



Waggaa 8^{ffaa} Lak. 4
፳ኛ ዓመት ቁጥር ፫
8th year No. 3

Finfinnee, bitootessa 4/1992
ፌንፌኔ መጋቢት ፬/፲፱፻፺፪
Finfine, 13th March 2000

MAGALATA OROMIYAA

መ ገ ለ ተ ኦ ሮ ሚ ያ

MEGELETA OROMIA

Gatiin Tokkoo 4.00

ዶንዱ ዋጋ ”

Unit Price. ”

Too’annaa Caffee Mootummaa
Naannoo Oromiyaatiin Kan Bahe
በኦሮሚያ ክልላዊ መንግሥት ም/ቤት
ጠባቂነት የወጣ

Lakk. S. Poostaa 101769

የፖ.ባ.ቁጥር ”

P.O.Box ”

QABEENTAA

Labsii Lak 32/1992

“Labsii Qaraxa Hoomisha Jimaa
Mootummaa Naannoo Oromiyaa
Murteessuuf Bahe

..... fuula 1

ማውጫ

አዋጅ ቁጥር ፬፪/፲፱፻፺፪

“የኦሮሚያ ክልላዊ መንግሥት የጫት ምርት
ቀረጥን ለመወሰን የወጣ አዋጅ ቁጥር ፬፪/፲፱፻፺፪”

..... ገጽ ፩

CONTENT

Proclamation No. 32/2000

“Oromia Regional State Chat Product
Tax Proclamation No.32/2000”

Proclamation Page 1

Labsii Qaraxa Hoomisha Jimaa
Mootummaa Naannoo Oromiyaa
Murteessuuf Bahe

Akkaataa murtii, walitti qabiinsa, fi
to’annoo qaraxa hoomisha jimaa cim-
suudhaan bifa caalmaadhaan galii
Mootummaa argamsiisuutiin bulchu-
uun barbaachisaa ta’ee waan argam-
eef,

Heera Mootummaa Naannoo Oromi-
yaa keewwata 49(3)(a) tiin kan arma-
aan gadii labsameera.

1. Mata duree gabaabaa

Labsiin kun “Labsii Qaraxa Hoo-
misha Jimaa Mootummaa Naan-
noo Oromiyaa Murteessuuf Bahe
Lakk. 32/1992”jedhamee waama-
muu ni danda’a.

2. Hiika

Akkaataan seensa jechichaa hii-
kaa biraa kan kennisiisuuf yoo
ta’ee malee, labsii kana keessa-
tti:

የኦሮሚያ ክልላዊ መንግሥት የጫት ምርት ቀረጥ አዋጅ

የጫት ምርት ቀረጥ አሰባሰብን ፣ አወሳሰንና
ቁጥጥርን በማጠናከር ለመንግሥት ከፍ ያለ
ገቢ በሚያስገኝ መልክ ማስተዳደሩ አስፈላጊ
ሆኖ በመገኘቱ፤

በኦሮሚያ ሕገ መንግሥት አንቀጽ ፵፱/፫/ሀ/
መሠረት የሚከተለው ታውጇል።

፩. አጭር ርዕስ

ይህ አዋጅ “የኦሮሚያ ክልላዊ
መንግሥት የጫት ምርት ቀረጥን
ለመወሰን የወጣ አዋጅ ቁጥር ፬፪/
፲፱፻፺፪” ተብሎ ሊጠቀስ ይችላል።

፪. ትርጓሜ

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

A Proclamation to Determine Tax on Chat products in the Oromia Regional State

Whereas it is necessary to strengthen the
assessment, collection and control of tax
on Chat products and thereby to adminis-
ter it with a view to enable the Govern-
ment to generate more revenue;

Now, therefore, in accordance with Ar-
ticle 49 (3) (a) of the Constitution of the
Ormoia Regional State, it is hereby
proclaimed as follows:

1. Short Title

This Proclamation may be cited as the
“Oromia Regional State Chat Product
Tax Proclamation No.32/2000”.

2. Definitions

Unless the context requires other-
wise, in this Proclamation:

1. “Koree Hojii Raawwachiiftuu” jechuun koree hojii raawwachiiftuu Mootummaa Naannoo Oromiyaati. 2. “Biirroo” jechuun Biirroo Faay-naansii Oromiyaati. 3. “Qaraxa” jechuun haala Labsii kanaan galii Mootummaa Naannootiif kaffalamuu qabuudha. 4. “Nama” jechuun nama uumamaa ykn seeraan qaamni namummaa kan kennameef ta’us ta’uu baatus dhaabbata kamiyyuudha. 5. “Poolisii to’ataa” jechuun Poolisii ykn Miliishaa haala labsii kanaatiin ramadame jechuudha. 3. <i>Akkaata kanffaltii fi Murteessuu Qaraxaa</i> 1. Namni hoomisha Jimaa qabiyyeesaa jala gochuun bifa kamiinuu gurgurtaaf dhiheessu ykn bakka biraatti dabarsu qaraxa bu’uura labsii kanaatiin murt-aa’e kaffaluuf dirqama qaba. 2. qaraxichi haala armaan gaditiin shallagamee ni kafilama: (a) Hoomisha Jimaa biyya keesatti tajaajilaaf akka oolu ykn iddoo kamittuu ergamuuf adeemu irratti kiiloo giraama tokkoofi qr. 3.00(sadii), (b) Hoomisha Jimaa biyya alaa-tti ergamuuf adeemu irratti tamana keewwata kana keewwata xiqqaa 2(a) jalatii kan ibsame irratti dabalataan kiiloo giraama tookotti qr.3.00(sadii). 3. Hoomishni Jimaa haala keewwata kana keewwata xiqaa 2(a) fi (b) tiin qaraxni murta’e itti kafilame gibira bu’a daldal-aafi taaksii gurguurtaa hin gaafatamu. 4. Qaraxichi buufata to’annoo fi haala koreen hojii raawwachiftuu murteessuun ni kaffal-ama.	፩. “ሥራ አስፈጻሚ ኮሚቴ” ማለት የኦሮሚያ ክልላዊ መንግሥት ሥራ አስፈጻሚ ኮሚቴ ነው። ፪. “ቢሮ” ማለት የኦሮሚያ ፋይናንስ ቢሮ ነው። ፫. “ቀረጥ” ማለት በዚህ አዋጅ መሠረት ለክልሉ መንግሥት የሚከፈል ገቢ ነው። ፬. “ሰው” ማለት ማናቸውም የተፈጥሮ ሰው ወይም በሕግ የሰውነት መብት የተሰጠው ቢሆንም ባይሆንም ማናቸውም ድርጅት ነው። ፭. “ተቆጣጣሪ ፖሊስ” ማለት በዚህ አዋጅ መሠረት የተመደበ ፖሊስ ወይም ሚሊሺያ ማለት ነው። ፮. <u>ስለ ቀረጥ አወሳሰንና አከፋፈል</u> ፩. የጫት ምርትን በይዞታው ሥር በማድረግ የሚያጓጉዝ ወይም በማናቸውም ሌላ መንገድ ለሽያጭ የሚያቀርብ ሰው በዚህ አዋጅ መሠረት የተወሰነውን ቀረጥ የመክፈል ግዴታ አለበት። ፪. ቀረጡ ቀጥሎ በተመለከተው ተመን እየተሰለ ይከፈላል፡ ሀ) በአገር ውስጥ ወይም በሌላ ቦታ ለግልጋሎት እንዲውል በሚጓዝ የጫት ምርት ላይ በአንድ ኪሎ ግራም ብር ፫ (ሦስት) ፡ ለ) ወደ ውጭ አገር ለመላክ በሚጓዝ የጫት ምርት ላይ በዚህ አንቀጽ በንዑስ አንቀጽ ፪(ሀ) ከተለከተው ተመን በተጨማሪ ብር ፫ (ሦስት)። ፫. በዚህ አንቀጽ በንዑስ አንቀጽ ፪(ሀ) እና (ለ) መሠረት ቀረጥ የተከፈለበት የጫት ምርት ላይ የገቢ ግብርና የሽያጭ ታክስ አይጠየቅም። ፬. ቀረጡ በሥራ አስፈጻሚ ኮሚቴ በሚወሰነው መቆጣጠሪያ ጣቢያና ሁኔታ ይከፈላል።	1. “Executive Committee” means the Oromia Regional State Executive Committee. 2) “Bureau” means the Oromia Regional State Finance Bureau. 3) “Tax” means a revenue to be paid to the Oromia Regional State in accordance with this Proclamation. 4) “Person” means any natural person or entity irrespective of having juridical personality. 5) “Controlling Police” means a police or militia assigned in accordance with this Proclamation. 3. <i>Levying and Payment of Tax</i> 1) Any person possessing or transporting Chat products for sale shall pay the tax determined in accordance with this Proclamation. 2) The tax shall be assessed and paid the follows: (a) On Chat products to be utilized or transported for domestic consumption at the rate of Birr 3 (three) per kilogram, (b) On Chat products to be exported, in addition to the amount of tax to be paid pursuant to Sub-Article (2) (a), at the rate of Birr 3 (three) per kilogram. 3) Chat products on which tax is assessed and paid pursuant to Sub-Article (2)(a) or (2)(b) of this Article shall be exempted from payment of profit and sales tax. 4) The tax shall be paid at stations and in a manner prescribed by the Executive Committee.
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4. Waa'ee Nagahee
Qaraxa walitti qabameef nagah-
een seera qabeessa ta'e Biirich-
aan galii kanaaf qophaa'e otoo
hin citiin baala sadanuu irratti
mallatteessitoota hundaanuu
erga mallattaa'ee booda dursaan
isaa kutamee yerumasana nama
kaffaleef ni kennama.
5. Aangoo fi hojii Biirichaa
Biiriichi:
1. Buufata to'annoofi haala qara-
xicha walitti qabuuf hayyama-
metti caasaa isaa diriisuun ni
sakatta'a; ni madaala; qaraxi-
cha shallagee ni sasaaba; to'an-
naa ni godha;
 2. Hoomishni jimaa qaraxni otuu
itti hin kafalamin buufata to'a-
nnoo dabree yoo argame ykn
seeraan alaa otoo socho'uu arg-
ame ni dhaala; yerumasana
otuu hin manaca'iin gurguree
galii ni godha; yoo gurgura-
muu baate ni guba ykn haala
biraatiin ni dhabamsiisa;
 3. Walitti qabiinsi qaraxa hoomi-
sha jimaa seeraa fi sirna kan
hordofe ta'uusaaf yeroo yerood-
haan buufata to'annoo irratti
inispeektarootni argamanii
akka xiinxalan ni godha; bu'aa
isaas qaama dhimmi ilaaluut-
iif ni gabaasa;
 4. Sirna raawwannaa qaraxa hoo-
misha Jimmaatiif barbaachi-
saa ta'e ni baasaa ykn ni diri-
rsa.
6. Waa'ee To'annaa
1. Walitti qabiinsa qaraxichaa ca-
alaatti cimsuuf poolisiin to'atu
Mootummaan ni ramadama.
 2. Poolisiin to'annoof ramadame:
 - a) Qaraxa hoomisha Jimaa kafa-
luu baqa buufata to'annoo
kan cabsee darbe ykn haala
kamiiniyyuu dhokssaadhaan
kan dabarse ykn kan fe'e ykn
kan feesise ykn kan wal-ta'e.
 - b) Hoojiinsakatta'u akka hin ra-
wwatamne Jeequmsa kan
uume ykn kan qindeesse ykn
kan ootoome nama ykn konko-
laataa ykn horiife'iisaa kams-
iyyuu humna barbaachisaa
ta'etti fayyadamuu dhaan dh-
abuuf ykn sakatta'uuf ykn
to'an naJala Oolchuuf angoo
ni qaba.

፬. ስለ ደረሰኝ
ለተሰበሰበው ቀረጥ ለዚሁ ገቢ የተዘ-
ጋጀው ሕጋዊ የቢሮው ደረሰኝ
ሳይጉረድ በሦስቱም ቅጠሎች ላይ ጉዳዩ
በሚመለከታቸው ሠራተኞች ከተፈረመ
በኋላ ዋናው ተጉርዶ ቀረጡን ለከፈለው
ሰው ወዲያውኑ ይሰጣል።

፭. የቢሮው ሥልጣንና ተግባር
ቢሮው፦

፩. ቀረጡን እንዲሰበሰብ በተፈቀደው
መቆጣጠሪያ ጣቢያና ሁኔታ መዋ-
ቅሩን በመዘርጋት ይፈትሻል፤
ይመዝናል፤ ቀረጡን አስልቶ ይሰበ-
ስባል፤ ቁጥጥር ያደርጋል፤

፪. ቀረጥ ሳይከፈለበት የመቆጣጠሪያ
ጣቢያውን ጥሶ የተገኘ ወይም በሕገ
ወጥ መንገድ ሲንቀሳቀስ የተገ-
ኘውን የጫት ምርት ይወርሳል፤
ሳይበላሽ ወዲያውኑ ሽጦ ገቢ
ያደርጋል፤ ካልተሸጠ ያቃጥላል
ወይም በሌላ ሁኔታ ያስወግዳል፤

፫. የጫት ምርት ቀረጥ አሰባሰብ
ሕግንና ሥርዓቱን የተከተለ ስለ
መሆኑ በየጊዜው በየመቆጣጠ-
ሪያው ጣቢያው ላይ እንስጥክ
ተሮች ተገኝተው ምርመራ እንዲያ-
ካሂዱ ያደርጋል፤ ውጤቱንም ለሚ-
መለከተው አካል ሪፖርት ያደ-
ርጋል፤

፬. አስፈላጊ የሆኑ የአፈጻጸም ሥርዓ-
ቶችን ያወጣል ወይም ይዘረዳል።

፯. ስለ ቁጥጥር

፩. የቀረጡን አሰባሰብ ይበልጥ ለማጠ-
ናከር ተቆጣጣሪ ፖሊስ በመን-
ግሥት ይመደባል።

፪. ተቆጣጣሪው ፖሊስ፦

ሀ) የጫት ምርት ቀረጥ ላለመ
ክፈል የመቆጣጠሪያ ጣቢያን
የጣሰ ወይም በማንኛውም
ሁኔታ በድብቅ ያጓጓዘ ወይም
የጫኑ ወይም ያስጫኑ ወይም
የተባበረ ወይም

4. *Receipt*
All concerned employees shall sign
on the three copies of the receipt
prepared for this purpose by the
Bureau before the detachment of the
copies and the original copy shall be
given to the taxpayer immediately.

5. *Powers and Duties of the Bureau*
The Bureau shall have a power:

1) to establish a structure to inspect
and weigh the product as well as
assess and collect the tax and
make the necessary control at the
station and in a manner pres-
cribed to collect the tax;

2) to confiscate a "Chat" product
that passed the station without
paying the tax, or found being
transported illegally and sale im-
mediately the product before it
perishes; where it is not sold, to
burn or dispose it off in a manner
it thinks fit.

3) to send inspectors to the stations
to check whether the collection
of the tax on Chat products is in
accordance with the law and
systems, and report their findings
to the concerned body;

4) To adopt the necessary systems
for the effective implementation
of the collection of tax on
"Chat" products.

6. *Control*

1) To strengthen the collection of
the tax, the government shall
assign controlling police.

2) The controlling police shall:

(a) have the power to stop or
search or hold under cus-
tody using reasonable force
when any person, or vehicle,
or draft animal illegally pas-
ses the station with out
paying the tax, or by hiding,
or in any other situation, or
loads, or causes to be load, or
cooperates to do so or who
obstructs the search by force
or assists others to do so or
who cooperates for the com-
mission of such acts;

c) Nama ykn konkjolaataa haala keewwata kana jalatti ibsameen qabame Sa'atii 24 keessatti waajjira poolisii dh-ihootti argamuutti ni kenna;

d) Hoomisha Jimaa qaraxni otoo itti hin kafalamin seeraan ala socho'uu qabame yerumasana Ittigaafatamaa buufata to'aanoof ni kenna.

7. Waa'ee Durgoo fi Komishinii

1. Hojjetaa Biiriicha fi poolisii to'ataa hojii qaraxa jimaarra tti ramadamaniif haala qajeelfama Biiron Bulchiinsa Hojjetoota Mootummaa Naannichaa baasutiin hojii yeroo idilee tiin ala hojjetameef durgoon Biirichaan ni kaffalam-aaf.

2. Haala labsii kanaan jimaa qaraxni itti hin kafalamne dursee kan beeksiseef ykn hoomisha jimaa kana qabee kan dhiyeesseef haala koreen hojii raawwachiiftuu murteessuun gurguurtaa jimaa qabamee irraa komiishiniin Biirichaan ni kaffalamaaf.

8. Dirqama walta'insaa

1. Labsiin kun akka hojiirra oolu gochuuf namni ykn wajiirrii Mootummaa ykn waldaan gandaa kamiyyuu walta'uuf dirqama ni qaba.

2. Hoomisha jimaa qara itti hin kafalamin ykn kan kafalamuu qabuu gadi kan itti kafalame jiraachuu isaa namni beekke kam iyyuu to'ataa poolisiitiif ykn nama biraa dhimmi ilaaluf yerumasana beeksisuutu irra jira.

3. Eenyummaan nama hoomisha jimaa qaraxni itti hin kafalamin beeksisee icitiidhaan ni eegama.

9. Waa'ee Adabbii

1. Abbaa qabiyyee ykn qabeen yaa hoomisha jimaa kan ta'e namni kamiyyuu qaraxa hoomisha jimaa otuu hin kaffalin buufata to'anna darbuuf yoo yaale ykn qaama konkolaataa keessa hoomisha jimaa yoo dhokse qaraxa kaffalamuu qabu gadi kan hin taane fi hidhaa waggaa tokkoo hanga waggaa sadii tiin ni adabama.

(ለ) የፍተሻ ሥራ እንዳይከናወን ሁከት የፈጠረ ወይም ያስተባበረ ወይም የተባበረ

ማንኛውም ሰው ወይም ተሽከርካሪ ወይም የተጫነ እንስሳ ላይ ተገቢ የሆነ ኃይል በመጠቀም የማስቆም ወይም የመፈተሽ ወይም በቁጥጥር ሥር የማድረግ ሥልጣን አለው፤

(ሐ) በዚህ ሁኔታ የተያዘውን ማንኛውንም ሰው ወይም ተሽከርካሪ በ24 ሰዓት ውስጥ በአቅራቢያ ለሚገኘው ፖሊስ ጣቢያ ያስረክባል፤

(መ) በሀገር ውስጥ መንገድ ሲንቀሳቀስ የተያዘውን የጫት ምርት ወዲያውኑ ለመቆጣጠሪያ ጣቢያው ኃላፊ ያስረክባል።

፯. ስለ አበልና ኮሚሽን

፩. በጫት ምርት ቀረጥ አሰባሰብና ቁጥጥረ ላይ ለተመደቡ የቢሮው ሠራተኞችና ተቆጣጣሪ ፖሊሶች የክልሉ የመንግሥት ሠራተኞች አስተዳደር ቢሮ በሚያወጣው መመሪያ መሠረት ከመደበኛ የሥራ ሰዓት ውጭ ለተሠራው ሥራ በቢሮው አበል ይከፈላል።

፪. በዚህ አዋጅ መሠረት ቀረጥ ያልተከፈለበትን የጫት ምርት ቀድሞ ላሳወቀ ወይም ይዞ ላቀረበ ሰው በሥራ አስፈጻሚ ኮሚቴ በሚወሰነው መሠረት ከተያዘው የጫት ምርት ሽጣጭ ላይ በቢሮው ወሮታ (ኮሚሽን) ይከፈላል።

፰. የመተባበር ግዴታ

፩. ይህንን አዋጅ ተግባራዊ ለማድረግ ማንኛውም ሰው ወይም የመንግሥት መ/ቤት ወይም የቀበሌ ማህበር የመተባበር ግዴታ አለበት።

፪. ቀረጥ ያልተከፈለበት ወይም በእነሱ የተከፈለበት የጫት ምርት መኖሩን ያወቀ ማንኛውም ሰው ለተቆጣጣሪው ፖሊስ ወይም ለሚመለከተው ሌላ ሰው ወዲያውኑ ማሳወቅ አለበት።

፫. ቀረጥ ያልተከፈለበትን የጫት ምርት ያሳወቀው ሰው ማንነት በምስጢር ይጠበቃል።

፱. ስለ ቅጣት

፩. ማንኛውም የጫት ባለይዞታ ወይም ባለንብረት የሆነ ሰው ቀረጥ ሳይከፍል መቆጣጠሪያ ጣቢያ ለማለፍ ከሞከረ ወይም ካለፈ ወይም በተሽከርካሪው እካል ውስጥ ጫት ከደበቀ በጫቱ ላይ ሊከፈል ከሚገባው ቀረጥ በማያንስ መቀጮና ከአንድ ዓመት እስከ ሶስት ዓመት በሚደርስ እሥራት ይቀጣል።

(b) bring the person or vehicle held under custody, in accordance with sub-Article (a) of this Article, to the nearest Police Station withing 24 hours;

(c) immediately handover to the Bureau when it seizes the "Chat" product on which tax is not paid.

7. Allowances and Commission

1) The Bureau shall, in accordance with the directives issued by the Public Servants Administration bureau of the Region, pay allowances for an overtime work done by its employees and the controlling police.

2) The bureau shall, in accordance with the decision of the Executive Committee, pay commissions for any person who reports, or who seizes and brings the "Chat" products on which tax is not paid. The commission shall be paid from the proceeds of the sale of the Chat product.

8. Duty to cooperate

1) Any person or government organ or Kebele Administration shall have the duty to cooperate for the effective implementation of this proclamation.

2) Any person who has information about the existence of Chat products on which tax is not paid or not fully paid shall immediately report to the controlling police or to any other concerned person.

3) The identity of the informant shall not be disclosed.

9. Penalties

1) Any person who possesses or owns Chat product, and passes or attempts to pass the station without paying the tax, or who puts such products in the body of the vehicle for the purpose of hidning shall be punishable with fine not less than the amount of tax payable on the "Chat" and with imprisonment from one upto three years.

2. Keewwata kana keewwata xiqqaa (1) jalatti kan ibsame kan raawwatame humnatti fayyadamuudhaan ykn namoota kan biraa wajjin walta'uudhaan yoo ta'e, qaraxa hoomisha jimaa kana irratti kaffalamuu qabuu gadi kan hin taane fi hidhaa waggaa sadii hanga waggaa shanii tiin ni adabama.
3. Qaraxni hoomisha jimaa akka hin kaffalamneefjeequmsa kan uume ykn jeequmsa uumuuf kan yaale namni kamiyyuu hidhaa ji'a tokkoo hanga ji'a ja'aatti ykn qarshii 300.00 (dhibba sadii) hanga 1000.00 (kuma tokkoo) tti ykn lamaaniin ni adabama.
4. Meeshaalee Biirichi qaraxa hoomisha jimaatiif itti fayyadamu kan akka uunkaa, chaappaa, naga'ee, waraqaa eenyummaa, mallattoo ykn uffata dambii fakkeessee kan hojjete ykn kan raabse ykn kan itti fayyadame ykn kan harkkatti argame namni kamiyyuu adaba qarshii 10,000.00 (kuma kudhanii) hanga qarshii 20,00.00 (kuma digdamaa) ykn hidhaa waggaa kudhanii hanga waggaa kudhaa shanii tiin ykn lamaaniinuu ni adabama.
5. Qaraxa hoomisha jimaa akka sassaabu ykn akka to'atu ykn hojii kan biraaf hojetaan Biirichaan ramadame badii yoo raawwate haala Labsii Bulchiinsa Faaynaansii Mootummaa Naannoo Oromiyaa lakk. 17/1989 keewwata 62 jalatti ibsameen ni adabama.
6. To'ataan poolisii ramadame matta'aa fudhatee ykn firaan ykn quunnamtii kan biraatiin hoomisha jimaa qaraxni itti hin kafalamin ykn konkolaataa ykn horii hoomisha jimaa kana fe'e yoo dabarse ykn akka dabru yoo walta'e ykn qaraxichaan kan wal-qabate gocha seeraan alaa kan biraa yoo raawwate hidhaa waggaa shanii hanga waggaa torbaa ga'uun ykn adaba qarshii 10,000.00 (kuma kudhanii) hanga 15,000.00 (kuma kudhaa shanii) ykn lamaaniinuu ni adabama.

፩. በዚህ አንቀጽ በንዑስ አንቀጽ (፩) የተጠቀሰው ጥፋት የተፈጸመው ኃይል በመጠቀም ወይም ከሌሎች ሰዎች ጋር በማበር ከሆነ በጫቱ ላይ ሊከፍል ከሚገባው ቀረጥ በማያንስ የገንዘብ መቀጮና ከሶስት ሃመት እስከ አምስት ዓመት በሚደርስ እሥራት ይቀጣል።

፪. የጫት ምርት ቀረጥ እንዳይከፈል ሁከት የፈጠረ ወይም ለመፍጠር የሞከረ ማንኛውም ሰው ከአንድ ወር እስከ ስድስት ወር በሚደርስ እሥራት ወይም ከብር 300 (ሶስት መቶ) እስከ 1000 (አንድ ሺህ) የገንዘብ መቀጫ ወይም በሁለቱም ይቀጣል።

፫. ቢሮው ለጫት ምርት የሚጠቀም በትን ቅጽ ወይም ማህተም ወይም ደረሰኝ ወይም መታወቂያ ወይም ምልክት ወይም መለያ ወይም ፊርማ ወይም የደንብ ልብስ አስመስሎ የሠራ ወይም ከሕግ ውጭ ያከፋፈለ ወይም የተጠቀመ ወይም በእጁ የተገኘ ማንኛውም ሰው ከብር 10000 (አሥር ሺህ) እስከ 20000 (ሃያ ሺህ) የገንዘብ መቀጮ ወይም ከአሥር እስከ አሥር አምስት ዓመት በሚደርስ እሥራት ወይም በሁለቱም ይቀጣል።

፬. የጫት ምርት ቀረጥ እንዲሰበሰብ ወይም እንዲቆጣጠር ወይም ከዚሁ ጋር የተያያዘ ሌላ ሥራ እንዲሠራ የተመደበ የቢሮው ሠራተኛ ጥፋት ከፈጸመ በኦሮሚያ ክልላዊ መንግሥት የፋይናንስ አስተዳደር አዋጅ ቁጥር 17/1989 በአንቀጽ 62 ሥር በተደነገገው ይቀጣል።

፭. ተቆጣጣሪው ፖሊስ መደለያ ከተቀበለ ወይም በዝምድና ወይም በሌላ ግንኙነት ከሠራ ወይም ቀረጥ ያልተከፈለበትን የጫት ምርት የጫነ ተሽከርካሪ ካላለፈ ወይም እንዲያልፍ ከተባበረ ወይም ከቀረጡ ጋር የተያያዘ ሌላ ዓይነት ሕገ ወጥ ተግባር ከፈጸመ ከአምስት እስከ ሰባት ዓመት በሚደርስ እሥራት ወይም ከብር 10000 (አሥር ሺህ) እስከ 15000 (አሥራ አምስት ሺህ) የገንዘብ መቀጮ ወይም በሁለቱም ይቀጣል።

- 2) When the offence stated under sub-Article (1) of this Article is accompanied with violence, or in cooperation with other persons, the penalty shall be with fine not less than the amount of tax payable on the "Chat" product and imprisonment from three upto five years.
- 3) Any person who obstructs, or attempts to obstruct the payment of tax on "Chat" products, shall be punishable with imprisonment from one upto six months or fine from three hundred upto one thousand birr or with both.
- 4) Any person who forges, or unlawfully distributes, or uses, or possesses instruments which the bureau uses to collect tax on Chat products, such as a form, seal, receipt, identity card, mark or uniform is punishable with a fine from ten upto twnty thousand Birr or with an imprisonment from ten upto fifteen years or with both.
- 5) Where the employee who is assigned to collect the tax or control the tax collection or do any other work has committed an offence, he shall be punishable in accordance with Article 62 of the Oromia Regional State Financial Administration Proclamation No. 17/1997.
- 6) Any controlling police who takes bribe, or by nepotism or by other relationship, fails to search Chat products on which tax is not paid or allows to pass a vehicle or draft animal carrying such Chat products or who cooperates for such purpose or commmits any other illegal act related to the collection of the tax shall be punishable with imprisonment from five upto seven years or a fine from ten thousand upto fifteen thousand birr or with both.

7. Konkolaataan hoomishni Jimaa qaraznii itti hin kafalamin iraatti fe'amee ykn qaama isaa keessatti dhoksaamee buufata to'annaa cabsee ykn miliqqee ykn maqqee akka dabru gadhame ykn akka darbu yaalameen kamiyyuu mana murtii hawwaasummaa tiin yeroo guyyaa shan kan hin hanqannee fi guyyaa kudhan kan hin caalleef akka hidhamu ni godhama.
8. Adabbiiwwan keewwata kana keessatti ibsaman yoo jiraatan iyyuu haala seera adaba yakkaan ykn seera kan biraatiin balleessaawwan adaba kana caalaa adabiisaa dhimmoota ilaalu irratti raawwatiisa ni qabaatu.
10. *Aangoo Qajeelfama Baasuu*
Biirichi Labsii kana hojiirra qolchuuf qajecclama barbaaachisaa ta'e baasuuf aangoo ni qaba.
11. *Seera Raawwatiinsa Hin Qabne*
Labsii kana kan faallesu seerri, dambiin ykn qajeelfamni kamiyyuu dhimmoota Labsii kana keessatti ibsaman irratti raawwatiinsa hin qabaatu.
12. *Yeroo Labsichi Itti Ragga'u*
Labsiin kun Bitootessa 4 bara 1992 irraa eeggalee kan raga'e ta'a

Finfinnee, Bitootessa 4 bara 1992

Kumaa Dammaqsa
Pirezidaantii Mootummaa
Naannoo Oromiyaa

- ፯. ቀረጥ ያልተከፈለበት የጫት ምርት ተጭናበት የመቆጣጠሪያ ጣቢያን እንዲጥስ የተደረገበት ወይም በአካሉ ውስጥ ይህንን ደብቆ ለማሳለፍ የተሞከረበት ተሽከርካሪ ከእስት ቀን ለማያንስና ከአሥር ቀን ለማይበልጥ ጊዜ በማግበራዊ ፍርድ ቤት የአሥራት ቅጣት ይወሰንበታል።
- ፰. በዚህ አንቀጽ የተደነገጉት ቅጣቶች ቢኖሩም በወንጀለኛ መቅጫ ሕግ ወይም በሌላ ሕግ የበለጠ ቅጣት የሚያስቀጡ ጥፋቶች የሚመለከቱ ድንጋጌዎች ተፈጻሚዎች ይሆናሉ።

፲. መመሪያ የማውጣት ሥልጣን

ቢሮው ይህንን አዋጅ በሥራ ላይ ለማዋል አስፈላጊ የሆኑ መመሪያዎችን የማውጣት ሥልጣን ይኖረዋል።

፲፩. ተፈጻሚነት ስለማይኖራቸው ህጎች

ይህንን አዋጅ የሚቃረን ማናቸውም ሕግ ወይም ደንብ ወይም መመሪያ በዚህ አዋጅ ውስጥ በተመለከቱት ጉዳዮች ላይ ተፈጻሚነት አይኖረውም።

፲፪. አዋጁ የሚጸናበት ጊዜ

ይህ አዋጅ ከመጋቢት 4 ቀን 1992 ዓ.ም ጀምሮ የጸና ይሆናል።

ፊንፊን፣ መጋቢት 4 ቀን 1992 ዓ.ም

ከማደመቅላ

የኦሮሚያ ክልላዊ መንግሥት ፕሬዝዳንት

7) A vehicle which passes or attempts to pass the station carrying or hiding in its body Chac products on which tax is not paid shall be kept under custody by the decision of Keble Social Court for not less than five and not exceeding ten days.

8) Irrespective of the penalty provisions of this proclamation, the provisions of the Penal Code or other laws shall be applicable to these offences when they impose severe penalty.

10. Power to Issue Directives

The Bureau shall have a power to issue directives for the effective implementation of this Proclamation.

11. Inapplicable laws

Any law, regulations, directive, or decision inconsistent with this Proclamation shall not be applicable with respect to matters provided for in this Proclamation.

12. Effective Date

This Proclamation shall come into force as of the 13th day of March, 2000.

Done at Finfine, this 13th day of March, 2000

Kuma Demeksa

President of the Oromia
Regional State