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

Finfinnee, Waxabajjii 15/1993
ፊንፊኔ ሰኔ ፲፭ ቀን ፲፱፻፺፫
Finfine, June 22th 2001

MAGALATA OROMIYAA
መገለተ ኦሮሚያ
MEGELETA OROMIA

Gatiin Tokkoo 3.85
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 LAK. 77/1996
LABSII QARAXA TEEMBIRAA MOOTUMMAA NAANNOO OROMIYAA

Qaraxni teembiraa sanadootarra bu-ufamu guddina ogummaa qaroomaa, sochii dhaabbatoota faayinaansii fi jijjiirraa qabeenya kaappitaalaa gargaaruu haala dandeessisuun akka bahu gochuun barbaachisaa ta'uun waan itti amanameef;

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

KUTAA 1
TUMAALEE WALIGALAA

1. *Mata Duree Gabaabaa*

   Labsiin kun ''Labsii Qaraxa Teembiraa Mootummaa Naannoo Oromiyaa Lak. 77/96'' jedhamee waamamuu ni-danda'a.

2. *Hikkaa*

   Akkaatan seensa jechichaa hiikaa biraa kan kennisiisuuf yoo ta'e malee labsii kana keessatti:

አዋጅ ቁጥር ፸፯/፲፱፻፺፮
የኦሮሚያ ክልላዊ መንግሥት መስተዳድር የቴምብር ቀረጥ አዋጅ

በሰነዶች ላይ የተጣለው የቴምብር ቀረጥ የኪነጥበብ ዕድገትን የፋይናንስ ተቋሞችን እንቅስቃሴ እና የካፒታል ንብረት ዝውውርን ለማገዝ በሚያስችል አኳኋን እንዲወጣ ማድረግ አስፈላጊ መሆኑ ስለታመነበት፤

በኦሮሚያ ክልል ሕገመንግሥት አንቀጽ ፵፱(፫) (ሀ) መሠረት የሚከተለው ታውጇል።

ክፍል ፩
አጠቃላይ ድንጋጌዎች

፩· አጭር ርዕስ

ይህ አዋጅ "የኦሮሚያ ክልላዊ መንግሥት መስተዳድር የቴምብር ቀረጥ አዋጅ ቁጥር ፸፯/፲፱፻፺፮" ተብሎ ሊጠቀስ ይችላል።

፪· ትርጓሜ

የቃሉ አገባብ ሌላ ትርጓሜ የሚያሰጠው ካልሆነ በስተቀር በዚህ አዋጅ ውስጥ፤

PROCLAMATION NO 77/2004
OROMIA REGIONAL GOVERNMENT ADMINISTRATION STAMP DUTY PROCLAMATION

WHEREAS, it has become necessary, to issue stamp duty levied on documents in a manner which would contribute to the development of art, the activities of financial institutions, and the transfer of capital assets,

NOW, THEREFORE, in accordance with Article 49(3)a the constitution of the Oromia Region it is hereby proclaimed as follows:

SECTION 1
GENERAL PROVISIONS

1. *Short Title*

   This Proclamation may be cited as the «Oromia Regional Government Administration Stamp Duty Proclamation No. 77/2004''.

2. *Definitions*

   Unless the context requires otherwise in this proclamation:

1) ''Araara'' jechuun waa'ee, araaramuu, waliigaluu yookiin dhimma walfakkaatu kan ilaaluun bu'uura waliigaltee qaamota lamaan waliigalaniin taasifameen Mana Murtiitiin osoo hin taane araarsitootaan xumuramee murtii barreeffamaan kennameedha.
2) ''Sanada Waadaa'' jechuun dhimmi murtaa'e tokko raawwatamuun yookiin raawwatamuu dhabuun kan hafu ta'ee namni tokko nama biraatiif maallaqa kafaluuf sanada dirqama ittiin seenu kamiyyuu yookiin ragaan kan mirkanaa'e ta'ee, garuu ajajaanis ta'ee gaaffii dhiyeessaatiin kan itti hin kafalamne sanada namni tokko nama biraa tiif maallaqa kafaluuf dirqama ittin seenu kamiyyuu ni dabalata.
3) ''Waliigaltee Gamtaa'' jechuun bakka bu'oota waldaa hojjatootaa tokko yookiin tokkoo ol ta'anii fi hojjachiiftota tokko yookiin tokkoo ol ta'an yookiin bakka bu'oota waldaa hojjachiiftotaa yookiin itti waamamtoota hojjachiiftota bakka bu'an gidduutti haalawwan hojii ilaalchisuun waliigaltee barreeffamaan taasifameedha.
4) ''Waliigaltee Hojii'' jechuun namni kamiyyuu mindaan kafalamaafii gaggeessummaa hojjachiisaatiin karaa kallattii ta'eenis ta'ee kallatti hin taaneen yeroo murtaa'eef yookiin hin murtoofneef yookiin hojii murtaa'e hojjachiisaaf hojjechuuf waliigaltee giddu lamaaniitti hundeeffamuudha.
5) ''Sanada'' jechuun mirgi yookiin dirqamni kamiyyuu kan ittiin hundeeffame, galmeeffame, dabarfame, haqame, hammisaa ittiin murtaa'e yookiin ittiin babal'ate yookiin ittiin raawwatameedha kan jedhame odeeffannoo barreeffamaa kamiyyuudha.
6) ''Biiroo'' jechuun Biiroo Maallaqaa fi Misooma Diinagdee Oromiyaa ti.

፩. "ግልግል" ማለት ስለግልግል ስለዕርቅ ስለስምምነት ወይም ለሌላ ተመሳሳይ ጉዳይ በሁለት ተዋዋይ ወገኖች በተደረገ ስምምነት መሠረት በፍርድ ቤት ሳይሆን በገላጋዮች አልቆ በጽሑፍ የተሰጠ ውሳኔ ነው።
፪. "ማገቻ" የተወሰነ ነገር በመፈጸሙ ወይም ባለመፈጸሙ ምክንያት የሚቀር ሆኖ አንድ ሰው ለሌላው ገንዘብ ለመክፈል ግዴታ የሚገባበት ማናቸውንም ሰነድ ወይም በምስክር የተረጋገጠ ሆኖ ነገር ግን በትዕዛዝም ሆነ ለአምጪው የማይከፈልበት አንድ ሰው ለሌላው ገንዘብ ለመክፈል ግዴታ የሚገባበትን ማናቸውንም ሰነድ ይጨምራል፤
፫. "የኅብረት ስምምነት" ማለት በአንድ ወይም ከአንድ በሚበልጡ የሠራተኞች ማኅበራት ወኪሎች እና በአንድ ወይም ከአንድ በሚበልጡ አሠሪዎች ወይም የአሠሪ ማኅበራት ወኪሎች ወይም አሠሪዎችን በሚወክሉ ተጠሪዎች መካከል ስለሥራ ሁኔታዎች የሚደረግ በጽሑፍ የሠፈረ ስምምነት ነው።
፬. "የሥራ ውል" ማለት ማንኛውም ሰው ደመወዝ እየተከፈለው በአሠሪ መሪነት በቀጥታም ሆነ በተዘዋዋሪ መንገድ ለተወሰነ ወይም ላልተወሰነ ጊዜ ወይም የተወሰነ ሥራ ለአሠሪው ለመሥራት ሲስማማ በሁለቱ መካከል የሚመሠረት ውል ነው።
፭. "ሰነድ" ማለት ማናቸውም መብት ወይም ግዴታ የተመሠረተበት የተመዘገበበት፣ የተላለፈበት፣ የተወገደበት፣ ልኩ የተወሰነበት ወይም የተስፋፋበት ወይም የተጠቀሰው ድርጊት ተፈጽሟል የተባለበት ማንኛውም የጽሑፍ መረጃ ነው፤
፮. "ቢሮ" ማለት የኦሮሚያ የገንዘብና ኢኮኖሚ ልማት ቢሮ ነው፤

1) "Award" means a decision in writing rendered by an arbitrator (s) on a reference made otherwise than by order of court in the course of suit by parties to a compromise, conciliation or arbitral submission or, other similar matters
2) "Bond" includes any instrument, where by a person obliges himself to pay money to another, on condition that the obligation shall be void, if a specific act is performed or is not performed as the case may by or any instrument attested to by witness and not payable to order bearer whereby a person obliges himself to pay money to another
3) "Collective Agreement" means an agreement relating to conditions of work, concluded in writng between one or more representatives of trade unions and one or more employers or agents or representatives of employers organizations;
4) "Contract of Employment" means an agreement formed where a person agrees, directly or indirectly, to perform, work for a definite or indefinite period or, piece of work in return for remuneration;
5) "Instrument" means a written document by which any right or obligation is or purports to be created, recorded, transferred, extinguished or by which its scope is limited to extended;
6) "Bureau" means the Bureau of Finance and Economic Development of Oromia.

7) ''Mirkaneessaa'' jechuun dhimma uummataa mirkaneessuuf nama aangoo qabuun sanadoota irratti ragaa bahummaa kennamuudha.

8) ''Nama'' jechuun nama uumamaa kamiyyuu yookiin seeraan namummaan kan kennamef dhaabbata kamiyyuudha.

9) ''Sanada Raawwachiisuu'' jechuun sanada hojjachuu, baasuu, dhimma sanadichaan ilaalame raawwachiisuu yookiin sanadicha dabarsuu dha.

10) ''Sanada wabummaa'' jechuun liqeeffataan yookiin wabiinsaa qabeenyaasaa guutummaatti yookiin gartokkeen liqeessaaf wabummaan sanada ittiin qabsiisuudha.

11) ''Dambii Ittiin Bulmaataa'' jechuun hundeeffama hojii kamiyyu yookiin Waladaa Hojii Gamtaa akkuma barbaachisummaasaatti barreeffama hundeeffamaa ni dabalata.

12) ''Abbaa Taayitaa Gibiraa'' jechuun Biiroo Maallaqaa fi Misooma Diinagdee Oromiyaa fi dameewwansaa godinoota, aannalee fi magaalotaa keessatti qaamota galii murteessuuf, walitti qabuuf, hordofuu fi bulchuuf dhaabbataniidha.

3. Sanadoota Qaraxni Teembiraa irratti kafalamu

Sanadoota kanaa gadiitti qaraxni teembiraa ni kafalama.

1) Barreeffama hundeeffamaa fi dambii ittiin bulmaata waldaa daldalaa, waldaa hojii gamtaa yookiin waldaa bifa kamiyyuu;
2) Araara;
3) Sanada Waadaa;
4) Sanada kuusaa meeshaa mirkaneessu;
5) Waligaltee, waltahiinsaa fi ibsa (yaadannoo) kanneenii;
6) Sanadoota wabummaa;
7) Waltahiinsa gamtaa;
8) Waliigaltee (qaxara) hojii;
9) kiraa, mirga kireeffataan kireessuu danda'uu dabarsuun kennuu kkf;

፯· "ማረጋገጫ" ማለት የሕዝብ ጉዳዮችን ለማረጋገጥ ሥልጣን ባለው ሰው በሰነዶች ላይ የሚሰጥ ምስክርነት ነው፤

፰· "ሰው" ማለት ማናቸውም የተፈጥሮ ሰው ወይም በሕግ የሰውነት መብት የተሰጠው ማናቸውም ድርጅት ነው፤

፱· "ሰነድ ማስፈጸም" ማለት ሰነድ መሥራት ማውጣት በሰነዱ የተመለከተውን ማስፈጸም ወይም ሰነዱን ማዛወር ነው፤

፲· "የመያዣ ሰነድ" ማለት ተበዳሪው ወይም ዋሱ ለአበዳሪ በሙሉ ወይም በከፊል ንብረቱን በመያዣነት የሚሰጥበት ሰነድ ነው፤

፲፩· "መተዳደሪያ ደንብ" እንደአግባብነቱ የማንኛውም ሥራ ወይም የኅብረት ሥራ ማኅበር መመስረቻ ጽሑፍን ይጨምራል።

፲፪· "የግብር ባለሥልጣን" ማለት የኦሮሚያ ገንዘብና ኢኮኖሚ ልማት ቢሮ እና በዞኖች፣ በወረዳዎች እና በከተሞች ውስጥ ገቢ ለመወሰን፣ ለመሰብሰብ፣ ለመከታተልና ለማስተዳደር የተቋቋሙ ክፍሎች ናቸው።

፫· <u>የቴምብር ቀረጥ የሚከፈልባቸው ሰነዶች</u>

የሚከተሉት ሰነዶች የቴምብር ቀረጥ ይከፈልባቸዋል፤

፩· የማንኛውም ንግድ ማኅበር የኅብረት ሥራ ማኅበር ወይም የማንኛውም ዓይነት ማኅበር መመሥረቻ ጽሑፍና መተዳደሪያ ደንብ፤
፪· ግልግል
፫· ማገቻ
፬· የዕቃ ማከማቻ መረጋገጫ ሰነድ
፭· ውል ስምምነትና የእነዚህ መግለጫ
፮· የመያዣ ሰነዶች
፯· የሕብረት ስምምነት
፰· የሥራ (ቅጥር) ውል
፱· የኪራይ፣ የተከራይ አከራይና መሰል መብት የማስተላለፊያ ሰነዶች ጭምር፤

7) "Notorial Act" means an act of attestation and certification performed by person (s) authorized to perform such acts;

8) "Person" means any natural person or organization having juridical personality:

9) "to Execute Instrument" means to draw, issue, to carry in to effect or to negotiate an instrument;

10) "Security Deed" means any instrument whereby a borrower or guarantor gives to a lender a charge upon a part or the whole of his property:

11) "Articles of Association" include memorandum of association:

12) "tax authority" means Oromia Finance and Economic Development Bureau and Revenues Bodies establishedd in towns, Woredas and towns of the region for tax assessments, collection, follow up and administration.

3. *Instruments Chargeable with Stamp Duty*

The following instruments shall be chargeable with stamp duty:

1) memorandum and articles of association of any business organization, cooperative or other form of associatic:n:
2) award;
3) bonds;
4) warehouse bond;
5) contract and agreements and memoranda thereof;
6) Security deeds;
7) collective agreement
8) contract of employment;
9) lease, including sub-lease and transfer of similar rights;

10) Mirkaneessaa;
11) Angoo bakka bu'ummaa;
12) Sanada mirgi abbummaa qabeenyaa galmeessamun.

4. *Hanga Qaraxa Teembiraa kafalamu*

1) Labsii kana Keewwata 3 jalatti tokkoo tokkoo sanada ilaalame irratti hangi qaraxa kafalamuu qabu akka gabatee kana wajjin walqabatee jiruu fi akka qaama labsii kanaa tokkoo ta'ee lakkaa'amu keessatti tarreeffameen ta'a.

2) Sanadni tokko deddeebi'ee yoo raawwatame, hangi qaraxa kafalamuu qabuu kanuma gabatee kana keessatti ilaalame ta'a.

5. *Akkaataa Qaraxni itti shallagamu*

1) Mirgi yookiin dirqamni bu'uura sanada tokkootiin raawwatamu kan shallagamuu danda'u yoo ta'e hangi qaraxa sanada kana irratti kafalamuu akkaatuma dhibbentaa gatii gabatee irratti ilaalamen ta'a.

2) Mirgi yookiin dirqamni bu'uura sanada tokkootiin raawwatamu kan shallagamu hin dandeenye yoo ta'e hangi qaraxa sanada kana irratti kafalamuu qabuu qaraxa tokkoo tokkoo sanadaatiif gabatee kana keessatti kan ilaalame ta'a.

3) Qaraxni sanada tokkorratti kafalamu Birriin osoo hin taane maallaqa biraatiin yoo ta'e hangi qaraxichaa kan herreegamu hanga gatii giddugaleessaa jijjirraa gaafa sanadichi raawwatame ooleen ta'a.

4) Hangi qaraxa dhimma wabummaa kuusaa yookiin kan biraa qabu irratti kafalamuu qabu gatiisaa irratti hundaa'ee yoo ta'e hangi qaraxaa kan herreegamu gatii giddugaleessaa gaafa sanadichi raawwatame oolee irratti hundaa'uudhaan ta'a.

፲· ማረጋገጫ፤
፲፩· የውክልና ሥልጣን
፲፪· የንብረት ባለቤትነትን ማስመዝገቢያ ሰነድ።

፬· <u>የቴምብር ቀረጥ አከፋፈል ልክ</u>

፩· በአንቀጽ ፫ ሥር በተመለከተው በእያንዳንዱ ሰነድ ላይ መከፈል የሚገባው የቀረጥ መጠን ከዚህ ጋር በተያያዘውና የዚህ አዋጅ አንድ አካል ሆኖ በሚቆጠረው ሠንጠረዥ ውስጥ እንደተዘረ ዘረው ይሆናል።

፪· አንድ ሰነድ በተደጋጋሚ ተፈጻሚ ሲሆን ሊከፈል የሚገባው የቀረጥ መጠን በዚሁ ሠንጠረዥ ውስጥ የተመለከተ ነው።

፭· <u>የቀረጡ አተማመን</u>

፩· በአንድ ሰነድ መሠረት ተፈጻሚ የሚሆነው መብት ወይም ግዴታ ሊተመን የሚችል ከሆነ በዚሁ ሰነድ ላይ የሚከፈለው የቀረጥ መጠን በሠንጠረዥ ላይ እንደተመለከተው የዋጋው መቶኛ ይሆናል።

፪· በአንድ ሰነድ መሠረት ተፈጻሚ የሚሆነው መብት ወይም ግዴታ ሊተመን የማይችል ከሆነ በዚሁ ሰነድ ላይ ሊከፈል የሚገባው የቀረጥ መጠን ለእያንዳንዱ ሰነድ በዚሁ ሠንጠረዥ ውስጥ የተመለከተው የቀረጥ መጠን ይሆናል።

፫· አንድ ሰነድ ላይ ተከፋይ የሚሆነው ቀረጥ በብር ሳይሆን በሌላ ገንዘብ ከሆነ የቀረጡ መጠን የሚሰላው ሰነዱ በተፈጸመበት ቀን በዋለው የምንዛሪ ልክ ነው።

፬· በስቶክ ወይም ሌላ ዋስትና ባለው ነገር ላይ ሊከፈል የሚገባው የቀረጥ መጠን በዋጋው ላይ ተመስርቶ ከሆነ የቀረጡ መጠን የሚሰላው ሰነዱ በተፈጸመበት ቀን በዋለው አማካኝ ዋጋ መሠረት ነው።

10) Notorial acts;
11) power of attorney;
12) documents of title to property.

4. *Rates of Stamp Duty*

1) The applicable rates of stamp duty for each instrument mentioned under Article 3 shall be those specified in the schedule attached hereto and constituting an integral part hereof.

2) The rate payable at any subsequent execution of an instrument shall be as specified in the same schedule.

5. *Mode of Valuation*

1) Where the value of the right obligation executed by means of an instrument can be determined, the rate chargeable on such instrument shall be the percentage of such value as specified in the schedule.

2) Where the value of the right or obligation executed by means of an instrument can not be determined, the amount chargeable on such an instrument is the fixed amount specified for each such instrument in the Schedule.

3) Where an instrument is chargeable with stamp duty in respect of any amount expressed in any currency, other than Birr, such amount shall be computed on the basis of the prevailing rate of exchange.

4) Where an instrument is chargeable with stamp duty on an ad-valorem basis in respect of any stock or of any marketable security, such amount shall be computed on the average value of the stock or security prevailing at the time when the instrument is made.

5) Sanadni dhimmoonni adda addaa baay'een keessatti walitti qabaman yookiin sanadoota adda addaa hedduuf dhaabbate kamiyyuu hanga sanadoota adda addaa of keessatti qabateetiin akkaataa labsii kanaan qaraxni tokkoo tokkoo sanadaa irratti kafalamu walitti qabamee ida'amuudhaan ta'a.

6) (a) Qaraxni teembiraa sanada qabeenyaa abbummaan galmeessisuuf dhaabbaate irratti kafalamu kan shallagu gatii qabeenyaa sanada qabeenyichaa keessatti murtaa'e irratti ta'ee gatiin kun Abbaa Taayitaa Gibiraa tiin kan fudhatama argate yoo ta'eedha.

(b) Gatiin sanada qabeenyichaa keessatti ilaalame Abbaan Taayitaa Gibiraa tiin kan hin fudhatamne yoo ta'e gatiin qabeenyichaa qaraxni itti kafalamu koree Biiroon dhaabuun murtaa'a.

6. *Angoo Abbaa Taayitaa Gibiraa*

Abbaan Taayitaa Gibiraa:

1) Bu'uura Labsii kanaan qaraxa murteeffame walitti qabuu fi labsii kana raawwachiisuu;

2) Kafaltoonni qaraxaa galmeewwan, dabtaroota, waraqaalee, sanadootaa fi murtiiwwan adda addaa akkaataa qaraxni itti murtaa'e ibsan akka dhiyeessan gochuu fi qorachuuf oggaa barbaachisaa ta'es namni dhimmi ilaalu dhiyaatee akka qorachiisu yookiin ibsu ajajuu;

3) Kafalaan qaraxaa dhimmi ilaalu akka keewwata kana keewwata xiqqaa (2) haala ilaalameen raawwachuuf ehamamaa yoo ta'uu baate qaraxa tilmaamaan murteessee sassaabuuf, aangoon kennameeraaf.

፭· ብዙ የተለያዩ ነገሮች የተጠቃለ ሉበት ወይም ለብዙ ልዩ ልዩ ሰነዶች የቆመ ማናቸውም ሰነድ በያዛቸው ልዩ ልዩ ሰነዶች መጠን በዚህ አዋጅ መሠረት በእያንዳንዱ ሰነድ ላይ የሚ ከፈለው ቀረጥ በመጠቃለል ተደ ምሮ ይከፈልበታል።

፮· ሀ) ንብረትን በባለቤትነት ለማስ መዝገብ በተቋቋመ ሰነድ ላይ የሚከፈለው የቴምብር ቀረጥ የሚተመነው በንብረቱ ሰነድ ውስጥ በተወሰነው የን ብረቱ ዋጋ ላይ ሆኖ ዋጋው በግብር ተቀባይነት ያገኘ እንደሆነ ነው።

ለ) በንብረቱ ሰነድ ላይ የተመለከ ተውን ዋጋ የግብር ባለሥ ልጣን ያልተቀበለው እንደሆነ ተገቢው የቴምብር ቀረጥ የሚ ከፈልበት የንብረቱ ዋጋ ቢሮው በሚያቋቁመው ኮሚቴ ይወሰናል።

፮· <u>የግብር ባለሥልጣን ሥልጣን</u>

የግብር ባለሥልጣን፤

፩· በዚህ አዋጅ መሠረት የተወሰ ነውን ቀረጥ ለመሰብሰብና ይህን አዋጅ ለማስፈጸም፤

፪· ቀረጥ ከፋዮች ስለቀረጡ አወ ሳሰን የሚረዱ መዛግብትንና ደብተሮችን ወረቀቶችን ማናቸ ውንም ልዩ ልዩ ሰነዶችንና ውሳኔዎች እንዲያቀርቡ ለማድ ረግና ለመመርመር አስፈላጊ ሆኖ ሲያገኘውም ጉዳዩ የሚመለ ከተው ሰው እራሱ ቀርቦ እንዲያ ስመረምር ወይም እንዲያስረዳ ለማዘዝ፤

፫· ጉዳዩ የሚመለከተው ቀረጥ ከፋይ በዚህ አንቀጽ ንዑስ አንቀጽ (፪) በተመለከተው መሠረት ለመፈጸም ፈቃደኛ ሳይሆን በቀረ ጊዜ ቀረጡን በግምት ለመወሰንና ለመሰ ብሰብ፤ ሥልጣን ተሰጥቶታል።

5) Any instrument comprising or relating to several distinct matters shall be chargeable with the aggregate amount of duties payable in respect of each separate instrument.

6) (a) The stamp duty payable on documents transferring title shallbe calculated on the value of the property involved as agreed upon between the transferer and the transferee, provided however, that such valuation is approved by the Tax Authority;

(b) Where the value agreed between the transferer and the transferee is not acceptable to the Tax Authority, the value of the property involved in the transfer of title shall, for the purpose of calculating the stamp duty, be determined by a special committee which shall be appointed for such purposes by the Bureau.

6. *Power of the Tax Authority*

The Tax Authority is hereby vested with powers to:

1) collect the stamp duty determined under, and implement the provisions of this proclamation;

2) require persons liable to pay stamp duty to submit for the inspection any registers and books, papers documents and proceedings necessary for the determination of stamp duty, or where necessary to require the attendance of such persons who shall give the necessary explanation in the course of its inspection of such records:

3) to dtermine by estimation and collect the stamp duty payable under this proclamation if the concerned person fails to comply with its requests provided in Sub-Article (2) of this Article.

KUTAA 2
DIRQAMAA FI YEROO KAFFALTTII QARAXA TEEMBIRAA

7. *Dirqama kafallii*

1) Keewwattoota xixiqqaa kanaa gadi jiraniin haala biraan yoo ibsame malee nàmni sanada tokkoon fayyadamaa ta'e qaraxa teembiraa sanadicha irratti shallagamu kafaluuf dirqama qaba.
2) Oromiyaa keessatti namni sanadicha hojjatu yookiin kennu sanadichi akkuma raawwateen qaraxa teembira kafaluuf dirqama qaba. Haa ta'u malee sanadichi kan hojjatame yookiin kenname Oromiyaa ala yoo ta'e dirqama qaraxa teembiraa kafaluu kan qabu nama sanadicha Oromiyaa keessatti jalqaba raawwachiise ta'a.
3) Waliigaltee kiraa keessatti walta'iinsi adda ta'e yoo jiraate malee qaraxa teembiraa waliigaltee kiraa irratti kafalamu kafaluuf dirqama kan qabu kireeffataadha.
4) Qaraxa teembiraa sanada wabummaa irratti kafalamu liqeeffataan kafaluuf dirqama qaba.
5) Qaraxa teembiraa sanada mirgi abbummaan qabeenyaa ittiin galmeeffamu irratti kafalamu waliigalteen biraa yoo jiraate malee dirqama kafaluu kan qabu nama mirgi abbummaan qabeenyaa galmaa'uuf ta'a.
6) Qaamonni waliigaltee yookiin wal'tainsa uuman qaraxa teembiraatiif walii wajjin fi kophaa ittigaafatamoo ta'u.
7) Dirqamni qaraxa teembiraa waliigaltee qaxaraa irratti kafalamu kan hojjachiisaa ta'a.
8) Gareewwan dhimma isaanii araaraan murteessifatan kafallii qaraxa teembiraatiif walii wajjin fi kophaatti ittigaafatamoo ta'u.

ክፍል ፪
ቀረጥ የመክፈል ግዴታና የሚከፈልበት ጊዜ

፯· የክፍያ ግዴታ

፩· ከዚህ በታች በተመለከቱት ንዑስ አንቀጾች በሌላ አኳኋን ካልተገለጸ በስተቀር በአንድ ሰነድ ተጠቃሚ የሆነ ሰው ሰነዱ ላይ የሚተመነውን የቴምብር ቀረጥ የመክፈል ግዴታ አለበት።

፪· በኦሮሚያ ውስጥ ሰነዱን የሚሠራው ወይም የሚሰጠው ሰው ሰነዱ እንደተፈጸመ የቴምብር ቀረጡን የመክፍል ግዴታ አለበት። ሆኖም አንድ ሰነድ የተሠራው ወይም የተሰጠው ከኦሮሚያ ውጭ ከሆነ የቴምብር ቀረጡን የመክፍል ግዴታ ያለበት ሰነዱን በኦሮሚያ ውስጥ መጀመሪያ ያስፈጸመው ሰው ነው።

፫· በኪራይ ውል ውስጥ የተለየ ስምምነት ከሌለ በስተቀር በኪራይ ውል ላይ የሚከፈለውን የቴምብር ቀረጥ የመክፈል ግዴታ ያለበት ተከራይ ነው።

፬· በመያዣ ሰነድ ላይ የሚከፈለውን የቴምብር ቀረጥ ተበዳሪው የመክፈል ግዴታ አለበት።

፭· በንብረት ባለቤትነት ስም ማስ መዝገቢያ ሰነድ ላይ ሊከፈል የሚገባውን የቴምብር ቀረጥ ሌላ ስምምነት ከሌለ በስተቀር የመክፍል ግዴታ ያለበት የንብረቱ ባለቤትነት የሚመዘገብለት ሰው ይሆናል።

፮· ውል ወይም ስምምነት የሚመሰርቱ ወገኖች ለቴምብሩ ቀረጥ በጋራና በተናጠል ተጠያቂ ይሆናሉ።

፯· በቅጥር ውል ላይ የሚከፈለውን የቴምብር ቀረጥ የመክፈል ግዴታ የአሠሪው ይሆናል።

፰· ጉዳያቸውን የሚያስወስኑ ወገኖች ለቴምብር ቀረጥ አከፋፈል በጋራና በተናጠል ተጠያቂ ይሆናሉ።

SECTION 2
LIBABILITY AND TIME OF PAYMENT

7.Liability

1) Unless otherwise provided herein the beneficiary of an instrument shall be liable to pay the stamp duty thereon.
2) The person making (drawing) or issuing-an instrument in Oromia shall, upon its execution, be liable for the payment of stamp duty; provided, however, that when an instrument is made (drawn) or issued outside Oromia the person who is first executing it in Oromia shall be liable for the payment of stamp duty.
3) Unless otherwise specified in the lease agreement the stamp duty in respect of the lease agreement shall be paid by the lessee,
4) The borrower shall be liable for the payment of stamp duty chargeable on security deeds.
5) The transferre shall, unless otherwise agreed, be liable for the payment of stamp duty chargeable on documents transferring title to property.
6) Parties to a contract or to an agreement are jointly and severally liable for the payment of stamp duty thereon.
7) The employer shall be liable for the payment of stamp duty on contracts of employment
8) Parties to an award are jointly and severally liable for the payment of stamp duty thereon,

9) Qaraxa teembiraa waligaltee gamtaa irratti kafalamuuf hojjachiisaa fi hojjatoonni waliiwajjin fi kophaatti tti gaafatamoo ta'u.

8. *Haalaa fi yeroo Qaraxni itti kafalamu*

1) Qaraxni teembiraa haalaa fi yeroo kanaa gadiin kafalama
   (a) Barreeffama hundeeffamaa fi ittiin bulmaataa irratti galmeeffaamuun dura yookiin yeroo galmeeffamu.
   (b) Araararratti murtiin osoo hin kennamiin dura yookiin yeroo kenname.
   (c) Sanadoota waliigaltee yookiin walta'insaa irratti sanadoonni osoo hin mullattaa'iin dura yookiin yeroo mallattaa'an.
   (d) Waliigaltee kiraa yookiin kireeffataan kireessuu irratti waliigalteen osoo hin mallattaa'iin dura yookiin yeroo mallattaa'an.
   (e) Sanada mirkaneessuurratti Kenniinsi mirkanichaa yemmu raawwate.
   (f) Sanada wabummaa irratti osoo hin mallattaa'iin yookiin yeroo mallattaa'e.
   (g) Sanada mirgi abbummaa qabeenyaa galmeessuu irratti gochi galmeessisuu osoo hin raawwatamiin dura yookiin yeroo raawwatame.

2. (a) Qaraxni teembiraa kafalamu Qr. 50.00 gad oggaa ta'e, kafalliin teembira gatii barbaachisaa qabate maxxansuun raawwatama.
   (b) Qaraxni teembiraa kafalamu Qr. 50.00 kan caalu oggaa ta'u yookiin haallii fi gosni sanadichaa hojimaata adda ta'e kan gaafatu yoo ta'e qajeelfama biiroon baasuun qaraxni teembira itti maxxansuun ala karaa biraa akka kaffalamu gochuu ni danda'a.

፱· በሕብረት ስምምነት ላይ ለሚከፈለው የቴምብር ቀረጥ አሠሪውና ሠራተኞቹ በጋራና በተናጠል ተጠያቂ ይሆናሉ።

፰· <u>ቀረጡ የሚከፈልበት ጊዜና ሁኔታ</u>

፩· የቴምብር ቀረጥ የሚከፈለው በሚከተለው ጊዜና ሁኔታ ነው፤
   ሀ) በመመሥረቻና መተዳደሪያ ጽሑፎች፣ ከምዝገባ በፊት ወይም በምዝገባ ጊዜ፤
   ለ) በግልግል ውሳኔው ከመሰጠቱ በፊት ወይም በሚሰጥበት ጊዜ
   ሐ) በውል ወይም በስምምነት ሰነዶች ላይ ከመፈረማቸው በፊት ወይም በሚፈረሙበት ጊዜ፤
   መ) በኪራይ ወይም በተከራይ አከራይ ውል ላይ ውሉ ከመፈረሙ በፊት ወይም በሚፈረምበት ጊዜ፤
   ሠ) በማረጋገጫ ሰነድ ላይ ማረጋገጫው በሚሰጥበት ጊዜ፤
   ረ) በመያዣ ሰነድ ላይ ከመፈረሙ በፊት ወይም በሚፈረምበት ጊዜ
   ሰ) በንብረት ባለቤትነት ስም ማስመዝገቢያ ሰነድ ላይ የማስመዝገቡ ተግባር ከመፈጸሙ በፊት ወይም በሚፈጸምበት ጊዜ።

፪· ሀ) የሚከፈለው የቴምብር ቀረጥ ከብር ፶ በታች በሚሆንበት ጊዜ ክፍያው ተገቢውን ዋጋ የያዘውን ቴምብር በመለጠፍ ይፈጸማል።
   ለ) የሚከፈለው የቴምብር ቀረጥ ከብር ፶ የበለጠ ሲሆን ወይም የሰነድ ዓይነትና ሁኔታ ለየት ያለ አሠራርን ሲጠይቅ ቢሮው በሚያወጣው መመሪያ መሠረት ቴምብር ከመለጠፍ በሌላ መንገድ ቀረጡ እንዲከፈል ሊያደርግ ይችላል።

9) The employer and employees are jointly and severally liable for the payment of stamp duty on collective agreement.

8. *Time and manner of payment*

1. Time stamp duty shall be paid;
   (a) on memorandum and Articles of association, before or at the time of registration;
   (b) on awards, before or at the time of issuance of the award;
   (c) on leases or sub-leases, before or at the time of signature;
   (d) leases or sub-leases, before or at the time of signature;
   (e) on notaries acts, at the time of issuance;
   (f) on security deeds, before or the time of signature;
   (g) on documents of title to property, before or at the time issuance is effected.

2) (a) The payment of a stamp duty under Birr 50 shall be effected by affixing stamp of appropriate value to the instrument.
   (b) When the stamp duty exceeds Birr 50 or where type and nature of instrument so requires, the Bureau may by directive provide that stamp duty be paid by means other than affixing stamp.

3. (a) Namni sanada teembirri irratti maxxanfameen hojjatu yookiin fudhatu teembira kanaan lammaffa akka itti hin hojjatamneef mallatto addaa itti godhuu qaba.
(b) Namoonni sanada teembirri irratti maxxanfame fudhatan tembirichi yeroo lammaffaaf hojjechuu akka hin dandeenye taasisuu ilaalchisee akkaataa Abbaan Taayitaa Gibiraa murteessuun ni raawwatu.
(c) Teembirri sanada irratti maxxaafame akkaataa Abbaan Taayitaa Gibiraa murteessuun akka hin hojjanne yoo hin taasifamne sanadicha irratti teembirri akka hin maxxaafamneetti lakka-a'ama. Ittigaafatamummaan sababa kanaan gahus kan kufu abbaa dhimmaa irratti osoo hin taane sanada teembirri irratti maxxanfame hin haqamneen nama hojjatu yokiin fudhatu ta'a.

KUTAA 3
TUMAALEE ADDA ADDAA

9. *Mirga Oliyyannoo*
kafalaan herreega qaraxaa Abbaa Taayitaa Gibiraan murtaa'e irratti walii hin galle gaafa Abbaan Taayitaa Gibiraa murtii kana barreeffamaan beeksise jalqabee guyyaa 21 yeroo hin caalle keessatti Mana Murtii ol'aanaa Naannoo Oromiyaa iddoo murtichi itti kennametti argamutti oliyyannoo dhiyeeffachuu ni danda'a.

10. *Kafalamuu Dhabuun Qaraxaa Teembiraa Maal Akka Hordofsiisu*
1) Bu'uura Labsii kanaatiin sanadni kamiyyuu yoo qaraxni teembiraa irratti kafalame malee nama yookkiin waajjira Mootummaa waliigalteedhaan yookiin seeraan angoo ragaa fuudhuu qabu biratti fudhatama hin qabaatu; mallattoon itti godhamu yookiin mirkaneessuun hin raawwatamu.

፫· ሀ) የቀረጥ ቴምብር በተለጠፈበት ሰነድ የሚሠራ ወይም የሚቀበል ሰው በዚህ ቴምብር ሁለተኛ እንዳይሠራ መሠረዝ ኦለበት።
ለ) ቴምብር የተለጠፈበትን ሰነድ የሚቀበሉ ሰዎች ስለቴምብሩ አሠራረዝ በግብር ባለሥልጣን በሚወሰነው መሠረት ይፈጽማሉ።
ሐ) በሰነድ ላይ የተለጠፈ ቴምብር በግብር ባለሥልጣን በሚወሰነው መሠረት ካልተሠረዘ ሰነዱ ቴምብር እንዳልተለጠፈበት ይቆጠራል። በዚህ ምክንያት የሚመጣው ኃላፊነት የሚወድቀው በባለ ጉዳዩ ላይ ሳይሆን የቀረጥ ቴምብር በተለጠፈበት ሰነድ በሚሠራ ወይም በሚቀበል ሰው ላይ ይሆናል።

ክፍል ፫
ልዩ ልዩ ድንጋጌዎች

፱· ይግባኝ የማቅረብ መብት
የግብር ባለሥልጣን በወሰነው የቴምብር ቀረጥ ሂሳብ የማይስማማ ቀረጥ ከፋይ ባለሥልጣኑ ውሳኔውን በጽሑፍ ካስታወቀበት ቀን አንስቶ ከ፳፩ ቀኖች በማይበልጥ ጊዜ ውስጥ በኦሮሚያ ክልል ከፍተኛ ፍርድ ቤት ይግባኝ ለማቅረብ ይችላል።

፲· የቴምብር ቀረጥ አለመከፈል የሚያስከትለው ውጤት
፩· ማንኛውም ሰነድ በዚህ አዋጅ መሠረት ትክክለኛ የቴምብር ቀረጥ ካልተከፈለበት በስተቀር በውል ወይም በሕግ ማስረጃ የመቀበል ሥልጣን ባለው ሰው ወይም የመንግሥት መሥሪያ ቤት ዘንድ በማስረጃነት ተቀባ ይነት አይኖረውም። ምልክት አይደረግበትም ወይም ማረጋገጫ አይሰጥበትም።

3) (a) whoever executes or receives an instrument bearing an adhesive stamp shall at the time of execution cancel the same, so that it can not be used again.
(b) Persons required to cancel the adhesive stamp shall cancel it in such manner as will be prescribed by the Tax Authority;
(c) Any instrument bearing an adhesive stamp which has not been cancelled as prescribed by the Tax Authority shall be deemed, so far as such stamp is concerned to be unstamped. The responsibility arising from the non cancellation of the stamp shall be on the person executing or receiving the instrument bearing an adhesive stamp and not on the person submiting the document for execution.

SECTION 3
Miscellaneous PROVISIONS

9. *Right to Appeal*
Persons dissatisfied with the decision of the Tax Authority in respect of the amount of stamp Duty may, within 21 days from the date of notification of the decision rendered in writing, make an appeal against the decision to the Oromia Region High Court.

10. *Effect of Non-Payment of Stamp Duty.*
1) No instrument chargeable with stamp shall be admitted in evidence for any purpose by any person having, by law or consent of parties, authority to receive evidence or shall be noted upon or authenticated by any such person or public office, unless such instrumeı.ts is duly stamped.

2) Keewwata kana keewwata xiqqaa (1) jalatti kan tumame sanadoota falmii yakkaa mana murtiin ilaalamu irratti ragummaan dhiyaatan hin ilaalu.

3) Bu'uura labsii kanaan sanadoonni ragummaan fudhatama hin argannę qaraxni irratti kafalamuu qabu harka lamaan guddatee eega kafalameen booda ragummaaf dhiyaachuu ni danda'u. Qaraxni haala kanaan kafalamu Qr. 10.00 gadi ta'uu hin qabu.

4) Raawwatamuun Adabbiiwwan keewwatoota xiqqaa kanaa ol jiraniin murtaa'an bu'uura keewwata 12 Labsii kanaatiin himatamuu hin dhorku.

11. *Qaraxa irraa bilisa ta'uu*

1) Manni Maree Bulchiinsa Mootummaa Naannoo Oromiyaa sababni gahaan yoo dhiyaateef qaraxa teembiraa irraa bilisa gochuu ni danda'a.

2) Waajjiroonni Bulchiinsa Mootummaa Naannoo Oromiyaa Labsiin Bulchiinsa Faayinaansii Mootuummaa Naannoo Oromiyaa Lakk. 17/1989 irratti raawwatama qabaatu kafallii qaraxa teembiraa irraa bilisa.

3) Daldaltoonni hayyama hojii daldala fichisiisaa qaban qabeenyaan fichisiisan maqaa isaaniitiin oggaa galmaahu qaraxni teembiraa irratti hin kafalamu.

4) Bu'uura waligaltee addunyaa Mootummaan raggaaseen sanadoonni qaraxa teembiraa irraa bilisa taasifamuu ni danda'u.

5) Mirgi walfakkaatu kan argame ta'uun yoo mirkanaa'e Manni Maree Bulchiinsa Mootuummaa Naannoo Oromiyaa Eembaasota, Qonsiloota fi Misiyoonota dippilomaasii qaraxaa teembiraa irraa bilisa gochuu ni danda'a.

6) Waraqaan ragaa gahee aksiyoonaa yemmuu galma'u qaraxni teembiraa irratti hin kafalamu.

12. *Adaba*

1) Namni kamiyyuu (a) Sanada qaraxni teembiraa irratti kafalamuu qabu kamiyyuu teembirri osoo irratti hin maxxanfamiin yoo raawwachiise yookiin raga bahuun ala kan mallatteesse yoo ta'e

፪· በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተደነገገው በወንጀል ፍርድ ቤት በሚታይ ክርክር በማስረጃነት የሚቀርቡ ሰነዶችን አይመለከትም።

፫· በዚህ አዋጅ መሠረት በመረጃነት ተቀባይነት ያላገኙ ሰነዶች ሊከፈል ባቸው የሚገባው ቀረጥ በሁለት እጥፍ ተከፍሎባቸው በመረጃነት ሊቀርቡ ይችላሉ። ሆኖም በዚህ ሁኔታ የሚከፈለው ቀረጥ ከ፲ ብር ማነስ የለበትም።

፬· ከዚህ በላይ በተመለከቱት ንዑስ አንቀጾች የተወሰነው ተፈጻሚ መሆን በዚህ አዋጅ አንቀጽ ፲፪ መሠረት ከመከሰስ አያግድም።

፲፩· <u>ከቀረጥ ነፃ መሆን</u>

፩· የኦሮሚያ ክልላዊ መንግሥት መስተዳድር ምክር ቤት በቂ ምክንያት ሲቀርብለት ከቴ ምብር ቀረጥ ነፃ ሊያደርግ ይችላል።

፪· የኦሮሚያ ክልላዊ መንግሥት መስተዳድር የፋይናንስ አስተ ዳደር አዋጅ ቁጥር ፲፯/፲፱፻፹፱ ተፈጻሚ የሚሆንባቸው የክልሉ የመንግሥት መሥሪያ ቤቶች ከቴምብር ቀረጥ ክፍያ ነፃ ናቸው።

፫· የአስመጪነት የንግድ ሥራ ፈቃድ ያላቸው ነጋዴዎች ለሽያጭ የሚያስመጡት ንብረት በአስመጪዎቹ ስም በሚመዘገ ብበት ጊዜ የቴምብር ቀረጥ አይ ከፈልበትም።

፬· መንግሥት ባጸደቃቸው ዓለም አቀፍ ስምምነት እና ኮንቬን ሽኖች መሠረት ሰነዶች ከቴምብር ቀረጥ ነፃ ሊደረጉ ይችላሉ።

፭· ተመሳሳይ መብት የሰጠ መሆኑ ሲያረጋግጥ ኤምባሲዎችን ቆን ስላዎችን እና ዲፕሎማቲክ ሚሲዮኖችን የኦሮሚያ ክልላዊ መንግሥት መስተዳድር ምክር ቤት ከቴምብር ቀረጥ ነፃ ሊያደ ርጋቸው ይችላል።

፮· የአክሲዮን ድርሻ የምስክር ወረቀት ሲመዘገብ የቴምብር ቀረጥ አይከፈልም።

፲፪· <u>ቅጣት</u>

፩· ማንኛውም ሰው

2) Sub-Article (1) of this Article shall not affect the validity of the instrument when submitted as evidence in any proceedings in a criminal court.

3) Any instrument inadmissible in evidence in accordance with this proclamation shall be admitted in evidence on payment of two times the amount due which shall not be less than 10 Birr.

4) The application of any penalty pursuant to the foregoing Articles shall not bar the prosecution of any person in accordance with Article 12 of this proclamation.

11. *Exemptions*

1) The Council of the Oromia Regional Government Administration may for good cause grant exemption from payment of stamp duty.

2) Public bodies on which the Oromia Regional Government Administration Financial Administration Proclamation No. 17/1996 applies shall be exempt from payment of stamp duties.

3) Goods imported for the sale by traders having imported shall be exempt from payment of stamp duty when first registered in the name of the trader

4) Documents may be exempted from the payment of stamp duty in accordance with international agreements and conventions approved by the Government.

5) Subject to reciprocity the Council of the Oromia Regional Government Administration may grant embassies, consulates and missions of foreign states exempted from payment of stamp duty.

6) Share Certificates shall be exempt from stamp duty payable on the register of title of property.

12. *Penalty*

1) Any person

(b) Qaraxni barbaachisaan akka hin kafalamne gochuuf yaadee haala dhugaa sanada tokkoo yoo dhokse; balleessaa ta'uunsaa mana murtiin oggaa mirkanaa'e maalaqa Qr. 25,000 gad hin taanee fi Qr. 35,000 hin caalleen fi hidhaa cimaa waggaa 10 gad hin taanee fi waggaa 15 hin caalleen ni adabama.

2) Namni kamiyyuu:

(a) Teembira yookiin waraqaa teembirri irratti maxxanfame akka gurguru hayyamameefii dambiiwwan bu'uura labsii kanaan bahan yoo dabre yookiin;

(b) Teembira yookiin waraqaa teembirri irratti maxxanfame akka gurguru osoo hin hayyamamneef kan gurgure yookiin gurguruuf dhiyeesse yoo ta'e; balleessaa ta'uunsaa Mana murtiin oggaa mirkanaa'e maallaqa Qr. 5000 gad hin taanee fi Qr. 20,000 hin caalleen fi hidhaa cimaa waggaa 5 gad hin taanee fi waggaa 10 hin caalleen ni adabama.

13. *Raawwatamummaa Seerota Biroo*

Labsiin, dambii fi qajeelfamni biroo labsii kanaan wal faallessu kamiyyuu labsii kana irratti raawwatamumma hin qabaatu.

14. *Qajeelfama*

Biiroon raawwii Labsii kanaatiif qajeelfama barbaachisaa ta'e baasuuf aangoon kennameefiira.

15. *Yeroo Labsiin Kun Ittiragga'u.*

Labsiin kun Guraandhala 29, Bara 1996 irraa eegalee kan ragga'e ta'a.

Adaamaa, Guraandhala 29, Bara 1996

Juneydii Saaddoo

Prezidaantii Bulchiinsa

Mootummaa Naannoo Oromiyaa

ሀ) ማናቸውንም ቀረጥ ሊከፍልበት የሚገባውን ሰነድ ተገቢው ቴምብር ሳይለጠፍበት ያስፈጸመ ወይም ከምስክርነት በስተቀር የፈረመ እንደሆነ

ለ) ተገቢውን ቀረጥ እንዳይከፍል ለማድረግ በማሰብ የአንድን ሰነድ እውነተኛ ሁኔታ የደበቀ እንደሆነ ጥፋተኛነቱ በፍርድ ቤት ሲረጋገጥ ከብር ፳፭ ሺህ በማያንስ ከብር ፴፭ ሺህ በማይበልጥ የገንዘብ መቀጮና ከ፲ ዓመት በማያንስና ከ፲፭ ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል።

፪· ማንኛውም ሰው፣

ሀ) ቴምብር ወይም ቴምብር የተለጠፈበት ወረቀት ለመሸጥ ተፈቅዶለት በዚህ አዋጅ መሠረት የወጡ ደንቦችን የጣሰ እንደሆነ ወይም

ለ) ቴምብር ወይም ቴምብር የተለጠፈበት ወረቀት ለመሸጥ ሳይፈቅድለት የሸጠ ወይም ለመሸጥ ያቀረበ እንደሆነ ጥፋተኛነቱ በፍርድ ቤት ሲረጋገጥ ከብር ፭ ሺህ በማያንስና ከብር ፳ ሺህ በማይበልጥ የገንዘብ መቀጮና ከ፭ ዓመት በማያንስና ከ፲ ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል።

፲፫· የተሻሩ ሕጎች

፩· ከዚህ አዋጅ ጋር ሚቃረኑ ማናቸውም አዋጆች ደንቦችና መመሪያዎች በዚህ አዋጅ ላይ ተፈጻሚነት አይኖራቸውም።

፪· የቴምብር ቀረጥ ደንብ ቁጥር ፪፻፳፩/፲፱፻፶፩ ዓ·ም ድንጋጌዎች ይህን አዋጅ እስካልተቃረኑ ድረስ ጸንተው ይቆያሉ።

፲፬· መመሪያ

ለቢሮው ለዚህ አዋጅ አፈጻጸም አስፈላጊ የሆኑ መመሪያዎችን የማውጣት ሥልጣን ተሰጥቶታል።

፲፭· አዋጁ የሚጸናበት ጊዜ

ይህ አዋጅ ከየካቲት ፳፱/፲፱፻፺፮ ዓ·ም ጀምሮ የፀና ይሆናል።

አዳማ

ጁኔይዲን ሳዶ

የኦሮሚያ ክልላዊ መንግሥት

መስተዳድር ፕሬዚዳንት

(a) executing or signing otherwise than as a witness, a document chargeable with stamp duty without the same being stamped:

b) who, with intent to defraud the appropriate payment of duty, conceals facts bearing on the true nature of any instrument; shall be liable on conviction to a fine not less than Birr 25,000 and not exceeding Birr 35,000 and to regorous imprisonment for a term not less than 10 years and not more than 15 years.

2) Any person who

a) appointed to sell stamps or stamped papers, disobeys Regulations issued under this Proclamation:or

(b) not so appointed, sells or offers sale stamps or stamped papers:

Shall be lible on conviction to a fine not less than Birr 5,000 and not exceeding Birr 20,000 and to rigorous imprisonment for a term not less than 5 years and not more than 10 years.

13. *Inapplicable Laws;*

1) All Proclamations, Regulations and Directives which are inconsistent with this Proclamation shall not apply on matters covered under this Proclamation.

2) The provisions of the stamp Duty Regulations No.221/1959 shall remain in force insofar as they are not inconsistent with this Proclamation.

14. *Directives*

1) The Bureau may issue directives for the proper implementation of this Proclamation.

15. *Effective Date*

The Proclamation shall enter in to force as of the March 8, 2004

Adama

Juneidi Sado

Oromia Regional Government

Administration President

Gabatee / Taarifa Qaraxa Teembiraa

Qaraxni teembiraa sanadoota irratti kafalamu kan murtaa'u, gaafatamuu fi sassaabamu hanga kanaa gadiin ta'a.

Lak.	Bifa sanadaa	Bu'uura tilmaamaaf fudhatame	Hanga kafalchiifamu
1	Dambii bulmaataa hundeeffama hojii daldalaa kamiyyuu yookiin waldaa biraa kamiyyuu		
	a) Jalqaba oggaa raawwatame	Muramaan	Qr. 350.00
	b) Ittifufuun oggaa raawwatame	,,	Qr. 100.00
2	Dambii bulmaataa waldaa Hojii Gamtaa		
	a) Jalqaba oggaa raawwatame	Muramaan	Qr.35.00
	b) Ittifufuun oggaa raawwatame		Qr. 10.00
3	Araara	Gatii isaa irratti	(a) kan til maamamu- %1 (b) kanhin tilmaa-mane Qr. 35.00
4	Qabannaa (bond)	Gatii isaa irratti	%1
5	Sanada mirkaneessaa kuusaa meeshaa	Gatii isaa irratti	%1
6	Waliigaltee, wal'ta'insaafi ibsa isaanii	Muramaan	Qr. 5.00
7	Sanada wabummaa	Gatii isaa irratti	%1
8	Waliigaltee Gamtaa		
	a) oggaa galmaa'u	Muramaan	Qr. 350.00
	b) oggaa fooyya'u	,,	Qr. 100.00
9	Waliigaltee Qaxaraa	Mindaa ji'a tokkoo	%1
10	Kiraa, sanada mirga kireeffataan kireessuu fi kan kana fakkaatu dabarsuu	Gatii isaa irratti	%0.5
11	Mirkaneessaa	Muramaan	Qr. 5.00
12	Aangoo bakka bu'ummaa	Muramaan	Qr. 35.00
13	Mirga Abbummaa Qabeenyaa Galmeessisuu	Gatii isaa irratti	%2

የቴምብር ቀረጥ ታሪፍ ሠንጠረዥ

በሠነዶች ላይ የሚከፈል የቴምብር ቀረጥ የሚወሰነው የሚጠየቀውና የሚሰበሰበው ከዚህ በታች በተመለከተው ልክ ነው።

ተራ ቁጥር	የሠነዱ ዓይነት	የተወሰደ ስሌት	የማስከፈያ ልክ
፩	የማንኛውም የንግድ ሥራ ወይም ማናቸውም ሌላ ማኅበር የተመሠረተበት መተዳደሪያ ደንብ፣ ሀ) መጀመሪያ ሲፈጸም ለ) በመለጠቅ ሲፈጸም	 በቁርጥ በቁርጥ	 ብር ፫፻፶ ብር ፻
፪	የሕብረት ሥራ ማኅበር መተዳደሪያ ደንብ ሀ) መጀመሪያ ሲፈጸም ለ) በመለጠቅ ሲፈጸም	 በቁርጥ በቁርጥ	 ብር ፴፭ ብር ፲
፫	ግልግል	በዋጋው	ሀ)የሚተመን ፩ ፐርሰንት (ለ)የማይተመን ብር ፴፭
፬	ማገቻ (ቦንድ)	በዋጋው	1%
፭	የዕቃ ማከማቻ ማረጋገጫ ሠነድ	በዋጋው	፩ ፐርሰንት
፮	ውሎች ስምምነቶችና መግለጫዎቻቸው	በቁርጥ	ብር ፭
፯	የመያዣ ሠነድ	በዋጋው	፩ ፐርሰንት
፰	የሕብረት ስምምነት ሀ) ሲመዘገብ ለ) ሲሻሻል	 በቁርጥ በቁርጥ	 ብር ፫፻፶ ብር ፻
፱	የቅጥር ውል ስምምነት	የአንድ ወር ደመወዝ	፩ ፐርሰንት
፲	ኪራይ የተከራይ አከራይና መሰል መብት ማስተላለፊያ ሠነድ	በዋጋው	ዐ·፭%
፲፩	ማረጋገጫ	በቁርጥ	ብር ፭
፲፪	የውክልና ሥልጣን	በቁርጥ	ብር ፴፭
፲፫	የንብረት ባለቤትነት ስም ማስመዝገቢያ	በዋጋው	፪ ፐርሰንት

SCHEDULE OF STAMP DUTY RATES

The stamp duty on each instrument shall be charged, levied and collected at the following rates:

No.	Instrument Chargeable with stamp duty	Basis of Valuation	Rates of stamp Duty
1	Memorandum and Articles of Association of any business orangizations, or any association: a)upon 1-execution b)upon any subsequent execution:	 flat flat	 Birr 350 Birr 100
2	Memorandum and Articles of Association of any cooperatives oragnizations, or any association: (a) upon 1-execution (b) upon any subsequent execution:	 flat flat	 Birr 35 Birr 10
3	Award	on value	(a)with determinable value 1% (b) with undeterminable value 35
4	Bonds	on value	1%
5	Warehouse Bond	on value	1%
6	Contracts and agreements and memoranda thereof	flat	Birr 5
7	Security Deeds	on value	1%
8	Collective Agreement (a)on 1-execution (b)on any subsequent execution	 flat flat	 Birr 350 Birr 100
9	Contract of employment	salary	1%
10	Lease including sub-lease and transfer thereof	on value	0.5%
11	Notarial act	flat	Birr 5
12	Power of Attorney	flat	Birr 35
13	Register title to property	on value	2%

ብርሃንና ሰላም ማተሚያ ድርጅት ታተመ