www.abyssinialaw.com

Waggaa 9ffaa .... Lak. 12
፱ኛ ዓመት .... ቁጥር ፲፪
9th year .... No. 12

Adaamaa, Adoleessa 2/1995
አዳማ ሐምሌ ፪ ቀን ፲፱፻፺፭ ዓ·ም
Adama, July 9th 2003

MAGALATA OROMIYAA
መገለተ ኦሮሚያ
MEGELETA OROMIA

Gatiin Tokkoo .... 7·85 ያንዱ ዋጋ .... '' Unit Price .... ''	Too'annaa Caffee Mootummaa Naannoo Oromiyaatiin Kan Bahe በኦሮሚያ ክልላዊ መንግሥት ም/ቤት ጠባቂነት የወጣ	Lakk. S. Poostaa .... 101769 የፖ·ሣ·ቁጥር .... '' P.O.Box .... ''

QABEENTAA	ማውጫ	CONTENT
Labsii lakk. 74/1995 Labsii Gibira Galii Bulchiinsa Mootummaa Naannoo Oromiyaa .... fulla 1	አዋጅ ቁጥር ፸፬/፲፱፻፺፭ ዓ·ም የኦሮሚያ ክልላዊ መንግሥት መስተዳድር የገቢ ግብር አዋጅ ..ገጽ ፩	Proclamation No. 74/2003 Oromia Regional Government Income Tax Proclamation . Page 1

Labsii Lakk. 74/1995
Labsii Gibira Galii Bulchiinsa Mootummaa Naannoo Oromiyaa

Imaammatni Diinagdee Mootummaa Naannoo Oromiyaa biyyattii keessatti quunnamtii hawaasummaa, dinagdee fi jaarmiyaalee guddisuu fi baballisuuf boqonnaa haaraa waan baneef;

Sababa haalawwan uumaman kanaan sirna gibira galii yeroo ammaa hojii irra jiru jijjiiruu fi sirreessuudhaan sirna gabaa bilisaa keessatti maddawwan galii adda addaa tiif kan ittiin hojjetamu qajeelfamoota dhimmoota maallaqaa ilaallatan waliin walsimsiisuun barbaachisaa waan ta'eef;

Sirna gibiraa hammayyaa gochuudhaanii fi bu'uura gibiraa babal'isuudhaan qusannaa fi invastimantii jajjabeessuun guddina dinagdee ariifataa fiduuf kan gargaaru ta'ee waan amanameef;

Bu'uura Heera Mootummaa Naannoo Oromiyaa keewwata 49(3)(a) tiin kan itti aanu labsameera.

BOQONNAA 1
TUMAALEE BU'UURAA
KUTAA 1 WALIIGALA

1. *Mata duree gabaabaa*
Labsiin kun "Labsii gibira galii Mootummaa Naannoo Oromiyaa lakk. 74/1995" jedhamee waamamuu ni danda'a.

አዋጅ ቁጥር ፸፬/፲፱፻፺፭ ዓ·ም
የኦሮሚያ ክልላዊ መንግሥት መስተዳድር የገቢ ግብር አዋጅ

የኦሮሚያ ክልል መስተዳድር የኢኮኖሚ ፖሊሲ በክልሉ ውስጥ የማኅበራዊና የኢኮኖሚ ግንኙነቶችንና ተቋሞችን ለማሳደግና ለማስፋፋት አዲስ ምዕራፍ የከፈተ በመሆኑ፣ በነዚህም ሁኔታዎች መፈጠር ምክንያት አሁን በሥራ ላይ ያለውን የገቢ ግብር ሥርዓት በመለወጥና በማስተካከል በነፃ ገበያ ሥርዓት ውስጥ ስለተለያዩ የገቢ ምንጮች ከሚሠራባቸው የገንዘብ ነክ ጉዳይ መርሆዎች ጋር እንዲዋሐድ ማድረግ አስፈላጊ በመሆኑ፤

የግብር ሥርዓቱን ዘመናዊ በማድረግና የግብር መሠረቱን በማስፋት ቁጠባንና ኢንቨስትመንትን ማበረታታት ፈጣን የኢኮኖሚ ዕድገት ለማምጣት የሚያግዝ መሆኑ ስለታመነበት፣

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

ምዕራፍ ፩
መሠረታዊ ድንጋጌዎች
ክፍል ፩
ጠቅላላ

፩· አጭር ርዕስ
ይህ አዋጅ "የኦሮሚያ ክልላዊ መንግሥት የገቢ ግብር አዋጅ ፸፬/፲፱፻፺፭ ዓ·ም·" ተብሎ ሊጠቀስ ይችላል።

PROCLAMATION NO. 74/2003
OROMIA REGIONAL GOVERNMENT INCOME TAX PROCLAMATION

WHEREAS, the Declaration on Economic Policy of the Oromia Regional Government inaugurates a new era in social and economic relations and institutions in this country;

WHEREAS, in consequence of these developments, the existing system of Income Tax needs to be changed and adjusted to the basic principles of fiscal treatment in a free market economy;

WHEREAS, it is believed that modernizing the tax system and broadening the tax base promotes economic growth by encouraging saving and investment;

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

CAPTER I
Substantive Provisions
Section 1
General

1. *Short Title*
This proclamation may be cited as the "Income Tax Proclamation of Oromia Regional Government No.74/2003."

www.abyssinialaw.com

2. *Hiikka*

Labsii kana keessatti hiikni addaa ifatti hanga hin kennamnetti, jechootni labsii kana keessatti argaman hiikkaa jechoota seerawwan gara biroo Itoophiyaa keessatti kennameef ni qabaatu. Raawwannaa labsii kanaatiif jechootni armaan gadii hiikkaa kanaa gaditti kennameef ni qabaatu.

1) "Nama" jechuun nama dhuunfaa; dhaabbata ykn waldaa kamiyyuu yammuu ta'u nama teessoon isaa Itoophiyaa keessa ta'ee nama biroo bakka bu'uudhaan hojii daldalaa kan gaggeessu bakka bu'aa daldalaa ni dabalata.

2) "Dhaabbata" jechuun hojii daldalaa kan gaggeessu kubbaaniyyaa ykn waldaa shariika galmaa'e kamiyyu ykn kubbaniyyaa fi waldaa shariika galmaa'e waliin kan walfakkaatuu fi bu'uura seera biyya alaatiin dhaabbata hundeeffame ykn dhaabbata hojii misooma mootummaa ykn dhaabbata maallaqaa yoo ta'u qaama biyya alaa jiru bakka bu'uudhaan Itoophiyaa keessatti bakka bu'aa ta'e hojii daldalaa kan gaggeessuu fi seera Itoophiyaa ykn kan biyya alaatiin kan hundeeffame ykn kan seeraan beekamee ta'us ta'uudhabus akka dhaabbataatti kan socho'u ni dabalata,

3) "Gamtaa namootaa" jechuun waldaa namoonni dhuunfaa miseensa itti ta'an ykn waldaa miseensota dabalatu yammuu ta'u waldaalee hiikkaa "Dhaabbata" jedhuuf kennameen haammataman hin dabalatu.

4. "Namoota Quunnamtii qaban" jechuun

(i) Nama uumamaa fi

(a) Fira nama uumamaa kamiyyuu ykn,

(b) Jaarmiyaa Abbaa Imaanaa firri isaa irraa fayyadamaa ta'u ykn ta'uu danda'u ykn,

(ii) Jaarmiyaa abbaa imaanaa fi nama jaarmiyaa kana irraa fayyadamaa ta'e ykn ta'uu danda'u,

(iii) Waldaa shariikaa; waldaa misooma waliinii; dhaabbata seeraan qaama seerummaa namummaa hin arganne ykn kubbaaniyaa dhuunfaa; fi

(a) miseensa kannenii kan ta'e namni kam iyyuu;

(b) akka haala isaatiin waldaa shariikaa, waldaa misooma waliinii ykn, dhaabbata seeraan qaama seerummaa hin arganne ykn miseensa kubbaaniyyaa dhuunfaa kan ta'ee; fi namoota, keewwata kanaan qunnamtii qaban kamiyyuu isa jedhuun hiikkaa kennаme keessatti nama haammatamu;

(iv) Koorpporeeshinii cufamaa ta'een alatti dhaabbata seeraan qaama seerummaa kennamee fi;

፪. <u>ትርጓሜ</u>

በዚህ አዋጅ ውስጥ፣ የተለየ ትርጉም በግልጽ ካልተሰጣቸው በስተቀር በሌሎች የኢትዮጵያ ሕጎች ትርጉም የተሰጣቸው ቃላት በተተረጐሙበት ሕግ የተሰጣቸውን ትርጉም ይይዛሉ። ለዚህ አዋጅ አፈፃፀም የሚከተሉት ቃላትና ሐረጎች ከዚህ በታች የተሰጣቸው ትርጓሜ ይኖራቸዋል።

፩. "ሰው" ማለት ማንኛውም ግለሰብ፣ ድርጅት ወይም ማኅበር ሲሆን፣ ሌላን ሰው በመወከል ተቀማጭነቱ በኢትዮጵያ ውስጥ ሆኖ የንግድ ሥራ የሚያካሄድ የንግድ ወኪልን ይጨምራል።

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

፫. "የሰዎች ኅብረት" ማለት ግለሰቦች አባል የሆኑበት ማኅበር ወይም ግለሰብ ያልሆኑ አንድ ወይም ከአንድ በላይ አባላትን የሚጨምር ማኅበር ሲሆን፣ ለ"ድርጅት" በተሰጠው ትርጉም ውስጥ የሚካተቱ ማኅበራትን አይጨምርም።

፬. "ግንኙነት ያላቸው ሰዎች" ማለት፤

(i) የተፈጥሮ ሰው እና

ሀ) የዚህ የተፈጥሮ ሰው ማናቸውም ዘመድ፣ ወይም

ለ) ዘመዱ ተጠቃሚ የሚሆንበት ወይም ሊሆንበት የሚችል የባለአደራ ተቋም፣ ወይም

(ii) ባለአደራ ተቋም እና የዚሁ ባለአደራ ተቋም ተጠቃሚ የሆነ ወይም ሊሆን የሚችል ሰው፣

(iii) የሽርክና ማኅበር፣ የጋራ ልማት ማኅበር፣ በሕግ የሰውነት መብት ያላገኘ ድርጅት ወይም የግል ኩባንያ እና

ሀ) የእነዚህ አባል የሆነ ማናቸውም ሰው

ለ) እንደሁኔታው የሽርክና ማኅበር፣ የጋራ ልማት ማኅበር ወይም በሕግ የሰውነት መብት ያላገኘ ድርጅት ወይም የግል ኩባንያ አባል የሆነና ማናቸውም በዚህ አንቀጽ ግንኙነት ያላቸው ሰዎች በሚል በተተረጐመው የሚሸፈን ሌላ ሰው፣

(iv) ዝግ ከሆነ ኮርፖሬሽን በስተቀር በሕግ የሰውነት መብት የተሰጠው ድርጅት እና፣

2. *Definitions*

In this Proclamation the meannings of terms defined in other laws of Ethiopia apply unless a different meaning is expressly provided herein. For the purposes of this Proclamation the following terms shall have the meanings given to them hereunder:

1) ''person'' shall mean any individual, body, or association of persons (including a business representative residing and doing business in Ethiopia on behalf of the principal).

2) ''Body'' shall mean any company, registered partnership, entity formed under foreign law resembling a company or registered partnership, or any public enterprise or public financial agency that carries out business activities including body of persons corporate or unincorporated whether created or recognized under a law in force in Ethiopia or elsewhere and any foreign body's business agent doing business in Ethiopia on behalf of the principal.

3) ''Association of persons'' shall mean an association of individuals or an association that includes one or more members who are not individuals but not including any association falling within the definition of ''body''.

4) ''Related person'' means:

(i) a natural person and,

(a) any relative of that natural person; or

(b) a trust in respect of which such relative is or may be a beneficiary; or

(ii) a trust and a person who is or may be a beneficiary in respect of that trust; or

(iii) a partnership, joint venture, or unincorporated association, or body or private company;

(a) any member thereof; or

(b) any other person where that person and a member of such partnership, joint venture, or unincorporated association or body or private company as the case may be, are related persons in terms of this definition; or

(iv) an incorporated company, other than a cloed.

www.abyssinialaw.com

(a) Dhaabbata qaamni seerummaa hin arganneen alatti namni kamiyyuu ykn namni kunii fi bu'uura hiika kanaatiin namoota nama, kana waliin quunnamtii qaban;
(i) Mirga sagalee kennuu kubbaaniyyaa tokko keessatti qabu,
(ii) Kaappitaala kubbaaniya tokko ykn mirga bu'aa qooddachuu kallattii dhaan ykn kubbaaniyyaa tokko ykn tokkoo ol ta'ani gidduu kan jiru kubbaaniyyaa walqunnamsiisaa ta'e, karaa waldaa shariikaa ykn Jaarmiyaa Abbaa Immaanaa, dhibbentaa 10 (kudhan) fi sanaa ol kan qabatani yeroo ta'u,

(b) namichi tartiiba calqaba qubee (a) irratti tuqame ykn namni kunii fi akka hiika kanaatti namni nama kana waliin quunnamtii qabu kubbaaniyyaa seeraan qaamni seerummaa kennameef keessatti;
(i) Mirga sagalee kennuu kubbaaniyyaa keessatti qabu,
(ii) mirga kaappitaala ykn bu'aa kubbaniyichaa qooddachuu kallattiidhaan ykn kubbaaniyyaa tokko ykn tokkoo ol ta'an gidduutti, karaa kubbaaniyyaa, waldaa shariikaa; ykn Jaarmiyaa Abbaa Imaanaa Quunnamsiisuun, dhibbantaa 10 (kudhan) fi sanaa ol kan qabu yemmu ta'u;

(c) Namni kam iyyuu; namni kunii fi namni tartiiba qubee (a) jalatti ibsame ykn tartiiba qubee (b) jalatti kan ibsame dhaabbatni seeraan qaamni seerummaa kennameef akka hiika kanaatti namoota quunnamtii qaban ta'anii kan lakkaa'aman yemmuu ta'u; ykn.

(d) Namni kamiyyuu, akka hiika kanaatti nama tartiiba qubee (c) jalatti ibsame waliin quunnamtii qaba jedhamee kan lakkaa'ame yoo ta'eedha.

5. "Firooma" jechuun
(i) Nama dhuunfaa fi hiriyaa gaa'elaa,
(ii) Firoota kallattiidhaan gara olii fi gara gadii tti lakkaa'aman, Obboleessa, Obboleettii, Wasiilaa fi eessuma, adaadaa, dhala wasiilaa ykn eessumaa ykn adaadaa (durbii), abbaa biddeenaa, haadha biddeenaa, ilma (intala) biddeenaa ykn ilma (intala) guddifachaa namicha dhuunfaa ykn hiriyaa gaa'ela isaa fi ilma guddifachaa ilaalchisee guddistoota guddifachaa; ykn.

ሀ) ሕጋዊ ሰውነት ከተሰጠው ድርጅት በስተቀር ማናቸውም ሰው ወይም ይህ ሰው እና በዚህ ትርጉም መሠረት ከዚህ ሰው ጋር ግንኙነት ያላቸው ሰዎች፣
(i) በአንድ ኩባንያ ውስጥ ያለውን ድምጽ የመስጠት መብት፣
(ii) የአንድን ኩባንያ ካፒታል ወይም ትርፍ የመከፋፈል መብት በቀጥታ ወይም በአንድ ወይም ከአንድ በላይ በሆኑ ኩባንያዎች መካከል ባለ አገናኝ ኩባንያ፣ የሽርክና ማኅበር ወይም ባለአደራ ተቋም አማካኝነት፣ 10 ፐርሰንት (አሥር በመቶ) እና ከዚያ በላይ የያዙ በሚሆንበት ጊዜ፣

ለ) ለፊደል ተራ ቁጥር (ሀ) በመጀመሪያ የተጠቀሰው ሰው ወይም ይህ ሰው እና በዚህ ትርጉም መሠረት ከዚህ ሰው ጋር ግንኙነት ያለው ሰው በሕግ የሰውነት መብት በተሰጠው ኩባንያ ውስጥ፣
(i) በኩባንያው ውስጥ ያለውን ድምጽ የመስጠት መብት፣
(ii) በመጀመሪያ የተጠቀ ሰውን ኩባንያ ካፒታል ወይም ትርፍ የመከፋፈል መብት፣ በቀጥታ ወይም በአንድ ወይም ከአንድ በላይ በሆኑ ኩባንያዎች መካከል ባለ አገናኝ ኩባንያ፣ የሽርክና ማኅበር ወይም ባለአደራ ተቋም አማካኝነት 10 ፐርሰንት (አሥር በመቶ) እና ከዚያ በላይ የያዘ በሚሆንበት ጊዜ፣

ሐ) ማናቸውም ሰው፣ ይህ ሰው እና ለፊደል ተራ ቁጥር (ሀ) የተመለከተው ሰው ወይም በፊደል ተራ ቁጠር (ለ) የተመለከተው በሕግ የሰውነት መብት የተሰጠው ድርጅት
በዚህ ትርጉም መሠረት ግንኙነት ያላቸው ሰዎች ሆነው የተቆጠሩ በሚሆንበት ጊዜ፣ ወይም

መ) ማናቸውም ሰው፣ በዚህ ትርጉም መሠረት በፊደል ተራ ቁጥር (ሐ) ከተመለከተው ሰው ጋር ግንኙነት ያለው ሆኖ የተቆጠረ በሚሆንበት ጊዜ፣

፭· "ዝምድና" ማለት፣
(i) ግለሰብ እና የትዳር ጓደኛ፣
(ii) በቀጥታ ወደላይ ወይም ወደታች የሚቆጠሩ ዘመዶች፣ ወንድም፣ እህት፣ አጎት፣ አክስት፣ ወይም የአጎት ልጅ፣ የእንጀራ አባት፣ የእንጀራ እናት፣ የእንጀራ ልጅ ወይም የግለሰቡ ወይም የትዳር ጓደኛው የጉዲፈቻ ልጅ፣ እና የጉዲፈቻ ልጅን በተመለከተ የጉዲፈቻ አሳዳጊዎች ወይም፣

(a) a person, other than an incorporated company, where that person or that person and a person related to the first mentioned person in terms of this definition controls 10 percent or more of.
(i) the right to vote in the first mentioned company;
(ii) the rights to distributions capital or profits of the firstmentioned company, either directly or through one or more interposed companies, partnerships, or trusts:

(b) any other incorporated company in which the first mentioned person referred to in (a) or that person and a person related to that first mentioned person in terms of this definition controls 10 percent or more of:
(i) the right to vote in the first mentioned company,
(ii) the rights to distributions of capital or profits of the first-mentioned company, either directly or through one or more interposed companies, partnerships or trusts;

(c) any person where that person and the person referred to in (a) or the other incorporated company referred to in (b) are related persons in terms of this definition.

(d) any person related to person referred to in (b) are related persons in terms of this definition; or

(d) any person related to the person referred to in (c) in terms of this definition; or

5. "Relative" in relation to natural person; means:
(i) individual person and the spouse of the person;
(ii) Ascendants or descendants, brother, sister, uncle, aunt, nephew, niece, stepfather, stepmother, stepchild, or adopted child of that person or of the spouse, and in the case of an adopted child the adoptive parent; or

www.abyssinialaw.com

iii) nama Keewwata xiqqaa (ii) jalatti ibsame kamiif iyyuu hiriyaa gaa'elaa kan ta'ee fi raawwannaa hiika kanaaf ilmi guddifachaa kamiyyuu guddistoota guddifachaa waliin akka firooma sadarkaa 1[ffaa] qabanitti lakkaa'ama.

6) "Hojii daldalaa" ykn "daldala" jechuun nama kamiin iyyuu bu'aadhaaf kan hojjetamu warshaa, daldala, qonna, ogummaa ykn sochii walkeessaa ykn seera daldala Itoophiyaa keessatti akka hojii daldalaatti kan beekumsi kennameef sochii biroo kam iyyuu dha.

7) "Kaffalaa gibiraa" jechuuun akka labsii kanaatti gibira akka kaffaluuf kan dirqamni irra jiru kamiyyuu dha.

8) "gibira hir'isee galii gochuuf nama itti gaafatamummaan itti kenname'' jechuun akka labsii kanaatti gibira walitti qabee galii gochuuf nama itti gaafatamummaa qabu kamiyyuu dha.

9) "Dhaabbata dhaabbiin hojjetu" jechuun iddoo daldalaa namni tokko hojii daldalasaa guutummadhaan ykn gar-tokkeen dhaabbiidhaan itti geggeessu dha. Keessumaattuu, warri kanaa gaditti ibsaman dhaabbata daldalaa dhaabbii dhaan hojjetu jedhamanii beekamu.

(a) Wiirtuu bulchiinsa hojii daldalaa, dameen, warshaa fi bakka hojiiwwan teeknikaa itti geggeeffaman, hanga labsii kanaa waliin deemetti qabeenyota uumamaa kam iyyuu faayidaa irra oolchuuf bakka itti qophaa'an, iddoo gamoon itti ijaaramu ykn hojiin ijaarsaa fi hojiin omishaa ittii raawwatamu;

(b) Namni tokko dhaabbata dhaabbiidhaan hojjetu hinqabu kan jedhamu waan armaan gaditti ibsaman qofa kan raawwatu yoo ta'e dha.

(i) Dhaabbatichi mi'a fi shaqaxa ofii iddoo itti kuufatu ykn akka fakkeenyaattii agarsiisuuf kan itti fayyadamu yoo ta'e.

(ii) Kuufama mi'a ykn shaqaxa ofii kan qabatu mana kuusaa keessa kaa'uuf ykn fakkii agarsiisuuf qofa kan itti fayyadamu yoo ta'u,

(iii) Kuufama mi'aa ykn shaqaxa ofii kan qabu adeemsa oomishuu keessatti nama biraatiin faayidaa irra akka oolu gochuuf yoo ta'e,

(iii) በንዑስ አንቀጽ (ii) የተመለከተው ማናቸውም ሰው የትዳር ጓደኛ እና ለዚህ ትርጉም አፈፃፀም ማናቸውም የጉዲፈቻ ልጅ ከጉዲፈቻ አሳዳጊው ጋር የመጀመሪያ ደረጃ ዝምድና እንዳለው ይቆጠራል።

፮· "የንግድ ሥራ" ወይም "ንግድ" ማለት በማናቸውም ሰው አማካኝነት ለትርፍ የሚከናወን የኢንዱስትሪ፣ የንግድ፣ የግብርና፣ የሙያ ወይም የጣልቃ ገብ ሥራ እንቅስቃሴ ወይም፣ በኢትዮጵያ የንግድ ሕግ እንደ ንግድ ሥራ ዕውቅና የተሰጠው ማናቸውም ሌላ እንቅስቃሴ ነው።

፯· "ግብር ከፋይ" ማለት በዚህ አዋጅ መሠረት ግብር የመክፈል ግዴታ ያለበት ማናቸውም ሰው ነው።

፰· "ግብር ቀንሶ ገቢ የማድረግ ኃላፊነት የተጣለበት ሰው" ማለት ማናቸውም በዚህ አዋጅ መሠረት ግብር ሰብስቦ ገቢ የማድረግ ኃላፊነት ያለበት ሰው ነው።

፱· "በቋሚነት የሚሠራ ድርጅት" ማለት አንድ ሰው የንግድ ሥራውን በሙሉ ወይም በከፊል የሚያከናውንበት ቋሚ የንግድ ሥራ ቦታ ነው። የሚከተሉት በተለይ በቋሚነት የሚሠራ የንግድ ድርጅት በመባል ይታወቃሉ።

ሀ) የንግድ ሥራው የአስተዳደር ማዕከል፣ ቅርንጫፍ፣ ፋብሪካ፣ የቴክኒክ ሥራዎች የሚከናወኑበት ሥፍራ፣ ለዚህ አዋጅ አግባብነት እስካለው ድረስ ማናቸውም ሌላ የተፈጥሮ ሀብቶች ጥቅም ላይ በሚውሉበት ሁኔታ የሚዘጋጁበት ሥፍራ ሕንፃ የሚገነባበት ቦታ ወይም የግንባታ ወይም የመገጣጠም ሥራ የሚከናወንበት ሥፍራ፣

ለ) አንድ ሰው በቋሚነት የሚሠራ ድርጅት የለውም የሚባለው ከዚህ በታች የተመለከቱትን ብቻ የሚያከናውን ከሆነ ነው፤

(i) ድርጅቱ የራሱ የሆኑትን ዕቃዎችና ሸቀጦች ለማከማቸት ወይም በናሙናነት ለማሳየት ብቻ የሚጠቀምበት ሲሆን፤

(ii) የራሱ የሆነውን የዕቃ ወይም የሸቀጥ ክምችት የሚይዘው በመጋዘን ለማስቀመጥ ወይም በናሙናነት ለማሳየት ብቻ ሲሆን።

(iii) የራሱ የሆነውን የዕቃ ወይም የሸቀጥ ክምችት የያዘው በሌላ ሰው በማምረት ሂደት ውስጥ ጥቅም ላይ እንዲውል ለማድረግ ከሆነ፤

(iii) the spouse of any person refered to in paragraph (ii) and for the purposes of this definition, any adopted child is treated as related to her adoptive parent within the first degree of consanguinity.

6) "Business" or "Trade" shall mean any industrial, commercial, agricultural professional or vocational activity or any other activity recognized as trade by the Commercial Code of Ethiopia carrid on by any person for profit.

7) "Taxpayer" shall mean any person subject to tax under this Proclamation.

8) "Withholding Agent" shall mean any person with a tax collection obligation under this proclamation.

9) "Permanent Establishment" shall mean a fixed place of business through which the business of a person is wholly or partly carried on. The following shall, in particular, be considered to be a permanent establishment:

(a) an administrative, branch, factory, workshop, mine, quarry or any other place for the exploitation of natural resources, and a building site or place where construction and/or assembly works are carried out.

(b) A person shall be considered not to have a permanent establishment if that person:

(i) uses facilities solely for the purpose of storage or display of goods or merchandise belonging to that person:

(ii) Maintains a stock of goods or merchandise belonging to that person solely for the purpose of storage or display;

(iii) Maintains stock of goods or merchandise belong to that person solely for the purpose of processing by another person;

www.abyssinialaw.com

(iv) Iddoo hojii daldalaa bakka murtaa'aa qabu kan itti fayyadamu mi'oota ykn shaqaxoota hojii daldalaatiif oolan bituuf ykn odeeffannoo guuruuf kan itti fayyadamu qofa yoo ta'e,

(v) Iddoo hojii daldalaa bakka murtaa'aa ta'e qabu sana kan itti fayyadamu qophiiwwan hojii daldalaa isaatiif fayyadan ykn kanaaf hojiiwwan hojii gargaaramu qofa raawwachuuf kan itti fayyadamu yoo ta'e dha.

(c) Armaan olitti tartiiba qubee (a) fi (b) jalatti kan himame yoo jiraates, asii gaditti qubee (e) jalatti waa'ee bakka bu'aa of danda'ee hojjetu osoo hindabalatin nama tokko bakka bu'ee kan hojjetu yoo ta'e ykn maqaa bakka buusaa tiin walii galtee raawwachuuf aangoo yoo qabaatee fi aangoo kanas yeroo hundaa kan itti fayyadamu yoo ta'e iddoo bakka bu'aan sochii hojii isaa geggeessutti bakka buusaan dhaabbata dhaabbiidhaan hojjetu akka qabutti lakkaa'ama. Ta'us, bakka bu'aan hojii ofii geggeessuuf iddoo murtaa'e kan qabu ta'uyyuu akka dhaabbata dhaabbidhaan hojjetuuf kan lakkoofsisaniin sochiiwaan hojii kanaa ol qubee (b) jalatti tarreeffamaniin kan murtaa'e yoo ta'e soochiin hojii iddoo murtaa'aa sanatti qabu dhaabbata daldalaa Itoophiyaa keessatti hojjetu hin-j-echisiisu.

(d) Namni kamiyyuu karaa dallaalaan bakka bu'aa koomishinii waliigalaatiin ykn bakka bu'aa of danda'ee hojjetu biroo kam iyyuu tiin sochii hojii daldalaa geggeessuun isaa qofti bakka bu'oonni akkasii hojii isaa kan geggeessan wayta hojii idilee daldala ofii gaggeessan yoo ta'e malee dhaabbata dhaabbiidhaan hojjatu akka qabutti hin lakkaa'amu.

(e) Kubbaaniyyaan tokko kubbaaniyyaa gara biroo to'achuudhaan ykn to'annaa kubbaaniyyaa gara biroo jalatti hojjechuu isaa qofti inni tokko isa tokkoof akka dhaabbata dhaabbiidhaan hojjetutti hin fudhatamu.

(iv) የተወሰነ ሥፍራ ያለውን የንግድ ሥራ ቦታውን የሚጠቀምበት ለንግድ ሥራው የሚውሉ ዕቃዎችን ወይም ሸቀጦችን ለመግዛ ወይም መረጃዎችን ለማሰ ባሰቢያ ብቻ የሆነ እንደሆነ፤

(v) የተወሰነ ሥፍራ ያለውን የንግድ ሥራ ቦታውን የሚጠቀምበት ለንግድ ሥራው የሚጠቅሙ ዝግጅቶችን ወይም ለዚሁ ሥራው ብቻ የሚያግዙ ተግባሮችን ለማከናወን ከሆነ፣ ነው።

ሐ) ከዚህ በላይ በፊደል ተራ ቁጥር (ሀ) እና (ለ) የተነገረው ቢኖርም፣ ወኪል፣ ከዚህ በታች በፊደል ተራ ቍጥር (ሠ) የተመለከተው ተፈፃሚ የሚሆንበትን ራሱን ችሎ የሚሠራን ወኪል ሳይጨምር፣ አንድን ሰው ወክሎ የሚሠራ ከሆነ ወይም በወከለው ሰው ስም ውል የመፈፀም ሥልጣን ያለውና ይህንን ሥልጣኑን አዘውትሮ የሚጠቀምበት ከሆነ፣ ወካዩ ወኪሉ እርሱን ወክሎ የሥራ እንቅስቃሴውን በሚያከናወንበት ቦታ በቋሚነት የሚሠራ ድርጅት እንዳለው ይቆጠራል። ሆኖም ወኪሉ ሥራውን የሚያከናውንበት የተወሰነ ሥፍራ ያለው ቢሆንም በቋሚነት እንደ ሚሠራ ድርጅት በማያስቆጥሩት ከዚህ በላይ በፊደል ተራ ቁጥር (ለ) በተዘረዘሩት የሥራ እንቅስቃሴዎች የተወሰነ ከሆነ በተወሰነ ሥፍራ ያለው የሥራ እንቅስቃሴ በኢትዮጵያ በቋሚነት የሚሠራ የንግድ ድርጅት አያሰኘውም።

መ) ማንኛውም ሰው በደላላ፣ በጠቅላላ የኮሚሽን ወኪል ወይም ራሱን ችሎ በሚሠራ በማናቸውም ሌላ ወኪል አማካኝነት የንግድ ሥራ እንቅስቃሴን በማከናወኑ ብቻ እንደዚህ ያሉት ወኪሎች የንግድ ሥራ እንቅስቃሴውን የሚያከናውኑበት መደበኛ የንግድ ሥራቸውን በሚያከናውኑት ወቅት ካልሆነ በስተቀር በቋሚነት የሚሠራ ድርጅት እንዳለው አይቆጠርም።

ሠ) አንድ ኩባንያ ሌላውን ኩባንያ በመቆጣጠሩ ወይም በሌላ ኩባንያ ቁጥጥር ሥር የሚሠራ በመሆኑ ምክንያት ብቻ አንዱ የሌላውን በቋሚነት የሚሠራ ድርጅት እንደሆነ ተደርጎ አይወሰድም።

(iv) Maintains a fixed place of business solely for the purpose of purchasing goods or merchandise or for collecting information for that person's business;

(v) Maintains a fixed place of business solely for the purpose of carrying on, for that person's business, any other activity of a preparatory or auxiliary character.

c) notwithstanding the provisions of sub-Articles (a) and (b) above, where an agent, other than an agent of an independent status to whom letter (e) below applies, acts on behalf of a person and has, and habitually exercises, an authority to conclude contracts in the name of that person and has, and habitually exerscise an authority to conclude contracts in the name of that person shall be treated as if it has a permanent establishment in respect of any activities which those activities are carried on, unless the activities of such agent are limited to those mentioned in letter (b) above which, if exercised through a fixed place of business, whould not make that fixed place of business a permanent establishment.

d) A person shall not be treated as if he has a permanent establishment where it merely carries on its business activities through a broker, general commission agent or any other agent of an independent status, provided that such agents are acting in the ordinary course of their business.

e) The fact that a company controlled by another company shall not of itself constitute either company a permanent establishment of the other.

www.abyssinialaw.com

10) 'Galii" jechuun faayidaa dinagdee kamiiniyyuu yemmuu ta'u idileedhaan kan argame ta'uu baatus madda kamirraayyuu maallaqa callaa ykn akaakuudhaan bifa kamiinuu kaffalaa gibiraaf kan kaffalame maqaasaatiin kan qabameef ykn faayidaa fudhate hundumaa ni dabalata.

11) "Galii gibirri itti kaffalamu" jechuun labsii kanaa fi dambiiwwan bu'uura labsii kanaatiin bahaniin baasiiwwan kamiyyuu fi herregni hir'ifaman kan biroo erga keessaa hir'ifamanii booda hanga galii hafuu dha.

12) "Qaxaramaa" jechuun tajaajila murtaa'e kennuuf nama waliigalteedhaan qaxaramu osoo hindabalatin nama dhuunfaa to'annaa nama isa qaxareetiin fi qajeelfama kennamuutiin dhaabbiidhaan ykn yeroof qaxaramee tajaajila kennu dha.

(a) "Qaxaramaa ogeessa hintaane" jechuun leenjii ogummaa idilee kan hin fudhanne; maashinootaa fi meeshaalee ogummaa addaa barbaadaniin kan hinfayyadamne waggaa tokko keessatti dimshaashaan nama guyyaa 30 hincaalleef qaxaramee dha.

(b) "Tajaajila murtaa'aa kennuuf nama waliigalteen qaxaramu-"jechuun nama dhuunfaa hojii ofii isaatiin qajeelchuu fi to'achuuf bu'uura waliigaltee aangoo gahaa kennuufiin hojicha kan raawwatuudha.

13) "Abbaa Taayitaa Gibiraa" jechuun Biiroo Maallaqaa fi Misooma Dinagdee Oromiyaa keessatti dameewwan isaa, godinaalee, Aanaalee fi magaalota keessatti qaamota galii murteessuuf, walitii qabuuf, hordofuu fi bulchuuf dhaabbatan jechuudha.

14) "Biiroo" fi "Oogganaa Biiroo" jechuun Biiroo Maallaqaa fi Misooma Dinagdee Oromiyaati fi, oogganaa Biiroo Mallaqaa fi Misooma dinagdee Oromiyaati.

15) "Bara baajataa" jechuun bara baajata Mootummaa Naannoo Oromiyaati.

16) "Kaffalaa gibiraa sadarkaa "A' kaffalaa gibiraa sadarkaa B' "Kaffalaa gibiraa sadarkaa "C" bu'uura labsii kanaatiin dambii bahuun hiika kennameef qabaatu.

፲· "ገቢ" ማለት ማናቸውም የኢኮኖሚ ጥቅም ሲሆን በመደበኛነት የተገኘ ባይሆንም ከማናቸውም ምንጭ በጥሬ ገንዘብ ወይም በዓይነት በማናቸውም መልክ ለግብር ከፋዩ የተከፈለውን በስሙ የተያዘለትን ወይም የተቀበለውን ጥቅም ሁሉ ይጨምራል።

፲፩· "ግብር የሚከፈልበት ገቢ" ማለት በዚህ አዋጅና በአዋጁ መሠረት በሚወጡት ደንቦች መሠረት ማናቸውም ወጪ እና ሌሎች ተቀናሽ ሂሣቦች ከተቀነሱ በኋላ የሚቀረው የገቢ መጠን ነው።

፲፪· "ተቀጣሪ" ማለት የተወሰነ አገልግሎት ለመስጠት በውል የሚቀጠርን ሰው ሳይጨምር በቀጣሪው ቁጥጥር እና በሚሰጠው መመሪያ መሠረት በቋሚነት ወይም በጊዜያዊነት ተቀጥሮ አገልግሎት የሚሰጥ ግለሰብ ነው።

ሀ) "ባለሙያ ያልሆነ ተቀጣሪ" ማለት መደበኛ የሙያ ሥልጠና ያልወሰደ፣ ልዩ ሙያ በሚጠይቁ ማሽኖችና መሣሪያዎች የማይጠቀም በአንድ ዓመት ጊዜ ውስጥ በጠቅላላው ከ፴ ቀናት ለማይበልጥ ጊዜ የተቀጠረ ግለሰብ ነው።

ለ) "የተወሰነ አገልግሎት ለመስጠት በውል የሚቀጠር ሰው" ማለት ሥራውን በራሱ የመምራትና የመቆጣጠር በቂ ሥልጣን በሚሰጠው ውል መሠረት ሥራውን የሚያከናውን ግለሰብ ነው።

፲፫· "የግብር ባለሥልጣን" ማለት በኦሮሚያ የገንዘብና ኢኮኖሚ ልማት ቢሮ እና በዞኖች፣ በወረዳዎችና በከተሞች በተቋቋሙ ቅርንጫፎች ጽ/ቤቶቹ ውስጥ ግብርን የመወሰን፣ የመሰብሰብ፣ የመከታተልና የማስተዳደር ሥልጣን የተሰጣቸው አካሎች ናቸው።

፲፬· "ቢሮ" እና "የቢሮ ኃላፊ" ማለት የኦሮሚያ ገንዘብ እና የኢኮኖሚ ልማት ቢሮ እና የኦሮሚያ የገንዘብና የኢኮኖሚ ልማት ቢሮ ኃላፊ ናቸው።

፲፭· "የበጀት ዓመት" ማለት የኦሮሚያ ክልል መንግሥት መስተዳድር የበጀት ዓመት ነው፤

፲፮· "የደረጃ 'ሀ' ግብር ከፋይ" "የደረጃ 'ለ' ግብር ከፋይ" እና "የደረጃ 'ሐ' ግብር ከፋይ" በዚህ አዋጅ መሠረት በሚወጣ ደንብ የተሰጣቸውን ትርጉም ይይዛሉ።

10) "Income" shall mean every sort of economic benefit including nonrecurring gains in cash or in kind, from whatever source derived and in whatever form paid credited or received.

11) "Taxable Income" mean the amount of income subject to tax after deduction of all expenses and other deductible items allowed under this Proclamation and regulations issued thereunder;

12) "Employee" shall mean any individual, other than a contractor, engaged (whether on a permanent or temporary basis) to perform services under the direction and control of the employer;

(a) "Unskilled Employee" shall mean an employee who has not received vocational training, does not use machinery or equipment requiring special skill, and who is engaged by an employer for a period aggregating not more than 30 days during a calendar year;

(b) "Contractor" shall mean an individual who is engaged to perform services under agreement by which the individual retains substantial authority to direct and control the manner in which the services are to be performed.

13) "Tax Authority" shall mean the bureau, zonal departments, wereda and municipality Finance and Economic Development Offices which are recognized under a law in force in Oromia to assess, collect and administer tax.

14) "Bureau" and "Bureau Head" shall mean the Oromia Finance and Economic Development Bureau and Bureau Head respectively.

15) "Fiscal Year" shall mean the budgetary year of the Oromia Regional Government.

16) "Category A taxpayer", "Category B taxpayer", and "Category C taxpayer" shall have the respective meanings given to them in a regulation to be issued hereunder.

www.abyssinialaw.com

3. *Daangaa Raawwatummaa*

Sirna gibiraa walisimsiisuuf jecha tumootni Labsii gibira galii Mootummaa Federaalaa Labsii kana keessatti kan hammataman yoo ta'e iyyuu Labsiin kun kan rawwatama qabaatu, gibira galii qonnaan bultoota dhuunfaa irraa kan hafe, akkaataa Heera Mootummaa Federaalaa keewwata 97 tiin Aangoo gibiraa Mootummaa Naannolee tiif addaan bahee kenname keessatti kaffaltootni gibiraa hammataman galii kamiyyuu Naannicha keessati argatan irratti ta'a.

4. *Dirqama galii gibiraa kaffaluu*

Namni galii seera kanaan haammatame argate kamiyyuu haala labsii kana jalatti tumameen dirqama gibira kaffaluu ni-qaba.

5. *Jiraataa*

1) Namni kamiyyuu jiraataa Itoophiyaaati kan jedhamu;
   (a) Itoophiyaa keessatti teessoo jireenya idilee yoo qabaate,
   (b) Itoophiyaa keessatti iddoo yeroo heddu itti boqotu (turu) yoo qabaatee fi (ykn)
   (c) Lammummaa Itoophiyaa kan qabuu fi Itoophiyaa dhaan alattii konsulaarii, Dippiloomaatikii fi hojii kana fakkaatu irratti ramadamee kan hojjeatu yoo ta'e dha.
2) Baatii kudha lama keessatti osoo addaan hin kutin ykn deddeebi'uu dhaan Itoophiyaa keessa guyyaa 183 ol yoo jiraate bara gibiraa waggaa saniif Itoophiyaa keessa akka jiraatetti lakkaa'ama.
3) Dhaabbatni, Itoophiyaa keessatti jiraataadha kan jedhamu,
   (a) Waajjira muummee Itoophiyaa keessaa yoo qabaate,
   (b) qaama geggeessaa murtii jijjirama hordoofsiisu kennuu danda'u Itoophiyaa keessaa kan qabu yoo ta'e fi/ykn,
   (c) Akka barbaachisummaa isaatti Ministeera Daldalaa fi Industiriitti ykn Biiroo Daldala, Industirii fi Geejjiba Naannoottii yoo galmaa'eera ta'e dha.
4) "Namni jiraataa ta'e" qabeenya nama Itoophiyaa keessa jiraataa hin taane dhaabbata dhaabbataan hojjetu ni dabalata.

6. *Madda Galii*

Bu'uura labsii kanaatiin galiin gibirri itti kaffalamu kanaan osoo hindaangeffamin kanneen asii gaditti tarreffaman ni dabalata:

፫· <u>የተፈፃሚነት ወሰን</u>

የግብር ሥርዓቱን ለማጣጣም ሲባል የኢትዮጵያ ፌዴራላዊ መንግሥት የገቢ ግብር አዋጅ ድንጋጌዎች በዚህ አዋጅ ውስጥ እንዲከተቱ ቢደረግም የአዋጁ ተፈጻሚነት በግል ከሚያርሱ ገበሬዎች ላይ ከሚጣል የገቢ ግብር በስተቀር በኢትዮጵያ ፌዴራላዊ ዲሞክራሲያዊ ሪፑብሊክ ሕገ መንግሥት አንቀጽ ፺፯ መሠረት ለክልል መንግሥታት ተለይቶ በተሰጠው የግብር ሥልጣን ውስጥ የሚከተቱ ግብር ከፋዮች በክልሉ ውስጥ በሚያገኙት ገቢ ላይ ይሆናል።

፬· <u>የገቢ ግብር የመክፈል ግዴታ</u>

በዚህ ሕግ የሚሸፈን ገቢ ያገኘ ማንኛውም ሰው በዚህ አዋጅ በተደነገገው መሠረት ግብር የመክፈል ግዴታ አለበት።

፭· <u>ነዋሪ</u>

፩· ማናቸውም ግለሰብ በኢትዮጵያ ነዋሪ ነው የሚባለው፣
   ሀ) በኢትዮጵያ ውስጥ ቋሚ የመኖሪያ አድራሻ ያለው፤
   ለ) በኢትዮጵያ ውስጥ የሚያዘወትረው ማረፊያ ቦታ ያለው እና/ወይም
   ሐ) የኢትዮጵያ ዜግነት ያለው እና ከኢትዮጵያ ውጭ በከንሱላር፤ በዲፕሎማቲክ ወይም በተመሳሳይ ሥራ ተመድቦ የሚሠራ ሲሆን ነው።
፪· በአሥራ ሁለት ወራት ጊዜ ውስጥ በኢትዮጵያ ውስጥ ሳያቋርጥ ወይም በመመላለስ ከ፻፹፫ ቀናት በላይ የኖረ ግለሰብ ለዚያው የታክስ ዘመን በኢትዮጵያ ውስጥ ነዋሪ እንደሆነ ይቆጠራል።
፫· ድርጅት በኢትዮጵያ ነዋሪ ነው የሚባለው፣
   ሀ) ዋና ጽ/ቤት በኢትዮጵያ ውስጥ ካለው፤
   ለ) ለውጥ የሚያስከትል ውሣኔ ለመስጠት የሚችል የአመራር አካል በኢትዮጵያ ውስጥ ያለው ከሆነ እና/ወይም
   ሐ) እንደአግባብነቱ በንግድና ኢንዱስትሪ ሚኒስቴር ወይም በክልሉ ንግድ፣ ኢንዱስትሪና ትራንስፖርት ቢሮ የንግድ መዝገብ ላይ የተመዘገበ ከሆነ ነው።
፬· "ነዋሪ የሆነ ሰው" በኢትዮጵያ ነዋሪ ያልሆነ ሰው ንብረት የሆነውን በቋሚነት የሚሠራ ድርጅት ይጨምራል።

፮· <u>የገቢ ምንጭ</u>

በዚህ አዋጅ መሠረት ግብር የሚከፈልበት ገቢ በእነዚህ ሳይወሰን ከዚህ በታች የተዘረዘሩትን ይጨምራል።

3. *Scope of Application*

Though for the purpose of harmonizing the tax system the provions of Federal Government income tax Proclamation are included in this Proclamation, with the exception of agricultural income tax of private farmers, this Proclamation shall enter in to force in accordance with the provision of Federal Government Constitution Article 97 on any return received from the region by the regional tax payers.

4. *Obligation to Pay Income Tax*

Every person having income as defined herein shall pay income tax in accordance with this Proclamation.

5. *Residene*

1) An individual shall be resident in Ethiopia if he:
   (a) has a domicile within Ethiopia;
   (b) has an habitual abode in Ethiopia; and/or
   (c) is citizen of Ethiopia and a consular, diplomatic or similar official of Ethiopia posted abroad.
2) An individual, who stays in Ethiopia for more than 183 days in a period of twelve (12) calendar months, either continously or intermittently, shall be resident for the entire tax period.
3) A body shall be resident in Ethiopia, if it:
   (a) has its principal office in Ethiopia;
   (b) has its place of effective management in Ethiopia; and/or
   (c) is registered in the trade register of the Ministry of Trade and Industry or Trade, Industry and Transport Bureau of the Regional Government as appropriate.
4) "Resident person" includes a permanent establishment of a non-resident person in Ethio pia.

6. *Source of Income*

Income taxable under this proclamation shall include, but not limited to:

www.abyssinialaw.com

(a) Galii qaxarrii irraa argamu,
(b) Galii sochii daldalaa irraa argamu.
(c) weellisaan ykn ispoortessaan hojii bashannanaa hojjetu irraa galii argatu.
(d) Namni jireenyi isaa Itoophiyaa keessa hin taane karaa hojii dhaabbata daldalaa dhaabbiidhaan hojii daldalaa raawwatuun galii argatu.
(e) Dhaabbata hojii daldalaa Itoophiyaa keessatti dhaabbatummaan argamuu kan walqunnamuun qabeenya socho'u gurguruun galii argamu,
(f) Galii qabeenya hin sochoonee fi kittillayoota isaa irraa argame, galii beeylada, qonnaa fi bosona irraa argamu, galii alaabaa qabeenya hin sochoonee fi mirga biroo kam iyyuu irraa argamu hanga qabeenyi kun Itoophiyaa keessatti kan argaman ta'etti.
(g) Galii qabeenya qubee (e) jalatti ibsaman gurguruudhaan argamu,
(h) Gahee Aksiyoonii kubbaaniyyaan jireenyi isaa Itoophiyaa keessa ta'e qoodu,
(i) waldaan sharii kaa galmaa'ee jiraataa Itoophiyaa ta'e bu'aa inn qoqoodu.
(j) Nama jiiraataa Itoophiyaa ta'eef ykn Itoophiyaa keessa yoo hin jiraannes dhaabbata dhaabbiidhaan hojii daldalaa Itoophiyaa keessaa qabuuf dhala kaffalame,
(k) Kaffaltiiwwan ofii kan ta'e namni biraa akka itti fayyadamu hayyama kenname (mirga liiziidhaan fayyadamuu dabalatee) fi nama jiraataa Itoophiyaa ta'e ykn jiraataa Itoophiyaa yoo hintaanes hojii dhaabbata daldalaa dhaabbiidhaan Itoophiyaa keessaa qabuun mirga uumuu kireessuudhaan galii argame.

Gibira biyya alaatti kaffalame waldandeessisuu;

1) Namni Itoophiyaa keessa jiraataa ta'e bara gibiraa tokko keessatti maddi galii isaa biyya alaa irraa kan argame yoo ta'e galii kana biyya alaatti gibira hanga kaffalamuu qabu Oromiyaa keessa̱tti gibira kaffaluu qabu irraa ni hir'ifamaaf. Gibirri biyya alaatti kaffalame akka beeksisa murtii gibiraa herr egamee kaffalame irraa gibirri hir'ifamuu isaa kan mirkaneessu waraqaan ragaa ykn Abbaa Taayitaa Gibiraa biratti fudhatama kan qabu ragaa seera qabeessa biraatiin mirkanaa'uu qaba.

ሀ) ከቅጥር የሚገኝ ገቢ፣
ለ) ከንግድ ሥራ እንቅስቃሴ የሚገኝ ገቢ፣
ሐ) የማዝናናት ሥራ የሚሠራ፣ ሙዚቀኛ ወይም ስፖርተኛ በግል ካከናወነው ሥራ የሚገኘው ገቢ፣
መ) ነዋሪነቱ በኢትዮጵያ ውስጥ ያልሆነው ሰው በቋሚ የንግድ ሥራ ድርጅቱ አማካኝነት ከሚያከናውነው የንግድ ሥራ የሚያገኘው ገቢ፣
ሠ) በኢትዮጵያ ውስጥ ከሚገኝ ቋሚ የንግድ ሥራ ድርጅት ተንቀሳቃሽ ንብረት በመሸጥ የሚገኝ ገቢ፣
ረ) ከማይንቀሳቀሱ ንብረቶች እና ከተቀፅላዎቻቸው የተገኘ ገቢ፣ ከቁም ከብት፣ ከግብርና እና ከደን የሚገኝ ገቢ፣ ከማይንቀሳቀሱ ንብረቶች አላባ እና ማናቸውም ሌላ መብት የሚገኝ ገቢ፣ እነዚህ ንብረቶች በኢትዮጵያ ውስጥ የሚገኝ እስከሆነ ድረስ፣
ሰ) በፊደል (ሠ) የተመለከቱትን ንብረቶች በመሸጥ የሚገኝ ገቢ፣
ሸ) ነዋሪነቱ በኢትዮጵያ የሆነ ኩባንያ ከሚያከፋፍለው የአክሲዮን ድርሻ፣
ቀ) ነዋሪነቱ በኢትዮጵያ የሆነ የተመዘገበ የሽርክና ማኅበር የሚያከፋፍለው የትርፍ ድርሻ፣
በ) በፌዴራል እና በክልል መንግሥታት ወይም በከተማ መስተዳድሮች ወይም በኢትዮጵያ ነዋሪ የሆነ ሰው ወይም በኢትዮጵያ ውስጥ ነዋሪ ባይሆንም በኢትዮጵያ ውስጥ ባለው ቋሚ የንግድ ሥራ ድርጅት የተከፈለ ወለድ፣
ተ) የራስ በሆነ ነገር ሌላ ሰው እንዲጠቀምበት የተሰጠ ፈቃድ ክፍያ (በሊዝ መብት መጠቀምን ጨምሮ) እና በኢትዮጵያ ውስጥ ነዋሪ በሆነ ሰው ወይም በኢትዮጵያ ውስጥ ነዋሪ ባይሆንም በኢትዮጵያ ውስጥ ባለው ቋሚ የንግድ ሥራ ድርጅት የተከፈለ የፈጠራ መብትን በማከራየት የሚገኝ ገቢ፣

፯. <u>በውጭ አገር የተከፈለን ግብር ስለማካካስ</u>

፩. በኢትዮጵያ ውስጥ ነዋሪ የሆነ ሰው በአንድ የግብር ዘመን ውስጥ ምንጩ ከኢትዮጵያ ውጪ የሆነ ገቢ ያገኘ እንደሆነ፣ በዚህ ገቢ ላይ በውጭ አገር መክፈል በሚገባው ግብር መጠን ነዋሪው በኦሮሚያ ውስጥ መክፈል ከሚገባው ግብር ላይ ይቀነስለታል። በውጭ አገር የተከፈለው ግብር እንደግብር ውሣኔ ማስታወቂያ፣ ከተከፋይ ሂሳብ ግብር ተቀናሽ መደረጉን በሚያረጋግጥ የምስክር ወረቀት ወይም በግብር ባለሥልጣኑ ዘንድ ተቀባይነት ባለው ሌላ ተገቢ ማስረጃ መረጋገጥ አለበት።

(a) income from employment;
(b) income from business activities;
(c) Income derived by an entertainer, musician, or sports person from his personal activities;
(d) Income from entrepreneurial activities carried on by a non resident through a permanent establishment in Ethiopia;
(e) Income from movable property attributable to a permanent establishment in Ethiopia;
(f) Income from immovable property and appurtenance thereto, income from livestock and inventory in agricultural and forestry, and income from usufruct and other rights deriving from immovable property if such property is situated in Ethiopia;
(g) Income from the alienation of property referred to in (e):
(h) Dividends distributed by a resident company;
(i) Profit shares paid by a resident registered partnership;
(j) Interest paid by the national, a regional or local Government or a resident of Ethiopia, or paid by a non-resident through a permanent establishment that he maintains in Ethiopia;
(k) License fees (including lease payments, and royalities paid by a resident or paid by a non resident through a permanent estabishment that he maintains in Ethiopia.

7. Foreign Tax Credit

1) If during the tax period a resident derives foreign source income, the Income Tax payable by the resident in respect of that income shall be reduced by the amount of foreign tax payable on such income. The amount of foreign tax payable shall be substantiated by appropriate evidence such as a tax assessment, a witholding certificate or any other similar document accepted by the Tax Authority.

www.abyssinialaw.com

2) Ta'us kanaan olitti bu'uura keewwata xiqqaa (1) tiin gibirri hir'ifamu Oromiyaa keessatti gibira kaffalamuu qabu caaluu hinqabu.

3) Kaffalaa gibiraa gibira Galii gabatee 'C' irratti kaffaluu qabu ilaalchisee bu'uura keewwata xiqqaa (1) tiin hir'ifamni gibiraaf raawwatamu kamiyyuu osoo hir'ifamni kun hin jiraanne Oromiyaa keessatti hanga gibirri kafalamuu qabu kan murtaa'u ta'ee shaallagni kun kan raawwatamu akkaataa labsii kana keewwata 28 kan ibsame (kisaaraa dabarsuu) bu'aa fi kisaaraa biyyoota tokkoon tokkoon irraa argamu addaan bahee akka ilaalutti godhameeti,

4) Hir'ifamni gibiraa keewwata kanaan hayyamame galii ykn bu'aa biyyoota tokkoo tokkoon keessatti argame ilaalchisee qofaa qofaatti shallagamuu qaba.

8. *Akaakuuwwan Gibiraa*

Labsiin kun akka gabateewwan arfan kanaa gaditti kaa'amaniin gibirri akka kaffalamu nituma;

1) Gabatee "A", galii qaxara irraa argamu,

2) Gabatee "B", galii kiraa manaa irraa argamu,

3) Gabatee "C", labsii mootummaa naannootiin waa'ee kaffaltii itti fayyadama lafa baadiyyaa fi labsii gibira galii hojii qonnaan bulaatiif bahan jalatti kan ramadame yoo ta'e malee galiiwwan hojii daldalaa keewwata 2(6) jalatti ibsamani irraa argamu.

4. Gabatee "D", galiiwwan biroo kan kanatti aanan dabalatee;

(a) Galii mirga uumuu kireessuudhaan argamu,

(b) Galii tajaajila Itoophiyaa alatti kennamurraa argamu;

(c) Galii waldorgommii carraa mo'achuudhaan argamu,

(d) Gahee Aksiyoonii,

(e) Galii haala dhaabbii hintaaneen kiraa qabeenyaa irraa argamu,

(f) Galii dhalaa,

(g) Hojii Daladalaa waliin haala walitti hin-dhufneen faayidaa guddina gatii kaappitaala irraa argamu,

9. *Bittaa fi gurgurtaa sharafa biyya alaatiin taassifamu,*

Sharafa biyya alaatiin bittaa fi gurgurtaa geggeeffamu keessatti faayidaan argame ykn kisaaraan gahe kaffaltii gibiraaf jecha akka faayidaa bara gibiraa bittaa fi gurgurtaan kun taasifame keessatti argametti ykn kisaaraa gahetti ta'ee ibsamuu qaba.

፪· ሆኖም ከዚህ በላይ በንዑስ አንቀጽ ፩ መሠረት የሚቀነሰው ግብር በኦሮሚያ ውስጥ መከፈል ካለበት ግብር ሊበልጥ አይችልም።

፫· በሠንጠረዥ "ሐ" ገቢ ላይ የሚከፈለውን ግብር መክፈል ያለበትን ግብር ከፋይ በተመለከተ በንዑስ አንቀጽ (፩) መሠረት የሚደረገው ማናቸውም ተቀናሽ ግብር፣ ይህ ቅናሽ ባይኖር ኖሮ በኦሮሚያ ውስጥ ሊከፈል የሚገባው ግብር መጠን የሚወሰን ሆኖ፣ ስሌቱ የሚከናወነው በዚህ አዋጅ አንቀጽ ፳፰ የተመለከተው (ኪሣራን ማሸጋገር) ከእንዳንዱ አገር የተገኘውን ትርፍ እና ኪሣራ በተጠናል እንደሚመለከት ተደርጎ ነው።

፬· በዚህ አንቀጽ የተፈቀደው ተቀናሽ ግብር፣ ገቢ ወይም ትርፍ የተገኘበትን እያንዳንዱን አገር በሚመለከት በተናጠል መሰላት ይኖርበታል።

፰· <u>የግብር ዓይነቶች</u>

ይህ አዋጅ በሚከተለው ዓይነት በተመደቡ አራት ሠንጠረዦች መሠረት ግብር እንዲከፈል ይደነግጋል።

፩· ሠንጠረዥ 'ሀ' ከመቀጠር የሚገኝ ገቢ፤

፪· ሠንጠረዥ 'ለ' ከቤት ኪራይ የሚገኝ ገቢ፤

፫· ሠንጠረዥ 'ሐ' የክልል መንግሥታት የሚያወጡት የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር አዋጅ ሥር የተመደበ ካልሆነ በስተቀር በአንቀጽ ፪ (፮) ከተገለፁት የንግድ ሥራዎች የሚገኝ ገቢ፤

፬· ሠንጠረዥ "መ" ሌሎች ገቢዎች የሚከተሉትን ጨምሮ፦

ሀ) የፈጠራ መብትን በማከራየት የሚገኝ ገቢ፤

ለ) ከኢትዮጵያ ውጭ ከሚሰጥ አገልግሎት የሚገኝ ገቢ፤

ሐ) በዕድል ሙከራ ውድድር አሸናፊነት በሚገኝ ገቢ፣

መ) ከአክሲዮን ድርሻ፤

ሠ) ቋሚ ባልሆነ ሁኔታ ከንብረት ኪራይ በሚገኝ ገቢ፤

ረ) በወለድ ገቢ፣

ሰ) ከንግድ ሥራ ጋር ካልተያያዘ የካፒታል ዋጋ ዕድገት ጥቅም።

፱· <u>በውጭ ምንዛሪ የሚደረግ ግብይት</u>

በውጭ ምንዛሪ በሚደረግ ግብይት የተገኘ ጥቅም ወይም የደረሰ ኪሳራ ለግብር አከፋፈል ሲባል ግብይቱ በተከናወነበት የግብር ዓመት ውስጥ እንደተገኘ ጥቅም ወይም እንደደረሰ ኪሣራ ሆኖ መገለጽ አለበት።

2) however, the reduction of the Income Tax provided by Sub-Article (1) shall not exceed the tax payable in Oromia that would otherwise be payable on the foreign source income.

3) In the case of a taxpayer subject to Income Tax on Schedule C income, any reduction of tax prescribed by Sub-Article (1) shall be limited to the tax that would otherwise be payable in Oromia computed as if Article 28(loss carry forward) of this Proclamation applied separately to each foreign country in respect of profit and losses derived from sources therein.

4) The reduction of tax prescribed by this Article shall be calculated separately in respect of each foreign country from which income or profit is derived.

8. *Schedules of Income*

This Proclamation provides for the taxation of income in accordance with four schedules, as follws:

1) Schedule 'A', income from employment;

2) Schedule 'B', income from rental of buildings;

3) Schedule 'C', income from business as defined in Article 2(6), but not including activities covered by the Rural Land Use Fee and Agricultural Activities Income Tax Proclamations issued by Oromia Regional Government.

4) Schedule 'D', other income including income from:

(a) Royalties;

(b) Income paid for services rendered outside of Ethiopia;

(c) Income from games of chance;

(d) Dividends;

(e) Income from casual rental of property;

(f) Interest income;

(g) Specified non-business capital gains.

9. *Foreign Exchange Transactions*

All net gains and losses arising from any transactions in foreign exchange shall be brought to account for tax purposes as additions to taxable income or deductible losses in the year in which they are realized.

www.abyssinialaw.com

GALII GABATEE "A"
GALII QAXARA IRRAA ARGAMU

10. Galii gibirri Itti kaffalamu;

1) Namni kamiyyuu sababa qaxaramuu isaatiin galii argatu kamiyyuu irratti akka kanaa gadi keewwata 11 gabatee "A" jalatti ibsameen gibira galii ni kaffala. Qaxaramuun kan argamu qr. 150.00 inni jalqabaa galii gibirri galii itti kaffalamu keessatti hin haammatamu.

2. Qaxaraan kamiyyuu tokkoo tokkoo kaffaltii qaxaramichaaf kaffalu irraa gibiricha hir'issuu, gibircha hir'ifame abbaa taayitaa gibiraatiif ji'a ji'aan galii gochuu qaba. Raawwannaa kanaa olitti ibsameef galiin baatii Hagayyaa fi Qaammee walitti ida'amee akka galii ji'a tokkootti lakkaa'ama.

11. *Taarifa Kafalchiisa Gibiraa*
Gabatee "A"

Mindaa ji'aa qaxaramuu irraa argamu		Gibira kaffalamu Dhibbantaan
Qarshiiirraa	hanga qarshii	
0	150	gibira irraa bilisa
151	650	10
651	1400	15
1401	2350	20
2351	3550	25
3551	5000	30
5000 ol		35

12. *Galii Qaxaramuun argamu murteessuu*

1) Galiin qaxaramuun argamu, qaxaramuudhaan kaffaltii maallaqaa callaa ykn faayidaa bifaan argame kam iyyuu yoo ta'u galii qaxarrii durii irraa argamee fi gara fuula duraatti qaxaramuuf kaffaltii dursaan raawwatamu ni dabalata.

2) Faayidaawwan gosaan kennaman gibirri itti kaffalamu fi haala faayidaawwan kun itti shallagaman Dambii Manni Mari Bulchiinsa Mootummaa Naannoo Oromiyaa baasuun murtaa'a.

3) Faayidaan bifa mindaatiin argame baasiwwan waajjiricha bakka bu'uun iddoo adda addaatti argamuuf taasifamu fi baasiwwan kanneen biroo (hojii hawaasummaa, keessummaa keessummeessuuf bahan fi kkf) hin dabalatu.

ክፍል ፪
<u>የሠንጠረዥ "ሀ" ገቢ</u>
<u>ከመቀጠር የሚገኝ ገቢ፡</u>

፲· <u>ግብር የሚከፈልበት ገቢ</u>

፩· ማንኛውም ሰው በመቀጠር ምክንያት በሚያገኘው ማናቸውም ገቢ ላይ ከዚህ በታች በአንቀጽ ፲፩ በተመለከተው ሠንጠረዥ "ሀ" መሠረት የገቢ ግብር ይከፍላል ። በመቀጠር የሚገኝ የመጀመሪያው ብር ፩፻፶ (አንድ መቶ አምሳ ብር) የገቢ ግብር ከሚከፈልበት ገቢ ውስጥ አይካተትም ።

፪· ማናቸውም ቀጣሪ ለተቀጣሪው ከሚከፍለው ከእያንዳንዱ ክፍያ ላይ ግብሩን መቀነስ ፣ የተቀነሰውን ግብር በየወሩ ለግብር አስገቢው ባለሥልጣን ገቢ ማድረግ አለበት ። ከዚህ በላይ ለተነገረው አፈፃፀም የነሐሴ ወርና የጳጉሜ ገቢ በአንድነት ተጠቃሎ እንደ አንድ ወር ገቢ ይቆጠራል ።

፲፩· <u>የግብር ማስከፈያ መጣኔ</u>
ሠንጠረዥ "ሀ"

ከመቀጠር የሚገኝ የወር ደመወዝ		የሚከፈለው ግብር በመቶኛ
ከብር	እስከ ብር	
0	150	ከግብር ነፃ
151	650	10
651	1400	15
1401	2350	20
2351	3550	25
3551	5000	30
ከ5000	በላይ	35

፲፪· <u>ከመቀጠር የሚገኝን ገቢ ስለመወሰን</u>

፩· ከመቀጠር የሚገኝ ገቢ ከመቀጠር በጥሬ ገንዘብ ወይም በዓይነት የተገኘ ማናቸውም ክፍያ ወይም ጥቅም ሲሆን ፣ ከቀድሞ ቅጥር የተገኘን ገቢ እና ወደፊት ለመቀጠር አስቀድሞ የሚደረግ ክፍያን ይጨምራል ።

፪· ግብር የሚከፈልባቸው በዓይነት የሚሰጡ ጥቅሞች እና እነዚህ ጥቅሞች የሚሰሉበት ሁኔታ የኦሮሚያ ክልል መንግሥት መስተዳድር ምክር ቤት በሚወጣ ደንብ ይወሰናል ።

፫· በደመወዝ መልክ የተገኘ ጥቅም መ/ቤቱን ወክሎ በተለያዩ ቦታዎች ለመገኘት የሚደረገውን እና ሌሎች ተመሳሳይ ወጪዎችን (በማኅበራዊ ተግባሮች ፣ እንግዳን ለማስተናገድ የወጡትን ወጪዎች ወ·ዘ·ተ) አይጨምርም ።

SECTION II
Schedule 'A' Income/Employment Income

10. *Taxable Income*

1) Every person deriving income from employment is liable to pay tax on that income at the rate specified in Schedule A, set out in Article 11. The first Birr 150 (one hundered fifty Birr) of employment income is excluded from taxable income.

2) Employers have an obligation to withhold the tax from each payment to an employee, and to pay to the Tax Authority the amount withheld during each calendar month. In applying the preceding, income attributable to the months of Nehaassie and pagumen shall be aggregated and treated as the income of one month.

11. *Tax Rate*
Schedule A

Employment income (per month)		Icome Tax Payable
Over Birr	To Birr	
0	150	Exempt threshold
151	650	10
651	1400	15
1401	2350	20
2351	3550	25
3551	5000	30
Over 5000		35

12. *Determination of Employment Income*

1) Employment income shall include any payments or gains in cash or in kind received from employment by an individual, income from former employment or otherwise or from prospective employment.

2) The type of taxable fringe benefits and the manner of their assessment shall be determined by Regulations to be issued by the Council of Oromia Regional Government.

3) Income received in the form of wages does not include representation and other similar expenditures (on social functions, guests accommodations, etc.)

www.abyssinialaw.com

13. *Gibira irraa bilisa gochuu*

Galiiwwaan kanatti aanan gibira bu'uura labsii kanaatiin kaffalamu irraa bilisa ta'u;

(a) Galii qaxaramaan ogeessa hintaane kamiyyuu yeroo, ji'oota 12 keessatti ji'a tokkoo ol kan hin tajaajilleef argatu.

(b) Qaxaraadhaan kan baasii ta'u buusiin sooirataa, piroovidant fandii fi faayidaan sooramaa bifa kam iyyuu mindaa hojjatichaa %15 kan hincaalle.

(c) Haala walfakkaataan Itoophiyootaaf raawwatamee yoo argame,

(i) Bakka bu'oota Dippilomaatikii fi Qonsilotaa, fi.

(ii) Namoonni Embasii, Lagaasiyoonii, Qonsilaa kam iyyuu ykn mootummmaa biyya alaa keessatti qaxaramanii dhimma biyya sanii raawwatanii fi hayyama mirga darbuu dippiloomaatikii qaban ykn bu'uura addunyaa irratti itti hojjetamuun ykn baratameen yeroo baayyee gibira irraa bilisa ta'ani sababa qaxaramaniin tajaajiloota kennaniin galiiwwan argatan.

(d) Keessattuu, gibira galii irraa bilisa akka ta'u;

(i) Labsii kanaan addatti kan fooyya'e ykn kan haqame yoo ta'e malee seerota Itoophiyaa keessatti hojii irra jiraniin.

(ii) Waliigalteewwan addunyaatiin ykn.

(iii) Walii-galtee ooganaa Biirootiin ragga'e ykn raawwatameen galii hayyamame.

(e) Manni Marii Bulchiinsa Mootummaa Naannoo Oromiyaa sababoota dinagdee, hawwaasummaa fi bulchinsaaf labsii kanaan galii jedhamee beekamummaan kan kennameef galii kamiyyuu dambii dhaan bilisa taasisuu ni danda'a.

(f) Kan kanaa gaditti tarreeffamaniin kan wal-qabateen beenyaa ykn kenna nama tokkoof raawwatamu:

፲፫· <u>ከግብር ነፃ ስለማድረግ</u>

የሚከተሉት ገቢዎች በዚህ አዋጅ መሠረት ከሚከፈል ግብር ነፃ ይሆናሉ፤

ሀ) በማንኛውም የአሥራ ሁለት (፲፪) ወራት ጊዜ ውስጥ ለአንድ ቀጣሪ ከአንድ (፩) ወር ለበለጠ ጊዜ ያላገለገለ ማንኛውም ባለሙያ ያልሆነ ተቀጣሪ የሚያገኘው ገቢ፤

ለ) በቀጣሪዎች የሚዋጣ ከሠራተኛው የወር ደመወዝ ፲፭ ፐርሰንት ያልበለጠ የጡረታ መዋጮ፣ ፕሮቪደንት ፈንድ እና ማናቸውም ዓይነት የጡረታ ጥቅም፤

ሐ) ተመሳሳይ ሁኔታ ለኢትዮጵያውያን ተፈጽሞ ሲገኝ፡—

፩· የዲፕሎማቲክና የቆንሲላዎች ወኪሎች እና፣

፪· በማንኛውም ኤምባሲ፣ ሌጋሲዮን፣ ቆንስላዎች ወይም በውጭ አገር መንግሥት ውስጥ ተቀጥረው የዚያን ሀገር ጉዳይ የሚፈጽሙና የዲፕሎማቲክ ይለፍ ፈቃድ የያዙ ወይም በዓለም አቀፍ አሰራር ወይም ልማድ መሠረት አብዛኛውን ጊዜ ከግብር ነፃ የሆኑ ሰዎች፤ ተቀጥረው በሚሰጡዋቸው አገልግሎቶች ምክንያት የሚያገኙዋቸው ገቢዎች፤

መ) በተለይ ከገቢ ግብር ነፃ እንዲሆን፤

i. በዚህ አዋጅ በተለይ ካልተሻሻለ ወይም ካልተሰረዘ በስተቀር በኢትዮጵያ ውስጥ በሥራ ላይ ባሉ ሕጎች፤

ii. በዓለም አቀፍ ስምምነቶች፤ ወይም

iii. በቢሮ ኃላፊው በፀደቀ ወይም በተደረገ ስምምነት የተፈቀደ ገቢ፤

ሠ) የኦሮሚያ ክልላዊ መንግሥት መስተዳድር ምክር ቤት ለኢኮኖሚ፣ ለማኅበራዊ ወይም ለአስተዳደር ምክንያቶች በዚህ አዋጅ ገቢ ተብሎ ዕውቅና የተሰጠውን ማናቸውንም ገቢ በደንብ ነፃ ሊያደርግ ይችላል።

ረ) ከዚህ በታች ከተዘረዘሩት ጋር በተያያዘ ለአንድ ሰው የሚፈፀም ካሣ ወይም ስጦታ፡—

13. *Exemptions*

The following categories of incomes shall be exempt from payment of income tax hereunder:

(a) Income from employment received by casual employees who are not work for more than one (1) month for the same employer in any twelve (12) months period;

(b) Pension contribution, provident fund and all forms of retirement benefits contributed by employers in an amount that does not exceed 15% (fifteen percent) of the monthly salary of the employee;

(c) Subject to reciprocity, income from employment, received for service rendered in the exercise of their duties by:

(i) diplomatic and consular representative, and

(ii) other persons employed in any Embassy, Legation, Consulate of Mission of a foreign state performing state affairs, who are national of that state and bearers of diplomatic passports or who are in accordance with international usage or custom normally and usually exempted from the payment of income tax.

d) Income specifically exempted from income tax by:

(i) any law in Ethiopia, unless specifically amended or deleted by this proclamation;

(ii) International treaty; or

(iii) an agreement made or approved by the bureau head.

e) The Council of Oromia Regional Government may by regulations exempt any income recognized as such by this proclamation for economic, administrative or social reasons.

(f) Payments made to a person as compensation or a gratitude in relation to:

www.abyssinialaw.com

1) Sababa miidhama qaama irra gaheen nama beenyaa ykn kennaa fudhatu,
2) Balaa du'aa nama gara biraa irra gaheen.

KUTAA SADII
GALII GABATEE "B" GALII KIRAA MANAA IRRAA ARGAMU

14. *Galii gibirri itti kaffalamu*

Mana haala kamiiniyyuu kireeffame irraa galii argame irratti gibirri ni kaffalama.

15. *Taarifa kaffalchiisa gibiraa*

Galii manneetii kireeffaman irraa argamu irratti gibirri kan murtaa'u, ramadamuu fi kanfalamu akkaataa tarreefama kanaa gadiitti ibsameen ta'a.

(a) Gali dhaabbatoota qaamni seerummaa seeraan kennameef irraa yoo ta'e, galii gibirri itti kaffalamu irraa dhibbeentaa soddoma (%30) i.e

(b) Galii namoota dhuunfaa irratti yoo ta'e, akkaataa gabatee "B" kanaa gadiitti ibsameen:-

Gabatee "B"

Galii kiraa waggaa Gibirri itti kaffalamu		Gibira galii kaffalamu dhibbantaan
Qarshii irraa	Hanga qarshii	
0	1,800	Gibira irraa bilisa
1,801	7,800	10
7,801	16,800	15
16,801	28.200	20
28,201	42,600	25
42,601	60,000	30
60,000 ol		35

16. *Galii gibirri itti kaffalamu murteessuu*

1) Gibirri galii kiraa manaa irratti kaffalamu kan shalagamu akkaataa kanaa gaditti ibsameen ta'a.

(a) Manichi ykn mooraan isaa meeshaalee waliin kan kireeffame yoo ta'e, kiraan miyaa ykn meeshichaa galii waliigalaa wajjin ida'ama.

(b) Galiin kireeffataan deebisee kireessuun argamu gatii kiraa abbaa manichaaf (kireessaadhaaf) kafalamu kan caalu yoo ta'e kaffaltoonni gibiraa kireeffatani kireessan kan gibira kaffalan galii garaagarummaadhaan argatan irratti ta'a.

(c) Galiin gibirri itti kaffalamu yeroo shallagamu kan kanatti aanan galii waliigalaa irraa akka hir'ifaman taassifamu.

(i) Gibira galii malee, mana kireeffame waliin haala walqabateen gibira lafaa fi ashuura gamoowwaniif kaffalame;

i. በተቀባዩ ሰው ላይ በደረሰ የአካል ጉዳት ፣

ii. በሌላ ሰው ላይ በደረሰ የሞት አደጋ ።

ክፍል ፫
የሠንጠረዥ "ለ" ገቢ ከቤት ኪራይ የሚገኝ ገቢ

፲፬· ግብር የሚከፈልበት ገቢ

በማናቸውም ሁኔታ ከተከራየ ቤት በሚገኝ ገቢ ላይ ግብር ይከፈላል ።

፲፭· የግብር ማስከፈያ ልክ

ከተከራዩ ቤቶች በሚገኝ ገቢ ላይ የሚከፈለው ግብር የሚወሰነው ፣ የሚመደበውና የሚከፈለው ከዚህ በታች በተመለከተው ልክ ነው፡—

ሀ) በሕግ የሰውነት መብት ከተሰጣቸው ድርጅቶች ገቢ ላይ ሲሆን ግብር ከሚከፈልበት ገቢ ላይ ሠላሳ በመቶ (፴ ፐርሰንት)፣

ለ) በግለሰቦች ገቢ ላይ ሲሆን ከዚህ በታች በተመለከተው ሠንጠረዥ "ለ" መሠረት፡—

ሠንጠረዥ "ለ"

ግብር የሚከፈልበት የዓመት የኪራይ ገቢ		የሚከፈለው የገቢ ግብር በመቶኛ
ከብር	እስከ ብር	
0	1,800	ከግብር ነፃ
1,801	7,800	10
7,801	16,800	15
16,801	28,200	20
28,201	42,600	25
42,601	60,000	30
ከ60,000	በላይ	35

፲፮· ግብር የሚከፈልበትን ገቢ ስለመወሰን

፩· በቤት ኪራይ ገቢ ላይ የሚከፈለው ግብር የሚታሰበው ከዚህ በታች በተመለከተው መሠረት ይሆናል፡—

ሀ) ቤቱ ወይም ግቢው ከነዕቃው የተከራየ እንደሆነ ፣ የዕቃው ወይም የመሣሪያው ኪራይ ከጠቅላላው ገቢ ጋር ይደመራል፣

ለ) ተከራይቶ በማከራየት የሚገኘው ገቢ የቤቱ ባለቤት ለሆነው አከራይ ከሚከፈለው የኪራይ ዋጋ የበለጠ ከሆነ ተከራይተው የሚያከራዩ ግብር ከፋዮች ግብሩን የሚከፍሉት በሚያገኙት የገቢ ልዩነት ላይ ነው።

ሐ) ግብር የሚከፈልበት ገቢ በሚሰላበት ጊዜ የሚከተሉት ከጠቅላላ ገቢ ላይ ተቀናሽ ይደረጋሉ፡—

i. ከገቢ ግብር በስተቀር ከተከራየው ቤት ጋር በተያያዘ የተከፈለ የመሬት ግብር እና የሕንፃ ታክስ ፣

(i) personal injuries suffered by that person;

(ii) the death of another person.

SECTION III
Schedule 'B' Income/Income From Rental of Buildings

14. *Taxable Income*

Income tax shall be imposed on the income from rental of buildings.

15. *Tax Rate*

The tax payable on rented houses shall be charged, levied and collected at the following rates;

(a) on income of bodies thirty percent (30%) of taxable income,

(b) on income of persons according to the schedule B (hereunder)

Schedule 'B'

Taxable Income from Rental (per year)		Income tax payable
Over Birr	To Birr	
0	1800	Exempt threshold
1,801	7,801	10
7,801	16,800	15
16,801	28,200	20
28,201	42,600	25
42,601	60,000	30
Over 60,000		35

16. *Determination of Taxable Income*

1) Income from rental of building shall be computed as follows:

(a) If the tax payer leased furnished quarters the amounts received attributable to the lease of furniture and equipment shall be included in income.

(b) Sub-lessors shall pay the tax on the difference between income from sub-leasing and the rent paid to the lessor, provided that the amount received from the sub-lessor is greater than the amount payable to the lessor.

(c) The following amounts shall be deducted from income in computing taxable income:

(i) taxes paid with respect to the land and building being leased; except income taxes;

www.abyssinialaw.com

(ii) Kaffaltoota gibiraa galmee hin qabanneef manneetii, meeshaa manaatii fi meeshaawwan haaromsuuf, suphuu fi hir'ifama dullumaaf kan ta'u, galii kiraa manaa, mi'a manaa fi meeshaawwan waliigalaa argamu irraa harka shan keessaa harka walakkaa.

(iii) Kaffaltoota gibiraa galmee qabataniif, kaffalaan gibiraa, baasiwwan isaa ragaa dhaan mirkaneessuu hanga danda'etti, daangawwan labsii kanaan kaa'aman akka eegametti ta'ee galii kiraa manaa argachuuf, hojii daldalaa kirichaa tiif wabii kennuudhaaf, sochii isaa itti fufsiisuudhaaf, baasiwwaan godhaman ni hir'ifamu. Baasiwwan hir'ifaman osoo kanumaan hin daangeffamin Liizii lafaa tiif (kiraa), manneetiif, mi'a manaa fi meeshaawwan haaromsuuf, suphuuf, hir'ifama dullumaaf (depreciation), akkasumas bu'uura labsii kanaa keewwata 23tiin, dhala baankii, Arabooni inshuuraansii tiif baasiin godhaman akkaataa galmee qabataniitiin akka hir'ifamu taassifamsa.

2) Abbaan manaa kireeffataan mana isa kireeffate deebisee akka kireessu hayyamu kireeffataan gibiraa isaa yoo hin kaffalle bakka isaa ta'ee gibiricha kaffaluuf ittigaafatamummaa ni qabaata.

3) Manneen kireessuuf hojjetaman akka hojjatamanii xumuramaniin ykn akka manichi kireeffameen lamaan keessaa yeroo dursuun abbaan manichaa fi kontiraaktarichi manicha ijaare, ijaarsi manichaa kan xumurame ykn manichi kan kireeffame ta'uu galii kiraa manichaa irraa argamu irraa gibira barbaadamu nama (namoota) kaffaluu qabu, maqaa, teessoo, lakkoofsa eenyummaa kaffalaa gibiraa, bulchiinsa gandaa manichi itti argamuuf beeksisuu qabu. Bulchiinsi gandichaas hordoffii mataa isaatiin ykn akkaataa kanaa olitti ibsameen odeeffannoo argatu Abbaa Taayitaa Gibiraa ilaallatuuf dirqama dabarsuu qaba.

ii መዝገብ ለማይዙ ግብር ከፋዮች ለቤቶች ፣ ለቤት ዕቃና ለመሣሪያ ማደሻ ፣ መጠገኛና ለእርጅና መተኪያ (ዲፕሪሲየሽን) የሚሆን ከቤት ፣ ከቤት ዕቃና ከመሣሪያ ከሚገኘው ጠቅላላ የኪራይ ገቢ አንድ አምስተኛው፤

iii. መዝገብ ለሚይዙ ግብር ከፋዮች ፣ ግብር ከፋዩ ወጪዎቹን በማስረጃ ማረጋገጥ እስከቻለ ድረስ በዚህ አዋጅ የተመለከቱት ገደቦች እንደተጠበቁ ሆነው የኪራዩን ገቢ ለማግኘት ፣ ለኪራዩ ንግድ ሥራ ዋስትና ለመስጠት ፣ እንቅስቃሴውን ለማስቀጠል የተደረጉ ወጪዎች ተቀናሽ ይደረጋሉ። ተቀናሽ የሚደረጉት ወጪዎች በእነዚህ ሳይወሰኑ ለመሬት ሊዝ (ኪራይ) ለቤቶች ፣ ለቤት ዕቃና ለመሣሪያ ማደሻ ፣ መጠገኛና ለእርጅና መተኪያ (ዲፕሪስየሽን) ፣ በዚህ አዋጅ አንቀጽ ፳፫ መሠረት እንዲሁም የባንክ ወለድ ፣ የኢንሹራንስ አረቦን ፣ የሚሆነው ወጪ በሚይዙት መዝገብ መሠረት ተቀናሽ ይደረጋሉ፤

፪· ተከራይ የተከራየውን ቤት መልሶ እንዲያከራይ የሚፈቅድ የቤት ባለቤት ተከራዩ ግብሩን ባይከፍል ስለእርሱ ሆኖ ግብሩን የመክፈል ኃላፊነት ይኖርበታል።

፫· ለኪራይ የሚሰሩ ቤቶች ተሰርተው እንዳለቁ ወይም ቤቱ እንደተከራየ፣ ከሁለቱ በሚቀድመው ጊዜ የቤቱ ባለቤትና የሕንፃው ሥራ ተቋራጭ የቤቱ ግንባታ የተጠናቀቀ ወይም ቤቱ የተከራየ መሆኑን ፣ ከቤቱ ኪራይ በሚገኘው ገቢ ላይ የሚፈለገውን ግብር መክፈል ያለበትን ሰው (ሰዎች) ስም ፣ አድራሻና የግብር ከፋይ መለያ ቁጥር ቤቱ ለሚገኝበት ቀበሌ መስተዳድር ማስታወቅ አለባቸው ። የቀበሌው መስተዳድርም በራሱ ክትትል ወይም ከዚህ በላይ በተገለፀው መሠረት የሚያገኘውን መረጃ ለሚመለከተው የግብር አስገቢ ባለሥልጣን የማስተላለፍ ግዴታ አለበት።

(ii) For taxpayers not maintaining books of account, one fifth (1/5) of the gross income received as rent for buildings furniture and equipment as an allowance for repairs, maintenance and depreciation of such buildings, furniture and equipment;

(iii) For taxpayers maintaining books of account, the expenses incurred in earning, securing, and maintaining rental income, to the extent that the expenses can be proven by the taxpayer and subject to the limitations specified by this proclamation; deductible expenses include (but are not limited to) the cost of lease (rent) of land, repairs, maintenance, and depreciation of buildings, furniture and equipment in accordance with Article 23 of this proclamation as well as interest on bank loans, insurance premiums.

2) The owner of a building who allows a lessee to sub-lease is liable for the payment of the tax for which the sub-lessor is liable, in the event the sub-lessor fails to pay.

3) At the earlier of the time construction of a rental building is completed or when the building is rented, the owner and the builder are required to notify the administration of the kebele in which the building is situated about such completion and the name, address, and tax identification number of the person (or persons) subject to tax on income from rental of the building. The kebele administration has the obligation to communicate this information or obtained by the administrations own initiative to the appropriate tax authority.

www.abyssinialaw.com

KUTAA AFUR
GALII GABATEE "C"
BIRA BU'AA HOJII DALDALAA

Daangaa Gibiraa Galii gabatee "C" irratti buufamu

Galii gibirri itti kaffalamu sochii hojii daldalaa tiin argame irratti gibirri galii buufamee walitti ni qabama.

Galii hojii daldalaa gibirri itti kaffalamu

Galiin hojii daldalaa gibirri itti kaffalamu qajeelfama qabiinsa herregaa fudhatama argate hordofuudhaan herrega bu'aa fi kasaaraa qopha'uu ykn ibsa galii labsi kanaa fi akkaataa qajeelfama Abbaan Taayiitaa Gibiraa baasu bu'uura gochuun tokkoon tokkoo bara gibiraatiin ni murtaa'a.

9. *Taarifa gibiraa*

1) Dhaabbattooni seeraan qaamni seerummaa kennameef galii isaani gibirri itti kaffalamu irraa dhibbeentaa soddoma (%30) gibira ni kaffalu.
2) Kaffaltoonni gibiraa kan biroo hojii daldalaa irratti bobba'an galii hojii daldalaa gibirri itti kaffalamu argatan irratti bu'uura gabatee "C" kanaa gadittii ibsameen gibira ni kaffalu.

GABATEE "C"

Galii hojii daldalaa kan waggaa gibirri itti kaffalamu		Gibira galiikaffalamu (dhibbeentaan)
...rshii irraa	Hanga qarshii	
0	1,800	Gibira irra bilisa
1,801	7,800	10
7,801	16,800	15
16,801	28,200	20
28,201	42,600	25
42,601	60,000	30
60,000 ol		35

0. *Baasiiwwan hir'ifaman*

Oromiyaa keessatti galii hojii daldalaa irraa argamu gibirri itti kafalamu ilaalchisee daangaawwan labsii kanaan ibsaman akka eegamanitti ta'anii, kaffalaan gibiraa baasiiwwan isaa mirkaneessuu hanga danda'etti hojii daldala isaatiif galii argachuudhaaf, hojii daldala isaatiif wabii kennuudhaa fi sochii isaa itti fuufsiisuuf baasiiwwan godhaman ni hir'ifamu.

21. *Baasiiwwam hin-hir'ifamne*

1) Baasiiwwan kanatti aanan hin-hir'ifaman:

ክፍል ፬
የሠንጠረዥ "ሐ" ገቢ
የንግድ ሥራ ትርፍ ግብር

፲፯· <u>በሠንጠረዥ "ሐ" ገቢ ላይ የሚጣለው ግብር ወሰን</u>

ከንግድ ሥራ እንቅስቃሴ በተገኘ ግብር የሚከፈልበት ገቢ ላይ የገቢ ግብር እየተጣለ ይሰበሰባል ፡፡

፲፰· <u>ግብር የሚከፈልበት የንግድ ሥራ ገቢ</u>

ግብር የሚከፈልበት የንግድ ሥራ ገቢ ተቀባይነት ያገኘውን የሒሳብ አያያዝ መርህ በመከተል የሚዘጋጀውን የትርፍና ኪሣራ ሂሣብ ወይም የገቢ መግለጫ እና ይህንን አዋጅ እና የግብር አስገቢው ባለሥልጣን የሚያወጣውን መመሪያ መሠረት በማድረግ በእያንዳንዱ የግብር ዘመን ይወሰናል ፡፡

፲፱· <u>የግብር መጣኔ</u>

፩· በሕግ የሰውነት መብት የተሰጣቸው ድርጅቶች ግብር ከሚከፈልበት ገቢያቸው ላይ ሠላሳ በመቶ (፴ ፐርሰንት) ግብር ይከፍላሉ ፡፡

፪· በንግድ ሥራ ላይ የተሰማሩ ሌሎች ግብር ከፋዮች በሚያገኙት ግብር የሚከፈልበት የንግድ ሥራ ገቢ ላይ ከዚህ በታች በተመለከተው ሠንጠረዥ "ሐ" መሠረት ግብር ይከፍላሉ ፡፡

ሠንጠረዥ "ሐ"

ግብር የሚከፈልበት የዓመት የንግድ ሥራ ገቢ		የሚከፈለው የገቢ ግብር በመቶኛ
ከብር	እስከ ብር	
0	1,800	ከግብር ነፃ
1,801	7,800	10
7,801	16,800	15
16,801	28,200	20
28,201	42,600	25
42,601	60,000	30
ከ60,000	በላይ	35

፳· <u>ተቀናሽ ወጪዎች</u>

በኦሮሚያ ውስጥ ግብር የሚከፈልበትን ከንግድ ሥራ የሚገኝ ገቢ በሚመለከት በዚህ አዋጅ የተመለከቱት ገደቦች እንደተጠበቁ ሆነው ግብር ከፋዩ ወጪዎችን ማረጋገጥ እስከቻለ ድረስ ለንግድ ሥራው ገቢ ለማግኘት ፣ ለንግድ ሥራው ዋስትና ለመስጠትና እንቅስቃሴውን ለማስቀጠል የተደረጉ ወጪዎች ተቀናሽ ይደረጋሉ ፡፡

፳፩· <u>ተቀናሽ የማይደረጉ ወጪዎች</u>

፩· የሚከተሉት ወጪዎች ተቀናሽ አይደረጉም፡-

Section IV
Schedule 'C' Income/Business
Income Tax

17. *Scope of Schedule 'C' Income*

Income Tax shall be imposed on the taxable business income realized from entrepreneurial activity.

18. *Taxable Business Income*

Taxable business income shall be determined per tax period on the basis of the profit and loss account or income statement, which shall be drawn incompliance with the Generally Accepted Accounting standards, subject to the provisions of this proclamation and the directives issued by the Tax Authority.

19. *Tax Rate*

1) Taxable business income of bodies is taxable at the rate of 30%.
2) Taxable business income of other taxpayers shall be taxed in accordance with the following schedule C.

Schedule 'C'

Taxable Business Income (per year)		Income tax payable
Over Birr	To Birr	
0	1800	Exempt threshold
1,801	7,801	10
7,801	16,800	15
16,801	28,200	20
28,201	42,600	25
42,601	60,000	30
Over 60,000		35

20. *Deductible Expenses*

In the determination of business income subject to tax in Oromia, deductions shall be allowed for expenses incurred for the purpose of earning, securing, and maintaining that the expenses can be proven by the taxpayer and subject to the limitations specified by this proclamation.

21. *Non-Deductible Expenses*

1) The following expenses shall not be deductible:

www.abyssinialaw.com

(a) Bu'uura labsii kanaa keewwata 23 tiin qabeenyaa hojii daldalaa hir'ifamni dullumaa godhamuuf argachuudhaaf, fooyyessuudhaaf, haaromsuudhaaf, fi deebisanii ijaaruudhaaf baasii godhame;

(b) Kaappitaala Aksiyoona Kubbaaniyyichaa ykn waldaa shariikaa galmaa'eef bu'uura ta'e guddisuu,

(c) Buusii sooramaa ykn proviidant fandii Mindaa ji'aa qaxxaramaa irraa % 15 (dhibbeentaa kudha shan) ol taasifamu,

(d) Gahee Aksiyoonaa fi gahee bu'aa kafalamee abbootiin aksiyoonaa akka beekan taassifame.

(e) Baankii Biyyoolessaa fi Baankoota Daldalaa jidduutti liqii godhameen kan herregamu irraa taarifa dhalaa %2 (dhibbantaa lama) ol kan ta'e baasii dhalaa;

(f) Miidhaa uwwisa wabii inshuuraansii qabu.

(g) Sababa balleessaatiin beenyaa miidhaa fi adaba kaffalame;

(h) Labsii kanaan kan hayyamameen ala, herrega ittiin eegganna haaraa hundeessuu ykn ittiin eeggannoo hanga hayyamameen ol guddisuu ykn maallaqa kaayyoo addaa tiif oolu kaa'uu;

(i) Galii gabatee "C" irraa gibira kaffalame ykn taaksii dabalataa qabeenyaa (Value-Added tax) deebifamu;

(j) Dhaabbata daldalichaa bakka bu'uudhaan bakka adda addaatti argamuudhaaf baasiin godhamu mindaa hojjeticha % 10 (dhibbeentaa kudhan) kan caalu yoo ta'e;

(k) Baasiiwwan faayidaa dhuunfaa;

(l) Labsii kanaan ykn labsii kana irratti hundaahee dambii bahuun daangaa kaa'ameen ol baasii godhame;

(m) Baasiiwwan bashannanaa;

(n) Kennaa ykn gargaarsa.

2) Keewwata kana keewwata xiqqaa (1)(n) jalatti kan ibsame yoo jiraates, Manni Marii Bulchiinsa Mootummaa Naannoo Oromiyaa gargaarsa ykn kennaa faayidaa uummataatiif oolu akka hir'ifamu hayyamuu ni danda'a.

ሀ) በዚህ አዋጅ አንቀጽ ፳፫ መሠረት የእርጅና ቅናሽ የሚደረግለትን የንግድ ሥራውን ሀብት ለማግኘት ፣ ለማሻሻል ፣ ለማደስ እና መልሶ ለመገንባት የተደረገ ወጪ፣

ለ) የኩባንያውን አክሲዮን ወይም ለተመዘገበ የሽርክና ማኅበር መሠረት የሆነውን ካፒታል ማሳደግ፣

ሐ) ከተቀጣሪው የወር ደመወዝ ፲፭ ፐርሰንት (አሥራ አምስት በመቶ) በላይ የሚደረግ የጡረታ መዋጮ ወይም የፕሮቪደንት ፈንድ ፣

መ) ባለአክሲዮኖች እንዲያውቁት የተደረገ የአክሲዮን ድርሻ እና የተከፈለ የትርፍ ድርሻ፣

ሠ) በብሔራዊ ባንክና በንግድ ባንኰች መካከል በተደረገ ብድር ከሚታሰብ የወለድ መጣኔ ሁለት (፪) በመቶ በላይ የሆነ የወለድ ወጪ ፣

ረ) የመድን ዋስትና ሽፋን ያለው ጉዳት ፣

ሰ) በጥፋት ምክንያት የተከፈለ የጉዳት ካሣ እና መቀጫ ፣

ሸ) በዚህ አዋጅ ከተፈቀደው ውጪ አዲስ መጠባበቂያ ሂሳብ ማቋቋም ወይም ከተፈቀደው መጠን በላይ የመጠባበቂያውን መጠን ማሳደግ ወይም ለተለየ ዓላማ የሚውል ገንዘብ ማስቀመጥ ፣

ቀ) በሠንጠረዥ "ሐ" ገቢ ላይ የተከፈለ ግብር ፣ ወይም ተመላሽ የሚደረግ የተጨማሪ እሴት ታክስ ፣

በ) የንግድ ድርጅቱን ወክሎ በተለያዩ ቦታዎች ለመገኘት የሚደረግ ወጪ ፣ ከሠራተኛው ደመወዝ ከ፲ ፐርሰንት የሚበልጥ ከሆነ፣

ተ) የግል ፍጆታ ወጪዎች ፣

ቸ) በዚህ አዋጅ ወይም ይህንን አዋጅ መሠረት በማድረግ በሚወጣ ደንብ ከተወሰነ ገደብ በላይ የተደረገ ወጪ ፣

ኀ) የመዝናኛ ወጪዎች ፣

ኘ) ስጦታ ወይም ዕርዳታ ፣

፪. በዚህ አንቀጽ ንዑስ አንቀጽ ፩(ኘ) የተመለከተው ቢኖርም የኦሮሚያ ክልላዊ መንግሥት መስተዳድር ምክር ቤት ለሕዝብ ጥቅም የሚውል ዕርዳታ ወይም ስጦታ ተቀናሽ እንዲሆን ሊፈቀድ ይችላል ።

(a) the cost of the acquisition, improvement, renewal and reconstruction of business assets that are depreciated pursuant to Article 23 of this proclamation;

(b) an increase of the share of capital of a company or the basic capital of a registered partnership;

(c) voluntary pension of provident fund contributions over and above 15% of the monthly salary of the employee;

(d) Declared dividends and paid-out profit shares;

(e) Interest in excess of the rate used between the national bank of Ethiopia and the commercial Banks increased by two (2) percentage points.

(f) Damages covered by insurance policy;

(g) Punitive damages and penalties;

(h) The creation or increase of reservers, provisions and other special-purpose funds unless otherwise allowed by this proclamation;

(i) Income Tax paid on schedule C income and recoverable value-Added Tax;

(j) Representation expenses over and above 10% of the salary of the employee;

(k) Personal consumption;

(l) expenditures exceeding the limits set forth by this proclamation or regulations issued hereunder.

(m) Entertainment expenses;

(n) donation or gift.

2) Notwithstanding the provisions of sub-Article (1) (n) of this Article, the council of Oromia Regional Government may by regulations allow donations or gifts provided for public use to be deducted.

www.abyssinialaw.com

3) Abbootiin aksiyoonaa kubbaaniyyichaaf liqiin kennanii fi kaffaltiin dursaa bara gibiraa tokko keessatti giddu galeessaan gatii kaappitaalaa aksiyoona kubbaaniyyichaa irraa harka afurii ol yoo ta'e, liqichaa fi kaffaltii dursaa tiif dhala kaffalamuuf hir'ifamni hin godhamu. Keewwati xiqqaan kan ibsame baankii fi kubbaaniyyoota inshuuraansii irratti hin raawwatamu.

4) dhaabbatoota biroo kubbaaniyichaan ala jiran ilaalchisee kanaa ol jechi kaappitaala aksiyoona jedhu kaappitaala bu'uuraa jecha jedhuun yeroo bakka buufamu tumaan keewwata xiqqaa (3) ni raawwatama.

2. *Meesha daldalaa man-kuusa jiru*

1) Galiin kaffalaan gibiraa argate yeroo herregamu meeshaa daldalaa kan bara gibirichaa keessa gurguramee man-kuusaatti argamuuf baasiin godhame ni hir'ifama.

2) Meeshaawwan daldalaa bara gibiraa keessa gurguuramaniif man-kuusaatti argamaniif baasiin godhame kan herregamu mala herregaa baasii giddugaleessaa jechuun gatiin meeshaa tokko tokkoo mana kuusaatti argamu baasii giddugaleeessaatiin akka herregamu kan dandeesisuun mala qabiinsa herregaa fudhatama waliigalaa argate irratti hundayuudhaan.

3. Raawwatinsa keewwata kanaatiif "meeshaa daldalaa man kuusaa jiru" jechuun adeemsa oomishaa keessatti faayidaa irra kan oole ykn qaama oomishaa akka ta'u kan taasifame qabeenyaa hojii daldalaa ykn meeshaa kamiyyuu gurgurtaaf qabameedha.

. *Hir'fama dullumaa*

1) Galii hojii daldalaa gibirri itti kafalamu murteessuuf abbaan qabeenyaa hojii daldalichaa qabeenyaa hojii daldalichaatiif hir'ifama dullumaa gochuu ni danda'a.

2) Ogummaa aartii, meeshaalee durii, meeshawwan bareedumaa albuudaawwan kabajamaan irraa hojjetaman fi qabeenyaawwan hojii daldalaa biroo gatiin isaanii hin hirranne fi yeroon itti hin darbine ilaalchisee hir'ifamni dullumaa hin hayyamamu.

3) Abbaa qabeenyaa gamoo ykn ijaarsawwan biroo ta'uuf gamoo ykn ijaarsawwan biroo fooyyessuudhaaf, haaromsuudhaa fi deebisanii ijaaruudhaaf baasiwwan godhaman tokkoo tokkoo isaaniif qophaatti bu'uura mala hir'ifama dullumaa kallattiitiin hir'ifamni dullummaa dhibbeentaa shan (%5) ni godhama.

፫· ባለአክሲዮኖች ለኩባንያው የሰጡት ብድር እና የቅድሚያ ክፍያ በአንድ የታክስ ዘመን ውስጥ በአማካኝ ከኩባንያው አክሲዮን ካፒታል ዋጋ አራት እጥፍ በላይ ከሆነ ለብድሩ እና ለቅድሚያ ክፍያው የሚከፈለው ወለድ ተቀናሽ አይደረግም ። ይህ ንዑስ አንቀፅ በባንክ እና በመድን ኩባንያዎች ላይ ተፈፃሚ አይሆንም ።

፬· ከኩባንያው ውጭ ያሉ ሌሎች ድርጅቶችን በሚመለከት ከዚህ በላይ የአክሲዮን ካፒታል የሚለው ሐረግ መሠረታዊ ካፒታል በሚል የተተካ በሚሆንበት ጊዜ የንዑስ አንቀጽ ፫ ድንጋጌ ተፈፃሚ ይሆናል ።

፳፪· <u>በመጋዘን የሚገኝ የንግድ ዕቃ</u>

፩· ግብር ከፋዩ ያገኘው ገቢ በሚሰላበት ጊዜ በግብር ዘመኑ ውስጥ ለተሸጠ በመጋዘን ለሚገኝ የንግድ ዕቃ የተደረገው ወጪ ተቀናሽ ይደረጋል ።

፪· በግብር ዓመቱ ውስጥ ለተሸጡ በመጋዘን የሚገኙ የንግድ ዕቃዎች የተደረገ ወጪ የሚሰላው በአማካኝ የወጪ ስሌት ዘዴ ማለትም በመጋዘን የሚገኘው የእያንዳንዱ ዕቃ ዋጋ በአማካኝ ወጪ እንዲሰላ በሚያስችለው አጠቃላይ ተቀባይነት ባገኘው የሂሳብ አያያዝ ስሌት መሠረት ነው ።

፫· ለዚህ አንቀጽ አፈፃፀም "በመጋዘን የሚገኝ የንግድ ዕቃ" ማለት በምርት ሂደት ውስጥ ጥቅም ላይ የዋለ ወይም የምርት አካል እንዲሆን የተደረገ የንግድ ሥራ ሀብት ወይም ለሽያጭ የተያዘ ማናቸውም ዕቃ ነው ።

፳፫· <u>የእርጅና ቅናሽ</u>

፩· ግብር የሚከፈልበትን የንግድ ሥራ ገቢ ለመወሰን የንግድ ሥራው ሀብት ባለቤት ለንግድ ሥራው ሀብቶች የእርጅና ቅናሽ ማድረግ ይችላል ።

፪· ሥነ ጥበብ ፣ የጥንት ዕቃዎች ፣ ከከበሩ ማዕድናት የተሰሩ ጌጣጌጦች እና ሌሎች ዋጋቸው የማይቀንስ እና ጊዜ የማያልፍባቸው የንግድ ሥራ ሀብቶችን በሚመለከት የእርጅና ቅናሽ አይፈቀድም ።

፫· የሕንፃ ወይም የሌሎች ግንባታዎች ባለቤት ለመሆን ፣ ሕንፃ ወይም ሌሎች ግንባታዎችን ለማሻሻል ፣ ለማደስ እና መልሶ ለመገንባት የተደረጉ ወጪዎች ለእያንዳንዱ በተናጠል በቀጥተኛ የእርጅና አቀናነስ ዘዴ መሠረት ፭ ፐርሰንት የእርጅና ቅናሽ ይደረጋል ።

3) Interest paid to shareholders on loans and advances shall not be deductible to the extent that the loan or advances in respect of which the interest paid exceeds on average during the tax period four times the amount of the share capital. This sub-Article does not apply to banks and insurance companies.

4) In the case of bodies other than companies, sub-Article (3) above shall apply as if for the reference to share capital there were substituted a reference to basic capital.

22. *Trading stock*

1) For the purposes of ascertaining the income of a person for a tax period from a business, there shall be deducted the cost trading stock of the business disposed of by that person during that peirod.

2) The cost of trading stock disposed of during a tax period is determined on the basis of the average cost method, i.e. the generally accepted accounting principle under which trading stock valuation is based on an average cost of units on hand.

3) For the purpose of this Article the term "trading stock" means any business asset that is either used in the production process and becomes part of the product, or that is hold for sale.

23. *Depreciation*

1) In the determination of taxable business income, the owner of the business assets may deduct depreciation for business assets.

2) Fine Art, antiques, jewelery, trading stock and other business assets not subject to wear and tear and obsolescence shall not be depreciated.

3) The acquisition or construction cost, and the cost of improvment, renewal and reconstruction of building and constructions shall be depreciated individually on a straight-line basis at five per cent (5%).

www.abyssinialaw.com

4) Abbaa qabeenyaa meeshaawwan qaamaan hin mul'annee ta'uuf ykn qabeenyaawwan kana fooyyessuuf, haaromsuu fi deebisani ijaaruf baasiwwan godhaman bu'uura sirna hir'ifama dullumaa kallattiin tokkoo tookko saaniitiif hir'ifamni dullumaa dhibbantaa kudhan (% 10) ni godhama.

5) Qabeenyaawwan hojii daldalaa kanaa gaditti bakka lamatti ramadamanii ibsaman bu'uura sirna hir'ifama dullumaa walumaaniitiin taarifa hir'ifama dullumaa itti aanu ni godhamaaf.

(a) Kompiitaroota, sirnoota odeeffannoo, bu'aawwan softi weeriif fi meeshaaawwan kuusaa odeeffannoo %25,

(b) Qabeenyaawwan hojii daldalaa kanneen biroo %20.

6) Taarifni hir'ifama dullumaa kanaa olitti keewwata xiqqaa (5) jalatti ibsame ramaddii tokkoo tokkoof murtaa'e akkaataa ramaddiin herrega hir'ifama dullumaa bu'uura ta'e irratti akka raawwatamu godhama.

7. Bu'uurri hir'ifama dullumaa gatii galmee madaallii herrega ka'umsaa bara gibiraa isa jalqabaa galmaa'e yoo ta'u, herrega kana irratti.

a) Qabeenyaawwan ramaddiiwwanitti argamaniif abbaa ta'uuf ykn qabeenyota haaraa hundeessuuf ykn qabeenyota kana fooyyeessuuf, haaromsuuf, deebisanii ijaaruuf baasiin bara gibiraa kanaa godhame dabalamee;

b) Gatii gurgurtaa meeshaawwan bara gibiraa kana keessa dhabamsiifamanii balaa uumaatiin kan manca'aniif ykn qabeenyota biroo sababa biroo hummnaa ol ta'een jijjiiramni isaan mudateef beenyaan argame hir'ifamee, ta'a.

8. Bu'uurri hir'ifama dullumaa duwwaadhaa gadi yoo ta'e, hammi duwwaadhaa gadi ta'e, bu'aa gibirri itti kaffalmu irratti ida'amee bu'uurri hir'ifama dulluma duwwaa godhama.

9. Bu'uurri hir'ifama dullumaa qarshii 1,000.00 /kuma tokko/ kan hin caalle yoo ta'e hammi kun yeroo tokkoon herregga hojii daldalichaa irraa hir'ifama.

10. Qabeenyi hojii daldalichaa irra deebi'amee akka tilmaamamu taassifamee gatiin dabalataa yoo argame, gatiin dabalataa kun bu'uura hir'ifama dullumaa ta'ee hin fudhatamu.

፬· ግዙፋዊ ህልዎት የሌላቸው ሀብቶች ባለቤት ለመሆን ወይም እነዚህን ሀብቶች ለማሻሻል ፣ ለማደስ እና መልሶ ለመገንባት የተደረጉ ወጪዎች ለእያንዳንዱ በተናጠል በቀጥተኛ የእርጅና አቀናነስ ዘዴ መሠረት ፲ ፐርሰንት የእርጅና ቅናሽ ይደረጋል ።

፭· ከዚህ በታች በሁለት ምድብ የተመለከቱ የንግድ ሥራ ሀብቶች በጥቅል የእርጅና አቀናነስ ሥርዓት መሠረት ቀጥሎ በተመለከተው መጣኔ የእርጅና ቅናሽ ይደረግላቸዋል ።

ሀ) ኮምፒውተሮች ፣ የመረጃ ሥርዓቶች ፣ የሶፍትዌር ውጤቶች እና የመረጃ ማከማቻ መሣሪያዎች .. ፳፭ ፐርሰንት

ለ) ሌሎች ማናቸውም የንግድ ሥራ ሀብቶች ፳ ፐርሰንት ።

፮· ከዚህ በላይ በንዑስ አንቀጽ ፭ ለተመለከተው ለእያንዳንዱ ምድብ የተወሰነው የእርጅና ቅናሽ መጣኔ በየምድቡ ለእርጅናው ቅናሽ መሠረት በሆነው ሂሳብ ላይ ተፈፃሚ ይደረጋል ።

፯· የእርጅናው ቅናሽ መሠረት በታክሱ ዘመን መጀመሪያ የመነሻ ሂሳብ ሚዛን ላይ የተመዘገበው የመዝገብ ዋጋ ሲሆን ፣ በዚህ ሂሳብ ላይ ፣

ሀ) በየምድቡ ያሉ ሀብቶች ባለቤት ለመሆን ወይም አዳዲስ ሀብቶችን ለመመሥረት ወይም እነዚህን ሀብቶች ለማሻሻል ፣ ለማደስ ፣ መልሶ ለመገንባት በታክስ ዘመኑ የተደረገ ወጪ ተጨምሮ ፣

ለ) በታክስ ዘመኑ የተወገዱ ዕቃዎች የሽያጭ ዋጋ ፣ በተፈጥሮ አደጋ ለወደሙ ወይም በሌላ ከቁጥጥር ውጪ በሆነ ምክንያት ለውጥ ላጋጠማቸው ሀብቶች የተገኘ ካሣ ተቀንሶ ይሆናል ።

፰· የእርጅናው ቅናሽ መሠረት ከዜሮ በታች ከሆነ ከዜሮ በታች የሆነው መጠን ግብር ከሚከፈልበት ትርፍ ላይ ተደምሮ የእርጅናው ቅናሽ መሠረት ዜሮ ይደረጋል ።

፱· የእርጅናው ቅናሽ መሠረት ከብር ፩ሺ የማይበልጥ በሚሆንበት ጊዜ ይህ መጠን በአንድ ጊዜ ከንግድ ሥራው ሂሳብ ላይ ተቀናሽ ይደረጋል ።

፲· የንግድ ሥራው ሀብት እንደገና እንዲገመት ተደርጎ ተጨማሪ እሴት የተገኘ እንደሆነ ፣ ተጨማሪው እሴት የእርጅና ቅናሽ መሠረት ሆኖ አይወሰድም።

4) The acquisition or construction cost, and the cost of improvement, renewal and reconstruction of intangible assets shall be depriciated individually on a straight line basis at ten per cent (10%).

5) The following two categories of business assets shall be depreciate according to a pooling system at the follwing rates:

(a) Computers, information systems, software products and data storage equipment: twenty five percent (25%).

(b) All other business assets: twenty percent (20%).

6) In each category as referred to in sub-Article (5), the rate of depreciation specified in that sub-Article shall be applied to the depreciation base of the category.

7) The depreciation base shall be the book value of the category as recorded in the opening balance sheet of the tax period.

(a) increased by the cost of assets acquired or created and the cost of improvement, renewal and reconstruction of assets in the category during the tax period.

(b) Decreased by the sales price of assets disposed of and the compensation received for the loss of assets due to natural calamities of other involuntary conversation during the tax period.

8) If the depreciation base is a negative amount, that amount shall be added to taxable profit and the depreciation base shall become zero.

9) If the depreciation does not exceed Birr 1,000 the entire depreciation base shall be a deductible business expense.

10) If a revaluation of business assets takes place, no depreciation shall be allowed for the amount of the revaluation.

www.abyssinialaw.com

11. Galiin sirrii hojii daldalaa gibirri itti kaaffalamu yammuu murtaa'u baasiin qabeenyaa hojii daldalichaa irraa suphaadhaaf fi foyyeessuudhaaf oole akka hir'ifamu ni godhama. Ta'us hammi baasii haala kanaan hir'ifamu bu'uura herrega hir'ifama dullumaa tokkoo tokkoo qabeenyaa hojii daldalaatiif ta'e keessaa %20 caaluu hin danda'u. Basiin sirrii % 20 ol ta'e bu'uura hir'ifama dullumaa ol kaasuuf oola.

4. *Qabeenyaa hojii daldalaa dabarsuu*

1) Qabeenyi sochii hojii daldalaa keessatti faayidaa irra oole kan gurgurame, jijjiirame ykn karaa kamiiniyyuu kan dabarfame yoo ta'e, faayidaan ykn kasaaraan jijjiirraa akka kanaatiin argame tilmaama keessa kan galu ta'a.
2) Qabeenyi hojii daldaalaa kubbaniyyoota adeemsi isaanii deebisanii gurmaa'uu irratti raawwatamu, tokko irraa gara biraatti darbuun qabeenyichi akka gurgurametti hin lakkoofsisu.
3) Gatiin qabeenya hojii daldalaa kubaaniyoota (kubaaniyaa) adeemsii deebisanii gurma'uu irratti raawwatamee argame gatii (vaaliyuu) qabeenya deebisanii gurmaa'uun dura ture waliin tokko ta'a. Waan ta'eef hafeen herrega hir'ifama dullumaa kubbaaniyaa adeemsa deebisanii gurmaa'uutiin uumametti darba.
4) "Deebisanii gurmaa'uu" jechuun;
   (a) walitti makamuu kubbaa-niyoota lama ykn lamaa ol ta'an jireenyi isaanii Itoophiyaa keessa ta'e.
   (b) kubbaniyaa jiraataa Itoophiyaa ta'een gatiin aksiiyoonaa sagalee kennisiisu dhibbantaa shantama (%50) ykn gatiin waliigalaa aksiyoonota kannen biroo dhibba keessaa shantama dhaabanii miseensa kubbaaniyaa deebifamee gurma'ee ta'e, jijjiiraa akksiyoonaa argatuun qofa kan gurguramee ykn karaa biroo kamiiniyyuu kan dabarfame yoo ta'e,
   (c) Kubbaaniyaa deebifamee gurma'u keessatti kubbaaniyaa miseensa ta'eef haala gahee kaffaltii aksiyoona tiin mirga addaa kan hin kennisisnee fi haala hirmatina sagalee argamsiisuu qofa ta'een qabeenyaa kubbaaniyaa jiraataa Itoophiyaa keessaa dhibentaa shantama (% 50) ykn kanaa ol kubbaaniyaa jiiraataa Oromiyaa biroodhaaf kan kenname ykn kan darbe yoo ta'e.

፲፩· ግብር የሚከፈልበትን ከንግድ ሥራው ንብረት የተደረገ የጥገና እና የማሻሻያ ትክክለኛ ወጪ እንዲቀነስ ይደረጋል ። ሆኖም በዚህ አይነት የሚቀነሰው ወጪ መጠን ለእያንዳንዱ የንግድ ሥራ ንብረት የእርጅና ቅናሽ መሠረት ከሆነው ሂሳብ ፳ ፐርሰንት ሊበልጥ አይችልም ። ከ፳ ፐርሰንት በላይ የሆነው ትክክለኛ ወጪ የእርጅናውን ቅናሽ መሠረት ከፍ ለማድረግ ይውላል ።

፳፬· <u>የንግድ ሥራ ንብረት ዝውውር</u>

፩· በንግድ ሥራ እንቅስቃሴ ውስጥ ጥቅም ላይ የዋለ ንብረት የተሸጠ፣ የተለወጠ ወይም በማናቸውም ሌላ መንገድ የተላለፈ እንደሆነ በእንዲህ አይነቱ ዝውውር የተገኘ ጥቅም ወይም ኪሣራ ከግምት ውስጥ የሚገባ ይሆናል ።

፪· እንደገና የመደራጀት ሂደት ተፈፃሚ የሚሆንባቸው ኩባንያዎች የንግድ ሥራ ንብረት ከአንዱ ወደ ሌላው መተላለፍ ንብረቱ እንደተሸጠ አያስቆጥርም ።

፫· እንደገና የመደራጀት ሂደት ተፈፃሚ የሆነበት (የሆነባቸው) ኩባንያ (ኩባንያዎች) የንግድ ሥራ ንብረት እሴት እንደገና የመደራጀቱ ሂደት ከመፈፀሙ በፊት ከነበረው የንብረቱ እሴት ጋር አንድ ይሆናል ። በመሆኑም ቀሪው የእርጅና ቅናሽ ሂሳብ እንደገና በመደራጀት ወደተፈጠረው ኩባንያ ይዘዋወራል ።

፬· "እንደገና መደራጀት" ማለት፡—
   ሀ) ነዋሪነታቸው በኢትዮጵያ የሆነ የሁለት ወይም ከሁለት በላይ የሆኑ ኩባንያዎች መዋሀድ ፤
   ለ) በኢትዮጵያ ነዋሪ የሆነውን ኩባንያ ድምፅ የሚያሰጥ አክሲዮን ዋጋ ሃምሳ በመቶ (፶ ፐርሰንት) ወይም የሌሎች ጠቅላላ አክሲዮኖችን ዋጋ ሃምሳ በመቶ እንደገና በሚደራጀው ኩባንያ አባል የሆነ ድርጅት በሚያገኘው አክሲዮን ለውጥ ብቻ የተሸጠ ወይም በማናቸውም ሌላ መንገድ የተላለፈ እንደሆነ ፤
   ሐ) እንደገና በሚደራጀው ኩባንያ ውስጥ አባል ለሆነ ኩባንያ በአክሲዮን ድርሻ ክፍያ ረገድ ልዩ መብት በማያስጥና የድምፅ ተሳትፎ ብቻ በሚያስገኝ አኳኋን ፤ በኢትዮጵያ ነዋሪ ከሆነ ኩባንያ ሀብት ውስጥ ሃምሳ በመቶ (፶ ፐርሰንት) ወይም ከዚያ በላይ ለሌላ በኦሮሚያ ነዋሪ ለሆነ ኩባንያ የተሰጠ ወይም የተላለፈ እንደሆነ ፤

11) If determination of taxable business income a deduction is permitted in respect of each category of business assets for the maintenance and improvment expenses of business assets belonging to that category for the actual amount of the expenses, but not in excess of twenty percent (20%) of the depreciation base of the category at the end of the year. Any actual expenses exceeding this twenty percent (20%) shall increase the depreciation base of that category.

24. *Transfer of Business Assets*

1) When assets used in a business are sold, exchanged, or otherwise transferred, gain or loss is recognized on the transfer.
2) Transfers of business assets among companies which are parties to a reorganization are not treated as a disposal of the property.
3) The value of business assets held by a company or companies which are parties to are organization is the same as the value of such assets immediately before the reorganization. Similarly, the balance value of any depreciation categories shall be carried over.
4) "Reorganization" means;
   (a) a merger of two or more resident companies;
   (b) the acquisitionor takeover of fifty percent (50%) or more of the voting shares and fifty percent (50%) or more of all other shares by value of a resident company solely in exchange for shares of a party to the reorganization;
   (c) the acquisition of fifty per cent (50%) or more of the assets of a resident company of Ethiopia by another resident company of Oromia solely in exchange for voting participations with no referential rights as to dividends of a party to the reorganization.

www.abyssinialaw.com

(d) Kubbaaniyaan jiraataa Itoophiyaa ta'e bakka lamatti ykn kubbaaniyoota kanaa ol ta'anitti yoo qoqqoodamu;

(e) Dhaabbatni hojii daldalaa tokko kaappitaala miltootaa kaappitaala dhaabbatichaa warra qabataniif yoo qooduu dha.

Kaayyoon deebisanii gurmaa'uu akkasii jechuunis walitti makamuu, kan biraan qabamuu, dabruu, qoodamuu, ykn kaappitaala miltoota gara warra kaappitaala kubbaaniyaa haadhoo qabatanitti dabarsuun da'oo gibira argachuuf ta'uu dhabuu isaa Abbaan Taayitaa Gibiraa mirkaneessuu qaba.

5) Kanaa olitti keewwata xiqqaa 1-4 jalatti kan tumaman jijjiirraa qabeenyaa ilaalchisee keewwata 23 (5) irratti kan ibsame irratti hin raawwatamu.

6) Kasaaraadhaaf beekama kennuu ilaalchisee kan ibsame bu'uura keewwata 2(4)tiin namoota quunnamtii qaban jidduutti jijjiirra qabeenyaa hojii daldalaa godhamu hin ilaalu.

25. *Idaa hin-sassaabamne.*

Galiin hojii daldalaa gibirri itti kafalamu yeroo murta'uu haalawwan kanaa gadii yoo guutaman idaawwan hin-sassaabamne akka hir'ifaman godhama.

(a) Herregni idaa hin-sassaabamne waliin wal-qixa ta'e duraan dursee akka galii hojii daldalichaa tiin kan qabame yoo ta'e,

(b) Idaan kun galmee herrega kaffalaa gibiraa irraa kan haqame yoo ta'e, fi

(c) Idaa kana deebisiisuuf tarkaanfiin seeraa barbaachisaa ta'e fudhatamee galii gochuun kan hin danda'amne ta'uun kan mirkanaa'e yoo ta'e.

26. *Ittiin eeggannaa addaa dhaabbatoota Faaynaansii tiif hayyamame*

Galiin hojii daldalaa dhaabbatoota faaynaansii gibirri itti kaffalamu yeroo murtaa'u eegannowwan teeknika addaa qajeelfama Baankii biyyooleessaa tiin baheen hayyamaman ni hir'ifamu.Ta'us galiin hojii daldalaa dhaabbatoota Faaynaansii gibirri itti kaffalamu hamma baasii ittiin eeggannoo addaa kanaaf godhameen akka ol siqu ni taassifama.

መ) በኢትዮጵያ ነዋሪ የሆነ ኩባንያ ወደ ሁለት ወይም ከዚያ በላይ ወደሆኑ ኩባንያዎች መከፋፈል፤

ሠ) አንድ የንግድ ሥራ ድርጅት የተቀፅላዎቹን ካፒታል የድርጅቱን ካፒታል ለያዙ ሲያከፋፍል ነው ።

የዚህ አይነቱ እንደገና መደራጀት ማለትም ውህደት ፣ በሌላ መያዝ ፣ መተላለፍ ፣ መከፋፈል ወይም የተቀፅላዎች ካፒታል የዋናውን የንግድ ሥራ ኩባንያ ካፒታል ወደያዙ መሸጋገር ዋነኛ ዓላማ የታክስ ከለላ ለማግኘት ያለመሆኑን የግብር አስገቢው ባለሥልጣን ማረጋገጥ አለበት ።

፭. ከዚህ በላይ ከንዑስ አንቀጽ ፩ – ፬ የተደነገገውን በአንቀጽ ፳፫(፭) የተመለከተውን የንብረት ዝውውር በሚመለከት ተፈፃሚ አይሆንም ።

፮. ለኪሣራ ዕውቅናን ስለመስጠት የተነገረው በአንቀጽ ፪(፬) መሠረት ግንኙነት ባላቸው ሰዎች መካከል የሚደረግን የንግድ ሥራ ንብረት ዝውውር አይመለከትም ።

፳፭. <u>የማይሰበሰብ ዕዳ</u>

ከዚህ በታች የተመለከቱት ሁኔታዎች ሲሟሉ ግብር የሚከፈልበት የንግድ ሥራ ገቢ በሚወሰንበት ጊዜ የማይሰበሰቡ ዕዳዎች ተቀናሽ ይደረጋሉ።

ሀ) ከማይሰበሰበው ዕዳ ጋር ተመጣጣኝ የሆነ ሂሳብ ቀደም ሲል በንግድ ሥራው ገቢነት ተይዞ ከሆነ፤

ለ) ዕዳው ከግብር ከፋዩ የሂሣብ መዝገብ የተሠረዘ ከሆነ፤ እና

ሐ) ዕዳውን ለማስመለስ ተገቢው የሕግ እርምጃ ተወስዶ ገቢ ለማድረግ ያለመቻሉ የተረጋገጠ ከሆነ።

፳፮. <u>ለፋይናንስ ድርጅቶች የተፈቀደ ልዩ መጠባበቂያ</u>

ግብር የሚከፈልበት የፋይናንስ ድርጅቶች የንግድ ሥራ ገቢ በሚወሰንበት ጊዜ በኢትዮጵያ ብሔራዊ ባንክ በወጣ መመሪያ የተፈቀዱ ልዩ (የቴክኒክ) መጠባበቂያዎች ተቀናሽ ይደረጋሉ ። ሆኖም ግብር የሚከፈልበት የፋይናንስ ድርጅቶች የንግድ ሥራ ገቢ ከልዩ መጠባበቂያው ሂሳብ ወጪ በተደረገው መጠን ከፍ እንዲል ይደረጋል።

(d) a division of a resident company into two or more resident companies; or

(e) a spin-off

The Tax Authority shall ensure that the merger, acquisition, takeover, division, or spin-off is not having tax avoidance as a principal objective.

5) The rules of sub-Article (1)-(4) shall not apply to the transfer of assets described under Article 23 (5).

6) Loss shall not be recognized on the transfer of a business asset to related person within the meaning of Article 2 (4).

25. *Bad Debts*

In the determination of taxable business income, a deduction shall be allowed for a bad debt if the following conditions are met:

(a) an amount corresponding to this debt was previously included in the income;

(b) the debt is written off in the books of the taxpayer; and

(c) any legal action to the debt has been taken but the debt is not recoverable.

26. *Special Reserves for Finance Institutions*

In the determination of taxable business income of finance institutions a deduction shall be allowed for special (technical) reserves in accordance with the directives issued by the National Bank of Ethiopia: the business income, however, shall be increased by amounts drawn from such reserves.

www.abyssinialaw.com

27. *Hirmaatina kaappitaalaa hir'ifamuu*

1) Haalawwan kana gadii keewwata xiqqaa (2) fi (3) jalatti ibsaman yoo guutaman, kubbaaniyaan jiraataa Itoophiyaa ta'e ykn waldaan shariika galmaa'ee bu'aa argate kappitaala kubbaaniyaa biroo ykn waldaa shariikaa guddisuudhaaf kan oolche yoo ta'e, bu'aan kaayyoo kanaaf oole galii hojii daldalaa gibirri itti kafalamu irraa akka hira'tu ni godhama.

2) Aksiyoona hir'ifamu ilaalchisee keewwata xiqqaa (1) tiin kanaa olitti kan ibsame raawwatama kan argatu kubbaaniyaan aksiyooni irraa bitame jiraataa Itoophiyaa kan ta'e fi bu'uura gabatee "C" tiin dirqama gibira kaffaluu kan qabu yoo ta'u akkasumas kubbaaniyaan aksiyoonicha bite ykn waldaan shariikaa galmaa'e, kubbaaniyicha keessatti yoo xiqqaate lakkoofsaan ykn gatiidhaan kaappitaala aksiyoona % 25 kan qabate ykn hamma dhibbantaa kanaatiin mirga sagalee kennuu kan qabu yoo ta'e dha.

3) Hiri'fama gahee bu'aa ilaalchisee kanaa olitti keewwata xiqqaa 1 tiin kan ibsame raawwatama kan argatu waldaan shariikaa buusiin kaappitaalaa itti godhame jiraataa Itoophiyaa yoo ta'e fi bu'uura gabatee "C" tiin dirqama gibira kaffaluu kan qabu yoo ta'e, fi kubbaaniyaan ykn waldaan shariikaa galmaa'ee buusii kaappitaala godhe gatii kaappitaalaa bu'uura waldaa shariikicha ta'e keessaa yoo xiqqate % 25 kan qabate yoo ta'e dha.

4) Haalli raawwatummaa jajjabeessaa keewwata kanaan hayyamame Dambii Manni Marii Bulchiinsa Mootummaa Naannichaa baasuun murtaa'a.

28. *Kasaaraa dabarsuu*

1) Bara gibira tokko keessatti galiin gibirri itti kaffalamu yammuu murtaa'u kasaaraan baruma gibiraa kana keessatti mudate galii gibirri itti kafalamu bara gibiraa sadii (3) walitti aananii argaman irraa kan bakka bu'u ta'a. Kunis kan raawwatu kasaaraan duraan muudate isa booda mudate dura bakka buusuudhaan ta'a.

፳፯· ተቀናሽ የሚደረግ የካፒታል ተሳትፎ

፩· ከዚህ በታች በንዑስ አንቀጽ ፪ እና ፫ የተመለከቱት ሁኔታዎች ሲሟሉ ፣ በኢትዮጵያ ውስጥ ነዋሪ የሆነ ኩባንያ ወይም የተመዘገበ የሽርክና ማኅበር ያገኘውን ትርፍ የሌላን ኩባንያ ወይም የሽርክና ማኅበር ካፒታል ለማሳደግ ያዋለው ከሆነ ለዚህ ዓላማ የዋለው ትርፍ ግብር ከሚከፈልበት የንግድ ሥራ ገቢ ላይ ተቀናሽ ይደረጋል።

፪· ከዚህ በላይ በንዑስ አንቀጽ ፩ የተመለከተው ተቀናሽ አክሲዮንን በሚመለከት ተፈጻሚ የሚሆነው አክሲዮን የተገዛበት ኩባንያ በኢትዮጵያ ውስጥ ነዋሪ የሆነ እና በሠንጠረዥ "ሐ" መሠረት ግብር የመክፈል ግዴታ ያለበት ሲሆን እና አክሲዮኑን የገዛው ኩባንያ ወይም የተመዘገበ የሽርክና ማኅበር በኩባንያው ውስጥ በቁጥር ወይም በዋጋ ቢያንስ ፳፭ በመቶ የአክሲዮን ካፒታል የያዘ ወይም በዚሁ መቶኛ መጠን ድምፅ የመስጠት መብት ያለው ከሆነ ነው።

፫· ከዚህ በላይ በንዑስ አንቀጽ ፩ የተመለከተው ተቀናሽ የትርፍ ድርሻን በተመለከተ ተፈፃሚ የሚሆነው የካፒታል መዋጮ የተደረገበት የሽርክና ማኅበር በኢትዮጵያ ውስጥ ነዋሪ የሆነ እና በሠናጠረዥ "ሐ" መሠረት ግብር የመክፈል ግዴታ ያለበት ሲሆን እና የካፒታሉ መዋጮ ያደረገው ኩባንያ ወይም የተመዘገበ የሽርክና ማኅበር፣ የሽርክና ማኅበሩ መሠረት ከሆነው ካፒታል ዋጋ ውስጥ ቢያንስ ፳፭ በመቶ የያዘ እንደሆነ ነው።

፬· በዚህ አንቀጽ የተፈቀደው ማበረታቻ ተፈጻሚ የሚሆንበት ዝርዝር ሁኔታ በኦሮሚያ ክልላዊ መስተዳድር ምክር ቤት ደንብ ይወሰናል።

፳፰· ኪሣራን ስለማሸጋገር

፩· በአንድ የግብር ዘመን ግብር የሚከፈልበት ገቢ በሚወሰንበት ጊዜ በዚያው የግብር ዘመን ውስጥ የታየው ኪሣራ በሚቀጥሉት ሦስት (፫) የግብር ዘመናት ከተገኘው ግብር የሚከፈልበት ገቢ ላይ የሚካካስ ይሆናል። ይህም የሚፈጸመው በመጀመሪያ ያጋጠመውን ኪሣራ በኋላ ካጋጠመው ኪሣራ አስቀድሞ በማካካስ ነው።

27. *Participation Deduction*

1) If a resident company or partnership reinvests the profit it earned to raise the capital of another company or partnership subject to the conditions in sub-Article (2) and (3); such amount shall be deductible from its taxable income.

2) The deduction mentioned in sub Article (1) shall apply to share of resident companies that are subject to taxation under schedule C and in which the investing body has a share holding of the least twenty-fiver per cent (25%), by value or by number, in the share capital or the voting rights.

3) The deduction mentioned in sub-Article (1) shall apply to basic capital of resident registered partnerships that are subject to taxation under schedule C and in which the investing body holds at least twenty-five per cent (25%) by value of basic capital.

4) The Oromia Administrative Government shall by regulations determine the manner in which the incentive granted in this Article shall be applied.

28. *Loss Carry forward*

1) If the determination of taxable business income results in a loss in tax period, that loss may be set off against taxable income in the next five (5) tax perids, earlier losses being set off before later losses.

www.abyssinialaw.com

2) Abbummaan kaappitaalaa ykn mirgi sagalee kennuu kubbaaniyaa tokkoo bara gibiraa tokko keessatti gatiidhaan ykn lakkoofsaan %25 ol karaa kallattii ta'een ykn kallattii hin-taaneen kan jijjiirame yoo ta'e kubaaniyyichi kasaaraa bara gibira sanaas ta'e barootta dursaniin irra gahe ilaalchisee raawwatummaan tumaa keewwata xiqqaa (1) addaan cita.

3) Namni kamiyyuu sochii hojii daldalaa keessatti kasaaraa isa mudate haala kamiiniyyuu waggoota sadii (3) kan yeroo lama (2) lakkawwamani waggoota 6 ol darbuu fi hir'ifamuu hin danda'u.

29. *Gatii dabarsaa*

1) Wal-quunnamtii daldalaa ykn faayinaansii namoota garaagaraa lama gidduutti godhamu irraa, quunnamtiin daldalaa ykn Faayinaansii namoota walitti hidhaman kanaa haalli adda godhu ykn dirqisiisu kan uumamu yoo ta'e, Abbaan Taayitaa gibiraa namoota walitti hidhaman keessaa galiin isa tokkoo ykn tokkoo ol ta'anii osoo walitti hidhamuun kun hin jiru ta'ee bu'aan argamsiisuu danda'u akka dabalu murteessuu ni danda'aa. Abbaan Taayitaa gibiraa akkaataa kanaa olitti ibsameen murteessuu kan danda'u bu'uura qajeelfama itti gaafatamaa biirootiin kennamuun ta'a.

2) Raawwatiinsa sirrii fi bu'a qabeessa keewwata kanaatiif akka mija'uuf quunnamtiin namoota walitti hidhaman gidduutti godhamu quunnamtii namoota garaagaraa lama gidduutti godhamu irraa adda akka hin taane Abbaan taayitaa gibiraa namoota sochii hojii daldalaa godhan waliin waliigaltee akka barbaachisummaa isaatti haalawwaan barbaachisaa qabate dursee gochuu ni danda'a.

30. *Gibira irraa bilisa taassisuu*

1) Galiiwwan kanaa gadii bu'uura labsii kanaatiin gibira galii hojii daldalaa kaffalamuu qabu irraa bilisa.

(a) Teekinooloojii tokko haala murtaa'een akka wal-simu taassisuudhaan ykn yaada uumuu haaraa dhiyeessuuni fi hojummata baasii salphisuu dandeessisan hojii irra oolchuudhaan badhaasa kennamu, fi

፪· በአንድ የግብር ዘመን ውስጥ የአንድ ኩባንያ የካፒታል ባለቤትነት ወይም ድምፅ የመስጠት መብት በዋጋ ወይም በቁጥር ከ፳፭ በመቶ በላይ በቀጥታ ወይም ቀጥተኛ ባልሆነ መንገድ የተለወጠ እንደሆነ ኩባንያው በዚያው የግብር ዘመንም ሆነ ቀደም ባሉ የግብር ዓመታት የደረሰበትን ኪሣራ በሚመለከት የንዑስ አንቀጽ ፩ ድንጋጌ ተፈጻሚነት ይቋረጣል።

፫· ማናቸውም ሰው በንግድ ሥራው እንቅስቃሴ ያጋጠመው ኪሣራ በማናቸውም ሁኔታ በሁለት የሦስት ዓመታት ጊዜ ከሚቆጠሩ ፮ ዓመታት በላይ ሊሸጋገርና ተቀናሽ ሊሆን አይችልም።

፳፱· የማስተላለፊያ ዋጋ

፩· በሁለት በተለያዩ ሰዎች መካከል ከሚደረገው የንግድ ወይም የፋይናንስ ግንኙነት ፣ የተሳሰሩ ሰዎች የንግድ ወይም የፋይናንስ ግንኙነት የተለየ እንዲሆን የሚያደርግ ወይም የሚያስገድድ ሁኔታ የተፈጠረ እንደሆነ፣ የግብሩ ባለሥልጣን ከተሳሰሩት ሰዎች መካከል የአንዱ ወይም ከአንድ በላይ የሆኑት ገቢ የዚህ ዓይነቱ ትስስር ባይኖር ኖሮ ሊያስገኝ የሚችለውን ትርፍ እንዲጨምር ሊወስን ይችላል። የግብር ባለሥልጣን ከዚህ በላይ በተገለጸው መሠረት የሚወስነው ከቢሮ ኃላፊው በሚሰጠው መመሪያ መሠረት ይሆናል።

፪· ለዚህ አንቀጽ ትክክለኛ እና ውጤታማ አፈጻጸም እንዲያመች በተሳሰሩ ሰዎች መካከል የሚደረገው ግንኙነት በሁለት በተለያዩ ሰዎች መካከል ከሚደረገው ግንኙነት ጋር የተለየ እንዳይሆን የሚያስችል፣ እንደአስፈላጊነቱ ሁኔታዎች የተካተቱበት፣ ስምምነት የግብሩ ባለሥልጣን የንግድ ሥራ እንቅስቃሴ ከሚያከናውኑ ሰዎች ጋር አስቀድሞ ሊያደርግ ይችላል።

፴· ከግብር ነፃ ስለማድረግ

፩· የሚከተሉት ገቢዎች በዚህ አዋጅ መሠረት ሊከፈልባቸው ከሚገባው የንግድ ሥራ ገቢ ግብር ነፃ ናቸው፡–

ሀ) አንድን ቴክኖሎጂ ለተወሰነ ሁኔታ እንዲስማማ በማድረግ ወይም አዲስ የፈጠራ ሀሳብ በማቅረብ እና ወጪን ለመቀነስ የሚያስችሉ አሠራሮችን ሥራ ላይ በማዋል የሚሰጥ ሽልማት፣ እና

2) If during a tax period the direct or indirect ownership of the share capital or the voting rights of a body changes more than twenty-five per cent (25%) by value or by number, sub-Article (1) shall cease to apply to losses incurred by that body in that tax period and previous tax periods.

3) A net operating loss may be carried forward and deducted only for not more than six years of two periods of three years.

29. Transfer Pricing

1) Where Conditions are made or imposed between two persons carrying on business in their commercial or financial relations which differ from those which would be made between independent persons, the tax Authority may direct that the income of one or more those related persons is to include profits which he or they would have made but forthose conditions. The tax Authority shall do so in accordance with the directives to be issued by the head of Bureau.

2) In order to ensure the just and efficient in advance with persons carrying on en trepreneurial activities, subject to conditions if necessary, that specified conditions between related persons do not differ from those which would be made between independent persons.

30. *Exemptions*

1) The following categories of income shall be exempted from payment of business income tax hereunder.

(a) awards for adopted or suggested innovations and cost saving measures, and

www.abyssinialaw.com

b) Dirree hojii kamiyyuutti gocha olaanaa namoota raawwataniif badhaasa kennaman.

c) Seera Itoophiyaa keessatti fudhatamee ittiin hojjatamuun, waliigaltee addunyaatiin ykn bu'uura waliigaltee manni marii Mootummaa Naannoo Oromiyaa godhuun ykn hayyamuun galii gibirri akka itti hin kafalamne godhame.

2) Kan kanaa gadittii aanan sababa hojii isaaniitin galiin argatan gibira bu'uura gabatee"C" tiin kafalamu irraa biliisa ta'u.

(a) Mootummoota Federaalaa fi Naannolee akkasumas Bulchiinsawwan magaalaa fi Waajjiroota Mootummaa.

(b) Baankii Biyyooleessa Itoophiyaa,

KUTAA 5

GALII GABATEE "D" /GALIIWWAN BIROO/

31. *Galii kiraa mirga waa-uumuu*

1) Galii kamiyyuu mirga waa-uumuu kireessuun argame irraa gibirri dhibba kessaa %5 (dhibbantaa 5) ni kafalama.

2) Namni dirqama gibira hir'isee galii gochuu qabu daangaa yeroo labsii kanaan murtaa'e keessatti gibira tuqame hir'isee qabuudhaan waajjira gibira sassaabuuf dirqama beeksisuu fi kaffaluu qaba.

3) Jireenyi kaffalaa biyya alaa ta'ee kan fudhataa immoo Itophiyaa keessa yoo ta'e, fudhataan daangaa yeroo labsii kanaan murtaa'e keessatti galii kiraa mirga waa uumu irraa argate gibira ni kafalaa.

4) Gibirri haala kanaan kaffalame galii sochii kanaan argame ilaalchisee isa xumuraa ta'a.

5) Labsii kana keessatti "galii mirga waa-uummuu kireessuudhaan argaamu" jechuun fiilmii sosso'u fi funyoo sagalee ykn fiilmii sosso'u, tamsaasa radiyoo fi televiziyooniif oolu, hayyama kamiyyuu mirga nama tokkootiin fayyadamuuf kenname (paatentii) aasxaa daldalaa, dizaaynii ykn moodeelii, pilaanii, foormulaa iciitiidhaan qabame, ykn adeemsa omishaa ykn meeshaa industirii, daldalaa, ykn meeshaa saayinsii kamiyyuu ykn odeeffannoo muuxannoo industirii, daldalaa fi sayiinsii irraa argame fayyadamuu, ykn mirga fayyadamuu dabalatee hojii aartii ykn saayinsii kamiifiyyuu mirga addaa fayyadamuu, ykn mirga fayyadamuu sababa bu'aaf kireessuutiin kaffaltii argamu kamiyyuuti.

ለ) በማናቸውም መስክ የላቀ ተግባር ላከናወኑ ሰዎች የሚሰጥ ሽልማት፣

ሐ) በኢትዮጵያ ውስጥ ፀንቶ በሚሠራበት ሕግ፣ በዓለም ዐቀፍ ስምምነት፣ ወይም የኦሮሚያ ክልላዊ መንግሥት ምክር ቤት በሚያደርገው ወይም በሚፈቅደው ስምምነት መሠረት በተለይ ግብር እንዳይከፈልበት የተደረገ ገቢ።

፪· የሚከተሉት በሥራቸው አጋጣሚ የሚያገኙት ገቢ በሠንጠረዥ "ሐ" መሠረት ከሚከፈል ግብር ነፃ ይሆናል።

ሀ) የፌዴራል እና የክልል መንግሥታት እንዲሁም የከተማ መስተዳድሮች የመንግሥት መ/ቤቶች፣

ለ) የኢትዮጵያ ብሔራዊ ባንክ

ክፍል ፭

የሠንጠረዥ "መ" ገቢ/ሌሎች ገቢዎች

፴፩· የፈጠራ መብትን በማከራየት የሚገኝ ገቢ፣

፩· በማንኛውም የፈጠራ መብትን በማከራየት በተገኘ ገቢ ላይ አምስት በመቶ (፭ ፐርሰንት) ግብር ይከፈልበታል።

፪· ግብር ቀንሶ ገቢ የማድረግ ኃላፊነት የተጣለበት ሰው በዚህ አዋጅ በተወሰነው የጊዜ ገደብ ውስጥ የተጠቀሰውን ግብር ቀንሶ በመያዝ ለግብር አስገቢው መ/ቤት የማስታወቅና የመክፈል ግዴታ አለበት።

፫· ከፋዩ ነዋሪነቱ በውጭ አገር ሆኖ ተቀባዩ ነዋሪነቱ በኢትዮጵያ ውስጥ የሆነ እንደሆነ፣ ተቀባዩ በዚህ አዋጅ በተወሰነው የጊዜ ገደብ ውስጥ የፈጠራ መብት በማከራየት ባገኘው ገቢ ላይ የሚከፈለውን ግብር ይከፍላል።

፬· በዚህ ዓይነት የተከፈለው ታክስ ከዚህ እንቅስቃሴ የተገኘውን ገቢ በሚመለከት የመጨረሻ ይሆናል።

፭· በዚህ አዋጅ ውስጥ "የፈጠራ መብትን በማከራየት የሚገኝ ገቢ" ማለት ተንቀሳቃሽ ፊልም እና ለሬዲዮ ወይም የቴሌቪዥን ሥርጭት የሚውል የተንቀሳቃሽ ፊልም ወይም የድምፅ ክሮችን ፣ ማናቸውም በአንድ ሰው መብት ለመጠቀም የተሰጠን ፈቃድ፣ የንግድ ምልክት፣ ንድፍ ወይም ሞዴል፣ ፕላን ፣ በሚስጥር የተያዘ ፎርሙላ ወይም የአመራረት ሂደት፣ ወይም የማናቸውንም የኢንዱስትሪ፣ የንግድ ወይም የሳይንስ መሣሪያ ወይም በኢንዱስትሪ፣ በንግድ ወይም በሳይንስ ከተገኘ ልምድ የተሰባሰበ መረጃን መጠቀምን ወይም የመጠቀም መብትን ጨምሮ ማናቸውንም የሥነ–ጽሑፍ፣ የኪነጥበብ ወይም የሳይንስ ሥራ ልዩ መብትን መጠቀምን ወይም የመጠቀም መብትን ለጥቅም በማከራየት ምክንያት የሚገኝ ማናቸውም ክፍያ ነው።

(b) Public awards for outstanding performance tax in any field

(c) Income specifically exempted from income tax by the law in force in Ethiopia, by international treaty or by an agreement made or approved by the Council of Oromia Regional Government

2) The revenue obtained by:

(a) the Federal, Regional Goverment and Administration of Town and Goverment Offices.

(b) the National Bank of Ethiopia from activities that are incidental to their operations shall be exempted from tax on schedule C income.

SECTION V

Schedule D Income/ Other Income

31. *Royalties*

1) Royalties shall be liable to tax at a flat rate of five percent (5%).

2) The withholding Agent who effects payment shall withold the fore going tax and account to the Tax Authority within the time limit set out in this Proclamation.

3) Where the payer resides abroad and the recipient is a resident, the recipient shall pay tax on the royalty income within the time limit set out in this Proclamation.

4) This tax is a final tax in lieu of a net income tax.

5) The term "royalty" means a payment of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work, including cinematography films, and or tapes for radio or television broadcasting, any patent, trade work, design or model, plan, secret formula or process, or for the use or the right to use of any industrial, commercial or scientific equipment, or for information concerning industrial, commercial or scientific experience.

www.abyssinialaw.com

32. *Galii tajajila teekinikaa kennuun argamu*

1) Tajaajila teekinikaa Itoophiyaa alatti namoota jiraataa Itoophiyaa ta'aaniif kennameef kaffaltii raawwatu irraa harka dhibba irraa 10 (10%) hir'isee hambisuudhaan Abbaa Taayitaa gibiraa tiif galii gochuu qaba.
2) "Tajaajila Teekiniikaa" jechuun gorsa ogummaa ykn tajaajila teekinoolooji kamiyyuu dha.

33. *Galii yaalii carraa irraa argamu*

1) Namni kamiyyuu dorgommii yaalii carraa mo'achuudhaan fkn (lootoorii, tomboolaa, ykn sochiwwan biroo walfakkaatan) irraa galii argatu galii qarshii 100 ol ta'e irraa %15 (dhibba irraa kudha shan) gibira ni kafala.
2) Akkaataa keewwata 67 irratti ibsameen kaffalaan gibiricha hir'isee hambisuudhaan Abbaa Taayitaa Gibiraatiif galii gochuu qaba.
3) Gibirri haala kanaan kaffalame galii sochii kana irraa argame ilaalchisee gibira isa xumuraa ta'a.

34. *Gahee bu'aa aksiyoonaa*

1) Waldaan aksiyoona qoode gahee aksiyoonaa irraa, ykn bu'aa waldaan dhuunfaa ittigaafatamummaan isaa murtaa'e qoodu irraa, namni galii argatu kamiyyuu galii argate irraa gibira %10 (dhibbantaa kudhan) ni kafala.
2) Kaffalaan gibiricha hir'isee hambisuudhaan Abbaa Taayitaa gibiraatiif galii gochuu qaba.
3) Gibirri bifa kanaan kafalame galii sochii kanaan argame ilaalchisee isa xumuraa ta'a.

35. *Galii kiraa qabeenyaa irraa argamu*

Haala labsii kana keewwata 17 irratti ibsametti galii sochii daldalaa gibirri itti kafalamu waliin wal-hin quunnamneen namni darbee darbee qabeenya kireessuudhan galii argate kamiyyuu galii waggaa waliigalaa (dimshaashaa) irraa %15 (dhibbatti kudha shan) gibira ni kaffala. Gibirri haala kanaan kaffalame isa xumuraa ta'a.

፴፪· <u>የቴክኒክ አገልግሎት በመስጠት የሚገኝ ገቢ፣</u>

፩· በኢትዮጵያ ነዋሪ ለሆኑ ሰዎች ከኢትዮጵያ ወጪ ለተሰጠ የቴክኒክ አገልግሎት የተፈፀመ ክፍያ አሥር በመቶ (፲ ፐርሰንት) ግብር ይከፈልበታል። ይህንንም ግብር አገልግሎት የተፈፀመለት ከፋይ እየቀነሰ በማስቀረት ለግብር አስገቢው መ/ቤት ገቢ ማድረግ አለበት።
፪· "የቴክኒክ አገልግሎት" ማለት ማናቸውም የባለሙያ ምክር ወይም የቴክኖሎጂ አገልግሎት ነው።

፴፫· <u>ከዕድል ሙከራ የሚገኝ ገቢ፣</u>

፩· በዕድል ሙከራ ውድድር አሸናፊ በመሆን (ለምሳሌ ከሎተሪ፣ ከቶምቦላ ወይም ከሌሎች ተመሳሳይ እንቅስቃሴዎች) ገቢ የሚያገኝ ማናቸውም ሰው ከብር ፻ በላይ በሆነው ገቢ ላይ አሥራ አምስት በመቶ (፲፭ ፐርሰንት) ግብር ይከፍላል።
፪· ከፋዩ በአንቀጽ ፷፯ በተመለከተው መሠረት ግብሩን ቀንሶ በማስቀረት ለግብር አስገቢው ባለሥልጣን ገቢ ማድረግ አለበት።
፫· በዚህ ዓይነት የተከፈለው ታክስ ከዚህ እንቅስቃሴ የተገኘውን ገቢ በተመለከተ የመጨረሻ ታክስ ይሆናል።

፴፬· <u>የአክሲዮን ትርፍ ድርሻ</u>

፩· የአክሲዮን ማኅበር ካከፋፈለው የአክሲዮን ድርሻ ወይም ኃላፊነቱ የተወሰነ የግል ማኅበር ከሚያከፋፍለው ትርፍ ገቢ የሚያገኝ ማናቸውም ሰው ባገኘው ገቢ ላይ አሥር በመቶ (፲ ፐርሰንት) ግብር ይከፍላል።
፪· ከፋዩ ግብሩን ቀንሶ በማስቀረት ለግብር አስገቢው ባለሥልጣን ገቢ ማድረግ አለበት።
፫· በዚህ ዓይነት የተከፈለው ታክስ ከዚህ እንቅስቃሴ የተገኘውን ገቢ በተመለከተ የመጨረሻ ታክስ ይሆናል።

፴፭· <u>ከንብረት ኪራይ የሚገኝ ገቢ፣</u>

በዚህ አዋጅ አንቀጽ ፲፯ ከተመለከተው ግብር ከሚከፈልበት የንግድ እንቅስቃሴ ጋር በማይገናኝ አኳኋን ንብረት አልፎ አልፎ በማከራየት ገቢ ያገኘ ማናቸውም ሰው፣ ባገኘው የዓመት ጠቅላላ ገቢ ላይ ፲፭ ፐርሰንት ግብር ይከፍላል። በዚህ ዓይነት የተከፈለው ግብር የመጨረሻ ይሆናል።

32. *Income from Rendering of Technical Services.*

1) All payment made in consideration of any kind of technical services rendered outside Ethipia to resident persons in any form shall be liable to tax at a flat rate of ten percent (10%) which shall be with held and paid to the tax authority by the payer.
2) The term "technical service" means any kind of expert advise or technolgocial service rendered.

33. *Income from Games of Chance*

1) Every person deriving income from winning at games of chance (for example, lotteries tombolas, and other similar activities) shall be subject to tax at the rate of fifteen percent (15%), except for winnings of less than 100 Birr.
2) The payer shall withold or collect and account to the tax Authority in the manner provided in Article 67.
3) This tax is a final tax in lieu of income tax.

34. *Dividends*

1) Every person deriving income from dividends from a share company or withdrawals of profits from a private limited company shall be subject to tax at the rate of ten percent (10%).
2) The withholding Agent shall witold or collect the tax and account to the Tax Authority.
3) This tax is a final tax lieu of income tax.

35. *Income From Rental of Property*

Every person deriving income from the casual rental of property (including any land, building, or movable asset) not related to a business activity taxable under Article 17 shall pay tax on the annual gross income at the rate of fifteen percent (15%). This tax is a a final tax in lieu of a net income tax.

www.abyssinialaw.com

6. *Galii dhala maallaqa kaa'amee irratti kafalamu*

1) Namni kamiyyuu maallaqa ka-a'ame irraa dhala argatu irratti gibira 5% (dhibbatti shan) ni kaffala.
2) Bu'uura keewwata "67" irratti tumameen kaffalaan gibiricha hir'isee hambisuudhaan Abbaa Taayitaa gibiraaf galii gochuu qaba.
3) Gibirri haala kanaan kafalame galii dhala irraa argame ilaalc-hisee gibira isa xumuraa ta'a.

7. *Faayidaa qabeenyawwan kaappita-alaa murtaa'an dabarsuudhaan arg-amu*

1) Qabeenyawwan keewwata ka-naan tarreeffaman kennaadh-aan ykn gurgurtaadhaan dabar-suudhaan fayidaan argamu hamma taarifa kanaa gaditti aanee ilaalameen gibirri kan itti kafalamu ta'a.
   (a) Daldalaaf, warshaadh-aaf, biiroof, gamoowwan qab-aman % 15 (dhibbatti kudha shan).
   b)Aksiyooniin kubbaaniyoo-taa % 30(dhibbatti soddoma)
2) Mana jireenyaa dhuunfaatiif qabame dabarsuudhaan faayi-daa argamu irratti gibirri itti hin-kafalamu.
3) Keewwata kanaan qabeenyaa-wwan gibirri itti buufame irraa faayidaa argame tooftaan itti herregamu danda'u dam-bii manni marii bulchiinsa mo-otummaa naannichaa baasuun murtaa'a.
4) Akkaataa keewwata 24(4) jala-tti ilaalameen adeemsa deebis-anii gurma'uu taassifamuun, kubbaaniyaa Itoophiyaa jira-a'tu keessatti dabarsuun aaksi-yoonaa godhamu kamiyyuu adeemsa gurmaa'uu kana kee-ssatti hirmaataa kan ta'e kubb-aniyaa jiraataa Oromiyaa ta'e biroof jijjiirraa aksiyoona god-hamu yoo ta'e akka aksiyoon-iin gurgurametti hin lakka-'amu.
5) Bu'uura keewwata xiqqaa (4) tiin gatiin aksiyoona jijjiirraad-haan kenname gatii aksiyoona isa duraa ta'a.
6) Daangawwan kanaa gaditti tar-reeffaman akkuma eegamani-tti ta'anii kasaaraan adeemsa qabeenyaawwan bifa kana da-barsuu keessatti gahu fayidaa beekumsi kennameefi arga-mee waliin akka bakka buuf-amu godhama.

፴፮· <u>በተቀማጭ ገንዘብ ላይ የሚከፈል የወለድ ገቢ</u>

፩· ማናቸውም ሰው ከተቀማጭ ገንዘብ በሚያገኘው ወለድ ላይ አምስት በመቶ (፭ ፐርሰንት) ግብር ይከፍላል።

፪· ከፋዩ ግብሩን ቀንሶ በማስቀረት በአንቀጽ ፷፯ በተደነገገው መሠረት ለግብር አስገቢው ባለ ሥልጣን ገቢ ማድረግ አለበት።

፫· በዚህ ዓይነት የተከፈለው ግብር ከወለድ የተገኘውን ገቢ በተመለከተ የመጨረሻ ግብር ይሆናል።

፴፯· <u>የተወሰኑ የካፒታል ንብረቶችን በማስተላለፍ የሚገኝ ጥቅም</u>

፩· በዚህ አንቀጽ የተዘረዘሩ ንብረቶችን በስጦታ ወይም በሽያጭ በማስተላለፍ የሚገኘው ጥቅም ከዚህ በታች በተመለከተው የማስከፈያ ልክ ግብር የሚከፈልበት ይሆናል ።
   ሀ) ለንግድ ፣ ለፋብሪካ ፣ ለቢሮ የተያዙ ሕንፃዎች 15 ፐርሰንት (አሥራ አምስት በመቶ) ፤
   ለ) የኩባንያዎች አክሲዮን 30 ፐርሰንት (ሠላሳ በመቶ) ፤

፪· በግል መኖሪያነት የተያዘ ቤት በማስተላለፍ የሚገኝ ጥቅም ግብር አይከፈልበትም ።

፫· በዚህ አንቀጽ ግብር ከተጣለባቸው ንብረቶች የተገኘውን ጥቅም ለማስላት የሚያስችለው ዘዴ በኦሮሚያ ክልላዊ መስተዳድር ምክር ቤት በሚወጣ ደንብ ይወሰናል ።

፬· አንቀጽ ፳፬(፬) ላይ በተመለከተው መሠረት በሚከናወን እንደገና የመደራጀት ሂደት በኢትዮጵያ ነዋሪ በሆነ ኩባንያ ውስጥ የሚደረግ ማናቸውም የአክሲዮን መተላለፍ ፣ በዚሁ የመደራጀት ሂደት ተሳታፊ ለሆነ ለሌላ በኢትዮጵያ ነዋሪ ለሆነ ኩባንያ የሚደረግ የአክሲዮን ልዋጭ ከሆነ አክስዮን እንደተሸጠ አይቆጠርም ።

፭· በዚህ አንቀጽ ንዑስ አንቀጽ ፬ መሠረት በልዋጭ የተሰጠው አክሲዮን ዋጋ የመጀመሪያው አክሲዮን ዋጋ ይሆናል ።

፮· ከዚህ በታች የተዘረዘሩት ገደቦች እንደተጠበቁ ሆነው እንደዚህ ያሉ ንብረቶችን በማስተላለፍ ሂደት የሚደርስ ኪሣራ ዕውቅና ተሰጥቶት ከተገኘ ጥቅም ጋር እንዲካካስ ይደረጋል ፡–

36. *Interest Income on Deposits*

1) Every person deriving income interest on deposits shall pay tax at the rate of five percent (5%).
2) The payer shall withold the tax and account to the Tax Authority in the manner provided in Article 67.
3) This tax is a final tax in lieu of income tax.

37. *Gain on Transfer of Certain Investment property*

1) Every person deriving income from interest on gains obtained from the transfer(sale or gift) of peroperty described in this Article at the following rates:
   a) building held for business, factory, office 15% (fifteen percent)
   b) shares of companies 30% (thirty percent)
2) Gains obtained from the transfer of building held for residence shall be exempted.
3) The basis for computation of gains obtained from the transfer of properties described in this Article shall be determined by Regulations to be issued by the Council of Oromia Reginal Government.
4) Any exchange of shares in a resident company which is a party to a reorganization as defined in Article 24(4) in exchange for share in another resident company which is also a party is not a disposal of the shares.
5) The value of the shares given in exchange under sub-Article (4) shall be equal to the value of the original shares.
6) Loss on the transfer of such property shall be recognized and be available to off set gain subject to the following limitations:

www.abyssinialaw.com

(a) Bu'uura keewwata kanaatiin dabarsuu qabeenya kaappitaalaa taassifameen kasaaraan muudate bu'uura keewwata kanaatiin bu'aa qabeenya dabarsuudhaan argame irratti malee galii ykn bu'aa haala biroo kamiiniyyuu argame waliin akka bakka buufamu hin godhamu. Kasaaraan akkaataa kanaa olitti ilaalameen bakka hin buufamne yeroo hin murtoofneef fuuladuratti darbuu ni danda'a.

(b) Dhaabbattootni hiika, keewwata 2 (4) jalatti namoota quunnamtii qabaniif kennameen hammataman, sochii gidduu isaaniitti taassisaniin kasaaraan isaan mudatu akka kasaaraa bakka buufamuu tti hin fudhatamu.

7) Jijjiirraa qabeenyaa kaappitaalaa keewwata kanaan gibirrii itti murtaa'e fuudhuuf, galmeessuuf ykn karaa kamiiniyyuu aangoon raggaasisuu namni kennameef kamiyyuu gibirichi kaffalamuu isaa osoo hin mirkaneeffatin jijjiiricha hin fudhatu, hin galmeessu, hin mirkaneessu.

BOQONNAA LAMA

TUMAALEE RAAWWATNAA

KUTAA TOKKO

TUMAALEE WALIIGALAA

38. *Aangoo fi hojii Abbaa Taayitaa gibiraa*

1) Labsii kanaa fi dambiiwwan bu'uura labsiikanaatiin bahan hojii irra oolchuun fi raawwachiisuun aangoo Abbaa Taayitaa gibira ta'a.

2) Seera biraa kamiyyuu keessatti tumaaleen faallaa ta'an yoo jiraataniyyuu Abbaan Taayitaa gibiraa yeroo kamiyyuu ibsawwan, Billeettowwan, fi galmeewwan herregaa kaffaltoota gibiraatiin dhiyaatan kamiyyuu mirkaneessuudhaaf:-

(a) to'attoota aangoon seeraan kennameef gara bakka hojii daldalaa ykn ogummaa kaffalaa gibiraatti erguudhaan Billeettowwan galii fi baasii agarsiisan, meeshawwan daldalaaf kuufaman, meeshawwan biroo ykn, galmeewwan herregaa fi billeettoowwan waliin ilaaluu fi qorachuuf,

ሀ) በዚህ አንቀጽ መሠረት በተደረገ የካፒታል ንብረት መተላለፍ ያጋጠመ ኪሣራ በዚሁ አንቀጽ መሠረት በተደረገ የንብረት መተላለፍ በተገኘ ጥቅም ላይ እንጂ በማናቸውም ሌላ አኳኋን በተገኘ ገቢ ወይም ጥቅም ጋር እንዲካካስ አይደረግም ። ከዚህ በላይ በተመለከተው መሠረት ያልተካካሰ ኪሣራ ላልተወሰነ ጊዜ ወደፊት ሊሸጋገር ይችላል ።

ለ) በአንቀጽ ፪(፬) ግንኙነት ላላቸው ሰዎች በተሰጠው ትርጉም የሚሸፈኑ ድርጅቶች በመካከላቸው በሚያደርጉት እንቅስቃሴ የሚያጋጥማቸው ኪሣራ እንደሚካካስ ኪሣራ ተደርጐ አይወሰድም ።

፯· ማናቸውም በዚህ አንቀጽ ግብር የተጣለበትን የካፒታል ንብረት ዝውውር የመቀበል ወይም የመመዝገብ ወይም በማናቸውም መንገድ የማፅደቅ ሥልጣን የተሰጠው ሰው ግብሩ መከፈሉን ሳያረጋግጥ ዝውውሩን አይቀበልም ፤ አይመዘግብም ፤ አያፀድቅም ።

ምዕራፍ ፪

የአፈፃፀም ድንጋጌዎች

ክፍል አንድ

ጠቅላላ ድንጋጌዎች

፴፰· የግብር አስገቢ ባለሥልጣን ሥልጣንና ተግባር፤

፩· ይህንን አዋጅ እና በዚህ አዋጅ መሠረት የሚወጡ ደንቦችን በሥራ ላይ የማዋል እና የማስፈፀም ኃላፊነት የግብር አስገቢው ባለሥልጣን ይሆናል።

፪· በማንኛውም በሌላ ሕግ ውስጥ ተቃራኒ የሆኑ ድንጋጌዎች ቢኖሩም የግብር አስገቢው ባለሥልጣን በማናቸውም ጊዜ በግብር ከፋይ የቀረቡ ማንኛቸውንም መግለጫዎች ፤ ሰነዶችና የሂሣብ መዝገቦች ለማረጋገጥ፡—

ሀ) ሕጋዊ ሥልጣን የተሰጣቸው ተቆጣጣሪዎችን ወደግብር ከፋዩ የንግድ ወይም የሙያ ሥራ ቦታ በመላክ ገቢና ወጭን የሚያሳዩ ሰነዶችን ፤ ለንግድ የተከማቹ ዕቃዎችን ፤ ሌሎች ዕቃዎችን ወይም የሂሣብ መዛግብትንና ሰነዶችን ለማመሳከርና ለመመርመር፤

(a) Loss on transfers under this Article may be used to off set gain on transfers under this Article, but may not be used to offset any other income of gain. Unused losses may be carried forward indefinitely.

(b) No loss shall be recognized on transfer to associates within the meaning of Article 2(4).

7. Any person authorized by law to accept, register or in any way approve the transfer of capital assets shall not accept, register or approve the transfer before ascertaining that the payment of the tax has been duly effected in accordance with this Article.

CHAPTER II

Procedural provisions

Section 1

General Provisions

38. *Powers and Duties of Tax Authority*

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

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

(a) sending duly accredited inspectors to the place of business or practice of the tax payer to check same or any vouchers, stocks of other material items of the taxpayer;

www.abyssinialaw.com

) kaffalaa gibiraa ykn galmeewwan herregaa fi billeettoowwan ykn odeeffannoo argachuu kan danda'u ykn hojjetaa kaffalaa gibiraa isaanuma kanaa eeguf ittigaafatamummaan kennameef kamiyyuu yeroo hojii mija'aa waajjira Abbaa Taayitaa Gibiraatti argamee gaaffiiwwan dhimmicha ilaallatan dhiyaataniitiif deebii akka kennu fi billeettoowwan jedhamanis akka dhiyeessu gochuuf,

) Bulchiinsa magaalaa, dhaabbata, jaarmiyaa Faayinaansii ykn waajjira mootummaa federaalaa ykn naannoo dabalatee namni kamiyyuu, waa'ee sochii hojii ykn quunamtiiwwan liqeeffachuu fi liqeessuu, akkasumas odeeffannoo kaffalaa gibiraa ilaalchisee waan beeku akka ibsu gochuu danda'a.

. Odeeffannoo gibiraa Icciitiin Eegu.

1) Abbaan tayitaa gibiraa, bakka bu'aa abbaa taayitaa gibiraa kan ta'ani hojjetaan ykn bakka bu'aa kan turan, ykn qaxaramtoota kan turan akka seera daldala Itoophiyaatiin Gaazexaa daldalaa irratti maxxanfamee akka bahu bifa odeeffannoo ajajameen alatti haala quunnamtii hojii isaaniin odeeffannoo kaffalaa gibiraa ilaalu birolee eenyuttuu osoo dabarsanii hin kennin icciitiin eegu qabu. Kan armaan olitti tumame yoo jiraateiyyuu odeeffannoo akkanaa kana qaamota armaan gadiitiif ibsuun ni danda'ama:
   (a) Itti-gaafatamummaa isaanii bahuuf barbaachisaa hanga ta'etti qaxaramtoota Abbaa taayitaa gibira sassaabuu,
   (b) Nama Seera gibiraa darbuun yakka raawwate murtiif dhiyeessuuf qaamolee seera raawwachiiftuuf,
   (c) Mana Murtii idaa gibiraa, adaba ykn dhala ykn dhimmoota yakka biroo kamiyyuu ilaalaa jiruuf,
   (d) Bu'uura waliigaltee addunyaa Itoophiyaan mallatteessiteen Abbaan Aangoo gibira biyya alaa yoo gaafate.

ለ) ግብር ከፋዩን ወይም የሂሣብ መዝገቦችን እና ሰነዶችን ወይም መረጃን ለማግኘት የሚችለውን ወይም እነዚህኑ የመጠበቅ ኀላፊነት የተሰጠውን ማንኛውንም የግብር ከፋዩን ተቀጣሪ በአመቺ የግብር አስገቢ መሥሪያ ቤት የሥራ ሰዓቶች እና ጽ/ቤት ተገኝቶ ለሚቀርቡለት ለጉዳዩ አግባብ ያላቸው ጥያቄዎች መልስ እንዲሰጥና የተባሉትንም ሰነዶች እንዲያቀርብ ለማድረግ ፤

ሐ) ማዘጋጃ ቤት ፣ ድርጅት፣ የፋይናንስ ተቋም ወይም ማንኛውንም የፌዴራል መንግሥት ወይም የክልል መሥሪያ ቤት ፣ ጨምሮ ማናቸውም ሰው ስለግብር ከፋይ የሚያውቀውን መረጃ ወይም የሥራ እንቅስቃሴ እንዲሁም የመበደር ወይም የማበደር ግንኙነቶችን ዝርዝር እንዲገልጽ ለማድረግ ይችላል ።

፴፱· <u>የግብር መረጃዎችን በሚስጥር ስለ መጠበቅ ፤</u>

፩· የግብር አስገቢው ባለሥልጣን ፣ የባለሥልጣኑ ወኪል ሆነው የሚሠሩ ወይም ወኪል የነበሩ ወይም ተቀጣሪዎች ወይም ተቀጣሪ የነበሩ በኢትዮጵያ ንግድ ሕግ በንግድ ጋዜጣ ታትሞ እንዲወጣ ከታዘዘው ዓይነት መረጃ በስተቀር በሥራቸው አጋጣሚ ያወቁዋቸውን አንድን ግብር ከፋይ የሚመለከቱ ሌሎች መረጃዎች ለማንም አሳልፈው ሳይሰጡ በሚስጥር መጠበቅ አለባቸው ። ከዚህ በላይ የተደነገገው ቢኖርም እንዲህ ያሉትን መረጃዎች ለሚከተሉት መግለፅ ይችላሉ ፦
   ሀ) ኀላፊነታቸውን ለመወጣት አስፈላጊ እስከሆነ ድረስ ፤ ለግብር አስገቢው ባለሥልጣን ተቀጣሪዎች ፤
   ለ) የግብር ሕጉን በመተላለፍ ወንጀል የፈፀመውን ሰው ለፍርድ ለማቅረብ ይቻል ዘንድ ለሕግ አስፈፃሚ አካላት ፤
   ሐ) የግብር ዕዳ ፣ መቀጫ ወይም ወለድ ወይም ማናቸውንም ሌላ የወንጀል ጉዳዮች በማየት ላይ ላለ ፍ/ቤት ፤
   መ) ኢትዮጵያ ፈራሚ በሆነችበት ዓለም ዐቀፍ ስምምነት መሠረት ሲጠየቅ ለውጭ አገር የግብር ባለሥልጣናት ።

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

(c) requiring any person including municipality, Body, Financial Institution Department or Agency of Federal or Regional Government to disclose particulars of any information or transactions, including any lending or borrowing which it may have relating to the taxpayer.

39. *Confidentiality of Tax Information*

1) The Tax Authority and all persons who are or have been its agents or employees shall maintain the secrecy of all information except such information as are required by the Commercial Code of Ethiopia to be published by trade gazetta, on particular taxpayers received by them in an official capacity, and may disclose such information only to the following persons:
   (a) employees of the Tax Authority, for the purpose of carrying out their official duties;
   (b) law enforcement agencies, for the purpose of the prosecution of a person for tax violations;
   (c) courts, in proceedings to establish a person's liability for tax, penalties cr interest, or in any criminal case;
   (d) tax authorities of a foreign country, in accordance with an international treaty to whch Ethiopia is a party.

www.abyssinialaw.com

2) Bu'uura keewwata xiqqaa (1) tiin namoonni odeeffannoon gibiraa harka seene, sababa odeeffannoon akka kennamuuf taassise hanga muraasaan raawwachuuf yoo ta'e malee, odeeffannoo akkanaa kana iccitiin eeguuf dirqama qabu. Kutaa kana keessatti odeeffannoon icciitummaan isaa akka eegamu godhamee namoonni biroo isaan gahe namoota biraa kamiifuu odeeffannoo kanneen dabarfamanii akka kennaman godhuu hin qabaatan. Sanadoota odeeffannoo kana qaban wayituma sana Abbaa Taayitaa gibiraaf deebisuu qabu.

3) Odeeffannowwan kaffalaa gibiraa tokko ilaalan namoota biroo kanaa ala ta'aniif akka kennamu gochuun kan danda'amu waliigaltee kaffalaa gibiraa barreeffamaan yoo argame qofa ta'a.

40. *Dambii Naamusaa Hojjettoonni Abbaa Taayitaa Gibiraa Ittin Qajeelfaman*

1) Tokkoon tokkoo hojjetaan Abbaa Tayitaa Gibiraa:

(a) Amanamaa fi qajeeloo; kaffalaa gibiraaf fi kabajaan kan simatu;

(b) Seerota, dambiwwanii fi qajeelfamoota bu'uura ijoo dubbii dhimmi itti qajeelfamu hojii-irra oolchuuf firoota ykn michoota isaatiif ilaalcha addaa ykn loogii gochuu dhiisuu;

(c) Idaa gibiraa mataa isaa fi haadha manaa isaa ilaalchisee murtii bu'aa hordofsiisuu danda'u irratti hirmaachuu dhiisuu;

(d) Firoomni maatii beekamaan ykn bu'aan hojii daldaalaa, qaxaramaa mootummaa ta'uu isaatiin murtii kennuratti dhiibbaa kan geessisu yoo ta'e, qunnamtii firummaa akkanaa ykn bu'aa akka kanaa ifa-gochuu (Akkaataa seera ilaa'latuun kan murtaaye);

(e) Kan keewwata 39 irratti ibsame akkuma eegametti ta'ee, odeeffannoo gibiraa taaksii ykn qaraxa kamiyyuu icciitiin eeguu; fi

፪· በዚህ ንዑስ አንቀጽ ፩ መሠረት መረጃ በእጃቸው የገባ ሰዎች ፣ መረጃው እንዲሰጣቸው ያደረገውን ምክንያት ማስፈፀም በሚያስችል አነስተኛ መጠን ካልሆነ በስተቀር እንዲህ ያለውን መረጃ በሚስጥር የመጠበቅ ኃላፊነት አለባቸው ። በዚህ ክፍል ሚስጥርነታቸው እንዲጠበቅ የተደረጉ መረጃዎች የደረሷቸው ሌሎች ሰዎች እነዚህን መረጃዎች ለማንም ሌላ ሰው ተላልፈው እንዲሰጡ ማድረግ አይኖርባቸውም ። እነዚህን መረጃዎች የያዙ ሰነዶችን ወዲያውኑ ለግብር አስገቢው ባለሥልጣን መመለስ አለባቸው ።

፫· አንድን ግብር ከፋይ የሚመለከቱ መረጃዎች ከዚህ ውጭ ለሆኑ ሌሎች ሰዎች እንዲሰጡ ማድረግ የሚቻለው የግብር ከፋዩ ስምምነት በፅሑፍ ሲገኝ ብቻ ይሆናል ።

፵· __የግብር አስገቢው ባለሥልጣን ሠራተኞች የሚመሩበት የሥነ-ምግባር ደንብ__

፩· እያንዳንዱ የግብር አስገቢው ባለሥልጣን ሠራተኛ፡—

ሀ) ታማኝ እና ትክክለኛ እንዲሁም ግብር ከፋዩን በትህትናና በአክብሮት የሚቀበል ፣

ለ) ሕጎችን ፣ ደንቦችን እና መመሪያዎችን የጉዳዩ ፍሬ ነገር በሚመራው መሠረት ሥራ ላይ ማዋል ፣ ለዘመዶቹ ወይም ለወዳጆቹ ልዩ አስተያየት ወይም አድልዎ ያለማድረግ ፣

ሐ) የራሱን እና የባለቤቱን የግብር ዕዳ በሚመለከት ውጤት ሊያስከትል በሚችል ውሣኔ ላይ ያለመሳተፍ ፣

መ) የሚታወቅ የቤተሰብ ዝምድና ወይም (የንግድ ሥራ ጥቅም በተቀጣሪነቱ በሚሰጠው ውሣኔ ላይ ተፅዕኖ ሊያሳድር የሚችል ከሆነ ፣ እንዲህ ያለውን የዝምድና ግንኙነት ወይም ጥቅም ይፋ ማድረግ (አግባብ ባለው ሕግ በተወሰነው መሠረት)፣

ሠ) አንቀጽ ፴፱ የተመለከተው እንደተጠበቀ ሆኖ ማናቸውንም የግብር ፣ የታክስ ወይም የቀረጥ መረጃ በሚስጥር መጠበቅ ፣ እና

2) Persons who receive information under sub-Article (1) must maintain the secrecy of that information, except to the minimum extent necessary to achieve the object for which disclosure is permitted. Other persons who receive information the disclosure of which is regulated by this section may not further disclose the information and must return documents reflecting the information to the Authority.

3) Information concerning a taxpayer may be disclosed to another person with the taxpayer may be disclosed to another person with the taxpayer's written consent.

40. *Code of Conduct for Tax Authority Employees*

1) Each employee of the Tax Authority shall:

(a) be honest and fair, treating each taxpayer with courtesy and respect;

(b) apply the law, regulations and rulings to each case on the basis the objective facts in that case, showing no partiality to members of his family or to friends;

(c) refrain from participating in any determination that will affect his or his spouse's tax liability,

(d) where either a known family relationship or a business interest might influence any determination he must, as an employee, make public (in the manner provided by regulations) such relationship or interest;

(e) Subject to Article 39 protect the confidentiality of any tax or duty information, and

www.abyssinialaw.com

(f) Matta'aa kamiyyuu gaafachuu dhiisuu, fudhachuu dhiisuu ykn hojii gibira murteessuu ykn sassaabuu kamiyyuu wajjiin kan walitti bu'u gochawwan biraa barbaachisaa hin taane raawwachuu dhiisuu.

2) Hojjetaan abbaa aangoo gibiraa kamiyyuu, ogeessa herregа gibiraa ykn gorsaa ta'ee tajaajilu ykn beeksisa gibiraa qopheessuuf ykn gibira irratti gorsa kennuuf nama biraaf qaxaramee hojjechuu hin qabaatu.

41. Deggersa Manneen hojii kanneen biroo

1) Labsii kana hojii irra oolchuuf oggantoonni fi bakka bu'oonni mootummaa federaalaa fi naannolee dabalatanis dhaabbileen, bulchoonni gandaa, waldoonni hundinuu Abbaa Taayitaa gibiraaf deggersa kennuuf dirqama qabu.

2) (a) Beellama ol'iyyannoo irra yoo jiraate malee, ykn Abbaa Taayitaa gibiraan yeroon kaffaltii gibira dheerate kaffalaa gibiraaf yoo kennname malee, kaffalaan gibiraa, gibira irraa barbaadamu yeroon kafaluu isaatiif ykn kaffalaa gibira haaraa ilaalchisee kan galmaa'e ta'uu isaatiif Abbaa Taayitaa gibiraa irraa waraqaa ragaa yoo dhiyeesse malee Qaamnii hayyama kennu kamiyyuu, manni qopheessaa; Waajjirri Federaalaa ykn naannoo hayyama haaraa kennuu ykn haaromsuu hin danda'u.

(b) Abbaan Taayitaa gibiraa, kaffalaan gibiraa dirqama qabu raawwachuu isaatiif waraqaa ragaa yoo hin-kennine ta'e kanaaf sababa qabu tarreessuun barreeffamaan gaafataaf ni kenna.

(c) Waraqaa ragaa hin kennu jechuun ykn hayyamni hojii daldalaa haqamuu isaatiin, sababoota Abbaa Taayitaa gibiraatiin kennamerratti komii kan qabu, kaffalaan gibiraa kamiyyuu komii isaa koree qulqulleessituuf dhiyeessuu ni danda'a.

42. *Aangoo Mana Marii Bulchiinsa Mootummaa Naannoo Oromiyaa*

Manni marii bulchiinsa Mootummaa Naannichaa Aangoo keewwata biroo labsii kana keessatti kennameef irratti dabalatee aangoo kanaa gadii ni qabaata.

ረ) ማናቸውንም መደለያ አለመጠየቅ ፣ ያለመቀበል ወይም ማናቸውንም ግብር ከመወሰን ወይም ከመሰብሰብ ተግባሩ ጋር የሚጋጩ ሌሎች ተገቢ ያልሆኑ ተግባሮችን ያለመፈፀም ።

፪· ማናቸውም የግብር ባለሥልጣኑ ሠራተኛ ፣ የግብር ሂሣብ ባለሙያ ወይም አማካሪ ሆኖ ለማገልገል ወይም የግብር ማስታወቂያ ለማዘጋጀት ወይም በግብር ላይ ምክር ለመስጠት ለሌላ ሰው ተቀጥሮ መሥራት የለበትም ።

፵፩· <u>የሌሎች መሥሪያ ቤቶች ትብብር ፤</u>

፩· ይህንን አዋጅ በሥራ ላይ ለማዋል የፌዴራል እና የክልል መንግሥታት ባላሥልጣኖችና ወኪሎቻቸው በተጨማሪ ድርጅቶች ፣ የቀበሌ መስተዳድሮች ፣ ማኅበራት ሁሉ ከግብር አስገቢው ባለሥልጣን ጋር የመተባበር ግዴታ አለባቸው ።

፪· /ሀ) በይግባኝ ቀጠሮ ላይ ካልሆነ ወይም በግብር አስገቢው ባለሥልጣን የተራዘመ የግብር መክፈያ ጊዜ ካልተሰጠ በስተቀር ፣ ግብር ከፋዩ የሚፈለግበትን ግብር በወቅቱ፡ የከፈለ ስለመሆኑ ወይም አዲስ ግብር ከፋይን በሚመለከት የተመዘገበ ስለመሆኑ ከግብር አስገቢው ባለሥልጣን የተሰጠውን የምስክር ወረቀት ካላቀረበ በስተቀር ማንኛውም ፈቃድ ሰጭ ሚኒስቴር ፣ ማዘጋጃ ቤት ፣ የፌዴራል ወይም የክልል መሥሪያ ቤት አዲስ የንግድ ሥራ ፈቃድ መስጠት ወይም ማደስ አይችልም ።

ለ) ግብር አስገቢው ባለሥልጣን ግብር ከፋዩ ያለበትን ግዴታ ስለመፈፀሙ የምስክር ወረቀት የማይሰጥ ሲሆን ስለዚሁ ያለውን ምክንያት በመዘርዘር በፅሑፍ ለጠያቂው ይሰጣል ።

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

፵፪· <u>የኦሮሚያ ክልላዊ መስተዳድር ምክር ቤት ሥልጣን ፤</u>

በዚህ አዋጅ በሌሎች አንቀጾች ከተሰጠው ሥልጣን በተጨማሪ ምክር ቤቱ የሚከተለውን ሥልጣን ይኖረዋል ።

(f) Not solicit or accept any bribe or perform any other improper act relating to the duty to determine or collect any tax.

2) No employee of the Tax Authority shall act as a tax accountant or consultant or accept employment from any person preparing tax declarations or giving tax advice.

41. *Co.operation of Other Entities*

1) All Federal and Regional Government authorities and their agencies, Bodies, Kebele Administrations and associations shall have the duty to co-operate with the tax Authority in the enforcement of this Proclamation.

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

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

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

42. *Powers of the Council of Oromia Regional Government*

In addition to any powers specifically vested in him in this Proclamation the Council of Oromia Regional Government:

www.abyssinialaw.com

(a) Seerota Biyyoota waliigalaniin hojii irra jiruun kan hojii daldalaa gibirri itti kaffalamuun dirqama ta'ee, gibirri deddeebi'ee akka itti hin kaffalamne godhuuf waliigaltee Qaamota biraa wajjin raawwachuu,

(b) Kaffalaan gibiraa kamiyyuu rakkoo uumamaa olaanaan ykn balaan biraa guddaan ykn badiin yoo irra gahee ykn daganoo isaatiin osoo hintaane sababoota humna isaatii oli ta'aniin haala labsii kanaatiin dirqama gibira kaffaluu kan hin dandeessifne rakkoon humnaa olii irra gahee yoo arge idaa gibiraa irraa haquu, haala kanaan:-

(c) Idaan gibiraa hanga Qr.100,000 (kuma dhibba tokko) preezidaantii Bulchiinsa mootummaa Naannoo Oromiyaatiin kan haqamu yoo ta'u, Qr. 100,000 (kuma dhibba tokko) ol kan ta'e hafuu kan danda'u murtii Manni Maree Bulchiinsa Mootummaa Naannoo Oromiyaatiin qofa ta'a

(d) Labsii kanaafi dambii Labsii faana bahuuf qajeelfama raawwanna kanaatiif barbaachisaa ta'an baasuu ni danda'a.

43. Barbaachisummaa Lakkoofsa eenyummaa kaffalaa gibiraa

(a) Namni dirqama gibira kaffaluu qabu kamiyyuu dirqama Lakkoofsa eenyummaa kaffalaa gibiraa qabachuu qaba. Haata'u malee haala kamiiniyyuu kaffalaan gibiraa tokkoo, Lakkoofsa eenyummaa kaffalaa gibiraa tokkoo ol qabaachuun hin hayyamamuuf.

(b) kaffalaan Gibiraa kamiyyuu Lakkoofsa eenyummaa kaffalaa gibiraa argachuuf kaffaltii hin gaafatamu.

(c) Lakkoofsa eenyummaa kaffalaa gibiraa argachuuf galmeen taassifamu, akkaataa sagantaa yeroo galmeeffama Abbaan Tayitaa Gibiraa murteessuun raawwatama.

ሀ) በተዋዋይ ሀገሮች በሥራ ላይ ባሉ ሕጐች ግብር የመክፈል ግዴታ ያለባቸው የንግድ ሥራዎች ተደራራቢ ግብር እንዳይከፈልባቸው ለማድረግ የሚያስችል ስምምነት ከሌሎች አካላት ጋር መፈጸም፤

ለ) ማንኛውም ግብር ከፋይ ከፍተኛ የተፈጥሮ ችግር ወይም ሌላ ከባድ አደጋ ወይም ጥፋት ሲደርስበት ወይም በቸልተኝነቱ ምክንያት ሳይሆን ከአቅሙ በላይ በሆኑ ምክንያቶች በዚህ አዋጅ መሠረት ያለበትን ግብር የመክፈል ግዴታ ለመፈፀም የማያስችለው ከአቅም በላይ የሆነ ችግር የደረሰበት ሆኖ ሲያገኘው ፤

ሐ) እስከ ብር ፻ ሺ የሚደርሰውን የግብር የመሠረዝ ሥልጣን የክልሉ ም/ቤት ፕሬዚዳንት ሲሆን፤ ከብር ፻ ሺ በላይ የሆነ የግብር ዕዳ ቀሪ ሊሆን የሚችለው የኦሮሚያ ክልላሚ መስተዳድር ምክር ቤት ሲፈቅድ ብቻ ይሆናል ።

መ) ለዚህ አዋጅ እና አዋጁን ተከትሎ ለሚወጣው ደንብ አፈፃፀም አስፈላጊ የሆኑ መመሪያዎች ማውጣት ይችላል ።

፵፫· <u>የግብር ከፋይ መለያ ቁጥር አስፈላጊ ስለመሆኑ</u>

ሀ) ማንኛውም ግብር የመክፈል ግዴታ ያለበት ሰው የግብር ከፋይ መለያ ቁጥር የመያዝ ግዴታ አለበት ። ይሁን እንጂ በማናቸውም ሁኔታ አንድ ግብር ከፋይ ከአንድ የበለጠ የግብር ከፋይ መለያ ቁጥር እንዲይዝ አይፈቀድለትም ።

ለ) ማንኛውም ግብር ከፋይ የግብር ከፋይ መለያ ቁጥር ለማግኘት ክፍያ አይጠየቅም።

ሐ) የግብር ከፋይ መለያ ቁጥር ለማግኘት የሚደረገው ምዝገባ በግብር አስገቢው ባለሥልጣን በሚወሰን የጊዜ ሠሌዳ መሠረት ይከናወናል።

(a) enter into agreement with other bodies goverment for the avoidance of double taxation on activities of transactions liable to tax in the territories of both parties;

(b) In cases of grave hardship due to natural or supervening calamity or disaster, or in cases of exceptional personal hardship not attributable to negligence or any failure on the part of the taxpayer to discharge any duty under this Proclamation in accordance to this;

(c) An amount of tax up to Birr 100,000 shall be waived by Oromia Regional government president, no amount of tax in excess of Birr 100,000 shall be waived except with the approval of the Council of Oromia Regional Government.

(D) Issue Directives for the better implementation of this Proclamation and Regulations issued thereunder.

43. *TIN Requirement*

(a) Every person having a tax obligation is required to obtain a tax payer identification number ("TIN"), but in no case may a person obtain more than one TIN.

(b) No taxpayer is to be charged a fee for obtaining a TIN.

(c) The registration process shall proceed according to the time able to be prescribed by directives to be issued by the Tax Authority.

www.abyssinialaw.com

44. *Nama Gibira hir'isee galii gochuuf itti-gaafatamummaan kennamefiif Lakkoofsa eenyummaa kaffalaa gibira kennuu*

Herrega kaffalamu irraa gibirri hir-ifamee kan hafu kaffalaan gibiraa kamiyyuu lakkoofsa eenyummaa kaffalaa gibiraa isaa nama dirqama gibira hir'isee galii gochuu qabuuf galmeessisuu qaba. Namni gibira hir'isee galii gochuu dirqama qabu gibra Sassaabe Abbaa Taayitaa gibiraa dhimmi ilaalutti yeroo galii godhu tarreeffama lakkoofsa eenyummaa kaffaltoota gibiraa gibiri-chi irraa hir'ate, akkasumas gabatee hanga gibira tokko tokkoo isaanii irraa hir'ate argisiisu waliin dhiyeessuu qaba.

45. *Hayyama Hojii Daldalaa*

Hojii daldalaa hojjechuuf kan dandeessisu hayyamni kan kennameef ykn akka kennamuuf namni gaaffii dhiyeesse kamiyyuu Abbaa Taayitaa hayyama kennu biratti Lakkoofsa eenyummaa kaffalaa gibiraa isaa galmeessisuu qaba.

1) waajjirrii mootummaa yookaan jaarmiyaan Hayyama Hojii daldalaa ykn hayyama ogummaa kennu ykn kan haaromsu kamiyyuu nama ykn jaarmiyaa lakkoofsa eenyummaa kaffalaa gibiraa hin dhiyeessineef hayyama hin kennu ykn hin haaromsu.
2) Keewwata xiqqaa (1)n kan ibsame yoo jiraateyyuu Abbaan Taayitaa hayyama kennu yeroon sagantaa galmaa'uu akkaataa keewwata 43 kanaa oliitiin akka isa gahu godhameen gaafataan guyyaan itti galmaa'u kan hin geenye ta'uu yoo hubate kaffalaan gibiraa lakk. eenyummaa isaa akka dhiyeessu hin-gaafatu.

46. *Qajeelfamoota*

Biiroon Maallaqaa fi Misooma Diinagdee kaffaltoonni gibiraa lakkoofsa eenyummaa kaffaltoota gibiraa argachuuf sirna ittiin galmaa'an qajelfama murteessu, baasuuf aangoon kennameeraaf. Abbaan Taayitaa Gibiraa qajeelfama Biiroon Maallaqaa fi Misooma Diinagdee baasu bu'uura gochuun sagantaa guyyaa kaffaltoonni gibiraa sadarkaan argamaniin ittiin galmaa'an addaan baasee argisiisu ni-qopheessa. Sagantaa yeroo ittiin galmaa'an kanas Abbootii Taayitaa hayyama kennaniif ni-raabsa.

፵፬· <u>ግብርን ቀንሶ ገቢ የማድረግ ኃላፊነት ለተሰጠው ሰው የግብር ከፋይ መለያ ቁጥር መስጠት ፤</u>

ከተከፋይ ሂሣብ ላይ ግብር ተቀናሽ የሚደረግበት ማንኛውም ግብር ከፋይ ፤ የግብር ከፋይ መለያ ቁጥሩን ግብርን ቀንሶ ገቢ የማድረግ ግዴታ ላለበት ሰው ማስመዝገብ አለበት ። ግብርን ቀንሶ ገቢ የማድረግ ግዴታ ያለበት ሰው የሰበሰበውን ግብር አግባብ ላለው የግብር ባለሥልጣን ገቢ በሚያደርግበት ጊዜ ግብሩ የተቀነሰባቸውን ግብር ከፋዮች መለያ ቁጥር እንዲሁም ከእያንዳንዱ የተቀነሰውን ግብር መጠን የሚያሳይ ዝርዝር አብሮ ማቅረብ አለበት ።

፵፭· <u>የንግድ ሥራ ፈቃድ</u>

የንግድ ሥራ ለማከናወን የሚያስችል ፈቃድ የተሰጠው ወይም እንዲሰጠው ጥያቄ ያቀረበ ማንኛውም ሰው በፈቃድ ሰጪው ባለሥልጣን ዘንድ የግብር ከፋይ መለያ ቁጥሩን ማስመዝገብ አለበት።

፩· የንግድ ሥራ ፈቃድ ወይም የሙያ ፈቃድ የሚሰጥ ወይም የሚያድስ ማናቸውም የመንግሥት መ/ቤት ወይም ተቋም የግብር ከፋይ መለያ ቁጥር ላላቀረበ ሰው ወይም ድርጅት ፈቃድ አይሰጥም፣ ወይም አያድስም።

፪· በንዑስ አንቀጽ (፩) የተነገረው ቢኖርም ፈቃድ ሰጪው ባለሥልጣን ከዚህ በላይ በአንቀጽ ፵፫ መሠረት እንዲደርሰው በተደረገው የምዝገባ የጊዜ ሠሌዳ ጠያቂው መመዝገብ ያለበት ቀን ያልደረሰ መሆኑን የሚያመለክት መሆኑን ከተረዳ ግብር ከፋዩን የግብር ከፋይ መለያ ቁጥር እንዲያቀርብ አይጠይቀውም።

፵፮· <u>መመሪያዎች</u>

የኦሮሚያ ገንዘብና ኢኮኖሚ ልማት ቢሮ የግብር ከፋይ መለያ ቁጥር ለማግኘት ግብር ከፋዮች የሚመዘገቡበትን ሥርዓት የሚወስን መመሪያ የማውጣት ሥልጣን ተሰጥቶታል። የግብር አስገቢው ባለሥልጣን የኦሮሚያ ገንዘብና ኢኮኖሚ ልማት ቢሮ የሚያወጣውን መመሪያ መሠረት በማድረግ በየምድቡ የሚገኙ ግብር ከፋዮች የሚመዘገቡበትን ቀን ለይቶ የሚያሳይ የምዝገባ ሠሌዳ ያዘጋጃል። ይህንንም የጊዜ ሠሌዳ አግባብ ላላቸው ፈቃድ ሰጪ ባለሥልጣኖች ያሠራጫል።

44. *Supplying TIN to the Tax Withholding Agent.*

A person subject to tax withholding is required to supply the TIN to the withholding agent. When paying over the withheld tax, the withholding agent shall list the taxpayer's TIN number along with the amount of tax withheld with respect to that taxpayer.

45. *Business Licenses*

A person obtaining a license to carry on a business occupation is required to supply the TIN to the licensing authority.

1) All public bodies and institutions issuing a business or occupational license shall not issue or renew such license unless the taxpayer has supplied the TIN.
2) Notwithstanding Sub-Article (1) Licensing authority may not require the taxpayer to supply a TIN if according to the registration schedule distributed as per Article 43 shows that date for his registration is not yet due.

46. *Directives*

Bureau of Finance and Economic Development is hereby empowered to issue directives to provide procedures for TIN registration of taxpayers. In accordance with those directives, the Tax Authority shall prepare a schedule of registration for a TIN, which shall enter alia contain specific dated for registration of a givern class of taxpayers, and shall distribute copies of the time table to all licensing authorities.

www.abyssinialaw.com

47. *Teessoo jijjiiruu fi hojii daldalaa dhaabuu*

1) Kafalaan gibiraa teessoo daldala isaa jijjiiru kamiyyuu, jijjiirraa godhame guyyoota 30 keessatti Abbaa Taayita gibiraatti beeksisuu qaba.

2) Kaffalaan gibiraa hojii daldala isaa dhaabu kamiyyuu, guyyaa hojii daldala isaa dhaabe irraa kaasee guyyoota 30 keessatti Abbaa Taayitaa Gibiraatti beeksisuu qaba. Sochiin hojii daldalaa yeroo addaan citu, kaffalaan gibiraa bu'uura Labsii kanaatiin beeksisa galii isaa dhuma waggaan dhiyeessuu qabu, sochiinsaa yeroo dhaabbatee kaasee guyyoota 60 keessatti dhiyeessuu qaba. Gibirri hanga yeroo sochii hojii daldalichaa dhaabetti kafalamuun irra jiru bu'uura Keewwata kanaatiin yeroo galii isaa akka beeksisuuf murtaa'e keessatti ykn isaan dura kaffalamuu qaba.

3) (a) Kaffalaa gibiraa bara gibirichaa dura ykn bara gibirichaa keessa sochii hojii daldalaa addaan cite, investimantii ykn madda galii kamiyyuu irraa galii argatee, fi

(b) Galiin sochii hojii daldalichaa; inveestimentichaa, ykn maddi galii biraa kamiyyuu osoo maddi galii isaa hin dhaabbatin dura argame; akkaata labsii kanaatiin gibirri kan itti kaffalamu yoo ta'e, yeroo galichi sochiin hojii daldalichaa, investimantichaa ykn burqaan galii kamiyyuu kan yeroo sana argame akka hin dhaabbannetti lakkaa'ame labsiin kun irratti raawwatama.

48. *Dirqama galmee qabachuu*

1) Kaffaltoota gibiraa sadarkaa ''C'' malee akkaataa keewwata 2(6) jalatti hiikameen, hojii daldalaa irratti kan bobba'an ykn gamoowwan guutumatti YKN gar-tokkeen kireeffamaniif abbootii qabeenyaa kan ta'an galmee herregaa fi sanadoota qabachuu dirqama qabu.

2) Namni akkaataa keewwata xiqqaa (1) tiin galmee herregaa fi sanadoota qabachuuf dirqama qabu, Odeeffannoowwan kanaa gaditti tarreeffaman guutee qabaachuu qaba:

፵፯· <u>አድራሻ ስለመለወጥና የንግድ ሥራን ስለማቋረጥ</u>

፩· የንግድ አድራሻውን የሚለውጥ ማንኛውም ግብር ከፋይ የተደረገውን ለውጥ በ፴ ቀናት ውስጥ ለግብር አስገቢው ባለሥልጣን ማስታወቅ አለበት።

፪· የንግድ ሥራውን የሚያቋርጥ ማንኛውም ግብር ከፋይ የንግድ ሥራውን ካቋረጠበት ቀን ጀምሮ በ፴ ቀናት ውስጥ ለግብር አስገቢው ባለሥልጣን ማስታወቅ አለበት። የንግድ ሥራ እንቅስቃሴ በሚቋረጥበት ጊዜ በዚህ አዋጅ መሠረት ግብር ከፋዩ በዓመቱ መጨረሻ ማቅረብ ያለበትን የገቢ ማስታወቂያ እንቅስቃሴው ከተቋረጠበት ቀን አንስቶ በ፷ ቀናት ውስጥ ማቅረብ አለበት። የንግድ ሥራ እንቅስቃሴውን እስካቋረጠበት ጊዜ ድረስ ሊከፈል የሚገባው ግብር በዚህ አንቀጽ መሠረት ገቢውን ለማስታወቅ በተወሰነው ጊዜ ውስጥ ወይም ከዚያ በፊት መከፈል አለበት።

፫· ሀ) ከግብር ዘመኑ በፊት ወይም በግብር ዘመኑ ውስጥ ከተቋረጠው የንግድ ሥራ እንቅስቃሴ፣ ኢንቬስትመንት ከማናቸውም የገቢ ምንጭ ግብር ከፋዩ ገቢ ያገኘ፣ እና

ለ) የንግድ ሥራው እንቅስቃሴ፣ የኢንቬስትመንቱ ወይም ከማናቸውም ሌላ የገቢ ምንጭ ከመቋረጡ በፊት የተገኘው ገቢ፣

በዚህ አዋጅ መሠረት ግብር የሚከፈልበት ከሆነ ገቢው በተገኘ ጊዜ የንግድ ሥራው እንቅስቃሴ፣ ኢንቬስትመንቱ ወይም ማናቸውም ሌላ የገቢ ምንጭ እንዳልተቋረጠ ተቆጥሮ ይህ አዋጅ ተፈፃሚ ይደረግበታል።

፵፰· <u>መዝገብ የመያዝ ግዴታ</u>

፩· ከደረጃ "ሐ" ግብር ከፋዮች በስተቀር በአንቀጽ ፪(፮) በተተረጐመው መሠረት በንግድ ሥራ ላይ የተሠማሩ ወይም በሙሉ ወይም በከፊል የሚከራዩ ሕንፃዎች ባለቤት የሆኑ፣ የሂሳብ መዝገብ እና ሰነዶችን የመያዝ ግዴታ አለባቸው።

፪· በንዑስ አንቀጽ (፩) መሠረት የሂሳብ መዝገብና ሰነዶችን የመያዝ ግዴታ ያለበት ሰው ከዚህ በታች የተዘረዘሩትን መረጃዎችን አሟልቶ መያዝ አለበት፡—

47. *Change of Address and Cessation of Business*

1) Any taxpayer who makes a change of his business address shall notify the Tax Authority of the change within thiry (30) days.

2) Any taxpayer who ceases a trade or business activity shall notify the Tax Authority within thirty (30) days that the activity, any declaration of income required by this Proclamation to be filed at the end of a tax year, shall be filed no later than sixty (60) days after the activitiy has ceased. Any tax due for the period in which the cessation acrued shall be paid on or before the declaration due date determined under this provision.

3) *Where:*

(a) any income is derived by a person in a tax year from any business activity, investment or other source that has ceased either before the commencement of the year or during the year, and

(b) If the income has been derived before the business, activity, investment or other source ceased it would have been chargeable to tax under this Proclamation, This Proclamation shall apply to the income on the basis that the business, activity, investment or other source had not ceased at the time the income was derived.

48. *Record Keeping Requirement*

1) All persons who are engaged in a business of trade as defined in Article 2(6), or who own buildings held all or in part for rental, except for Category C taxpayers shall keep books and records.

2) A person who is required to keep books and records in accordance with Sub-Article (1) shall keep the following information:

www.abyssinialaw.com

(a) Guyyaa qabeenyaawwan dhaabbii itti bitaman; gatii ittiin bitamanii fi gatii galmee amma qaban kan agarsiisu galmee qabeenya dhaabbii dabalatee sanada idaa fi qabeenyaa hojii daldalicha agarsiisu.

(b) Sochii hojii daldalichaa waliin wal-qabateen, galii guyyaa guyyaadhaan argamee fi baasii godhame, keessattuu sababa galii fi baasii waliin walqabsiisuudhaan;

(c) Hojii daldalichaa waliin wal-qabatee meeshaawwan fi tajaajiloota bitamanii fi gurguraman ilaalchisee kan kanatti aanan kan agarsiisu,

(i) meeshaa gurguramee fi tajaajila kennname addaan baasuudhaan;

(ii) maqaa namoota meeshicha bitani ykn gurguranii ykn-tajaajilicha kennani haala Abbaan Taayita gibiraa addaan baasuudhaan beekuu danda'uu; fi

(iii) Nagahoota Lakkoofsi dursamee kennameef Lakkoofsa eenyummaa kaffalaa gibiraa gurguraa qabatan, fayyadamuu-dhaan.

(d) Akaakuu fi baayyina meeshaawwan daldalaa man-kuusaa keessatti kuufamani fi baasii meeshawwaniif godhame akkasumas mala meeshawwan itti tilmaamaman dabalatee, odeeffannoo sanadaa meeshawwan dhuma bara herregichaatti harka jiran agarsiisu;

(e) Gibira barbaadamu murteessuuf kan dandeessisan odeeffannoowwan sirriii ta'an kan biroo kamiyyuu.

3) Kaffalaan gibiraa galmeewwan herregaa fi sanadoota afaan biyya alaatiin qophaa'an kan qabu yoo ta'e, galmeewwani fi sanadoota kana baasii mataa isaa tiin afaan hojii Oromyaa keessatti ittiin hojjetamutti hiiksisee akka dhiyeessu Abbaan Taayitaa gibiraa gaafachuu ni danda'a.

4) Kaffalaan gibiraa galmeewwan herregaa fi sandootni keewwata xiqqaa (2) jalatti tarreeffaman herregni qabatan bara gibiraa ilaallatu irraa kaasee waggoota kudhaniif tursiisuu qaba.

49. *Dambii hundeessa waldaa dhiyeessuu*

Kubbaaniyyoonni, waldootni shariikaa fi waldootni kan biroo daldalaaf hundeeffaman hundi garagalcha sirrii dambii ittiin bulmaataa fi barreeffama ittiin hundeeffaman Abbaa Taayitaa Gibiraatiif kennuu fi walitti aansuudhaanis jijjiiramni kanuma irratti godhame yoo jiraatu beeksisuu qabu.

ሀ) ቋሚ ንብረቶች የተገዙበትን ቀን፣ የተገዙበትን ዋጋ እና አሁን ያላቸውን የመዝገብ ዋጋ የሚያሳይ የቋሚ ንብረት መዝገብ ጨምሮ የንግድ ሥራውን ሀብትና ዕዳ የሚያሳይ ሰነድ፣

ለ) ከንግድ ሥራው እንቅስቃሴ ጋር በተያያዘ በየቀኑ የተገኘውን ገቢ እና የተደረገውን ወጪ በተለይ ከገቢና ወጪው ምክንያት ጋር በማያያዝ፣

ሐ) ከንግድ ሥራው ጋር በተያያዘ የተገዙ እና የተሸጡ ዕቃዎችንና አገልግሎቶችን በተመለከተ የሚከተሉትን የሚያሳይ፣

i) የተሸጠውን ዕቃና የተሰጠውን አገልግሎት በመለየት፣

ii) ዕቃውን የገዙ ወይም የሸጡ ወይም አገልግሎቱን የሰጡ ሰዎችን ስም የግብር አስገቢው ባለሥልጣን ለይቶ እንዲያውቃቸው በሚያስችል አኳኋን፣ እና

iii) የሻጩን የግብር ከፋይ መለያ ቁጥር የያዙ አስቀድሞ ቁጥር የተሰጣቸው ደረሰኞች በመጠቀም።

መ) በመጋዘን የተከማቹ የንግድ ዕቃዎችን ዓይነት፣ ብዛት እና ለዕቃዎቹ የተደረገውን ወጪ እንዲሁም ዕቃዎቹ የተገመቱበትን ዘዴ ጨምሮ በሂሳብ ዘመኑ መጨረሻ በእጅ ያሉትን ዕቃዎች የሚያሳይ የሰነድ መረጃ፣

ሠ) የሚፈለገውን ግብር ለመወሰን የሚያስችሉ ማናቸውም ሌሎች አግባብነት ያላቸውን መረጃዎች።

፫) ግብር ከፋዩ በውጭ አገር ቋንቋ የተዘጋጁ የሂሳብ መዝገቦችና ሰነዶች ያሉት እንደሆነ እነዚህን መዝገቦችና ሰነዶች በራሱ ወጪ በኦሮሚያ ውስጥ በሚሠራበት የሥራ ቋንቋ አስተርጉሞ እንዲያቀርብ የግብር አስገቢው ባለሥልጣን ሊጠይቅ ይችላል።

፬. ግብር ከፋዩ በንዑስ አንቀጽ (፪) የተዘረዘሩትን የሂሳብ መዝገቦችና ሰነዶች ፣ የያዙት ሂሳብ አግባብነት ካለው የግብር ዘመን አንስቶ ለአሥር ዓመታት ማቆየት አለበት።

፵፱. የማኅበር መመሥረቻ ደንብ ስለማቅረብ፣

ኩባንያዎች፣ የሽርክና ማኅበሮች እና ሌሎች ለንግድ የተቋቋሙ ማኅበራት ሁሉ የተመሠረቱበትን የመተዳደሪያ ደንብና የመመሥረቻ ጽሑፍ ትክክል ግልባጭ ለግብር አስገቢው ባለሥልጣን መስጠትና በተከታታይም በዚሁ ላይ የተደረገ ለውጥ ሲኖር ማስታወቅ አለባቸው።

(a) a record of the business assets and liabilities, including a register of fixed assets showing the date of acquisition the cost of acquisition, and the current book value of each asset;

(b) a record of all daily income and expenses related to the business activity and the matter to which they relate;

(c) a record of all purchases and sales of goods and services related to the business activity showing:

(i) the particular good and services sold;

(ii) the name of the buyers and sellers or providers in such a manner that they can be identified by the tax Authorities; and

(iii) using pre-numbered invoices containing the vendor's tax identification number.

d) a record of trading stock on hand at the end of the accounting period, including the type, quantity and cost of that stock as well as the method of valuation of that stock;

e) any other document relevant for the determination of the tax liability.

3) If a taxpayer has certain books or records in a foreign language, the Tax Authorities may require that they be translated into the official language of Oromia at the taxpayer's expense.

4) The books and records mentioned in sub-Article (2) shall be kept by the taxpayer for a period of ten (10) years after the end of the tax period to which they relate.

49. *Submission of Memorandum of Association*

Companies, partnership and other business organizations shall submit to the Tax Authority a copy of their memorandum of association and status and shall notify the tax Authority of any subsequent change therein.

www.abyssinialaw.com

50. *Odiiteroota*

1) Odiiteerri kamiyyuu, herrega waggaa maamila isaa qorachuudhaan gabaasa kenne Abbaa Taayitaa Gibiraatiin barreeffamaan yeroo gaafatamu dhiyeessuu qaba.
2) Odiiteerri kamiyyuu gabaasicha yeroo barreeffamaan gaaffiin itti dhiyaate keessatti yoo dhiyeessuu baate, Abbaan Taayitaa gibiraa hayyamni odiiteerichaa akka haqamu Abbaa Taayitaa hayyama kennuuf ni beeksisa.

KUTAA 2
SIRNA HERREGA KAFFALAMURRAA GIBIRA HIR'ISANII GALII GODHUU

51. *Galii qaxaramuun argamu irraa gibira kaffalamu hir'isanii galii godhuu*

1) Labsii kanaan ifaan gibira irraa bilisa akka ta'u kan tasifame yoo ta'e malee, qaxaraan kamiyyuu kaffaltii hojjetaa qaxareef kaffalu irraa gibira barbaachisaa ta'e hir'isee hambisuu qaba.
2) Qaxaraan gibira galii qaxaramuun argamurraa hir'isuu irratti dirqamni qabu, kaffaltiiwwan hojjetaaf raawwatu irraa baasiiwwan hirdhifamuu qaban hundarraa dursa ni qaba.
3) Qaxaraan gibira hir'isee hambise dhuma tokkoo tokkoo ji'aa irraa kaasee guyyoota 30 keessati Abbaa Taayitaa Gibiraatiif galii gochuu qaba. Gibirri bifa kanaan hir'ifamee hafe galii yeroo ta'u ragaa tarreeffama maqaa hojjetoota galii gibirri itti kaffalamu ji'a sana keessatti argatan kan argisiisu wajjin walqabatee dhiyaachuu qaba.
4) Ibsi armaan olitti bu'uura keewwata xiqqaa (3) jalatti ibsameen dhiyaatu uunkaa fi akkaataa Abbaan Taayitaa Gibiraa murteessuun ta'ee odeeffannoowwan armaan gadii qabaachuu mala;
   (a) maqaa, teessoo fi Lakkoofsa eenyummaa tokkoon tokkoo qaxaramaa;
   (b) hanga galii gibirri itti kaffalamuu tokkoon tokkoo qaxaramaan qaxaramuun argate,
   (c) hanga Gibiraa galii kanarraa hirrifamee hafe, fi
   (d) hamma galii Qaxaramaan argatee gibira irraa bilisa ta'e.

52. *Mi'oonni yeroo biyya keessa galan gibira galii kaffalamu*

1) Mi'oonni daldalaaf gara biyya keessa yeroo galan gibirri bu'aa daldalaa itti kaffalama. Gibirri bifa kanaan walitti qabamu akka gibira herrega kaffalamu irraa hir'ifamee hafeetti lakkaa'amee kaffalaan gibiraa, dhuma waggaa irratti gibira kaffaluu qabu irraa akka herregamuuf ni taasifama.

፶· አዲተሮች፣

፩· ማንኛውም ኦዲተር የደንበኛውን ዓመታዊ ሂሣብ መርምሮ የሰጠውን ሪፖርት በግብር አስገቢው ባለሥልጣን በጽሑፍ ሲጠየቅ ማቅረብ አለበት።

፪· ጥያቄው በቀረበበት ጽሑፍ በተገለጸው ጊዜ ውስጥ ማንኛውም ኦዲተር ሪፖርቱን ባያቀርብ ግብር አስገቢው ባለሥልጣን የኦዲተሩ ፈቃድ እንዲሠረዝ ለፈቃድ ሰጪው ባለሥልጣን ያስታውቃል።

ክፍል ሁለት
ከተከፋይ ሂሣብ ላይ ግብርን ቀንሶ ገቢ የማድረግ ሥርዓት

፶፩· ከመቀጠር በሚገኝ ገቢ ላይ የሚከፈለውን ግብር ቀንሶ ገቢ ስለማድረግ

፩· በዚህ አዋጅ በግልፅ ከግብር ነፃ እንዲሆን የተደረገ ካልሆነ በስተቀር ማናቸውም ቀጣሪ ለተቀጣሪው ከሚከፍለው ክፍያ ላይ ተገቢውን ግብር ቀንሶ ማስቀረት አለበት።

፪· ቀጣሪው በመቀጠር ከሚገኝ ገቢ ላይ ግብር ቀንሶ ገቢ በማድረግ ረገድ ያለበት ግዴታ፣ ለሠራተኛው ከሚፈጸሙ ክፍያዎች ላይ ተቀናሽ መደረግ ካለባቸው ሌሎች ግዴታዎች ቅድሚያ ይኖረዋል።

፫· ቀጣሪው ቀንሶ ያስቀረውን ግብር ከእያንዳንዱ ወር መጨረሻ አንስቶ ባሉት ፴ ቀናት ውስጥ ለግብር አስገቢው ባለሥልጣን ገቢ ማድረግ አለበት። በዚህ ዓይነት ተቀንሶ የቀረው ግብር ገቢ በሚደረግበት ጊዜ በወሩ ውስጥ ግብር የሚከፈልበት ገቢ ያገኙትን ሠራተኞች ዝርዝር የሚያሳይ መረጃ ተያይዞ መቅረብ አለበት።

፬· ከዚህ በላይ በንዑስ አንቀጽ (፫) መሠረት የሚቀርበው መግለጫ የግብር አስገቢው ባለሥልጣን በሚወስነው ቅርፅና አኳኋን የሚቀርብ ሆኖ የሚከተሉትን መረጃዎች መያዝ አለበት።
   ሀ) የእያንዳንዱን ተቀጣሪ ስም፣ አድራሻ እና የግብር ከፋይ መለያ ቁጥር፣
   ለ) እያንዳንዱ ተቀጣሪ ከመቀጠር ያገኘውን ግብር የሚከፈልበት ገቢ መጠን፣
   ሐ) ከዚሁ ገቢ ላይ ተቀንሶ የቀረውን ግብር መጠን፣ እና
   መ) ከግብር ነፃ የተደረገ ተቀጣሪው ያገኘው ገቢ መጠን፣

፶፪· ዕቃዎች ወደአገር በሚገቡበት ጊዜ ስለሚከፈል የገቢ ግብር

፩· ዕቃዎች ለንግድ ወደ አገር በሚገቡበት ጊዜ የንግድ ትርፍ ግብር ይከፈልባቸዋል። በዚህ ዓይነት የሚሰበሰበው ግብር ፣ ከተከፋይ ሂሳብ ላይ ተቀንሶ እንደቀረ ግብር ተቆጥሮ ግብር ከፋዩ በዓመቱ መጨረሻ መክፈል ከሚገባው የግብር መጠን ላይ እንዲታሰብለት ይደረጋል።

50. *Public Auditors*

1) Any auditor, when requested by the Tax Authority in writing shall submit the audit report of his clients.
2) Where any auditor fails to submit the report within the time specified in the letter referred above, the Tax Authority shall notify the Licensing Authority to withdraw the license of the auditor.

SECTION II
Withholding Procedures

51. *Witholding of Tax on Employment Income*

1) An employer shall withhold tax from every payment to an employee, unless the payment is expressly made tax-exempt by this Proclamation.
2) The obligation of an employer to withhold tax has priority over all other obligations to withhold any other amounts from payments to an employee.
3) An employer shall pay the withheld tax to the Tax Authority within thirty (30) days of the end of each calendar month, and each payment shall be accompanied by a statement with respect to each employee who derives taxable income for the month.
4) The statement referred to in Sub-Article (3) shall be in the form and furnished in the manner prescribed by the tax Authority, and shall contain the following information:
   (a) the name, addresss, and TIN of each employee;
   (b) the amount of taxable income derived by each employee from the employment;
   (c) the amount of the tax withheld from that income, and
   (d) the amount of any tax-exempt income derived by the employee.

52. *Collection of Tax on Imports*

1) A current payment of income tax shall be collected at the time of import of goods for commercial use, and the collected amount treated as tax withheld that is creditable against the taxpayer's income tax liability for the year.

www.abyssinialaw.com

2) Bu'uura keewwata kanaatiin mi'oota gara biyya keessaa galan irraa gibirri bu'aa daldalaa walitti qabamu fichisiisaan mi'ichaaf gatiin kaffale, kan Inshuraansii fi baasiin geejjibaa (C.I.F.) irraa kan herregamu dhibeentaa 3 (sadii) ta'a.
3) Mi'oota gara biyya keessa galan irratti gibirri kaffalame, kaffalaan gibiraa galii beeksise bu'uura gochuudhaan gibira murtaa'e gadi yoo ta'e, kaffalaan gibiraa garaagarummaa kana akka kaffalu ni taasifama, mi'oota gara biyya keessaa galan irraa gibirri kaffalame, gibira waggaatti kaffalamuu qabu kan caalu yoo ta'e abbaan taayitaa gibiraa herrega isaa qulqulleessee gibira caalmaa kaffalame yeroo fi haala keewwata 76 jalatti ibsameen kaffalaa gibiraatiif ni deebisa.
4) Bu'uura keewwata kanaatiin gibirri walittiqabamu; maqaa, teessoo fi lakkoofsa eenyummaa kaffalaa gibiraa fayyadamuudhaan galmaa'uu fi herregichis bu'uuruma kanaan qabamuu qaba. Ta'us, kaffalaan gibiraa, sababa yeroon galmeeffamuu gahuu dhabuutiin, lakkoofsa eenyummaa kaffalaa gibiraa yoo hin qabaanne ta'e, lakkoofsa eenyummaa isaa kaffalaa gibira argatee gibiricha herrega kaffalamu irraa hir'isee nama galii taassisutti hanga kennamutti galmeeffamni kan raawwatamu maqaa fi teessoo kaffalaa gibiraatiin qofa ta'a.
5) Biiroon raawwannaa keewwata kanaatiif hiika ''Mi'oota daldalaaf oolan'' isa jedhuuf qajeelfamaan ni murteessa.

53. *Herregoota kaffalaman irraa gibira hir'isanii hambisuu*

1) Dhaabbattootni seeraan mirgi namummaa kennameef, waajjiraaleen mootummaa, dhaabbattootni dhuunfaa bu'aadhaaf hin-hundoofne fi dhaabbattootni miti-mootummaa dambii manni marii bulchiinsa mootummaa naannoo oromiyaa baasuun, gibirri irraa hirrifamee akka hafu kafaltii murtaa'e kam irraa iyyuu gibiricha hirr'isanii hambisuu qabu.
2) Herregoota kaffalaman irraa gibirri hirrifamee hafu herrega kaffaltii dimshaashaa irraa dhibbantaa 2 (lama) ta'a.

፪· በዚህ አንቀጽ መሠረት ወደ አገር በሚገቡ ዕቃዎች ላይ የሚሰበሰበው የንግድ ትርፍ ግብር አስመጪው ለዕቃው በከፈለው ዋጋ፣ የመድን አረቦን እና የመጓጓዣ ወጪ (ሲ·አይ·ኤፍ) ላይ የሚታሰብ ፫ ፐርሰንት (ሦስት በመቶ) ይሆናል።
፫· ወደአገር በሚገቡ ዕቃዎች ላይ የተከፈለው ግብር ፣ ግብር ከፋዩ ያስታወቀውን ገቢ መሠረት በማድረግ ከተወሰነው ግብር ያነሰ እንደሆነ፣ ግብር ከፋዩ ልዩነቱን እንዲከፍል ይደረጋል። ወደአገር በሚገቡ ዕቃዎች ላይ የተከፈለው ግብር በዓመቱ ሊከፈል ከሚገባው ግብር የበለጠ እንደሆነ የግብር አስገቢው ባለሥልጣን ሂሳቡን አጣርቶ በብልጫ የተከፈለውን ግብር በአንቀጽ ፸፮ በተገለጸው ጊዜ እና አኳኋን ለግብር ከፋዩ ይመልስለታል።
፬· በዚህ አንቀጽ መሠረት የሚሰበሰበው ግብር የግብር ከፋዩን ስም፣ አድራሻ እና የግብር ከፋይ መለያ ቁጥር በመጠቀም መመዝገብ እና ሂሳቡም በዚሁ መሠረት መያዝ አለበት። ሆኖም ግብር ከፋዩ የመመዝገቢያው ጊዜ ባለመድረሱ ምክንያት የግብር ከፋይ መለያ ቁጥር የሌለው እንደሆነ፣ የግብር ከፋይ መለያ ቁጥሩን አግኝቶ ግብሩን ከተከፋይ ሂሳብ ላይ ቀንሶ ገቢ ለሚያደርገው ሰው እስከሚሰጥ ድረስ ምዝገባው የሚከናወነው በግብር ከፋዩ ስምና አድራሻ ብቻ ይሆናል።
፭· ቢሮው ለዚህ አንቀጽ አፈጻጸም "ለንግድ የሚውሉ ዕቃዎች" የሚለውን ሀረግ ትርጉም በመመሪያ ይወስናል።

፶፫· ከተከፋይ ሂሳቦች ላይ ግብርን ቀንሶ ስለማስቀረት

፩· በሕግ የሰውነት መብት የተሰጣቸው ድርጅቶች ፣ የመንግሥት መ/ቤቶች፣ ለትርፍ ያልተቋቋሙ የግል ድርጅቶች እና መንግሥታዊ ያልሆኑ ድርጅቶች ፣ የኦሮሚያ ክልላዊ መንግሥት መስተዳድር ምክር ቤት በሚያወጣው ደንብ ግብር ተቀንሶ ቀሪ እንዲደረግበት ከተወሰነ ማናቸውም ክፍያ ላይ ግብሩን ቀንሰው ማስቀረት አለባቸው።
፪· ከተከፋይ ሂሳቦች ላይ ተቀንሶ ቀሪ የሚደረገው ግብር የጠቅላላ ተከፋይ ሂሳብ ፪ ፐርሰንት (ሁለት በመቶ) ይሆናል።

2) As per this Article the amount collected on import of goods shall be three percent (3%) of the sum of cost, insurance, and freight ("CIF value").
3) If the amount of income tax collected on the import of goods results in under payment of business income tax due for the year, as determined at the time of declaration of income tax, the taxpayer is required to pay the difference with the declaration. If the amount represents an overpayment of income tax due for the year, the Tax Authority shall after ensuring the accuracy of the books and records refund the taxpayer the amount overpaid within the time and in the manner prescribed under Article 76 of this Proclamation.
4) The tax collected under this Article shall be recorded and accounted- for using the taxpayer's name, address, and TIN; provided, however that if a taxpayer is not required to obtain a TIN the records shall be kept using only the taxpayer's name and address until such time as the taxpayer supplies a TIN to the collecting agency.
5) For purposes of implementing the provision of this Article the bureau shall by directive, define the term "for commercial use".

53. *Withholding of Income Tax on Payments*

1) Organization having legal personality, government agencies, private nonprofit institutions, and non-governmental organizations ("NGOs") shall withhold income tax on payments which by Reguations to be issued by the Council of Oromia regional Government are subject to withholding Tax.
2) The amount withheld shall be two percent (2%) of the gross amount of the payment.

www.abyssinialaw.com

3. Namni gibira kana hir'isee galii taassisuu qabu herregota baatii sana keessatti kaffalamani irraa hirrifaman herrega walii galaa haftee ta'uu qabu, guyyaa dhuma baatichaa irraa eegalee guyyaa 10/kudhan/ jirani keessatti Abbaa Taayitaa gibiraatiif galii taassisuu qaba. Namni herregoota kaffalamu irraa gibira hir'isee galii taasisuuf dirqama qabu herrega walii galaa baatii sana keessatti walitti qabe yeroo galii taasisu maqaa tokkoon tokkoo namaa ykn dhaabbata kaffaltiin raawwatameef, lakkoofsa eenyummaa, ida'ama maallaqaa walii-galaa namicha ibsameef baatii sana keessatti kaffalame, gibira hirrifamaa ta'ee dhiyaate fi maqaa tokko tokkoo namaatiin Abbaa Taayitaa gibiraatiif herrega galii ta'e tarreeffama argisiisu dhiyeessuu qaba.

4) Herregoota kaffalaman irraa gibirri hir'ifame gibira waggaa sanatti kaffalamuu qabuu gadi ta'ee yoo argame, kaffalaan gibiraa yeroo galii ofii beeksisu gibira garaagarummaan barbaadamu galii taasisuu qaba. Herregoota kaffalaman irraa gibirri hiriifame gibira waggaatti kaffalamuu qabu ol ta'ee yoo argame Abbaan Taayitaa gibiraa yeroo fi akkaataa keewwata "76" jalatti ibsameen gibira caalmaadhaan kaffalame kaffalaa gibiraatiif ni-debisa.

5) Bu'uura keewwata kanaatiin herrega kaffalamu irraa gibira hir'ise galii gochuuf namni dirqamni irra jiru gibira hir'ifamee galii taasifamuu qabu guutummaadhaan ykn gar-tokkeen hir'isee yoo galii taasisuu baate gibira kana guutummaan guutuutti Abbaa Taayitaa gibiraatiif galii akka godhu ni dirqisiifama.

54. *Galiin gabatee "D" abbaa mirgaatiif yeroo kaffalamu gibira hirrisani hambisuu*

1) Akkaataa gabatee "D" tiin galii gibirri itti kaffalamu kamiyyuu abbaa mirgaatiif namni kafffalu, akkaataa gabatee "D" tiin gibira barbaadamu herrega kaffalamu irraa hir'isee hambisuu qaba.

2) Dirqamni gibira hirrisanii hambisuu kaffalaa irra jiru, dirqama biroo kaffalaan galii kaffalamu hir'isee hambisuu qabu kamiyyuu irra dursa qaba.

3) Kaffalaan gibira hirrisee hambise, dhuma tokkoon tokkoon ji'aatii eegalee guyyoota 15 (kudha shan) jiran keessatti Abbaa Taaiytaa Gibiraatiif galii gochuu qaba. Waan kana ta'eef, gibirri haala kanaan hirrifamee hafe yeroo galii ta'u tarreeffama odeeffannoo kaffaltoota gibiraa ji'a sana keessa galii gibirri itti kaffalamu argatan argisiisu waliin qabatee dhiyaachuu qaba.

፫· ግብሩን ቀንሶ ገቢ ማድረግ ያለበት ሰው በወሩ ውስጥ ከተከፈሉ ሂሳቦች ላይ ተቀንሶ ቀሪ መደረግ የሚገባውን አጠቃላይ ሂሳብ ከወሩ የመጨረሻ ቀን ጀምሮ ባሉት አሥር ቀናት ውስጥ ለግብር አስገቢው ባለሥልጣን ገቢ ማድረግ አለበት። ከተከፋይ ሂሳቦች ላይ ግብርን ቀንሶ ገቢ የማድረግ ኃላፊነት ያለበት ሰው በወሩ የሰበሰበውን አጠቃላይ ሂሳብ ገቢ በሚያደርግበት ጊዜ ክፍያ የተፈጸመለትን የእያንዳንዱን ሰው ወይም ድርጅት ስም፣ መለያ ቁጥሩን፣ በወሩ ውስጥ ለተጠቀሰው ሰው የተከፈለውን ገንዘብ አጠቃላይ ድምር፣ ተቀናሽ ተደርጐ የቀረውን ግብር እና በእያንዳንዱ ሰው ስም ለግብር አስገቢው ባለሥልጣን ገቢ የተደረገውን ሂሳብ የሚያሳይ ዝርዝር ማቅረብ አለበት።

፬· ከተከፋይ ሂሳቦች ላይ የተቀነሰው ግብር በዓመቱ መከፈል ከነበረበት ትክክለኛ ግብር ያነሰ ሆኖ የተገኘ እንደሆነ፣ ግብር ከፋዩ ገቢውን በሚያስታውቅበት ጊዜ በልዩነት የሚፈለገውን ግብር ገቢ ማድረግ አለበት። ከተከፋይ ሂሳቦች ላይ የተቀነሰው ግብር በዓመቱ መከፈል ከሚገባው በላይ ሆኖ የተገኘ እንደሆነ ግብር አስገቢው ባለሥልጣን በብልጫ የተከፈለውን ግብር በአንቀጽ ፸፮ በተገለጸው ጊዜ እና አኳኋን ለግብር ከፋዩ ይመልስለታል።

፭· በዚህ አንቀጽ መሠረት ከተከፋይ ሂሳብ ላይ ግብሩን ቀንሶ ገቢ የማድረግ ግዴታ ያለበት ሰው ተቀንሶ ገቢ መደረግ ያለበትን ግብር በሙሉ ወይም በከፊል ቀንሶ ገቢ ያላደረገ እንደሆነ ግብሩን ሙሉ በሙሉ ለግብር አስገቢው ባለሥልጣን ገቢ እንዲያደርግ ይገደዳል።

፶፬· <u>የሠንጠረዥ "መ" ገቢ ለባለመብቱ በሚከፈልበት ጊዜ ግብርን ቀንሶ ስለ ማቅረት</u>

፩· ማናቸውም በሠንጠረዥ "መ" መሠረት ግብር የሚከፈልበትን ገቢ ለባለመብቱ የሚከፍል ሰው፣ በሠንጠረዥ "መ" መሠረት የሚፈልገውን ግብር ከተከፋዩ ሂሣብ ላይ ቀንሶ ማስቀረት አለበት ።

፪· ከፋዩ ያለበት ግብር ቀንሶ የማስ ቀረት ግዴታ ፣ ከፋዩ ከተከፋዩ ገቢ ላይ ቀንሶ ማስቀረት ካለበት ሌላ ማናቸውም ግዴታ ቀዳሚነት ይኖረዋል ።

፫· ከፋዩ ቀንሶ ያስቀረውን ግብር ከእያንዳንዱ ወር መጨረሻ አንስቶ ባሉት ፲፭ ቀናት ውስጥ ለግብር አስገቢው ባለሥልጣን ገቢ ማድረግ አለበት ። ስለሆነም በዚህ ዓይነት ተቀንሶ የቀረው ግብር ገቢ በሚደረግበት ጊዜ በወሩ ውስጥ ግብር የሚከፈልበት ገቢ ያገኙትን ግብር ከፋዮች ዝርዝር የሚያሳይ መረጃ ተያይዞ መቅረብ አለበት ።

3) Within ten days from the last day of each month, the withholding agent shall transfer to the government the amount required to be withheld on payments made during the month. The withholding agent's aggregate monthly transfer shall be accompanied by a statement listing separately each specifed person to whom payments were made; the person's TIN; the monthly total of payments made to that person; and the amount of income tax withheld results in government with respect to that person.

4) If the amount of income tax withheld on payment to specified person results in under payment of income tax actually due for the year, as determined at the time of declaration of income tax, the taxpayer is required to pay the difference with the declaration. If the amount of income tax withheld results in overpayment of income tax actually due for the year, the Tax Authority shall refund the taxpayer within the time and in the manner prescribed under Article 76.

5) As per this Article if a withholding agent fails to withhold or under withhholds he shall be made to pay the full amount of the tax to the Tax Authority.

54. *Withholding of Schedule "D" Income Tax on Payments*

1) The payer of any payment subject to tax under schedule "D" shall withhold from the payment the amount of tax required by schedule "D"

2) The obligation of the payer to withhold tax has priority over all other obligations to withhold amounts from payments to a payee (the taxpayer).

3) A payer shall pay the withheld tax to the Tax Authority within fifteen (15) days of the end of each calendar month, and each payment shall be accompanied by a statement with respect to each taxpayer who received payments during the month.

www.abyssinialaw.com

4) Kanaan olitti, akkaataa keewwata xiqqaa (3) tiin ibsi kennamu, gabatee fi haala abbaan taayitaa gibiraa murteessuun kan dhiyaatu ta'ee odeeffannoowwan kana gadii qabaachuu qaba:
   (a) maqaa, teessoo fi lakkoofsa eenyummaa tokkoon tokkoo kaffalaa gibiraa,
   (b) akkaataa gabatee ''D'' tiin hanga kaffaltii gibirri itti kaffalamu,
   (c) hanga gibiraa kaffaltii sana irraa hir'ifamee hafe.

5) Kaffalaa gibiraatiif kaffaltiin yeroo raawwatamu, kaffalaan, tokkoo tokkoo kaffalaa gibiraatiif, haala Abbaan Taayitaa gibiraa murteessuun gibirri hir'ifamee haftee taasifamuu isaa kan mirkaneessu waraqaa ragaa ni kenna. Waraqaan ragaa kunis, odeeffannoo keewwata xiqqaa (4) jalatti tarreeffaman, kaffalaan gibiraa hir'ifamee haftee ta'e irratti komiisaa dhiheessuu kan danda'u ta'uusaa, fi haala komiisaa itittiin dhiyeessuu danda'u, kan ibsu ta'uu qaba.

6) Waraqaan ragaa gibirri hir'ifamee haftee ta'uu isaa mirkaneessu akkaataa gabatee ''D'' tiin galii gibirri itti kaffalamu irraa hir'ifamee gibira hafeef ragaa ta'a.

55. *Waraqaa eenyummaa kennuu*

Abbaan Taayitaa Gibiraa herrega kaffalamu irraa namootaa itti-gaafatamummaan gibira hirrisanii hambisuun kennameef waraqaa eenyummaa ni kenna.

56. *Sanada kafaltii raawwatamee fi Gibirri hir'ifamee galii taasifamusaa mirkaneessu*

1) Namni gibira hir'isee galii gochuuf dirqama qabu, tokkoon tokkoo bara gibiraatti,
   (a) kaffaltiiwwan raawwatamanii fi
   (b) gibira kaffaltiiwwan kanarraa hir'ifamee hafe kan agarsiisan sanadoota herregaa qabachuu fi Abbaan Taayita Gibiraa qorannaa akka irratti taassisu dhiyeessuuf dirqama qaba.

2) Namni gibira hir'isee galii godhuuf dirqama qabu sanadoota herregaa kanaan ol keewwata xiqqaa (1) jalatti tarreeffaman bara dhuma gibiraa ilaallatu irraa eegalee bara gibiraa waggaa shaniif tursiisuu qaba.

3) Abbaan Taayitaa Gibiraa haala orneela ofii qopheessuu fi yeroo inni murteessu keessatti namni gibira hir'isee galii gochuuf dirqama qabuu, kooppii sanadootaa kanaan ol keewwata xiqqaa (1) jalatti tarreeffaman, akka dhiyeessu gaafachuu ni danda'a.

፬· ከዚህ በላይ በንዑስ አንቀጽ (፫) መሠረት የሚሰጠው መግለጫ የግብር አስገቢው ባለሥልጣን በሚወስነው ቅርጽና አኳኋን የሚቀርብ ሆኖ ፣ የሚከተሉትን መረጃዎች መያዝ አለበት ።
   ሀ) የእያንዳንዱን ግብር ከፋይ ስም ፣ አድራሻ እና የግብር ከፋይ መለያ ቁጥር ፣
   ለ) በመንሠረኻ "መ" መሠረት ግብር የሚከፈል በትን ክፍያ መጠን ፣
   ሐ) ከክፍያው ላይ ተቀንሶ የቀረውን ግብር መጠን ።

፭· ለግብር ከፋዩ ክፍያ በሚፈጽ ምበት ጊዜ ፣ ከፋዩ ለእያንዳንዱ ግብር ከፋይ የግብር አስገቢው ባለሥልጣን በሚወስነው አኳኋን ግብር ተቀንሶ ቀሪ መደረጉን የሚያረጋግጥ የምስክር ወረቀት ይሰጣል ። ይህም የምስክር ወረቀት በንዑስ አንቀጽ ፬ የተዘረዘረውን መረጃ፣ ግብር ከፋዩ ተቀንሶ ቀሪ በተደ ረገው የግብር መጠን ላይ ቅሬታውን ለማቅረብ የሚችል መሆኑን እና ቅሬታውን ማቅረብ የሚችልበትን አኳኋን የሚገልጽ መሆን አለበት ።

፮· ግብር ተቀንሶ ቀሪ መደረጉን የሚያረጋግጠው የምስክር ወረቀት በሠንጠረኻ "መ" መሠረት ግብር በሚከፈልበት ገቢ ላይ ተቀንሶ ለቀሪው ግብር ማስረጃ ይሆናል ።

፶፭· <u>የመታወቂያ ወረቀት ስለመስጠት</u>

የግብር አስገቢው ባለሥልጣን ከተከፋይ ሂሣብ ላይ ግብር ቀንሶ የማስቀረት ኃላፊነት ለተሰጣቸው ሰዎች የመታወቂያ ወረቀት ይሰጣል።

፶፮· <u>የተፈፀመውን ክፍያ እና ግብር ተቀንሶ ገቢ መደረጉን የሚያረጋግጥ ሰነድ</u>

፩· ግብር ቀንሶ ገቢ የማድረግ ግዴታ ያለበት ሰው በእያንዳንዱ የግብር ዘመን ፡–
   ሀ) የተፈፀሙ ክፍያዎችን እና
   ለ) ከእነዚህ ክፍያዎች ተቀንሶ የቀረውን ግብር ፣ የሚያሳዩ የሂሣብ ሠነዶችን የመያዝ እና የግብር አስገቢው ባለ ሥልጣን ምርመራ እንዲያደ ርግባቸው የማቅረብ ግዴታ አለበት ።

፪· ግብር ቀንሶ ገቢ የማድረግ ግዴታ ያለበት ሰው ከዚህ በላይ በንዑስ አንቀጽ ፩ የተዘረዘሩትን የሂሣብ ሠነዶች አግባብነት ካላቸው የግብር ዘመን መጨረሻ አንስቶ ለ፭ ዓመታት ማቆየት አለበት ።

፫· የግብር አስገቢው ባለሥልጣን ግብር ቀንሶ ገቢ የማድረግ ግዴታ ያለበት ሰው ከዚህ በላይ በንሁስ አንቀጽ ፩ የተዘረዘሩትን ሠነዶች ኮፒ እርሱ በሚሰጠው ቅጽ እና ሁኔታ እንዲሁም በሚወ ስነው የጊዜ ልዩነት እንዲያ ቀርብ ሊጠይቅ ይችላል ።

4) The statement referred to in Sub-Article (3) shall be in the form and furnished in the manner prescribed by the Tax Authority, and shall contain the following information:
   (a) the name, address, and TIN of each taxpayer;
   (b) the amount of payments subject to tax under schedule D;
   (c) the amount of the tax withheld from the payments.

5) At the time of making a payment to a taxpayer, the payer shall furnish each taxpayer a tax withholding certificate (in the form prescribed by the Tax Authority) showing the date of the payment and stating the information listed in Sub-Article (4); the taxpayer's right to contest the amount of tax withheld; and the manner of doing so.

6) The tax-withheld certificate is proof of the amount of tax withheld on payments subject to tax under schedule D.

55. *Issuance of Identification Card*

The Tax Authority shall issue identification cards to withholding Agents.

56. *Record of Payments and Tax Withheld*

1) A withholding agent shall maintain, and make available for inspection by the Tax Authority, records showing, in relation to each fiscal year:
   (a) Payments made to a payee, and
   (b) Tax withholding from those payments.

2) The withholding agent shall keep the records as specified above under Sub-Article (1) for five (5) fiscal years after the end of the fiscal year to which the records relate.

3) The tax Authority may require a withholding agent to furnish a copy of the records to be maintained under Sub-Articel (1) in the manner, form and at the intervals prescribed by the Tax Authority.

www.abyssinialaw.com

57. *Gibira bara gibirichaa keessatti barbaadamu sirreessuu fi nama gibira hir'isee galii gochuu qabuuf dirqama bakka buusuu.*

1) Haala gibirri hir'ifamee hafe kaffaltii gibira isa xumuraa ittiin ta'e malee, kafaltiin gibiraa hir'ifamee hafe godhame (akkaataa keewwata ''53'' ykn keewwata ''54''tiin gibira yeroo yeroon kaffalame ykn akkaataa keewwata ''52''tiin gibira mi'oota biyya alaatii galan irratti kaffalame) kaffalaa gibiraa, bara gibiraa sana keessatti gibira kaffaluu qabu yeroo shallagamu kan herregamu ta'a.

2) Namni gibirri irraa hir'ifamee galii godhame gibira hir'ifamee galii godhame akka isaaf kaffalamu gaaffii kan dhiyeesse yoo ta'e, akkaataa labsii kanaan, herrega kaffalamurraa gibira hir'isee kan hambisee fi namni Abbaa Taayitaa Gibiraaf galii godhe, gibira galii godhame sana nama irraa hir'ifameef akka kaffaletti lakkaa'ama.

KUTAA SADII
ULAAGAALEE HAALA QABIINSA HERREGA GIBIRAA

58. *Mala qabiinsa herregaa*

1) Akkaataa tumama labsii kanaan, kaffalaan gibiraa bara gibiraa tokko keessatti ni argata jedhamee kan yaadame ykn galii argate mirkaneessuuf bara sana booda kan walitti qabamu ykn herregni kaffalamu qajeelfamoota qabiinsa herrega waliigalaa fudhatama argatan bu'uura godhachuun bara sanatti akka walitti qabametti ykn akka kaffalametti lakka'amee akka barbaachisummaa isaatti galiitti akka qabamu ykn baasiitti akka hir'ifamu ni godhama.

2) Keewwata kana keewwata xiqqaa (1) fi (3) tiin kan tumame akka eegametti ta'ee, Abbaan Taayitaa Gibiraa qabiinsi herrega addaa hojiirra akka oolu yoo hayyame malee, kaffalaan gibiraa kamiyyuu herrega isaa, mala qabiinsa herrega sochii maallaqaa callaarratti hundaaheen ykn herrega walitti-qabamuu fi kaffalamurratti hundaaheen qabachuu qaba.

3) Kaffaltii gibiraaf jecha, kubbaniyaan herrega isaa, akkaataa mala qabiinsa herregaa, herrega walitti-qabamuu fi kaffalamurratti hundaaheen qabachuu qaba.

4) Namni kamiyyuu mala qabiinsa herrega isaa jijjiiruuf akka isaa hayyamamu barreeffamaan Abbaa Taayitaa Gibiraa gaafachuu ni danda'a. Abbaan Taayitaa Gibiraa, malli jijjirame sun, herrega kaffalaa gibiraa sirritti kan agarsiisuudha jedhee yoo itti amane jijjiirama kana fudhachuusaa barreeffamaan beeksisa.

፶፯· <u>በታክሱ ዘመኑ ውስጥ የሚፈለገውን ግብር ስለማስተካከል እና ግብር ቀንሶ ገቢ የማድረግ ግዴታ ያለበት ሰው ስላለበት የመካስ ግዴታ</u>

፩· ተቀንሶ ቀሪ የተደረገው ግብር የመጨረሻ የግብር ክፍያ ከሆነበት ሁኔታ በስተቀር ፣ ተቀንሶ ቀሪ የተደረገ ግብር ክፍያ (በአንቀጽ ፶፫ ወይም በአንቀጽ ፶፬ መሠረት በየጊዜው የተከፈለ ግብር ወይም በአንቀጽ ፶፪ መሠረት በገቢ ዕቃዎች ላይ የተከፈለ ግብር) ግብር ከፋዩ በዚያው የታክስ ዘመን ውስጥ ሊከፍል የሚገባው ግብር በሚሰላበት ጊዜ የሚካተት ይሆናል ።

፪· ግብሩ ተቀንሶ ገቢ የተደረገበት ሰው ተቀንሶ ገቢ የተደረገው ግብር እንዲከፈለው ጥያቄ ያቀረበ እንደሆነ በዚህ አዋጅ መሠረት ከተከፋይ ሂሣብ ላይ ግብር ቀንሶ ያስቀረ እና ለግብር አስገቢው ባለሥልጣን ገቢ ያደረገ ሰው ገቢ የተደረገውን ግብር ለተቀነሰበት ሰው እንደ ከፈለ ይቆጠራል ።

<u>ክፍል ሦስት</u>
<u>የግብር ሂሣብ አያያዝ መርሆዎች</u>

፶፰· <u>የሂሣብ አያያዝ ዘዴ</u>

፩· በዚህ አዋጅ በተደነገገው መሠረት በአንድ የግብር ዘመን ውስጥ ግብር ከፋዩ ያገኛል ተብሎ የታሰበውን ወይም ያገኘውን ገቢ ለማረጋገጥ ከዘመኑ በኋላ የሚሰበሰበው ወይም የሚከፈለው ሂሣብ በአጠቃላይ ተቀባይነት ያገኙ የሂሣብ አያያዝ መርሆዎችን መሠረት በማድረግ በዘመኑ እንደተሰበሰበ ወይም እንደተከፈለ ተቆጠሮእን ደአግባብነቱ በገቢነት እንዲያዝ ወይም በወጪ እንዲቀነስ ይደረጋል ።

፪· በዚህ አንቀጽ ንዑስ አንቀጽ ፩ እና ፫ የተደነገገው እንደተጠበቀ ሆኖ ፣ የግብር አስገቢው ባለሥልጣን የተለየ የሂሣብ አያያዝ ዘዴ ሥራ ላይ እንዲውል ካልፈቀደ በስተቀር ማናቸውም ግብር ከፋይ ሂሣቡን በጥሬ ገንዘብ እንቅስቃሴ ላይ በተመሠረተ ወይም በተሰብሳቢና ተከፋይ ሂሳብ ላይ በተመሠረተ የሂሳብ አያያዝ ዘዴ መያዝ አለበት።

፫· ለግብር አከፋፈል ሲባል ኩባንያ ሂሳቡን በተሰብሳቢና ተከፋይ ሂሳብ ላይ በተመሠረተ የሂሳብ አያያዝ ዘዴ መሠረት መያዝ አለበት ።

፬· ማናቸውም ሰው የሂሳብ አያያዝ ዘዴውን ለመለወጥ እንዲፈቀድለት የግብር አስገቢውን ባለሥልጣን በጽሑፍ መጠየቅ ይችላል። የግብር አስገቢው ባለሥልጣን ተለዋጩ ዘዴ የግብር ከፋዩን ሂሳብ በትክክል የሚያሳይ ነው ብሎ ሲያምንበት ለውጡን መቀበሉን በጽሑፍ ያስታውቃል።

57. *Adjustment to Tax Due for Year And withholding Agent's Indemnity*

1) Except for tax withheld with respect to final taxes, withheld tax (or tax paid currently under Article 53 or Article 54 or collected on import under Article 52) is included in ascertainin g a taxpayer's tax due for the tax year.

2) A withholding agent who has withheld under this proclamation and remitted the amount withheld to the tax Authority is treated as having paid the withheld amount to the payee for the purposes of a claim by the taxpayer for payment of the amount withheld.

SECTION III
Tax Accounting Principles

58. *Method of Accounting*

1) Subject to this Proclamation, for the purposes of ascertaining a person's income accruing or derived during a tax period, the timing inclusions and deductions shall be made according to generally accepted accounting principles.

2) Without prejudice to Sub-Article (1) and (3), and unless the Tax Office prescribes otherwise in particular case, a taxpayer shall account for tax purposes on a cash or accrual basis.

3) A company shall account for tax purposes on an accrual basis.

4) A person may apply, in writing for a change in that person's method of accounting and the Tax office may, by notice in writing, approve the application but only if satisfied that the change is necessary to clearly reflect that person's income.

www.abyssinialaw.com

5) Malli qabiinsa herregaa kaffalaa gibiraa akka jijjiiramu yoo hayyamamu mata dureewwaan galii osoo hin galmaa'in akka hin-hafne ykn lammata akka hin galmoofne gochuuf mata dureewwan galii kaffalaa gibiraa, herregoota hir'ifaman ykn gibira wal dandeessisuu irratti bara gibiraa jijjiiramichi itti taasifame itti aanee waggaa jiru keessatti sirreeffamni barbaachisaan godhamuufii qaba.

59. *Mala qabiinsa herregaa sochii maallaqa callaarratti hundaahe*

1) Kaffaltii gibiraaf jecha, galii kaffalaa gibiraa herrega isaa mala qabiinsa herrega sochii mallaqa callaarratti hundaaheen qabatu, shallaguuf hanga maallaqaa kaffalaan gibiraa fudhate ykn maqaa isaatiin qabame herrega isaa keessattiha-ammatamuu qaba.

2) Kaffaltii gibiraaf jecha kaffalaan gibiraa, herrega isaa mala qabiinsa herrega sochii maallaqa callaarratti hundaahen qabatu, baasii godhee kan jedhamu kaffalaan gibiraa kaffaltii mataa isaatiin raawwate yoo ta'e dha.

60. *Mala qabiinsa herregaa, herrega walitti-qabamuu fi kafalamurratti Hundaa'e*

1) Kafaltii gibiraaf jecha kaffalaan gibiraa herreg isaa mala qabiinsa herregaa, herrega walitti qabamuu fi kafalamu irratti hundaa'een qabatu galiisaa yeroo herregu hanga maallaqa maqaa isaatiin kan walitti qabaman qabatame herrega isaa keessatti dabaluu qaba.

2) Kaffaltii gibiraaf jecha kaffalaan gibiraa herrega isaa mala qabiinsa herregaa, herrega walitti qabamuu fi kaffalamu irratti hundaa'een qabatu baasii raawwate kan jedhamu maqaa isaatiin ni kaffalamaadhaan kan qabame yoo ta'ee dha.

3) Akka labsii kanaan tumametti herregni tokko kafalaa gibiraan kan walitti qabamuudha kan jedhamu yeroon itti kaffalamu kan ce'e ykn kaffaltiin kan raawwatamu kaffaltiiwwan murtaa'aa adda addaan hiramee yoo ta'es kaffalaan gibiraa herregicha fudhachuuf yeroon mirga argatettidha.

4) Akka labsii kanaan tumameen herregni tokko herrega kaffalamuudha jedhamee kan qabamu sababni kaffalamuuf dirqama ta'e sirrii tti yoo beekamee dha. Haa ta'u malee dirqamni kun kan beekame yoo ta'ellee herrega kanaaf bu'ura kan ta'e gochi diinagdee raawwatamuun dura akka herrega kaffalamutti hin qabamu.

5) Raawwatama keewwata xiqqaa (4) tiif gochi diinagdee raawwatame kan jedhamu;

(a) Tajaajilootaa fi qabeenyota ilaalchisee yeroo tajaajilli kenname ykn qabeenyi argame dha.

(b) Qabeenyatti fayyadamuu ilaalchisee yeroo qabeenyichi faayidaarra oolee dha.

፭· የግብር ከፋዩ የሂሳብ አያያዝ ዘዴ እንዲለወጥ ሲፈቀድ የገቢ ርዕሶች፣ ሳይመዘገቡ እንዳይቀሩ ወይም በድጋሚ እንዳይመዘገቡ ለማድረግ የግብር ከፋዩ የገቢ ርዕሶች ፣ ተቀናሽ ወይም የታክስ ማካካሻ ሂሳቦች ላይ ለውጡ ከተደረገበት የግብር ዘመን ቀጥሎ ባለው ዓመት ውስጥ ተገቢው ማስተካከያ ሊደረግባቸው ይገባል ።

፶፱· <u>በጥሬ ገንዘብ እንቅስቃሴ ላይ የተመሠረተ የሂሳብ አያያዝ ዘዴ</u>

፩· ለግብር አከፋፈል ሲባል ሂሳቡን በጥሬ ገንዘብ እንቅስቃሴ ላይ በተመሠረተ የሂሳብ አያያዝ ዘዴ የሚይዘውን ግብር ከፋይ ገቢ ለማስላት ግብር ከፋዩ የተቀበለውን ወይም በስሙ የተያዘለትን የገንዘብ መጠን በሂሳቡ ውስጥ ማካተት አለበት ።

፪· ለግብር አከፋፈል ሲባል ሂሳቡን በጥሬ ገንዘብ እንቅስቃሴ ላይ በተመሠረተ የሂሳብ አያያዝ ዘዴ የሚይዝ ግብር ከፋይ ወጪ አደረገ የሚባለው ግብር ከፋዩ በራሱ የሚፈጽመው ክፍያ ሲሆን ነው።

፷· <u>በተሰብሳቢና ተከፋይ ሂሳብ ላይ የተመሠረተ የሂሳብ አያያዝ ዘዴ</u>

፩· ለግብር አከፋፈል ሲባል ሂሳቡን በተሰብሳቢና ተከፋይ ሂሳብ ላይ በተመሠረተ የሂሳብ አያያዝ ዘዴ የሚይዝ ግብር ከፋይ ፣ ገቢውን በሚያሰላበት ጊዜ በስሙ በተሰብሳቢነት የተያዘውን የገንዘብ መጠን በሂሳቡ ውስጥ ማካተት አለበት ።

፪· ለግብር አከፋፈል ሲባል ሂሳቡን በተሰብሳቢና ተከፋይ ሂሳብ ላይ የተመሠረተ የሂሳብ አያያዝ ዘዴ የሚይዝ ግብር ከፋይ ወጪ አደረገ የሚባለው በስሙ በተከፋይነት የተያዘ ሲሆን ነው ።

፫· በዚህ አዋጅ በተደነገገው መሠረት አንድ ሂሳብ በግብር ከፋዩ ተሰብሳቢ ነው የሚባለው የመክፈያው ጊዜ የተላለፈ ወይም ክፍያው የሚፈጸመው በተወሰኑ ክፍያዎች ተከፋፍሎ ቢሆንም ግብር ከፋዩ ሂሳቡን ለመቀበል መብት ባገኘበት ጊዜ ነው ።

፬· በዚህ አዋጅ በተደነገገው መሠረት አንድ ሂሳብ ተከፋይ ሂሳብ ተብሎ የሚያዘው ለክፍያው ምክንያት የሆነው ግዴታ በትክክል የታወቀ ሲሆን ነው ። ይሁን እንጂ ግዴታው የታወቀ ቢሆንም ለዚህ ሂሳብ መሠረት የሆነው የኢኮኖሚ ተግባር ከመከናወኑ በፊት እንደ ተከፋይ ሂሳብ አይያዝም ።

፭· ለንዑስ አንቀጽ ፬ አፈፃፀም የኢኮኖሚ ተግባር ተከናወነ የሚባለው ፦

ሀ) አገልግሎቶችን እና ንብረቶችን በተመለከተ አገልግሎቱ በተሰጠ ወይም ንብረቱ በተገኘ ጊዜ ነው ።

ለ) በንብረት መጠቀምን በተመለከተ ንብረቱ በጥቅም ላይ በዋለበት ጊዜ ነው ።

5) If the person's method of accounting is changed, adgustments to items of income, deduction, or credit shall be made in the tax period following the change, so that an item is not omitted or taken in account more than one.

59. *Cash–Basis Accounting*

1) A person who is accounting for tax purposes on a cash basis shall account for amounts to be included in calculating that person's income when they are received by, or made available to that person.

2) An outgoing or expense is incurred by person who is accounting, for tax purposes, on a cash basis when it is paid by that person.

60. *Accrual-Basis Accounting*

1) A person who is accounting for tax purposes on an accrual basis shall account for amounts to be included in ascertaining that person's income when they are receivable by that person.

2) An outgoing or expense is incurred by a person who is accounting for tax purpose on an accrual basis when it is Payable by the person.

3) Subject to this proclamation, an amount is receivable by a person when that person becomes entitled to receive it, even if the time for discharge of the entitlement is postponed or the entitlement is payable by installments.

4) Subject to this Proclamation, an amount is treated as payable by a person when all the events that determine liability have accrued and the amount of the liability can be determined with reasonable accuracy, but not before economic performance with respect to that amount occurs.

5) For the purposes of Sub-Article (4), economic performance occurs:

(a) with respect to the acquisition of services or property, at the time the services or properties are provided;

(b) with respect to the use of property, at the time the property is used; or

www.abyssinialaw.com

57. *Gibira bara gibirichaa keessatti barbaadamu sirreessuu fi nama gibira hir'isee galii gochuu qabuuf dirqama bakka buusuu.*

1) Haala gibirri hir'ifamee hafe kaffaltii gibira isa xumuraa ittiin ta'e malee, kafaltiin gibiraa hir'ifamee hafe godhame (akkaataa keewwata "53" ykn keewwata "54" tiin gibira yeroo yeroon kaffalame ykn akkaataa keewwata "52" tiin gibira mi'oota biyya alaatii galan irratti kaffalame) kaffalaa gibiraa, bara gibiraa sana keessaatti gibira kaffaluu qabu yeroo shallagamu kan herregamu ta'a.

2) Namni gibirri irraa hir'ifamee galii godhame gibira hir'ifamee galii godhame akka isaaf kaffalamu gaaffii kan dhiyeessе yoo ta'e, akkaataa labsii kanaan, herrega kaffalamurraa gibira hir'isee kan hambisee fi namni Abbaa Taayitaa Gibiraaf galii godhe, gibira galii godhame sana nama irraa hir'ifameef akka kaffaletti lakkaa'ama.

KUTAA SADII
ULAAGAALEE HAALA QABIINSA HERREGA GIBIRAA

58. *Mala qabiinsa herregaa*

1) Akkaataa tumama labsii kanaan, kaffalaan gibiraa bara gibiraa tokko keessatti ni argata jedhamee kan yaadame ykn galii argate mirkaneessuuf bara sana booda kan walitti qabamu ykn herregni kaffalamu qajeelfamoota qabiinsa herrega waliigalaa fudhatama argatan bu'uura godhachuun bara sanatti akka walitti qabametti ykn akka kaffalametti lakka'amee akka barbaachisummaa isaatti galiitti akka qabamu ykn baasiitti akka hir'ifamu ni godhama.

2) Keewwata kana keewwata xiqqaa (1) fi (3) tiin kan tumame akka eegametti ta'ee, Abbaan Taayitaa Gibiraa qabiinsi herrega addaa hojiirra akka oolu yoo hayyame malee, kaffalaan gibiraa kamiyyuu herrega isaa, mala qabiinsa herrega sochii maallaqaa callaarratti hundaaheen ykn herrega walitti-qabamuu fi kaffalamurratti hundaaheen qabachuu qaba.

3) Kaffaltii gibiraaf jecha, kubbaniyaan herrega isaa, akkaataa mala qabiinsa herregaa, herrega walitti-qabamuu fi kaffalamurratti hundaaheen qabachuu qaba.

4) Namni kamiyyuu mala qabiinsa herrega isaa jijjiiruuf akka isaa hayyamamu barreeffamaan Abbaa Taayitaa Gibiraa gaafachuu ni danda'a. Abbaan Taayitaa Gibiraa, malli jijjirame sun, herrega kaffalaa gibiraa sirritti kan agarsiisuudha jedhee yoo itti amane jijjiirama kana fudhachuusaa barreeffamaan beeksisa.

፶፯· <u>በታክሱ ዘመኑ ውስጥ የሚፈለገውን ግብር ስለማስተካከል እና ግብር ቀንሶ ገቢ የማድረግ ግዴታ ያለበት ሰው ስላለበት የመካስ ግዴታ</u>

፩· ተቀንሶ ቀሪ የተደረገው ግብር የመጨረሻ የግብር ክፍያ ከሆነበት ሁኔታ በስተቀር ፣ ተቀንሶ ቀሪ የተደረገ ግብር ክፍያ (በአንቀጽ ፶፫ ወይም በአንቀጽ ፶፬ መሠረት በየጊዜው የተከፈለ ግብር ወይም በአንቀጽ ፶፪ መሠረት በገቢ ዕቃዎች ላይ የተከፈለ ግብር) ግብር ከፋዩ በዚያው የታክስ ዘመን ውስጥ ሊከፍል የሚገባው ግብር በሚሰላበት ጊዜ የሚካተት ይሆናል ።

፪· ግብሩ ተቀንሶ ገቢ የተደረገበት ሰው ተቀንሶ ገቢ የተደረገው ግብር እንዲከፈለው ጥያቄ ያቀረበ እንደሆነ በዚህ አዋጅ መሠረት ከተከፋይ ሂሣብ ላይ ግብር ቀንሶ ያስቀረ እና ለግብር አስገቢው ባለሥልጣን ገቢ ያደረገ ሰው ገቢ የተደረገውን ግብር ለተቀነሰበት ሰው እንደ ከፈለ ይቆጠራል ።

<u>ክፍል ሦስት</u>
<u>የግብር ሂሣብ አያያዝ መርሆዎች</u>

፶፰· <u>የሂሣብ አያያዝ ዘዴ</u>

፩· በዚህ አዋጅ በተደነገገው መሠረት በአንድ የግብር ዘመን ውስጥ ግብር ከፋዩ ያገኛል ተብሎ የታሰበውን ወይም ያገኘውን ገቢ ለማረጋገጥ ከዘመኑ በኋላ የሚሰበሰበው ወይም የሚከፈለው ሂሣብ በአጠቃላይ ተቀባይነት ያገኙ የሂሣብ አያያዝ መርሆዎችን መሠረት በማድረግ በዘመኑ እንደተሰበሰበ ወይም እንደተከፈለ ተቆጠሮእን ደአግባብነቱ በገቢነት እንዲያዝ ወይም በወጪ እንዲቀነስ ይደረጋል ።

፪· በዚህ አንቀጽ ንዑስ አንቀጽ ፩ እና ፫ የተደነገገው እንደተጠበቀ ሆኖ ፣ የግብር አስገቢው ባለሥልጣን የተለየ የሂሣብ አያያዝ ዘዴ ሥራ ላይ እንዲውል ካልፈቀደ በስተቀር ማናቸውም ግብር ከፋይ ሂሣቡን በጥሬ ገንዘብ እንቅስቃሴ ላይ በተመሠረተ ወይም በተሰብሳቢና ተከፋይ ሂሳብ ላይ በተመሠረተ የሂሳብ አያያዝ ዘዴ መያዝ አለበት።

፫· ለግብር አከፋፈል ሲባል ኩባንያ ሂሳቡን በተሰብሳቢና ተከፋይ ሂሳብ ላይ በተመሠረተ የሂሳብ አያያዝ ዘዴ መሠረት መያዝ አለበት ።

፬· ማናቸውም ሰው የሂሳብ አያያዝ ዘዴውን ለመለወጥ እንዲፈቀድለት የግብር አስገቢውን ባለሥልጣን በጽሑፍ መጠየቅ ይችላል። የግብር አስገቢው ባለሥልጣን ተለዋጩ ዘዴ የግብር ከፋዩን ሂሳብ በትክክል የሚያሳይ ነው ብሎ ሲያምንበት ለውጡን መቀበሉን በጽሑፍ ያስታውቃል።

57. *Adjustment to Tax Due for Year And withholding Agent's Indemnity*

1) Except for tax withheld with respect to final taxes, withheld tax (or tax paid currently under Article 53 or Article 54 or collected on import under Article 52) is included in ascertainin g a taxpayer's tax due for the tax year.

2) A withholding agent who has withheld under this proclamation and remitted the amount withheld to the tax Authority is treated as having paid the withheld amount to the payee for the purposes of a claim by the taxpayer for payment of the amount withheld.

SECTION III
Tax Accounting Principles

58. *Method of Accounting*

1) Subject to this Proclamation, for the purposes of ascertaining a person's income accruing or derived during a tax period, the timing inclusions and deductions shall be made according to generally accepted accounting principles.

2) Without prejudice to Sub-Article (1) and (3), and unless the Tax Office prescribes otherwise in particular case, a taxpayer shall account for tax purposes on a cash or accrual basis.

3) A company shall account for tax purposes on an accrual basis.

4) A person may apply, in writing for a change in that person's method of accounting and the Tax office may, by notice in writing, approve the application but only if satisfied that the change is necessary to clearly reflect that person's income.

www.abyssinialaw.com

(c) Haalawwan biroo kamiiniyyuu kaffalaan gibiraa dirqamasaa bahuu kan isa dandeessisu kafaltii gibiraa yeroo guutummaan raawwateedha.

61. *Kafaltiiwwan Dursaan Raawwataman*

Keewwata 21 labsii kanaan kan tumame akkuma eegametti ta'ee kaffaltii kiraa lafaaf raawwatame dabalatee tajaajila ji'a kudha lamaa ol turu kamiifiyyuu ykn hir'isuun baasii faayidaa biraaf taasifame kamiyyuu kan raawwatamu tajaajilichi ykn faayidaan bara gibiraa hojiirra ooluuf addaan qoqoodamuudhaani.

62. *Mirga Gaafachuu*

1) Kaffaltii gibiraaf jecha kaffalaan gibiraa herregasaa mala qabiinsa herregaa sochii maallaqa callaarratti hundaa'een qabatu maallaqa fuudhuuf seeraan mirga kan qabu ykn kaffaltii raawwachuuf dirqama kan qabu ta'uu ibsuun gaaffii naaf ta'aa hanga dhiyeessetti gaafataan mirga maallaqa kana fudhachuu ykn kaffaluuf seeraan dirqamni kan irra hin jirre yoo ta'es herrega akka kanaa akka galiitti ykn baasiitti qabachuu qaba.

2) Keewwata xiqqaa (1) irratti kan ibsame erga raawwatameen booda namni maallaqa kana fuudhe deebisee kan bakka buuse ykn herregni baasii godhame akka deebi'u kan taasifame yoo ta'e bara gibiraa maallaqni kun bakka buufame ykn baasiin deebifame keessatti galii argame bu'uuruma kanaan sirraa'uu qaba.

3) Kaffaltii gibiraaf jecha kafalaan gibiraa herregasaa mala qabiinsa herregaa, herrega walitti qabamuu fi kaffalamu irratti hundaa'een qabatu maallaqa fudhachuuf seeraan mirga kan qabu ykn kaffaltii raawwachuuf dirqama kan qabu ta'uu ibsuun hanga gaaffii dhiyeessetti gaafataan mirga maallaqa kana fuudhuu, ykn kafaluuf seeraan dirqama kan hin qabne yoo ta'es herrega akka kanaa akka herrega walitti qabamu ykn kafalamutti qabuu qaba.

4) Keewwata xiqqaa (3) irratti kan ibsame erga raawwatamee booda gaafataan maallaqa kana fudhachuun qaba ykn gaaffii dirqama kaffaltii raawwachuun qaba jedhuun dhiyeesse kan kaase yoo ta'e bara gibiraa gaaffii kana kaase keessatti galii inni argate haala sirrii ta'een akka qixxaa'u godhama.

ሐ) በማናቸውም ሌሎች ሁኔታዎች ግብር ከፋይ ግዴታውን ለመወጣት የሚያስችለውን ሙሉ ክፍያ ግብር በፈፀመበት ጊዜ ነው ።

፷፩· <u>አስቀድሞ ስለተደረጉ ክፍያዎች</u>

በዚህ አዋጅ አንቀጽ ፳፩ የተደነገገው እንደተጠበቀ ሆኖ ለመሬት ሊዝ የተፈፀመ ክፍያን ጨምሮ ማናቸውም ከአሥራ ሁለት ወራት በላይ ለሚቆይ አገልግሎት ወይም ማናቸውም ሌላ ጥቅም የተደረገ ወጪ ተቀናሽ ተፈፃሚ የሚሆነው አገልግሎቱ ወይም ጥቅሙ ሥራ ላይ በሚውልበት የግብር ዘመን ተከፋፍሎ ነው ።

፷፪· <u>መብትን ስለመጠየቅ</u>

፩· ለግብር አከፋፈል ሲባል ሂሳቡን በጥሬ ገንዘብ እንቅስቃሴ ላይ በተመሠረተ የሂሳብ አያያዝ ዘዴ የሚይዝ ግብር ከፋይ ገንዘቡን ለመቀበል የሕግ መብት ያለው ወይም ክፍያ ለመፈፀም ግዴታ ያለበት መሆኑን በመግለጽ የይገባኛል ጥያቄ እስካቀረበ ድረስ ጠያቂው ገንዘቡን የመቀበል መብት ወይም የመክፈል የሕግ ግዴታ የሌለበት ቢሆንም እንዲህ ያለውን ሂሳብ እንደገቢ ወይም እንደ ወጪ መያዝ አለበት ።

፪· በዚህ አንቀጽ ንዑስ አንቀጽ ፩ የተነገረው ተፈፃሚ ከሆነ በኋላ ገንዘቡን የተቀበለው ሰው መልሶ የተካ ወይም ወጪ የተደረገ ሂሳብ እንዲመለስ የተደረገ እንደሆነ ገንዘቡ በተተካ ወይም ወጪው በተመለሰበት የግብር ዘመን ውስጥ የተገኘው ገቢ በዚሁ መሠረት መስተካከል አለበት ።

፫· ለግብር አከፋፈል ሲባል ሂሳቡን በተሰብሳቢና ተከፋይ ሂሳብ ላይ በተመሠረተ የሂሳብ አያያዝ ዘዴ የሚይዝ ግብር ከፋይ ገንዘብ ለመቀበል የሕግ መብት ያለው ወይም ክፍያ ለመፈፀም ግዴታ ያለበት መሆኑን በመግለጽ ጥያቄ እስካቀረበ ድረስ ጠያቂው ገንዘቡን የመቀበል መብት ወይም የመክፈል የሕግ ግዴታ የሌለበት ቢሆንም እንዲህ ያለውን ሂሳብ እንደተሰብሳቢ ወይም እንደ ተከፋይ ሂሳብ መያዝ አለበት ።

፬· በንዑስ አንቀጽ ፫ የተነገረው ተፈፃሚ ከሆነ በኋላ ጠያቂው ገንዘቡን ልቀበል ይገባል ወይም ክፍያ የመፈፀም ግዴታ አለብኝ በማለት ያቀረበውን ጥያቄ ያነሳ እንደሆነ ጥያቄውን ባነሳበት የግብር ዘመን ውስጥ ያገኘው ገቢ ተገቢ በሆነ አኳኋን እንዲስተካከል ይደረጋል ።

(c) in any other case, at the time tax payer makes payment in full satisfaction of the liability.

61. *Prepayments*

Without prejudice to Article 21 of this proclamation, a deduction for an outgoing or expense incurred on a service or other benefit which extends beyond twelve months including cost of lease of land, shall be allowed proportionately over the tax periods to which the service of other benefit relates.

62. *Claim of Right*

1) A taxpayer who is accounting for tax purposes on a cash basis shall treat an amount as received and an outgoing or expense as paid, even though that person is not legally entitled to receive the amount or liable to make the payment, if that person claims to be legally entitled to receive or legally obliged to pay the amount.

2) Where Sub-Article (1) applies and that person later refunds the amount received or recovers the outgoing or expense paid, an appropriate adjustment shall be made to the person's income of the tax period during which the refund or recovery occurs.

3) A person who is accounting for tax purposes on an accrual basis shall treat an amount as receivable and an outgoing or expense as payable even though that person is not legally entitled to receive the amount or liable to make the payment, if that person claims to be legally entitled to recover, or to be legally obliged to pay the amount.

4) Where Sub-Article (3) applies and that person later ceases to claim the right to reveive the amount or to claim an obligation to pay the outgoing or expense, an appropriate adjustment shall be made to that person's income of the tax period during which that person ceases to make the claim.

www.abyssinialaw.com

63. Waliigalteewwan yeroo dheeraaf turan

1) Kaffaltii gibiraaf jecha kaffalaan gibiraa herrega isaa mala qabiinsa herregaa, herrega walitti qabamuu fi kafalamu irratti hundaa'een qabatu waliigaltee hojii daldalaa yeroo dheeraaf turu waliin wal-qabateen herregni tokko yoom galii keessatti akka dabalamu ykn akka hir'atu godhamuun kan murtaa'u waliigalticha keessaa bara gibiraa tokko keessatti kan raawwatame dhibbeentaan herreguun ta'a.

2) Waliigaltee yeroo dheeraa keessa kan raawwatame dhibbeentaan kan murtaa'u gatii waliigalaa waliigaltichaa fi baasii dhuma bara gibiraa dura taassifame, sirreeffamoota taasifamani fi ol'ka'uu fi gadi bu'a gatii dabalatee gatii waliigalaa waliigaltichaa tilmaamame wajjin madaaluun ta'a.

3) Bara gibiraa waliigalteen hojii daldalaa yeroo dheeraa itti raawwatamu keessatti namni hojii daldalaa adeemsisu waliigalteewwan yeroo dheeraaf turan wajjiin wal-qabateen;
   (a) kan kasaare; ykn
   (b) Kan bakka hin-buufamnee fi akka keewwata 28 keewwata xiqqaa (1) labsii kanaatiin kasaaraa ceesifamuu qabu yoo ta'e;
   (c) Abbaan Taayitaa Gibiraa kasaaraan kun gara barootagibiraa dabranitti akka naanneffamu, fi.
   (d) Waliigaltee yeroo dheeraaf turu wajjin kan wal qabateen bara gibiraa tokkotti baasii galii irraa qabatamu hanga hin caalletti galii irraa akka bakka buufamu ni taassifama.

4) Bara gibiraa tokko keessatti sochii hojii daldala isaa keessatti kasaaraan kafalaa gibiraa tokko qunnamu waliigalteewwan hojii daldalaa yeroo dheeraa wajjin akka wal-qabatu gochuun kan danda'amu bara gibiraa sanaaf galii waliigalteewwan hojii daldalaa yeroo dheeraa herreguuf baasiin hayyamame herregota galii kana murteessuuf bu'uura godhaman kan caale yoo ta'eedha.

፷፫· <u>ለረዥም ጊዜ ስለሚቆዩ ውሎች</u>

፩· ለግብር አከፋፈል ሲባል ሂሳቡን በተሰበሳቢና ተከፋይ ሂሳብ ላይ በተመሠረተ የሂሳብ አያያዝ ዘዴ የሚይዝ ግብር ከፋይ ለረዥም ጊዜ ከሚቆይ የንግድ ሥራ ውል ጋር በተያያዘ አንድ ሂሳብ በገቢ ውስጥ መቼ እንደሚካተት ወይም ተቀናሽ እንደሚደረግ የሚወስነው በአንድ የግብር ዘመን ውስጥ ከውሉ ውስጥ የተጠናቀቀውን በመቶኛ በማስላት ይሆናል።

፪· ከረዥም ጊዜ ውል ውስጥ የተጠናቀቀው በመቶኛ የሚወሰነው የውሉን ጠቅላላ ዋጋ እና ከግብር ዘመኑ ማለቂያ ጊዜ በፊት የተደረገውን ወጪ ፣ የተደረጉ ማስተካከያዎችን እና የዋጋ ውጣ ውረድን ጨምሮ ከተገመተው ጠቅላላ የውሉ ዋጋ ከሆነው ጋር በማነፃፀር ይሆናል ።

፫· የንግድ ሥራ የረዥም ጊዜ ውል በሚጠናቀቅበት የግብር ዘመን ውስጥ የንግድ ሥራውን የሚያካሂደው ሰው ለረዥም ከሚቆዩት ውሎች ጋር በተያያዘ፣
   ሀ) የከሠረ ወይም
   ለ) ያልተካካሰ እና በዚህ አዋጅ አንቀጽ ፳፰ ንዑስ አንቀጽ ፩ መሠረት የሚሸጋገር ኪሣራ ያለው እንደሆነ ፣
   ሐ) የግብር አስገቢው ባለሥልጣን ኪሣራው ወደ አለፉት የግብር ዓመታት እንዲዛወር ፣ እና
   መ) ለረዥም ጊዜ ከሚቆይ ውል ጋር በተያያዘ በአንድ የግብር ዘመን ገቢ ላይ ከሚያያዘው ወጪ እስካልበለጠ ድረስ ከገቢው ላይ እንዲካካስ ይደረጋል ።

፬· አንድ ግብር ከፋይ በአንድ የግብር ዘመን ውስጥ በንግድ ሥራው እንቅስቃሴ ውስጥ የሚያጋጥመው ኪሣራ ከንግድ ሥራው የረዥም ጊዜ ውሎች ጋር እንዲያያዝ ማድረግ የሚቻለው በግብር ዘመኑ ከንግድ ሥራው የረዥም ጊዜ ውሎች የተገኘውን ገቢ ለማስላት የተፈቀደው ወጪ ገቢውን ለመወሰን መሠረት ከተደረጉ ሂሳቦች የበለጠ እንደሆነ ነው ።

63. *Long Term Contracts*

1) In the case of a person accounting for tax purposes on an accrual basis, the timing of inclusions in and deductions from income relating to a long-term contract of a business of that person shall be accounted for on the basis of the percentage of the contract completed during any tax period.

2) The percentage of completion is determined by comparing the total costs allocated to the contract and incurred before the end of the tax period with the estimated total contract costs including any variations or fluctuation.

3) Where during the tax period in which a long term contract of a business is completed the person carrying on the business:
   (a) incurs a loss; or
   (b) has an unrelieved loss available for carrying forward under Article 28(1); which is attributable to the long term contract, the tax Authority may allow the loss to be:
   (c) Varied back to preceding tax periods, and
   (d) Applied against an amount by which inclusions in the income of the business relating to the long-term contract for that period exceed deductions there from.

4) A loss incurred by a person in carrying on a business during a tax period is attributable to a long-term contract of the business to the extent that deductions allowed in ascertaining the income from the business relating to the long-term contract for that period exceed inclusions in ascertaining the income from the business relating to the long-term contract for that period exceed inclusions in ascertaining that income.

www.abyssinialaw.com

5) Keewwata kana keessatti ''Waliigaltee hojii daldalaa yeroo dheeraa'' jechuun yeroo hojiin kun jalqabamee kaasee ji'oota 12 (kudha lama) keessatti nixumurama jedhamee kan tilmaamamu malee bara gibiraa jalqabame keessatti kan hin xumuramne hojii oomishuu, dhaabuu, ijaarsa akkasumas tajaajila kanneen wajjin walqabateedha.

KUTAA AFUR
GALII BEEKSISUU FI GIBIRA MURTEESSUU

64. Bara Gibiraa

1) Haala addaan akka raawwatamu yoo murteeffame malee, yeroon gibirri murtaa'u (''Bara Gibiraa'') jechuun bara bajataa yammuu ta'u, kunis Adoolessa 1 hanga Waxabajjii 30 yeroo jiruu dha.

2) Bara gibiraa kafaltoota gibiraa
   a) namoota dhuunfaa fi waldoota sharkummaa ilaalchisee bara bajataa;
   b) dhaabbatoota ilaalchisee bara herregaa dhaabbatichaa ti.

3) Dhaabbatni kamiyyuu Abbaa Taayitaa Gibiraatiin duraan dursee barreeffamaan yoo hayyamameef malee hayyama kana waliin haalawwan guutamuu qaban Abbaa Taayitaa Gibiraatiin ibsaman yoo guutan malee bara herregichaa geeddaruu hin danda'u.

4) Dhaabbatni bara herrega isaa akka jijjiiru heyyamameef, hayyama kana waliin kan walqabateen dirqama ibsaman keessaa tokko kan hin guutne yoo ta'e, Abbaan Taayitaa Gibiraa beeksisa barreeffamaan kennuudhaan bu'uura keewwata xiqqaa ''3'' kanaa ol jiruun hayyama kenne haquu ni danda'a.

5) Barri herregaa kafalaa gibiraa bu'uura keewwata xiqqaa ''3'' ykn ''4'' tiin kan jijjiirame yoo ta'e, jijjiiramni kun osoo hin godhamin dura bara gibiraa guutuu jiruufi guyyaa barri gibiraa haaraa eegalamu giddu yeroon jiru ''Yeroo ce'umsaa'' jedhamee kan beekamuu fi haala addaan kan ilaalamu ta'a.

፭· በዚህ አንቀጽ ውስጥ "የንግድ ሥራ የረዥም ጊዜ ውል" ማለት ሥራው ከተጀመረበት ጊዜ አንስቶ በ፲፪ ወራት ወስጥ ይጠናቀቃል ተብሎ ከሚገመተው በስተቀር በተጀመረበት የግብር ዘመን ውስጥ ያልተጠናቀቀ የማምረት ፣ የመትከል ወይም የግንባታ ሥራ እንዲሁም ከእነዚህ ጋር የተያያዘ አገልግሎት ነው ።

ክፍል አራት
ገቢን ስለማስታወቅ እና ግብርን ስለመወሰን

፷፬· የግብር ዓመት

፩· በተለየ ሁኔታ እንዲፈጸም ካልተወሰነ በስተቀር ግብር የሚወሰንበት ጊዜ ("የግብር ዓመት") ማለት የበጀት ዓመት ሲሆን ፣ ይህም ከሐምሌ ፩ ቀን እስከ ሰኔ ፴ ቀን ድረስ ያለው ጊዜ ነው ።

፪· የግብር ከፋዮች የግብር ዓመት ፦
   ሀ) ግለሰቦችን እና የሽርክና ማኅበሮችን በሚመለከት የበጀት ዓመቱ ፤
   ለ) ድርጅቶችን በሚመለከት ፣ የድርጅቱ የሂሳብ ዓመት ነው።

፫· ማናቸውም ድርጅት በግብር አስገቢው ባለሥልጣን በቅድሚያ በጽሑፍ ካልተፈቀደለት እና ከፈቃዱ ጋር በተያያዘ የግብር አስገቢው ባለሥልጣን የዘረዘራቸውን ሁኔታዎች ካላሟላ በስተቀር የሂሳብ ዓመቱን መለወጥ አይችልም ።

፬· የሂሳብ ዓመቱን እንዲለውጥ የተፈቀደለት ድርጅት ከፈቃዱ ጋር በተያያዘ ከተዘረዘሩት ግዴታዎች አንዱን ያላሟላ እንደሆነ የግብር አስገቢው ባለሥልጣን የጽሑፍ ማስታወቂያ በመስጠት ከዚህ በላይ በንዑስ አንቀጽ ፫ መሠረት ለድርጅቱ የተሰጠውን ፈቃድ መሠረዝ ይችላል ።

፭· የግብር ከፋዩ የሂሳብ ዓመት በንዑስ አንቀጽ ፫ ወይም ፬ መሠረት የተለወጠ እንደሆነ ፣ ለውጡ ከመደረጉ በፊት ባለው ሙሉ የግብር ዓመት እና አዲሱ የግብር ዓመት በሚጀምርበት ቀን መካከል ያለው ጊዜ "የመሸጋገሪያ ዓመት" በመባል የሚታወቅ እና በተለየ ሁኔታ የሚታይ ይሆናል ።

5) In this Article, "long-term contract" of a business of a person means a contract for manufacture, installation or contruction, or, in relation to each, the performance of related services, which is not completed within the tax period in which work under the contract commenced, other than a contract estimated to be completed within twelve (12) months of the date on which the work under the contract commenced.

SECTION IV
Declaration and Assessment

64. Tax Year

1) Unless otherwise provided, the period for tax assessment ("tax year") shall be the fiscal year, that is, the one-year period from 1st Hamle to 30th sene.

2) The tax year of a person is:
   (a) in the case of an individual or an association of individuals, the fiscal year;
   (b) in the case of a body, the accounting year of the body.

3) A body shall not change its accounting year unless it obtains prior approval, in writing, from the Tax Authority and complies with any condition that may be attached to the approval.

4) The Tax Authorty may, by notice in writing, revoke an approval granted to a company under Sub-Articel (3) if the body fails to comply with any of the conditions attached to the approval.

5) Where the tax year of a person changes as a result of Sub-Article (3) or (4), the period between the last full tax year prior to the change and the date on which the new tax year commences shall be treated as a separate tax year, to be known as the "transitional year."

www.abyssinialaw.com

65. Waraqaa ragaa fi galii Gabatee ''A'' murteessuu

1) Waraqaan ragaa hir'ifamuu gibiraa mirkaneessu kan qaxaraadhaan qaxaramaaf kennamu, qaxaramaan haala gabatee ''A'' tiin galii argate irraa gibirri waraqaa ragaa kanaan ibsame hir'ifamuu kan mirkaneessuu dha.

2) Qaxaramaan galii gabatee ''A'' tiin argate irraa hir'ifamee kan hafee fi akkaataa keewwata ''51'' tiin ibsa qaxaraa irraa ittiin dhiyaatu wajjin Abbaa Taayitaa Gibiraaf herreegni galii ta'e, guyyaa maallaqni kun galii ta'e irraa eegalee kan ragga'u fi akka gibira Abbaa Taayita gibiraatiin murtaa'etti fudhatama. Haa ta'u malee Abbaan Taayitaa Gibiraa dogoggora ykn galiin hafe kan jiru ta'uu yoo bira gahe sirreffama gochuu ni danda'a.

3) Qaxaramaan tokko bara gibiraa tokko keessatti galiin gibirri itti kafalamu argate kan galii gabatee ''A'' qofa yoo ta'e galii kana beeksisuuf dirqama hin qabu.

4) Kanaa olitti kan ibsame yoo jiraatellee qaxaraa tokkoo oliif qaxaramee kan galii argatu, ykn dhaabbatoota addunyaa mirga dippilomaasii qaban, embaasii fi mishinarii biyyoota alaa fi jaarmiyaa konsularii kam iyyuu keessatti qaxaramee galii gabatee ''A'' kan argatu yeroo keewwata 51(3) tiin ibsame keessatti galii argate ofii isaa beeksisee gibira kaffaluu qaba.

5) Namni, hojjetaa qaxaraa tokkoo oliif qaxarameef galii argatu qaxaree hojjachiisu, hojjetichi qaxaraa tokkoo oliif kan hojjetu ta'uu yoo beekee fi galiin argatu qaxaraa biraatiin kan walitti hin ida'amne ta'uu ragaan oggaa dhiyaateef galii kana walitti ida'ee gibira ni murteessa.

66. Galii gabatee ''B'' fi ''C'' beeksisuu fi gibira murteessuu

1) Kafalaan gibiraa galii gabatee ''B'' fi ''C'' argatu kamiyyuu akkaataa orneela Abbaan Taayitaa Gibiraa baasutti:

(a) Kafalaan gibiraa sadarkaa ''A'' barri gibiraa dhumee yeroo ji'a 4(afur) keessatti;

(b) Kafalaan gibiraa sadarkaa ''B'' barri gibiraa dhumee yeroo ji'a 2(lama) keessatti galiisaa Abbaa Taayitaa Gibiraatiif beeksisuu qaba.

፷፭· <u>የምስክር ወረቀት እና የሠንጠረዥ "ሀ" ገቢን ስለመወሰን</u>

፩· ቀጣሪው ለተቀጣሪው የሚሰጠው ግብር ተቀናሽ መደረጉን የሚያረጋግጠው የምስክር ወረቀት ፣ ተቀጣሪው ካገኘው የሠንጠረዥ "ሀ" ገቢ ላይ በምስክር ወረቀቱ የተመለከተው ግብር ተቀናሽ ለመደረጉ ማረጋገጫ ነው ።

፪· ተቀጣሪው ካገኘው የሠንጠረዥ "ሀ" ገቢ ላይ ተቀንሶ የቀረውና በአንቀጽ ፶፩ መሠረት ከቀጣሪው ከሚቀርብ መግለጫ ጋር ለግብር አስገቢው ባለሥልጣን ገቢ የተደረገው ሂሳብ ፣ ገንዘቡ ገቢ ከተደረገበት ቀን ጀምሮ የሚፀና በግብር አስገቢው ባለሥልጣን የተወሰነ ግብር እንደሆነ ተደርጐ ይወሰዳል ። ሆኖም የግብር አስገቢው ባለሥልጣን ስህተት ወይም ያልተካተተ ገቢ መኖሩን የደረሰበት እንደሆነ ማሻሻያ ለማድረግ ይችላል ።

፫· አንድ ተቀጣሪ በአንድ የግብር ዓመት ውስጥ ያገኘው ግብር የሚከፈልበት ገቢ የሠንጠረዥ "ሀ" ገቢ ብቻ የሆነ እንደሆነ ገቢውን የማስታወቅ ግዴታ የለበትም ።

፬· ከዚህ በላይ የተነገረው ቢኖርም ከአንድ በላይ ለሆነ ቀጣሪ ተቀጥሮ ገቢ የሚያገኝ ወይም የዲፕሎማቲክ መብት ባላቸው ዓለም አቀፍ ድርጅቶች ፣ የውጭ አገር መንግሥታት ኤምባሲዎች ሚሲዮኖችና በማናቸውም የኮንስለር ተቋሞች የሚሠራ የሠንጠረዥ "ሀ" ገቢ የሚያገኝ ተቀጣሪ በአንቀጽ ፶፩ ንዑስ አንቀጽ ፫ በተመለከተው ጊዜ ውስጥ ገቢውን ራሱ አስታውቆ ግብሩን መክፈል አለበት ።

፭· ከአንድ በላይ ለሆነ ቀጣሪ ተቀጥሮ ገቢ የሚያገኝ ሠራተኛን ቀጥሮ የሚያሠራ ሰው ሠራተኛው ከአንድ በላይ ለሆነ ቀጣሪ የሚሠራ መሆኑን ከደረሰበት እና ገቢው በሌላው ቀጣሪ ያልተጣመረ ስለመሆኑ ማስረጃ ሲቀርብለት ገቢውን አጣምሮ ግብሩን ይወስናል ።

፷፮· <u>የሠንጠረዥ "ለ" እና "ሐ" ገቢን ስለማስታወቅ እና ግብር ስለመወሰን</u>

፩· ማንኛውም የሠንጠረዥ "ለ" እና "ሐ" ገቢ የሚያገኝ ግብር ከፋይ የግብር አስገቢው ባለሥልጣን በሚያወጣው ቅጽ መሠረት፡–

ሀ) የደረጃ "ሀ" ግብር ከፋይ የግብር ዓመቱ በተጠናቀቀ በአራት ወር ጊዜ ውስጥ ፣

ለ) የደረጃ "ለ" ግብር ከፋይ የግብር ዓመቱ በተጠናቀቀ በሁለት ወር ጊዜ ውስጥ ፣ ገቢውን ለግብር አስገቢው ባለሥልጣን ማስታወቅ አለበት ።

65. Certificate and Assessment of Schedule A Income

1) The tax-withholding certificate issued by an employer to an employee shall be proof that tax in the amount states was withheld on the employee's schedule "A" income of the amount states.

2) The amount of tax withheld on an employee's schedule A Income, paid to the Tax Authority and accompanied by the employer's statement (as required by Article 51) shall be the amount assessed by the Tax Authority effective on the date the Tax is paid, and subject to later amendment if the Tax Authority determines that an error or omission has been made.

3) In the case of an employee whose taxable income for a tax year consists exclusively of schedule "A" income, no declaration of income is required.

4) Notwithstanding the preceding, an employee working for more than one employer or an employee of international organization having diplomatic immunity or working in embassies, missions and other consular establishement of a foreign government shall himself declare and pay taxes on his schedule "A" income with the time prescribed under Article 51(3).

5) If an employer finds out that his employee has more than one employment income and if he ascertains that the other employer(s) have not aggregated said income, he shall aggregate and withhold the tax thereon.

66. Declaration and Assessment of schedule B and C Income

1) Every taxpayer who has Schedule B or Schedule C income shall prepare a declaration of his income in a form prescribed by the Tax Authority. Taxpayers shall submit the declaration to the Tax Authority at the time of submitting the balance sheet, and the profit and loss account for that tax year within the time prescribed below:

(a) Category A taxpayer within 4 months from the end of the taxpayers tax year;

(b) Category B taxpayers within 2 months from the taxpayers tax year.

www.abyssinialaw.com

2) Akaakuun herregaa akka keewwata xiqqaa (1) tti dhiyaatu dambii Mana Maree Bulchiinsa Mootummaa Naannoo tiin bahuun murtaa'a.

3) Akkaataa beeksisa gallitti gibira herregame irraa bara gibiraa keessatti bu'uura keewwata 52 fi 53 tiin labsii kanaan herrega kaffalamu irraa kan hambifame fi akka keewwata 7 itti akka waldanda'u kan taasifame gibirri biyya alaatti kafalame eega hir'atee booda kafalaan gibiraa garaagarummaan gibira irraa barbaadamu beeksisa gibiraa wajjin Abbaa Taayitaa Gibiraatiif galii gochuu qaba.

4) Kafalaan gibiraa akka keewwata xiqqaa 3 tti gibira herregame caalaa kafalee yoo argame Abbaan Taayitaa Gibiraa akka keewwata 76 irratti tumameen sirruummaa beeksisa gibiraa mirkaneessee guyyaa 90(sagaltama) keessatti gibira caalmaan kafalame Abbaa kafaleef ni-deebisa.

5) Gibirri beeksisa galii irratti ibsamee fi bara gibiraa keessatti kafalamuu qabu akka gibira Abbaa Taayitaa Gibiraan murtaa'etti lakkaa'ama. Haata'u malee Abbaan Taayitaa Gibiraa dogoggora ykn galiin hin ida'amne kan jiru ta'uu yoo mirkaneeffate hanga saniin murtii gibiraa fooyyessuun beeksisa murtii gibiraa ni kenna.

67. *Galii gabatee "D" beeksisuu fi gibira murteessuu*

1) Gibira dhumaa ta'ee, gibira herrega kafalamu irraa hir'ifamee galii ta'uun kan hin uwwifamne galii gabatee "D" kan argatu kafalaan gibiraa kamiyyuu orneela Abbaan Taayitaa Gibiraa baasuun galiisaa beeksisuu qaba. Kaffalaan gibiraa beeksisa akka kanaa Abbaa Taayitaa Gibiraatiif kan dhiyeessu barri bajataa Itiyoophiyaa dhumee yeroo ji'a lamaa keessattidha.

2) Gibira akka beeksisa galii dhiyaateen herregame keessaa bara gibiraa keessatti bu'uura keewwata 7 tiin akka wal danda'u kan godhame gibirri Gabatee D biyya alaatti kaffalame erga hir'atee booda herrega hafu kaffalaan gibiraa beeksisa galii wajjin Abba Taayitaa Gibiraaf galii gochuu qaba.

3) Abbaan Taayitaa Gibiraa dogoggora ykn galiin hin ida'amne kan jiru ta'uu yoo mirkaneeffate malee, gibirri waggaa beeksisa galii irratti ibsame waggaa sanatti kaffalamuun irra jiru, gibira Abbaa Taayitaa Gibiraatin murtaa'etti lakkaa'ama.

፪· በዚህ አንቀጽ ንዑስ አንቀጽ ፩ መሠረት የሚቀርበው ሂሳብ ዓይነት የኦሮሚያ ምክር ቤት በሚያወጣው ደንብ ይወሰናል ።

፫· በገቢ ማስታወቂያው መሠረት ከተሠላው ግብር ላይ በግብር ዓመቱ ውስጥ በዚህ አዋጅ አንቀጽ ፶፪ እና ፶፫ መሠረት ከተከፋይ ሂሳብ ላይ ተቀናሽ የተደረገው እና በዚህ አዋጅ አንቀጽ ፯ መሠረት እንዲካካስ የተደረገው በውጭ አገር የተከፈለ ታክስ ከተቀነሰ በኋላ ግብር ከፋዩ በልዩነት የሚፈለግበትን ግብር ከገቢ ማስታወቂያው ጋር በአንድነት ለግብር አስገቢው ባለሥልጣን ገቢ ማድረግ አለበት ።

፬· ግብር ከፋዩ በዚህ አንቀጽ ንዑስ አንቀጽ ፫ መሠረት ከተሰላው ግብር የበለጠ ክፍሎ የተገኘ እንደሆነ ፣ የግብር አስገቢው ባለሥልጣን በአንቀጽ ፸፮ በተደነገገው መሠረት የገቢውን ማስታወቂያ ትክክለኛነት ባረጋገጠ በ፺ (ዘጠና) ቀናት ውስጥ በብልጫ የተከፈለውን ግብር ለከፋዩ መመለስ አለበት ።

፭· በገቢው ማስታወቂያ ላይ የተሞላ ከተው እና በዘመኑ መከፈል ያለበት ግብር ፣ በግብር አስገቢው ባለሥልጣን የተወሰነ ግብር ሆኖ ይቆጠራል ። ሆኖም የግብር አስገቢው ባለሥልጣን ስህተት ወይም ያልተካተተ ገቢ ያለ መሆኑን ያረጋገጠ እንደሆነ ውሳኔውን በዚያው መጠን በማሻሻል የግብር ውሣኔ ማስታወቂያ ይሰጣል ።

፷፯· __የሠንጠረዥ "መ" ገቢን ስለማስታወቅና ግብርን ስለመወሰን__

፩· የመጨረሻ ታክስ ሆኖ ከተከፋይ ሂሳብ ላይ ተቀንሶ ገቢ በሚደረገው ግብር የማይሸፈን የሠንጠረዥ "መ" ገቢ ያገኘ ማናቸውም ግብር ከፋይ የግብር አስገቢው ባለሥልጣን በሚያወጣው ቅጽ መሠረት ገቢውን ማስታወቅ አለበት ። ግብር ከፋዩ የዚህ ዓይነቱን የገቢ ማስታወቂያ ለግብር አስገቢው ባለሥልጣን የሚያቀርበው የኢትዮጵያ የበጀት ዓመት ከተጠናቀቀ ጊዜ ጀምሮ ባለው የሁለት ወር ጊዜ ውስጥ ነው ።

፪· በገቢ ማስታወቂያው መሠረት ከተሰላው ግብር ላይ በግብር ዓመቱ ውስጥ በአንቀጽ ፯ መሠረት እንዲካካስ የተደረገው በውጭ አገር የተከፈለ የሠንጠረዥ "መ" ታክስ ከተቀነሰ በኋላ ቀሪውን ሂሳብ ግብር ከፋዩ ከገቢ ማስታወቂያው ጋር በአንድነት ለግብር አስገቢው ባለሥልጣን ገቢ ማድረግ አለበት ።

፫· የግብር አስገቢው ባለሥልጣን ስህተት ወይም ያልተካተተ ገቢ መኖሩን ካላረጋገጠ በስተቀር በገቢ ማስታወቂያው ላይ የተሞላ ከተው በዓመቱ መከፈል የሚገባው ግብር ፣ በግብር አስገቢው ባለሥልጣን የተወሰነ ግብር ሆኖ ይቆጠራል ።

2) The type of records to be sumbitted to the Tax Authority is determined by Regulations to be issued by the Council of Oromia Regional Government.

3) The tax calculated in accordance with the tax declaration, reduced by the tax withheld in accordance with Article 52 and 53 of this Proclamation and the amounts provided by Article 7 (foreign tax credit) of this Proclamation during the tax year, shall be transferred by the taxpayer to the Tax Authority simultaneously with the tax declaration.

4) Any excess payments over the tax calculated according to Sub-Article (3) of this Article shall be refunded by the Tax Authority to the taxpayer within ninety (90) days of becoming satisfied on the tax declaration.

5) The amount of tax due for the year, as stated in the declaration, shall be the amount assessed by the Tax Authority although the Tax Authority may determine that an error or omission has been made and therfore may issue an amended assessment.

67. *Declaration and Assessment of Schedule D Income*

1) Every taxpayer who has schedule D income, not subject to withholding at source constituting a final tax, shall prepare a declaration of that income in a form prescribed by the Tax Authority. Taxpayers shall submit this declaration to the Tax Authority within two (2) months from the end of the Ethiopian Fiscal Year.

2) The tax calculated in accordance with the declaration, after the amounts provided by Article 7 (foreign tax credit) paid during the year with respect to the Sschedule D income subject to declaration having been reduced, .shall be transferred by the taxpayer to the Tax Authority simultaneously with the declaration.

3) The amount of tax due for the year, as stated in the declaration, shall be the amount assessed by the tax authority unless the Tax Authority determines that an error or omission has been made.

www.abyssinialaw.com

68. *Galii kafaltoota gibiraa sadarkaa ''C'' muramaan murteessuu*

1) Dirqama gibiraa kafaltoota gibiraa sadarkaa ''C'' murteessuuf malli gibirri muramaan itti murtaa'u hojiirra akka oolu ni godhama.
2) Gibirri muramaan, dambii Mannii Marii Bulchiinsa Mootummaa Naannoo Oromiyaa baasu keessatti ilaalameen garaagarummaa bifa hojii daldalaa, bal'ina hojii daldalaa, iddoo hojiin daldalaa itti argamu gidduu jiru calaqqisiisu irratti hundaa'amee gibira muramaa murteessuuf gabatee qophaa'uun hanga gibiraa murtaa'uu dha. Bu'uura Dambiin Mana Marii Bulchiinsa Mootummaa Naannoo Oromiyaa hayyamuun gibira yeroo yeroon kafaluuf gaafatee kan hayyamameef yoo ta'e malee, kafalaan gibiraa gibira muramaa bara baraan Adoolessa 1 hanga Adoolessa 30tti yeroo jiru keessatti galii gochuu qaba.
3) Yeroon hangi gibira muramaa hojii irra turuu fi fooyyessuuf dhimmoota bu'uura ta'an qajeelfama Manni Marii Bulchiinsa Mootumma Naannoo Oromiyaa baasuun murtaa'u. Biiroon hamma gibira muramaa fooyya'e Abbaa Taayitaa Gibiraa tiif ni raabsa.

69. *Gibira tilmaamaan murteessuu*

1) Kafalaan gibiraa galmee herregaa fi sanada kan hinqabanne yoo ta'e ykn sababa kamiiniyyuu galmee herregaa fi sanada dhiyaate Abbaan Taayitaa Gibiraa kan harkaa hin fudhanne yoo ta'e, ykn kafalaan gibiraa seera kanaan yeroo murtaa'e keessatti galii isaa kan hin beeksifne yoo ta'e, Abbaan Taayitaa Gibiraa hanga gibiraa tilmaamaan murteessuu ni danda'a.
2) Haalli gibirri tilmaamaan itti murtaa'u qajeelfama Biiroon baasuun murtaa'a.

70. *Galii Walitti Ida'uu*

Kafalaan gibiraa gabatee tokko jalatti galii gibirri itti kafalamu burqaa adda addaa irraa kan argatu yoo ta'e gibirri kan murtaa'u galii kanneen walitti ida'uun ta'a.

71. *Daangaa Yeroo*

1) Kafalaan gibiraa labsii kanaan yeroo fi haala ibsameen beeksisa galii kan dhiyeesse yoo ta'e, Abbaan Taayitaa Gibiraa beeksisa dhiyaate sirreessee gibira murteessuu kan danda'u yeroo waggaa 5 (shan) keessatti dha. Yeroon waggaa shanii kun kan lakkaa'amuu jalqabu guyyaa dhumaa beeksifni galii itti dhiyaachuu qabu irraa ta'a.

፷፰· <u>የደረጃ "ሐ" ግብር ከፋዮችን ገቢ በቁርጥ ስለመወሰን</u>

፩· የደረጃ "ሐ" ግብር ከፋዮችን የግብር ግዴታ ለመወሰን የቁርጥ ግብር አወሳሰን ዘዴ በሥራ ላይ እንዲውል ይደረጋል ።

፪· የቁርጥ ግብር ኦሮሚያ ክልላዊ መንግሥት መስተዳድር ምክር ቤት በሚያወጣው ደንብ ውስጥ በተመለከተው በንግድ ሥራው ዓይነት ፣ በንግዱ ሥራ ስፋት ፣ የንግዱ ሥራ በሚገኝበት ቦታ ያሉትን ልዩነቶች የሚያንፀባርቅ የቁርጥ ግብር አወሳሰን ሠንጠረዥ መሠረት በማድረግ የሚወሰን የግብር መጠን ነው ። የኦሮሚያ ክልላዊ መንግሥት መስተዳድር ምክር ቤት ደንብ በሚፈቅደው መሠረት ግብሩን በየጊዜው ለመክፈል ከጠየቀና ካልተፈቀደለት በስተቀር ግብር ከፋዩ የቁርጥ ግብሩን በየዓመቱ ከሐምሌ ፩ ቀን እስከ ሐምሌ ፴ ቀን ባለው ጊዜ ውስጥ ገቢ ማድረግ አለበት ።

፫· የቁርጥ ግብር መጠን በሥራ ላይ የሚቆይበት ጊዜ እና ለማሻሻያው መሠረት የሚሆኑ ጉዳዮች የኦሮሚያ ክልላዊ መንግሥት መስተዳድር ም/ቤት በሚያወጣው መመሪያ ይወሰናሉ። ቢሮው የተሻሻለውን የቁርጥ ግብር መጠን ለግብር አስገቢው ባለሥልጣን ያሠራጫል ።

፷፱· <u>ግብርን በግምት ስለመወሰን</u>

፩· ግብር ከፋዩ ምንም ዓይነት የሂሳብ መዝገብና ሠነድ ያልያዘ እንደሆነ ወይም በማናቸውም ምክንያት የሂሳብ መዝገቡን እና ሠነዱን የግብር አስገቢው ባለሥልጣን ያልተቀበለው እንደሆነ ፣ ወይም ግብር ከፋዩ በዚህ ሕግ በተወሰነው ጊዜ ውስጥ ገቢውን ያላስታወቀ እንደሆነ የግብር አስገቢው ባለሥልጣን የግብሩን ልክ በግምት ሊወስን ይችላል ።

፪· ግብር በግምት የሚወሰንበት አኳኋን በቢሮ በሚወጣ መመሪያ ይወሰናል ።

፸· <u>ገቢን ማጣመር</u>

ግብር ከፋዩ በአንድ ሠንጠረዥ ሥር ግብር የሚከፈልበት ገቢ ከተለያየ የገቢ ምንጭ የሚያገኝ ሲሆን ግብሩ የሚወሰነው ገቢውን በማጠቃለል ይሆናል ።

፸፩· <u>ይርጋ</u>

፩· ግብር ከፋዩ በዚህ አዋጅ በተመለከተው ጊዜ ውስጥና አኳኋን የገቢ ማስታወቂያውን ያቀረበ ከሆነ ፣ የግብር አስገቢው ባለሥልጣን የቀረበውን ማስታወቂያ አስተካክሎ ግብሩን መወሰን የሚችለው በ፭ ዓመት ጊዜ ውስጥ ነው ። ይህም የ፭ ዓመት ጊዜ መቆጠር የሚጀምረው የገቢ ማስታወቂያው መቅረብ ካለበት የመጨረሻ ቀን ጀምሮ ይሆናል ።

68. *Standard Assessment for Category C Taxpayers*

1) A standard assessment method shall be used to determine the income tax liability of Category C taxpayers.
2) The standard assessment shall be fixed amount of tax determined in accordance with a Council of Oromia Regional Government Regulations establishing a schedue of standard assessment amounts that reflect variations in the type of business, business size, and business location. The taxpayer shall pay the tax determined in accordance with standard assessment on the 7th day of July to the 6th of August every year, unless, the taxpayer requested and is allowed to make installment payments in accordance with Council of Oromia Regional Government Regulations.
3) The period during which the standard assessment amount will be used and the basis for the revised amount shall be determined by a directive to be issued by The Council of Oromia Regional Government. The Bureau shall distribute the revised standard assessment to The Tax Authorities.

69. *Assessment by Estimation*

1) If no records and books of accounts are maintained by the taxpayer, or if, for any reason, the records and books of accounts are unacceptable to the Tax Authority; or if the taxpayer fails to declalre his or its income within the time prescribed by this Proclamation, the Tax Authority may assess the tax by estimation.
2) The manner of assessing tax estimation shall be determined by directives to be issued by the bureau.

70. *Aggregation*

A taxpayer who derives income from different sources subject to the same schedule shall be assessed on the aggregate of such income.

71. *Limitations*

1) If a taxpayer has submitted a declaration of income within the time limit and manner as prescribed in this Proclamation, the Tax Authority has five (5) years to amend the assessment. The five-year assessment period runs from the due date of the declaration.

www.abyssinialaw.com

2) kaffalaan gibiraa haala labsii kana keesatti ibsameen beeksisa galii kan dhiyeesse ta'ee, garuu galii beeksisuuf yeroo murtaa'e booda kan dhiyeesse yoo ta'e, Abbaan Taayitaa Gibiraa waggaa shan keessatti beeksisa dhiyaateef sirreessee gibira murteessuu ni danda'a. Yeroon waggaa shanii kun lakka'amuu kan jalqabu Abbaan Taayitaa Gibiraa guyyaa beeksisa galii kana fuudhe irraa eegalee ta'a.

3) Kaffalaan gibiraa galiisaa yoo hin beeksifne ykn beeksisa galii walidha'e kan dhiyeesse yoo ta'e Abbaan Taayitaa Gibiraa daangaan yeroo seera biraa kamiiniyyuu tumame osoo isa hin ittisne gibira yeroo kamiyyuu murteessuu ni danda'a.

KUTAA SHAN
BEEKSISA MURTII GIBIRAA

72. *Qabiyyee beeksisa murtii gibiraa*

Tokkoon tokkoo beeksisa murtii gibiraa kanneen kanaan gadii guutee qabachuu qaba.

1) Galii waliigalaa fi baasiiwwan akkaataa labsii kanaan hiratan;
2) Galii gibirri itti kafalamu;
3) Taarifa ittiin kafalchiifamu ykn dhibbeentaa rawwatama qabaatu;
4) Gibira kafalamee fi hafe;
5) Adaba ykn dhala kamiyyuu
6) Maqaa kafalaa gibiraa, teessoo, lakkoofsa eenyummaa kafalaa gibiraa fi
7) Ibsa mala gibirri ittiin murtaa'ee fi ibsa gabaabaa mirga kafalaan gibiraa qabu.

73. *Akkaataa beeksisni murtii gibiraa kaffalaa gibiraatiin gahan*

1) Kafalaa gibiraatiif Beeksisni murtii gibiraa ykn beeeksisni biraa Abbaa Taayitaa Gibiraatiin kennaman haala kanaa gaditiin barreeffamaan kaffalaa gibiraaf kennamu.

(a) Nama teessoon Itoophiyaa keessa ta'eef poostaa imaanaatiin ykn kallattiin kafalaa gibiraaf harkatti, ykn inni kan hin jirre yoo ta'e maatii isaa keessaa kan qaamaan gahumsa qabu kamiifiyyuu, ykn iddoo jireenyaa, ogummaa ykn hojii daldalaatti nama qaxaree hojjachiisu kamittiyyuu kennuun, ta'us namni beeksisa kana fuudhu yoo hin argamne beeksifni kun balbala mana jireenyasaa, ykn cinaan mana jireenyasaa kan ta'e ykn iddoo hojii daldalaa mijaawaa ta'etti maxxansuu dhaan:

፪· ግብር ከፋዩ በዚህ አዋጅ በተመለከተው አኳኋን የገቢ ማስታወቂያውን ያቀረበ ሆኖ ፣ ማስታወቂያው የቀረበው ገቢን ለማስታወቂያ ከተወሰነው ጊዜ በኋላ የሆነ እንደሆነ የግብር አስገቢው ባለሥልጣን በ፭ ዓመት ጊዜ ውስጥ የቀረበለትን ማስታወቂያ አስተካክሎ ግብሩን መወሰን ይችላል ። ይህም የ፭ ዓመት ጊዜ መቆጠር የሚጀምረው የግብር አስገቢው ባለሥልጣን የገቢ ማስታወቂያውን ከተቀበለበት ቀን አንስቶ ነው ።

፫· ግብር ከፋዩ ገቢውን ያላስታወቀ ወይም የተጭበረበረ የገቢ ማስታወቂያ ያቀረበ እንደሆነ የግብር አስገቢው ባለሥልጣን በማናቸውም ሌላ ሕግ የተደነነገው ይርጋ ሳያግደው ግብሩን በማናቸውም ጊዜ መወሰን ይችላል ።

ክፍል አምስት
የግብር ውሳኔ ማስታወቂያ

፸፪· የግብር ውሣኔ ማስታወቂያ ይዘት

እያንዳንዱ የግብር ውሣኔ ማስታወቂያ የሚከተሉትን አሟልቶ መያዝ አለበት ፡—

፩· ጠቅላላ ገቢንና በዚህ አዋጅ መሠረት ተቀናሽ የሚሆኑትን ወጪዎች ፣
፪· ግብር የሚከፈልበትን ገቢ ፣
፫· ተፈፃሚነት የሚኖረውን የማስከፈያ ልክ ወይም መቶኛ ፣
፬· የተከፈለውንና ቀሪውን ግብር ፣
፭· ማናቸውንም መቀጫ ወይም ወለድ ፣
፮· የግብር ከፋዩን ስም ፣ አድራሻ ፣ የግብር ከፋይ መለያ ቁጥር ፣
፯· የግብሩን አወሳሰን ዘዴ እና ግብር ከፋዩ ስላለው መብት አጭር ማብራሪያ ።

፸፫· የግብር ውሣኔ ማስታወቂያዎች ስለ ሚደርሱበት ሁኔታ

፩· የግብር አስገቢው ባለሥልጣን ለግብር - ከፋዩ የሚሰጣቸው የግብር ውሳኔ ማስታወቂያዎች ወይም ሌሎች ማስታወቂያዎች በሚከተለው ሁኔታ ለግብር ከፋዩ በጽሑፍ ይደርሳሉ ።

ሀ) ተቀማጭነቱ በኢትዮጵያ ውስጥ ለሆነ ሰው በአደራ ፖስታ ፣ ወይም በቀጥታ ለግብር ከፋዩ በእጁ በመስጠት ወይም እሱ የሌለ እንደሆነ ፣ ከቤተሰቦቹ ውስጥ ለማንኛውም አካለ መጠን ለደረሰ ወይም በመኖሪያው ወይም የሙያ ወይም የንግድ ሥራ በሚሠራበት ሥፍራ ቀጥሮ ለሚያሰራው ለማንኛውም ሰው በመስጠት ፣ ሆኖም ማስታወቂያውን የሚቀበል ሰው ካልተገኘ ይኸው ማስታወቂያ በግብር ከፋዩ መኖሪያ ቤት በር ላይ ወይም የመኖሪያ ቤቱ ክፊል በሆነ ወይም በንግድ ሥራ አመቺ ሥፍራ በመለጠፍ ።

2) If a taxpayer has submitted a declaration in the manner required by this Proclamation, but after the due date for making a declaration, the Tax Authority may amend the assessment within five (5) years. The five years assessment period runs from the date the declaration was received by the Tax Authority.

3) In case where the taxpayer has not declared his income or has submitted a fraudulent declaration, no time limit provided in any other law shall bar the assessment of the tax by the Tax Authority.

SECTION V
Assessment Notification of Tax

72. *Contents of Assessment Notification*

Every assessment notification of Tax shall contain the following elements:

1) gross income and deductions applicable according to this Proclamation;
2) taxable income;
3) rate applicable or percentage;
4) taxes paid and due;
5) any penalty or interst;
6) the taxpayer's name address, and TIN; and
7) a brief expalanation of the assessment and a statement of the taxpayer's rights.

73. *Service of Tax Notice*

1) Income tax assessment notices or other notices issued by the Tax Authority to any tax payer shall be communicated in writing as follows:

(a) In the case of a resident individual, by registered letter or by delivery to the taxpayer in person, or if he is absent, to any adult member of his family, or i 's residence, or place of business or, professional practice, provided that, if no person can be found to accept such service, then, the same may be effected affixing the notice to the door or other available part of the said residence or place of business.

www.abyssinialaw.com

(b) Dhaabbata teessoon isaa Itoophiyaa keessa ta'eef poostaa imaanaatiin, teessoo dhaabbata kanaa galmaa'ee beekamutti erguun, ykn hojii gaggeessaa dhaabbata kanaa ykn qaxaramaa iddoo hojii daldalaa dhaabbata kanaa kamittiyyuu kennuun;

(c) Namoota teessoon isaanii Itoophiyaa keessa hin taaneef bakka bu'oota ykn bakka bu'aa Itoophiyaa keessatti argamutti harkatti kennuun ykn kan hin argamne yoo ta'e bakka bu'aan iddoo hojii daldalaa itti hojjetutti ykn iddoo biraa mijaawaa ta'e mana jireenya isaa irratti maxxansuun, Taarkaanfii kana keessaa tokko illee sababa kamiiniyyuu yoo fiixaan hin baane gaazexoota beeksisni Mana Murtii irratti bahan kamiyyuu irratti maxanfamee raawwatamuu ni danda'a. Baasiin maxxansaaf bahe kafalaa gibiraatti herregama.

2) Abbaan Taayitaa Gibiraa beeksisni murtii gibiraa kamiyyuu karaa sirrii ta'een kaffalaa gibiraatiif kenne haalawwan kanaa gaditti jiran guutamanii argamnaan isa dhumaa fi raawwatama kan qabu ta'a.

(a) Kafalaan gibiraa beeksisni murtii gibiraa eega isa gahee booda ykn koreen iyyata qulqulleessu guyyaa murtii kennee jalqabee guyyoota 30 keessatti gibira irraa barbaadamu yoo hin kafalle ykn oliyyata Gumii Oliyyannoo Gibiraatiif yoo hin dhiyeeffanne; ykn

(b) Yeroo labsii kanaan daangeffame keessatti Gumiin Oliyyannoo Gibiraa murtii kenne irratti oliyyannoon kan hin dhiyaanne yoo ta'e; ykn

(c) Manni Murtii oliyyannoo murtii dhumaa yoo kenne,

3) Akkaataa keewwata xiqqaa (2) tiin bu'uura murtii gibiraa isa dhumaa fi raawwatama qabuun kaffalaan gibiraa gibira irraa barbaadamu yoo hinkaffalle balleessaadha.

ለ) ተቀማጭነቱ በኢትዮጵያ ውስጥ ለሆነ ድርጅት በአደራ ፖስታ አማካኝነት በተመዘገበው የድርጅቱ አድራሻ በመላክ ወይም በድርጅቱ የንግድ ሥራ ቦታ ለሚገኘው ማንኛውም የሥራ መሪ ወይም ተቀጣሪ በመስጠት ፤

ሐ) ተቀማጭነታቸው በኢትዮጵያ ላልሆኑ ሰዎች በኢትዮጵያ ላለው ወኪል ወይም ወኪሎች በእጅ በመስጠት ወይም የማይገኙ ከሆነ ወኪሉ በሚሠራበት የንግድ ሥራ ቦታ ወይም በሌላ አመቺ በሆነ ሥፍራ በመኖሪያ ቤቱ ላይ በመለጠፍ ፤

ከእነዚህ እርምጃዎች አንዱም በማንኛውም ምክንያት ካልተሳካ የፍርድ ማስታወቂያዎች በሚወጡበት ማንኛውም ጋዜጣ ላይ በማሳተም ሊፈፀም ይችላል ፤ ለማሳተሚያ የወጣው ወጪ በግብር ከፋዩ ላይ ይታሰባል ።

፪· የግብር አስገቢው ባለሥልጣን ለግብር ከፋዩ አግባብ ባለው መንገድ የሰጠው ማንኛውም የግብር ውሣኔ ማስታወቂያ የሚከተሉት ሁኔታዎች ተሟልተው ሲገኙ የመጨረሻና ተፈፃሚነት ያለው ይሆናል ።

ሀ) ግብር ከፋዩ የግብር ውሣኔ ማስታወቂያ ከደረሰው ወይም የአቤቱታ አጣሪ ኮሚቴ ውሣኔ ከሰጠበት ቀን ጀምሮ ባሉት ሠላሳ (፴) ቀናት ውስጥ የሚፈለግበትን ግብር ካልከፈለ ወይም ለግብር ይግባኝ ጉባዔ ይግባኙን ካላቀረበ ፤ ወይም

ለ) በዚህ አዋጅ በተጠቀሰው የጊዜ ገደብ ውስጥ የግብር ይግባኝ ጉባዔ የሰጠው ውሣኔ ይግባኝ ያልቀረበበት ከሆነ ፤ ወይም

ሐ) የይግባኝ ፍርድ ቤቱ የመጨረሻ ውሣኔ ከሰጠ ።

፫· በንዑስ አንቀጽ ፪ መሠረት የመጨረሻና ተፈፃሚ በሚሆነው የግብር ውሣኔ መሠረት የሚፈለግበትን ግብር ያልከፈለ ከፋይ ጥፋተኛ ነው ።

(b) In the case of a resident body, by registered letter to the registered address of the body or by delivery to any director or employee of the body at any of its places of business.

(c) In the case of non-resident persons, to their agent or agents in Ethiopia, Or by affixing to the door or other available part of the residence or place of business of such agent if he could not be served in person; provided that, if in any case none of these measures are effective, service may be discharged by the publication in any newspaper in which court notice may be advertised. The cost of such publication shall charged to the taxpayer.

2) Any assessment of income tax duly served on the taxpayer shall become final and effective when:

(a) the taxpayer fails to pay the tax due or to lodge his or its appeal with the Tax Appeal Commission within thirty (30) days from the date of receipt of an assessment notice or from the date of decision of the review committee,

(b) the time for appealing the decision of the Tax Appeal Commission has expired or

(c) the Court of Appeal renders its final decision.

3) A taxpayer who does not pay the final assessment as provided under Sub-Article (2) of this Article is in default.

www.abyssinialaw.com

KUTAA JAHA
KAFFALTII

74. *Gibirri yeroo seeraan murtaa'e keessatti kan kafalamuu qabu ta'uu*

Gibirri kamiyyuu (gibira herrega kafalamu irra hir'ifamee qabame ykn taaksii sassaabame dabalatee) yeroo murtaa'e kana keessatti Abbaa Taayitaa Gibiraaf galii ta'uu qaba. Yeroo murtaa'e keessatti gibira kafaluu dhabuun dirqama dhalaa fi galiin kun yeroo tursiifameef adaba kafaluu hordofsiisa.

75. *Dhala*

1) Kafalaan gibiraa kamiyyuu gibira irraa barbaadamu yeroodhaan yoo kafaluu baate; yeroo gibira kaffaluu qabu irraa eegalee hanga gaafa kafalametti gibira hin-kaffalamne irratti dirqama dhala kafaluu qaba.
2) Kanaan olitti bu'uura kee awata xiqqaa 1 tiin taarifni (%) dhala kafalamuu, kurmaana waggaa dabre irratti taarifa olaanaa dhala liqii Baankoota daldalaan hojiirra oole irratti %25(dhibbantaa digdamii shan) itti ida'amee ta'a.
3) Dhalli kun kan sassaabamu bifa gibirri dhalli irratti kafalamu sassaabamuun ta'a.

76. *Bakka buusuu fi Herrega Deebi'u*

1) Abbaan Taayitaa Gibiraa gibirri herrega kafalamu irraa hir'atee qabame, ykn gibirri yeroo yerootti kafalame, ykn gibirri haala biraa kamiiniyyuu kafalame, gibira kaffalaa gibiraa tiin kafalamuu qabu ol ta'uu kan mirkaneeffate yoo ta'e;
   (a) Gibirri hanga kafalamuu qabuu ol kafalame kafalaa gibiraa irraa kan barbaadamu;
      1) Akka labsii kanaan gibiroota biroo kafalamuu qabaniif;
      2) Akka labsii kanaan gibira herrega kaffalamu irraa hir'atee hafuuf,
      3) akka labsii kanaan ykn akka seerota gibiraa fi qaraxaa birootti hanga maallaqaa kaffalaa gibiraa irraa barbaadamuuf akka bakka buufamu gochuu;
   (b) yeroo sirrummaan herregaa mirkanaa'e irraa eegalee guyyoota 90 (sagaltama) keessatti hafteen herregaa kaffalaa gibiraaf deebi'uu qaba.
2) Kanaa olitti keewwata xiqqaa 1(b) tiin yeroo ibsame keessatti kafalaan gibiraa herrega deebi'uuf yoo hin arganne kurmaana waggaa dabre lrratti taarifa olaanaa dhala liqii Baankota Daldalaan hojiirra oole irratti %25 (dhibbentaan digdamii shan) dabalamee dhalli ni kafalamaaf.

ክፍል ስድስት
ክፍያ

፸፬· <u>ግብር በሕግ በተወሰነው ጊዜ መከፈል ያለበት ስለመሆኑ</u>

ማናቸውም በተወሰነ ቀን ለግብር አስገቢው ባለሥልጣን ገቢ መደረግ ያለበት ግብር (ከተከፋይ ሂሳብ ላይ ተቀንሶ የተያዘ ወይም የተሰበሰበ ታክስ ጭምር) በዚሁ በተወሰነው ቀን ገቢ መደረግ አለበት ። በተወሰነው ጊዜ ውስጥ ግብርን ያለመክፈል ወለድ እና ገቢው ለዘገየበት መቀጫ የመክፈል ግዴታን ያስከትላል ።

፸፭· <u>ወለድ</u>

፩· ማናቸውም ግብር ከፋይ የሚፈለግበትን ግብር በወቅቱ ያልከፈለ እንደሆነ ፣ ግብር መከፈል ከነበረበት ጊዜ ጀምሮ እስከተከፈለበት ቀን ድረስ ባልተከፈለው የግብሩ መጠን ላይ ወለድ የመክፈል ግዴታ አለበት ።
፪· ከዚህ በላይ በንዑስ አንቀጽ (፩) መሠረት የሚከፈለው ወለድ የማስከፈያ ልክ ባለፈው የሩብ ዓመት በንግድ ባንኮች ሥራ ላይ በዋለው ከፍተኛው የማበደሪያ ወለድ ምጣኔ ላይ ፳፭ ፐርሰንት (ሃያ አምስት በመቶ) ታክሎበት ይሆናል ።
፫· ወለዱ የሚሰበሰበው ወለድ የሚከፈልበት ግብር በሚሰበሰብበት ዓይነት ነው ።

፸፮· <u>ማካካሻ እና ተመላሽ ሂሳብ</u>

፩· የግብር አስገቢው ባለሥልጣን ከተከፋይ ሂሣብ ላይ ተቀንሶ ገቢ የተደረገው ወይም በየጊዜው የተከፈለው ግብር ወይም በሌላ ማናቸውም ሁኔታ የተከፈለ ግብር፣ ግብር ከፋዩ ሊከፍል ከሚገባው ግብር በላይ መሆኑን ያረጋገጠ እንደሆነ ፡
   ሀ) ሊከፈል ከሚገባው በላይ የተከፈለው ታክስ ግብር ከፋዩ ለሚፈለግበት ፡–
      i) በዚህ አዋጅ መሠረት ለሚከፈሉ ሌሎች ግብሮች ፣
      ii) በዚህ አዋጅ መሠረት ከተከፋይ ሂሳብ ላይ ተቀንሶ ለሚቀረው ግብር ፣
      iii) በዚህ አዋጅ ወይም በሌሎች የግብርና የቀረጥ ሕጎች መሠረት ግብር ከፋዩ ለሚፈለግበት ሌላ ማናቸውም የገንዘብ መጠን ፣ እንዲካካስ ማድረግ ።
   ለ)· የሂሳቡን ትክክለኛነት ባረጋገጠ በዘጠና ቀናት ጊዜ ውስጥ ተራፊውን ሂሳብ ለግብር ከፋዩ መመለስ ፣ አለበት ።
፪· ከዚህ በላይ በንዑስ አንቀጽ ፩(ለ) በተመለከተው ጊዜ ውስጥ ግብር ከፋዩ ተመላሹን ሂሳብ ያላገኘ እንደሆነ ባለፈው ሩብ ዓመት በንግድ ባንኮች ሥራ ላይ በዋለው ከፍተኛው የማበደሪያ ልክ ላይ ፳፭ ፐርሰንት ታክሎበት ወለድ ይከፈለዋል ።

SECTION VI
Payment

74. *Tax Payable when Due*

Any tax (including withheld or collected tax) that is to be paid to the Tax Authority by a stated date shall be payable on that date failure to make timely payment shall in the imposition of interest and the late payment penalty.

75. *Interest*

1) If any amount of tax is not paid by the due date, the taxpayer is obliged to pay interest on such amount for the period from the date the tax is due to the date it is paid.
2) The interest rate under Sub-Article (1) of this Article is set at 25% (twenty five percent) over and above the highest commercial lending interest rate that prevailed during the preceding quarter.
3) Interest shall be collected in the same manner as the tax to which it relates.

76. *Credit and Refund*

1) Where the Tax Authorityy is satisfied that tax has been paid by a person, whether by withholding, installments, or otherwise, inexcess of the person's tax liability to which the payments relate, the Tax Authority shall:
   (a) credit the overpaid tax against any liability of that person in respect of:
      (i) other taxes under this Proclamation;
      (ii) Withholding of tax under this Proclamation;
      (iii) any other amount due to the Tax Authority under this Proclamation; or any other tax law; and
   (b) refund the remainder to that person within 90 days of becoming satisfied.
2) The tax payer shall be entitled to an interest set at the highest commercial lending interest rate increased by 25% (twenty five per cent.) that prevaile during the preceding quarter if he/it has not received the refund within the time prescribed under Sub-Article (1) (b) of this Article.

www.abyssinialaw.com

3) Kanaa olitti keewwata xiqqaa (1) tiin kan ibsameen osoo hin daangefamin kaffalaan gibiraa caalmaan gibirri kaffale akka deebi'uuf bu'uura keewwata kanaan gaafachuu ni danda'a. Gaaffiin gibirri caalmaan kaffalame akka deebi'uuf dhiyaatu kanneen kanaa gaditti ibsaman keessaa kan turee raawwatee eegalee waggaa sadii keessatti Abbaa Taayitaa Gibiraaf barreeffamaan dhiyaachuu qaba.

(a) Gibira gaafiin naaf haadeebi'u irratti dhiyaate waliin wal-qabatee Abbaan Taayitaa gibiraa beeksisa murtii gibiraa kaffalaa gibiraaf kenna, ykn

(b) Guyyaa gibirri ykn dhallisaa kafalame.

4) Abbaan Taayitaa Gibiraa bu'uura keewwata xiqqaa 2 tiin gaaffii naaf haa deebi'uu dhiyaateef irratti guyyaa murtii kennee eegalee guyyoota 45 keessatti beeksisa murtii kennname kafalaa gibiraa gaaffii naaf haa deebi'uu dhiyeesseef barreeffamaan akka gahu gochuu qaba.

5) kaffalaan gibiraa akka keewwata xiqqaa 4 tti murtii kennameef irratti komii qabu murtii kennameef akka beeksisa murtii gibiraatti lakka'udhaan bu'uura seeraa oliyyannootiin mirga oliyyannoo gaafachuu ni qaba.

KUTAA TORBA
RAAWWII GIBIRA SASSAABUU

7. *Qabeenyaa kaffalaa Gibiraa Qabuu*

1. Keewwata kana keewwata xiqqaa 4 tiin kan tumame akkuma eegametti ta'ee namni kamiyyuu gibirri labsii kanaan buufame kamiyyuu irraa barbaadamu akka keewwata 70 (3) tumameen balleessaa ta'ee yoo argame Abbaan Taayitaa Aangoo Gibiraa qabeenyaa kaffalaa gibira kanaa qabee gibira irraa barbaadamuuf baasii dabalataa qabeenyaa kana qabuuf raawwateef akka oolu gochuu ni danda'a. Hojjetoota Mootummaa dabalatee mindaa hojjetoota kamiyyuu Itti-gaafatamaan mindaa hojjetichaa kafaluuf dirqama qabuuf beeksisa kennuun akka qabamu gochuun ni danda'ama.

፫· ከዚህ በላይ በንዑስ አንቀጽ (፩) በተገለጸው ሳይወሰን ግብር ከፋዩ በብልጫ የከፈለው ግብር እንዲመለስለት በዚህ አንቀጽ መሠረት ለመጠየቅ ይችላል ። በብልጫ የተከፈለ ግብር እንዲመለስ የሚቀርብ ጥያቄ ከዚህ በታች ከተዘረዘሩት ዘግይቶ ከተፈፀመው ጀምሮ በሦስት ዓመት ጊዜ ውስጥ ለግብር አስገቢው ባለሥልጣን በጽሑፍ መቅረብ አለበት ።

ሀ) የተመላሽ ጥያቄ ከሚቀርብበት ግብር ጋር በተያያዘ የግብር አስገቢው ባለሥልጣን ለግብር ከፋዩ የግብር ውሣኔ ማስታወቂያ ከሰጠበት ቀን ፣ ወይም

ለ) ግብሩ ወይም ወለዱ ከተከፈለበት ቀን።

፬· የግብር አስገቢው ባለሥልጣን ንዑስ አንቀጽ (፪) መሠረት በቀረበ የተመላሽ ጥያቄ ላይ ውሳኔ ከሰጠበት ቀን ጀምሮ በ፵፭ ቀናት ውስጥ የተመላሽ ጥያቄ ላቀረበው ግብር ከፋይ የተሰጠውን ውሣኔ የሚገልጽ ማስታወቂያ በጽሑፍ እንዲደርሰው ማድረግ አለበት ።

፭· በንዑስ አንቀጽ ፬ መሠረት በተሰጠ ውሣኔ ቅር የተሰኘ ግብር ከፋይ ውሣኔው የግብር ውሣኔ እንደሆነ ተቆጥሮ በይግባኝ ሥርዓት መሠረት በውሣኔው ላይ ይግባኝ የማቅረብ መብት አለው ።

ክፍል ሰባት
የግብር አሰባሰብ አፈፃፀም

፸፯· የግብር ከፋዩን ሀብት ስለመያዝ

፩· በዚህ አንቀጽ ንዑስ አንቀጽ ፬ የተደነገገው እንደተጠበቀ ሆኖ ማንኛውም በዚህ አዋጅ የተጣለው ግብር የሚፈለግበት ሰው በአንቀጽ ፸(፫) በተደነገገው መሠረት ጥፋተኛ ሆኖ የተገኘ እንደሆነ የግብር አስገቢው ባለሥልጣን የዚህን ግብር ከፋይ ሀብት በመያዝ ለሚፈለግበት ግብር እና ንብረቱን ለመያዝ ለተደረገው ተጨማሪ ወጪ ለመሸፈን እንዲውል ማድረግ ይችላል። የመንግሥት ሠራተኞችን ጨምሮ የማንኛውንም ሠራተኛ ደመወዝ ለሠራተኛው ደመወዝ የመክፈል ኃላፊነት ላለበት ኃላፊ ማስታወቂያ በመስጠት እንዲያዝ ማድረግ ይቻላል።

3) Without limiting the generality of Sub-Article (1) of this Article, a person may apply for a refund under this Article. A refund application shall be made to the tax authority in writing within three (3) years of the later of:

(a) the date on which the tax authority has served the notice of assessment to which the refund application relates, or

(b) the date on which the tax or interest was paid.

4) The Tax Authority shall, within forty-five (45) days of making decision on a refund application under Sub-Article 2, serve on the person applying for the refund a notice in writing of the decision..

5) A person dissatisfied with a decision referred to in Sub-Article 4 may challenge the decision only through the appeal procedure as though the decision were that of an assessment.

SECTION VIII
Collection Enforcement

77. *Seizure of proprty*

1) Subject to Sub-Article (4) of this Article if any person liable to pay any tax imposed by this Proclamation is in default under Article 70(3), it shall be lawful for the Tax Authority to collect such tax and such further amount as shall be sufficient to cover the expense of the seizure by seizing any property belonging to such person. Seizure may be made on the accrued salary or wages of any employee, including a government employee, by serving a notice of seizure on the officer who has the duty of paying the salary owages.

www.abyssinialaw.com

2) Raawwannaa kutaa kanaaf ''qabuun'' karaa kamiiniyyuu qabuu akkasumas nama maallaqni ykn qabeenyaan kaffalaa gibiraa harka isaa jirurraa gibira sassaabuu dabalata. Bu'uura keewwata xiqqaa (3) fi (6) irratti ibsameen yoo ta'e malee qabuun kan danda'amu ajajni qabuu yeroo kennametti qabeenya qabatamee jiruu fi hojiin qabuu yammuu raawwatamutti dirqama ragga'ee jiru kan ilaalu qofadha. Abbaan Taayitaa Gibiraa bu'uura armaan olitti eerameen yeroo qabeenyaa kafalaa gibiraa qabu miseensi poolisii akka argamu gaafachuu ni danda'a. Abbaan Taayitaa guyyaa qabeenyaa qabate irraa kaasee kan lakkaa'amu ta'ee guyyoota 10 booda caalbaasiin ykn mala biraa Abbaa Taayitaan hayyamame kamiiniyyuu qabeenyaa qabe gurguruu ni danda'a. Haata'u malee qabeenyaan kun kan baduu danda'u yoo ta'e amala qabeenyichaa tilmaama keessa galchuun yeroo barbaachisaa ta'etti gurguruu ni danda'a.

3) Qabeenyi qabame kamiyyuu idaa gibiraa qabamuusaa tiif sababa ta'e kan osoo hin uwwisiin hafu yoo ta'e Abbaan Taayitaa Gibiraa idaan gibiraa kafalaa gibiraa barbaadamu fi baasiiwwan adda addaa kana wajjin wal-qabatan hanga kafalamanii xumuramanitti qabeenya gara biroo nama idaan gibiraa irraa barbaadamu qabuu ni danda'a.

4) Kanaa olitti keewwata xiqqaa (1) jalatti akka tumametti sababa idaa gibiraa hin kafalamneen galii qaxaramuu irraa argamu ykn qabeenya biraa qabuun kan danda'amu Abbaan Taayita Gibiraa yaada qabuun kan qabu ta'uu duraan dursee kaffalaa gibiraa barreeffamaan erga beeksiseen booda ta'a. Beeksisni haala kanaan kennamu qabeenyi osoo hin qabamiin guyyoota 30 dura kaffalaa gibiraa gahuu qaba.

5) Abbaan Taayitaa Gibiraa haalii gibira sassaabuu kana gufachiisu kan jiru ta'uu yoo hubate keewwata xiqqaa (1) fi (4) jalatti kan ibsaman yeroo daangaa guyyaa 30 oseo hin eegne gibirri yerooma sana akka kafalamu gochuuf gaaffiin kan dhiyaate ta'ee kaffalaan gibiraa kaffaluuf fedhii kan hin qabne yoo ta'e raawwannaan qabeenya qabuun gibira sassaabuu seera qabeessa ni ta'a.

6) Bu'aan raawwii mindaa kaffalaa gibiraaf kaffalamu qabuu guyyaa mindaan isaa akka qabamu godhame irraa eegalee hanga idaan gibiraa kaffalamee xumuramutti ykn idaan gibiraa kun sababa daangaa yerootiin gaafatamuu kan hin dandeenye hanga ta'utti itti fufa.

7) Galiiwwanii fi qabeenyaawwan kanaa gaditti ibsaman qabamuu irraa bilisa.

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

፫· ማናቸውም የተያዘ ንብረት ለመያዙ ምክንያት የሆነውን የግብር ዕዳ ለመሸፈን በቂ ሳይሆን የቀረ እንደሆነ፣ የግብር አስገቢው ባለሥልጣን ከግብር ከፋዩ ላይ የሚፈለገው የግብር ዕዳና ከዚህ ጋር የተያያዙ ልዩ ልዩ ወጪዎች ተከፍለው እስከሚጠናቀቁ ድረስ የግብር ዕዳው የሚፈለግበትን ሰው ሌሎች ሀብቶች መያዝ ይችላል።

፬· ከዚህ በላይ በንዑስ አንቀጽ ፩ በተደነገገው መሠረት ባልተከፈለ የግብር ዕዳ ምክንያት በመቀጠር የሚገኝን ገቢ ወይም ሌላ ንብረት መያዝ የሚቻለው የግብር አስገቢው ባለሥልጣን ሀብቱን የመያዝ ሀሳብ እንዳለው አስቀድሞ ለግብር ከፋዩ በፅሑፍ ካሳታወቀው በኋላ ይሆናል። በዚህ ዓይነት የሚሰጠው ማስታወቂያ ሀብቱ ከመያዙ ከ፴ ቀን በፊት ለግብር ከፋዩ ሊደርሰው ይገባል።

፭· የግብር አስገቢው ባለሥልጣን የግብሩን አሰባሰብ የሚያደናቅፍ ሁኔታ መኖሩን የተረዳ እንደሆነ በንዑስ አንቀጽ (፩) የተመለከተው የ፴ ቀን የጊዜ ገደብ እና በንዑስ አንቀጽ ፬ የተመለከተው የ፴ ቀን የጊዜ ገደብ ሳይጠበቅ ግብሩ ወዲያውኑ እንዲከፈል ለማድረግ ጥያቄ ከቀረበና ግብር ከፋዩ ለመክፈል ፈቃደኛ ካልሆነ ንብረትን በመያዝ የመሰብሰቡ አፈፃፀም ሕጋዊ ይሆናል።

፮· ለግብር ከፋዩ የሚከፈለውን ደመወዝ የመያዝ አፈፃፀም ውጤት ደመወዙ እንዲያዝ ከተደረገበት ቀን ጀምሮ የግብሩ ዕዳ ተከፍሎ እስከሚያልቅ ወይም የግብሩ ዕዳ በይርጋ ምክንያት ሊጠየቅ የማይችል እስከሚሆንበት ጊዜ ድረስ ይቀጥላል።

፯· ከዚህ በታች የተዘረዘሩት ገቢዎች እና ንብረቶች ከመያዝ ነፃ ናቸው።

2) For purposes of this section, the term "Seizure" includes seizure by any means, as well as, coollection from a person who owes money or property to the taxpayer. Except as provided in Sub-Articles (3) and (6), a seizure shall extend only to property to possess and obligations existing at the time the seizurre is made. The tax authority may request a member of police officer to be present during seizure. Where the Authoriity seizes any property as provided herein above, it shall have the right to sell the seized goods at public auction or in any other manner approved by the Authority within not less than 10 days after the seizure, except that when the goods seized are perishable the Authority can sell the goods after any reasonable period having regard to the nature of the goods.

3) Whenever any property on which seizure had been made, is not sufficient to satisfy the claim for which seizure is made, the tax Authority may, thereafter and as may be necessary, proceed to seize other property, liable to seizure, of the person against whom the claim exists until the amount due, together with all expresses, is fully paid.

4) Seizure may be made under Sub-Article (1) of this Article on employee's remuneration or other property of any person with respect or any unpaid tax only after the Tax Authority has notified such person in writing of its intention to make such seizure. The notice shall be delivered not less than thirty(30) days before the day of the seizue.

5) If the Tax Authority makes a finding that the collection of the tax is in jeopardy; a demand for immediate payment of such tax may be made by the tax, and, on failure or refusal to pay the tax, collection thereof by seizure shall be lawful without regard to the 30-days period provided in Sub-Article (1) and the days provided in Sub-Article (4).

6 The effect of a seizure of employee remuneration payable to a taxpayer shall be continuous from the date such seizure arose is satisfied or becomes unenforceable by reason of lapse of time.

7) The following shall be exempt from seizure:

www.abyssinialaw.com

(a) Gabatee "A" dhaan galii gibira irraa bilisa godhame osoo hin caalin mindaa hojjetaan argatu ykn galiin biraa yeroo murtaaetti argamu kamiyyuu fi.

(b) Galiiwwani ykn qabeenyaawwan seera Itoophiyaa kamiiniyyuu akka hin kabajamne taassifaman.

78. *Bu'aa Qabeenya Qabuu*

1. Ajaja Mana Murtiin kan kabajame (qabame) ykn raawwannaa irra jiru ykn akka keewwata 80 irratti ibsameen wabummaaf kan qabame yoo ta'e malee namnii qabeenyi isaa sababa gibiraan qabamee harkasaa jiru kamiyyuu ykn kafalaa gibiraaf dirqama kamiyyuu qabu Abbaa Taayitaa Gibiraatiin oggaa gaafatame qabeenyaa qabate kennuu ykn dirqama qabu raawwachuuf itti gaafatamummaa qaba.

2) Namni kamiyyuu Abbaa Taayitaa Gibiraan yeroo gaafatame qabeenyaa harkasaa jiru tokko kennuuf fedhii kan hin qabne yoo ta'e hanga qabeenya qabateen dhuunfaan kan itti gaafatamu ta'a. Haa taa'u malee itti gaafatamnisaa hanga idaa gibiraa qabeenyaa qabuuf sababa ta'e (baasii idaa gibiraa irratti herregamuu fi dhala dabalatee) caaluu hin danda'u.

3) keewwata xiqqaa (2) irratti akka ibsameen itti gaafatamummaa dhuunfaan qabu irratti namni qabeenyaa kana qabate kennuuf fedhii kan dhabe sababa gahaa hin taaneen yoo ta'e bu'uura keewwata (2) tiin hanga maallaqa barbaadamuu % 50 (dhibbatti shantama) dabalataan akka kaffalu ni taasifama.

4. Bu'uura keewwata kanaan namni qabenyi harkasaa jiru kennee ykn kafalaa gibiraatiin maallaqa irraa barbaadamu Abbaa Taayitaa Gibiraatiin akka gaafatameen kan galche kamiyyuu qabeenyaa kenne ykn maallaqa galii godhe wajjin kan wal-qabate kaffalaa gibiraa dirqama gibiraa hin baaneen ykn nama biraa kamiiniyyuu idaa irraa barbaadamu ykn dirqama qabu irraa bilisa ta'a.

79. *Galmee Herregaa Dhiyeessuu*

Qabeenya qabame ykn akka qabamu yaadame kamiyyuu kan ilaalu ragaa kan ta'u ykn sanada ibsa qabu ykn galmeen kan harkasaa jiru ykn to'annaasaa jala jiru namni kamiyyuu gaaffiin Abbaa Taayitaa Gibiraatiin yeroo dhiyaatuuf sanada ykn galmee kana ragaaf dhiyeessuu qaba.

80. *Qabeenya irratti gaaffii mirgaa dursa qabu*

1) Mirgi dursaa liqeessitoota biroo wabummaan qabeenyaa qabatan akkuma eegametti ta'ee akka labsii kanaan gibirri guyyaa kaffalamuu eegalu irraa eegalee hanga kaffalamee dhumutti yeroo jiru keessatti qabeenyaa nama dirqama gibira kaafaluu qabu irratti Abbaan Taayitaa Gibiraa mirgi qabu kan idaa biraa kamiyyuu ni dursa.

ሀ) በሠንጠረዥ "ሀ" ከግብር ነፃ ከተደረገው የገቢ መጠን ሳያልፍ ሠራተኛ የሚያገኘው ደመወዝ ወይም ማናቸውም በተወሰነ ጊዜ የሚገኝ ሌላ ገቢ፣ እና

(ለ) በማናቸውም የኢትዮጵያ ሕግ እንዳይከበሩ የተደረጉ ገቢዎች ወይም ንብረቶች፣

፸፰· <u>የንብረት መያዝ ውጤት</u>

፩· በፍርድ ቤት ትዕዛዝ የተከበረ ወይም በአፈፃፀም ላይ ያለ ወይም በአንቀጽ ፹ በተመለከተው መሠረት በዋስትና የተያዘ ካልሆነ በስተቀር ማናቸውም በግብር ምክንያት የተያዘ ንብረት በእጁ የሚገኝ ወይም ለግብር ከፋዩ ማናቸውም ግዴታ ያለበት ሰው የግብር አስገቢው ባለሥልጣን ሲጠይቀው የያዘውን ሀብት የማስረከብ ወይም ያለበትን ግዴታ የመፈጸም ኃላፊነት አለበት።

፪· ማናቸውም ሰው የግብር አስገቢው ባለሥልጣን ሲጠይቀው አንድን የተያዘ ንብረት ለማስረከብ ፈቃደኛ ሳይሆን የቀረ እንደሆነ በተያዘው ንብረት መጠን በግል ተጠያቂ ይሆናል። ሆኖም ተጠያቂነቱ ለንብረቱ መያዝ ምክንያት ከሆነው የግብር ዕዳ መጠን (በግብሩ ዕዳ ላይ የሚታሰበውን ወጪ እና ወለድ ጨምሮ) ሊያልፍ አይችልም።

፫· በንዑስ አንቀጽ ፪ ከተመለከተው የግል ተጠያቂነት በተጨማሪ ንብረቱን የያዘው ሰው ንብረቱን ለማስረከብ ፈቃደኛ ያልሆነው ያለበቂ ምክንያት ከሆነ በንዑስ አንቀጽ ፪ መሠረት የሚፈለገውን የገንዘብ መጠን ፶ ፐርሰንት በተጨማሪ እንዲከፍል ይደረጋል።

፬· በዚህ አንቀጽ መሠረት በይዞታው ሥር ያለውን ንብረት ያስረከበ ወይም በግብር ከፋዩ የሚፈለግበትን ገንዘብ ከግብር አስገቢው ባለሥልጣን በተጠየቀው መሠረት ገቢ ያደረገ ማናቸውም ሰው ካስረከረበው ንብረት ወይም ገቢ ካደረገው ገንዘብ ጋር በተያያዘ የግብር ግዴታውን ባልተወጣው ግብር ከፋይ ወይም ማናቸውም ሌላ ሰው ከሚፈለግበት ዕዳ ወይም ካለበት ግዴታ ነፃ ይሆናል።

፸፱· <u>የሂሣብ መዝገብ ስለማቅረብ</u>

ማናቸውም ንብረት የተያዘ ወይም እንዲያዝ የታሰበ ከሆነ ስለዚሁ ንብረት ማስረጃ የሚሆን ወይም መግለጫ የያዘ ሰነድ ወይም መዝገብ በእጁ የሚገኝ ወይም በቁጥጥሩ ሥር ያለ ማናቸውም ሰው በግብር አስገቢው ባለሥልጣን ጥያቄ ሲቀርብለት ሰነዱን ወይም መዝገቡን ለማስረጃነት ማቅረብ አለበት።

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

፩· ዋስትና የተሰጣቸው የሌሎች አበዳሪዎች የቅድሚያ መብት እንደተጠበቀ ሆኖ በዚህ አዋጅ መሠረት ግብር ተከፋይ ከሚሆንበት ቀን አንስቶ ተከፍሎ እስከ አለቀበት ጊዜ ድረስ ግብር የመክፈል ግዴታ ባለበት ሰው ሀብት ላይ ባለሥልጣኑ ከማናቸውም ሌሎች ዕዳዎች የቀደምትነት መብት ይኖረዋል።

(a) Such amount of employee remuneration or other periodic income payable to an individual as does not exceed the exempt amount according to schedule A; and

(b) All other income and property that are not liable to attachment or lien under Ethiopian law.

78. *Enforcement of Seizure*

1) Any person in possession of (or obligated with respect to) property subject to seizure on which a seizure has been made shall, unless such property is, at the time of such demand, subject to an attachement or execution under any judicial process or is encumbered by law with the preferred right of other creditors as stipulated under Article 30, on the demand of the Tax Authority surrender such property (or dischrage such obligations).

2) Any person who fails or refuses to surrender any property subject to seizure, on demand of the tax authority, shall be personally liable to the tax authority, in a sum equal to the value of the property not so surrendered, but not excceeding the amount of taxes for the collection of which seizure has been made (together with costs and interest on such sum).

3) In addition to the personal liability imposed by Sub-Article (2), if the failure or refusal to surrender is without reasonable cause, such person shall be liable for an additional charge equal to fifty percent (50%) of the amount recoverable under Sub-Article (2).

4) Any person in possession of property who surrenders or makes payment in accordance with Article shall be discharged from any obligation or liability to the delinquent taxpayer or to any other person arising from such surrender or payment.

79. *Production of Books*

If a seizure has been made or is about to be made on any property, any person having custody or control of any books or records containing evidence or statements relating to the property subject to seizure shall, on demand of the Tax Authority, exhibit such books or records to the Tax Authority.

80. *Preferential claim to Assets*

(1) From the date on which tax becomes due and payable under this proclamation, subject to the prior secured claims of creditors, the Authority has a preferential claim over all other claims upon the assets of the person liable to pay the tax until the tax is paid.

www.abyssinialaw.com

2) Namni kamiyyuu dirqama gibira kafaluu qabu bahuu dhabee balleessaa raawwatee yoo argame Abbaan Taayitaa Gibiraa sababa balleessaa kanaan hin kafalamnee fi baasiin sochii gibira kana kaffalchiisuuf godhe akka kaffalamu gochuuf qabeenyaa nama idaan gibiraa irraa barbaadamuu akka qabamee turuuf ajaja barreeffamaan qaama qabeenyaa kana galmeesseef kan kennu ta'uu ibsee kaffalaa gibiratiif akeekkachisa ni kenna.

3) Kafalaan gibiraa akeekkachiifni keewwata xiqqaa (2) irratti ibsame kun isa gahee guyyaa 30 keessatti gibira kana yoo kan hin kaffalle ta'e Abbaan Taayitaa Gibiraa Abbaa Taayitaa qabeenyaa kaffalaa gibiraa galmeesseef qabeenyichi hanga idaa gibiraatiin wabummaan qabamee akka turu ajaja ni kenna.

4. Akka keewwata (3) tti Abbaan Taayitaa Gibiraa qabeenyaan nama gibirri irraa barbaadamuu wabummaan qabamee akka turu kan ajaje yoo ta'e Abbaan Taayitaa galmeessaan kaffaltii kamiyyuu osoo hin gaafanne ajaja qabeenyaan wabummaan qabamee akka turu isa gahe akka sanada qabannaa qabeenya kana irratti ta'u kamittiyyuu ni galmeessa; mirgi sanada qabannaa duraan kenname akkuma jirutti ta'ee, wabummaan galmeessuun gibira barbaadamu kafalchiisuuf akka qabannaa seeraan bifa kamiiniyyuu kennametti ykn akka idaa ykn kafaltii kamiyuutti lakkaa'ama.

81. *Haalli murteessuu gibiraa gufachiisu jiraachuu danda'uu*

Abbaan Taayitaa Gibiraa haalli walitti qabuu gibiraa gufachiisuu danda'u kan jiru ta'uu sababa amansiisaa fi gahaa ta'een yoo irra gahe fi haalli arifachiisaan yoo qunname ibsa ajaja kennamu deeggaru walitti qabsiisuun herregni baankii kafalaa gibiraa akka dhorkamuu fi ragaan sochii faayinaansii kafalaa gibiraa akka kennamuuf ajaja bulchiinsaa kennuufi wayituma san gibira murteesuu ni danda'a. Haa ta'u malee Abbaan Taayitaa Gibiraa ajaja bulchiinsaa kanaa olitti ibsame gaafa dabarsee kaasee guyyaa 10 (kudhan) keessatti Manni Murtii ajaja kana akka raggaasisuuf gochuu qaba. Abbaan Taayitaa Gibiraa aangoo kennameef kanatti fayyadamuu kan danda'u ragaa murtii gibiraa ifa gochuuf gargaaru argachuuf qofa ta'a.

82. *Gibira herrega kafalamu irraa hir'atee hafe irratti naaf haa ta'uu dursa qabu*

1) Akka labsii kanaan gibirri, nama gibira herrega kafalamu irraa hir'isee qabuun, qabame;

፪· ማናቸውም ሰው ግብር የመክፈል ግዴታውን ባለመወጣት ጥፋተኛ ሆኖ የተገኘ እንደሆነ የግብር አስገቢው ባለሥልጣን በጥፋት ምክንያት ያልተከፈለውን ግብር እና ግብሩን ለማስከፈል የሚደረገው እንቅስቃሴ የሚያስከትለው ወጪ ማስከፈል እንዲቻል የግብሩ ዕዳ የሚፈለግበት ሰው ሀብት በዋስትና ተይዞ እንዲቆይ ንብረቱን ለመዘገበው አካል የፅሑፍ ትዕዛዝ የሚሰጥ መሆኑን በመግለጽ ለግብር ከፋዩ ማስጠንቀቂያ ይሰጣል።

፫· በንዑስ አንቀጽ ፪ የተገለፀው ማስጠንቀቂያ የደረሰው ግብር ከፋይ ማስጠንቀቂያው በደረሰው በ፴ ቀን ውስጥ ግብሩን ያልከፈለ እንደሆነ የግብር አስገቢው ባለሥልጣን ለመዝጋቢው ባለሥልጣን የግብር ከፋዩ ሀብት ባልተከፈለው የግብር ዕዳ መጠን በዋስትና ተይዞ እንዲቆይ ትዕዛዝ ይሰጣል።

፬· በንዑስ አንቀጽ ፫ መሠረት የግብር አስገቢው ባለሥልጣን ግብር የሚፈለግበት ሰው ሀብት በዋስትና ተይዞ እንዲቆይ ትዕዛዝ የሰጠ ሲሆን፣ መዝጋቢው ባለሥልጣን ማናቸውንም ክፍያ ሳይጠይቅ ንብረቱ በዋስትና እንዲያዝ የደረሰውን ትዕዛዝ እንደማናቸውም በሀብቱ ላይ እንዳለ የመያዣ ሰነድ ይመዘግባል፣ ቀደም ሲል የተሰጠ የመያዣ መብት እንደተጠበቀ ሆኖ፣ የዋስትናው ምዝገባ የሚፈለገውን ግብር ለማስከፈል በማናቸውም መልኩ በሕግ እንደተሰጠ መያዣ ወይም እንደማናቸውም ሌላ ዕዳ ወይም ክፍያ ሆኖ ይቆጠራል።

፹፩· <u>የግብር አወሳሰን ሊያደናቅፍ የሚችል ሁኔታ መኖር</u>

የግብር አስገቢው ባለሥልጣን የግብሩን አሰባሰብ የሚያደናቅፍ ሁኔታ መኖሩን የሚያሳምን በቂ ምክንያት ያገኘ እንደሆነ እና አስቸኳይ ሁኔታ ሲያጋጥም ትዕዛዙን የሚደግፍ መግለጫ በማያያዝ የግብር ከፋዩ የባንክ ሂሳብ እንዲታገድ እና ስለግብር ከፋዩ የፋይናንስ እንቅስቃሴ መረጃ እንዲሰጠው የአስተዳደር ትዕዛዝ ሊሰጥ እና ግብሩን ወዲያውኑ ሊወስን ይችላል። ይሁን እንጂ የግብር አስገቢው ባለሥልጣን ከዚህ በላይ የተመለከተውን አስተዳደራዊ ትዕዛዝ ካስተላለፈበት ቀን ጀምሮ ባሉት አሥር ቀናት ውስጥ ፍ/ቤት ትዕዛዙን እንዲያፀድቅለት ማድረግ አለበት። የግብር አስገቢው ባለሥልጣን በዚህ አንቀጽ የተሰጠውን ሥልጣን መጠቀም የሚችለው የግብሩን አወሳሰን ግልጽ ለማድረግ የሚረዳ መረጃ ለማግኘት ብቻ ነው።

፹፪· <u>ከተከፋይ ሂሳብ ላይ ተቀንሶ በቀረ ግብር ላይ ስለሚኖር የይገባኛል ቅድሚያ</u>

፩· በዚህ አዋጅ መሠረት ከተከፋይ ሂሳብ ላይ ግብር ቀንሶ መያዝ ባለበት ሰው ተቀንሶ የተያዘ ግብር፡—

2) Where a person is in default of paying tax, the Authority may, by notice in writing, inform that person of the Authority's intention to apply to the Registering Authority to register security interest in any asset which is owned by that person, to cover any unpaid tax in default, together with any expense incurred in recovery proceedings.

3) If the person on whom a notice has been served under Sub-Article (2) fails to pay the amount specified in the notice within 30 days after the date of service of the notice, the Authority may, by notice in writing, direct the Registering Authority that the asset, to the extent of the defaulter's interest therein, shall by the subject of security for the total amount of unpaid tax.

4) Where the Authority has served a notice on the Registering Authority under Sub-Article (3), the Registering Authority shall, without fee, register the notice of security as if the notice were an instrument of mortgage over or charge on such asset, as the case may be, and such registration shall, subject to any prior mortgage or charge, operate while it subsists in all respects as a legal mortgage over or charge on the land or building to secure the amount.

81. *Jeopardy Assessment*

In exceptional cases where the Tax Authority has reasonable grounds to believe that the collection of tax is in jeopardy, and where a state of urgency exists, the Tax Authority may issue an administrative order to the Bank with a statement of justification supplementing its order to block the accounts of the taxpayer and secure information thereon, and may make an immediate assessment of tax for the court period; provide, however; that the Tax Authority shall obtain court authorization within ten (10) days from the date of issuance of its administrative order and further that such powers may only be used to elucidate information relevant to the assessment.

82. Priority of Claim on Tax Withheld

1) Tax withheld by a withholding agent under this Proclamation:-

www.abyssinialaw.com

(a) Gibirri qabame Abbaa Taayitaa Gibiraa bakka bu'uun ta'a.

(b) Namni gibira kana hir'isee qabe idaa isarra jiruuf ykn dhimma isa gaafachiisu kamiif iyyuu qabsiisuu hin danda'u.

(c) Namni gibira kana hir'isee qabe yoo kasaare ykn herregnisaa kan qulqullaa'aa jiru yoo ta'e gibirri hir'atee qabame qaama herreega qulqullaa'u, sababa idaan kan dabru ykn qabeenyaa dhaabbata kasare ta'ee hin lakkaa'amu. Kana waan ta'eef Abbaan Taayitaa Gibiraa herrega kana irratti qabeenyaan dhaabbata kanaa osoo hin hiramiin dura mirga naaf haata'uu irratti dursa ni qabaata.

2. Akka labsii kanaan namni gibira hir'isee galii gochuuf dirqama qabu gibirri herrega kafalamu irraa hir'isee hambisu

(a) kafalticha irraa jalqaba kan hir'ifamu ta'a.

(b) Namni dirqama gibira hir'isuudhaan galii gochuu qabu, ajaja Mana Murtiin ykn seera biraa kamiiniyyuu herrega kafalamu irraa herrega hir'isuu qabu biraa, irraa dursa qabaata.

3. *Eegumsa kaffalaan gibiraa Qabu*

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

KUTAA SADDEET
BADHAASA FI ADABBIIWWAN BULCHIINSAA

4. *Ragaa Mirkanaa'eef Badhaasa kennamu*

1) Kaffalaa gibiraa galii gibirri itti kafalamu dhoksu, xiqqeessee beeksisu, dogoggorsu ykn karaa kamiiniyyuu osoo hin kaffalin hafu irratti namni gabaasa odeeffannoo qabatamaan deeggarame dhiyeesse, gibira dhokfame irraa %20 (dhibbentaa digdama) oggaa gibirri kun sassaabame akka argatu ni godhama.

2) Haata'u malee namni odeeffannoo kana dhiyeessu;

(a) gochaa gibira kaffaluu dhabuu keessaa hirmaannaa kan qabu yoo ta'e, ykn

(b) kana gochuu qaama hojiisaa keessaa tokko yoo ta'e fayyadamaa badhaasa kanaa ta'uu hin-danda'u.

ሀ) የተያዘው ግብር አስገቢውን ባለሥልጣን በመወከል ይሆናል።

ለ) ግብሩን ቀንሶ የያዘው ሰው ላለበት ዕዳ ወይም ማናቸውም ሌላ ተጠያቂነት እንዲከበር ማድረግ አይቻልም።

ሐ) ግብሩን ቀንሶ የያዘው ሰው የከሰረ ወይም ሂሳቡ በመጣራት ላይ በሚሆንበት ጊዜ ተቀንሶ የቀረው ግብር በመጣራት ላይ ያለው፣ በዕዳ ምክንያት የሚተላለፈው ወይም የከሰረው ድርጅት ሀብት ክፍል ሆኖ አይቆጠርም። በመሆኑም የግብር አስገቢው ባለሥልጣን በዚህ ሂሳብ ላይ የሀብት ክፍፍል ከመደረጉ በፊት የይገባኛል ቅድሚያ መብት ይኖረዋል።

፪· በዚህ አዋጅ መሠረት ግብርን ቀንሶ ገቢ የማድረግ ግዴታ ያለበት ሰው ከተከፋይ ሂሳብ ላይ ቀንሶ የሚያስቀረው ግብር፡—

ሀ) ከክፍያው ላይ በመጀመሪያ የሚቀነስ ይሆናል።

ለ) ግብር ቀንሶ ገቢ የማድረግ ግዴታ ያለበት ሰው በፍ/ቤት ትዕዛዝ ወይም በማናቸውም ሕግ መሠረት ከተከፋይ ሂሳብ ላይ መቀነስ ካለበት ከሌላ ሂሳብ በፊት ቅድሚያ ይኖረዋል።

፹፫· <u>ግብር ከፋዩ ስላለው ጥበቃ</u>

በዚህ ክፍል መሠረት የተያዘ ማናቸውም ንብረት የሚያዘው፣ የሚጠበቀው፣ እና የሚመዘገበው በግብር አስገቢው ባለሥልጣን ብቻ ይሆናል። ማናቸውም ሌላ የመንግሥት አካል በዚህ ክፍል መሠረት የተያዘውን ንብረት ማናቸውንም ሌላ ምክንያት መሠረት በማድረግ እንዲሰጠው ወይም እንዲተላለፍለት መጠየቅ አይችልም። በዚህ ክፍል መሠረት የተያዘ ንብረት የተሸጠ እንደሆነ ከሽያጩ ከተገኘው ገንዘብ ውስጥ ግብር ከፋዩ ከሚፈለግበት ዕዳ በላይ የሆነው ገንዘብ ለንብረቱ ባለቤት ወዲያውኑ ይመለሳል።

ክፍል ስምንት
ሽልማቶች እና አስተዳደራዊ መቀጫዎች

፹፬· <u>ለተረጋገጠ መረጃ ስለሚሰጥ ሽልማት</u>

፩· ግብር የሚከፈልበትን ገቢ በሚደብቅ፣ አሳንሶ በሚያስታውቅ፣ በሚያጭበረብር ወይም በሌላ በማናቸውም መንገድ ሳይከፍል በሚቀር ግብር ከፋይ ላይ በተጨባጭ መረጃ በመደገፍ ሪፖርት የሚያቀርብ ሰው፣ የተደበቀውን ግብር እስከ ሃያ በመቶ (20 ፐርሰንት) ድረስ ግብሩ ሲሰበሰብ እንዲያገኝ ይደረጋል።

፪· ይሁን እንጂ መረጃ አቅራቢው፣

ሀ) የግብር አለመክፈሉ ድርጊት ተካፋይ ከሆነ፣ ወይም

ለ) ይህንን ማድረግ የሥራው አንድ አካል ከሆነ

የዚህ ሽልማት ተጠቃሚ ሊሆን አይችልም።

(a) is held by the withholding agent under this Proclamation:

(b) is not subject to attachement in respect of a debt or liability of the withholding agent; and

(c) in the event of liquidation or bankruptcy of the withholding agent, does not form part of estate in liquidation, assignment, or bankruptcy and Tax Authority has a first claim before and distribution of property has a first claim before any distribution of property is made.

2) An amount that a withholding agent is required under this Proclamation to withhold from a payment is:

(a) a first charge on that payment; and

(b) withheld prior to any other deduction which the withholding agent may be required to make by virtue of an order of any court or any other law.

83. *Taxpayer Safeguards*

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

SECTION VIII
Rewards and Administrative Penalties

84. *Reward for Verifiable Information*

1) Where a person provides a verifiable and objective information of tax evasion through concealment, under reporting, fraud or any other improper means, the informer shall be granted up to twenty percent (20) of the amount of tax evaded at the time of collection of the said tax.

2) The informer shall not be entitled to such a reward where:

(a) he/she has participated in the tax evasion; or

(b) Where such reporting is part of his/her employment duty.

www.abyssinialaw.com

3) Tarreeffamni kanaa qajeelfama Abbaan Taayitaa gibiraa baasuun murtaa'a.

85. *Bu'aa Hojii olaanaaf Badhaasa kennamu*

1) Abbaan Taayitaa Gibiraa kaffaltoota gibiraa haala fakkii ta'uu danda'uun dirqama gibira kaffaluu ba'ani fi hojjetoota isaa gahumsa hojii olaanaa mul'isaniif badhaasa ni kenna.
2) Tarreefamni kanaa qajeelfama Biiroon baasuun murtaa'a.

86. *Adaba galii beeksisuu dhiisuu fi tursanii beeksisuun kafalamu*

Kafalaan gibiraa kamiyyuu yeroo seeraan murtaa'e keessatti galiisaa kan hin beeksisne yoo ta'e adaba kanatti aanu ni kafala.

(a) Kaffalaan gibiraa galii isaa osoo hin beeksisin guyyoota 30 jalqaba tureef ykn gara tokkee yeroo kanaa kan ta'eef Qr. 1000.00
(b) Kaffalaan gibiraa galii isaa osoo hin beeksisiin yeroo dabalataa guyyoota 30 tureef ykn gara tokkee kanaa kan ta'ee Qr. 2000.00
(c) Kanaa olitti Kaffalaan gibiraa galii isaa osoo hin beeksisne tokkoo tokkoo guyyoota 30 tureef Qr. 1,500.00

87. *Adaba Gibira xiqqeessani Beeksisuun kafalamu*

1) Kafalaan gibiraa kamiyyuu beeksisa galii isaa irratti gibira kaffaluu qabu xiqqeessee yoo beeksise hamma gibira xiqqeessee beeksise irratti %10 (dhibbatti kudhan) ykn akka keewwata xiqqaa 2 irratti ibsamen galiin hir'ifame olaanaa yoo ta'e hanga galii xiqqeessee beeksise %50 (dhibbantaa shantama) adaba ni kafala.
2) Kafalaan gibiraa gibirri xiqqeessee beeksise olaanaadha kan jedhamu kanneen kanaa gaditti ibsaman keessaa isa xiqqaa kan caalu yoo ta'eedha.
   (a) Gibira beeksisa galii irratti ibsamuu qabuu % 25 (dhibbeentaa digdamii shan); ykn
   (b) Qr. 20,000.00
3) Kafalaan gibiraa oliyyannoo kan dhiyeeffate yoo ta'ellee oliyyannoo kan xiinxalu Gumiin oliyyannoo dhagahu ykn Manni Murtii, murtii dhumaa hanga kennutti raawwannaan adabaa itti fufa.

88. *Adaba tursisanii kaffaluu irratti buufamu*

Kaffalaan gibiraa kamiyyuu gibira irraa barbaadamu yeroo seeraan murtaa'e keessatti kan hin kafalle yoo ta'e adabbiin kanatti aanu itti buufama.

(a) Guyyaa gibirichi kafalamuu qabu irraa guyyaa tokkof kan ture yoo ta'e hanga gibira hin kaffalamne % 5 (dhibbeentaa shan),
(b) Kanaanfi booda jalqabaa guyyaa tokkoo tokkoo ji'a jiru tureef gibira osoo hin kafalamiin hafe % 2 (dhibbeentaa lama)

፫· ዝርዝሩ የግብር ባለሥልጣን በሚያወጣው መመሪያ ይወሰናል።

፹፭· ለከፍተኛ የሥራ ውጤት ስለሚሰጥ ሽልማት

፩· የግብሩ ባለሥልጣን አርአያነት ባለው ሁኔታ የግብር መክፈል ግዴታቸውን ለሚወጡ ግብር ከፋዮች እና ከፍተኛ የሥራ ብቃት ለሚያሳዩ የግብር ባለሥ ልጣን ሠራተኞች ሽልማት ይሰጣል።
፪· ዝርዝሩ የገንዘብ ኢኮኖሚ ልማት ቢሮ በሚያወጣው መመሪያ ይወሰናል።

፹፮· ገቢን ባለማስታወቅ ወይም ዘግይቶ በማስታወቅ የሚከፈል መቀጫ

ማናቸውም ግብር ከፋይ በሕግ በተወሰነው ጊዜ ውስጥ ገቢውን ያላስ ታወቀ እንደሆነ የሚከተለውን መቀጫ ይከፍላል፦

ሀ) ገቢውን ሳያስታወቅ ለዘገየበት ለመጀመሪያው ፴ ቀን ወይም የዚህ ከፊል ለሆነው ጊዜ ብር ፩ሺ
ለ) ገቢውን ሳያስታወቅ ለዘገየበት ለተጨማሪው ፴ ቀን ወይም የዚሁ ከፊል ለሆነው ጊዜ ብር ፪ሺ
ሐ) ከዚህ በላይ ላለው ገቢውን ሳያስ ታወቅ ለዘገየበት ለእያንዳንዱ ፴ ቀን ብር ፩ሺ፭፻።

፹፯· ግብርን አሳንሶ በማስታወቅ የሚከፈል መቀጫ

፩· ማናቸውም ግብር ከፋይ በገቢ ማስታወቂያው ላይ ሊከፍል የሚ ገባውን ግብር አሳንሶ ያስታወቀ እንደሆነ ያሳነሰውን ግብር መጠን አሥር በመቶ (፲ ፐርሰንት) ወይም በዚህ አንቀጽ ንዑስ አንቀጽ ፪ እንደተመለ ከተው የተቀነሰው ገቢ ከፍተኛ የሆነ እንደሆነ አሳንሶ ያስታወ ቀውን ግብር ሃምሳ በመቶ (፶ ፐርሰንት) መቀጫ ይከፍላል።
፪· ግብር ከፋዩ አሳንሶ ያስታወቀው ግብር ከፍተኛ ነው የሚባለው ከዚህ በታች ከተመለከቱት ከአነ ስተኛው የበለጠ እንደሆነ ነው፦
   ሀ) በገቢ ማስታወቂያ መታየት ካለበት ግብር ከሃያ አምስት በመቶ (፳፭ ፐርሰንት)፤ ወይም።
   ለ) ፳ ሺ ብር።
፫· ከፋዩ ወይም ይግባኝ ያቀረበ ቢሆንም ይግባኙን የሚመረ ምረው የይግባኝ ሰሚ ጉባዔ ወይም ፍርድ ቤት የመጨረ ሻውን ውሣኔ እስከሚሰጥ ድረስ የመቀመጫው ተፈፃሚነት ይቀጥላል።

፹፰· አዘግይቶ በመክፈል የሚጣል መቀጫ

ማናቸውም ግብር ከፋይ የሚፈለግ በትን ግብር በሕግ በተወሰነው ጊዜ ውስጥ ያልከፈለ እንደሆነ የሚከ ተለው መቀጫ ይጣልበታል፦

ሀ) ግብሩ ሊከፈል ከሚገባው ቀን ለአንድ ቀን ከዘገየ ያልተከፈ ለውን ግብር ፭ ፐርሰንት (አምስት በመቶ) እና
ለ) ከዚህ በኋላ ላለው ለእያንዳንዱ ወር የመጀመሪያ ቀን ሳይከፈል የቀረውን ግብር ሁለት በመቶ (፪%) ።

3) Details shall be provided by the directives of the Tax Authority.

85. *Reward for Outstanding Performance*

1) The Tax Authority shall reward tax payers and tax officers for outstanding performance and discharge of duties.
2) Details shall be provided by the directives to be issued by the Bureau.

86. *Penalty for None-Filing or Late Filing*

A taxpayer who fails to file a timely tax education is liable for a penalty equal to:

(a) 1,000 Birr for the first thirty (30) days (or part thereof) the declaration remains unfiled);
(b) 2,000 Birr for the next thrity (30) days (or part thereof) the declaration remains unfild);
(c) 1,500 Birr for each thrity (30) days (or part thereof) thereafter that the declaration remains unfild.

87. *Penalty for Understatement of Tax*

If the amount of tax shown on a declaration understates the amount of tax required to be shown, the taxpayer is liable for a penalty in the amount of 10% (ten percent) of the understatement or 50% (fifty percent) if the understatement is considered substantial in accordance with Sub-Article (2) of this Article).

1) The under statement is considered substantial if it exceeds the smaller of the following two amounts:
   (a) twenty-five percent (25%) of the tax required to be shown on the return; or
   (b) 20,000 Birr.
2) The penalty shall continue to apply until, the Appeal commission or a Court, as the case may be, shall have rendered its final decision.

88. *Penalty for Late Payment*

A taxpayer who fails to pay tax liability on the due date is subject to:

(a) a penalty of 5% (five percent) of the amount of unpaid tax on the first day after the date has passed; and
(b) an additional 2% (two percent) of the amount of the tax that remains unpaid on the first day of each month thereafter.

www.abyssinialaw.com

89. *Galmee herregaa barbaachisaa ta'e qabachuu dhabuu irratti adaba buufamu*

1) Kaffalaan gibiraa kamiyyuu bara gibiraa murtaa'e tokkoof sanada herregaa, galmee herregaa fi ibsa barbaachisaa ta'e yoo hin qabanne gibira itti murtaa'e % 20 (dhibbeentaa digdama) adaba ni kaffala.
2) Abbaan Taayitaa Gibiraa kaffalaan gibiraa galmee herregaa, sanada fi odeeffannoo biroos barbaachisaa ta'an yeroo waggaa lamaaf walitti aansee osoo hin qabatin kan hafe ta'uu yoo irra gahe,
   (a) Abbaan Taayitaa Gibiraa beeksisa kanuma ibsu yoo ergeef waajjirri hayyama kennu hayyama hojii daldalaa kafalaa gibiraa wayitumasan ni dhorka.
   (b) Kaffalaan gibiraa galmee herregaa, sanadaa fi odeeffannoo biroo barbaachisaa ta'an bara sadaffaa irrattis kan hin dhiyeessine yoo ta'e, beeksisni kanuma ibsu yammuu isa gahe wajjirri hayyama kennu hayyama hojii daldalaa kaffalaa gibiraa ni haqa.
   (c) Abbaan Taayitaa Gibiraa kafalaan gibiraa dirqama galmee qabachuu qabu kan hin baane ta'uu yammu irra gahe kanaa olitti haala tumameen hayyamni hojii daldalaa kaffalaa gibiraa akka dhorkamu ykn akka haqamu beeksifni ergu akka beeksisa murtii gibiraa labsii kanaan kennamutti lakkaa'ama. Waan kana ta'eef Abbaan Taayitaa Gibiraa kaffalaan gibiraa dirqama isaa kan hin baane ta'uu ragaa sirritti mirkaneesse osoo hin argatin dura beeksisa kana ergu hin qabu.

90. *Adabbii herrega kaffalamurraa gibira hir'isee galii gochuu dhaburratti buufamu*

1) Namni herrega kaffalamurraa gibira hir'isee galii gochuuf dirqama qabu osoo kana hin raawwatin yoo hafe akka labsii kanaan hanga gibira hir'isee galii hintaassisin sana Abbaa Taayitaa Gibiraaf galii godhuuf dirqama qaba. Haata'u malee, herrega haala kanaan kaffale, kaffalaa gibiraa irraa deebisee argachuuf mirga ni qabaata.
2) Namni herrega kaffalamurraa gibira hir'isee hambisuuf itti gaafatamummaa qabu, akka labsii kanaan itti gaafatamummaa kaffalaan gibiraa kamiyyuu qabu ni qabaata. Waan kana ta'eef, hanga gibiraa galii akka godhuuf gaafatame mormuu ykn kanaan dura taaksii kaffale akka isaaf debi'u gaafachuuf mirga qaba.
3) Bu'uura labsii kanaan tumameen, namni herrega kaffalamurraa gibira hir'isee galii hintaasisiin, keewwata xiqqaa (1) tumamerratti dabalataan tokkoon tokkoo gibira osoo hir'isee galii hin-taasisiin kaffaltii raawwateef,adabbii qr. 1000 (kuma tokkoo) ni kaffala.

፹፱· <u>ተገቢውን የሂሳብ መዝገብ ባለመያዝ የሚጣል መቀጫ</u>

፩· ማናቸውም ግብር ከፋይ ለአንድ የተወሰነ የግብር ዘመን መያዝ የሚገባውን ተገቢ የሂሳብ ሰነድ፣ የሂሳብ መዝገብ እና መግለጫ ያልያዘ እንደሆነ የተወሰነበትን ግብር ፳ ፐርሰንት መቀጫ ይከፍላል።

፪· የግብር አስገቢው ባለሥልጣን ግብር ከፋዩ ተገቢውን የሂሳብ መዝገብ፣ ሰነድ እና ሌሎችንም መረጃዎች ለሁለት ተከታታይ ዓመታት ሳይዝ የቀረ መሆኑን ሲደርስበት፣

ሀ) የግብር አስገቢው ባለሥልጣን ይህንኑ የሚገልፅ ማስታወቂያ ሲልክለት ፈቃድ ሰጪው መ/ቤት የግብር ከፋዩን የንግድ ሥራ ፈቃድ ወዲያውኑ ያግዳል።

ለ) ግብር ከፋዩ ተገቢውን የሂሳብ መዝገብ፣ ሰነድ እና ሌሎችንም መረጃዎች በሦስተኛው ዓመትም ያላቀረበ እንደሆነ፣ ይህንኑ የሚገልፅ ማስታወቂያ ሲደርሰው ፈቃድ ሰጪው መ/ቤት የግብር ከፋዩን የንግድ ሥራ ፈቃድ ይሰርዛል።

ሐ) የግብር አስገቢው ባለሥልጣን ግብር ከፋዩ መዝገብ የመያዝ ግዴታውን ያልተወጣ መሆኑን ሲደርስበት ከዚህ በላይ በተደነገገው መሠረት የግብር ከፋዩ የንግድ ሥራ ፈቃድ እንዲታገድ ወይም እንዲሠረዝ ለፈቃድ ሰጪው ባለሥልጣን የሚልከው ማስታወቂያ በዚህ አዋጅ መሠረት እንደተሰጠ የግብር ውሳኔ ማስታወቂያ ሆኖ ይቆጠራል። ስለሆነም የግብር አስገቢው ባለሥልጣን ግብር ከፋዩ ግዴታውን ያልተወጣ ለመሆኑ የመጨረሻ ማረጋገጫ ከማግኘቱ በፊት ማስታወቂያውን መላክ የለበትም።

፺· <u>ከተከፋይ ሂሳብ ላይ ግብር ቀንሶ ገቢ ባለማድረግ የሚጣል መቀጫ</u>

፩· በዚህ አዋጅ መሠረት ከተከፋይ ሂሳብ ላይ ግብር ቀንሶ ገቢ የማድረግ ግዴታ ያለበት ሰው ቀንሶ ገቢ ያላደረገውን የግብር መጠን ለግብር አስገቢው ባለሥልጣን ገቢ የማድረግ ግዴታ አለበት። ይሁን እንጂ በዚህ ዓይነት የከፈለውን ሂሳብ ከግብር ከፋዩ መልሶ የማግኘት መብት ይኖረዋል።

፪· ከተከፋይ ሂሳብ ላይ ግብር ቀንሶ የማስቀረት ኃላፊነት ያለበት ሰው በዚህ አዋጅ መሠረት ማንኛውም ግብር ከፋይ ያለበት ኃላፊነት ይኖርበታል። በመሆኑም ገቢ እንዲያደርግ የተጠየቀውን የግብር መጠን የመቃወም ወይም ቀደም ሲል የከፈለው ታክስ እንዲመለስለት የመጠየቅ መብት አለው።

፫· በዚህ አዋጅ በተደነገገው መሠረት ከተከፋይ ሂሳብ ላይ ግብር ቀንሶ ገቢ ያላደረገ ሰው በንዑስ አንቀጽ ፩ ከተደነገገው በተጨማሪ ለእያንዳንዱ ተገቢውን ግብር ቀንሶ ገቢ ሳያደርግ ለፈፀመው ክፍያ ብር ፩ሺ መቀጫ ይከፍላል።

89. *Penalty for Failure to Keep Proper Records*

1) The taxpayer shall be liable for a penalty of 2% of the tax assessed if he failed to keep proper books of account, records, and other documents regarding a certain taxpayer.
2) If the Tax Authority finds that a taxpayer has failed for two consecutive tax years, to keep proper books of account, records, and other documents:
   (a) the licensing authority shall forth with suspend the taxpayer's license on notification by the Tax Authority;
   (b) if in a subsequent year, the Tax Authority again finds that the taxpayer has failed to keep proper books; records, and documents, the licensing authority shall revoke the taxpayer's license on notification by the Tax Authority.
   (c) A finding by the Tax Authority that the taxpayer's failure justifies notification of the licensing authority for purposes of suspension or revocation of the taxpayer's license shall for all purposes of this Proclamation be treated as an assessment and notification may not be sent to the licensing authority until the Tax Authority's finding is final.

90. *Penalty for Failure to Withhold Tax*

1) A withholding agent who fails to withhold tax in accordance with this Proclamation is personally liable to pay to the Tax Authority the amount of tax which has not been withheld, but the withholding agent is entitled to recover this amount from the payee.
2) The tax withholding liability imposed by this Proclamation shall be treated as a tax liability for purposes of any Article providing taxpayers with the right to contest the amount of tax due or to recover tax paid.
3) In addition to any amount for which a withholding agent is liable under Sub-Article (1), an agent who fails to withhold tax in accordance with this Proclamation shall be liable for a penalty of Birr 1,000 for each instance of failure to withhold the proper amount.

www.abyssinialaw.com

4) Namootni kanaan gadii, adabbii kanaan ol tumamerratti dabalataan, adabbii asiin gaditti murtaa'e akka kaffalan ni taasifama.
   (a) Akka keewwata kana keewwata xiqqaa (1) irratti ibsameen, hojii geggeessaan herrega kaffalamurraa gibirri hir'ifamee galii taasifamuu dhabuu beeku ykn kan beekuu qabu;
   (b) Akka keewwata kana keewwata xiqqaa (1) irratti ibsameen, herrega kaffalamurraa gibirri hir'ifamee galii taasifamuu dhabuu kan beeku ykn beekuun kan irraturee fi sirna herrega kaffalamurraa gibira hir'ifamee galii taasifamu hordofuu fi to'achuuf itti gaafatamummaa kan qabu ta'ee, karaa sirrii ta'een hordoffii fi to'annoo raawwachuu dhabuun gibirichi hir'ifamee galii taasifamuu dhabuuf sababa kan ta'e itti gaafatamaan herregaa ykn ittigaafatamaan biroo kamiyyuu adabbii qr. 1000 (kuma tokko) ni kaffalu.

91. *Adabbii lakkoofsa eenyummaa kaffalaa gibiraa fayyadamuu dhabuun buufamu*
1) Nama herrega kaffalamurraa gibira hir'isee hambisuuf, kaffalaan gibiraa lakkoofsa eenyummeessaa kaffalaa gibiraa yoo dhiyeessuu baate, namichi gibira hir'isee hambisu herrega kaffalamurraa dhibbeentaa 30 hir'isee galii ni taasisa.
2) Nama herrega kaffalamurraa gibira hir'isee galii gochuu qabuuf, kaffalaan gibiraa lakkoofsa eenyummeessa kaffalaa gibiraa yoo dhiyeessuu baate, akka keewwata kana keewwata xiqqaa (1) tumamerratti dabalataan qr. 5000 (qarshii kuma shan) ykn herrega kaffaluun irra jiru lamaan keessaa isa xiqqaa bifa adabbiitiin Abbaa Taayitaa Gibiraaf akka kaffalu ni godhama.

92. *Adabbii sassaabuu fi ol-iyyannoo adabbiirratti dhiyaatu*

Adabbiin bulchiinsaa, beeksisaa fi gaaffii kaffaltii Abbaa Taayitaa Gibiratiin kennamuun, wayituma sana kaffalamuu qaba. Waan kana ta'eef, haalli murtii fi sassaabbii adabbii, haala raawwii murtii fi sassaabbii gibiraan geggeffama (qajeelfama). Labsii kana keessatti ''gibira murtaa'e'' jedhamee kan ibsame adabbii bulchiinsaas ni dabalata.

93. *Kaffalaa gibiraa adabbiirraa bilisa gochuu*

Beeksisni galii isaa osoo hin qoratamin dura, kaffalaan gibiraa kaka'umsaa ofiitiin dogoggoroota gara murtii fi raawwii gibira dogoggoraatti isa geessuu danda'an yoo sirreesse gibira fi dhala irraa kan hafe adabbii labsii kanaan buufame kaffalurraa bilisa ni ta'a.

፬· ከዚህ በላይ ከተደነገገው መቀጫ በተጨማሪ የሚከተሉት ግለሰቦች ከዚህ በታች የተወሰነውን መቀጫ እንዲከፍሉ ይደረጋል።
   ሀ) በዚህ አንቀጽ ንዑስ አንቀጽ ፩ እንደተመለከተው ከተከፋይ ሂሳብ ላይ ግብር ተቀንሶ ገቢ ያለመደረጉን ያወቀ ወይም ማወቅ ያለበት ሥራ አስኪያጅ፣
   ለ) በዚህ አንቀጽ ንዑስ አንቀጽ ፩ እንደተመለከተው ከተከፋይ ሂሳብ ላይ ግብር ተቀንሶ ገቢ ያለመደረጉን ያወቀ ወይም ማወቅ የነበረበት እና ከተከፋይ ሂሳብ ላይ ግብር ቀንሶ ገቢ የማድረጉን ሥርዓት የመከታተል ወይም የመቆጣጠር ኃላፊነት ያለበት ሆኖ ክትትሉን ወይም ቁጥጥሩን በተገቢው መንገድ ባለመከናወኑ ግብሩ ተቀንሶ ገቢ ላለመደረጉ ምክንያት የሆነ የሂሳብ ኃላፊ ወይም ማንኛውም ሌላ ኃላፊ ብር ፩ሺ መቀጫ ይከፍላሉ።

፺፩· የግብር ከፋይ መለያ ቁጥርን ባለመጠቀም የሚጣል መቀጫ
፩· ግብር ከፋዩ ከተከፋይ ሂሳብ ላይ ግብር ቀንሶ ለሚያስቀረው ሰው የግብር ከፋይ መለያ ቁጥሩን ያላቀረበ እንደሆነ ግብር ቀንሶ የሚያስቀረው ሰው ከተከፋዩ ሂሳብ ላይ ፴ ፐርሰንት (ሠላሳ በመቶ) ቀንሶ ገቢ ያደርጋል።
፪· ከተከፋይ ሂሳብ ላይ ግብሩን ቀንሶ ገቢ ማድረግ ለሚገባው ሰው የግብር ከፋይ መለያ ቁጥሩን ያላቀረበ ግብር ከፋይ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) ከተደነገገው በተጨማሪ ብር ፭ሺ (አምስት ሺ ብር) ወይም ሊከፈለው የሚገባውን ሂሳብ ከሁለቱ አነስተኛውን በመቀጫ መልክ ለግብር አስገቢው ባለሥልጣን እንዲከፍል ይደረጋል።

፺፪· መቀጫን ስለመሰብሰብ እና በመቀጫ ላይ ስለሚቀርብ ይግባኝ

አስተዳደራዊ መቀጫ ከግብር አስገቢው ባለሥልጣን በሚሰጥ ማስታወቂያ እና የክፍያ ጥያቄ ወዲያውኑ መከፈል አለበት። ስለሆነም የመቀጫ አወሳሰን እና አሰባሰብ ግብር በሚወሰንበት እና በሚሰበሰብበት አፈፃፀም ይመራል። በዚህ አዋጅ ውስጥ "የተወሰነ ግብር'' በሚል የተጠቀሰው አስተዳደራዊ መቀጫንም ይጨምራል።

፺፫· ግብር ከፋዩን ከመቀጫ ነፃ ስለማድረግ

የገቢ ማስታወቂያው ከመመርመሩ በፊት ግብር ከፋዩ በራሱ ተነሳሽነት ወደተሳሳተ የግብር ውሣኔ እና አፈፃፀም ሊያመሩ የሚችሉ ስህተቶችን ያረመ እንደሆነ፣ ከግብር እና ከወለድ በስተቀር በዚህ አዋጅ የተጣለውን መቀጫ ከመክፈል ነፃ ይደረጋል።

4) A penalty of Birr 1,000 is imposed on the following individuals,
   (a) a manager who knew or should have known of the failure described in Sub-Article (1);
   (b) a chief accountant or another senior officer who is responsible for supervision or control of withholding procedures and who knew or should have known of the failure described in Sub-Article (1), or whose improper supervision failed to prevent it.

91. *Penalty for Failure to Meet TIN Requirements* .

Taxpayers failing to meet the requirements for TIN are subject to the following penalties:
1) withholding agent who makes a payment to a person who has not supplied a TIN is required to wihhold thirty percent (30%) of the amount of the payment.
2) A taxpayer who has not supplied the TIN to the withholding agent, in addition to what is stipulated under Sub-Article (1) of this Article is liable to pay a fine of 5,000 Birr or the amount of the payment which ever is less.

92. *Collection of Fine and Appeal Against Penalties*

Administrative penalties shall be paid on notice and demand by the Tax Authority and shall be assessed and collected in the same manner as taxes. Any references, in this Proclamation, to "tax imposed" shall be deemed to include administrative penalties imposed.

93. *Exoneration of Taxpayer from Liability*

In the event that errors that led to incorrect determination and execution of tax obligations are corrected independently before commencement of a tax examination, the taxpayer shall be released from liability, with the exception of paying the tax and interest.

www.abyssinialaw.com

KUTAA SAGAL
BALLEESSAAWWAN YAKKAA

94. *Sirna yakkoonni gibirarratti raawwataman ittiin qajeelfaman*
Yakkoonni gibirarratti raawwataman seera adabbii yakkamaa cabsuun kan raawwataman waan ta'aniif himannichi kan hundaa'u, kan ilaalamu, akkasumas, ol-iyyannoon kan dhiyaatu akkaataa sirna sseeraa adabbii yakkamaatiin ta'a.

95. *Balleessaa lakkoofsa eenyummeessaa kaffalaa gibiraarratti raawwatamu*
Kaffalaan gibiraa kamiyyuu, lakkoofsa eenyummeessaa kaffalaa gibiraa tokkoo ol qabatee yoo argame, hamma lakkoofsa eenyummaa tokkoo tokkoo dabalataan qaburratti adabbii qr. 20,000 (kuma digdamaa) gad hin taanee fi qr. 50,000 (qarshii kuma shantama) hin caallee fi hamma lakkoofsa eenyummaa tokkoon tokkoo dabalataan qaburratti hidhaa waggaa 5 ni adabama.

96. Seera cabsuudhaan gibira kaffaluu dhabuu
Kaffalaan gibiraa kamiyyuu, seera cabsuudhaan galii isaa kan hinbeeksifne ykn gibira isarra barbaadamu kan hin kaffalle yoo ta'e yakka akka raawwatetti lakkaa'ama. Kanaafuu, bu'uura labsii kana keewwata 86tiin sababa galiisaa xiqqeessee beeksisuun adabbii itti murtaa'erratti dabalataan manamurtiitti balleesaan isaa yoo mirkanaa'e hidhaa waggaa 5 gad hin taaneen ni adabama.

97. Ragaa sobaa ykn dogoggorsaa dhiyeessuu
1) Kaffalaan gibiraa kamiyyuu:
(a) qabxii tokko illee Hojjetaa Abbaa Taayitaa Gibiraatiif ragaa sobaa ykn dogoggorsaa kan dhiyeesse, ykn
(b) ibsa Hojjetaa Abbaa Taayitaa Gibiraatiif dhiyaachuu qabu keessatti haala ibsicha dogoggoraa taasisuu dandeessisuun qabxiiwwan galuu qaban keessaa kan hambise, yakkaan himatama.
2) Ibsichi sobaa kan kenname ykn qabxiin ibsaa keessa galuu qabu sababa gahaa hintaaneen keessaa kan dhiisame yoo ta'e;
a) Ibsichi sirrii ta'uu dhabuu bira gahuu dadhabamuun gibira kaffalamuu qabu kuma tokkoon gadi xiqqaatee akka kaffalamu kan taassisu yoo ta'e, kaffalaan gibiraa adabbii maallaqaa qr.10,000 gadi hin taanee fi 20,000 hin caallee fi hidhaa waggaa 1 gadi hin taanee fi waggaa 3 hincaalleen adabama.
b) gibirrii xiqqaatee akka kaffalamu kan taasifamu qr. 1000 (kuma tokkoo) kan caalu yoo ta'e, adabbii maallaqaa qr. 20,000 gadi hin taanee fi qr.100,000 hin caallee fi hidhaa waggaa 3 gad hin taanee fi waggaa 5 hin caalleen adabama.

ክፍል ዘጠኝ
የወንጀል ጥፋቶች

፺፬· በግብር ላይ የሚፈፀሙ ወንጀሎች ስለሚመሩበት ሥነ–ሥርዓት
በግብር ላይ የሚፈፀሙ ወንጀሎች የወንጀለኛ መቅጫ ሕጉን በመተላለፍ የሚፈፀሙ በመሆኑ ክሱ የሚመሠረተው፣ የሚታየው እና ይግባኝ የሚቀርበው በወንጀለኛ መቅጫ ሕግ ሥነ–ሥርዓት መሠረት ይሆናል።

፺፭· በግብር ከፋይ መለያ ቁጥር ላይ ስለሚፈፀም ጥፋት
ማናቸውም ግብር ከፋይ ከአንድ የበለጠ የግብር ከፋይ መለያ ቁጥር ይዞ የተገኘ እንደሆነ በያዘው በእያንዳንዱ ተጨማሪ መለያ ቁጥር ልክ ከብር ፳ሺ (ሃያ ሺህ ብር) በማያንስና ከብር ፶ሺ (ሃምሣ ሺህ ብር) በማይበልጥ የገንዘብ መቀጫ እና በእያንዳንዱ ተጨማሪ መለያ ቁጥር ልክ በአምስት ዓመት እሥራት ይቀጣል።

፺፮· ሕግን በመጣስ ግብር ስላለመክፈል
ማናቸውም ግብር ከፋይ ሕግን በመጣስ ገቢውን ያላስታወቀ ወይም የሚፈለግበትን ግብር ያልከፈለ እንደሆነ ወንጀል እንደፈጸመ ይቆጠራል። ስለሆነም በዚህ አዋጅ አንቀጽ ፹፮ መሠረት ገቢውን አሳንሶ በማስታወቁ ምክንያት ከሚጣልበት መቀጫ በተጨማሪ ጥፋተኛ መሆኑ በፍርድ ቤት ሲረጋገጥ ከ፭ ዓመት በማያንስ እሥራት ይቀጣል።

፺፯· የሐሰት ወይም አሳሳች መረጃ ስለማቅረብ
፩· ማናቸውም ግብር ከፋይ
ሀ/ ለግብር አስገቢው ባለሥልጣን ሠራተኛ አንድን ነጥብ እንኳ በተመለከተ የሀሰት ወይም አሳሳች መረጃ ያቀረበ፣ ወይም
ለ/ ለግብር አስገቢው ባለሥልጣን ሠራተኛ ሊቀርብ ከሚገባው መግለጫ ውስጥ መግለጫውን አሳሳች ሊያደርግ በሚችል አኳኋን መካተት የሚገባቸውን ነጥቦች ያስቀረ እንደሆነ፣ የወንጀል ክስ ይመሠረትበታል።
፪· የሐሰት መግለጫው የተሰጠው ወይም መካተት የሚገባው ነጥብ የተተወው ያለበቂ ምክንያት የሆነ እንደሆነ
ሀ/ የመግለጫው ትክክለኛ ያለመሆን ሊደረስበት ያለመቻሉ ሊከፈል የሚገባው ግብር በብር ፩ሺ በማይበልጥ አንሶ እንዲከፈል የሚያደርግ ከሆነ ግብር ከፋዩ ከብር ፲ ሺ በማያንስና ከብር ፳ሺ በማይበልጥ የገንዘብ መቀጫ እና ከአንድ ዓመት በማያንስ እና ከ፫ ዓመት በማይበልጥ እሥራት ይቀጣል።
ለ/ አንሶ እንዲከፈል የሚደረገው ግብር ከብር ፩ሺ የሚበልጥ ከሆነ ከብር ፳ሺ በማያንስ ከብር ፻ሺ በማይበልጥ የገንዘብ መቀጫ እና ከ፫ ዓመት በማያንስ እና ከአምስት ዓመት በማይበልጥ እሥራት ይቀጣል።

SECTION IX
Criminal Offences

94. *Procedure in Tax Offence Cases*
A tax offence is a violation of the criminal law and shall be charged, prosecuted, and appealed in accordance with the criminal procedure law.

95. *TIN Violations*
If a person subject to tax is convicted of obtaining more than one TIN, that person shall be liable to pay a fine of not less than 20,000 Birr and not more than 50,000 Birr and to imprisonment of five (5) years per addition TIN obtained.

96. *Tax Evasion*
A taxpayer who evades the declaration or payment of tax commits an offense and, in addition to the penalty for the understatement of income referred to in Article 86, may be prosecuted and, on conviction, be subject to imprisonment for a term of not less than five (5) years.

97. *Making False or Misleading Statements*
1) A tax payer who:
(a) makes a statement, to an officer of the Tax Authority, that is false or misleading in a material particular; or
(b) omits from a statement made to an officer of the Tax Authority any matter or thing without which the statement is misleading in a material particular; commits an offence and is liable on conviction.
2) Where the false statement is given or omission is made without reasonable excuse,
(a) and if the inaccuracy of the statement undetected may result in the underpayment of tax by an amount not exceeding 1,000 Birr, the tax payer shall be liable to a fine of not less than 10,000 Birr and not more than 20,000 Birr, and imprisonment for a term of not less than one (1) year and not more than three (3) years, and
(b) if the underpayment of tax is in an amount exceeding Birr 1,000 he shall be liable to a fine of not less than 20,000 Birr and not more than 100,000 Birr and imprisonment for a term of not less than three (3) years and more than five (5) years.

www.abyssinialaw.com

3) Ibsi sobaa kan kenname ykn qabxii itti galuu qabu kan dhiisame beekaa ykn dagannoo cimaan kan ta'e yoo ta'e;
   a) ibsichi sirrii ta'uu dhabuu bira gahuu dadhabamuun gibira kaffalamuu malu kuma tokkoo hincaalleen xiqqaatee akka kaffalamu kan taasisu yoo ta'e, kaffalaan gibiraa adabbii maallaqaa qr. 50,000 gadi hin taanee fi qr.100,000 hin caallee fi hidhaa waggaa 5 gadi hin taanee fi waggaa kudhan hin caalleen adabama;
   b) gibirri fi xiqqaatee akka kaffalamu taasifamu qr. 1000 (kuma tokko) kan caalu yoo ta'e, adabbii maallaqaa qr. 75,000 gadi kan hin taanee fi qr. 200,000 hin caallee fi hidhaa waggaa 10 gadi hin taanee fi waggaa 15 hin caalleen adabama.

98. Hojii Abbaa Taayitaa Gibiraa gufachiisan

1) Namni kamiyyuu;
   a) hojii Hojjetaa Abbaa Taayitaa Gibiraa bu'uura labsii kanaan hojii isaa raawwachaarra jiru kan gufachiise ykn gufachiisuuf kan yaale ykn;
   b) raawwannaa labsichaa haala biroo kamiinuu kan gufachiise ykn gufachiisuuf kan yaale yoo ta'e, yakki raawwatamuusaa mirkanaa'ee yoo itti murtaahe adabbii maallaqaa qr. 10,000 gadi hin taanee fi qr.100,000 hin caallee fi hidhaa waggaa 2 ni adabama.
2) Gochaawwan kanaan gadii fi kanneen isaan fakkaatan biroon gochaawwan hojii Abbaa Taayitaa Gibiraa gufachiisan ta'anii fudhatamu:
   a) sochiiwwan hojii kaffalaa gibiraaf galii argamsiisan ilaalichisee sanadoota, gabaasota ykn odeeffannoo biroo kamiyyuu qorannaadhaaf Abbaaan Taayitaa Gibiraa yoo gaafate hayyamamaa ta'ee argamuu dhabuu,
   b) Abbaan Taayitaa Gibiraa gaaffidhaaf akka dhiyaatu yoo ajajee hayyamamaa ta'ee argamuu dhabuu,
   c) mirga Hojjetaan Abbaa Taayitaa Gibiraa, gara bakka hojii daldalaa kaffalaa gibiraa seenuu qabu daangessuu.

99. Badiiwwan hojjetaa Abbaa Taayitaa Gibiraan raawwatamaan

Tumaalee labsii kanaa raawwachiisuuf biiroodhaan kan qaxarame namni kamiyyuu:

፫· የሐሰት መግለጫ የተሰጠው ወይም መካተት የሚገባው ነጥብ እንዲካተት ያልተደረገው ሆን ተብሎ ወይም በከባድ ቸልተኝነት የሆነ እንደሆነ፣
   ሀ/ የመግለጫው ትክክለኛ ያለመ ሆን ሊደረስበት ያለመቻሉ ሊከፈል የሚገባው ግብር ከብር ፩ሺ በማይበልጥ አንሶ እንዲ ከፈል የሚያደርግ ከሆነ ግብር ከፋዩ ከብር ፶ሺ በማያ ንስ እና ከብር ፻ሺ በማይበልጥ የገንዘብ መቀጫ እና ከአምስት ዓመት በማያንስ እና ከአሥር ዓመት በማይበልጥ እሥራት፣ እና
   ለ/ አንሶ እንዲከፈል የሚደረገው ግብር ከብር ፩ሺ የሚበልጥ ከሆነ ከብር ፸፭ሺ በማያንስ እና ከብር ፪፻ሺ በማይበልጥ የገንዘብ መቀጫ እና ከ፲ ዓመት በማያንስ እና ከ፲፭ ዓመት በማ ይበልጥ እሥራት ይቀጣል።

፺፰· <u>የግብር አስገቢውን ባለሥልጣን ሥራ ስለማሰናከል</u>

፩· ማናቸውም ሰው፣
   ሀ/ በዚህ አዋጅ መሠረት ሥራውን በማከናወን ላይ ያለን የግብር አስገቢ ባለሥልጣን ሠራተኛ ተግባር ያሰናከለ ወይም ለማሰናከል የሞከረ፣ ወይም
   ለ/ የአዋጁን አፈፃፀም በማና ቸውም ሌላ አኳኋን ያሰናከለ ወይም ለማሰናከል የሞከረ እንደሆነ፣ ወንጀል መፈፀሙ ተረጋግጦ፣ ሲፈረድበት ከብር ፲ሺ በማያንስ እና ከብር ፻ሺ በማይበልጥ የገንዘብ መቀጫ እና በሁለት ዓመት እሥራት ይቀጣል።
፪· የሚከተሉት ተግባሮች እና መሰሎ ቻቸው የግብር አስገቢውን ባለሥ ልጣን ሥራ የማሰናከል ተግባራት ሆነው ይወሰዳሉ።
   ሀ/ የግብር ከፋዩን ገቢ አስገኚ የሥራ እንቅስቃሴዎች የሚመ ለከቱ ሰነዶችን ሪፖርቶችን ወይም ሌሎች ማናቸውንም መረጃዎች ለመመርመር የግብር አስገቢው ባለሥልጣን ሲጠይቅ ፈቃደኛ ሆኖ ያለመ ገኘት፣
   ለ/ የግብር አስገቢው ባለሥልጣን ለጥያቄ እንዲቀርብ ሲያዝ ፈቃደኛ ሆኖ ያለመገኘት፣
   ሐ/ የግብር አስገቢው ባለሥልጣን ሠራተኛ ወደ ግብር ከፋዩ የንግድ ሥራ ቦታ ለመግባት ያለውን መብት መገደብ፣

፺፱· <u>በግብር አስገቢው ባለሥልጣን ሠራተኞች የሚፈፀሙ ጥፋቶች</u>

የዚህን አዋጅ ድንጋጌዎች ለማስፈጸም በግብር አስገቢው ባለሥልጣን የተቀጠረ ማናቸውም ሰው

3) Where the false statement is given or omission is made knowingly or recklessly,
   (a) and if the inaccuracy of the statement undetected may result in an underpayment of tax by an amount not exceeding 1,000 Birr, to a fine of not less than 50,000 Birr and not more than 100,000 Birr, and imprisonment for a term of not less than five (5) years and not more than ten (10) years; and
   (b) if the underpayment of tax is in an amount exceeding Birr 1,000, to a fine of not less than 75,000 Birr and not more than 200,000 Birr, and imprisonment for a term of not less than ten (10) years and not more than fifteen (15) years.

98. *Obstruction of Tax Administration*

1) A person who,
   (a) obstructs or attempts to obstruct an officer of the Tax Authority in the performance of duties under this Proclamation, or
   (b) otherwise impedes or attempts to impede the administration of the Proclamation, commits an offence and is liable on conviction to a fine of not less than 10,000 Birr and not more than 100,000 Birr, and imprisonment for a term of two (2) years.
2) The following and similar other actions are considered to constitute obstruction:
   (a) refusal to satisfy a request of the Tax Authority for inspection of documents, reports, or other information related to a taxpayer's income-producing activities;
   (b) non-compliance with a Tax Authority request to report for an interview;
   (c) interference with a tax officer's right to enter the taxpayer's business premises.

99. *Offence by Tax Authority Employee*

Any person employed for carrying out the provisions of this proclamation who:

www.abyssinialaw.com

a) kaffaltii ykn badhaasa karaa seeraan argachuu qabuun ala, hojii irratti qaxarame waliin kallatiinis ta'e karaa kallattiin hin taaneen kan walqabateen maallaqa ykn kaffaltii biroo ykn kennaan akka kennamuuf kan gaafate ykn kan fudhate, kaffaltiif ykn kennaaf waadaa ykn qabdii kan gaafate yookiin kan fudhate ykn;

b) galii gibirarraa argamu burjaajessuu ykn tumaatota labsii kanaa waliin ykn itti gaafatamummaa raawwatinsaa gaariif itti kenname waliin gocha faallaa raawwachuu, kan dalaguu qabu dalaguurraa ofqabuu, wanta sirrii hintaane hayyamuu, gocha burjaajessummaa gibirarratti raawwatamu dhoksuu ykn icciitiin raawwachuuf walligaltee uumee kamiinuu keessatti dalagaa kana irratti hirmaachuu isaaf waliigaltee kan kenne; ykn.

c) labsii kanaan aangoo Abbaa Taayitaa Gibiraaf kenname ol kan hojjete ykn aangoo kennameef seeraan ala kan itti fayyadame, balleessaa ta'unsaa mana murtiin yoo mirkanaa'e adabbii maallaqaa qr. 50,000 hin caallee fi hidhaa waggaa 10 gadi hin taanee fi waggaa 20 hin caalleen ni adabama.

100. *Osoo hin hayyamamiin gibira sassaabuu*

Akka labsii kanaan namni kamiyyuu osoo isaaf hin hayyamamin gibira ykn kaffaltii biroo akka gibiraatti laalamu kan sassaabe ykn sassaabuuf kan yaale yakka raawwataa ta'ee balleessaansaa mana murtiitiin yoo mirkanaa'e adabbii maallaqaa qr.50,000 gadi hin taanee fi hidhaa wagga 5 gadi hin taanee fi waggaa 10 hin caalleen ni adabama.

101. *Gargaaruu yookiin jajjabeessuu*

Namni kamiyyuu tumaatota labsii kanaa akka cabu kan gargaare, kan jajjabeesse, kan kakaase ykn icciitiin kan deggare yoo ta'e, akka balleessaa hangafaatti tumaatota labsii kanaa cabsuun badii raawwata. Namni kanneen kanaan ol tarreeffaman raawwate balleessaa ta'uunsaa mana murtiin yoo mirkanaa'e balleessaa gargaarsa ykn deggarsa inni kenneetiin adaba maallaqaa fi hidhaan murtaa'e kan hin caalleen maallaqaa fi hidhaan ni adabama.

ሀ/ በሕግ መሠረት ሊያገኘው ከሚገባ ክፍያ ወይም ሽልማት ውጪ ከተቀጠረበት ተግባር ጋር በተያያዘ በቀጥታ ወይም ቀጥተኛ ባልሆነ መንገድ የገንዘብ ወይም ሌላ ዓይነት ክፍያ ወይም ስጦታ እንዲደረግለት የጠየቀ ወይም የተቀበለ፣ ለክፍያው ወይም ለስጦታው ተስፋ ወይም መያዣ የጠየቀ ወይም የተቀበለ ወይም

ለ/ ከግብር በሚገኘው ገቢ ላይ ማጭበርበር ወይም ከዚህ አዋጅ ድንጋጌዎች ጋር ወይም ከተሰጠው ኃላፊነት መልካም አፈፃፀም ጋር የሚቃረን ተግባር ለመፈጸም፣ ማድረግ የሚገባውን ከማድረግ ለመታቀብ፣ ተገቢ ያልሆነን ነገር ለመፍቀድ፣ በግብር ላይ የሚፈፀምን የማጭበርበር ተግባር ለመደበቅ ወይም በሚስጥር ለመተግበር ውል የገባ ወይም በሚገባው ማናቸውም ውል ውስጥ በዚህ ተግባር መተባበሩን የሚያሳይ ስምምነት የሰጠ፣ ወይም

ሐ/ በዚህ አዋጅ ለግብር አስገቢው ባለሥልጣን ከተሰጠው ሥልጣን በላይ የሠራ ወይም በተሰጠው ሥልጣን ያለአግባብ የተጠቀመ፣ ጥፋተኛ መሆኑ በፍርድ ቤት ሲረጋገጥ ከብር ፶ሺ በማይበልጥ የገንዘብ መቀጫ እና ከ፲ ዓመት በማያንስ ከ፳ ዓመት በማይበልጥ እሥራት ይቀጣል።

፻· ሳይፈቀድ ግብር ስለመሰብሰብ

ማናቸውም ሰው በዚህ አዋጅ መሠረት ሳይፈቀድለት ግብር ወይም እንደግብር የሚታይ ሌላ ክፍያ የሰበሰበ ወይም ለመሰብሰብ የሞከረ ወንጀል የፈፀመ ሆኖ፣ ጥፋተኛ መሆኑ በፍርድ ቤት ሲረጋገጥ ከብር ፶ሺ በማያንስ የገንዘብ መቀጫ እና ከ፭ ዓመት በማያንስ ከ፲ ዓመት በማይበልጥ እሥራት ይቀጣል።

፻፩· መርዳት ወይም ማበረታታት

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

(a) directly or indirectly, asks for or receives in connection with any of the officer's duties, a payment or reward, whether pecuniary or otherwise, or promise or security for that payment or reward, not being a payment or reward to which officer is lawfully entitled to receive, or

(b) enters into or acquiesces in an agreement to do or to abstain from doing permit, conceal, or connive at any act or thing whereby the tax revenue is or may be defrauded, or which is contrary to the provisions of this Proclamation or to the proper execution of the officer's duty; or

(c) exceeds the authority conferred upon the Tax Authority or misuses such authority; commits an offence and is liable, on conviction, to a fine of not more than 50,000 Birr and to imprisonment for a term of not less than ten (10) years and not more than twenty (20) years.

100. *Unauthorized Tax Collection*

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

101. *Aiding or Abetting*

A person who aids, abets, incites, or conspires with another person to commit a violation against this Proclamation also commits an offence under this Proclamation and shall be subject to prosecution, and shall on conviction be liable to a fine and imprisonment not in excess of the amount of fine or period of imprisonment provided for the offence aided or abetted.

www.abyssinialaw.com

102. *Badii dhaabbileen raawwataman*

1) Tumaatni keewwata xiqqaa (3) akka eegametti ta'ee, dhaabbatni tokko labsii kana dabruudhaan badii kan rawwate yoo ta'e, badiin sun yeroo rawwatamu hojii geggeessa dhaabbatichaa kan ta'e namni kamiyyuu dhaabbatichaan badii raawwatame akka ofiin raawwatetti lakkaa'amee adabni labsii kanaan buufame isarratti raawwatama.

2) tumaatni keewwata xiqqaa (3) akka eegametti ta'ee, dhaabbatni kamiyyuu, akkaataa labsii kanaan kaffaluu kan qabu ykn labsichi akka gibiraatti kan lakkaawu kaffaltii biroo kamiyyuu, galii osoo hin taassisin yoo hafe,badiin sun yeroo raawwatamu ykn badiin sun yeroo raawwatame ji'a jaha dura namootni hojii geggeessaa dhaabbatichaa turan dhaabbatichaa fi nama biroo waliin tokkummaan ykn kophaa kophaan gibira ykn kaffaltii biroo Abbaa Taayitaa Gibiraatiin barbaadamuuf itti gaafatamu.

3) Keewwata xiqqaa (1) fi (2) keessatti kan tumaman kanneen kanaan gadii irratti raawwanna hin qaban:

(a) badiin sun kan raawwatame namichi osoo hin beekin ykn osoo irratti waliin hingaliin yoo ta'e, fi

(b) namni dhimmoota of eeggannoon ilaalu haaluma walfakkaatu keessatti badii raawwatamu ittisuuf of eeggannoowwan ni fudhata jedhamee tilmaamamu, tattaaffii cimaa fi tarkaaffiiwwan sirrii ta'e fudhatee yoo argame.

4) Nama herrega kaffalamurraa gibira hir'isee galii taasisuuf itti gaafatamummaan kennameef, sababa inni gibiricha hir'isee hambiseef meeshaa dhiyeessuu ykn tajaajila kennuuf diddaa kan agarsiise namni kamiyyuu adabbii maallaqaa qr. 500 gadi hin taanee fi qr. 10,000 hin caallee fi hidhaa waggaa 1 gadi hin taanee fi waggaa 2 hincaalleen adabama.

5) Raawwii keewwata xiqqaa (1) fi (2) tiif, 'hojii geggeessaajechuun

(a(waldaa shariikummaa ilaalichisee, miseensa waldaa shariikichaa ykn hojii geggeessaa waldichaa ykn itti gaafatamummaa lamaan keessaa tokkorratti akka hojjetutti kan ilaalamu,

፻፪· <u>በድርጅቶች የሚፈፀም ጥፋት</u>

፩· በንዑስ አንቀጽ ፫ የተደነገገው እንደተጠበቀ ሆኖ፣ አንድ ድርጅት ይህንን አዋጅ በመተላለፍ ጥፋት የፈፀመ እንደሆነ ጥፋቱ በተፈፀመ ጊዜ የድርጅቱ ሥራ አስኪያጅ የሆነ ማንኛውም ሰው በድርጅቱ የተፈፀመውን ጥፋት እንደፈፀመ ተቆጥሮ፣ በዚህ አዋጅ የተጣለው ቅጣት ተፈፃሚ ይሆንበታል።

፪· በንዑስ አንቀጽ ፫ የተደነገገው እንደተጠበቀ ሆኖ፣ ማናቸውም ድርጅት በዚህ አዋጅ መሠረት ሊከፈል የሚገባውን ወይም አዋጁ እንደግብር የሚቆጥረውን ማናቸውንም ሌላ ክፍያ ገቢ ሳያደርግ የቀረ እንደሆነ ጥፋቱ በተፈፀመበት ጊዜ ወይም ጥፋቱ ከተፈፀመበት ጊዜ አስቀድሞ በነበሩት ስድስት ወራት ውስጥ የድርጅቱ ሥራ አስኪያጅ የነበሩ ሰዎች ከድርጅቱ እና ከሌላው ሰው ጋር በአንድነትና በተናጠል የግብር አስገቢው ባለሥልጣን ለሚፈልገው ግብር እና ሌሎች ክፍያዎች ተጠያቂ ይሆናሉ።

፫· በንዑስ አንቀጽ ፩ እና ፪ የተደነገጉት፣

ሀ/ ጥፋቱ የተፈፀመው ግለሰቡ ሳያውቅ ወይም ሳይስማማበት ከሆነ፣ እና

ለ/ አንድ ነገሮችን በጥንቃቄ የሚያይ ሰው በተመሳሳይ ሁኔታ ውስጥ የጥፋቱን መፈፀም ለመከላከል ይወስዳቸዋል ተብሎ የሚገመቱ ጥንቃቄዎችን፣ ተገቢውን ትጋት እና የአሠራር ጥበብ የተሞላበት እርምጃ ግለሰቡ ወስዶ የተገኘ እንደሆነ፣ ተፈጻሚ አይሆኑበትም።

፬· ከተከፋይ ሂሳብ ላይ ግብር ቀንሶ ገቢ የማድረግ ኃላፊነት ለተሰጠው ሰው ግብሩን ቀንሶ በማስቀረቱ ምክንያት ዕቃ ለማቅረብ ወይም አገልግሎት ለመስጠት እምቢተኝነት ያሳየ ማናቸውም ሰው ከብር ፭ሺ በማያንስ እና ከብር ፲ሺ በማይበልጥ የገንዘብ ቅጣትና ከአንድ ዓመት በማያንስና ከሁለት ዓመት በማይበልጥ እሥራት ይቀጣል።

፭· ለንዑስ አንቀጽ ፩ እና ፪ አፈፃፀም "ሥራ አስኪያጅ" ማለት፣

ሀ/ የሽርክና ማኅበርን በሚመለከት የሽርክናው ማኅበር አባል ወይም የማኅበሩ ሥራ አስኪያጅ ወይም ከሁለቱ ኃላፊነቶች በአንዱ እንደሚሠራ ሆኖ የሚታይ፣

102. *Offence by Entities*

1) Subject to the provisions of Sub-Article (3) of this Article, where an entity commits an offence, the manager of that entity at the time of the Commission of the offence is treated as having committed the same offence and is liable to a fine and imprisonment under this Proclamation.

2) Subject to the provisions of Sub-Article (3) of this Article, where an entity commits an offence by failing to pay an amount of tax, including an amount treated by this Proclamation as though it were tax, every person who is the manager of that entity at that time, or was a manager within six (6) months prior to the date of commission shall jointly and severally, be liable with that entity and that other person to the Tax Authority for the amount.

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

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

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

4) Any person who refuses to supply goods or render services to a withholding agent, by reason of him withholding an amount of tax from the payment to that person, shall personally be liable to a fine of not less than Birr 5,000 and not exceeding Birr 10,000 and to imprisonment for a term of not less than one year and not more than two years.

5) In Sub-Articles (1) and (2) "manager" means,

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

www.abyssinialaw.com

(b) dhaabbata ilaalichisee dursaa hojii kubbaaniyaa, hojii geggeessaa kubbaaniyyaa ykn muudamaa biroo kamiyyuu yokiin tti gaafatamummaa kanneen keessaa tokkorratti akka hojjetutti kan ilaalamu, fi

(c) Gamtaa namootaa ilaalichisee hojii geggeessaa gamtichaa ykn itti gaafatamummaa kanaa ta'ee akka hojjetutti kan ilaalamu dha.

103. *Maqaa kanneen badii raawwatanii gaazexaarratti maxxansanii baasuu*

1) abbaan Taayitaa Gibiraa labsii kanaan keewwata 93-101 tti kan tumaman badiiwwan yakkaa raawwachuudhaan murtiin kan itti kenname tarreeffama maqaa namootaa yeroo yeroon gaazexoota guyyuurratti maxxanfamee akka bahu ni taassisa.

2) Akkaata keewwata kana keewwata xiqqaa (1)tiin tarreeffamni maxanfamee bahu:

(a) maqaa fi teessoo dhaabbatichaa ykn namichaa,

(b) Abbaan taayitichaa barbaachisaadha jedhee kan itti amanu tarreeffama raawwatinsa yakkichaa

(c) barreen ykn bara gibiraa badiin itti raawwatame,

(d) hanga gibiraa osoo hin kaffalamin hafe, fi

(e) gibirri dabalataan akka kaffalamu itti murtaa'e yoo jiraate, kanuma.

KUTAA KUDHAN
SIRNA OL-IYYANNOON ITTIIN DHIYAATU

104. *Koree iyyata qulqulleessu*

Miseensonni koree iyyata qulquleessuu itti gaafatama Abbaa Taayitaa gibiraa sadarkaa sadarkaadhaan jiraniin dhiyaatee ogganaa Biiroo ykn itti gaatamtoota Qajeelcha Godinaa ykn waajjira Aanaa Magaalota jiraniin moggafamu.

105. *Aangoo fi hojii koree kanaa*

Miseensonni koree iyyata qulquleessuu itti gaafatamaAbbaa Taayitaa gibiraa sadarkaa sadarkaadhaan jiraniin dhiyaatee ogganaa Biiroo ykn itti gaafatamtoota Qajeelcha Godinaa ykn waajjira Aanaa ykn Magaalota jiraniin moggafamu.

105. *Aangoo fi hojii koree kanaa*

1) Koreen kun itti wamaamnisaa Abbaa Taayitaa Gibiraa tiif ta'ee

(a) Iyyannoowwan kaffaltoota gibiraarraa adabbiin akka ka'u, dhalli akka hafu ykn dirqamni gibiraa akka fooyya'u ilaalchisee dhiyaatan qoratee murtii kennuu,

ለ/ ድርጅትን በሚመለከት የኩባንያው የሥራ መሪ፣ ሥራ አስኪያጅ ወይም ማናቸውም ሌላ ሹም ወይም ከእነዚህ ኃላፊነቶች በአንዱ እንደ ሚሠራ ሆኖ የሚታይ፣ እና

ሐ/ የሰዎችን ኅብረት በሚመለከት የኅብረቱ ሥራ አስኪያጅ ወይም በዚሁ ኃላፊነት እንደሚሠራ ሆኖ የሚታይ፣ ነው።

፻፫· <u>የጥፋተኞችን ስም በጋዜጣ አትሞ ስለማውጣት</u>

፩· የግብር አስገቢው ባለሥልጣን በዚህ አዋጅ ከአንቀጽ ፺፫–፻፩ የተደነገጉትን የወንጀል ጥፋቶች በመፈጸም የተፈረደባቸው ሰዎች ስም ዝርዝር በየጊዜው በዕለታዊ ጋዜጦች ታትሞ እንዲወጣ ያደርጋል።

፪· በዚህ አንቀጽ ንዑስ አንቀጽ ፩ መሠረት ታትሞ የሚወጣው ዝርዝር፦

ሀ/ የድርጅቱን ወይም የግለሰቡን ስም እና አድራሻ፣

ለ/ ባለሥልጣኑ ተገቢ ነው ብሎ የሚያምንበትን የወንጀሉን አፈፃፀም ዝርዝር፣

ሐ/ ጥፋቱ የተፈፀመበትን የግብር ዘመኖች ወይም ዘመን፣

መ/ ሳይከፈል የቀረውን ግብር መጠን፣ እና

ሠ/ በተጨማሪ እንዲከፍል የተወሰነበት ግብር ካለ ይህንኑ

<u>ክፍል አሥር</u>
<u>የይግባኝ አቀራረብ ሥርዓት</u>

፻፬· <u>የአቤቱታ አጣሪ ኮሚቴ</u>

የአቤቱታ አጣሪ ኮሚቴ አባላት በየደረጃው በሚገኙ የግብር ባለሥልጣን ኃላፊዎች አቅራቢነት እንደአግባብነቱ በገንዘብና ኢኮኖሚ ልማት ቢሮ ኃላፊ ፣ በዞን የገንዘብና ኢኮኖሚ ልማት መምሪያ ኃላፊ ፣ በወረዳ የገንዘብና ኢኮኖሚ ልማት ጽ/ቤት ኃላፊ ወይም በከተሞች የገንዘብና ኢኮኖሚ ልማት መምሪያ ይሰየማሉ።

፻፭· <u>ኮሚቴው ስለሚኖረው ሥልጣንና ተግባር</u>

፩· ኮሚቴው ተጠሪነቱ ለግብር አስገቢው ባለሥልጣን ሆኖ፦

ሀ/ በግብር ከፋዮች መቀጫ እንዲነሣ፣ ወለድ ቀሪ እንዲደረግ ወይም የግብር ግዴታ እንዲሻሻል የሚቀርቡ ማመልከቻዎችን ለመመርመር ውሣኔ ለመስጠት፣

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

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

103. *Publication of Names*

1) The Authority shall from time to time publish by notice in daily Gazettes a list of persons who have been convicted of offences under Articles 93 to 101.

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

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

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

(c) the tax period or tax periods in which the offence occurred;

(d) the amount or estimated amount of the tax evaded; and

(e) the amount, if any, of the additional tax imposed.

SECTION X
Appeal Procedure

104. *Review Committee*

Members of the Review Committee shall be appointed by the Bureau head, or Zonal department heads, or Woreda or municipality finance and economic development heads, as appropriate, upon the recommendation of the competent authority.

105. *Powers and Duties of review Committee*

1) The Review Committee shall be accountable to the head of the Tax Authority and shall have the following duties;

(a) to examine and decide on all applications penalty, interest, and waiver of tax liability;

www.abyssinialaw.com

(b) Ragaalee barreeffamaa ykn odeeffannoo iyyannoowwan dhiyaatan waliin walitti dhufeenya qaban kamiyyuu walitti qabuu,

(c) dhimma qorannaa irra jiru ilaalichisee nama kamiyyuu murtii gibiraa waliin kallattiinis ta'ee karaa kallattii hin taaneen quunnamtii qabu kamiyyuu dhiyaatee gaaffii gaafatamu akka debisuuf waamuu, fi

(d) murtii gibiraa Abbaa Taayitaa Gibiraan kenname sirrummasaa, guutummaasaa fi labsii kana eegee murtaa'uusaa mirkaneessuuf aangoo ni qaba.

2) Iyyata qulqulleessan kaffaltoota gibiraarraa iyyata dhiyaatu ilaaluu kan danda'u kaffalaan gibiraa beeksisni murtii gibiraa isa gahee guyyoota 10 keessatti iyyatasaa yoo dhiyeeffate dha.

3) Itti gaafatamaan Abbaa Taayitaa gibiraa yaada murtii korichaa raggaasuu ykn yaada murtichaa irratti yoo waliigaluu baate sababasaa ibsuun dhimmichi irra deebi'amee akka ilaalamu gara korichaatti deebisuu ni danda'a.

106. *Adabbii kaasuu*

Koreen iyyata qulqulleessu akkaataa haala ittiin adabbiin taaksii ka'u Biiroon baasuun adabbii Bulchiinsaa kaffalaa gibirratti buufame ykn gar-tokkeen akka irraa ka'u yaada murtii dhiyeessuu ni-danda'a.

107. *Murtii gibiraa mormuun mirga Ol-iyyannoo dhiyeeffachuu*

1) Kaffalaan gibiraa kamiyyuu murtii gibiraa kamirrattuu komii qabu dirqama kanaan gadi keewwata xiqqaa jalatti tarreeffaman yoo guute gumii ol-iyyannoo gibiraatti (kanaan booda "gumii Ol-iyyannoo' jedhamee kan waamamu) Ol-iyyannoo dhiyeeffachuu ni danda'a.

2) ol-iyyannoon kanneen kanaan gadi tarreeffaman hinguunne, gumii ol-iyyannoo biratti fudhatama hin qabaatu;

(a) kaffalaan gibiraa hanga gibiraa falmsiisaa ta'e keessaa dhibbeentaa shantama (%50) Abbaa Taayitaa gibiraaf yoo hinqabsiisni,

(b) beeksisni murtii gibiraa kaffalaa gibiraa gahee ykn koree iyyataatiin murtiin kennemee guyyaa 30 keessatti ol-iyyannoon yoo dhiyaachuu baate.

108. *Guyyaa ol-iyyannoon dhiyaatee*

Guyyaa ol-iyyannichi dhiyaatee dha kan jedhamu:

(a) gumii ol-iyyannootiif kallattiidhaan kan dhiyaate yoo ta'e, ol-iyyanichi mana galmeetti guyyaa galmaa'e ta'a, ykn,

ለ/ ከቀረቡት አቤቱታዎች ጋር ግንኙነት ያላቸውን ማናቸውንም የፅሑፍ ማስረጃዎች ወይም መረጃዎች መሰብሰብ

ሐ/ በምርመራ ላይ የሚገኘውን ጉዳይ በሚመለከት ረገድ ቀርቦ የሚጠየቀውን ጥያቄ እንዲመልስ ከግብሩ አወሳሰን ጋር በቀጥታ ወይም ቀጥታ ባልሆነ መንገድ ግንኙነት ያለውን ማንኛውንም ሰው የመጥራት ፤ እና

መ/ የግብር አስገቢው ባለሥልጣን የሰጠው የግብር ውሣኔ ትክክለኛነት፣ የተሟላ እና ይህንን አዋጅ ጠብቆ የተሰጠ መሆኑን የማረጋገጥ፣ ሥልጣን ይኖረዋል።

፪· የአቤቱታ አጣሪ ከግብር ከፋዮች የሚቀርበውን አቤቱታ ሊያይ የሚችለው ግብር ከፋዩ የግብር ውሣኔ ማስታወቂያ በደረሰው በ፲ ቀናት ውስጥ አቤቱታውን ካቀረበ ነው።

፫· የግብር አስገቢው ባልሥልጣን ኃላፊ የኮሚቴውን የውሣኔ ሀሳብ ሊያፀድቅ ወይም በውሣኔ ሀሳቡ ካልተስማማ ምክንያቱን በመግለፅ ጉዳዩ እንደገና እንዲታይ ለኮሚቴው ሊመልሰው ይችላል።

፻፮· <u>መቀጫን ስለማንሳት</u>

የአቤቱታ አጣሪ ኮሚቴ ቢሮው በሚያወጣው መመሪያ መሠረት በግብር ከፋዩ ላይ የተጣለው አስተዳደራዊ መቀጫ በሙሉ ወይም በከፊል እንዲነሳ የውሳኔ ሃሳብ ማቅረብ ይችላል።

፻፯· <u>የግብር ውሣኔን በመቃወም ይግባኝ የማቅረብ መብት፤</u>

፩· በማናቸውም ግብር አወሳሰን ቅር የተሰኘ ማንኛውም ግብር ከፋይ፣ ከዚህ በታች ባለው ንዑስ አንቀጽ ሥር የተዘረዘሩትን ግዴታዎች ካሟላ ለግብር ይግባኝ ጉባዔ (ከዚህ በኋላ "የይግባኝ ጉባዔ" ተብሎ ለሚጠቀሰው) ይግባኝ ማቅረብ ይችላል።

፪· ከዚህ በታች የተዘረዘሩትን ያላሟላ ይግባኝ በይግባኝ ጉባዔ ተቀባይነት አይኖረውም፡–

ሀ/ ግብር ከፋዩ አከራካሪ የሆነውን የግብር መጠን ፶በመቶ (፶ ፐርሰንት) ለግብር አስገቢው ባለሥልጣን ካላስያዘ፣

ለ/ የግብር ውሣኔ ማስታወቂያ ለግብር ከፋዩ በደረሰው ወይም በአቤቱታ አጣሪ ኮሚቴው ውሣኔ በተሰጠ በ፴ ቀን ውስጥ ይግባኝ ካልቀረበ፣

፻፰· <u>ይግባኝ የቀረበበት ቀን</u>

ይግባኙ የቀረበበት ቀን ነው የሚባለው፡–

ሀ/ በቀጥታ ለይግባኝ ጉባዔው የቀረበ ሲሆን ይግባኙ በመዝገብ ቤት የተመዘገበበት ቀን ይሆናል፣ ወይም

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

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

(d) to review determination made by the Tax Authority for accuracy, completeness, and compliance with this proclamation.

2) The Committee can review applications submitted to it where the tax payer applies within 10 days on receiving of tax assessment notification.

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

106. *Waiver of penalty*

The Review Committee may recommend to eaive administrative penalties in accordance with the directives to be issued by the Bureau.

107. *Right of Appeal against Assessment of Income*

1) Any taxpayer who objects to an assessment may appeal to the Tax Appeal Commission (hereinafter referred to as the "Appeal Commission") upon the fulfillment of the requirements hereunder.

2) No appeal shall be accepted by the Appeal Commission, unless:

(a) a deposit of fifty per cent (50%) of the disputed amount is made to the tax authority; and

(b) The appeal is lodged with the appeal commission within thirty (30) days following the day of the receipt of the Assessment Notice or from the date of the decision of the review committee.

108. *Date of Lodging Appeal*

The date on which an appeal is submitted shall be the date of:

(a) Its registration by the archives of the Appeal Commission if it is delivered other than by registered mail, or

www.abyssinialaw.com

(b) Rikomaandeen kan ergame yoo ta'e guyyaa mana poostaatti galmaa'e ta'a.

109. *Qabiyyee ol-iyyannoo*

1) ol-iyyannichi kooppii lamaan qophaa'e kanneen kanaan gadii kan qabatu ta'a,

(a) haala ifa ta'een ijoo dubbii ol-iyyannichaa fi, sababoota ol-iyyanichaa,

(b) maqaa kaffalaa gibiraa, teessoo, lakkoosfa eenyummeessa kaffalaa gibiraa, fi

(c) ol-iyyannoo waliin miltoon kan dhiyaatan sanadoota deggarsa ta'an, akkasumas, footoo koppii nagahee qabdii Abbaa Taayitaa Gibiraatiif kaffalame.

2) Kanaan olitti keewwata xiqaa (1) a-c keessatti kan tarreeffaman keessaa tokko yoo hir'ate, gumiin ol-iyyannoo hir'ina jedhame ol-iyyataan akka guutu gaafata. 01-iyyataan guyyoota 5 keessatti kan hir'ate jedhame yoo kan hinsirreeffanne ta'e 01-iyyannoosaa battalumatti kufaa ta'a.

10. *Sanadoota ol-iyyannoo kennuu*

(1) 01-iyyannichi yeroo jalqabaaf osoo hindhagahamin dura;

(a) garagalchi 01-iyyannichaa karaa gumii 01-iyyaannoon Abbaa Taayitaa Gibiraa akka qaqqabu ni taassifama, fi

(b) Abbaan Taayitaa Gibiraa deebiisaa gumii 01-iyyannoof yoo dhiyeessu garagalcha isaa 01-iyyataaf kenna.

2) Iyyannisaa fudhatama akka goodhatuuf ibsuuf itti gaafatamummaa kan qabu 01-iyyataa ta'a.

1. *Murtii gumii 01-iyyannoo*

1) Gumiin 01-iyyannoo kun 01-iyyannoo dhiyaate erga qoratee booda lakkoofsa eeyummaa kaffalaa gibiraa 01-iyyata, guyyaa murtiin itti keenname, tarreeffama miseensota waligahii gumicharratti argaman, maqaa dura taa'aa, murtii seera keewwatoota barbaachisaa ta'anii fudhataman irratti argaman kan ibsu barreeffamaan kennuu qaba.

2) Ibsi murtii gumii 01-iyyannooo dhagahuu kanneen kanaan gadii of keessatti kan qabate ta'uu qaba;

(a) Xumura irra gahame (iyyanni 01-iyyatichaa kan gargaaru ta'uuf hin taaneesaa, fudhatama kan argate guutummaatti ykn gartokkee ta'uusaa, 01-iyyannoon qajeelfama waliin gara Abbaa Taayitaa Gibiraatti deebi'uusaa, hanga gibiraa 01-iyyataan kaffaluun irra jiru (yoo jiraate) fi tarreeffama dhimmoota biroo 01-iyyataa gaafachiisu)

ለ/ በሪኮማንዴ የተላከ ሲሆን፣ በፖስታ ቤት የተመዘገበበት ቀን ይሆናል።

፻፱· የይግባኝ ማመልከቻ ይዘት

፩· የይግባኙ ማመልከቻ በሁለት ቅጅ ተዘጋጅቶ የሚከተሉትን የያዘ ይሆናል።

ሀ/ ግልፅ በሆነ ሁኔታ የይግባኙን ፍሬ ነገር እና የይግባኙን ምክን ያቶች፣

ለ/ የግብር ከፋዩን ስም፣ አድራሻ፣ የግብር ከፋይ መለያ ቁጥር፣ እና

ሐ/ ከይግባኝ ማመልከቻው ጋር በአባሪነት ሊቀርቡ የሚገባ ቸውን አግባብ ያላቸው ደጋፊ ሰነዶች፣ እንዲሁም ለግብር አስገቢው ባለሥልጣን መያዥ የተከፈለበት ደረሰኝ ፎቶ ኮፒ።

፪· ከዚህ በላይ በንዑስ አንቀጽ (፩) ውስጥ ከሀ–ሐ ከተዘረዘሩት መኻል አንዱ ቢጎድል፣ የይግባኝ ጉባዔው ይግባኝ ባይ የተባለውን ጉድለት እንዲያሟላ ይጠይ ቀዋል። ይግባኝ ባይ በአምስት ቀናት ውስጥ የተባለውን ጉድለት ያላስተካከለ እንደሆነ የቀረበው የይግባኝ ማመልከቻ ወዲያውኑ ውድቅ ይሆናል።

፻፲· የይግባኝ ሰነዶችን ስለመስጠት፤

፩· ይግባኙ ለመጀመሪያ ጊዜ ከመሰማቱ አስቀድሞ፦

ሀ/ የይግባኙ ማመልከቻ ግልባጭ በይግባኝ ጉባዔው አማካይነት ለግብር አስገቢው ባለሥልጣን እንዲ ደርሰው ይደረጋል፣ እና

ለ/ የግብር አስገቢው ባለሥ ልጣን መልሱን ለይግባኝ ጉባዔው ሲያቀርብ ግልባጩን ለይግባኝ ባዩ ይሰጣል።

፪· አቤቱታው ተቀባይነት እንዲ ኖረው ለማድረግ የማስረዳት ኃላፊነት የይግባኝ ባይ ይሆናል።

፻፲፩· የይግባኝ ጉባዔ ውሣኔ

፩· የይግባኝ ጉባዔው የቀረበውን ይግባኝ ከመረመረ በኋላ የይግባኝ ባዩን የግብር መለያ ቁጥር፣ ውሣኔው የተሰጠበትን ቀን፣ በጉባዔው ስብሰባ የተገኙትን አባላት ዝርዝር የሊቀመንበሩን ስም፣ አግባብ ኖሯቸው የተወ ሰዱት አንቀጾች የሚገኙበትን ሕግ የሚያብራራ ውሣኔ በፅሑፍ መስጠት አለበት።

፪· የይግባኝ ሰሚ ጉባዔውን ውሣኔ የያዘው መግለጫ የሚከተሉትን ማካተት ይኖርበታል።

ሀ/ የተደረሰበትን ድምዳሜ (የይግባኝ ባዩ አቤቱታ ድጋፍ ያለው መሆን ያለመሆኑን፣ ተቀባይነት ያገኘው በሙሉ ወይም በከፊል መሆኑን፣ ይግባኙ ከመመሪያ ጋር ወደ ግብር አስገቢው ባለሥልጣን የተመለሰ መሆኑን፣ ይግባኝ ባዩ ሊከፍል የሚገባውን የግብር መጠን (ካለ) እና ይግባኝ ባዩን የሚያስጠይቁ ሌሎች ጉዳዮች ዝርዝር)፣

(b) registration by the post office if sent by registered mail.

109. *Contents of Memorandum of Appeal*

1) The memorandum of appeal shall be submitted in duplicate and shall include.

(a) a statement of the specific subject matter of the appeal and the reason for the appeal:

(b) the taxpayer's name, address, and TIN, and

(c) as attachments, any relevant supporting documents and a photocopy of the receipt for the appeal deposit.

2) Where any one of the first three conditions under Sub-Article (1) is missing, the Appeal committee shall require the appellant to correct the deficiency within five (5) days, failing of: which the appeal shall be rejected.

110. *Service of Documents*

1) prior to the first hearing of any appeal:

(a) a copy of the memorandum of appeal shall be served on the Tax Authority by the Appeal Commission; and

(b) The Tax Authority shall submit its reply to the Appeal Commission while at the same time giving a copy thereof to the appellant.

2) The appellant shall have the burden of proof with a view of establishing his or its claim.

111. *Decision of Appeal Commission*

1) After reviewing the case, the appeal Commission shall issue a written decision setting out the TIN of the appellant and the date of decision, the names of the panel members and the panel's chair person, and a statement of the decision.

2) The statement of the Commissions decision shall include:

(a) the holding (whether the appellant's claim is justified and accepted partly or wholly, whether the claim is remanded with instructions to the Tax Authority; and the amount the appellant is required to pay, if any, and other necessary details of appellant's liabilities).

www.abyssinialaw.com

(b) Ijoo dubbiiwwan mirkaneeffamanii fi hiikaa seeraa keessatti xuqaman, wayita 01-iyyannichi dhagahamu dhimmoota qabatamanii dhiyaatan hundaa irratti tokkoon tokkoo furmaata kenname, murticha ilaalichisee garaagarummaan yaadaa kenname yoo jiraate.

c) mirga 01-iyyannoo dhiyeeffachuu 01-iyyataa

3) Murticharratti mallattoon miseensa gumii 01-iyyannoo fi chaappaan gumii 01-iyyannoo irratti kaa'ama.

4) Gumiin 01-iyyannoo;

(a) 01-iyyataan yeroowwan beellamaa lamarratti osoo hinargamin yoo hafe ykn 01-iyyannoosaa erga dhiyeeffatee booda deebii deebii dhiyeeffachuu yoo baate,

(b) Abbaan Taayitaa Gibiraa 01-iyyannichi erga isa gahee booda yeroowwan osoo hindeebisin yoo hafe.

Gartuun falmu bakka hinjirretti murtii ni kenna.

112. *Murtii gumii 01-iyyannoo mormuun 01-iyyannoo dhiyaatu*

1) Murtii gumiin 01-iyyannoo kenne dogoggora seeraa kan qabu dha jechuun kan irratti walii hingaliin gartuun falmataa kamiyyuu, murtiin gumii 01-iyyannoon kennamee guyyaa 30 keessatti dhimmicha mana murtii aangoo qabutti dhiyeeffatee waa'ee dogoggora seerichaa murtii gaafachuu danda'a.

2) Manni murtii aangoon kennameef, falmii gama seeraan ka'e qofa ilaalee murtii erga itti kennee booda dhimmicha gara gumii 0l-iyyannootti deebisa.

3) Mana murtii aangoo qabuun gaaffii seeraatti murtii kennamerratti gartuun falmaa komii yoo qabaate murticha kennamee guyya 30 keessatti mana murtii ol-iyyannoo dhagahutti 0l-iyyachuu danda'a. Manni murtii ol-iyyannoo dhagahus ilaaluu kan danda'u dhimma seeraa manni murtii jalqabaa ol-iyyannoo ilaale qofaa dha.

4) Kaffalaan gibiraa, gibira guutuu gumii ol-iyyannoo gibiraatiin itti murtaahe yoo kaffale malee manni murtii ol-iyyannoo dhagahu ol-iyyannoosaa fuudhuu hin qabu.

113. *Gumii ol--iyyannoo hundeessuu*

1) Gumiiwwan ol-iyyannoo gibiraa kanaan gadii, akka barbaachisummaa isaaniitti ni hundeeffamu:

(a) Sadarkaa Naannootti gumii ol-iyyannoo gibiraa Naannoo

(b) Tokkon tokkoo magaala godinaatti gumii ol-iyyannoo gibiraa godinaa, fi

ለ/ የተረጋገጡትን ፍሬ ነገሮችና በይግባኝ ውስጥ የተጠቀሱትን ሕጎች ትርጉም፣ ይግባኙ በተሰማበት ወቅት በሙሉ በተነሱት አግባብ ባላቸው በእያንዳንዱ ጭብጥ ላይ የተሰጠውን እልባት፣ ውሣኔውን በሚመለከት ረገድ የተሰጠ የሀሳብ ልዩነት ካለ፣

ሐ/ የይግባኝ ባዩን ይግባኝ የማቅረብ መብቶች።

፫· ውሣኔው የተገኙትን የጉባዔው አባላት ፊርማና የጉባዔው ማኅተም ያርፍበታል።

፬· የይግባኝ ጉባዔ፦

ሀ/· ይግባኝ ባይ በሁለት የቀጠሮ ጊዜዎች ሳይገኝ የቀረ እንደሆነ ወይም ይግባኙን ካቀረበ በኋላ የመልስ መልስ ሳያቀርብ ሲቀር፣

ለ/ የግብር አስገቢው ባለሥልጣን የይግባኙ ማመልከቻ ከደረሰው በኋላ በሁለት የቀጠሮ ጊዜዎች ሳይገኝ የቀረ እንደሆነ ወይም ለይግባኙ መልስ ሳይሰጥ ሲቀር፣

ተከራካሪው ወገን በሌለበት ውሣኔ ይሰጣል።

፻፲፪· <u>የግባኝ ጉባዔው ውሣኔ በመቃወም ስለሚቀርብ ይግባኝ</u>

፩· የይግባኝ ጉባዔ የሰጠው ውሣኔ በሕግ ረገድ ስህተት ነው በማለት ያልተስማማ ማንኛውም ተከራካሪ ወገን የይግባኝ ጉባዔው ውሣኔ በተሰጠ በ፴ ቀን ውስጥ ጉዳዩን ሥልጣን ላለው ፍ/ቤት አቅርቦ ስለሕጉ ስህተት ፍርድ ሊጠይቅ ይችላል፤

፪· ሥልጣን የተሰጠው ፍርድ ቤት በሕግ ረገድ የተነሣውን ክርክር ብቻ ተመልክቶ ውሣኔ ከሰጠ በኋላ ጉዳዩን ወደ ጉባዔው ይመልሳል።

፫· ሥልጣን በተሰጠው ፍ/ቤት በሕግ ጥያቄ ላይ በተሰጠው ውሣኔ ቅር የተሰኘ ተከራካሪ ወገን ውሣኔው በተሰጠ በ፴ ቀን ውስጥ ለይግባኝ ሰሚው ፍርድ ቤት ይግባኝ ለማለት ይችላል። ይግባኝ ሰሚው ፍርድ ቤትም ሊያይ የሚችለው የመጀመሪያው ፍርድ ቤት በይግባኝ የሚያየውን የሕግ ጉዳይ ብቻ ነው።

፬· ግብር ከፋዩ በግብር ይግባኝ ጉባዔ የተወሰነበትን ሙሉ ግብር ካልከፈለ በስተቀር የይግባኝ ሰሚው ፍርድ ቤት ይግባኙን መቀበል የለበትም።

፻፲፫· <u>የይግባኝ ጉባዔ መቋቋም</u>

፩· የሚከተሉት የግብር ይግባኝ ጉባዔዎች እንዳስፈላጊነታቸው ይቋቋማሉ።

ሀ/ በክልል ደረጃ የክልል የግብር ይግባኝ ጉባዔ፣

ለ/ በእያንዳንዱ የዞን ከተማ፣ የዞን የግብር ይግባኝ ጉባዔና

(b) the factual findings, citation to the aplicable law, legal interpretation, a conclusion on each relevant issue presented; and any dissenting opinion, if any ;

(c) A summary of the appellant's appeal rights.

3) The decision shall be signed by the panel members present, and the seal of the Appeal Commission shall be affixed thereon.

4) The Appeal Commission may decide ex-parte where:

(a) any appellant fails to give counter reply when necessary, or to appear before it on two adjournments, after lodging appeal; or

(b) the Tax Authority, after receiving the memorandum of appeal, fails to give reply or to appear before it on two occasions.

112. *Appeal from Decision of Appeal Commission*

1) Any party dissatisfied with the decision of the appeal Commission may appeal to the competent court of appeal on the ground that it is erroneous on any matter of law within 30 days from the date of receipt of the written decision of the Appeal Commission.

2) The court of appeal shall hear and determine any question of law arising on appeal and shall, after reaching its decision thereon, return the case to the Commission.

3) An appeal to the next court of appeal from the decision of the lower court of appeal may be made by either party, within thirty (30) days of the decision of the lower court of appeal.

4) A taxpayer's appeal shall not be accepted by the court unless at the time the appeal is lodged, the taxpayer has paid the tax liability determined by the Appeal Commission.

113. *Establishment of Appeal Commission*

1) The following Tax Appeal commissions, as appropriate, shall be established:

(a) Regional Appeal Commission at regional level;

(b) Zonal Appeal Commission, in each Zonal town; and

www.abyssinialaw.com

(c) Tokkon tokkoo magaala aanaatti gumii oliyyannoo gibiraa aanaa

2) Keewwata xiqqaa (1) irratti kan tumame jiraatus, Mootummaan Naannoo, kanaan ol kan ibsaman bakkeewwan sadarkaa kamirrattuu argamanirratti gumii ol-iyyannoo adda ta'e hundeessuun barbaachisaa ta'uu dhabuu yoo hubate, gumii ol-iyyannoo gibiraa iddoowwan kana dhihootti hundeeffameen hojjisaa akka hojjetu ni taasisa.

3) Itti waamamni gumii ol-iyyannoo gibiraa sadarkaa sadarkaadhaan dhaabatan Mana maree bulchiinsa mootummaa Naannoo Oromiyaa fi waajjira Bulchiinsa godinaa fi Mana maree aanaa irraa sadarkaa sadarkaan jiraniif ta'a.

114. *Miseensota gumii ol-iyyannoo Moggaasuu*

1) Miseensotni gumii ol-iyyannoo sadarkaa kamirrattuu argamu ummata biratti beekamoo fi amantummaa kan qaban, beekumsa waliigalaa fi addaa kan qaban, akkasumas, namoota badii gibiraa waliin waliqabatu hin raawwanne keessaa filatamanii ramadamu.

2) Akka barbachisaa ta'etti Manni Maree Bulchiinsa Mootummaa Naanoo Oromiyaa, ulaagalee fi qabiyyee miseensota Gumii ol iyyannoo ittiin filataman qajeelfama murteessu ni baasu.

3) Qajeelfama kana hordofuudhaan miseensota gumii ol-iyyannoo gibiraa kan ta'an Mana maree Mootummaa Naannoo Oromiyaa, qaama hoji raawwachiiftuu Bulchiinsa godinaatiin ykn Mana maree aanaatiin filatamanii muudamu.

4) Pireezidaantiin gumii ol-iyyannoo kanaan ol keewwata 113(3) jalatti kan tarreeffaman keessaa sadarkaa Naannootti pireezidaantii mootummaa Naanoo Oromiyaatiin sadarkaa Godinaa fi Aanaatti mana marii sadarkaa sadarkaan jiraniin muudamu.

5) Tokkoon tokkoo gumiiwwanii ol-iyyannoo gumiiwwan tokkoo ol qabaachuu danda'u. Haala kanaan tokko tokkoo gumii miseensa shan kan qabatu ennaa ta'u, dura taa'aan miseensota keessaa filatama.

6) Barri tajaajila miseensa gumii ol-iyyannoo kamiyyuu yeroo waggaa lamaa ta'a. Gumii ol-iyyannooof ykn tokkon tokkoo gumiif dura taa'aa ta'ee akka tajaajilu kan filatamu barri hojii isaa waggaa lama ykn bakka bu'ummaan kan filatame yoo ta'e yeroo hojii namicha bakka bu'erraa kan hafe ta'a.

(ሐ) በእያንዳንዱ የወረዳ አስተ ዳደር ከተማ የወረዳ የግብር ይግባኝ ጉባዔ።

፪. በንዑስ አንቀጽ ፩ ሥር የተደነገገው ቢኖርም የክልሉ መንግሥት ከላይ ከተጠቀሱት በማንኛውም ጉባዔ ማቋቋም አስፈላጊ አለመ ሆኑን ሲረዳ እነዚህ ቦታዎች በአቅ ራቢያው በተቋቋመ የግብር ይግባኝ ጉባዔ ሥራቸውን እንዲያ ከናውኑ ያደርጋል።

፫. በየደረጃው የተቋቋሙ የግብር ይግባኝ ጉባዔ ተጠሪነቱ ደረጃ በደረጃ ላሉት ለኦሮሚያ ክልላዊ መንግሥት መስተዳድር ምክር ቤትና ለዞን እና ለወረዳ አስተዳደር ምክር ቤት ይሆናል።

፻፲፬. <u>የይግባኝ ጉባዔ አባሎችን ስለመ ሰየም</u>

፩. በማናቸውም ደረጃ የሚገኝ የይግባኝ ሰሚ ጉባዔ አባላት በሕዝብ ዘንድ ባላቸው ታዋቂ ነትና ታማኝነት፣ ባላቸው ጠቅላላ እና ልዩ ዕውቀት እንዲሁም ከግብር ጋር በተገናኘ ጥፋት ካልፈፀሙ ሰዎች መካከል ተመርጠው ይሰየማሉ።

፪. እንደ አግባብነቱ የኦሮሚያ ክልላዊ መንግሥት መስተዳድር ምክር ቤት የግብር ይግባኝ ሰሚ አባላት የሚመረጡበትን መመዘኛ እና ስብጥር የሚወስን መመሪያ ያወጣል።

፫. ይህንን መመሪያ በመከተል የግብር ይግባኝ ጉባዔ አባላት የሚሆኑት እንደአግባብነቱ ኦሮሚያ ክልል መንግሥት ምክር ቤት ወይም አግባብ ባለው የከተማ መስተዳድር የክልል፣ የዞን ወይም የወረዳ ሥራ አስፈጻሚ አካል ተመርጠው ይሾማሉ።

፬. የይግባኝ ሰሚ ጉባዔ ፕሬዚዳንት ከዚህ በላይ በአንቀጽ ፻፲፫ (፫) ከተዘረዘሩት ውስጥ በክልል ደረጃ በኦሮሚያ ክልል መንግስት ፕሬዚ ዳንት በዞንና በወረዳ በየደረጃው በሚገኙ የመስተዳድር ምክር ቤቶች ይሾማሉ።

፭. በእያንዳንዱ የይግባኝ ጉባዔ ከአንድ የበለጡ ጉባዔዎች ሊኖሩ ይችላሉ። በዚህ ዓይነቱም ሁኔታ እያንዳንዱ ጉባዔ አምስት አባላት የሚኖሩት ሲሆን የራሱን ሊቀመ ንበር ከአባሎቹ መካከል ይመርጣል።

፮. የማንኛውም የይግባኝ ጉባዔ አባል የአገልግሎት ዘመን ለሁለት ዓመታት ጊዜ ይሆናል። በይግባኝ ጉባዔ በእያንዳንዱ ጉባዔ በሊቀመ ንበርነት እንዲያገለግል የተመረጠ ሰው የሥራ ዘመን ሁለት ዓመት ወይም በምትክነት የተመረጠ ሲሆን የተካው ሰው የቀረው የሥራ ጊዜ ይሆናል።

(c) Woreda Appeal commission, in each woreda Administrative town.

2) Notwithstanding the provisions of Sub-Article (1), if the Regional Government finds it unnecessary to have a separate Appeal Commission at any of the above mentioned levels, it shall make an arrangement in such a way that such areas may be covered by the appeal commission established in the neighboring locality.

3) The established appeal commission shall be accountable to the Regional Administrative Council, Zonal Administrative Council and Woreda Administrative Council as the case may be .

114. *Appointment of members*

1) Members of appeal commission at every level shall be appointed from among persons having good reputation, acceptability, integrity, general and professional knowledge, and from among persons who have not committed any offense in connection with tax and tax administration.

2) The Council of Oromia Administration Government shall issue directives setting out the criteria to be applied in the selection, appointment and composition of members of Appeal Commissions, as the case may be.

3) On the basis of said directive, members of the appeal commissions and panels shall be selected and appointed by the council of Oromia Regional Government, executive organ of Zonal administration, and council of Wereda Adminstation, as the case may be.

4) The appeal commission's president listed under Article 113 (3) above shall be appointed by the president of Oromia regional Government president, by the excutive organ of zonal Administration, and by the council of Wereda Administration as the case may be.

5) Each Appeal Commission may have more than one (1) panel. In such cases each panel shall have five (5) members and shall elect one (1) member to serve as Chair person.

6) The person term of office of an Appeal Commission member shall be two (2) years. A member appointed to chair an appeal Commission or a panel shall serve in that capacity for two (2) years or the remaining period of that other member's term if he is a substitute.

www.abyssinialaw.com

7) Dura taa'aa gumii ol-iyyannoo gibiraa fi miseensota hafan biroof akka barbaachisummaa isaatti manni maree bulchiinsa Mootummaa Naannoo Oromiyaa yeroo yeroon kan murteessu yeroo walgahii irratti argamaniif durgoon ni kaffalamaaf.

115. *Aangoo fi hojii Gumii ol-iyyannoo fi dura taa'aa isaanii*

1) gumii ol-iyyannoo dhagahu,
   - (a) Ijoo dubbii ragaan mirkaneeffame fi aangoo seera irratti hundaahuun ol-iyyannoo dhiyaateen gibira murtaa'e raggaasuuf, hir'isuuf ykn haquuf fi barbaachisaa fakkaatee kan isatti mul'ate ajaja kamiyyuu dabalataan dabarsuuf aangoo ni qabaata.
   - (b) Abbaa Taayitaa Gibiraan ykn kaffalaa gibiraan akkuma haalasaatti ijoo dubbiwwan yoo jiraatan akka dhiyeessan qajeelfama kenna; akkasumas,
   - c) Akkuma haalli barbaachisaa ta'een, kaffalaa gibiraas gibiras ta'ee Abbaa Taayitaa Gibiraa ykn namni biroo kamiyyuu, waldaan, mana hojii mootummaa ykn dhaabbatni, iyyata kaffalaan gibiraa dhiyeeffateef ragaalee barbaachisaa ta'an akka dhiyeessu ni ajaja.

2) Tokkoon tokkoon dura taa'aan gumii ol-iyyannoo dhagahu;
   - (a) Barreeffama ijoo dubbii ol-iyyannoon qabaterratti qorannaa sadarkaa jalqabaa irratti geggeessa.
   - (b) Ajandaa gumii ni qopheessa.
   - (c) Wayitii falmiin ol-iyyannoo dhagahamu gumii irratti ni argama, akkasumas sirnicha ni geggeessa.
   - (d) Qaboo yaa'iin kan qabaman ykn murtii keessatti jechaan kan galmaa'an yokiin falmiiwwan barreeffaman dhiyaatan hundi sirriitti galmaa'an yookiin falmiiwwan barreeffamaan dhiyaatan hundi sirritti galmaa'uu isaaniifi gosa formii seerri ajajuun qophaahuusaanii ni mirkaneessa.
   - (e) Gabaasa raawwatinsa hojii waggaa kan gumii dura taa'ummaa isaatiin geggeeffame qopheessee dhiyeessa.

116. *Dirqama ibsuu*

Gibirri murtaahe heddummateera ykn murtii Abbaan Taayitaa Gibiraa kenne sirrii miti jechuun falmii dhiyaatu irraatti ibsa kennuuf itti gaafatamummaa kan qabu gibira murtaahe ykn murtii Abbaa Taayitaa Gibiraan kenname nama mormu ta'e

፯· የግብር ይግባኝ ሊቀመንበር እና የቀሩትም ሌሎች አባሎች እንደአ ግባብነቱ የኦሮሚያ ክልላዊ መንግሥት መስተዳድር ምክር ቤት በየጊዜው በሚወስነው መሠረት በጉባዔው ላይ እየተገኙ ለሠሩበት ጊዜ አበል ይከፈላ ቸዋል።

፩፻፲፭· ይይግባኝ ጉባዔ እና ሊቀመንበሩ ስለሚኖራቸው ተግባርና ሥልጣን፣

፩· የይግባኝ ሰሚ ጉባዔ፣
   - ሀ) በማስረጃ የተረጋገጡ ፍሬ ነገሮችንና ሕግን መሠረት በማድረግ ይግባኝ የተመሠረተበትን የግብር ውሣኔ የማፅናት ፣ የመቀነስ ወይም የመሠረዝ ሥልጣንና ለጉዳዩ የመጨረሻ ውጤት ለማስገኘት ትክክልና አስፈላጊ መስሎ የታየውን ማናቸውንም ተጨማሪ ትዕዛዝ የመስጠት ሥልጣን ይኖረዋል።
   - ለ) የግብር አስገቢውን ባለሥልጣን ወይም ግብር ከፋዩን እንደነገሩ ሁኔታ ተጨማሪ ፍሬ ነገሮች ካሉ እነዚህኑ እንዲያቀርብ መመሪያ ይሰጣል፣ እንዲሁም፣
   - ሐ) እንደ ሁኔታው አስፈላጊነት፣ ግብር ከፋዩንም ሆነ ግብር አስገቢውን ባለሥልጣን፣ ወይም ማንኛውንም ሌላ ሰው፣ ማኅበር ፣ መንግሥታዊ መሥሪያ ቤት ወይም ድርጅት ግብር ከፋዩ ላቀረበው አቤቱታ አግባብ ያላቸውን ደጋፊ ማስረጃዎች እንዲያቀርብ ያዛል።

፪· እያንዳንዱ የይግባኝ ሰሚ ጉባዔ ሊቀመንበር
   - ሀ) የይግባኙን ፍሬ ነገር የያዘውን ፅሑፍ የመጀመሪያ ደረጃ ምርመራ ያደርግበታል።
   - ለ) የጉባዔውን አጀንዳ ያዘጋጃል።
   - ሐ) የይግባኝ ክርክሩ በሚሰማበት ወቅት ጉባዔው ላይ ይቀመጣል፤ እንዲሁም ሥነ ስርዓቱን ይመራል።
   - መ) በቃለ ጉባዔ የተያዙ ወይም በውሣኔ ውስጥ የተመዘገቡ የቃል ወይም የፅሑፍ ክርክሮች ሁሉ በሚገባ መመዝገባቸውንና ሕግ በሚያዘው ፎርም ዓይነት መዘጋጀታቸውን ያረጋግጣል።
   - ሠ) በሊቀ መንበርነት የሚመራው ጉባዔ ስላከናወናቸው ተግባሮች ዓመታዊ ሪፖርት አዘጋጅቶ ያቀርባል።

፩፻፲፮· የማስረዳት ኃላፊነት

የተወሰነው ግብር በዝቷል ወይም የግብር አስገቢው ባለሥልጣን የሰጠው ውሣኔ ትክክል አይደለም በሚል በሚቀርብ ክርክር የማስረዳቱ ኃላፊነት የተወሰነውን ግብር ወይም የባለሥልጣኑን ውሣኔ የሚቃወም ሰው ይሆናል።

7) The chairperson and other members of the Commission shall be entitled to receive such attendance fees for sitting on panels as shall be fixed from time to time by the Council of Oromia Administrative Government, as appropriate.

115. *Powers and Duties of Appeal Commission and of its chairperson*

1) The appeal Commission shall have the authority:
   - (a) to confirm, reduce, or annul any assessment appealed against on the basis of established factual grounds and the law, and make such further consequential order thereon as may seem just and necessary for the final disposition on the matter;
   - (b) to instruct the tax Authority or the taxpayer to submit new facts, if any; and
   - (c) to order the Tax Authority or the taxpayer or any other person or governmental department or agency, as the case may be, to produce supporting evidence relevant to the tax payer's allegation.

2) Each chair person of an appeal Comission shall :
   - (a) make preliminary examination of memoranda of appeal;
   - (b) prepare the agenda for the panel;
   - (c) preside over and guide the proceedings;
   - (d) ensure that the arguments are properly recorded in the minutes and that the decision conforms to the prescribed form; and
   - (e) submit an annual report about the accomplishment (performance) of the commission he presides over.

116. *Burden of proof*

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

www.abyssinialaw.com

117. *Aangoo Dambii fi qajeelfama baasuu*

1) Manni maree bulchiisaa Mootumaa Naannoo Oromiyaa raawwannaa labsii kanaaf dambii baasuuf aangoon kennameeraaf,
2) Biiroon aangoo labsii kanaa fi Dambii Labsii kana faana bahuun kennameef raawwachuuf qajeelfama barbaachisaa ta'an baasuu ni-danda'a.

KUTAA KUDHA TOKKO
TUMAATOTA CEHUMSAA

118. *Tumaata cehumsaa*

1) Labsiin kun wayita hojiirra oolu, kaffalamuu kan qabanii fi kaffaltiiwwan gibiraa kaffalamaa jiran ykn hojii daldalaa, hojii ogumma, hojii vookeeshinii kamirraayyuu, akkasumas hojiiwwan biroo kamirraayyuu galii argame ykn akka galiitti kan galmaa'e ilaalichisee labsii kanaan seerota haqaman hundi akka hojiirra oolan ni taasifamu.
2) Akka tumaalee labsii kanaan gumiin ol-iyyannoo dhagahu hamma hundeeffamanitti, yeroo ammaa hojiirra kan jiran kooreedhaan ol-iyyannoo dhagahaan hundi hojii isaanii haaluma barameen itti fufu.

119. *Seerota haqamanii fi hojiirra oolu hin dandeenye*

1) Dambii gibira galii abukaatotaa murteessuuf bahe lakk. 12/1990,
2) Dambii gurgurtaa tajaajila kombaayineera irratti taaksii murteessuuf bahe lakk.18/1993, Labsii kanaan haqamaniiru.
3) Labsii kana waliin kan walfaallessu seerotni biroo kamiyyuu dhimmoota labsii kana keessatti ibsaman irratti raawwannaa hin qaban.

120. *Guyyaa labsiin kun itti ragga'u*

Labsiin kun kan mirkanaa'e gaafa Adoolessa 2/1995 yoo ta'e iyyuu galii Adoolessa 1 bara 1994 irraa eegalee argame irratti ni raawwatama.

Adoolessa 2/1995
Oromiyaa Adaamaa

Juneedii Saaddoo
Prezidaantii Bulchiinsa Mootummaa Naannoo Oromiyaa

፻፲፯· ደንብና መመሪያ የማውጣት ሥልጣን

፩· ኦሮሚያ ክልላዊ መንግሥት መስተዳድር ምክር ቤት ለዚህ አዋጅ አፈፃፀም ደንብ የማውጣት ሥልጣን ተሰጥቶታል።
፪· ቢሮው በዚህ አዋጅ የተሰጠውን ሥልጣን ለማስፈፀም መመሪያ ሊያወጣ ይችላል።

ክፍል አሥራአንድ
የመሸጋገሪያ ድንጋጌዎች

፻፲፰· የመሸጋገሪያ ድንጋጌ

፩· ይህ አዋጅ በሥራ ላይ በሚውልበት ወቅት መከፈል ያለባቸውና በመከፈል ላይ ያሉ የግብር ክፍያዎች ወይም ከማናቸውም ንግድ ሥራ፣ የሞያ ሥራ፣ የቮኬሽን ሥራና ከማናቸውም ሌሎች ሥራዎች የተገኘን ገቢ ወይም በገቢነት የተመዘገበን በሚመለከት በዚህ አዋጅ የተሻሩ ሕጐች ሁሉ ተፈፃሚነት አላቸው።
፪· በዚህ አዋጅ ድንጋጌዎች መሠረት የይግባኝ ሰሚ ጉባዔዎች እስከሚቋቋሙ ድረስ በአሁኑ ጊዜ በሥራ ላይ ያሉት የይግባኝ ሰሚ ኮሚሲዮኖች ሁሉ ሥራቸውን እንደተለመደው በማካሄድ ይቀጥላሉ።

፻፲፱· የተሻሩ እና ተፈፃሚነት የማይኖራቸው ሕጐች

፩· የጥብቅናን ገቢ ግብር ለመወሰን የወጣው ደንብ ቁጥር ፲፪/፲፱፻፺
፪· ከኮምባይነር አገልግሎት ሽያጭ ታክስ ለመወሰን የወጣው ደንብ ቁጥር ፲፰/፺፫፣ በዚህ አዋጅ ተሽረዋል።
፫· ከዚህ አዋጅ ጋር የሚቃረኑ ማናቸውም ሌሎች ሕጐች በዚህ አዋጅ ውስጥ በተሸፈኑ ጉዳዮች ላይ ተፈፃሚነት አይኖራቸውም።

፻፳· አዋጁ የሚፀናበት ቀን፣

ይህ አዋጅ ሐምሌ ፪/፲፱፻፺፭ የፀና ቢሆንም ከሐምሌ ፩ ቀን ፲፱፻፺፬ ጀምሮ በተገኘ ገቢ ላይ ተፈፃሚነት አለው።

ኦሮሚያ አዳማ ሐምሌ ፪ ቀን ፲፱፻፺፭ ዓ·ም

ጁነይዲ ሳዶ
የኦሮሚያ ክልላዊ መንግሥት
አስተዳደር ፕሬዚዳንት

117. *Power to Issue Regulations and Directives*

1) The Council of Oromia Regional Government has been given power to issue regulations for the proper implementation of this proclamation.
2) The Bureau shall issue directives for the carrying out of any power delegated to it under this proclamation and the directive to be issued.

SECTION XI
Transitional provision

118. *Transitional Provision*

1) All repealed laws hereunder, shall continue to apply to all liabilities that are already due and payable upon the coming in to force of this proclamation or are accrued in respect of income from trade, business, profession, vocations or any other activity taxable there under.
2) All existing Tax Appeal Commissions shall continue to function until such time as new Tax Appeal Commission has been established in accordance with the provisions of this proclamation.

119. *Repealed and Inapplicable Laws*

1) Attorney's income tax regulation No. 12/98
2) Combine harvester service tax Regulation No. 18/2001.
3) All laws which are inconsistent with this proclamation shall not apply on matters covered under this proclamation.

120. *Effective Date*

Though this proclamation is approved the 9th day of July 2003, it shall apply to all income paid, received or earned from Hamle 1/1994 E.c. onward.

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

Junedi Sado
President of the Oromia Regional Administrative Government