ ወይም ሌላ ጥቅም ሲኖር ይህን ጥቅም ለሰብሳቢው መግልጽ ያለበት ሲሆን ሰብሳቢውም ይህንን ጥቅም በመመዘገብ አባሉ በይግባኝ ሰሚነት እንዳይሳተፍ ያደርጋል።

፺፪. የቦርዱ ውሳኔ

- ፩) ቦርዱ የቀረበለትን ይግባኝ በዚህ አንቀጽ ንዑስ አንቀጽ (፭) ወይም (፮) በተደነገገው መሠረት በመስማት ውሳኔ ይሰጣል።
- ፪) ቦርዱ የይግባኝ ማመልከቻ ከቀረበለት ቀን ቀጥለው ባሉት ፻፳ (አንድ መቶ ሃያ) ቀናት ውስጥ በቀረበው ይግባኝ ላይ ውሳኔ ይሰጣል።
- ፫) ሰብሳቢው የጉዳዩን ውስብስብነት ከግምት በማስገባት እና ለፍትህ አሰጣጥ አስፈላጊ ሆኖ ሲገኝ ለተከራካሪ ወገኖች የጽሑፍ ማስታወቂያ በመስጠት የይግባኝ ወሰኛ ጊዜውን ከ፳ (አስልሳ) ቀናት ላልበለጠ ጊዜ ሊያራዝመው ይችላል።
- ፬) ቦርዱ በዚህ አንቀጽ ንዑስ አንቀጽ (፪) ወይም (፫) የተመለከተውን የጊዜ ገደብ ሳያከብር መቅረቱ ቦርዱ የሰጠውን ውሳኔ ተቀባይነት ሊያሳጣው አይችልም።

4) The Authority shall give the person appealing a copy of any statement or document filed with the Board under this Article.

91. Proceedings of the Board

- 1) The chairperson of the board shall serve as member of one of the panels of the Bored. The chairperson of the Bored shall assign a member or members to the hearing of an appeal as the chairperson considers appropriate having regard to the issues raised by the appeal.
- 2) The conduct of proceedings of the Bored issued by regulation.
- 3) A member of the Bored who has a material, pecuniary, or other interest in any proceeding that could conflict with the proper performance of the member's functions shall disclose the interest to the chairperson who must record the interest, and the member shall not takepart in the proceeding.

92. Decision of the Board

- 1) The board shall hear and determine an appeal and make a decision as set out in sub-article (5) or (7) of this Article.
- 2) The board shall decide an appeal within 120 (One Hundred Twenty) days after the notice of appeal was filed.
- 3) The chairpersonof the board may, by notice in writing to the parties to an appeal, extend the period for deciding the appeal for a period not exceeding 60 (Sixty) days having regard to the complexity of the issues in the case and the interests of justice.
- 4) A failure by the board to comply with sub-article (2) or (3) of this Article shall not affect the validity of a decision made by the board on the appeal.

- 5) O'l'iyyatni dhiyaate shallaggii taak-sii kan ilaallatu yoo ta'e, Boordichi:
 - (a) Hanga maallaqaa shallaggii taaksichaan murtaa'ee cim-suu, hir'isuu yookiin shal-laggicha akkaataa birootiin fooyyessuu ; yookiin
 - (b) Bu'uura qajeelfama kennuutiin irra deebi'ee akka ilaaluuf shal-laggii taaksichaa Abbaa Taay-itichaatiif deebisuu ni danda'a.
- 6) Boordichi o'l'iyyata shallaggii ta-aksii irratti dhiyaate qorachuun shallaggiin taaksichaa dabalammuu qaba amantaa jedhu yoo qabaatu ; Boordichi beeksisa shallaggii ta-aksichaa akkaataa Keewwata kana Keewwata Xiqqaa 5 (b) tiin Abbaa Taayitichaatiif deebisee ni erga.
- 7) O'l'iyyatni dhiyaate murtii biroo o'l'iyyannoo irratti dhiyaatu kan ilaallatu yoo ta'e, Boordichi mur-ticha cimsuu, fooyyessuu yookiin diiguu yookiin bu'uura qajeelfama Boordichi kennuutiin irra deebi'ee akka ilaalu Abbaa Taayitichaatiif deebisee erguu ni danda'a.
- 8) Boordichi garagalcha murtichaa guyyaa murtichi kennamee ee-galee guyyoota 7 (torba) jiran keessatti tokko tokkoo garee wal falmaniif ni kenna.
- 9) Murtiin Boordichi kennu saba-boota murtichi irratti bu'uureffate, qorannoo dhimmoota ijoo dubbii bu'uura ta'aniitiin bu'aa argamee fi raga murtichaaf bu'uura ta'e yookiin dhimma biroo murtichaaf bu'uura ta'e hammachiisuu qaba.
- 10) Murtiin Boordichi o'l'iyyata dhi-yaateefii irratti kennu guyyaa murtichi kennamee yookiin guyyaa biroo boordichi beeksisa murtichaa keessatti ibse irraa ee-galee kan hojiirra oolu ta'a.
- 11) Boordichi kaffalaa taaksii o'l'iyya-ta dhiyeesseetiif kan murteesse yoo ta'e, Abbaan Taayitichaa murtii kana raawwachiisuuf beeksisa shallaggii taaksii fooyya'e kennuu dabalatee akkaataa Kee-wwata kana Keewwata Xiqqaa 8 tiin beeksisni murtii erga isa qaqqabee guyyaa 30 keessatti tarkaanfiilee barbaachisaa ta'an hundaa fudhachuu qaba.

- ፩) የቀረበው ይግባኝ የታክስ ስሌትን የሚመለከት ከሆነ ቦርዱ፡-
 - (ሀ) በታክስ ስሌቱ የተወሰነውን የገንዘብ መጠን ሊያፀናው፣ ሊቀንሰው፣ ወይም ስሌቱን በሌላ አኳኋን ሊያሻሽለው፣ ወይም
 - (ለ) በሚሰጠው መመሪያ መሠረት እንደገና እንዲመለከተው የታክስ ስሌቱን ለባለሥልጣኑ ሊመልሰው፣ ይችላል።
- ፪) ቦርዱ በታክስ ስሌት ላይ የቀረበን ይግባኝ በመመርመር የታክስ ስሌቱ ሊጨመር ይገባል የሚል እምነት ሲኖረው፣ ቦርዱ የታክስ ስሌቱን ማስታወቂያ በዚህ አንቀጽ ንዑስ አንቀጽ (፭)(ለ) መሠረት ለባለሥልጣኑ መልሶ ይልካል።
- ፫) የቀረበው ይግባኝ፣ ይግባኝ የሚባል ልበትን ሌላ ውሳኔ የሚመለከት ከሆነ ቦርዱ ውሳኔውን ሊያፀናው፣ ሊያሻሽለው ወይም ሊሸረው ወይም ቦርዱ በሚሰጠው መመሪያ እንደገና እንዲመለከተው ለባለሥልጣኑ መልሶ ሊልከው ይችላል።
- ፬) ቦርዱ የውሳኔውን ግልባጭ ውሳኔው ከተሰጠበት ቀን ጀምሮ ባለት ፯ (ሰባት) ቀናት ውስጥ ለ እያንዳንዱ ተከራካሪ ወገን ይሰጣል።
- ፭) ቦርዱ የሚሰጠው ውሳኔ ውሳኔው የተመሠረተባቸውን ምክንያቶች፣ መሠረታዊ በሆኑ የፍሬ ነገር ጉዳዮች ምርመራ የተገኘውን ውጤት እና ለውሳኔው መሠረት የሆነውን ማስረጃ ወይም ለውሳኔው መሠረት የሆነውን ሌላ ነገር ማካተት አለበት።
- ፮) ቦርዱ በቀረበለት ይግባኝ ላይ የሚሰጠው ውሳኔ ውሳኔው ከተሰጠበት ቀን ወይም ቦርዱ በውሳኔ ማስታወቂያው ከተገለጸው ሌላ ቀን ጀምሮ ተፈጻሚ ይሆናል።
- ፯፩) ቦርዱ ይግባኙን ላቀረበው ታክስ ከፋይ የወሰነለት እንደሆነ፣ ባለሥልጣኑ ይህንን ውሳኔ ለማስፈጸም የተሻሻለ የታክስ ስሌት ማስታወቂያ መስጠትንም ጨምሮ በዚህ አንቀጽ ንዑስ አንቀጽ (፰) መሠረት የውሳኔው ማስታወቂያ በደረሰው ፴ (ሁላሳ) ቀናት ጊዜ ውስጥ አስፈላጊ የሆኑትን እርምጃዎች ሁሉ መውሰድ ይኖርበታል።

- 5) If an appeal relates to a tax assessment, the board may make a decision to:
 - (a) affirm, or reduce, or otherwise amend the tax assessment;
 - (b) or remit the tax assessment to the Authority for reconsideration in accordance with the directions of the board.
- 6) If, in considering an appeal relating to a tax assessment, the board is of the view that the amount of tax assessed should be increased, the board shall remit the tax assessment to the Authority in accordance with sub-article (5) (b) of this Article.
- 7) If an appeal relates to any other appealable decision, the Board may make a decision to affirm, vary, or set aside the decision, or remit the decision to the Authority for reconsideration in accordance with the directions of the Board .
- 8) The board shall serve a copy of the decision on an appeal on each party to the appeal within 7 (Seven) days of the making of the decision.
- 9) The board's decision shall include the reasons for the decision and the findings on material questions of fact, and reference to the evidence or other material on which those findings were based.
- 10) The decision of the board on an appeal shall come into operation upon the giving of the decision or on such other date as may be specified by the board in the notice of the decision.
- 11) If the decision of the board is in favor of the taxpayer, the Authority shall take such steps as are necessary to implement the decision, including serving notice of an amended assessment, within 30 (Thirty) days of receiving notice of the decision under sub-article (8) of this Article.

93. Bulchiinsa Boordichaa

Walitti qabaan Boordichaa dhimmoota bulchiinsaa Boordichaa itigaafatamummaan ni gaggeessa.

94. Gabaasa Wagga Boordichaa

- 1) Walitti qabaan Boordichaa tokkoon tokkoo bara baajataatiif gabaasa dhimmoota Boordichaa ilaallatan ni qopheessa.
- 2) Akkaataa keewwata kana keewwata xiqqaa 1 tiin gabaasni bara baajataatiif qophaaè barri baajataichaa erga xumuramee booda yeroo baatii 3 keessatti qaama Boordichi itti waamamuuf ni dhiyaata.

Kutaa Kudha Afur

Bakka Bu'oota Taaksii Heyyamni Kennamuufii Qabuuf Heyyama Kennuu

- 95. Heyyama Bakka Bu'ummaa Taaksi Argachuuf Iyyata Dhiyaatu
 - 1) Namni dhuunfaa kamiyyuu tajaajila bakka bu'ummaa taaksii kennuu barbaadu waldaan sharikaa yookiin Kubbaaniyyaa heyyamni bakka bu'ummaa taaksii akka kennamuuf uunkaa mirkanaè fayyadamuun Abbaa Taayitichatti iyyachuu danda'a.
 - 2) Kaayyoo kutaa kanaatiif “tajaajila bakka bu'ummaa taaksii “ jechuun.
 - (a) Kaffalaa taaksii bakka bu'uun beeksisa taaksii qopheessu;
 - (b) Kaffalaa taaksii bakka bu'uun beeksisa komii qopheessu;
 - (c) Raawwii seerota taaksii ilaalchisee kaffalaa taaksitiif gorsa kennuu;
 - (d) Abbaa Taayitaa waliin dhimmoota jiraniif kaffalaa taaksii bakka bu'uu;
 - (e) Kaffalaa taaksii bakka bu'uun Abbaa Taayitaa waliin walitti dhufeenya hojii biroo kamiyyuu gochuu.

96. Bakka Bu'oota Taaksitiif Heyyama Kennuu

- 1) Abbaan Taayitaa Labsii kana keewwata 95 tiin eeyyama bakka bu'ummaa taaksii akka kennamuuf namni dhuunfaa iyyate tajaajila bakka bu'ummaa taaksii kennuuf nama gahumsa qabu ta'uu yoo mirkaneeffate heyyama bakka bu'ummaa taaksii ni kennaaf.

፺፫. ቦርዱን ስለማስተዳደር

የቦርዱ ሰብሳቢ የቦርዱን አስተዳደራዊ ጉዳዮች በኃላፊነት ይመራል።

፺፬. የቦርዱ ዓመታዊ ሪፖርት

- ፩) የቦርዱ-ሰብሳቢ ለእያንዳንዱ የቦርዱ ዓመት የቦርዱን ጉዳዮች የሚ መሰከት ሪፖርት ያዘጋጃል።
- ፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ለቦርዱ ዓመቱ የተዘጋጀው ሪፖርት የቦርዱ ዓመቱ ከተጠናቀቀ በኋላ በሦስት ወራት ጊዜ ውስጥ ቦርዱ ለተጠሪ ይቀርባል።

ክፍል አሥራ አራት

ለታክስ ወኪሎች ፈቃድ ስለመስጠት

፺፭. የታክስ ወኪልነት ፈቃድ ለማግኘት ስለሚቀርብ ማመልከቻ

- ፩) ማንኛውም የታክስ ወኪልነት አገልግሎት ለመስጠት የሚፈልግ ግለሰብ፣ የሽርክና ማህበር ወይም ከባንያ የታክስ ወኪል ፈቃድ እንዲሰጠው የፀደቀ ቅጽ በመጠቀም ለባለሥልጣኑ ሊያመለክት ይችላል።
- ፪) ለዚህክፍል ዓላማ “የታክስ ወኪልነት አገልግሎት” ማለት፦
 - (ሀ) ታክስ ከፋይን በመወከል የታክስ ማስታወቂያ ማዘጋጀት፤
 - (ለ) ታክስ ከፋይን በመወከል የቅሬታ ማስታወቂያ ማዘጋጀት፤
 - (ሐ) የታክስ ሕጎችን አፈጻጸም በተመለከተ ለታክስ ከፋዮች ምክር መስጠት፤
 - (መ) ከባለሥልጣኑ ጋር ለሚኖራቸው ጉዳዮች ታክስ ከፋዮችን መወከል፤
 - (ሠ) ታክስ ከፋዮችን በመወከል ከባለሥልጣኑ ጋር ማንኛውንም ሌላ የሥራ ግንኙነት ማድረግ።

፺፮. ለታክስ ወኪሎች ፈቃድ ስለመስጠት

- ፩) ባለሥልጣኑ በዚህ አዋጅ አንቀጽ ፺፭ መሠረት የታክስ ወኪልነት ፈቃድ እንዲሰጠው ያመለክተ ግለሰብ የታክስ ወኪልነት አገልግሎት ለመስጠት ብቁ እና ተስማሚ ሰው መሆኑን ሲያረጋግጥ የታክስ ወኪል ነት ፈቃድ ይሰጠዋል።

93. Administration of the Board

The chairperson of the board shall be responsible for managing the administrative affairs of the board.

94. Annual Report of the Commission

- 1) The chairperson of the board shall prepare a report of the affairs of the board for each fiscal year.
- 2) A report under sub-article (1) of this Article for a fiscal year shall be submitted to the concerned body within three months after the end of the fiscal year.

PART FOURTEEN

LICENSING OF TAX AGENTS

95. Application for Tax Agent's Licence

- 1) An individual, partnership, or company wishing to provide tax agent services may apply to the Authority, in the approved form, for licensing as a tax agent.
- 2) In this Part, “tax agent services” means:
 - (a) the preparation of tax declarations on behalf of taxpayers;
 - (b) the preparation of notices of objection on behalf of taxpayers;
 - (c) the provision of advice to taxpayers on the application of the tax laws;
 - (d) representing taxpayers in their dealings with the Authority;
 - (e) the transaction of any other business on behalf of taxpayers with the Authority.

96. Licensing of Tax Agents

- 1) The Authority shall issue a tax agent's license to an applicant under Article 95 of this Proclamation who is an individual when satisfied that the applicant is a fit and proper person to provide tax agent services.

- 2) Abbaan Taayitichaa Labsii kana keewwata 95 tiin heeyyama bakka bu'ummaa taaksii akka kennamu waldaa sharikaa iyyate:
 - (a) Miseensi waldaa sharikaa keessa jiru yookiin qaxaramaan tajaajila bakka bu'ummaa taaksii kennuuf gahaa ta'uu; fi
 - (b) Tokkoon Tokkoo miseensa Waldaa Sharikaa amala gaarii fi naamusaa kan qaban ta'uu yoo mirkaneeffate bakka bu'ummaa eeyyama taaksii ni kenna.
- 3) Abbaan Taayitaa akkaataa Labsii kana keewwata 95 tiin heeyyama bakka bu'ummaa taaksii akka kennamu kubaaniyyaa iyyate.
 - (a) Qaxaramaan Kubbaaniyyaa tajaajila bakk bu'ummaa taaksii kennameef kennuuf gaha tahuun;
 - (b) Tokkoon tokkoo daayirektarri kubbaaniyyaa, hojii gaggeessaa fi raawwataa hojii biroo Abbaan Taayitichaa amala gaarii fi naamusa kan qabu ta'uu yoo mirkaneessu bakka bu'ummaa eeyyama taaksii ni kenna.
- 4) Dambiin bu'uura labsii kanaatiin ba'u bakka bu'ummaa taaksii kennameefiitiin tajaajila kennuuf namni iyyatu gahumsa kan qabu ta'uu isaa murteessuuf kan gargaaran ulaagaalee akka agrsiiftutti gargaaran ni tuma.
- 5) Abbaan Taayitichaa iyyataa Labsii kana keewwata 97 jalatti caqasameef murticha barreeffamaan ni beeksisa.
- 6) Heeyyamni bakka bu'ummaa guyyaa kennamee calqabee waggaa sadiif kan turu yoo ta'u akkaataa Labsii kana Keewwata 97 tiin haareffamuu danda'a.
- 7) Abbaan Taayitichaa tarree namoota bakka bu'ummaa taaksii kenneefii karaa mijataa ta'een yeroo yeroon ifa gochuu ni danda'a.
- 8) Bakka bu'ummaan heeyyama taaksii heeyyama ogummaa ta'uu isaatiin heeyyamni bakka bu'ummaa taaksii namni kennameef heeyyamni hojii daldaalaa kennameef yoo ta'e hojichi kan hojjatamu bakka bu'ummaa taaksitiin qofa.

- ይ) ባለሥልጣኑ በዚህ አዋጅ አንቀጽ ፺፭ መሠረት የታክስ ወኪልነት ፈቃድ እንዲሰጠው ያመለክተ የሽርክና ማህበር፦
 - (ሀ) በሽርክና ማህበር ውስጥ ያለ አባል ወይም ተቀጣሪ የታክስ ወኪልነት አገልግሎት ለመስጠት ብቁ እና ተስማሚ መሆኑን፤ እና
 - (ለ) እያንዳንዱ የሽርክና ማህበር አባል መልካም ጠባይና ሥነ-ምግባር ያለው መሆኑ ሲያረጋግጥ የታክስ ወኪልነት ፈቃድ ይሰጠዋል።
- ፫) ባለሥልጣኑ በዚህ አዋጅ አንቀጽ ፺፭ መሠረት የታክስ ወኪልነት ፈቃድ እንዲሰጠው ያመለክተ ከባንድ፦
 - (ሀ) የከባንድው ተቀጣሪ የታክስ ወኪልነት አገልግሎት ለመስጠት ብቁ እና ተስማሚ መሆኑን ፤እና
 - (ለ) የከባንድው እያንዳንዱ ዳይሬክተር፣ ሥራ አስኪያጅ እና ለሌሎች አስፈጻሚ ባለሥልጣን መልካም ጠባይና ሥነ-ምግባር ያለው መሆኑን፤ ሲያረጋግጥ የታክስ ወኪልነት ፈቃድ ይሰጠዋል።
- ፬) በዚህ አዋጅ መሠረት የሚወጣው ደንብ የታክስ ወኪልነት አገልግሎት ለመስጠት የሚያመልክት ሰው ብቁ እና ተስማሚ መሆኑን ለመወሰን የሚረዱ ጠቋሚ መሥሪያቶችን ይደነግ ጋል።
- ፭) ባለሥልጣኑ በዚህ አዋጅ አንቀጽ ፺፮ ለተጠቀሰው አመልካች ውሳኔውን በጽሑፍ ያሳውቃል።
- ፮) የታክስ ወኪልነት ፈቃድ ከተሰጠበት ጊዜ ጀምሮ ለሦስት ዓመታት የሚጸናሲሆን፤ በዚህ አዋጅ አንቀጽ ፺፮ መሠረት ሊታደስ ይችላል።
- ፯) ባለሥልጣኑ የታክስ ወኪልነት ፈቃድ የሰጣቸውን ሰዎች ዝርዝር አመቺ ሆኖ ባገኘው መንገድ በየጊዜው ይፋ ሲያደርግ ይችላል።
- ፰) የታክስ ወኪልነት ፈቃድ የመያዝ ፈቃድ በመሆኑ የታክስ ወኪልነት ፈቃድ የተሰጠው ሰው የንግድ ሥራ ፈቃድ ተሰጥቶት እንደሆነ ሥራውን የሚሠራው በታክስ ወኪልነት ብቻ ይሆናል።

- 2) The Authority shall issue a tax agent's license to an applicant under Article 95 of this Proclamation that is a partnership when satisfied that:
 - (a) a partner in, or employee of, the partnership is a fit and proper person to provide tax agent services; and
 - (b) every partner in the partnership is of good character and integrity.
- 3) The Authority shall issue a tax agent's license to an applicant under Article 95 of this Proclamation that is a company when satisfied that:
 - (a) an employee of the company is a fit and proper person to provide tax agent services; and
 - (b) every director, manager, and other executive officer of the company is of good character and integrity.
- 4) The Regulation may provide guidelines for determining when a person is fit and proper to provide tax agent services.
- 5) The Authority shall provide an applicant under Article 97 of this Proclamation with notice, in writing, of the decision on the application.
- 6) A license issued to a tax agent shall remain in force for three years from the date of issue and may be renewed under Article 97 of this Proclamation.
- 7) The Authority may, from time to time, publish, in such manner as the Authority determines, a list of persons licensed as tax agents.
- 8) A tax agent license is a professional license and a tax agent can carry on business as a tax agent only if the tax agent has been issued with a business license.

97. Heeyyama Bakka Bu'ummaa Taaksii Haaromsuu

- 1) Namni bakka bu'ummaan taaksii heeyyamni kennameef heeyyamichi akka haaromfaamuuf Abbaa Taayitichaatti iyyachuu qaba.
- 2) Iyyanni akkaataa Keewwata kana Keewwata Xiqqaa 1tiin dhiiyatu:
 - (a) Bu'uura uunka mirkanaa'e; fi
 - (b) Yeroon tajaajilaa heeyyamni bakka bu'ummaa taaksii kennameef xummuramee guyyaa 21 keessatti yookiin yeroo kana irra dheeratu Abbaan Taayitichaa heeyyamu keessatti dhiyeesutu irraa eegama.
- 3) Namni heeyyama bakka bu'ummaa taaksii kennameef haaldureewwan Labsii kana keewwata 96 jalatti ibsaman guutee hanga itti fufetti keewwata kana keewwata Xiqqaa 1tiin nama heeyyamichi akka haaromsamuuf iyyateef Abbaan Taayitaa heeyyama bakka bu'ummaa taaksii heeyyamni kennameef ni haaromsaaf.
- 4) Heeyyamni bakka bu'ummaa taaksii heeyyamni guyyaa haaromfamee eegalee waggaa sadiif kan turu yoo ta'u bu'ura labsii kanaatiin guyyaa dabalataatiif haromsamuu ni danda'a.
- 5) Abbaan Taayitaa akkaataa Keewwata kana Keewwata Xiqqaa 1tiin heeyyamni akkaa haaromsamuuf qaamni gaafate iyyata irratti murtee kenname barreeffamaan beeksisaa.

98. Daangaa Tajaajiloota Bakka Bu'ummaa Taaksii heeyyamni Kennameef Irra Jiru

- 1) Tumaan Keewwata kana Keewwata Xiqqaa 2 akkuma eegametti ta'ee nama heeyyamni bakka bu'ummaan taaksii kennameefiin ala namni kamiyyuu kaffaltiin tajaajila bakka bu'ummaa taaksii kennuu hin danda'u.

፺፯. የታክስ ወኪልነት ፈቃድ ስለማደስ

- ፩) የታክስ ወኪልነት ፈቃድ የተሰጠው ሰው ፈቃዱ እንዲታደስለት ለባለሥልጣኑ ማመልከት ይችላል።
- ፪) በዚህ አንቀጽ ንዑስ አንቀጽ(፩) መሠረት የሚቀርብ ማመልከቻ፦
 - (ሀ) በጸደቀው ቅጽ መሠረት፤ እና
 - (ለ) የታክስ ወኪልነት ፈቃድ የአገልግሎት ጊዜ ባበቃ በ 21 (በ ሃ ያ አንድ) ቀናት ውስጥ ወይም ባለሥልጣኑ በሚፈቅደው ከዚህ በዘገየ ጊዜ ውስጥ፤ መቅረብ ይኖርበታል።
- ፫) የታክስ ወኪልነት ፈቃድ የተሰጠው ሰው በዚህ አዋጅ አንቀጽ ፺፮ የተመለከተትን ቅድመ ሁኔታዎች አሟልቶ እስከቀጠለ ድረስ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) ፈቃዱ እንዲታደስለት ያመለክተን ሰው የታክስ ወኪልነት ፈቃድ ባለሥልጣኑ ያድስለታል።
- ፬) የታክስ ወኪልነት ፈቃድ ከታደሰበት ቀን ጀምሮ ለሦስት ዓመታት የሚፀና ሲሆን፤ በዚህ አንቀጽ መሠረት ለተጨማሪ ጊዜያት ሊታደስ ይችላል።
- ፭) ባለሥልጣኑ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ፈቃዱ እንዲታደስለት ለጠየቀ አመልካች በማመልከቻው ላይ ስለተሰጠው ውሳኔ በጽሁፍ ያሳውቃል።

፺፰. የታክስ ወኪልነት አገልግሎቶች ላይ ስለሚኖር ገደብ

- ፩) የዚህ አንቀጽ ንዑስ አንቀጽ(፪) እንደተጠበቀ ሆኖ፤ የታክስ ወኪልነት ፈቃድ ከተሰጠው ሰው በስተ ቀር ማንም ሰው በክፍያ የታክስ ወኪልነት አገልግሎት መስጠት አይችልም።

97.Renewal of Tax Agent's License

- 1) A tax agent may apply to the Authority for the renewal of the tax agent's license.
- 2) An application under sub-article (1) of this Article shall be:
 - (a) in the approved form; and
 - (b) filed with the Authority within 21 (Twenty-one) days of the date of expiry of the tax agent's license or such later date as the Authority may allow.
- 3) The Authority shall renew the license of a tax agent who has applied under sub-article (1) of this Article if the tax agent continues to satisfy the conditions for licensing in Article 96.
- 4) The renewal of a tax agent's license shall be valid for three years from the date of renewal and can be further renewed in accordance with this Article
- 5) The Authority shall provide an applicant under sub-article (1) of this Article with notice, in writing, of the decision on the application.

98.Limitation on Providing Tax Agent Services

- 1) Subject to sub-article (2) of this Article, no person, other than a licensed tax agent, shall, for a fee, provide tax agent services.

2) Tumaan Keewwata kana Keewwata Xiqqaa 1 Labsii kana keewwata 95 Keewwata Xiqqaa 2(a)tiin hiikaa tajaajila bakka bu'ummaa taaksii heeyyamni kennameefiif kennameen tajaajilota hammadamaniin alatti deemsa tajaajila ogummaa idilee isaatiin tajaajila bakka bu'ummaa taaksii heeyyamni kennameefitiin kennu nama heeyyama abukaatummaa qabu irratti raawwatinsa hin qabaatu.

99. Heeyyama Bakka Bu'ummaa Taaksii Haquu.

- 1) Namni heeyyamni bakka bu'ummaa kennameef hojii bakka bu'ummaa taaksii addaan kutuuf barbaade hojichi dhaabachuun dura guyyaa torba keessatti Abbaa Taayitaa barreeffamaan beeksisuu qaba.
- 2) Namni heeyyama bakka bu'ummaa taaksii kennameef itti fufinsaan bakka bu'ummaa taaksitiin hojjachuu yoo hin barbaanne heeyyama bakka bu'ummaa taaksii akka haqamuuf Abbaa Taayitichaa barreeffamaan gaafachuu qaba.
- 3) Abbaan Taayitaa kan armaan gadii keessaa sababa tokkoon heeyyama bakka bu'ummaa taaksii haquu qaba:
 - (a) Bakka bu'aan taaksii haala Abbaa Taayitaa amansisuun ta'uu kan danda'e heeyyama isaatiin yookiin sababa of-eeggannoo gochuu dhabuun akka hin taane yoo mirkaneesse malee beeksisaa taaksii bakka bu'aa taaksii heeyyama kennameefitiin dhiyaate haala kaminuu soba ta'ee yoo argame;
 - (b) Namni bakka bu'ummaan taaksii heeyyamni kennameef heeyyama argachuuf ulaagawwan gahaa ta'an qabatee itti fufuu kan hin dandeenye yoo ta'e yookiin Abbaan Taayitaa bakka bu'aan taaksii hir'ina naamusa ogummaa agarsiisera jedhee yoo itti amane;

፩) የዚህ አንቀጽ ንዑስ አንቀጽ (፩) ድንጋጌ በአንቀጽ ፺፭ (፪)(ሀ) ለታክስ ወኪልነት አገልግሎት በተሰጠው ትርጉም ከተካተቱት አገልግሎቶች ውጪ በመደበኛ የሙያ አገልግሎቱ ሂደት የታክስ ወኪልነት አገልግሎት በሚሰጥ የጥብቅና ፈቃድ ያለው ሰው ላይ ተፈጻሚ አይሆንም።

፺፱. የታክስ ወኪልነት ፈቃድ ስለመሰረዝ

- ፩) የታክስ ወኪልነት ሥራውን ለማቋረጥ የፈለገ የታክስ ወኪል ነት ፈቃድ የተሰጠው ሰው ሥራውን ከማቋረጡ በፊት በ፯ (በሰባት) ቀናት ውስጥ ይህንን ለባለሥልጣኑ በጽሑፍ ማሳወቅ አለበት።
- ፪) የታክስ ወኪልነት ፈቃድ የተሰጠው ሰው ለዘለቄታው በታክስ ወኪልነት መሥራት ካልፈለገ የታክስ ወኪልነት ፈቃዱ እንዲሰረዝለት ለባለሥልጣኑ በጽሑፍ ማመልከት ይችላል።
- ፫) ባለሥልጣኑ ከሚከተሉት በአንዱ ምክንያት የታክስ ወኪልነት ፈቃድ መሰረዝ አለበት፦
 - (ሀ) የታክስ ወኪሉ ባለሥልጣኑን በሚያሳምን ሁኔታ ይህ ሊሆን የቻለው በእርሱ ፈቃድ ወይም ቸልተኝነት ምክንያት አለመሆኑን ካላረጋገጠ በስተቀር ፈቃድ በተሰጠው የታክስ ወኪል ተዘጋ ጅቶ የቀረበ የታክስ ማስታወቂያ በማንኛውም መሠረታዊ ጉዳይ ሀሰት ሆኖ ሲገኝ፤
 - (ለ) የታክስ ወኪልነት ፈቃድ የተሰጠው ሰው ፈቃዱን ለማግኘት የሚጠየቁ የሚያስፈልጉ የብቃት መስፈርቶችን ይዞ መቀጠል ሳይችል የቀረ እንደሆነ ወይም ባለሥልጣኑ የታክስ ወኪሉ ሙያዊ የሥነ-ምግባር ጉድለት ፈጽሟል ብሎ ሲያምን፤
 - (ሐ) የታክስ ወኪሉ የታክስ ወኪልነት ሥራውን መሥራት ሲያቆም፤ እንዲሁም የታክስ ወኪሉ ከባንያ ወይም የሽርክና ማህበር ሲሆን የከባንያው ወይም የሽርክና ማህበሩ ህልውና ሲያከትም፤

2) Sub-article (1) of this Article shall not apply to a person who is a licensed advocate acting in the ordinary course of his profession providing tax agent services other than services specified in Article 95 sub article (2) (a) of the definition of “tax agent services”.

99. Cancellation of Tax Agent's License

- 1) A licensed tax agent shall notify the Authority, in writing, within 7(Seven) days prior to ceasing to carry on business as a tax agent.
- 2) A licensed tax agent may apply to the Authority, in writing, for cancellation of the tax agent's license when the tax agent no longer wishes to be a licensed tax agent.
- 3) The Authority shall cancel the license of a tax agent when any of the following applies:
 - (a) a tax declaration prepared and filed by the tax agent is false in any material particular, unless the tax agent establishes to the satisfaction of the Authority that this was not due to any willful or negligent conduct of the tax agent;
 - (b) the tax agent ceases to satisfy the conditions for licensing as a tax agent, or the Authority is satisfied that the tax agent has committed professional misconduct;
 - (c) the tax agent has ceased to carry on business as a tax agent including, in the case of a company or partnership, when the company or partnership has ceased to exist;

- (c) Bakka bu'aan taaksii hojii bakka bu'ummaa taaksii yoo dhaabe; akkasuma bakka bu'aan taaksii Kubbaaniyaa yookiin waldaa sharikaa yoo ta'uu; jiraachuun kubbaanichaa yookiin waldaan sharikaa yoo dhabatu;
- (d) Namni heeyyamni bakka bu'uma taaksii kennameef heeyyamichi akka haqamu bu'ura Keewwata kana Keewwata Xiqqaa 2tiin iyyata yoo dhiyeessu ;
- (e) Yeroon Tajaajilla heeyyama bakka bu'ummaa taaksii xum-muramuu fi heeyyamni bakka bu'ummaa taaksii akka haar-effamuf akkaataa labsii kana keewwata 96 iyyata osoo hin dhiyeessiin yoo hafe.
- 4) Abbaan Taayitaa heeyyamni bakka bu'ummaa taaksii kan haqame ta'uu beeksisa barreeffamaa bakka bu'aa taaksitiif kennuu qaba.
- 5) Heeyyamni bakka bu'ummaa taaksii haquun kan mirkanaa'u:
 - (a) Bakka bu'aan taaksii hojii bakka bu'ummaa taaksii hojjachuu guyyaa dhaabe; yookiin
 - (b) Beeksisa heeyyamni isaa kan haqame ta'uu ibsu bakka bu'aa taaksii heeyyamni kennameetiif erga kennamee guyyoota 60 booda.
- 6) Seera taaksii biroo kamiiniyyuu haalla addaatiin kan tumame jiraatus; Abbaan Taayitaa eeyyama bakka bu'ummaa taaksii namni kennameef kamiyyuu naamusa ogummaa darbuun raawwateera jedhee yoo amane darbinsa naamusa ogummaa kana nama heeyyamni bakka bu'ummaa taaksii kennameef eeyyama daldaalaa kennuuf Abbaan Taayitaa Itti gaafatamummaa qabuuf gabaasa ni taasisa.

Kutaa Kudha Shan
Adabbiwwan Bulchiinsaa FI Yakkaa FI
Badhaasawwan
Kutaa Xiqqaa Tokko
Tumaalee Waliigalaa
100. Adabbiwwan Bulchiinsa fi Itti
gaafatamummaa Yakkaa Tumaaw-
wan Waliigalaa Ilaallatu

- (መ) የታክስ ወኪልነት ፈቃድ የተሰጠው ሰው ፈቃዱ እንዲሠረዝለት በዚህ አንቀጽ ንዑስ አንቀጽ (፪) መሠረት ማመልከቻ ሲያቀርብ፤
- (ሠ) የታክስ ወኪሉ የፈቃድ አገልግሎት ጊዜ ሲያበቃ እና የታክስ ወኪሉ ፈቃዱ እንዲታደስለት በዚህ አዋጅ አንቀጽ ፺፮ መሠረት ማመልከቻ ሳያቀርብ ሲቀር።
- ሸ) ባለሥልጣኑ የታክስ ወኪሉ ፈቃድ የተሠረዘ መሆኑን የሚገልጽ የጽሑፍ ማስታወቂያ ለታክስ ወኪሉ መስጠት አለበት።
- ፹) የታክስ ወኪልነት ፈቃድ መሠረዝ የሚፀናው፦
 - (ሀ) የታክስ ወኪሉ የታክስ ወኪልነት ሥራውን መሥራት ካቆመበት ቀን፤ ወይም
 - (ለ) ፈቃዱ የተሰረዘ መሆኑን የሚገልፀው ማስታወቂያ ለታክስ ወኪሉ ከተሰጠ ከ፳ (ስልሳ) ቀናት በኋላ፤ ከሁለቱ ቀድሞ ከሆነበት ቀን ጀምሮ ይሆናል።
- ፺) በሌላ ማንኛውም የታክስ ሕግበሌላ ሁኔታ የተደነገገ ቢኖርም፣ ባለሥልጣኑ የታክስ ወኪልነት ፈቃድ የተሰጠው ማንኛውም ሰው ሙያዊ የሥነ-ምግባር ጥሰት ፈፅሟል ብሎ ሲያምን ይህንን የሥነ-ምግባር ጥሰት የታክስ ወኪልነት ፈቃድ ለተሰጠው ሰው የንግድ ፈቃድ ለመስጠት ኃላፊነት ላለው ባለሥልጣን፣ ሪፖርት ያደርጋል።

ክፍል አሥራ አምስት
አስተዳደራዊ፣ የወንጀል ቅጣቶች እና ሽልማቶች
ንኡስ ክፍል አንድ
ጠቅላላ ድንጋጌዎች
፩. አስተዳደራዊ ቅጣቶችና የወንጀል
ኃላፊነቶችን የሚመለከቱጠቅላላ ድንጋጌዎች

- (d) the tax agent has applied for cancellation of the tax agent's license under sub-article (2) of this Article;
- (e) the license of the tax agent has expired and the agent has not filed an application for renewal of the license under Article 96 of this Proclamation.
- 4) The Authority shall serve notice, in writing, of a decision to cancel the licence of a tax agent.
- 5) The cancellation of the license of a tax agent shall take effect on the earlier of:
 - (a) the date the tax agent ceases to carry on business as a tax agent; or
 - (b) 60 (Sixty) days after the tax agent has been served with notice of the cancellation.
- 6) Despite anything in any tax law, if the Authority is of the opinion that a person who is a licensed tax agent has committed professional misconduct, the Authority shall report the misconduct to the licensing authority responsible for issuing business licenses.

PART FIFTEEN
ADMINISTRATIVE, CRIMINAL
PENALTIES, AND
REWARDS
SUB PART ONE
GENERAL PROVISIONS
100.General Provisions Relating to
Administrative and Criminal Li-
abilities

- 1) Gochaa tokko raawaachuuf yookiin raawwachuu dhabuun adabbii bulchiinsaa fi itti gaafat-amummaa yakkaa kan hordofsi-su yeroo ta'utti namni badicha raawwate adabbii bulchiinsaa adabamuun itti gaafatamummaa yakkaa hin hambisu.
- 2) Kaffalaan taaksii kamiyyuu adabbiin bulchiinsaa kan irratti darbe fi yookiin himanni yakkaa kan irratti dhiyaate dirqama taaksii kaffaluu hin hambisu.

**Kutaa Xiqqaa Lama
Adabbiwwan Bulchiinsaa**

101. Adabbiwwan Galmeessaa Fi Haqinsa Waliin Wal qabatan

- 1) Adabbiwwan bulchiinsaa biroon Labsii kanaan ibsaman akkuma eegamanitti ta'ee; namni kamiyyuu taaksii kaffaluuf galmaa'uu osoo qabuu kan hin galmoofne yoo ta'e, guyyaa galmaa'uun irra tureeirraa eegalee hanga yeroo galmeedhaaf iyyateetti yookiin hanga yeroo kaka'umsa Abbaa Taayitichaatiin galmaa'etti guyyaa jiru keessatti taaksii kaffaluu qabu % 25 adabbii ni kaffala.
- 2) Kaffalaan Taaksii taaksii akkataa keewwata kana keewwata Xiqqaa 1tiin kaffalu kan irra hin jirre yoo ta'e guyyaa galmaa'uun irraa jirurraa eegalee hanga guyyaa galmaa'etti tokkoon tokkoo ji'a jiruuf yookiin guyyaa walakkaa ji'aatiif yoo ta'e adabbii qarshii 1,000.00(kuma tokko)ni kaffala.
- 3) Akkaataa Keewwata kana Keewwata Xiqqaa 1tiin adabbiin bu'u keewwata kana keewwata Xiqqaa 2tiin adabbii bu'uu gadi yoo ta'e keewwanni kun keewwanni xiqqaan 2 raawwatinsa ni qabata.

- ፩) አንድን ድርጊት መ ፈ ጸ ም ወይም አስመራጸም አስተዳደራዊ ቅጣት እና የወንጀል ኃላፊነት የሚያስከትል በሚሆንበት ጊዜ ጥፋቱን የፈጸመው ሰው አስተዳደራዊ ቅጣት መቀጣቱ የወንጀል ተጠያቂነቱን አያስቀርም።
- ፪) ማንኛውም ታክስ ከፋይ አስተዳደራዊ ቅጣት የተጣለበት እና/ወይም የወንጀል ክስ የቀረበበት መሆኑ መክፈል የሚገባውን ታክስ የመክፈል ግዴታውን አያስቀርም።

**ምዕራፍ ሁለት
አስተዳደራዊ ቅጣቶች**

- ፩. ከምዝገባ እና ስረዛ ጋር የተያያዙ ቅጣቶች
- ፩) በዚህ አዋጅ የተመለከቱት ሌሎች አስተዳደራዊ ቅጣቶች እንደጠበቁ ሆነው ማንኛውም ሰው በታክስ ከፋይነት መመዝገብ ሲገባው ያልተመዘገበ እንደሆነ መመዝገብ ከነበረበት ጊዜ ጀምሮ ለምዝገባ እስከመለከተበት ወይም በባለሥልጣኑ አነሳሽነት እስከ ተመዘገበበት ቀን ድረስ ባለው ጊዜ ውስጥ መክፈል ያለበትን ታክስ ፳፭%(ሃያ አምስት በመቶ) ቅጣት ይከፍላል።
- ፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተጠቀሰው ታክስ ከፋይ የሚከፍለው ታክስ የሌለ እንደሆነ መመዝገብ ነበረበት ጊዜ ጀምሮ እስከተመዘገበበት ቀን ድረስ ላለው ለእያንዳንዱ ወር ወይም የወሩ ከፊል ለሆነ ጊዜ ብር ፩ሺ(አንድሺ ብር) ቅጣት ይከፍላል።
- ፫) በዚህ አንቀጽ ንዑስ አንቀጽ(፩) መሠረት የሚጣለው ቅጣት በ ዚ ህ አንቀጽ ንዑስ አ ን ቀ ጽ (፪) ከሚጣለው ቅጣት ያነሰ እንደሆነ የዚህ አንቀጽ ንዑስ አንቀጽ(፪)ተፈጻሚ ይሆናል።

- 1) Where an act or omission entails both administrative and criminal liabilities at the same time, the person committing the offence shall not be relieved from criminal liability by the mere fact that he is held administratively liable.
- 2) A taxpayer who is assessed for an administrative penalty or prosecuted for a criminal offence shall not be relieved from liability to pay any tax due.

**CHAPTER TWO
ADMINISTRATIVE PENALTIES
101. Penalties Relating to Registration and cancellation of registration**

- 1) Subject to the other administrative penalties imposed by this proclamation, a person who fails to apply for registration as required under this Proclamation shall be liable for a penalty of 25% of the tax payable by the person for the period commencing on the date that the person was required to apply for registration and ending on the date that the person files the application for registration or the person is registered on the Authority's own motion.
- 2) Where there is no tax payable by the tax payer mentioned in sub-article (1) of this article, the tax payer shall pay a penalty of Birr 1,000 (One Thousand Birr) for each month or part thereof from the day on which he should have been registered to the day of his actual registration
- 3) Where the penalty to be imposed pursuant to sub-article (1) of this article is less than the penalty to be imposed pursuant to sub-article (2) of this article, the penalty in sub-article (2) of this article shall apply.

4) Namni kamiyyuu bu'ura Labsii kana keessatti tumameen sababa gahaa tokko malee galmeen akka haqamuuf kan iyyate yoo ta'e galmeen akka haqamuuf iyyachuun guyyaa irra jiraatuu eegalee galmeen akka haqamuuf haga guyyaa ibsameetti yookiin kaka'umsa Abbaa Taayitaatiin galmeen haga guyyaa haqameetti tokkoon tokkoo ji'aa yookiin guyyaa walakkaa ji'aa ta'ef qarshii 1,000.00(kuma tokko)adabbii ni kaffala.

102.Adabbii Sanada Qabachuu Dhabuun Kennamu

- 1) Tumaan Keewwata kanaa keewwata Xiqqaa 2 akkuma eegametti ta'ee; bu'ura seera taaksitiin sanada qabachuun irraa eegamu kamiyyuu kaffalaan taaksii bu'ura seera taaksiitiin bara taaksii sanada qabachuun irra jiratun taaksii kaffaluun irra jiraatu 20%(dhibbeentaa digdama) adabbii ni kaffala.
- 2) Kaffalaan taaksii bu'ura keewwata kana keewwata xiqqaa 1tiin sanada qabachuun irra jiraatu yoo hin qabanne bara sanadicha qabachuun irra jiru taaksiin kaffalu kan hin jirre yoo ta'e:
 - (a) Gibira galiitiif yoo ta'e kaffalaan taaksii sanada herregaa bara taaksii tokkoon tokkoo hin qabanneef qarshii 20,000.00 (kuma digdama); yookiin
 - (b) Taaksii kan biroo kamiyyuu yoo ta'e Kaffalaan taaksii sanada herregaa bara taaksii hin qabanneef qarshii 2,000.00 (kuma lama) adabbii ni kaffala.
- 3) Bu'ura keewwata kana keewwata xiqqaa 1tiin adabbiin bu'u akkaataa Keewwata kana Keewwata xiqqaa 2tiin adabbii bu'ura kan xiqqaatu yoo ta'e keewwanni kun keewwanni xiqqaan 2 raawwatin-sa qabaata.
- 4) Keewwata kana Keewwanni Xiqqaan 1,2 fi 3 akkuma eegametti ta'ee kaffalaan taaksii kamiyyuu waggaa lamaa oliif sanada herregaa yoo hin qabanne qaamni kaffalaa taaksiitiif eeyyama daldaalaa kenne beeksisa Abbaa Taayitaa irraa kennamuun heeyyama daldaalaa kaffalaa taaksii ni haqa.

፬) በዚህ አዋጅ በተደነገገው መሠረት ማንኛውም ሰው ያለ በቂ ምክንያት ምዝገባ እንዲሰረዝለት ያላመለከተ እንደሆነ ምዝገባው እንዲሰረዝለት ማመልከት ከነበረበት ቀን ጀምሮ ምዝገባው እንዲሰረዝ እስከመለከተበት ቀን ወይም በባለሥልጣኑ አሳሳሽነት ምዝገባው እስከተሠረዘበት ቀን ድረስ ለእያንዳንዱ ወር ወይም የወሩ ከፊል ለሆነ ጊዜ ብር ፩ሺ (አንድ ሺ ብር) ቅጣት ይከፍላል።

፻፪. ሰነዶችን ባለመያዝ የሚጣል ቅጣት

- ፩) የዚህ አንቀጽ ንዑስ አንቀጽ (፪) እንደተጠበቀ ሆኖ፣ በታክስ ሕግ መሠረት መያዝ የሚጠበቅበትን ማንኛውንም ሰነድ ያልያዘ ታክስ ከፋይ በታክስ ሕግ መሠረት ሰነዱ መያዝ በነበረበት የታክስ ዘመን መክፈል ያለበትን ታክስ ፳% (ሃያ በመቶ) ቅጣት ይከፍላል።
- ፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ሰነድ መያዝ ሲኖርበት ያልያዘ ታክስ ከፋይ ሰነዱን መያዝ በነበረበት የታክስ ዘመን መክፈል የሚኖርበት ታክስ የሌለ እንደሆነ፦
 - (ሀ) ለገቢ ግብር ሲሆን ታክስ ከፋይ የሂሳብ ሰነድ ላልያዘበት ለእያንዳንዱ የታክስ ዘመን ብር ፳ሺ(ሃያ ሺ ብር)፤ ወይም
 - (ለ) ለሌላ ማንኛውም ታክስ ሲሆን ታክስ ከፋይ የሂሳብ ሰነድ ላልያዘበት የታክስ ዘመን ብር ፪ሺ (ሁለት ሺ ብር)፤ ቅጣት ይከፍላል።
- ፫) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት የሚጣለው ቅጣት በዚህ አንቀጽ ንዑስ አንቀጽ(፪) ከሚጣለው ቅጣት ያነሰ እንደሆነ የዚህ አንቀጽ ንዑስ አንቀጽ (፪) ተፈጻሚ ይሆናል።
- ፬) የዚህ አንቀጽ ንዑስ አንቀጽ (፩)፣ (፪) እና (፫) እንደተጠበቁ ሆነው፣ ማንኛውም ታክስ ከፋይ ከሁለት ዓመት በላይ የሂሳብ ሰነድ ካልያዘ ለታክስ ከፋይ የንግድ ፈቃድ የሰጠው አካል ከባለሥልጣኑ በሚቀርብለት ማስታወቂያ መሠረት የታክስ ከፋይን የንግድ ፈቃድ ይሰርዛል።

4) A person who, without reasonable excuse, fails to apply for cancellation of registration as required under this Proclamation shall be liable for a penalty of birr 1,000 (One Thousand Birr) for each month or part thereof for the period commencing on the date that the person was required to apply for cancellation of registration and ending on the date that the person files the application for cancellation or the person's registration is cancelled on the Authority's own motion.

102.Penalty for Failing to Maintain Documents

- 1) Subject to sub-article (2) of this Article, a taxpayer who fails to maintain any document as required under a tax law shall be liable for a penalty of 20% of the tax payable by the taxpayer under the tax law for the tax period to which the failure relates.
- 2) If no tax is payable by the taxpayer for the tax period to which the failure referred to in sub-article (1) of this Article relates, the penalty shall be:
 - (a) birr 20,000 (Twenty Thousand Birr) for each taxyear that the taxpayer fails to maintain documents for the purposes of the income tax;
 - (b) or birr 2,000 (Two Thousand Birr) for each tax period that the taxpayer fails to maintain documents for the purposes of any other tax.
- 3) Where the penalty to be imposed pursuant to sub-article (1) of this article is less than the penalty to be imposed pursuant to sub-article (2) of this article, the penalty in sub-article (2) of this article shall apply.
- 4) Without prejudice to sub-articles (1), (2) and (3) of this Article, the licensing authority responsible for issuing business licenses, shall on notification by the Authority, cancel the business license of a taxpayer who fails to maintain documents for more than 2 years.

- 5) Kaffalaan taaksii sadarkaa “A” yeroo Labsii kana keewwata 19 Keewwata Xiqqaa 2 jalatti ibsameef sanadoota osoo hin qabatiin yoo hafe adabbii qarshii 50,000.00 (kuma shantama) ni kaffala.
- 6) Kaffalaan taaksii sadarkaa “B”Labsii Gibira Galii keewwata 34 keewwata xiqqaa 4 tiin waggaa 2’f (lamaaf) sanadoota osoo hin qabatiin yoo hafe qarshii 20,000.00(kuma digdama) adabbii ni kaffala.

103. Adabbii Lakkoofsa Eenyummeessaa Kaffalaa Taaksii Waliin Wal Qabate

- 1) Bu’uura seera taaksii irratti tumameen kaffalaan taaksichaa lakkoofsa eenyummeessaa isaa nagahee taaksii irratti, yaadannoo deebiitii yookiin kireediitii taaksii irratti, beeksisa taaksii irratti yookiin kaffalaan taaksii sanada biroo kamiyyuu irratti osoo hin ibsiin yoo hafe tokkoo tokkoo sanada lakkoofsi eenyummeessaa kaffala taaksii hin ibsamne irratti adabbii qarshii 3,000.00 (kuma sadii) ni kaffala.
- 2) Haalli Labsiin kun Keewwatni 16 Keewwatni Xiqqaan 6 irratti raawwatiinsa qabaatu yoo jiraate malee, kaffalaan taaksii kamiyyuu:
 - (a) Lakkoofsa eenyummeessaa taaksii isaa namni biroo akka ittii fayyadamu kan kenne yoo ta’e; yookiin
 - (b) Lakkoofsa eenyummeessaa taaksii nama biroo kan fayyadame yoo ta’e; adabbii qarshii 10,000.00 (kuma kudhan) ni kaffala.
- 3) Sababa gochoota Keewwata kana Keewwata Xiqqaa 2(a) yookiin (b) jalatti caqasamaniin faayidaan maallaqaa kaffalaan taaksichaa yookiin namni biroo argate qarshii 10,000.00 (kuma kudhan) kan caalu yoo ta’e, hangi adabbii maallaqaa kaffalu faayidaa argate waliin wal qixa ta’a.

- ፭) በዚህአዋጅ አንቀጽ ፲፱ ንዑስ አንቀጽ (፪) ለተወሰነው ጊዜ ድረስ ሰነዶችን ይዞ ሳያቆይ የቀረ የደረጃ ‘ሀ’ ታክስ ከፋይ ብር ፶፯. (ሃምሳ ሺ ብር) ቅጣት ይከፍላል።
- ፮) በገቢ ግብር አዋጅ አንቀጽ ፴፬ ንኡስ አንቀጽ(፬) ለተወሰነው ጊዜ ድረስ ሰነዶችን ይዞ ሳያቆይ የቀረ የደረጃ ‘ለ’ ታክስ ከፋይ ብር ፳ ሺ. (ሃያ ሺ ብር) ቅጣት ይከፍላል።

፻፫. ከታክስ ከፋይ መለያ ቁጥር ጋር የተገናኘ ቅጣት

- ፩) የታክስ ሕግ በሚደነግገው መሠረት የታክስ ከፋይ መለያ ቁጥሩን በታክስ ደረሰኝ፣ በታክስ ደብዳቤ ወይም ክሬዲት ማስታወሻ፣ በታክስ ማስታወቂያ፣ ወይም በሌላ በማንኛውም ሰነድ ላይ ሳይገልጽ የቀረ ታክስ ከፋይ የታክስ ከፋይ መለያ ቁጥር ባልተገለጸበት በኢያንዳንዱ ሰነድ ብር ፫ሺ. (ሦስት ሺ ብር) ቅጣት ይከፍላል።
- ፪) የዚህ አዋጅ አንቀጽ ፲፮ ንኡስ አንቀጽ (፮) ተፈጻሚ ከሚሆንበት ሁኔታ በስተቀር፣ ማንኛውም ታክስ ከፋይ፦
 - (ሀ) የታክስ ከፋይ መለያ ቁጥሩን ሌላ ሰው እንዲጠቀም በት የሰጠ እንደሆነ፤ ወይም
 - (ለ) የሌላ ሰው ታክስ ከፋይ መለያ ቁጥር የተጠቀመ እንደሆነ፤ ብር ፲ሺ. (አስር ሺ ብር) ቅጣት ይከፍላል።
- ፫) በዚህ አንቀጽ ንዑስ አንቀጽ (፪) (ሀ) ወይም (ለ) በተጠቀሱት ድርጊቶች ምክንያት ታክስ ከፋይ ወይም ሌላ ሰው ያገኘው የገንዘብ ጥቅም ከብር ፲ሺ.(አስር ሺ ብር) የሚበልጥ ከሆነ የሚከፍለው የገንዘብ ቅጣት መጠን ካገኘው ጥቅም ጋር እኩል ይሆናል።

- 5) A Category ‘A’ taxpayer who fails to retain documents for the period specified in Article 19 (2) shall be liable for a penalty of birr 50,000 (Fifty Thousand Birr).
- 6) A Category ‘B’ taxpayer who fails to retain documents for the period specified in Article 34 sub article (4) of the Income Tax Proclamation for two years shall be liable for a penalty of birr 20,000 (Twenty Thousand Birr).

103. Penalty in Relation to TINs

- 1) A taxpayer who fails to state their TIN on a tax invoice, tax debit or credit note, tax declaration, or any other document as required under a tax law shall be liable for a penalty of birr 3,000 (Three Thousand Birr) for each failure.
- 2) Except when Article 16 sub article (6) of this Proclamation applies, a taxpayer shall be liable for a penalty of birr 10,000 (Ten Thousand Birr) if the taxpayer:
 - (a) provides their TIN for use by another person; or
 - (b) uses the TIN of another person
- 3) If the pecuniary advantage obtained by the taxpayer or another person as result of conduct referred to in sub-article (2) (a) or (b) of this Article exceeds birr 10,000 (Ten Thousand Birr) the penalty shall be equal to the pecuniary advantage obtained by the taxpayer.

104. Beeksisa Taaksii Tursiisanii Dhiyeesuun Adabbii Hordofsiisu

- 1) Kaffalaan taaksii yeroo seeraan murtaa'e keessatti dirqama isaa hin bane tokkoon tokkoo yeroo taaksii tureef yookiin yeroo gar-tokkee ta'ef taaksii hin kaffalamne adabbii %5 (dhibbeentaa shan) hanga %25 (dhibbeentaa digdamii shan) guuttutti ni kaffala.
- 2) Namni yeroo herrega jalqabaa yookiin gar-tokkee ta'ef beeksisa taaksii hin dhiyeessine akkaataa Keewwata kana Keewwata Xiqqaa 1 jalatti tumameen adabbiin kaffalu qarshii 50,000.00 (kuma shantama) caaluu hin qabu.
- 3) Raawwii keewwata kanaatiif jecha taaksii hin kaffalamne kan jedhamu garaagarummaa beeksisa taaksii irratti mul'achuu qabuu fi taaksii guyya taaksichi kaffalamuu qabu gidduu jirudha.
- 4) Adabbii haala kamiiniyyuu buufamu kanneen armaan gaditti ibsamana keessaa isa xiqqaadhaa gadi ta'uu hin qabu:
 - a) Qarshii 10,000.00 (kuma kudhan);
 - b) Hanga taaksii beeksisa taaksii irratti mul'achuu qabuu %100 (dhibbeentaa dhibba).
- 5) Kan Keewwata kanaan ibsame jiraatus, kaffalaan taaksichaa taaksiin yeroo taaksichaatti kaffalu kan hin jirre yoo ta'e, beeksisa taaksii osoo hin dhiyeessiin tokkoon tokkoo yeroo taaksii tureetiif adabbii qarshii 10,000.00 (kuma kudhan) ni kaffala.

105. Taaksiin Turee Kaffalamu Adabbii Hordofsiisu

- 1) kaffalaan taaksii kamiyyuu yeroo kaffaltii taaksii keessatti taaksiin osoo hin kaffaliin yoo hafe, yeroo tureef:
 - (a) Taaksii yeroo ji'aa tokkoo yookiin walakkaa ji'aa ta'uuf hin kaffalamne irratti %5 (dhibbeentaa shan); fi
 - (b) Taaksii sanaan booda tureef yeroo ji'aa tokkoo yookiin gar-tokkee ji'aa ta'uuf hin kaffalamne irratti dabalataan %2 (dhibbeentaa lama) adabbii ni kaffala.

፻፬. የታክስ ማስታወቂያ ዘግይቶ ማቅረብ ስለሚያስከትለው ቅጣት

- ፩) በሌላ በተወሰነ ጊዜ ውስጥ የታክስ ማስታወቂያ ግዴታውን ያልተወጣ ታክስ ከ 4 ይ ለዘገየበት ለእያንዳንዱ የታክስ ጊዜ ወይም ክፍል ለሆነው ጊዜ ያልተከፈለውን ታክስ 5%(አምስት በመቶ) እንዲሁም 25%(ሃያ አምስት በመቶ) እስኪጠጋ ድረስ ቅጣት ይከፍላል።
- ፪) ለመጀመሪያው የሂሳብ ጊዜ ወይም ክፍል ለሆነው ጊዜ የታክስ ማስታወቂያ ያላቀረበ ሰው በዚህ አንቀጽ ንዑስ አንቀጽ (፩) ድን ጋን መሠረት የሚከፍለው ቅጣት ከብር ፶፫. (ሃምሳ ሺ ብር) አይበልጥም።
- ፫) ለዚህ አንቀጽ አፈጻጸም ያልተከፈለ ታክስ ነው የሚባለው በታክስ ማስታወቂያ ላይ መታየት በነበረበት እና ታክሱ መክፈል ባለበት ቀን በተከፈለው ታክስ መክፈል ያለው ልዩነት ነው።
- ፬) በማናቸውም ሁኔታ የሚባለው ቅጣት ቀጥለው ከተመለከቱት ከዝቅተኛው ያነሰ አይሆንም።
 - (ሀ) ብር ፶፫. (አሥር ሺ ብር)፤
 - (ለ) በታክስ ማስታወቂያ ላይ መመልከት ከነበረበት የታክስ መጠን 5%(መቶ በመቶ)።
- ፭) በዚህ አንቀጽ የተመለከተው ቢኖርም ታክስ ክፍያ በታክስ ጊዜው ሊከፍል የሚጣው ታክስ የሌለ እንደሆነ፣ የታክስ ማስታወቂያ ላይ ቀርቦ ለዘገየበት ለእያንዳንዱ የታክስ ጊዜ ብር ፶፫. (አሥር ሺ ብር) ቅጣት ይከፍላል።

፻፭. ታክስን ዘግይቶ መክፈል የሚያስከትለው ቅጣት

- ፩) ማንኛውም ታክስ ከፋይ በታክስ ክፍያ ጊዜው ውስጥ ታክስ ሳይከፍል ከቀረ ለዘገየበት ጊዜ፡
 - (ሀ) ለአንድ ወር ወይም የወሩ ክፍል ለሆነው ጊዜ ባልተከፈለው ታክስ ላይ 5%(አምስት በመቶ)፤ እና
 - (ለ) ከዚያ በኋላ ለዘገየበት ለእያንዳንዱ ወር ወይም የወሩ ክፍል ለሆነው ጊዜ ባልተከፈለው ታክስ ላይ ተጨማሪ 2% (ሁለት በመቶ)፤ ቅጣት ይከፈላል።

104. Late Filing Penalty

- 1) A person who fails to file a tax declaration by the due date shall be liable for a late filing penalty of 5 % of the unpaid tax for each tax period or part thereof to which the failure relates, provided that the penalty to be so imposed shall not exceed 25% of the unpaid tax.
- 2) The penalty to which a tax payer is liable for non-filing of tax declaration for the first tax period or part thereof under sub-article (1) of this article shall not exceed 50,000 birr (Fifty Thousand Birr).
- 3) For the purpose of this article, unpaid tax means the difference between the amount of tax that should have been entered in the tax declaration and the tax paid on the due date.
- 4) The penalty to be imposed shall under no circumstance be less than the lowest of the following:
 - a. birr 10,000 (Ten Thousand Birr);
 - b. 100% of the amount tax that should have been entered in the tax declaration.
- 5) Notwithstanding the provisions of this article, where the tax payer has no tax to pay for a tax period, he shall be liable for a penalty of birr 10,000 (Ten Thousand Birr) for each tax period to which the non-filing of tax declaration relates.

105. Late Payment Penalty

- 1) A taxpayer who fails to pay tax by the due date shall be liable for the following late payment penalties:
 - (a) 5% of the unpaid tax that remains unpaid at the expiration of one month or part thereof after the due date; and
 - (b) an additional 2% of the amount of the unpaid tax for each month or part of a month thereafter to the extent that the tax remains unpaid.

- 2) Hangi adabbii bu'uura keewwata kanaatiin buufamuu idaa taaksii ijoo caaluu hin qabu.
- 3) Taaksii kaffalamuu hin qabne irratti adabbiin osoo hin kaffalamiin turuun buufame akkaataa Labsii kana Keewwata 52 Keeww Xiqqaa 4 tiin kaffalaa taaksi chaatiif ni deebi'a.
- 4) Keewwatni kun Labsii kana keewwata 107 ilaalchisee taaksiin hin kaffalamne raawwatiinsa hin qabu.

106. Taaksii Herrega Kaffalamu Irraa Hir'ifamee Hafu Waliin Wal Qabatee Adabbii Kennamu

- 1) Bu'uura Labsii Gibira Galii jalatti tumameen namni herrega kaffalamu irraa taaksii hir'isee Abbaa Taayitichaatiif dabarsuu qabu kamiyyuu, taaksii osoo hin hir'isiin hafe yookiin hir'isee Abbaa Taayitichaatiif kan hin dabarsine % 10 adabbii ni kaffala.
- 2) Keewwatni kun Keewwatni Xiqqaan 1 dhaabbataaf raawwatiinsa yeroo qabaatutti, bu'uura Keewwata Xiqqaa kanaatiin adabbii buufamu irratti dabalataan hojii gaggeessaan dhaabbatichaa, shuumiin herregaa ol'aanaan yookiin hojjetaan dhaabbatichaa biroo kamiyyuu taaksiin hir'ifamee hafuu akka qabuu fi taaksiin qabames kaffalamuu akka qabu mirkaneessuuf itti gaafatamummaa qabu kamiyyuu tokkoon tokkoon isaanii adabbii qarshii 2,000.00 (kuma lama) ni kaffalu.
- 3) Yeroo Labsiin Gibira Galii keewwatni 91 raawwatiinsa itti qabaatutti dhiyeessaa fi bitataan tokkoon tokkoon isaanii adabbii qarshii 20,000.00 (kuma digdamaa) ni kaffalu.
- 4) Bu'uura Labsii Gibira Galii Keewwata 91 tiin taaksii herrega kaffalamu irraa hir'ifamee kaffalamu hambisuuf yaaduun bu'uura Keewwata kanaatiin nama herrega kaffalamu irraa taaksii hir'isee kaffaluuf dirqama qabuuf namni meeshaawwan yookiin tajaajilawwan dhiyeessuuf heeyyamamaa hin taane adabbii qarshii 10,000.00 (kuma kudha) ni kaffala.

፪) በዚህ አንቀጽ መሠረት የ ሚ ጣ ለ ው የቅጣት መጠን ከዋናው የታክስ ዕዳ መብለጥ የለበትም።

፫) መከፈል በማይገባው ታክስ ላይ ሳይከፈል በዘገየበት የተጣለ ቅጣት በዚህ አዋጅ አንቀጽ ፶፪ ንዑስ አንቀጽ (፱) መሠረት ለታክስ ከፋይ ይመለሳል።

፬) ይህ አንቀጽ የዚህ አዋጅ አንቀጽ ፻፯ በሚመለከተው ያልተከፈለ ታክስ ላይ ተፈጻሚ አይሆንም።

፻፯. ከተከፋይ ሂሳብ ላይ ተቀንሶ ከሚከፈል ታክስ ጋር በተገናኝ የሚጣል ቅጣት

፩) በገቢ ግብር አዋጅ በተደገገው መሠረት ከተከፋይ ሂሳብ ላይ ታክስ ቀንሶ ለባለሥልጣኑ ማስተላለፍ ያለበት ማንኛውም ሰው ሳይቀንስ የቀረው ወይም ቀንሶ ለባለሥልጣኑ ያስተላለፈውን ታክስ ፫%(አሥር በመቶ) ቅጣት ይከፍላል።

፪) የዚህ አንቀጽ ንዑስ አንቀጽ (፩) ለድርጅት ተፈጻሚ በሚሆንበት ጊዜ፣ በዚህ ንዑስ አንቀጽ መሠረት ከሚጣለው ቅጣት በተጨማሪ የድርጅቱ ሥራ አስኪያጅ፣ ዋና የሂሳብ ሹም ወይም ታክስ ተቀንሶ መያዝ እንዳለበትና የተያዘውም ታክስ መክፈ እንዳለበት የሚረጋገጥ ኃላፊነት ያለበት ማንኛውም ሌላ የድርጅቱ ሠራተኛ እያንዳንዳቸው ብር ፪ሺ (ሁለት ሺህ ብር) ቅጣት ይከፍላሉ።

፫) የገቢ ግብር አዋጅ አንቀጽ ፶፩ ተፈጻሚ በሚሆንበት ጊዜ አቅራቢውና ገዥው እያንዳንዳቸው ብር ፳ሺ (ሃያ ሺ ብር) ቅጣት ይከፍላሉ።

፬) በገቢ ግብር አዋጅ አንቀጽ ፺ ፩ መሠረት ከተከፋይ ሂሳብ ላይ ታክስ ቀንሶ መክፈል ግዴታ ላለበት ሰው ዕቃዎችን ወይም አገልግሎቶችን ለማቅረብ ፈቃደኛ ያልሆነ ሰው ብር ፲ሺ (አሥር ሺ ብር) ቅጣት ይከፍላል።

- 2) The amount of penalty assessed under this Article shall not exceed the amount of the tax liability to which it relates.
- 3) Late payment penalty paid by a taxpayer shall be refunded to the taxpayer in accordance with Article 57 sub article (4) of this Proclamation to the extent that the tax to which the penalty relates is found not to have been payable.
- 4) This Article shall not apply when Article 106 of this Proclamation applies in relation to the unpaid tax.

106. Withholding Tax Penalties

- 1) A person who fails to withhold tax or, having withheld tax fails to pay the tax to the Authority, as required under the Income Tax Proclamation shall be liable for a penalty of 10% of the tax to be withheld or actually withheld but not transferred to the Authority.
- 2) When sub-article (1) of this Article applies to a body and in addition to the penalty imposed under that sub-article, the manager of the body, chief accountant, or any other officer of the body responsible for ensuring the withholding and payment of withholding tax shall be liable for a penalty of birr 2,000 (Two Thousand Birr) each.
- 3) When Article 91 of the Income Tax Proclamation applies, both the supplier and purchaser shall be liable for a penalty of birr 20,000 (Twenty Thousand Birr) each.
- 4) A person, who, with the intention of avoiding withholding tax under Article 91 of the Income Tax Proclamation, refused to supply goods or services to a person who is obliged to withhold tax under that Article shall be liable for a penalty of birr 10,000 (Ten Thousand Birr).

107. Taaksii Dabalata Qabeenyaa Waliin Wal Qabatee Adabbiwwan Kennaman

- 1) Bu'uura Labsii Taaksii Dabalata Qabeenyaatiin namni Taaksii Dabalata Qabeenyaatiif galmaa'uuf dirqama qabu osoo hin galmaa'iin yoo hafe, guyyaa galmaa'uun irra ture irraa eegalee hanga guyyaa galmaa'uuf iyyateetti yookiin hanga guyyaa kaka'umsa Abbaa Taayitichaatiin galmaa'eetti tokkoon tokkoo ji'aa jiruuf yookiin yeroo gar-tokkee ji'aa ta'eef adabbii qarshii 2,000.00 (kuma lama) ni kaffala.
- 2) Akkaataa Keewwata kana Keewwata Xiqqaa 1 tiin adabbii buufamu irratti dabalataan, nama Keewwatni Xiqqaan kun irratti raawwatiinsa qabaatu guyyaa galmaa'uun irra ture irraa eegalee hanga guyyaa galmaa'uuf iyyateetti yookiin hanga guyyaa kaka'umsa Abbaa Taayitichaatiin galmaa'eetti yeroo jiru keessatti bittaa fi gurgurtaa taaksiin dabalata qabeenyaa irratti kaffalamuun irra ture raawwate irratti taaksii dabalata qabeenyaa kaffalamu adabbii %100 (dhibbeentaa dhibba) ni kaffala.
- 3) Akkaataa Keewwata kana Keewwata Xiqqaa 2 tiin adabbiin buufamu bu'uura yeroo Keewwata Xiqqaa kana keessatti ibsameen kaffalaan taaksichaa bittaa fi gurgurtaa taaksiin dabalata qabeenyaa irratti kaffalamu raawwate taaksii dabalata qabeenyaa kaffalamuun irra ture hin hambisu. Ta'us kaffalaan taaksichaa bittaa fi gurgurtaa yeroo kana keessaatti raawwate irratti tarn oovar taaksiin kaffale yoo jiraate taaksii dabalata qabeenyaa kaffalamu qabu irraa hir'ifamni ni taaisfamaaf.
- 4) Namni kamiyyuu ta'e jedhee taaksii dabalata qabeenyaa bittaa fi gurgurtaa kaffalamu qabu hir'isuuf yookiin hanga taaksii bittaa fi gurgurtaa irraa deebi'u dabaluu yaaduun nagahee taaksii sirrii hin taane kan kenne yoo ta'e adabbii qarshii 50,000.00 (kuma shantamaa) ni kaffala.

፻፯.ከተጨማሪ እሴት ታክስ ጋር የተያያዙ ቅጣቶች

- ፩) በተጨማሪ እሴት ታክስ አዋጅ መሠረት ለተጨማሪ እሴት ታክስ መመዘገብ ያለበት ሰው ሳይመዘገብ የቀረ እንደሆነ፣ መመዘገብ ከነበረበት ቀን ጀምሮ ለመመዘገብ እስካመለከተበት ቀን ወይም በባለ ሥልጣኑ አነሳሽነት እስከተመዘገበበት ቀን ድረስ ላለው ለኢያንዳንዱ ወር ወይም የወሩ ከፊል ለሆነው ጊዜ ብር ፪ሺ (ሁለት ሺ ብር) ቅጣት ይከፍላል።
- ፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ከሚጣለው ቅጣት በተጨማሪ፣ ንዑስ አንቀጽ ተፈጻሚ የሚሆንበት ሰው መመዘገብ ከነበረበት ቀን ጀምሮ ለመመዘገብ እስካመለከተበት ቀን ወይም በባለሥልጣኑ አነሳሽነት እስከተመዘገበበት ቀን ድረስ ባለው ጊዜ ውስጥ በፈጸመው የተጨማሪ እሴት ታክስ የሚከፈልበት ግብይት ላይ ሊከፈል ይገባ የነበረውን የተጨማሪ እሴት ታክስ ፻ % (መቶ በመቶ) ቅጣት ይከፍላል።
- ፫) በዚህ አንቀጽ ንዑስ አንቀጽ (፪) መሠረት የሚጣል ቅጣት በንዑስ አንቀጽ በተገለጸው ጊዜ ውስጥ ታክስ ከፋዩ በፈጸመው የተጨማሪ እሴት ታክስ የሚከፈልበት ግብይት ላይ ሊከፈል ይገባ የነበረውን የተጨማሪ እሴት ታክስ አያስቀርም። ሆኖም ታክስ ከፋዩ በዚህ ጊዜ ውስጥ ባከናወነው ግብይት ላይ የከፈለው የተርን አሸር ታክስ ካለ ሊከፈል ከሚገባው የተጨማሪ እሴት ታክስ ላይ ተቀናሽ ይደረግ ለታል።
- ፬) ማንኛውም ሰው ሆን ብሎ በግብይቱ ላይ መከፈል የሚገባውን የተጨማሪ እሴት ታክስ ለማሳነስ ወይም በግብይቱ ላይ ተመላሽ የሚደረገውን የታክስ መጠን ለመጨመር በማሰብ ትክክለኛ ያልሆነ የታክስ ደረሰኝ የሰጠ እንደሆነ ብር ፶ሺ (ሃምሳ ሺ ብር) ቅጣት ይከፍላል።

107. Value Added Tax Penalties

- 1) A person who fails to apply for registration as required under the Value Added Tax Proclamation shall be liable for a penalty of birr 2,000 (Two Thousand Birr) for each month or part thereof for the period commencing on the date that the person was required to apply for registration and ending on the date that the person files the application for registration or the person is registered on the Authority's own motion.
- 2) In addition to the penalty imposed under sub-article (1) of this Article, a person to whom that sub-article applies shall also be liable for a penalty of 100% of the amount of value added tax payable on taxable transactions made by the person during the period commencing on the day on which the person was required to apply for registration and ending on the date that the person files the application for registration or the person is registered on the Authority's own motion.
- 3) The imposition of penalty under sub-article (2) of this Article shall not relieve the person from liability for the value added tax payable on the taxable transactions made by the person during the period specified in that sub-article, but the amount of the value added tax payable is reduced by any turnover tax paid by the person on those transactions.
- 4) A person who deliberately issues an incorrect tax invoice resulting in a decrease in the value added tax payable on a taxable transaction or an increase in the creditable value added tax in respect of a taxable transaction shall be liable for a penalty of birr 50,000 (Fifty Thousand Birr).

108.Nagahee Taaksii Kennuu Dhabuu
 Kaffalaan taaksii kamiyyuu nagahee kennuu osoo qabuu kan hin kennine tokkoon tokkoo nagahee bitataaf hin kennineetiin adabbii qarshii 50,000.00 (kuma shantamaa) ni kaffala.

109.Taaksii Hir'isanii Beeksisuun Adabbii Hordofsiisu

- 1) Hangi taaksii beeksisa taaksii irratti ibsame hanga taaksii sirrii kaffalaan taaksichaa kaffaluu qabu irraa kan xiqqaate yoo ta'e, garaagarummaan isaa "hir'ina taaksii" jedhamee kan ibsamu hanga hir'ina taaksichaa %10 adabbii ni kaffala.
- 2) Keewwata kana keewwatni xiqqaan 1 kaffalaa taaksichaa irratti yeroo lammaffaaf yeroo irratti raawwatamutti hangi adabichaa gara %30 tti ol ka'a.
- 3) Keewwatni kun Keewwatni Xiqqaan 1 kaffalaa taaksichaa irratti yeroo sadaffaaf fi isaa ol yeroo irratti raawwatamutti hangi adabichaa gara %40 tti ol ka'a.
- 4) Hir'inni taaksichaa kan uumame kaffalaan taaksichaa taaksii ofii isaa shallagsiisee beeksifni taaksii osoo hin dhihaatiin dura tumaa seeraa falmisiisaa ta'e Abbaan Taayitichaa ibsa itti hin kennine irratti ejjennoo sababaawaa qabate irratti kan hunda'e ta'ee yoo argame adabbiin bu'uura Keewwata kanaan buufamu raawwatiinsa hin qabu.

110.Taaksii Irraa Baqachuun Adabbii Kennamu

Abbaan Taayitichaa shallaggii taaksii kaffala taaksii yoo hojjetu tumaa taaksii irraa baqachuu dhorku hojii irra yoo oolche kaffalaan taaksichaa tumaan kun osoo hojii irra hin oolu ta'ee hanga taaksii taaksii irraa baqachuun hambisuu danda'u ture dachaan adabbii isaa kaffala.

፻፰. የታክስ ደረሰኝ አለመስጠት
 ደረሰኝ መስጠት ሲገባው ያልሰጠ ማንኛውም ታክስ ከፋይ ለገዥ ባልሰጠው በእያንዳንዱ ደረሰኝ ብር ፶፬ (ሃምሳ ሺ ብር) ቅጣት ይቀጣል።

፻፱.ታክስን አላንሶ ማላወቅ የሚያስከትለው ቅጣት

- 1) በታክስ ማስታወቂያ የተገለጸው የታክስ መጠን ታክስ ከፋይ ሊከፍል ከሚገባው ትክክለኛ የታክስ መጠንያነት እንደሆነ (ልዩነቱ "የታክስ ጉድለት" ተብሎ የሚገለጽ) የታክስ ጉድለቱን መጠን ፲% (አሥር በመቶ) ቅጣት ይከፍላል።
- ፩) የዚህ አንቀጽ ንዑስ አንቀጽ (፩) በታክስ ከፋይ ላይ ለሁለተኛ ጊዜ ተፈጻሚ በሚሆንበት ጊዜ የቅጣቱ መጠን ወደ ፴% (ሰላሳ በመቶ) ከፍ ይላል።
- ፪) የዚህ አንቀጽ ንዑስ አንቀጽ (፩) በታክስ ከፋይ ላይ ለሦስተኛ ጊዜ እና ከዚያ በላይ ተፈጻሚ በሚሆንበት ጊዜ የቅጣቱ መጠን ወደ ፵% (አርባ በመቶ) ከፍ ይላል።
- ፫) የታክስ ጉድለቱ የተፈጠረው ታክስከፋይ የራሱን ታክስ አስልቶ የታክስ ስ ማስታወቂያ ከማቅረቡ በፊት ባለስልጣኑ ማብራሪያ ባልሰጠበት አከራካሪ በሆነ የታክስ ሕግ ድንጋጌ ላይ በያዘው ምክንያታዊ አቋም ላይ የተመሠረተ ሆኖ ከተገኘ በዚህ ላይ አንቀጽ መሠረት የሚጣል ቅጣት ተፈጻሚ አይሆንም።

፻፲. ታክስን በመሸሽ የሚጣል ቅጣት

ባለሥልጣኑ የታክስ ከፋይን የታክስ ስሌት ሲሠራ ከታክስ መሸሽን የሚከላከል ድንጋጌ ተፈጻሚ ካደረገ ታክስ ከፋይ ይህ ድንጋጌ ተፈጻሚ ባይደረግ ኖሮ ከታክስ በመሸሽ ሊያስቀር ይችል የገበሬውን የታክስ መጠን እጥፍ ቅጣት ይከፍላል።

108. Failure to issue tax invoice
 Where a tax payer being required to issue tax invoice fails to do so, shall be liable for a penalty of birr 50,000 (Fifty Thousand Birr) for each transaction to which the failure to issue tax invoice relates.

109. Tax Understatement Penalty

- 1) A taxpayer whose declared tax liability is less than the taxpayer's correct tax liability (the difference being referred to as the "tax shortfall") shall be liable for a penalty of 10% of the tax shortfall.
- 2) The penalty under sub-article (1) of this Article shall be increased to 30% for the second application of the Article to the taxpayer.
- 3) The penalty under sub-article (1) of this Article shall be increased to 40% for the third or subsequent application of the Article to the taxpayer.
- 4) No penalty shall be imposed under this Article if the tax shortfall arose as a result of a self-assessment taxpayer taking a reasonably arguable position on the application of a tax law on which the Authorities has not issued ruling prior to the taxpayer filing their self-assessment declaration.

110. Tax Avoidance Penalty

If the Authority has applied tax avoidance provision in assessing a taxpayer, the taxpayer shall be liable for a tax avoidance penalty equal to double the amount of the tax that would have been avoided but for the application of the anti-tax avoidance provision.

111.Sirna Taaksii Elektroomiksii Hordofuu Dhabuun Adabbii Hordifsiisu

- 1) Bu'uura seera taaksiitiin Abbaan Taayitichaa beeksifni taaksii yookiin kaffaltiin taaksichaa bu'uura sirna taaksii elektirooniksiitiin akka raawwatu kaffalaa taaksii gaafate bu'uuruma sirna kanaatiin osoo hin raawwatiin yoo hafe kaffalaan taaksichaa sababa sirnicha hin hordofneef akka ibsu Abbaan Taayitichaa barreeffamaan gaafachuu qaba.
- 2) Akkaataa Keewwata kana Keewwata Xiqqaa 1tiin kaffalaa taaksii beeksifni qaaqqabe beeksisa taaksichaa yookiin kaffaltii taaksichaa mala elektirooniksiitiin raawwachuu dhabuu isaa guyyaa beeksisichi qaaqqabee eegalee guyyoota 14'n (kudha arfan) jiran keessatti sababa gahaa Abbaa taayitichaa amansiisuu danda'u dhiyeessuu yoo dadhabe adabbii qarshii 50,000.00 (kuma shantamaa) ni kaffala.

112.Bakka Bu'aa Taaksii Heeyyamni kennameef Irratti Adabbii Kennamu

Namni bakka bu'ummaa taaksiitiin heeyyamni kennameef:

- 1) Akkaataa Labsii kana Keewwata 24 tiin maamila isaatiif waraqaa ragaa yookiin ibsaa yoo hin kennine; yookiin
- 2) Waraqaleen ragaa fi ibsawwan maamiltootaaf kennaman Labsii kana Keewwata 24 Keewwata Xiqqaa 4tiin yeroo murtaa'ee kan hin qabanne; yookiin
- 3) Akkaataa Labsii kana Keewwata 100 Keewwata Xiqqaa 1 tiin bakka bu'aan taaksii heeyyamni kennameef hojii bakka bu'ummaa taaksii dhaabuu isaa Abbaa Taayitichaatiif yoo hin beeksifne; Adabbii qarshii 10,000.00 (kuma kudhan) ni kaffala.

113.Meeshaa Gurgurtaa Galmeessu Waliin wal Qabatee Adabbii Kennamu

- 1) Namni meeshaa gurgurtaa galmeessutti fayyadamuuf dirqama qabu akmiyyuu:

፻፲፩.የኤሌክትሮኒክስ የታክስ ሥርዓትን አለመከተል የሚያስከትለው ቅጣት

- ፩) ባለሥልጣኑ የታክስ ማስታወቂያውን ወይም የታክስ ክፍያውን በኤሌክትሮኒክስ የታክስ ሥርዓት መሠረት እንዲፈጽም የጠየቀው ታክስ ከፋይ በዚህ ሥርዓት መሠረት ሳይፈጽም ቢቀር ባለሥልጣኑ ታክስ ከፋይ ሥርዓቱን ያልተከተለበትን ምክንያት እንዲገልጽ በጽሑፍ መጠየቅ አለበት።
- ፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ማስታወቂያ የደረሰው ታክስ ከፋይ የታክስ ማስታወቂያውን ወይም የታክስ ክፍያውን በኤሌክትሮኒክስ ዘዴ ላለመፈጸሙ ማስታወቂያው ከደረሰው ቀን ጀምሮ ባሉት ፲፬ (አሥራ አራት) ቀናት ውስጥ ባለሥልጣኑን የሚያሳምን በቂ ምክንያት ማቅረብ ካልቻለ ብር ፶፫ (ሃምሳ ሺ ብር) ቅጣት ይከፍላል።

፻፲፪.ባታክስ ወኪል ላይ ስለሚጣል ቅጣት የታክስ ወኪሉን ፈቃድ የተሰጠው ሰው፦

- ፩) በዚህ አዋጅ አንቀጽ ፳፬ መሠረት ለደንበኛው የምስክር ወረቀት ወይም መግለጫ ካልሰጠ፤ ወይም
- ፪) ለደንበኞች የተሰጡ የምስክር ወረቀቶችንና መግለጫዎችን በዚህ አዋጅ አንቀጽ ፳፬ ንዑስ አንቀጽ (፬) ለተወሰነው ጊዜ ካልያዘ፤ ወይም
- ፫) በዚህ አዋጅ አንቀጽ ፻ ንዑስ አንቀጽ (፩) መሠረት የታክስ ወኪሉን ሥራውን ማቆሙን ለባለሥልጣኑ ካላሳወቀ፤ ብር ፲፮ (አሥር ሺ ብር) ቅጣት ይከፍላል።

፻፲፫.ከሽያጭ መመዝገቢያ መሳሪያ ጋር ተያይዞ የሚጣል ቅጣት

- ፩) ማንኛውም በሽያጭ መመዝገቢያ መሳሪያ የመጠቀም ግዴታ ያለበት ሰው፦

111.Penalty for Failing to Comply with Electronic Tax System

- 1) When a taxpayer required by the Authority under a tax law to file a tax declaration or pay tax electronically fails to do so, the Authority shall serve the taxpayer with notice in writing seeking reasons for the failure
- 2) A taxpayer who fails to provide adequate reasons to the satisfaction of the Authority for the failure to file a tax declaration or pay tax electronically within 14 (Fourteen) days of the date of service of the notice under sub-article of this Article shall be liable for a penalty equal to birr 50,000 (Fifty Thousand Birr).

112. Tax Agent Penalties

A licensed tax agent shall be liable for a penalty of birr 10,000 (Ten Thousand Birr) if the tax agent fails:

- 1) to provide a certificate or statement to their client as required under Article 24 of this Proclamation; or
- 2) to keep certificates and statements provided to clients for the period specified in Article 24 (4) of this Proclamation; or
- 3) to notify the Authority as required under Article 100 (1) of this Proclamation that the tax agent has ceased to carry on business as a tax agent.

113. Penalties Relating to Sales Register Machines

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

- (a) Meeshaa beekamtiin hin kenamneef yookiin Abbaa Taayitichaa biratti hin galmoofne namni fayyadamee argame tokkoo tokkoo meeshichaatiif adabbii qarshii 50,000.00 (kuma shantamaa) ni kaffala.
- (b) Yeroo meeshichi suphaa irra jiru yookiin sababa gahaa birootiin yoo ta'e malee, nagahee meeshaa gurgurtaa galmeessuun ala nagahee biroo kamiiniyyuu bittaa fi gurgurtaa kan raawwate adabbii qarshii 50,000.00 (kuma shantamaa) ni kaffala.
- (c) Meeshaa gurgurtaa galmeessu irratti miidhaa kan geessise yookiin yaadannoon fiizikaalaa akka jijjiiramuu kan taasise yookiin jijjiiruuf kan yaale yoo ta'e adabbii qarshii 100,000.00 (kuma dhibba tokko) ni kaffala.
- (d) Hojjetaan taaksii sirna odiitii meeshaa gurgurtaa galmeessu akka hin taasifne kan gufachiise yookiin meeshicha irratti waggaatti al tokko wiirtuu tajaajilaatti qorannoo teekniikaa kan hin taasifne adabbii qarshii 25,000.00 (kuma digdamii shan) ni kaffala.
- (e) Bakka daldalaatti meeshaa gurgurtaa galmeessutti fayyadamuuf wiirtuu tajaajilaa waliin waliigaltee osoo hin raawwanne yookiin meeshicha tarminaalaan osoo wal hin quunnamsiisiin kan itti fayyadame yookiin galmee qorannoo meeshicha bira kan hin keenye yookiin meeshaaleen meeshaa gurgurtaa galmeessuun galmaa'an deebi'uu isaanii yookiin maamiliichi gaaffiin naaf haa deebi'uu dhiyeessuu isaa galmee deebii irratti sirrii galmaa'uun isaa osoo hin mirkanaa'iin nagahee deebi'eeraa kan kenne adabbii qarshii 25,000.00 (kuma digdamii shan) ni kaffala.

- (ሀ) ዕውቅና ያልተሰጠው ወይም በባለሥልጣኑ ዘንድ ያልተመዘገበ መሣሪያ ወይም የሽያጭ ነቁጣ ሶፍትዌር ሲጠቀም ከተደረሰበት ለተጠቀመበት ለኢንፎርሜሽን ቴክኖሎጂ ማህተም ብር ፶ሺ (ሃምሳ ሺ ብር) ቅጣት ይከፍላል፤
- (ለ) መሣሪያው በጥገና ላይ ባለበት ጊዜ ወይም በሌላ በቂ ምክንያት ካልሆነ በስተቀር በሽያጭ መመዘገብ ቢያመሣሪያ ከታተመ ደረሰኝ ውጪ በሌላ ማናቸውም ዓይነት ደረሰኝ ግብይት ካከናወነ ብር ፶ሺ (ሃምሳ ሺ ብር) ቅጣት ይከፍላል፤
- (ሐ) በሽያጭ መመዘገቢያ መሣሪያ ላይ ጉዳት ያደረሰ ወይም የፊስካል ማስታወሻ እንዲቀየር ያደረገ ወይም ጉዳት ለማድረስ ወይም ማስታወሻ ሻውን ለመቀየር ሙከራ ያደረገ ከሆነ ብር ፻ሺ (አንድ መቶ ሺ ብር) ቅጣት ይከፍላል፤
- (መ) የታክስ ሠራተኛ የሽያጭ መመዘገቢያ መሣሪያን ሥርዓት ኦዲት እንዲያደርግ መሰናክል የፈጠረ ወይም በመሣሪያው ላይ በዓመት አንድ ጊዜ በአገልግሎት ማዕከል የቴክኒክ ምርመራ ያላደረገ ብር ፳፭ሺ (ሃያ አምስት ሺ ብር) ቅጣት ይከፍላል፤
- (ሠ) በንግድ ሥራው ለሚጠቀምበት የሽያጭ መመዘገቢያ መሣሪያ ከአገልግሎት ማዕከል ጋር ውል ካልፈጸመ ወይም የሽያጭ መመዘገቢያ መሣሪያውን ከተርሚናል ጋር ሳያያይዝ ከተጠቀመ ወይም የሽያጭ መመዘገቢያ መሣሪያው የምርመራ-መዘገብ ከመሣሪያው ጎን እንዲቀመጥ ካላደረገ ወይም በሽያጭ መመዘገቢያ መሣሪያ የተመዘገቡ ዕቃዎችተመላሽ መደረጋቸው ወይም ደንበኛው የተመላሽጥያቂ ማቅረቡ በተመላሽ መዘገብ ላይ በትክክል መመዘገቡ ሳይረጋገጥ የተመላሽ ደረሰኝ ከሰጠ ብር ፳፭ሺ (ሃያ አምስት ሺ ብር) ቅጣት ይከፍላል፤

- (a) Birr 50,000 (Fifty Thousand Birr) if found using sales register machine or point of sales machine software not accredited or registered by the tax Authority;
- (b) Birr 50,000 (Fifty Thousand Birr) for carrying out transactions without receipt or invoice or for using any other receipt not generated by a sales register machine except at the time the machine is under repair or for any other justifiable reason ;
- (c) Birr 100,000 (One Hundred Thousand Birr) if caused damage to or change of fiscal memory or attempts to cause damage to or change of fiscal memory;
- (d) Birr 25,000(Twenty-five Thousand Birr) for obstructing inspection of the audit system of a sales register machine by officer of the Tax Authority or for failure to have annual machine inspections performed by a service center;
- (e) Birr 25,000 (Twenty-five Thousand Birr) for not having a valid service contract with an authorized service center for a sales register machine in use, or for using the sales register machine without connecting to the terminal, or for not keeping the inspection booklet besides the sales register machine, or for issuing refund receipts without properly recording the return of goods or customers' request for refund in the refund book;

- (f) Meeshaan gurgurtaa galmeessu hatamuun yookiin sababa humnaa ol ta'een badiin irra gahee tajaajilaan ala ta'e guyyaa sadii keessatti yookiin sababa biroo kamiiniyyuu badii irra gahee sa'atii 4 keessatti wiirtuu tajaajilichaa fi Abbaa Taayitichaa kan hin beeksifne yoo ta'e, adabbii qarshii 10,000.00 (kuma kudhan) ni kaffala.
- (g) Teessoo siirrii bakka daldalaa meeshaan gurgurtaa galmeessu taa'u kan hin beeksifne yoo ta'e, adabbii qarshii 50,000.00 (kuma shantamaa) ni kaffala.
- (h) Jijjiirraa teessoo yookiin maqaa yommuu taasisu hojii daldalaa yommuu dhiisu guyyaa sadii dursee wiirtuu tajaajilaa yookiin Abbaa Taayitichaa kan hin beeksifne yoo ta'e, adabbii qarshii 25,000.00 (kuma digdamii shan) ni kaffala.
- (i) Bakka daldalaa meeshaan gurgurtaa galmeessu faayidaa irra itti oolutti:
- (i) Maqaa fayyadamaa, maqaa daldalaa, teessoo hojiin daldalaa itti gaggeeffamu, lakkoofsa eenyummeessaa kaffalaa taaksii, lakkoofsa beekamtii fi itti fayyadama meeshaa gurgurtaa galmeessu;
- (ii) "hojjettootni gurgurtaa meeshichi yoo miidhame nagahee tartiiba qabu heeyyama Abbaa Taayitichaatiin maxxanfame mamiltootaaf kennuuf dirqama qabu" beeksisa jedhuu; fi
- (iii) "Nagaheen kan hin kennamne yoo ta'e hin kaffalinaan" kan jedhu beeksisa barreeffamaa; bakka ifa ta'ee fi mul'atutti maxxansee yoo hin argamne adabbii qarshii 10,000.00 (kuma kudhan) ni kaffala.

- (ረ) የሽያጭ መመዘገቢያ መሣሪያው በስርቆት ወይም ከአቅም በላይ በሆነ ምክንያት ጉዳት የደረሰበት በመሆኑ አገልግሎት መስጠት ሲያቋርጥ በሦስት ቀናት ጊዜ ውስጥ ወይም በሌላ ማናቸውም ምክንያት የሽያጭ መመዘገቢያ መሣሪያው ብልሽት ባጋጠመው በአራት ሰዓት ውስጥ ለአገልግሎት ማዕከሉ እና ለባለሥልጣኑ ካላሳወቀ ብር ፲ ሺ.(አሥር ሺ ብር) ቅጣት ይከፍላል፤
- (ሰ) የሽያጭ መመዘገቢያ መሣሪያ የሚቀመጥበትን የንግድ ቦታ ትክክለኛ አድራሻ ለባለሥልጣኑ ያላስታወቀ እንደሆነ ብር ፶ሺ (ሃምሳ ሺ ብር) ቅጣት ይከፍላል፤
- (ሸ) የአድራሻ ወይም የስም ለውጥ ሲያደርግ ወይም የንግድ ሥራውን የሚያቋርጥ ሲሆን ከሦስት ቀናት አስቀድሞ ለአገልግሎት ማዕከሉ እና ለባለሥልጣኑ ያላሳወቀ እንደሆነ ብር ፳፭ ሺ (ሃያ አምስት ሺ ብር) ቅጣት ይከፍላል፡፡
- (ቀ) የሽያጭ መመዘገቢያ መሣሪያው ጥቅም ላይ በሚውልበት የንግድ ሥራ ቦታው፦
- (i) የተጠቃሚውን ስም፣ የንግድ ስም፣ የንግድ ሥራ የሚካሄድበትን አድራሻ፣ የታክስ ከፋዩን መለያ ቁጥር፣ የሽያጭ መመዘገቢያ መሣሪያውን የዕውቅና እና መጠቀሚያ ፈቃድ ቁጥር፤
- (ii) "የሽያጭ ሠራተኞች መሣሪያው የተሰጠበት ከሆነ በባለሥልጣኑ ፈቃድ የታተመ ተከታታይ ቁጥር ያለው ደረሰኝ ለደንበኞች የመስጠት ግዴታ አለባቸው" የሚል ማስታወቂያ፤ እና
- (iii) "ደረሰኝ የማይሰጥ ከሆነ አይክፈሉ" የሚል ጽሑፍ ያለበት ማስታወቂያ፤ በግልጽና በሚታይ ቦታ ለጥፎ ካልተገኘ ብር ፲ ሺ (አሥር ሺ ብር) ቅጣት ይከፍላል፡፡

- (f) Birr 10,000 (Ten Thousand Birr) for failure to inform the Tax Authority and the machine service center within three days of the termination of a sales register machine use due to theft or irreparable damage, or within four hours for failure to report machine malfunction due to any other causes;
- (g) Birr 50,000 (Fifty Thousand Birr) for failure to notify the Tax Authority the correct place of business the sales register machine is in use;
- (h) Birr 25,000 (Twenty-five Thousand Birr) for failure to notify the Tax Authority change of name or address or for failure to notify the Tax Authority and Service Center three days in advance in cases of termination of business;
- (i) Birr 10,000 (Ten Thousand Birr) for failure to put a conspicuous notice containing one or all the following information at a place where the machine is installed:-
- i) name of the machine user, trade name, location of trade, taxpayers' identification number, accreditation and permit numbers for the sales register machine;
- (ii) text stating that "in case of machine failure sales personnel must issue manual receipts authorized by the Tax Authority";
- (iii) and text that reads "Do not pay if a receipt is not issued";

- (j) Sooft weerii meeshichaa hojii irra oole nama Abbaa Taayitichaatiin beekamtiin hin kennamneen akka jijjiiramu yookiin fooyya'u yoo taasise, adabbii qarshii 30,000.00 (kuma soddomaa) ni kaffala.
- 2) Namni meeshaa gurgurtaa galmeessu yookiin sooft weerii dhiyeessuun beekamtii fi heeyyamni kennameef kamiyyuu:
 - (a) Jijjiirraa teessoo daldala isaa Abbaa Taayitichaatiif yoo hin beeksifne adabbii qarshii 100,000.00 (kuma dhibba) ni kaffala;
 - (b) Meeshaa gurgurtaa galmeessu Abbaa Taayitichaatiin beekamtii hin kennamneef gabaaf yoo dhiyeesse, adabbii qarshii 50,000.00 (kuma shantamaa) ni kaffala;
 - (c) Galmee tokkoo tokkoo Meeshaa gurgurtaa galmeessuutiif Abbaa Taayitichaa irraa lakokofsa addaa meeshaa yoo hin fudhanne yookiin lakokofsa addaa meeshichaa fudhate meeshicha irratti bakka mul'achuuf mijatutti yoo hin maxxansine adabbii qarshii 50,000.00 (kuma shantamaa) ni kaffala;
 - (d) Meeshaalee gurgurtaa galmeessan hojii irra jiran irratti jijjiirraa taasifamu kamiyyuu dursee Abbaa Taayitichaatiif yoo hin beeksifne yookiin qajeelfama itti fayyadama meeshichaa keessatti odeeffannoo sirrii hin taane yoo galche yookiin odeeffannoo sirrii keessaa yoo hir'ise, adabbii qarshii 10,000.00 (kuma kudhan) ni kaffala;
 - (e) Meeshaaleen gurgurtaa galmeessan hatamuun yookiin miidhaan irra gahee kan suphamuu hin dandeenye ta'uu isaa beeksisanii akka bakka bu'uuf gaafataniif wiirtuun tajaajilaa guyyaa sadii keessatti dhiyeessuu akka hin dandeenye Abbaa Taayitichaatiif dursee kan hin beeksifne yoo ta'e, adabbii qarshii 50,000.00 (kuma shantamaa) ni kaffala;

- (በ) ሥራ ላይ የዋለውን የሽያጭ ነቁጣ ሶፍትዌር የባለሥልጣኑ ዕውቅና ባልተሰጠው ሰው እንዲቀየር ወይም እንዲሻሻል ካደረገ ብር ፱ ሺ (ሰላሣ ሺ ብር) ቅጣት ይከፍላል።
- ፪) ማንኛውም የሽያጭ መመዘገቢያ መሣሪያዎች ወይም ሶፍትዌር አቅራቢነት ዕውቅና እና ፈቃድ የተሰጠው ሰው፦
 - (ሀ) የንግድ ሥራውን የአድራሻ ለውጥ ለባለሥልጣኑ ካላሳወቀ ብር ፻ ሺ (አንድ መቶ ሺ ብር) ቅጣት ይከፍላል፤
 - (ለ) በባለሥልጣኑ ዕውቅና ያልተሰጠውን የሽያጭ መመዘገቢያ መሣሪያ ለገበያ ካዋለ ብር ፶፫(ሃምሳ ሺ ብር) ቅጣት ይከፍላል፤
 - (ሐ) ለሽያጭ የሽያጭ መመዘገቢያ መሣሪያ ምዝገባ ከባለሥልጣኑ የመሣሪያ መለያ ቁጥር ካልወሰደ ወይም የወሰደውን የመሣሪያ መለያ ቁጥር ለእይታ በሚያመች ቦታ በመሣሪያው ላይ ካለጠፈ ብር ፶፫ (ሃምሳ ሺ ብር) ቅጣት ይከፍላል፤
 - (መ) በሥራ ላይ ባሉ የሽያጭ መመዘገቢያ መሣሪያዎች ላይ የሚያደርገውን ማንኛውንም ለውጥ ለባለሥልጣኑ በቅድሚያ ካላሳወቀ ወይም ስለመሣሪያው የአጠቃቀም መመሪያ ውስጥ ትክክለኛ ያልሆነ መረጃ ካስገባ ወይም ትክክለኛውን መረጃ ከቀነሰ ብር ፲ ሺ(አስር ሺ ብር) ቅጣት ይከፍላል፤
 - (ሠ) የሽያጭ መመዘገቢያ መሣሪያዎች በመሠረታቸው ወይም ሊጠገኑ በማይቻልበት ሁኔታ በአደጋ ምክንያት ብልሽት የደረሰባቸው መሆኑን አስታውቀው እንዲተካላቸው ለሚጠይቁ አገልግሎት ማዕከላት በሦስት ቀናት ውስጥ ለማቅረብ አለመቻሉን ለባለሥልጣኑ አስቀድሞ ካላሳወቀ ብር ፶ ሺ(ሃምሳ ሺ ብር) ቅጣት ይከፍላል፤

- (j) Birr 30,000 (Thirty Thousand Birr) for changing or improving a point of sales machine software by a person not accredited by the Tax Authority.
- 2) Any person who is accredited and permitted for the supply of sales register machine or software shall be liable for a penalty of:
 - (a) Birr 100,000(One Hundred Thousand Birr) for failure to notify change of business address to the Tax Authority;
 - (b) Birr 50,000 (Fifty Thousand Birr) for selling a sales register machine not accredited by the Tax Authority;
 - (c) Birr 50,000 (Fifty Thousand Birr) for failure to get a machine registration code for each sales register machine from the Tax Authority or for not affixing the machine code stickers on a visible part of the machine;
 - (d) Birr 10,000(ten Thousand Birr) for failure to notify to the Tax Authority in advance any change made to the sales register machine in use or for inserting or adding incorrect information or for omitting the correct information from the manual that guides the use of sales register machine;
 - (e) Birr 50,000 (Fifty Thousand Birr) for failure to notify the Tax Authority in advance or for not being able to replace, within three days of the request made by a service center, sales register machine lost due to theft or sustained irreparable damage;

- (f) Waliigaltee wiirtuu tajaajilaa waliin taasiseef odeeffannoo yoo hin qabaanne yookiin waliigaltee yoo addaan kute yookiin wiirtuu tajaajilaa waliigaltee haaraa taasise Abbaa Taayitichaatiif yoo hin beeksifne adabbii qarshii 50,000.00 (kuma shantamaa) ni kaffala.
- 3) Wiirtuun tajaajilaa meeshaa gurguraa galmeessu kamiyyuu:
 - (a) Meeshaa gurgrutaa galmeessu yaadannoon fiizikaalaa isaa jijjiiramee guyyaa lama keessatti Abbaa Taayitichaatiif yoo hin beeksifne adabbii qarshii 20,000.00 (kuma digdamaa) ni kaffala.
 - (b) Meeshaa gurgrutaa galmeessu waggaaatti al tokko qorannoo teekniikaa gaggeessuuf waliigaltee seenee yoo hin raawwanne adabbii qarshii 20,000.00 (kuma digdamaa) ni kaffala.
 - (c) Dhiyeessaan beekamtiin osoo hin kennaminii fi Abbaa Taayitichaa biratti osoo hin galmaa'iin hojjettoota hojiitti bobbaase tokkoo tokkoo isaaniiitiif adabbii qarshii 50,000.00 (kuma shantamaa) ni kaffala.

114. Adabbiwwan Adda Addaa

- 1) Akkaataa Labsii kana Keewwata 12 tiin kaffalaan taaksii jijjiirama kamiyyuu hin beeksifne adabbii qarshii 20,000.00 (kuma digdamaa) ni kaffala.
- 2) Akkaataa Labsii kana Keewwata 64 tiin dhaabbanni barreeffama hundeeffamaa, dambii ittiin bulmaataa, waliigaltee shariikummaa isaa yookiin sanada hundeeffamaa yookiin galmee biroo yookiin sanadoota kana irratti fooyya'iinsa taasifame kamiyyuu osoo hin dhiyeessiin hafe tokkoon tokkoon jii'aa sanadichi osoo hin dhihaatiin hafeef yookiin yeroo gar-tokkee jii'aa ta'eef adabbii qarshii 10,000.00 (kuma kudhan) ni kaffala.

- (ረ) ውል ስለተዋዋላቸው አገልግሎት ማዕከላት መረጃ ካልያዘ ወይም ውላቸውን ስላቋረጡ ወይም አዲስ ስለተዋዋላቸው የአገልግሎት ማዕከላት ለባለሥልጣኑ ካላስታወቀ ብር ፶ ሺ (ሃምሳ ሺ ብር) ቅጣት ይከፍላል።
- ፫) ማንኛውም የሽያጭ መመዘገቢያ መሣሪያዎች የአገልግሎት ማዕከል፦
 - (ሀ) የሽያጭ መመዘገቢያ መሣሪያ የራስካል ማስታወሻ በተተካ በሁለት ቀናት ውስጥ ለባለሥልጣኑ ካላስታወቀ ብር ፳ሺ (ሃያ ሺ ብር) ቅጣት ይከፍላል፤
 - (ለ) ውል የገባቸውን የሽያጭ መመዘገቢያ መሣሪያዎች በዓመት አንድ ጊዜ የቴክኒክ ምርመራ ካላደረገ ብር ፳ሺ (ሃያ ሺ ብር) ቅጣት ይከፍላል፤
 - (ሐ) አቅራቢው ዕውቅና ሳይሰጠው እናበባለሥልጣኑ ሳይመዘገብ በሥራ ላሠ ማራው ለእያንዳንዱ ሠራተኛ ብር ፶ሺ (ሃምሳ ሺ ብር) ቅጣት ይከፍላል።

፻፲፬. ልዩ ልዩ ቅጣቶች

- ፩) በዚህ አዋጅ አንቀጽ ፲፪ መሠረት ማንኛውንም ለውጥ ያላሳወቀ ታክስ ክፋይ ብር ፳ሺ (ሃያ ሺ ብር) ቅጣት ይከፍላል።
- ፪) በዚህ አዋጅ አንቀጽ ፳፬ መሠረት የመመስረቻ ጽሑፋን፣ መተዳደሪያ ደንቡን፣ የሽርክና ስምምነቱን፣ ወይም ሌላ የመመስረቻ ወይም የምዝገባ ሰነድ ወይም በእነዚህ ሰነዶች ላይ የተደረገውን ማንኛውም ማሻሻያ ሳያቀርብ የቀረ ድርጅት ሰነዱ ሳይቀርብ ለቀረበት ለእያንዳንዱ ወር ወይም የወሩ ከፊል ለሆነው ጊዜ ብር ፲ ሺ (አሥር ሺ ብር) ቅጣት ይከፍላል።

- (f) Birr 50,000 (Fifty Thousand Birr) for failure to keep information about service centers with which it has signed agreements or for failure to notify the Tax Authority about contracts terminated or newly entered agreements with service centers.
- 3) Any Sales Register Machine Service Centre shall be liable for a penalty of:
 - (a) Birr 20,000 (Twenty Thousand Birr) for failure to report to the Tax Authority within two days of change of the fiscal memory of a sales register machine;
 - (b) Birr 20,000 (Twenty Thousand Birr) for failure to perform annual technical inspections on sales register machines that are under contract;
 - (c) Birr 50,000 (Fifty Thousand Birr) for deploying every person not certified by the supplier and not registered by the Tax Authority.

114. Miscellaneous Penalties

- 1) A taxpayer who fails to notify any change as required under Article 12 of this Proclamation shall be liable for a penalty of birr 20,000 (Twenty Thousand Birr).
- 2) A body that fails to file a copy of its memorandum of association, articles of association, statute, partnership agreement, or other document of formation or registration, or any amendment to such document, with the Authority as required under Article 64 of this Proclamation shall be liable for a penalty of birr 10,000 (Ten Thousand Birr) for each month or part thereof that the document remains unfiled.

- 3) Akkaataa Labsii kana Keewwata 65 jalatti tumameen odiitarri kamiyyuu gabaasa isaa hin dhiyeessine tokkoon tokkoon ji'aa sanadichi osoo hin dhihaatiin hafeef yookiin yeroo gar-tokkee ji'aa ta'eef adabbii qarshii 10,000.00 (kuma kudhan) ni kaffala.
- 4) Adabbiin akkaataa keewwata kana Keewwata Xiqqaa 3 tiin buufamu heeyyama odiitarichaa ilaalchisee tarkaanfii boordiin qabiinsa herreegaa fi odiitii Naannichaa fudhatu irratti dabalataa ta'a.
- 5) Akkaataa Labsii kana Keewwata 66 tiin namni nama jiraataa Itoophiyaa hin taane waliin waliigaltee taasifame Abbaa Taayitichaatiif hin beeksifne kanuma osoo hin beeksisiin tokkoon tokkoo guyyaa tureef adabbii qarshii 1,000.00 (kuma tokkoo) ni kaffala.
- 6) Akkaataa Labsii Gibira Galii Keewwata 75 tiin namni tarree dhimma namoota quunnamtii qabu waliin taasisu hin ibsine adabbii qarshii 100,000.00 (kuma dhibba) ni kaffala.
- 7) Namni odeeffanoo kamiyyuu kennuuf dirqama qabu odeeffanoo Abbaan Taayitichaa gaafatu Abbaa Taayitichaatiif kan hin kennine yoo ta'e, akkuma haala isaatti namni odeeffannicha hin kennine yookiin itti gaafatamaan mana hojii odeeffannoo gaafatame adabbii qarshii 5,000.00 (kuma shan) ni kaffala;

115. Haala Murtiin Adabbii Bulchiinsaa Itti Kennamu

- 1) Abbaan Taayitichaa nama adabbii bulchiinsa itti murteesse beeksisa murtii adabbii kennuufii qaba.
- 2) Gochaa tokko raawwachuun yookiin raawwachuu dhabuun adabbii bulchiinsaa hordofsiiisu taaksii tokko qofa irratti kan hin murtoofne yoo ta'e, tokkoon tokkoo adabbii kophaa kophaatti erga murtaa'ee booda adabbiwwan hunduu walitti qabamanii buufamu.

- ፫) በዚህ አዋጅ አንቀጽ ፷፭ በተደነገገው መሠረት የአዲት ሪፖርቱን ለባለሥልጣኑ ያላቀረበ ማን ኛውም አዲተር ሰነዱ ሳይቀርብ ለቀረበት ለእያንዳንዱ ወ ር ወይም የወሩ ክሬል ለሆነው ጊዜ ብር ፲ሺ (አሥር ሺ ብር) ቅጣት ይከፍላል።
- ፬) በዚህ አንቀጽ ንዑስ አንቀጽ (፫) የሚጣለው ቅጣት የአዲተሩን ፈቃድ አስመልክቶ በክልሉ የሂሳብ አያያዝና አዲት ቦርድ ከሚወስደው እርምጃ በተጨማሪ ይሆናል።
- ፭) በዚህ አዋጅ አንቀጽ ፷፮ መሠረት በኢትዮጵያ ውስጥ ነዋሪ ካልሆነ ሰው ጋር የተደረገን ውል ለባለሥልጣኑ ያላሳወቀ ሰው ይህንን ሳያሳውቅ ለቀረበት ለእያንዳንዱ ቀን ብር ፩ሺ (አንድ ሺ ብር) ቅጣት ይከፍላል።
- ፮) የገቢ ግብር አዋጅ አንቀጽ 75 መሠረት ግንኙነት ካለው ሰዎች ጋር የሚያደርጋቸውን ግብይቶችዝርዝር ጉዳይ ለባለሥልጣኑ ያልገለጸው ብር ፻ሺ (አንድ መቶ ሺ ብር) ቅጣት ይከፍላል።
- ፯) ማናቸውም መረጃ የመስጠት ግዴታ ያለበት ሰው ባለ ስልጣኑ የሚጠይቀውን መረጃ ለባለሥልጣኑ ያልሰጠ እንደሆነ እንደ ሁኔታው መረጃውን ያልሰጠው ሰው ወይም መረጃ የተጠየቀው መስሪያ ቤት የበላይ ኃላፊ ብር ፭ሺ (አምስት ሺ ብር) ቅጣት ይከፍላል።

፻፲፮. ስለአስተዳደራዊ ቅጣት አወሳሰን

- ፩) ባለሥልጣኑ አስተዳደራዊ ቅጣት ለወሰነበት ሰው የቅጣት ውሳኔ ማስታወቂያ መስጠት አለበት።
- ፪) አንድ ድርጊት ወይም አለማድረግ የሚያስከትለው አስተዳደራዊ ቅጣት አንድ ታክስ ብቻ ያልተወሰነ ሲሆን እያንዳንዱ ቅጣት ለየብቻው ከተወሰነ በኋላ ሁሉም ቅጣቶች ተጠቃለው ይጣላሉ።

- 3) A public auditor who fails to file an audit report with the Authority as required under Article 65 of this Proclamation shall be liable for a penalty of birr 10,000 (Ten Thousand Birr) for each month or part of a month that the document remains unfiled.
- 4) The penalty provided for under sub-article (3) of this Article shall be in addition to any action taken by the Accounting and Auditing Board of the region in relation to the public auditor's license.
- 5) 5) A person who fails to notify the Authority as required under Article 66 of this Proclamation shall be liable for a penalty of birr 1,000 (One Thousand Birr) for each day of default.
- 6) A taxpayer who fails to provide details of transactions with related persons as required under Article 75 of the Income Tax-Proclamation shall be liable for a penalty of birr 100,000 (One Hundred Thousand Birr).
- 7) Any person having the obligation to supply information fails to give any information requested by the authority, that person or the head of the organization, as appropriate, from which the information is sought shall be liable for a penalty of birr 5,000 (Five Thousand Birr).

115. Assessment of Administrative Penalties

- 1) The Authority shall serve a person liable for an administrative penalty with notice of the penalty assessed.
- 2) When the same act or omission may involve administrative penalties in relation to more than one tax, the penalties shall be aggregated after being assessed separately for each tax.

- 3) Namni adabbiin bulchiinsa itti murtaa'è adabbichi akka ka'uuf Abbaan Taayitichaatti barreeffamaan iyyachuu kan danda'u yoo ta'u, sababa adabbichi akka ka'uuf gaafateef iyyaticha irratti ibsuu qaba.
- 4) Abbaan Taayitichaa akkaataa keewwata kana Keewwata Xiqqaa 3 tiin iyyanno yoo dhihaatuuf yookiin kaka'umsa mataa isaatiin adabbii nama tokko irratti buufame bu'uura qajeelfama baasuun guutummaan yookiin gar-tokkeen kaasuu ni danda'a.
- 5) Tokkoon tokkoo Adabbii bulchiinsaa akka ka'u Abbaan Taayitichaa murtii itti kenne galmee qabachuu fi kurmaana waggichaatti Mana Maree Bulchiinsaatiif gab-aasa dhiyeessuu qaba.

**Kutaa Xiqqaa Sadii
Yakkoota Taaksii**

116.Adeemsa Dhimmootni Yakka Taaksii Itti Ilaalaman

Yakkootni taaksii irratti raawwataman Seera Yakkaa Itoophiyaa darbuun kan raawwataman ta'uu isaaniiitiin himannichi kan bu'uuramu, kan ilaalamuuf iyyatni irratti dhiyaatu bu'uura Seera Deemsa Falmii Yakkaa Itoophiyaatiin ta'a.

117.Yakkoota Lakkoofsa Eenyummaa Kaffalaa Taaksii Waliin Wal Qabatan

- 1) Namni kamiyyuu:
 - (a) Lakkoofsa eenyummaa kaffalaa taaksii tokkoo oli yoo fudhate yookaan fudhachuuf kan yaale yoo ta'e;
 - (b) Lakkoofsa eenyummaa kaffalaa taaksii isaa namni biraan akka itti fayyadamuuf kan kenne; yookiin
 - (c) Lakkoofsa eenyummaa taaksii nama biroo kan fayyadame yoo ta'e; adabbii maallaqaa qarshii 20,000.00(kuma digdama) fi hidhaa salphaa waggaa tokkoo hanga waggaa sadii gahuutiin ni adabama.

፫) አስተዳደራዊ ቅጣት የተወሰነበት ሰው ቅጣቱ እንዲነሳለት ለባለሥልጣኑ በጽሑፍ ማመልከት የሚችል ሲሆን ቅጣቱን እንዲነሳለት የጠየቀበትን ምክንያት በማመልከቻው መግለጽ አለበት።

፬) ባለሥልጣኑ በዚህ አንቀጽ ንዑስ አንቀጽ (፫) መሠረት ማመልከቻ ሲቀርብለት ወይም በራሱ አነሳሽነት በአንድ ሰው ላይ የተጣለን ቅጣት በሚያወጣው መመሪያ መሠረት በሙሉ ወይም በከፊል ሊያነሳ ይችላል።

፭) ባለሥልጣኑ እንዲነሳ ውሳኔ የሰጠበትን የአያንዳንዱን አስተዳደራዊ ቅጣት መዘገብ መያዝ እና በየሩብ ዓመቱ ለመስተዳድሩ ምክር ቤት ሪፖርት ማቅረብ አለበት።

**ንዑስ ክፍል ሦስት
የታክስ ወንጀሎች**

፻፲፯.የታክስ ወንጀል ጉዳዮች የሚታዩበት ሥነ-ሥርዓት

በታክስ ላይ የሚፈፀሙ ወንጀሎች የኢትዮጵያን የወንጀል ሕግ በመተላለፍ የሚፈፀሙ በመሆናቸው ክስ የሚመሰረተው፣ የሚታየውና ይግባኝም የሚቀርበው በኢትዮጵያ የወንጀል ሕግ ሥነ-ሥርዓት መሠረት ይሆናል።

፻፲፮.ከታክስ ከፋይ መለያ ቁጥር ጋር የተገናኙ ወንጀሎች

- ፩) ማንኛውም ሰው፦
 - (ሀ) ከአንድ በላይ የታክስ ከፋይ መለያ ቁጥር የወሰደ ወይም ለመውሰድ የሞከረ እንደሆነ፤
 - (ለ) የታክስ ከፋይ መለያ ቁጥሩን ሌላ ሰው እንዲጠቀምበት የሰጠ፤ ወይም
 - (ሐ) የሌላን ሰው የታክስ ከፋይ መለያ ቁጥር የተጠቀመ እንደሆነ፤ ብር ፳ሺ (ሃያ ሺ ብር) የገንዘብ ቅጣት እና ከአንድ ዓመት እስከ ሦስት ዓመት በሚደርስ ቀላል እሥራት ይቀጣል።

3) A person liable for an administrative penalty may apply in writing to the Authority, for waiver of the penalty payable and such application shall include the reasons for the requested remission.

4) The Authority may, upon application under sub-article (3) of this Article or on its own motion waive, in whole or in part, an administrative penalty imposed on a person in accordance with a Directive issued by the Authority.

5) The Authority shall maintain a public record of each administrative penalty waived and report it to the council of regional government on a quarterly basis.

**SUB PART THREE
TAX OFFENCES**

116.Procedure in Tax Offence Cases

A tax offence is a violation of the criminal law of Ethiopia and shall be charged, prosecuted, and appealed in accordance with Criminal Procedure Code of Ethiopia.

117. Offences Relating to TINs

- 1) A person who:
 - (a) obtains, or attempts to obtain, more than one TIN;
 - (b) allows their TIN to be used by another person; or
 - (c) uses the TIN of another person;
 shall be punishable with a fine of birr 20,000 (Twenty Thousand Birr) and simple imprisonment for a term of one to three years.

- 2) Keewwata kana keewwata xiqqaa 1(a) jalatti kan tumame tokkoon tokkoon lakkoofsa eenyummaa kaffalaa taaksii fudhateef yookiin fudhachuu yaaleef baaqqeedhaan raawwatiinsa ni qabaata.
- 3) Lakkoofsi eenyummeessaa kaffalaa taaksii hojii irra kan oole haalawwan Labsii kana keewwata 16 (6) jalatti ibsamaniin yoo ta'e kan keewwata kana Keewwata Xiqqaa 1(b) fi (c) jalatti tumaman raawwatiinsa hin qabaatan.

118.Ibsawwan Sobaa Yookiin Dogogorsaa fi Sanadoota Waliindhaman

- 1) Namni kamiyyuu:
 - (a) Abbaa Taayitichaatiif sanada sobaa yookiin dogogorsu kan kenne; yookiin
 - (b) Ibsa Abbaa Taayitichaatiif dhihaachuu qabu haala dogogorsisuu danda'uun waantota hammatamuu qaban sababa gahaa tokko malee kan hambise yoo ta'e;
 - (c) Sandoota waliin dhahaman Abbaa Taayitichaatiif kan dhiyeesse yoo ta'e; adabbii maallaqaa qarshii 50,000.00 (kuma shantamaa) hanga 100,000.00 (kuma dhibba tokkoo) ga'uuniifi adabbii hidhaa waggaa shanii hanga waggaa saddeetii ga'uun ni adabama.
- 2) Namni tokko Abbaa Taayitichaatiif dabarsuu akka danda'u osoo beekuu yookiin sababa gahaa akka beeku isa dandeessisu osoo qabuu ibsa sobaa yookiin ibsa nama dogogorsu nama biraatiif yoo kenne akkaataa Keewwata kana Keewwata Xiqqaa Itiin akka ibsa sobaa yookiin ibsa nama dogogorsu Abbaa Taayitichaatiif kennameetti lakkaa'ama.

- ፪) የዚህ አንቀጽ ንዑስ አንቀጽ (፩) (ሀ) ታክስ ከፋዩ ለወሰደው ወይም ለመውሰድ ለሞከረው ለእያንዳንዱ የታክስ ከፋይ መለያ ቁጥር በተናጠል ተፈጻሚ ይሆናል።
- ፫) የታክስ ከፋይ መለያ ቁጥሩ ጥቅም ላይ የዋለው በዚህ አዋጅ አንቀጽ ፲፮(፮) በተገለጹት ሁኔታዎች የሆነ እንደሆነ የዚህ አንቀጽ ንዑስ አንቀጽ (፩) (ለ) እና (ሐ) ተፈጻሚ አይሆኑም።

118. የሀሰት ወይም አሳሳች መግለጫዎች እና የተጭበረበሩ ሰነዶች

- ፩) ማንኛውም ሰው ሆነ ብሎ ወይም በከባድ ችልተኝነት፦
 - (ሀ) ለባለሥልጣኑ ሀሰተኛ ወይም አሳሳች መግለጫ የሰጠ፤ ወይም
 - (ለ) ለባለሥልጣኑ ሊቀርብ የሚገባን መግለጫ አሳሳች ሊያደርግ በሚችል አካሄድ መካተት የሚገባቸውን ነገሮች ያለበቁ ምክንያት ያስቀረ እንደሆነ፤
 - (ሐ) ለባለሥልጣኑ የተጭበረበሩ ሰነዶችን ያቀረበ እንደሆነ፤ ከብር ፶ሺ (ሃምሳ ሺ ብር) እስከ ብር ፻ሺ (አንድ መቶ ሺ ብር) በሚደርስ የገንዘብ ቅጣት እና ከሦስት ዓመት እስከ አሥራ አምስት ዓመት በሚደርስ ጽኑ እሥራት ይቀጣል።
- ፪) አንድ ሰው ለባለሥልጣኑ ሊያስተላልፈው እንደሚችል እያወቀ ወይ ም ማወቅ የሚያስችለው በቂ ምክንያት እያለው ለሌላ ሰው የሰጠው ሀሰተኛ ወይም አሳሳች መግለጫ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ለባለሥልጣኑ እንደተሰጠ ሀሰተኛ ወይም አሳሳች መግለጫ ይቆጠራል።

- 2) 2Sub-article (1) (a) of this Article applies separately to each TIN obtained or attempted to be obtained.
- 3) Sub-article (1) (b) and (c) of this Article shall not apply when a TIN is used in the circumstances specified in Article 16 (6) of this Proclamation.

118.False or Misleading Statements and Fraudulent Documents

- 1) A person who, with intent to defraud the Authority or recklessly:
 - a) makes a false or misleading statement to the Authority; or
 - b) omits without adequate reasons any detail which should have been included in a statement in such a manner that is likely to misled the Authority;
 - c) provides the Authority with fraudulent documents; shall be punishable with a fine of birr 50,000 (Fifty Thousand Birr) to 100,000 (One Hundred Thousand Birr) and rigorous imprisonment for a term of three to fifteen years.
- 2) The reference in sub-article (1) of this Article to a statement made to the Authority by a person shall include a statement made by the person to another person with the knowledge or reasonable expectation that the person will pass on the statement to the Authority.

3) Namni kamiyyuu taaksii waliin dhahuuf yaaduun nama lubbuun hin jirreen yookaan nama teessoon isaa hin beekamneen yookaan bakka bu'ummaa kennuuf yookiin nama hojii daldalaa hojjechuuf seeraan nama hayyamni hin kennamneef yookiin nama hojii daldalichaa irraa fayyadamaa hin taneen yookiin maqaa nama biraa hin jirreetiin hayyama daladala baasuun bakka bu'ummaadhaan hojii daldalaa kan hojjetu yoo ta'e taaksii hojii daldalichaa irraa gaafatamuuf itti gaafatamaa ta'uun isaa akkuma eegametti ta'ee akkaataa Keewwata kana Keewwata Xiqqaa Itiin yakkaan ni adabama.

119.Nagaheewwan Seeraan Alaa Yookiin Waliindhahaman

- 1) Namni kamiyyuu:
 - (a) Nagaheewwan waliindhahaman kan qopheesse, kan maxxansiise, kan gurgure yookiin rabse; yookiin
 - (b) Idaa taaksii isaa hir'isuuf yookiin deebii gaafachuuf sanadoota waliindhahaman kan fayyadame yoo ta'e; adabbii maallaqaa qarshii 100,000.00 (kuma dhibba tokkoo) fi hidhaa cimaa waggaa torbaa hanga waggaa kudhanii ga'uun ni adabama.
- 2) Sanadoota waliindhahaman Keewwata kana Keewwata Xiqqaa 1 jalatti ibsaman fayyadamuun faayidaan qarshii argame qarshii 100,000.00 (kuma dhibba tokko) kan caalu yoo ta'e, bu'uura keewwata kana keewwata xiqqaa Itiin adabbiin buufamu adabbii qarshii faayidaa qarshichaa waliin wal qixa ta'ee fi hidhaa cimaa waggaa kudhanii hanga waggaa kudha shanii ga'uun ta'a.
- 3) Namni sanadoota sobaa hojjechuuf, qopheessuuf yookaan maxxansiisuuf kan gargaaruu mashinni, meeshaa yookiin sooftiweerii qabatee argame, kan gurgure, kireesse yookaan karaa biraatiin dhiyeesse kamiyyuu adabbii maallaqaa qarshii 200,000.00 (kuma dhibba lamaa) fi hidhaa cimaa waggaa kudhanii hanga waggaa kudha shanii ga'uun ni adabama.

፫) ማንኛውም ሰው ታክስን ለማጭበርበር በማሰብ በሕይወት በሌለ ሰው ወይም አድራሻው በማይታወቅ ሰው ወይም ውክልና ለመስጠት ወይም የንግድ ሥራ ለመሥራት የሕግ ችሎታ በሌለው ሰው ወይም ከንግድ ሥራው ውጤት ተጠቃሚ ባልሆነ ሰው ወይም በሌላ የፈጠራ ሰው ስም የንግድ ፈቃድ አውጥቶ በውክልና የንግድ ሥራ የሚሠራ እንደሆነ ከንግድ ሥራው ለሚጠየቀው ታክስ ኃላፊ መሆኑ እንደተጠበቀ ሆኖ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት በወንጀል ይቀጣል።

፻፲፱.የተጭበረበሩ ወይም ሕገ-ወጥ የሆኑ ደረሰኞች

- ፩) ማንኛውም ሰው፦
 - (ሀ) የተጭበረበሩ ደረሰኞችን ያዘጋጀ፣ ያተመ፣ የሸጠ ወይም ያሰራጨ፣ ወይም
 - (ለ) የታክስ ዕዳውን ለመቀነስ ወይም ተመላሻ ለመጠየቅ የተጭበረበሩ ደረሰኞችን የተጠቀመ እንደ ሆነ፣ ብር ፻ ሺ (አንድ መቶ ሺብር) የገዝብ ቅጣት እና ከሰባት ዓመት እስከ አ ስ ር ዓመት በሚደርስ ጽኑ እሥራት ይቀጣል።
- ፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተጠቀሱትን የተጭበረበሩ ደረሰኞች በመጠቀም የተገኘው የገንዘብ ጥቅም ከብር ፻ሺ (ከአንድ መቶ ሺ ብር) የሚበልጥ እንደሆነ፣ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት የሚጣለው ቅጣት ከገንዘብ ጥቅም ጋር እኩል በሆነ የገንዘብ ቅጣት እና ከአስር ዓመት እስከ አስራ አምስት ዓመት በሚደርስ ጽኑ እሥራት ይሆናል።
- ፫) ሀሰተኛ ደረሰኞችን ለመስራት፣ ለማዘጋጀት ወይም ለማተም የሚያገለግል ማሽን፣ መሳሪያ፣ ወይም ሶፍትዌር የያዘ፣ የሸጠ፣ ያከራየ፣ ወይም በሌላ መንገድ ያቀረበ ማንኛውም ሰው ብር ፪፻ሺ (ሁለት መቶ ሺ ብር) የገንዘብ ቅጣት እና ከአስር ዓመት እስከ አስራ አምስት ዓመት በሚደርስ ጽኑ እሥራት ይቀጣል።

3) Whosoever, with the intention to evade tax, engages in business in an agents capacity by obtaining a trade license in the name of a person who is not alive or whose address is not known or who does not have the legal capacity to give power of attorney or who does not benefit from the business or who does not exist, shall apart from being responsible for the tax liability of the business, be punishable under sub-article (1) of this article.

119. Fraudulent or Unlawful Invoices

- 1) A person who:
 - a) prepares, produces, sells, or distributes fraudulent invoices; or uses fraudulent invoices to reduce his tax liability or
 - b) claim a refund; shall be punishable with a fine of birr 100,000 (One Hundred Thousand Birr) and rigorous imprisonment for a term of seven to ten years.
- 2) If the pecuniary benefit obtained by a person from a fraudulent invoice under sub-article (1) of this Article is greater than birr 100,000 (One Hundred Thousand Birr) the sanction under sub-article (1) shall be equal to the pecuniary benefit derived and rigorous imprisonment for a term of ten to fifteen years.
- 3) A person who possesses, sells, leases, or otherwise supplies a machine, equipment, or software that is used in making, preparing, or printing fraudulent invoices shall be punishable with a fine of birr 200,000 (Two Hundred Thousand Birr) and rigorous imprisonment for a term of ten to fifteen years.

- 4) Akkaataa Keewwata kana Keewwata Xiqqaa 3tiin balleessaa ta'uun yoo mirkanaa'e maashinichi, meeshichi sooftiweerichi yookaan bu'aan yakkichaa ni dhaalama.
- 5) Namni Sanadoota sobaa qabate, kaa'e, gurgurtaaf mijeesse yookaan sanadootni sobaa tajajjila irra akka oolan taasisa hidhaa cimaa waggaa sadii hanga waggaa shanii ga'uun ni adabama.

120.Yakkoota Waliigalaa Nagaheewaniin walqabatan

- 1) Kaffalaan taaksii dirqama nagahee kennuu qabu kamiyyuu nagahee malee bittaa fi gurgurtaa kan raawwate yoo ta'e adabbii maallaqaa qarshii 25,000 (kuma digdamii shanii) hanga 50,000.00 (kuma shantama) fi adabbii hidhaa cimaa waggaa sadii hanga waggaa shanii ga'uun ni adabama.
- 2) Koppii nagaheewwanii walfakkaatan bittaa fi gurgurtaa tokko irratti kennaman irratti gatii adda addaa galmeessuun namni gatii gurgurtaa hir'ise kamiyyuu adabbii qarshii 100,000.00 (kuma dhibba tokko) fi hidhaa cimaa waggaa shanii hanga waggaa torbaa gahuun ni adabama.
- 3) Gatiin gurgurtichaa sirriin qarshii 100,000.00 (kuma dhibba tokko) kan caalu yoo ta'e bu'uura keewwata kana keewwata xiqqaa 2tiin adabbiin buufamu hanga qarshii isa olaanaa nagaheewwan irratti ibsamee fi adabbii hidhaa cimaa waggaa torbaa hanga waggaa kudhanii ga'uun ni adabama.
- 4) Namni osoo bittaa fi gurgurtaan hin raawwatamin nagahee kenne yookaan fudhate adabbii qarshii 100,000.00 (kuma dhibba tokko) hanga 200,000.00(kuma dhibba lamaa) ga'uunii fi hidhaa cimaa waggaa torba hanga waggaa kudhanii ga'uun ni adabama.

- ሀ) በዚህ አንቀጽ ንዑስ አንቀጽ (፫) መሠረት ጥፋተኛ ሆኖ መገኘት ማሻኩን፣ መሳሪያውን፣ ሶፍትዌሩን ወይም የወንጀሉን ፍሬ መውረስን ያስከትላል።
- ቧ) ሀሰተኛ ደረሰኞችን የያዘ፣ ያስቀመጠ፣ ለሽያጭ ያመቻቸ፣ ወይም ሀሰተኛ ደረሰኞች ጥቅም ላይ እንዲውሉ ያደረገ ሰው ከሦስት ዓመት እስከ አምስት ዓመት በሚደረስ ጽኑ እሥራት ይቀጣል።

፻፳. ከደረሰኝ ጋር የተገናኙ ጠቅላላ ወንጀሎች

- ፩) ማንኛውም ደረሰኝ የመስጠት ግዴታ ያለበት ታክስ ከፋይ ያለ ደረሰኝ ግብይት ያከናወነ እንደሆነ ከብር ፳፭ ሺ(ሃያ አምስት ሺ ብር) እስከ ብር ፶ሺ (ሃምሳ ሺ ብር) የገንዘብ መቀጫ እና ከሦስት እስከ አምስት ዓመት በሚደረስ ጽኑ እሥራት ይቀጣል።
- ፪) በአንድ ግብይት በተሰጡ ተመሳሳይ የደረሰኝ ኮፒዎች ላይ የተለያዩ ዋጋዎችን በመመዘገብ የሽያጭ ዋጋን ያሳነሰ ማንኛውም ሰው ብር ፻ሺ ሺ(አንድ መቶ ሺብር) እና ከአምስት ዓመት እስከ ሰባት ዓመት በሚደረስ ጽኑ እሥራት ይቀጣል።
- ፫) የሽያጭ ትክክለኛ ዋጋ ከብር ፻ሺ(አንድ መቶ ሺ ብር) የሚበልጥ ከሆነ በዚህ አንቀጽ ንዑስ አንቀጽ (፪) መሠረት የሚጣ ለው ቅጣት በደረሰኞቹ ላይ ከተመለከቱት ከፍተኛው የገንዘብ መጠን እና ከሰባት ዓመት እስከ አስር ዓመት የሚደረስ ጽኑ እሥራት ይቀጣል።
- ፬) ግብይት ሳይፈጸም ደረሰኝ የሰጠው ደም የተቀበለ ሰው ከብር ፻ሺ (አንድ መቶ ሺ ብር) እስከ ብር ፪፻ሺ(ሁለት መቶ ሺ ብር) በሚደርስ የገንዘብ ቅጣት እና ከሰባት ዓመት እስከ አስር ዓመት በሚደረስ ጽኑ እሥራት ይቀጣል።

- 4) Conviction for an offence under sub-article (3) of this Article shall not prejudice the confiscation of the machine, equipment, or software, and of the proceeds of the crime.
- 5) A person who possesses, keeps, facilitates, or arranges the sale, or commissions the use of fraudulent invoices shall be guilty of an offence punishable by rigorous imprisonment for a term of three to five years.

120.General Offences Relating to Invoices

- 1) Any tax payer with an obligation to issue a tax invoice, carrying out transaction without tax invoice shall be punishable with a fine of birr 25,000(Twenty-five Thousand Birr) to 50,000(Fifty Thousand Birr) and rigorous imprisonment for a term of three to five years.
- 2) A person who understates a sales price by entering different amounts of the price in identical copies of the invoice for a single transaction shall be punishable with a fine of birr 100,000 (One Hundred Thousand Birr) and rigorous imprisonment for a term of five to seven years.
- 3) If the actual price of the sale is greater than birr 100,000 (One Hundred Thousand Birr) the sanction under sub-article (2) of this Article shall be a fine equal to the highest of the prices specified on the invoices and rigorous imprisonment for term of seven to ten years.
- 4) A person who provides or accepts an invoice for which there is no transaction shall be punishable with a fine of birr 100,000 (One Hundred Thousand Birr) to 200,000 (Two Hundred Thousand Birr) and rigorous imprisonment for a term of seven to ten years.

- 5) Nagaheen Keewwata kana Keewwata Xiqqaa 4 jalatti ibsame hanga qarshii 200,000.00 (kuma dhibba lama) kan caalu kan qabate yoo ta'e akkaataa keewwata kana keewwata xiqqaa 1tiin adabbiin buufamu adabbiin qarshii hanga qarshii nagahee irratti ibsame waliin walqixa ta'ee fi adabbiin hidhaa waggaa kudhanii hanga waggaa kudha shanii ga'uun ni adabama.
- 6) Namni osoo Abbaan Taayitichaa hin hayyaminiif nagahee taaksii maxxanse adabbiin maallaqaa qarshii 300,000.00 (kuma dhibba sadii) hanga 500,000.00(kuma dhibba shanii) ga'uunii fi hidhaa cimaa waggaa lamaa hanga waggaa shanii ga'uutiin ni adabama.
- 7) Akkaataa keewwata kana keewwata xiqqaa 6tiin namni balleessaadha jedhame yakkicha yeroo lammaffaaf raawwatee balleessaa ta'uun yoo irratti mirkanaa'e meeshaan maxxansaa isaa fi dhaabbanni maxxansichaa ni dhaalama, hayyamni daldala isaas ni haqama.

121. Deebii Seera Qabeessa Hin Tane Yookiin Bakka Buufama Hin Malle Gaafachuu

- 1) Namni Abbaa Taayitichaa dogongorsuuf yaadee deebii yookiin bakka buufama kan gaafate yoo ta'e adabbiin qarshii 50,000.00 (kuma shantama) fi hidhaa cimaa waggaa shanii hanga waggaa torbaa ga'uun ni adabama.
- 2) Adabbiin akkaataa keewwata kana keewwata xiqqaa 1tiin buufamu, kaffalaa taaksichaa akkaataa labsii kan keewwata 52tiin taaksii deebii taasifameef deebisee kaffaluuf dirqama qabu irraa bilisa hin taasisu.

122. Yakkoota Taaksii Dabalata Qabeenyaa Waliin Wal Qabatan

- 1) Namni Taaksii Dabalata Qabeenyaatiif osoo hin galmaa'in nagahee kenne adabbiin qarshii 200,000.00(kuma dhibba lamaa) fi hidhaa cimaa waggaa torbaa hanga waggaa kudhanii ga'uutiin ni adabama.

፭) በዚህ አንቀጽ ንዑስ አንቀጽ (፬) የተመለከተው ደረሰኝ ከብር ፪፻፺. (ሁለት መቶ ሺ ብር) የሚበልጥ የገንዘብ መጠን የያዘ እንደሆነ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት የሚጣለው ቅጣት በደረሰኙ ከተገለጸው የገንዘብ መጠን ጋር እኩል በሆነ የገንዘብ ብ ቅጣት እና ከአስር ዓመት እስከ አስራ አምስት ዓመት የሚደረስ ጽኑ እሥራት ይቀጣል።

፮) ባለሥልጣኑ ሳይፈቅድለት የታክስደረሰኝ ያተመ ሰው ከብር ፫፻. (ሦስት መቶ ሺ ብር) እስከ ብር ፭፻፺. (አምስት መቶ ሺ ብር) በሚደርስ የገንዘብ ቅጣት እና ከሁለት ዓመት እስከ አምስት ዓመት በሚደርስ ጽኑ እሥራት ይቀጣል።

፯) በዚህ አንቀጽ ንዑስ አንቀጽ (፮) መሠረት ጥፋተኛ የተባለ ሰው ወንጀሉን ለሁለተኛ ጊዜ ፈጽሞ ጥፋተኛ መሆኑ ከተረጋገጠ የህትመት መሣሪያው እና የማተሚያ ድርጅቱ ይወረሳል፤ የንግድ ፈቃዱም ይሰረዛል።

፻፳፩. አገገጥ የሆነ ተመላሽን ወይም ከተገቢው በላይ ማካካሻን መጠየቅ

፩) ባለሥልጣኑን ለማጭበርበር በማስ ብ ተመላሽ ወይም ማካካሻ የጠየቀ ሰው ብር ፶፫. (ሃምሳ ሺ ብር) እና ከአምስት ዓመት እስከ ሰባት ዓመት በሚደርስ ጽኑ እሥራት ይቀጣል።

፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት የሚጣለው ቅጣት፣ ታክስ ከፋዩ በዚህ አዋጅ አንቀጽ ፶፪ መሠረት ተመላሽ የተደረገለትን ታክስ መልሶ ከመክፈል ግዴታ ነጻ ሊያደርገው አይችልም።

፻፳፪. ከተጨማሪ እሴት ታክስ ጋር የተያያዙ ወንጀሎች

፩) ለተጨማሪ እሴት ታክስ ሳይመዘገብ የታክስ ደረሰኝ የሰጠ ሰው ብር ፪፻፺. (ሁለት መቶ ሺ ብር) የገንዘብ ቅጣት እና ከሰባት ዓመት እስከ አስር ዓመት በሚደርስ ጽኑ እሥራት ይቀጣል።

5) If the invoice to which sub-article (4) of this Article applies is for an amount in excess of birr 200,000 (Two Hundred Thousand Birr) the sanction under sub-article (1) of this Article shall be a fine equal to the amount stated on the invoice and rigorous imprisonment for a term of ten to fifteen years.

6) Whosoever without authorization from the Authority prints tax invoices shall be punishable with a fine of birr 300,000 (Three Hundred Thousand Birr) to birr 500,000 (Five Hundred Thousand Birr) and with rigorous imprisonment from two to five years.

7) A person found guilty and convicted under sub-article (6) of this Article for the second time, shall forfeit his printing machine and/or his business and his business license shall be cancelled.

121. Claiming Unlawful Refunds or Excess Credits

1) A taxpayer who claims a refund or tax credit with intent to defraud the Authority using a falsified receipt or by employing any other similar method, shall be punishable with a fine of birr 50,000 (Fifty Thousand Birr) and rigorous imprisonment for a term of five to seven years.

2) Conviction for an offence under sub-article (1) of this Article shall not relieve the taxpayer from the obligation to repay the refund under Article 52.

122. Value Added Tax Offences

1) A person who has provided a tax invoice without being registered for value added tax shall be punishable with a fine of birr 200,000 (Two Hundred Thousand Birr) and rigorous imprisonment for a term of seven to ten years.

- 2) Taaksii Dabalata Qabeenyaatiif namni galmaa’e kamiyyuu:
 - (a) Akkaataa Labsii Taaksii Dabalata Qabeenyaatiin yaadannoo deebiitii yookaan kireediitii taaksii kennuuf hayyamamaa kan hin taane yoo ta’e; yookaan
 - (b) Akkaataa Labsii Taaksii Dabalata Qabeenyaatiin hayyamaan ala yaadannoo deebiitii yookaan kireediitii taaksii kan kenne yoo ta’e; adabbii qarshii 10,000.00 (kuma kudhanii) fi hidhaa salphaa waggaa tokkootiin ni adabama.

123. Yakkoota Qaraxa Teembiraa Waliin Walqabatan

- 1) Namni kamiyyuu :
 - (a) Ragummaadhaaf yoo ta’e malee osoo qaraxni teembiraa itti kaffalamuu qabuu sanada qaraxni teembiraa irratti hin kaffalamne hojii irra kan oolche yookaan kan mallatteesse yookiin
 - (b) Qaraxa teembiraa kaffalamuu dhiisuuf yookiin qaraxa teembiraa gadi aanaa kaffaluuf yaaduun amala sirrii sanada tokkoo kan hin ibsine yookaan kan dhookse yoo ta’e, Adabbii maallaqaa qarshii 25,000.00 (kuma digdamii shan) hanga 50,000.00 (kuma shantamaa) gahuu fi adabbii hidhaa cimaa waggaa sadii haga waggaa shanii ni adabama.
- 2) Namni kamiyyuu:-
 - (a) Teembeera yookiin sanada teemberri itti maxxanfame gurguruuf kan eeyyamameef ta’ee Labsii qaraxa teembeera yookiin dambii kan darbe yoo ta’e; yookiin
 - (b) Teembeera yookiin sanada teemberri itti maxxanfame osoo hin heeyyamamaniif kan gurgure yookiin gurgurtaaf kan dhiyeesse yoo ta’e; Adabbii maallaqaa qarshii 5,000.00 (kuma shan) hanga qarshii 25,000.00 (kuma digdamii shan) fi adabbii hidhaa cimaa waggaa sadii haga waggaa shanii ni adabama.

- ፪) ለተጨማሪ እሴት ታክስ የተመዘገበ ማንኛውም ሰው፡-
 - ሀ) በተጨማሪ እሴት ታክስ አዋጅ መሠረት የታክስ ደብዳቤ ወይም ክሬዲት ማስታወሻ ለመስጠት ፈቃደኛ ካልሆነ፤ ወይም
 - ለ) በተጨማሪ እሴት ታክስ አዋጅ ከተፈቀደው ውጪ የታክስ ደብዳቤ ወይም ክሬዲት ማስታወሻ የሰጠ እንደሆነ፤ ብር ፲፯. (አሥር ሺ ብር) የገንዘብ ቅጣት እና በአንድ ዓመት ቀላል እሥራት ይቀጣል፡፡

፪፻፫. ከቴምብር ቀረጥ ጋር የተያያዙ ወንጀሎች

- ፩) ማንኛውም ሰው፡-
 - (ሀ) በምስክርነት ካልሆነ በስተቀር የቴምብር ቀረጥ ሊከፈለበት ሲገባ የቴምብር ቀረጥ ያልተከፈለበትን ሰነድ ሥራ ላይ ያዋስ ወይም የፈረመ፤ ወይም
 - (ለ) የቴምብር ቀረጥ ላለመክፈል ወይም አነስተኛ የቴምብር ቀረጥ ለመክፈል በማሰብ የአንድን ሰነድ ትክክለኛ ባህሪ ያልገለጸ ወይም የደበቀ እንደሆነ፤ ከብር ፳፭ሺ. (ሃያ አምስት ሺ ብር) እስከ ብር ፭ሺ. (ሃምሳ ሺ ብር) በሚደርስ የገንዘብ ቅጣት እና ከሦስት ዓመት እስከ አምስት ዓመት በሚደርስ ጽኑ እሥራት ይቀጣል፡፡
- ፪) ማንኛውም ሰው፡-
 - (ሀ) ቴምብርችን ወይም ቴምብር የተመታባቸውን ሰነዶች ለመሸጥ የተፈቀደለት ሆኖ የቴምብር ቀረጥ አዋጁን ወይም ደንቡን የተላለፈ እንደሆነ፤ ወይም
 - (ለ) ቴምብርችን ወይም ቴምብር የተመታባቸውን ሰነዶች ላይ ፈቀድ ደለት የሸጠ ወይም ለሽያጭ ያቀረበ እንደሆነ፤ ከብር ፭ሺ. (አምስት ሺ ብር) እስከ ብር ፳፭ ሺ. (ሃያ አምስት ሺ ብር) በሚደርስ የገንዘብ ቅጣት እና ከሦስት ዓመት እስከ አምስት ዓመታት በሚደርስ ጽኑ እሥራት ይቀጣል፡፡

- 2) A Value Added Tax registered person who:
 - (a) refuses to provide a tax debit note or tax credit note as required under the Value Added Tax Proclamation; or
 - (b) provides a tax debit note or tax credit note otherwise than as allowed under the Value Added Tax Proclamation; shall be punishable with a fine of birr 10,000 (Ten Thousand Birr) and simple imprisonment for a term of one year.

123. Stamp Duty Offences

- 1) A person who:
 - (a) executes or signs (other than as a witness) a document subject to stamp duty on which no stamp duty is paid; or
 - (b) disguises or hides the true nature of a document with the intention of not paying stamp duty or paying a lower amount of stamp duty; shall be punishable with a fine of birr 25,000 (Twenty-five Thousand Birr) to birr 50,000 (Fifty Thousand Birr) and rigorous imprisonment for a term of three to five years.
- 2) A person who:
 - (a) Being authorized to sell stamps or stamped papers violates the Stamp Duty Proclamation or Regulation; or
 - (b) sells or offers for sale stamps or stamped papers without authorization; shall be punishable with a fine of birr 5,000 (Five Thousand Birr) to birr 25,000 (Twenty-five Thousand Birr) and rigorous imprisonment for a term of three to five years.

124. Yakkoota Tarkaanfii Taaksii Kaf-falchiisuuf Fudhatamu Waliin Wal Qabatan

- 1) Namni qabeenya kaffalaa taak-sii fuudhu kamiyyuu bu'uura seera taaksii tumameen dirqama irratti buufame osoo hin raaw-wanne yoo hafe adabbii qarshii 5,000.00(kuma shanii) fi hidhaa salphaa waggaa tokkotiin adabama.
- 2) Namni bu'uura Labsii kana keew-wata 43tiin ajajni qabinsa qabeen-yaa isa qaqqabe:
 - (a) Qabeenyaa ajajni irratti darbe yoo gurgure, jijjiire, yookiin karaa biraa yoo dabarse ta'e;
 - (b) Qabeenyaa ajajni irratti darbe yoo dhokse, caccabse, akka hin hojjanne taasise yookiin miidhe; yookiin
 - (c) Qabeenyaa ajajni irratti dar-be ilaalattu sanada kamiyyuu yoo barbadeesse, dhokse, dhabamsise, miidhe, haqe, laaqe yookiin ballese yoo ta'e; Adabbii hidhaa cimaa waggaa lamaa hanga waggaa sadii ni adabama.
- 3) Tumaan Keewwata kana Keew-wata Xiqqaa 5 akkuma eegametti ta'ee; bu'uura ajaja kaffaltii qaama sadaffatiif kennamuun qarshii ib-same namni Abbaa Taayitaatiif hin kaffalle kamiyyuu hidhaa sal-phaa waggaa lamaa hanga sadiiti-in ni adabama.
- 4) Namni ajajni kaffaltii qarshii qa-ama sadaffatiif akka kaffaluuf isa gahe akkaataa Labsii kana Keew-wata 45 Keewwata Xiqqaa 5tiin ajajicha raawwachuu akka hin dandeenye Abbaa Taayitaatif yoo beeksise ajaja Abbaan Taayiticha akkaataa Labsii kana Keewwata 45 Keewwata Xiqqaa 6tiin haqa-muun yookiin fooyya'uun yooki-in namni ajajni isa gahe beeksisa dhiyeesse kufaa gochuun haga hin beeksifnetti namni ajajni kaf-faltti maallaqaa qaama sadaffaatiif kennamu ajajicha akka raawwa-tetti lakkaa'ama.

፻፳፬. ታክስን ለማስከፈል ከሚወሰድ እርምጃ ጋር የተያያዙ ወንጀሎች

- ፩) ማንኛውም የታክስ ከፋይ ንብረት ተረካቢ በታክስ ሕጎች በተደነገገው መሠረት የተጣለበትን ግዴታ ሳይፈፅም የቀረ እንደሆነ በብር ጅሺ (አምስት ሺ ብር) የገንዘብ ቅጣት እና በአንድ ዓመት ቀላል እሥራት ይቀጣል።
- ፪) በዚህ አዋጅ አንቀጽ ፵፩ መሠረት የንብረት መያዝ ትዕዛዝ የደረሰው ሰው፦
 - (ሀ) ትዕዛዙ የተላለፈበትን ንብረት የሸጠ፣ የለወጠ፣ ወይም በሌላ መንገድ ያስተላለፈ እንደሆነ፣
 - (ለ) ትዕዛዙ የተላለፈበትን ንብረት የደበቀ፣ የሰበረ፣ ያበላሸ ወይም የጎዳ እንደሆነ፣ ወይም
 - (ሐ) ትዕዛዙ የተላለፈበትን ንብረት የሚመለከት ማናቸውንም ሰነድ ያወደመ፣ የደበቀ፣ ያስወገደ፣ የጎዳ፣ የለወጠ፣ የሰበረ፣ የደለዘ ወይም ያጠፋ እንደሆነ፣ ከሁለት ዓመት እስከ ሦስት ዓመት በሚደርስ ቀላል እሥራት ይቀጣል።
- ፫) የዚህ አንቀጽ ንዑስ አንቀጽ (፭) እንደተጠበቀ ሆኖ፣ ለሶስተኛ ወገን በሚሰጥ የገንዘብ ክፍያ ትዕዛዝ መሠረት የተጠየቀውን ገንዘብ ለባለ ሥል ጣኑ ያልከፈለ ማንኛውም ሰው ከሁለት ዓመት እስከ ሦስት ዓመት በሚደርስ ቀላል እሥራት ይቀጣል።
- ፬) ለሶስተኛ ወገን የሚሰጥ የገንዘብ ክፍያ ትዕዛዝ የደረሰው ሰው በዚህ አዋጅ አንቀጽ ፵፭ ንዑስ አንቀጽ (፭) መሠረት ትዕዛዙን መፈጸም እንደማይችል ለባለሥልጣኑ ካሳወቀ፣ ባለሥልጣኑ የሰጠውን ትዕዛዝ በዚህ አዋጅ አንቀጽ ፵፭ ንዑስ አንቀጽ (፮) መሠረት መሻሩን ወይም ሻ ሻ ሉ ን ወይም ትዕዛዙ የደረሰው ሰው ያቀረበውን ማስታወቂያ ውድቅ ማድረጉን እስካላ ስታወቀው ድረስ ለሶስተኛ ወገን የሚሰጥ የገንዘብ ክፍያ ትዕዛዝ የተሰጠው ሰው ትዕዛዙን እንደ ፈጸመ ይቆጠራል።

124. Offences Relating to Recovery of Tax

- 1) A receiver entrusted with the property of a tax payer failing to discharge his obligation under any tax law shall be punishable with a fine of birr 5,000 (Five Thousand Birr) and with simple imprisonment one year.
- 2) A person who, after receipt of a seizure order under Article 41:
 - (a) sells, exchanges, or otherwise disposes of the property that is the subject of the order;
 - (b) hides, breaks, spoils, or damages the property that is the subject of the order; or
 - (c) destroys, hides, removes, damages, changes, cancels, or deletes any documents relating to the property the subject of the order; shall be punishable with simple imprisonment from two to three years.
- 3) Subject to sub-article (5) of this Article, a person who fails to pay the amount specified in a garnishee order to the Authority shall be punishable with simple imprisonment from two to three years.
- 4) A person who notifies the Authority under Article 45 sub article (5) of this Proclamation is treated as being in compliance with a garnishee order served on the person until the Authority serves the person with a notice under Article 45 sub article (6) of this Proclamation cancelling or amending the garnishee order or rejecting the person's notice under Article 45(5) of this Proclamation.

- 5) Namni kamiyyuu akkaata Keewwata kana Keewwata Xiqqaa 3tiin balleessa ta'ee argamuun isaa maallaqa ajaja kaffaltii qaama sadaffaaf keennameen maallaqaa caqasame yeroon isaa gahe dirqama kaffaluu isaa hin hambisu.
- 6) Ajaja dhorkaa biyya keessaa bahuu darbuun namni kamiyyuu Itoophiyaa keessaa bahe yookiin bahuuf kan yaale adabbii hidhaa salphaa waggaa lamaa haga sadiitiin ni adabama.
- 7) Akkataa Labsii kana keewwata 44 tiin ajaja darbe kan hin kabajne dhaabbanni Faayinaansii kamiyyuu sababa kanaan Abbaan Taayitaa haga qarshii osoo hin funaniin hafe adabbii maallaqatiin ni adabama.
- 8) Keewwata kana Keewwata Xiqqaa 7tiin kan ibsame yakki kan raawwatame hojii gaggeessaan Dhaabbata Faayinaansichaa osoo beekuu yookiin sababa dagannoo isaatiin yoo ta'ee hojii gaggeessichi adabbii hidhaa salphaa waggaa lamaa hanga waggaa sadiitiinni adabama.
- 9) Namni Abbaa Taayitichaa irraa eeyyama osoo hin argatiin bu'ura Labsii kana Keewwata 47 tiin ajajni samsuu naannoo hojiitti darbe yookiin iddoo samsame kan bane yookiin kan dhorke adabbii hidhaa salphaa waggaa lamaa hanga waaggaa sadiitiin ni adabama.

125. Taaksii Miliksuu

- 1) Namni kamiyyuu itti yaadee taaksii miliksuuf galii isaa kan dhokse ; beeksisa taaksii kan hin dhiyeesine yookiin taaksii kan hin kaffalle yoo ta'ee adabbii maallaqaa qarshii 100,000.00 (kuma dhibba tokko) hanga qarshii 200,000.00 (kuma dhibba lamaa) fi hidhaa cimaa waggaa sadii hanga waggaa shaniitiin ni adabama.
- 2) Namni herrega kaffalaa irraa taaksii hir'isee galii akka godhuuf itti gaafatamummaan itti kenname itti yaadee taaksii milikisuuf qarshii hir'isee qabatee Abbaa Taayitichatiif yoo hin dabarsine adabbii hidhaa cimaa waggaa sadii hanga waggaa shaniitiin ni adabama.

- ፩) ማንኛውም ሰው በዚህ አንቀጽ ንዑስ አንቀጽ (፫) መሠረት ጥፋተኛ ሆኖ መገኘቱ በደረሰው ለሰባተኛ ወገን የሚሰጥ የገንዘብ ክፍያ ትዕዛዝ የተጠየቀውን ገንዘብ የመክፈል ግዴታውን አያስቀርም።
- ፪) ከሃገር የመውጣት ክልከላ ትዕዛዝን በመጣስ ከኢትዮጵያ የወጣ ወይም ለመውጣት የሞከረ ማንኛውም ሰው ከሁለት ዓመት እስከ ሦስት ዓመት በሚደርስ ቀላል እሥራት ይቀጣል።
- ፫) በዚህ አዋጅ አንቀጽ ፵፬ መሠረት የተላለፈን ትዕዛዝ ያላከበረ ማንኛውም የፋይናንስ ተቋም በዚህ ምክንያት ባለስልጣኑ ሳይሰበስ በውበቀረው የገንዘብ ልክ የገንዘብ መቀጮ ይቀጣል።
- ፬) በዚህ አንቀጽ ንዑስ አንቀጽ (፯) የተመለከተው ወንጀል የተፈጸመው የፋይናንስ ተቋሙ ሥራ አስኪያጅ አያወቀ ወይም በቸልተኝነቱ ምክንያት የሆነ እንደሆነ ሥራ አስኪያጁ ከሁለት ዓመት እስከ ሦስት ዓመት በሚደርስ ቀላል እሥራት ይቀጣል።
- ፭) ከባለሥልጣኑ ፈቃድ ሳይገኝ በዚህአዋጅ አንቀጽ ፵፯ መሠረት የአሽግ ትዕዛዝ የተላለፈበትን የንግድ ሥፍራ ወይም ቦታ አሽግ የከፈተ ወይም ያስወገደ ሰው ከሁለት ዓመት እስከ ሦስት ዓመት በሚደርስ ቀላል እሥራት ይቀጣል።

፻፳፮. ታክስን ስለመሰወር

- ፩) ማንኛውም ሰው ታክስን ለመሰወር በማሰብገቢውን የደበቀ፣ የታክስ ማስታወቂያውን ያላቀረበ ወይም ታክሱን ያልከፈለ እንደሆነ ከብር ፻ሺ (አንድ መቶ ሺ ብር) እስከ ብር ፪፻ሺ (ሁለት መቶ ሺ ብር) በሚደርስ የገንዘብ ቅጣት እና ከሦስት ዓመት እስከ አምስት ዓመት በሚደርስ ጽኑ እሥራት ይቀጣል።
- ፪) ከተከፋይ ሂሳብ ላይ ታክስን ቀንሶ ገቢ የማድረግ ኃላፊነት የተጣለበት ሰው ታክስን ለመሰወር በማሰብ ቀንሶ የያዘውን ታክስ ለባለሥልጣኑ ያላስተላለፈ ከሆነ ከሦስት ዓመት እስከ አምስት ዓመት በሚደርስ ጽኑ እሥራት ይቀጣል።

- 5) The conviction of a person for an offence under sub-article (3) of this Article shall not relieve the person of liability to pay the amount required to be paid under the garnishee order.
- 6) A person who departs or attempts to depart from Ethiopia in contravention of a departure prohibition order shall be punishable with simple imprisonment from two to three years.
- 7) A financial institution that fails to comply with order issued under Article 44 of this Proclamation shall be punishable by a fine equal to the tax that the Authority failed to collect as a result of the failure.
- 8) If an offence under sub-article (7) of this Article was committed with the knowledge or as a result of negligence of the manager of the financial institution, the manager shall be punishable with simple imprisonment from two to three years.
- 9) A person who, without the permission of the Authority, opens or removes the seal of premises that are the subject of a closure order under Article 47 shall be punishable with simple imprisonment from two to three years.

125. Tax Evasion

- 1) Whosoever, with the intention to evade tax, conceals his income or fails to file a tax declaration or pay tax by the due date shall be punishable with a fine of birr 100,000 (One Hundred Thousand Birr) to 200,000(Two Hundred Thousand Birr) and rigorous imprisonment for a term of three to five years.
- 2) A withholding agent who withholds tax from a payment but fails to pay the withheld tax to the Authority by the due date with the intention to evade tax shall be punishable by rigorous imprisonment for a term of three to five years.

126. Bulchiinsa Seera Taaksii Gufachiisuu

- 1) Namni kamiyyuu bu'ura seera taaksitiin hojjataa taaksii dirqama isaa bahaa jiru kan gufachiise yookiin gufachiisuuf kan yaale adabbii hidhaa salphaa waggaa tokkoo hanga waggaa sadiittiin ni adabama.
- 2) Namni kamiyyuu Seera bulchiinsa taaksii kan gufachiise yookiin gufachiisuuf kan yaale adabbii maallaqaa qarshii 10,000.00 (kuma kudhanii) gadi hin taanee fi hidhaa cimaa waggaa sadii hanga shaniitiin ni adabama.
- 3) Kaayyoo raawwii Keewwata kanaa naatiif kan armaan gaditti ibsamanii fi biroo walfakkatan gochaawwan gufachiisuu jedhamee fudhatama.
 - (a) Akkaataa Labsii kana Keewwata 67 tiin bu'ura beeksisa kennamutiin raawwachuu dhabuu dabalatee; sanadoota sakata'uuf gaaffii Abbaa Taayitichaa fudhachuu diduu yookiin gabaa-sawwan yookiin kaffalaa taaksii dhimma taaksii ilaalchisee odeeffannoo kennuuf eeyyamamaa yoo ta'uu baate.
 - (b) Akkaataa Labsii kana Keewwata 67 tiin dhiyaatee ragaa akka kennu beeksisa kennameen raawwachuu diduu.
 - (c) Akkaataa Labsii kana Keewwata 68 tiin Daayirektarri O'anaan Abbaa Taayitichaa yookiin Daayirektarri O'anaan bakka bu'aa hojjataa taaksii raga kamiyyuu yookiin raga argachuuf mirga qaban akka hin fayyadamne dhorkuu.
 - (d) Akkaataa Labsii kana Keewwata 68 Keewwata Xiqqaa 4 tiin deeggarsa barbaachisu kennuu yookiin haala mi-jeessuuf heeyyamamaa ta'uu dhabuu;
 - (e) Waajjira Abbaa Taayitichaa keessatti jeequmsa kaasuu yookiin hojjettoonni taaksii dirqama qaxarrii isaanii akka hin baane gufachiisuu.

፪፳፮. የታክስ ሕጎችን አስተዳደር ስለማድናቀፍ

- ፩) በታክስ ሕጉ መሠረት ግዴታውን እየተወጣ ያለን የታክስ ሠራተኛ ያደናቀፈ ወይም ለማድናቀፍ የሞከረ ማንኛውም ሰው ከአንድ ዓመት እስከ ሦስት ዓመት በሚደርስ ቀላል እሥራት ይቀጣል።
- ፪) የታክስ ሕግ አስተዳደርን ያደናቀፈ ወይም ለማድናቀፍ የሞከረ ማንኛውም ሰው ከብር ፲ሺ (አሥር ሺ ብር) በማያንስ የገንዘብ ቅጣት እና ከሦስት ዓመት እስከ አምስት ዓመት በሚደርስ ጽኑ እሥራት ይቀጣል።
- 3) ለዚህ አንቀጽ ዓላማ የሚከተሉት እና ሌሎች ተመሳሳይ ድርጊቶች የማድናቀፍ ተግባራት ተደርገው ይወሰዳሉ፦
 - (ሀ) በዚህአዋጅ አንቀጽ ፳፯ መሠረት በሚሰጥ ማስታወቂያ መሠረት አለመፈጸምን ጨምሮ፣ ሰነዶችን ለመመርመር ከባለሥልጣኑ የሚቀርብ ጥያቄን አለመቀበል ወይም ሪፖርቶችን ወይም የታክስ ከፋዩን የታክስ ጉዳዮች የሚመለከት መረጃን ለማቅረብ ፈቃደኛ አለመሆን፤
 - (ለ) በዚህ አዋጅ አንቀጽ ፳፯ መሠረት ቀርቦ ማስረጃ እንዲሰጥ በተ ሰጠው ማስታወቂያ መ ሠ ረ ት አለመፈጸም፤
 - (ሐ) በዚህ አዋጅ አንቀጽ ፳፰ መሠረት የባለሥልጣኑን ዋና ዳይሬ ክተር ወይም ዋና ዳይሬክተሩ የወከለውን የታክስ ሠራተኛ ማንኛውንም መረጃ ወይም ማስረጃ ለማግኘት ያላቸውን መብት እንዳይጠቀሙ መከልከል፤
 - (መ) በዚህ አዋጅ አንቀጽ ፳፰ (፬) መሠረት አስፈላጊውን እርዳታ ለመስጠት ወይም መገልገያ ለማ ቅረብ ፈቃደኛ አለመሆን፤
 - (ሠ) በባለሥልጣኑ ቢሮ ውስጥ ሁከት መፍጠር ወይም የታክስ ሠራተኞች የቅጥር ግዴታቸውን እንዳይወጡ ማድናቀፍ።

126. Obstruction of Administration of Tax Laws

- 1) A person who obstructs or attempts to obstruct a tax officer in the performance of duties under a tax law shall be punishable with simple imprisonment for a term of one to three years.
- 2) A person who obstructs or attempts to obstruct the administration of a tax law shall be punishable with a fine of not less than birr 10,000 (Ten Thousand Birr) and rigorous imprisonment for a term of three to five years.
- 3) In this Article, the following and other similar actions constitute obstruction:
 - (a) refusing to comply with a request of the Authority for inspection of documents, or the provision of reports or information relating to the tax affairs of a taxpayer, including a refusal to comply with a notice served on the person under Article 67 of this Proclamation;
 - (b) non-compliance with a notice served on the person under Article 67 of this Proclamation requiring the person to attend and give evidence;
 - (c) preventing the Director General or an authorized officer from exercising the right of access under Article 68 of this Proclamation;
 - (d) refusing to provide reasonable assistance or facilities as required under Article 68 sub partn (4);
 - (e) provoking a disturbance in an office of the Authority or impeding an employee of the Authority from performing their duties of employment.

127.Aangoo Osoo Hin Qabaatiin Taaksii Sassaabuu

Seera taaksii kamiiniyyuu namni taaksii akka sassaabu aangoon hin kennamneef kamiyyuu taaksii kamiyyuu kan sassaabe yookiin sassaabuuf kan yaale yoo ta’e, adabbii maallaqaa qarshii 50,000.00 (kuma shantama) hanga 75,000.00 (kuma torbaatamii shan) fi adabbii hidhaa cimaa waggaa 5 (shan) hanga waggaa 7 (torbaa) ni adabama.

128.Yakka Taaksii Gargaaruu yookiin Jajjabeessuu

Namni tokko bu’uura seera taaksiitiin yakka taaksii tumame raawwataa “yakkaa muummee” jedhamee nama biroo beekamu akka raawwatamu kan gargaare, jajjabeesse, tumse, kakaase yookiin kan waliigale yoo ta’e, adabbii raawwataa yakkaa muummee irratti buufameen ni adabama.

129.Yakkoota Boordii Ol’iyyannoo Taaksii Waliin Wal Qabatan

- 1) Namni kamiyyuu:
 - (a) Nama miseensa Boordii Ol’iyyannoo Taaksii ta’uun itti gaafatamummaa isaa bahaa jiru kan arrabse;
 - (b) Heeyyama osoo hin qabaatiin deemsa hojii Boordichaa kan addaan kute;
 - (c) Deemsa hojii Boordichaa jeequuf yaaduun mooraa boordichaa keessatti yookiin naannoo Boordichi jirutti jrrqumsa kan uume yookiin jeequmsi-chatti kan hirmaate; yookiin
 - (d) Haala kamiiniyyuu hojii Boordichaa kan gufachiise yoo ta’e; Adabbii qarshii 500.00 (dhibba shan) hanga 3,000.00 (kumaa sadii) fi adabbii hidhaa salphaa ji’a 6 (jaha) hanga waggaa 2 (lamma) ni adabama.

፻፳፮. ስልጣን ሳይኖር ታክስ መሰብሰብ

በማንኛውም የታክስ ሕግ ታክስ እንዲሰበሰብ ሥልጣን ያልተሰጠው ማንኛውም ሰው ማንኛውንም ታክስ የሰበሰበ ወይም ለመሰብሰብ የሞከረ እንደሆነ ከብር ፶ሺ (ሃምሳ ሺ ብር) እስከ ብር ፸፭ሺ (ሰባ አምስት ሺ ብር) በሚደርስ የገንዘብ ቅጣት እና ከአምስት ዓመት እስከ ሰባት ዓመት በሚደርስ ጽኑ እሥራት ይቀጣል።

፻፳፰.በታክስ ወንጀል መርዳት ወይም ማበረታታት

አንድ ሰው በታክስ ሕግ መሠረት የተደነገገን የታክስ ወንጀል “ዋና ወንጀል” አድራጊ ተብሎ የሚታወቅ ሌላ ሰው እንዲፈጸም የረዳ፣ ያበረታታ፣ ያገዝ፣ ያነሳ ወይም የተመሳጠረ እንደሆነበቀናው ወንጀል አድራጊ ላይ የተጣለውን ቅጣት ይቀጣል።

፻፳፱. ከታክስ ይግባኝ ቦርድ ጋር የተያያዙ ወንጀሎች

- ፩) ማንኛውም ሰው፦
 - (ሀ) በታክስ ይግባኝ ቦርድ አባልነቱ ኃላፊነቱን በመፈጸም ላይ ያለን ሰው የሰደበ፤
 - (ለ) ፈቃድ ሳይኖረው የቦርዱን የሥራ ሂደት ያቋረጠ፤
 - (ሐ) የቦርዱን የሥራ ሂደት ለማወክ በማሰብ በቦርዱ ግቢ ውስጥ ወይም ቦርዱ ባለበት አካባቢ ረብሻ የፈጠረ ወይም በረብሻው የተሳተፈ፤ ወይም
 - (መ) በማናቸውም ሁኔታ የቦርዱ ሥራ ያሰናከለ እንደሆነ፤ ከብር ፭፻ (አምስት መቶ ብር) እስከ ብር ፫ሺ (ሦስት ሺብር) በሚደርስ የገንዘብ ቅጣት ወይም ከስድስት ወር እስከ ሁለት ዓመት በሚደርስ ቀላል እሥራት ይቀጣል።

127.Unauthorised Tax Collection

A person not authorized to collect tax under the tax laws who collects or attempts to collect tax, shall be punishable with fine of birr 50,000 (Fifty Thousand Birr) to 75,000 (Seventy-five Thousand Birr) and rigorous imprisonment for a term of five to seven years.

128.Aiding or Abetting a Tax Offence

A person who aids, abets, assists, incites, or conspires with another person to commit an offence under a tax law referred to as the “principal offence” shall be punishable by the same sanction as imposed for the principal offence.

129. Offences Relating to the Tax Appeal board

- 1) A person who:
 - (a) insults a member of the board in the exercise of his powers or functions as a member;
 - (b) interrupts a proceeding of the board without authorization;
 - (c) creates a disturbance, or takes part in creating a disturbance, in or near a place where the board is sitting with the intent of disrupting the proceedings of the board; or
 - (d) obstructs the function of the board by whatever means; shall be punishable with a fine of birr 500 (Five Hundred Birr) to 3,000 (Three Thousand Birr) or simple imprisonment for a term of six months to two years.

- 2) Namni kamiyyuu:
 - (a) Boordicha fuul duratti akka dhihaatu yookiin Boordichaaf sanada akka dhiyeessu yookiin odeeffannoo akka kennun ajajni yoo qaqqabu sababa gahaa malee bu'uura ajajichaatiin kan hin raawwanne;
 - (b) Sababa gahaa tokko malee Boordicha fuul duratti kakuu raawwachuuf yookiin dhugaa ragaa bahuuf mirkaneessa kennuuf heeyyamamaa kan hin taane;
 - (c) Dhimma Boordichi ilaaluuf gaffii dhihaateef sababa gahaa malee deebii kennuuf heeyyamamaa kan hin taane; Adabbii qarshii 300.00 (dhibba sadii) hanga 3,000.00 (kuma sadii) fi adabbii hidhaa salphaa ji'a 6 (jaha) hanga waggaa 2 (lamaa) ni adabama.
- 3) Namni kamiyyuu Boordichaaf osoo beekuu ragaa sobaa yookiin dogoggorsaa kan kenne yoo ta'e, adabbii qarshii 50,000.00 (kuma shantama) gadi hin taanee fi adabbii hidhaa cimaa waggaa 3 (sadii) hanga 5 (shan) ni adabama.

130. Yakka Bakka Bu'oota Taaksii Heeyyamni Kennameefiin Raawwatamu
 Namni kamiyyuu heeyyamni bakka bu'ummaa taaksii osoo hin kennamiifiin Labsii kana Keewwata 98 darbuun tajaajila bakka bu'ummaa taaksii kan kenne yoo ta'e, adabbii hidhaa salphaa waggaa tokkoo hanga waggaa sadii gahuun ni adabama.

131. Yakkoota Meeshaa Gurgurtaa Galmeessuun Walqabatee Raawwataman
 1) Meeshaa gurgurtaa galmeessuuti fayyadamuuf namni dirqama qabu kamiyyuu :
 (a) Meeshaa gurgurataa galmeessu Abbaa Taayitichaatiin beekamtiin hin kennamneefitiin yookiin hin galmooftaatiin yoo fayyadame, hidhaa waggaa sadii gadi hin taanee fi waggaa toorba hin caalleen ni adabama;

- ፪) ማንኛውም ሰው፦
 - (ሀ) በቦርዱ ፊት እንዲቀርብ ወይም በቦርዱ ሰነድ እንዲያቀርብ ወይም መረጃ እንዲሰጥ መጥሪያ ሲደርሰው ያለበቁ ምክንያት በመጥሪያው መሠረት ያልፈጸመ፤
 - (ለ) በቦርዱ ፊት ያለምንም በቁ ምክንያት ቃለ-መሃላ ለመፈጸም ወይም እውነትን ለመመስከር ማረጋገጫ ለመስጠት ፈቃደኛ ያልሆነ፤
 - (ሐ) ቦርዱ በሚያየው ጉዳይ ለቀረበለት ጥያቄ ያለበቁ ምክንያት መልስ ለመስጠት ፈቃደኛ ያልሆነ፤
- ከብር ፫፻ (ሦስት መቶ ብር) እስከ ብር ፫ሺ (ሦስት ሺ ብር) በሚደርስ የገንዘብ ቅጣት እና ከስድስት ወር እስከ ሁለት ዓመት በሚደርስ ቀላል እሥራት ይቀጣል።
- ፫) ማንኛውም ሰው ለቦርዱ እያወቀ ሀሰተኛ ወይም አሳሳች ማስረጃ የሰጠ እንደሆነ ከብር ፶ሺ (ሃምሳ ሺ ብር) በማያንስ የገንዘብ ቅጣት እና ከሦስት እስከ አምስት ዓመት በሚደርስ ጽኑ እሥራት ይቀጣል።

፫፱. በታክስ ወኪሎች ስለሚፈጸም ወንጀል
 ማንኛውም ሰው የታክስ ወኪልነት ፈቃድ ሳይሰጠው የዚህን አዋጅ አንቀጽ ፺፭ በመተላለፍ የታክስ ወኪልነት አገልግሎት የሰጠ እንደሆነ ከአንድ ዓመት እስከ ሦስት ዓመት በሚደርስ ቀላል እሥራት ይቀጣል።

፫፱፩. ከሽያጭ መመዘገቢያ መሳሪያዎች ጋር በተገናኘ የሚፈጸሙ ወንጀሎች
 ፩) ማንኛውም በሽያጭ መመዘገቢያ መሳሪያ የመጠቀም ግዴታ ያለበት ሰው፦
 (ሀ) በባለሥልጣኑ ዕውቅና ያልተሰጠው ወይም ያልተመዘገበ የሽያጭ መመዘገቢያ መሳሪያ ከተጠቀመ ከሦስት ዓመት በማያንስ እና ከሰባት ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል፤

- 2) A person who:
 - (a) without reasonable excuse, refuses or fails to comply with a summons to appear before the board, or to produce any document or provide any information to the board;
 - (b) without reasonable excuse, refuses to take an oath or fails to confirm to testify the truth before the Bored;
 - (c) without reasonable excuse, refuses or fails to answer any question asked of the person during a proceeding before the Bored; shall be punishable with a fine of birr 300 (Three Hundred Birr) to 3,000(Three Thousand Birr) and simple imprisonment for a term of six months to two years.
- 3) Whosoever, knowingly gives false or misleading evidence to the board, shall be punishable with a fine of not less than birr 50,000 (Fifty Thousand Birr) and with rigorous imprisonment from three to five years.

130. Offences by Tax Agents
 Whosoever, without having a license to act as a tax agent, provides tax agent's services in contravention of Article 98 of this Proclamation shall be punishable by simple imprisonment for a term of one to three years.

131. Offences Relating to Sales Register Machines
 1) Any person who has the obligation to use sales register machine commits an offence:
 (a) if found using a sales register machine not accredited or registered by the Authority, shall be punished with rigorous imprisonment for a term of not less than three years and not more than seven years;

- (b) Meeshichi yeroo suphaa irra jiru yookiin sababa biroo quubsaa ta'een yoo ta'e malee nagahee meeshaa gurgurtaa galmeessuun maxxanfameen ala yookiin nagahee malee bittaa fi gurgurtaa yoo raawwate, hidhaa waggaa lamaa gadi hin taanee fi waggaa shan hin caalleen ni adabama;
 - (c) Yaadannoo fiizikaalaa meeshaa gurgurtaa galmeessu irratti miidhaa kan geessise yookiin yaadannoon fiizikaalaa akka jijjiiramu kan taasise yookiin miidhaa geessisuuf yookiin yaadannicha jijjiiruuf yaalii kan taasise yoo ta'e, hidhaa waggaa sadii gadi hin taanee fi waggaa shan hin caalleen ni adabama.
- 2) Dhiyeessii meeshaalee gurgurtaa galmeessuu yookiin sooftiweeriitiin namni beekamtii fi heeyyamni kennameefii kamiyyuu:
- (a) Meesahaa yookiin sooftiweerii Abbaa Taayitichaatiin beekamtiin hin kennamneef gabaarra yoo oolche ; hidhaa waggaa sadii gadi hin taanee fi waggaa shan hin caalleen ni adabama.
 - (b) Meeshaa gurgurtaa galmeessu hojiirra jiru irratti jijjiirama taasifamu kamiyyuu dursee Abbaa Taayitichaa yoo hin beeksifne yookiin qajeelfama itti fayyadama meeshichaa keessatti odeeffannoo sirrii hin taane yoo galche yookiin odeeffannoo sirrii yoo hir'ise, hidhaa waggaa sadii gadi hin taanee fi waggaa shan hin caalleen ni adabama.
- 3) Namni kamiyyuu dhiyeessii meeshaalee gurgurtaa galmeessuu yookiin sooftiweeriitiin heeyyama osoo hin qabaatiin meeshaalee gurgurtaa galmeessu yookiin sooftiweerii kamiiniyyuu gabaarra kan oolche yoo ta'e, adabbii hidhaa cimaa waggaa shanii hanga waggaa toorbaa gahuun ni adabama.

- (ለ) መሣሪያው በጥገና ላይ ባለበት ጊዜ ወይም በሌላ በቂ ምክንያት ካልሆነ በስተቀር በሽያጭ መመዘገቢያ መሣሪያ ከታተመ ደረሰኝ ውጪ ወይም ያለደረሰኝ ግብይት ካከናወነ፣ ከሁለት ዓመት በማያንስ እና ከአምስት ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል፤
 - (ሐ) በሽያጭ መመዘገቢያ መሣሪያው የፊላሌል ማስታወሻ ላይ ጉ ዳ ት ያደረሰ ወይም የፊላሌል ማስታወሻ እንዲቀየር ያደረገ ወይም ጉ ዳ ት ለማድረስ ወይም ማስታወሻውን ለመቀየር መከራ ያደረገ ከሆነ፣ ከሦስት ዓመት በማያንስ እና ከአምስት ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል።
- ፪) ማንኛውም በሽያጭ መመዘገቢያ መሣሪያዎች ወይም ሶፍትዌር አቅራቢነት ዕውቅና እና ፈቃድ የተሰጠው ሰው፦
- (ሀ) በባለሥልጣኑ ዕውቅና ያልተሰጠውን መሣሪያ ወይም ሶፍትዌር ለገበያ ካዋለ፣ ከሦስት ዓመት በማያንስ እና ከአምስት ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል፤
 - (ለ) በሥራ ላይ ባሉ የሽያጭ መመዘገቢያ መሣሪያዎች ላይ የሚደረገውን ማንኛውንም ለውጥ ለባለሥልጣኑ በቅድሚያ ካላስታወቀ ወይም በመሣሪያው የአጠቃቀም መመሪያ ውስጥ ትክክለኛ ያልሆነ መረጃ ካስገባ ወይም ትክክለኛውን መረጃ ከቀነሰ፣ ከሦስት ዓመት በማያንስ እና ከአምስት ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል።
- ፫) ማንኛውም ሰው የሽያጭ መመዘገቢያ መሣሪያ ወይም ሶፍትዌር አቅራቢነት ፈቃድ ላይኖረው ማን ኛውንም የሽያጭ መመዘገቢያ መሣሪያ ወይም ሶፍትዌር ለገበያደዋለ እንደሆነ ከአምስት ዓመት እስከ ሰባት ዓመት በሚደርስ ጽኑ እሥራት ይቀጣል።

- (b) if he, except at the time the sales register machine is under repair, or other justifiable reason, carried out transactions without receipt or invoice or used any other receipt not generated by a sales register machine shall be punished with rigorous imprisonment for a term of not less than two years and not more than five years;
 - (c) if caused damage or change to the fiscal memory of a sales register machine or attempts to cause damage or change to the fiscal memory shall be punished with rigorous imprisonment for a term of not less than three years and not more than five years.
- 2) Any person who is accredited and registered to supply sales register machines commits an offence:
- (a) if sold a software or a sales register machine not accredited by the Tax Authority shall be punished with rigorous imprisonment for a term of not less than three years and not more than five years;
 - (b) if failed to notify the Authority in advance any change made to the sales register machine in use, or if inserted incorrect information to or omitted the correct information from the manual that guides the use of sales register machine shall be punished with rigorous imprisonment for a term of not less than three years and not more than five years.
- 3) Whosoever, without having a license to supply sales register machine or software, distributes sales register machine or software, shall be punishable with rigorous imprisonment from five to seven years.

- 4) Dhiyeessan wiirtuu tajaajila meeshaalee gurgurtaa galmeessuu kamiyyuu hojjetaa beekamtiin hin kennamneefii fi Abbaa Taayitichaatiin hin galmoofne hojii irratti bobbaasee yoo argame, adabbii maallaqaa qarshii 50,000.00 (qarshii kuma shantama) yookiin adabbii hidhaa salphaa waggaa tokkoo hin caalleen ni adabama.
- 5) Hojjetaan meeshaalee gurgurtaa galmeessuu kamiyyuu beekamtii wiirtuu tajaajilichaa yookiin Abbaa Taayitichaa malee meeshaa gurgurtaa galmeesu yoo hiike yookiin walitti deebise yookiin meeshaa gurgurtaa galmeessu osoo hin miidhamiin ta'e jedhee saamsa isaa yoo kaase yookiin qaama isaa yoo jijjiire yookiin gochaawwan kana fakkaatan yoo raawwate, adabbii maallaqaa qarshii 10,000.00 (qarshii kuma kudhan) hin caallee fi adabbii hidhaa waggaa tokkoo gadi hin taanee fi waggaa sadii hin caalleen ni adabama.
- 6) Hojjetaan taaksii dambii fi qajeelfama itti fayyadama meeshaalee gurgurtaa galmeessuu darbuun :
 - a) Meeshaa gurgurtaa galmeesu kan hiike yookiin walitti deebise yookiin hojjetaan wiirtuu tajaajilaa bakka hin jirretti hojiirra akka oolu kan eeyyame yookiin lakkoofsa addaa meeshaa kan jijjiire yoo ta'e ; yookiin
 - b) Gocha seeraa alaa kamiyyuu itti fayyadamaa meeshaa gurgurtaa galmeessuun yookiin wiirtuu tajaajilichaan yookiin hojjetichaan yookiin dhiyeessichaatiin raawwatame osoo beekuu yookiin dagannoon sa'aatii 24 (digdamii afur) keessatti Abbaa Taayitichaatiif gabaasa kan hin taasifne yoo ta'e ; balleessaa ta'uunsaa mana murtiitiin yoo mirkanaa'e, adabbii maallaqaa qarshii 5,000.00 (qarshii kuma shan) hin caallee fi adabbii hidhaa waggaa tokkoo gadi hin taanee fi waggaa sadii hin caalleen ni adabama.

- ሀ) ማናቸውም የሽያጭ መመዘገቢያ መሣሪያዎች የአገልግሎት ማዕከል አቅራቢው ዕውቅና ያልሰጠውን እና በባለሥልጣኑ ያልተመዘገበ ሠራተኛ በሥራ ላይ አሰማርቶ ከተገኘ በብር ፶ሺ (ሃምሳ ሺ ብር) የገንዘብ ቅጣት ወይም ከአንድ ዓመት በማይበልጥ ቀላል እሥራት ይቀጣል።
- ከ) ማናቸውም የሽያጭ መመዘገቢያ መሣሪያዎች የአገልግሎት ማዕከል ል ሠራተኛ የሽያጭ መመዘገቢያ መሣሪያን ያለአገልግሎት ማዕከሉ እና ባለሥልጣኑ ዕውቅና ከፈታታ ወይም ከገጣጠመ ወይም የሽያጭ መመዘገቢያ መሣሪያ ላይ በላሽ ሆን ብሎ አሽጉን ካሳ ወይም አካሉን ከቀየረ ወይም እነዚህን የመሳሰሉ አድራጎቶች ከፈጸመ ከብር ፲ሺ (አስር ሺ ብር) በማይበልጥ የገንዘብ ቅጣት እና ከአንድ ዓመት በማያንስ እና ከሦስት ዓመት በማይበልጥ ቀላል እሥራት ይቀጣል።
- ገ) የታክስ ሠራተኛ የሽያጭ መመዘገቢያ መሣሪያዎች አጠቃቀም ደንብ እና መመሪያዎችን በመተላለፍ፡
 - (ሀ) የሽያጭ መመዘገቢያ መሣሪያ የፈታ ወይም የገጣጠመ ወይም የአገልግሎት ማዕከል ሠራተኛ በሌለበት ሥራ ላይ እንዲውል የፈቀደ ወይም የመሣሪያውን መለያ ቁጥር የቀያየረ እንደሆነ፤ ወይም
 - (ለ) በሽያጭ መመዘገቢያ መሣሪያ ተጠቃሚው ወይም በአገልግሎት ማዕከሉ ወይም በሠራተኛው ወይም በአቅራቢው የተፈጸመን ማናቸውንም ሕገ-ወጥ ድርጊት እያወቀ ወይም በቸልተኝነት በጃ፬ (በሃያ አራት) ሰዓት ውስጥ ለባለሥልጣኑ ሪፖርት ያላደረገ እንደሆነ፤ ጥፋተኛ መሆኑ በፍርድ ቤት ሲረጋገጥ ከብር ፮ሺ (አምስት ሺ ብር) በማይበልጥ የገንዘብ ቅጣት እና ከአንድ ዓመት በማያንስ እና ከሦስት ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል።

- 4) Any sales register machine service center deploying a service personnel that is not certified by the supplier and/or not registered by the Authority, shall be punished with a fine of birr 50,000 (Fifty Thousand Birr) or simple imprisonment for a term of not exceeding one year.
- 5) Any personnel of a sales register machine service center commits an offence if, without the knowledge of the service center and the Authority, dismantle or assemble a sales register machine, or if deliberately removed the seals on a sales register machine or changed parts of a sales register machine not reported to have any break down, or if committed any similar act and shall, upon conviction, be punished with a fine of not more than Birr 10,000 (Ten Thousand Birr) and simple imprisonment for a term of not less than one year and not more than three years.
- 6) Any tax officer who, in violation of the rules and procedures of the use of sales register machines:
 - (a) dismantles or assembles a sales register machine or approves its utilization without the presence of a service personnel or changes the machine registration code; or
 - (b) knowingly or negligently fails to report to the Authority, within 24 (Twenty-four) hours, offences committed by the user, service center or its personnel or supplier of a sales register machine; commits an offence and shall, upon conviction, be punished with a fine of not more than Birr 5,000 (Five Thousand Birr) and rigorous imprisonment for a term of not less than one year and not more than three years.

132. Yakkoota Dhaabbileedhaan Raawwataman

- 1) Seera taaksii darbuutiin yakka kan raawwate dhaabbata yeroo ta'utti yeroo yakkichi raawwatametti hojii gaggeessaa namni ta'e kamiyyuu yakkicha akka raawwatetti lakkaa'ama
- 2) Keewwata kana Keewwata Xiqqaa 1:
 - (a) Yakkichi kan raawwatame hojii gaggeessichi osoo hin eeyyamiin yookiin hin beekii yoo ta'e ; fi
 - (b) Namni haala walfakkaataa keessa jiruu fi dhimmoota ofeeggannoowwan ni fudhata jedhamanii tilmaamaman taasisuuf tattaaffii malu fi tarkaanfii ogummaa hojimaataan deeggarame fudhatee kan argame yoo ta'e ; raawwatiinsa hin qabaatu.

133. Maqaa Namoota Yakka Taaksii Raawwatanii Ifa Tasisuu

- 1) Abbaan Taayitichaa yakka taaksiitiin tarree maqaa namoota murtii dhumaa mana murtiitiin balleessaa jedhamanii marsariitii Abbaa Taayitichaatiin yookiin subquunnamtii birootiin yeroo yeroon ifa taasisuu ni danda'a.
- 2) Akkaataa Keewwata kana Keewwata Xiqqaa Itiin tarreeffamni ifa taasifamu kanneen armaan gadii qabachuu qaba:
 - (a) Maqaa, suuraa fi teessoo nama balleessaa jedhamee ;
 - (b) Tarree dhimmoota yakkichaa Abbaan Taayitichaa barbaachisaa dha jedhuu ;
 - (c) Yeroo taaksii yakkichi itti raawwatamee ;
 - (d) Namni balleessaadha jedhame sababa yakka raawwateen hanga taaksii hin kaffallee ;
 - (e) Nama balleessaadha jedhame irratti adabbiin maallaqaa buufame yoo jiraate hanga adabbichaa.

፻፱፪. በድርጅቶች የሚፈፀሙ ወንጀሎች

- ፩) የታክስ ስሜን በመተላለፍ ወንጀል የፈፀመው ድርጅት በሚሆንበት ጊዜ ወንጀሉ በተፈፀመበት ወቅት ሥራ አስኪያጅ የሆነ ማንኛውም ሰው ወንጀሉን እንደፈፀመ ይቆጠራል።
- ፪) የዚህ አንቀጽ ንዑስ አንቀጽ (፩) ፦
 - (ሀ) ወንጀሉ የተፈጸመው ሥራ አስኪያጅ ሳይፈቅድ ወይም ሳይውቅ ከሆነ፤ እና
 - (ለ) በተመሳሳይ ሁኔታ ውስጥ ያለና ነገሮችን በጥንቃቄ የሚያይ ሰው የጥፋቱን መፈፀም ለመከላከል ይወስዳቸዋል ተብለው የሚገመቱ ጥንቃቄዎችን ለማድረግ ተገቢውን ትጋት እና የአሠራር ጥበብ የተሞላበት እርምጃ ወስዶ የተገኘ እንደሆነ ተፈጻሚ አይሆንም።

፻፱፫. የታክስ ወንጀል የፈጸሙ ሰዎችን ስም ይፋ ስለማድረግ

- ፩) ባለሥልጣኑ በታክስ ወንጀል በመጨረሻ ፍርድ ቤት ውሳኔ ጥፋተኛ የተባሉትን ሰዎች ስም ዝርዝር በባለሥልጣኑ ድረ-ገጽ እንዲሁም በሌሎች የመገናኛ ጠዙሃን በየጊዜው ይፋ ሊያደርግ ይችላል።
- ፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ይፋ የሚደረገው ዝርዝር የሚከተሉትን መያዝ ይኖርበታል፦
 - (ሀ) ጥፋተኛ የተባለውን ሰው ስም፣ ምስል እና አድራሻ፤
 - (ለ) ባለሥልጣኑ አግባብ ናቸው የሚላቸውን የወንጀሉን ዝርዝር ጉዳዮች፤
 - (ሐ) ወንጀሉ የተፈፀመበትን የታክስ ጊዜ ወይም ጊዜያት፤
 - (መ) ጥፋተኛ የተባለው ሰው በፈጸመው ወንጀል ምክንያት ያልከፈለውን የታክስ መጠን፤
 - (ሠ) ጥፋተኛ በተባለው ሰው ላይ የተጣለ የገንዘብ ቅጣት ካለ የቅጣቱን መጠን።

132. Offences by Bodies

- 1) When the person committing an offence under a tax law is a body, every person who is a manager of the body at the time the offence was committed shall be treated as having committed the same offence
- 2) Sub-article (1) of this Article shall not apply to a person where :
 - (a) the offence was committed without the person's consent or knowledge; and
 - (b) he has exercised due diligence and caution that a prudent person in his position is expected to take under similar circumstance.

133. Publication of Names

- 1) The Authority may from time to time publish a list of the names of persons convicted by final decisions of court of law of an offence under a tax law on its website and through other mass media.
- 2) A list published in accordance with sub-article (1) of this Article shall specify the following:
 - (a) the name, picture, and address of the convicted person;
 - (b) particulars of the offence as the Authority considers appropriate;
 - (c) the tax period or periods during which the offence was committed;
 - (d) the amount of tax not paid by the convicted person as a result of commission of the offence;
 - (e) the amount, if any, of penalty assessed to the convicted person.

**Kutaa Xiqqaa Afur
Badhaasa**

134. Taaksii Dhoksuu Ilaalchisee Odeeffannoo qabatamaa Kennameef Badhaasa Kennamu

- 1) Namni kamiyyuu dhoksuun ; xiqqeessee beeksisuun; waliin dhahuun yookiin karaa hin mal-le kamiyyuu taaksii dhookssuu raawwate ilaalchisee odeeffannoo qabatamaa fi ifa ta’e mirkanaa’uu danda’u Abbaa Taayitichaatiif kan kenne yoo ta’e, Abbaan Taayitichaa bu’uura qajeelfama baasuutiin hanga taaksii dhoksamee hanga % 20 (dhibbeentaa digdama) bifa badhaasaatiin yeroo taaksichi sassaabamu nama kanaatiif ni kenna.
- 2) Keewwata kana Keewwatni Xiqqaa I :
 - (a) Gocha taaksii dhoksuu irratti kan hirmaate ; yookiin
 - (b) Taaksii dhoksamee gabaasuun qaama hojii idilee isaa nama ta’e; irratti raawwatiinsa hin qabaatu.
- 3) Badhaasa keewwaata kana jalatti caqasame ilaalchisee Abbaan Taayitichaa Qajeelfama ni baasa.

135. Badhaasa Raawwii Hojii O’aa-naaf Kennamu

- 1) Abbaan Taayitichaa hojjetaa taaksii raawwii hojii olaanaa galmee-siseef akkasumas kaffalaa taaksii dirqama isaa haala fakkeenya ta’uu danda’uun bahateef badhaasa ni kenna.
- 2) Badhaasa Keewwaata kana jalatti caqasame ilaalchisee Abbaan Taayitichaa qajeelfama ni baasa.

**Kutaa Kudha Jaha
Tumaalee Adda Addaa**

136. Aangoo Dambii fi Qajeelfama Baasuu

- 1) Labsii kana raawwachiisuuf Man-ni Maree Bulchiinsa Naannichaa dambii baasuu ni danda’a.
- 2) Abbaan Taayitichaa Labsii kanaa fi dambii Labsii kana hojiirra ool-chuuf bahu raawwachiisuuf qajeelfama baasuu ni danda’a.

**ምዕራፍ አራት
ሽልማቶች**

፻፴፬. የታክስ ስወራን በሚመለከት ለተሰጠ ተጨባጭ መረጃ የሚሰጥ ሽልማት

- ፩) ማንኛውም ሰው በመደበኛ፣ አሳንሶ በማሳወቅ፣ በማጭበርበር ወይም በሌላ ተገቢ ባልሆነ መንገድ የሚፈፀምን የታክስ ስወራ አስመልክቶ ሊረጋገጥ የሚችል ተጨባጭና የማያሻማ መረጃ ለባለሥልጣኑ የሰጠ እንደሆነ፣ ባለሥልጣኑ በሚያወጣው መመሪያ መሠረት የተሰወረውን ታክስ መጠን እስከ ፳% (ሃያ በመቶ) በሽልማት መልክ ታክሱ በሚሰበሰብ ብብትጊዜ ለዚህ ሰው ይሰጣል።
- ፪) የዚህ አንቀጽ ንዑስ አንቀጽ (፩) ፦
 - (ሀ) በታክስ ስወራው ተግባር ላይ ለተሳተፈ፣ ወይም
 - (ለ) የታክስ ስወራውን ማሳወቅ የመደበኛ ሥራው አካል ለሆነ ሰው፣ ተፈጻሚ አይሆንም።
- ፫) በዚህ አንቀጽ የተጠቀሰውን ሽልማት በተመለከተ ባለሥልጣኑ ዝርዝር መመሪያ ያወጣል።

፻፴፭. ለላቀ የሥራ ክንውን የሚሰጥ ሽልማት

- ፩) ባለሥልጣኑ የላቀ የሥራ ክንውን ላስመዘገበ የታክስ ሠራተኛ እንዲሁም የታክስ ግዴታውን በዓርአያነት ለተወጣ ታክስ ከፋይ ሽልማት ይሰጣል።
- ፪) በዚህ አንቀጽ የተጠቀሰውን ሽልማት በተመለከተ ባለሥልጣኑ ዝርዝር መመሪያ ያወጣል።

**ክፍል አሥራ ስድስት
ልዩ ልዩ ድንጋጌዎች**

፻፴፮. ደንቦችንና መመሪያዎችን የማውጣት ሥልጣን

- ፩) የክልሉ መንግስት መስተዳድር ምክር ቤት ለዚህ አዋጅ ትክክለኛ አፈጻጸም ደንብ ሊያወጣ ይችላል።
- ፪) ባለሥልጣኑ ይህንን አዋጅ እና በዚህ አዋጅ መሰረት በሚወጣ ደንብ ለማስፈፀም አስፈላጊ የሆኑትን መመሪያዎችን ሊያወጣ ይችላል።

**Sub Part Four
Rewards**

134. Reward for Verifiable Information of Tax Evasion

- 1) If a person provides verifiable and objective information of tax evasion, through concealment, under-reporting, fraud, or other improper means, the Authority shall, in accordance with the directive to be issued by it, grant the person a reward of up to 20% of the amount of the tax evaded at the time the tax is collected by the Authority.
- 2) A person shall not be entitled to a reward under sub-article (1) of this Article if:
 - (a) the person participated in the tax evasion; or
 - (b) the reporting of the tax evasion was part of the person’s duties.
- 3) The Authority shall provide details of a reward under this Article by Directive.

135. Reward for Outstanding Performance

- 1) The Authority shall reward a taxpayer for outstanding performance and a taxpayer for exemplary discharge of his tax obligations.
- 2) The Authority shall provide details of a reward under this Article by Directive.

**PART SIXTEEN
MISCELLANEOUS PROVISIONS**

136. Power to Issue Regulations and Directives

- 1) The Council of regional government may issue Regulation necessary for the proper implementation of this Proclamation.
- 2) The Authority may issue Directives necessary for the Proper implementation of this Proclamation and Regulations .

137. Tumaalee Ce'umsaa

- 1) Labsiin kun osoo hojiirra hin ooliin dura sababa gochaa raaw-watameen yookiin raawwata-muu dhabuutiin murtii taaksii kenname irratti raawwatiinsa ni qabaata.
- 2) Tumaan Keewwata kana Keew-wata Xiqqaa 1 jiraatuyyuu :
 - (a) Labsiin kun osoo hojiir-ra hin ooliin dura taaksii kaffalamuu qabu osoo hin kaffalamiin hafe irratti ad-abbiin bulchiinsaa buufamu bu'uura seerota taaksii ho-jiirra turaniin ni raawwata-ma.
 - (b) Labsiin kun osoo hojiir-ra hin ooliin dura dhimma jalqabamee ilaalamaa ture haala jalqabameen kan itti fufu ta'a;
 - (c) Bu'uura tumaalee Labsii kanaatiin kutaan hojii komii qulqulleessuu fi Boordiin Ol'iyyannoo Taaksii hanga hundeeffamutti Gareen Komii Keessummeessuu fi Boordiin Ol'iyyannoo Gibi-rraa fi Taaksii hojiirra jiran hojii isaanii haaluma duraan tureen kan itti fufu ta'a;
 - (d) Labsiin kun osoo hin rag-ga'iin dura yeroon iyyataa fi ol'iyyannoon duraatiin itti dhiyaatu akkaataa seera duraatiin kan darbe yoo ta'e, Labsii kanaan yeroon dheer-aan sababa kennameef qofa iyyatichii fi ol'iyyannichi bu'uura Labsii kanaan ni dhiyaata hiika jedhu kenni-siisu hin danda'u.

138. Tumaalee Raawwatiinsa Hin Qabaanne

Tumaalee Labsii kana keewwa-ta 137 akkuma eegametti ta'ee, seerotnii fi barmaatileen hojii Labsii kanaan walfaallessan kamiiyyuu dhimmoota Labsii kana keessatti hammataman irratti raawwatiinsa hin qabaatan.

፻፴፯. የመሸጋገሪያ ድንጋጌዎች

- ፩) ይህ አዋጅ በሥራ ላይ ከመዋሉ በፊት በተፈጸመ ድርጊት ወይም አለማድረግ ምክንያት በተሰጠ የታክስ ውሳኔ ላይ ተፈጻሚ ይሆናል።
- ፪) የዚህ አንቀጽ ንዑስ አንቀጽ (፩) ድንጋጌ በሰርም፦
 - (ሀ) ይህ አዋጅ ሥራ ላይ ከመዋሉ በፊት ሊከፈል ሲገባ ባልተከፈለ ታክስ ላይ የሚጣል አስተዳደራዊ ቅጣት በሥራ ላይ በነበሩት የታክስ ሕጎች መሠረት ፍጻሜ ያገኛል፤
 - (ለ) ይህ አዋጅ ሥራ ላይ ከመዋሉ በፊት ተጀምሮ አዋጁ ከጸና በኋላ በግብር ይግባኝ ጉባኤ በመታየት ላይ ያለ ጉዳይ ይህ አዋጅ ተፈጻሚ እንዳልሆነ ተቆጥሮ በተጀመረበት ሁኔታ ይቀጥላል፤
 - (ሐ) በዚህ አዋጅ ድንጋጌዎች መሰረት የአቤቱታ አጣሪ ቡድን እና የታክስ ይግባኝ ቦርድ እስከ ሚቋቋሙ ድረስ በስራ ላይ ያሉት የአቤቱታ አጣሪ ቡድን እና የግብር ይግባኝ ጉባኤ ስራቸውን እንደተለመደው በማካሄድ ይቀጥላሉ፤
 - (መ) ይህ አዋጅ ከመጽናቱ በፊት ማመ ልክቻ እና ይግባኝ የማቅረቢያ ጊዜ ያለፈ ከሆነ፣ በዚህ አዋጅ ረጅም ጊዜ በመሰጠቱ ምክንያት ብቻ ማ መልክቻው እና ይግባኙ፣ በዚህ አዋ ጅ መሠረት ሊቀርብ ይችላል የሚል ትርጉም ሊያሰጥ አይችልም።

፻፴፰ ተፈጻሚነት የማይኖራቸው ድንጋጌዎች

የዚህ አዋጅ አንቀጽ ፻፴፯ ድንጋጌዎች እንደተጠበቁ ሆነው ይህን አዋጅ የሚቃረን ሌላ ማንኛውም ድንጋጌ በዚህ አዋጅ በተመለከቱት ጉዳዮች ላይ ተፈጻሚ አይሆንም።

137. Transitional Provisions

- 1) This Proclamation shall apply to an act or omission occurring caused a tax decision made before its entry into force.
- 2) Notwithstanding sub-article (1) of this proclamation:
 - (a) administrative penalties applicable to non-payment of taxes due before this proclamation becomes effective shall be assessed in accordance with the tax laws in force prior to this proclamation.
 - (b) any case that has been pending in the tax appeal board when this proclamation becomes effective shall be adjudicated in accordance with the tax laws in force prior to this proclamation, as if this proclamation were not enacted.
 - (c) the existing tax complaint review committee and Tax Appeal board shall continue to function until such time as a new tax complaint review department and Tax Appeal board is established in accordance with this proclamation.
 - (d) If the period for the making of an application and appeal had expired before the commencement of this Proclamation, nothing in this Proclamation can be construed as enabling the application and appeal to be made under this Proclamation by reason only of the fact that a longer period is specified in this Proclamation.

138. Inapplicable Laws

Subject to the provisions of Article 137 of this proclamation, any law which is inconsistent with this proclamation shall not be applicable in respect of matters provided for in this proclamation.

139.Yeroo Labsii Kun Hojiirra Itti Oolu
 Labsiin kun guyyaa Magalata Oromiyaa irratti maxxanfamee bahe irraa eegalee hojiirra kan oolu ta'a.

**Finfinnee,
 Guraandhala 24 Bara 2009
 Lammaa Magarsaa
 Pirezidaantii MootummaaNaannoo
 Oromiyaa.**

፻፴፱.አዋጁ የሚፀናበት ቀን
 ይህ አዋጅ በመገለታ አሮሚያ ጋዜጣ ታትሞ ከወጣበት ቀን ጀምሮ ተፈጻሚ ይሆናል።

**ፊንፊኔ
 የካቲት ፳፬ ቀን ፪ሺ፱
 ለማ መገርሳ
 የአሮሚያ ክልላዊ መንግስት ፕሬዚዳንት**

139. Effective Date
 This Proclamation shall enter in to force on the date of its Publication in the Megleta Oromiya.

**Finfinne,
 March 3, 2017
 Lema Megersa
 President of Oromiya Regional state**

©Wajjira Caffee Oromiyaatiin Kan Maxxanfame
 በጨፌ ኦሮሚያ ጽ/ቤት የታተመ
 Published by The Secretariat of “ Caffee” Oromia
 Onkoloolessa 24, Bara 2010 / ጥቅምት ፳፬ ቀን ፪ሺ፲ / November 3 , 2017