

Waggaa 4ffaa Lak. 6

፩ኛ ዓመት ቁጥር ፭

4th year No. 6



Finfinne, Amajjii 14/1988

ፊንፊን ቦክ ፲፩ ቀን ፲፱፻፹፭

Finfine, January 23/1996

MAGALATA OROMIYAA

መ ገ ለ ተ አ ሮ ሚ ያ

MEGELETA OROMIA

Gatiin Tokkoo . . . 1.80

ያንዱ ዋጋ . . . »

Unit Price . . . »

Too'annaa Caffee Mootummaa

Naannoo Oromiyaatiin Kan Bahc

በአሮሚያ ክልላዊ መንግሥት ም/ቤት
ተጠባባቂነት የወጣ

Lakk. S. Poostaa . . . 101769

የፖ. ሣ. ቁጥር . . . »

P.O. Box »

QABEENTAA

LABSII LAKK 8/1988

NAANNOO OROMIYAATTI KIRAA
ITTI FAYYADAMA LAFA BAADIY-
YAA FI GIBIRA GALII HOJII QON-
NAA MURTEESSUUF LABSII BAHE
.....Fuula 1

ማውጫ

አዋጅ ቁጥር ፩/፲፱፻፹፭

በአሮሚያ ክልል የገጠር መሬት መጠቀ

ሚያ ኪራይና የእርሻ ሥራ ገቢ ግብርን

ለመወሰን የወጣ አዋጅ ... ፲፩ ፩

CONTENT

PROCLAMATION No. 8/1995

A PROCLAMATION TO PROVIDE
FOR THE RURAL LAND USE RENT
AND AGRICULTURAL ACTIVITIES
INCOME TAX IN THE OROMIA
.....Page 1

Labsiin hojjiirra jiru imaammata di-
inagdee fi caasaa haara'a Riippublikii
Dimokaraatawaa Federaala itoophiyaa
fi Naannoo Oromiyaa wajjin kan wal
hin simne ta'uu isaarrayyuu gibirri galii
hojii qonnaarratti fi kiraan itti fayya-
dama lafa baadiyyaatiif kafalamu humnaa
kaffalli qotee bultootaa fi faayidaa lafti
qonnaa diinagdee keessatti qabu ilaalcha,
keessa kan nin galchine waan ta'eef;

Kaffalliin itti fayyadama lafa baadi-
yyaa fi gibirri galii hojii qonnaa kan
hojiira jiru damme diinagdee qonnaa
ken dadhabsiisu waan ta'eef haala kana
jijjiirudhaaf akkuma imaammata diin-
agdee haara'aa sanatti investimeentii
qonnaa babal'isuudhaan qusamaa fi galii
baadiyyaarraa argamu. quddisuu bifa
dandeesisuun akka fooyya'u gochuun
barbaachisaa waan ta'eef;

Heera Mootumma kanatti aanu Oromi-
yaa keewwata 49(3). (a) irratti hundaa-
huudhaan kan kanatti aanu labbannee jira.

በሥራ ላይ ያለው ሕግ ከአ.ት.ዮ.ጵያ ራዴ-
ራላዊ ዲሞክራሲያዊ ሪፑብሊክና ከአሮ-
ሚያ ክልል የኢኮኖሚ ፖሊሲና ከአዲሱ
የመንግሥት አወቃቀር ጋር የማይጣጣም
ከመሆኑም በላይ በእርሻ ሥራ ገቢ ላይና
ለገጠር መሬት መጠቀሚያ የሚከፈለው
ግብርና ኪራይ የገበሬዎችን የመከፋፈል
አቅምና የእርሻ መሬት በኢኮኖሚ ውስጥ
ያለውን ድርሻ ከግምት ውስጥ ያላስገባ
በመሆኑ ፤

በሥራ ላይ ያለው የገጠር መሬት መጠ-
ቀሚያና የእርሻ ሥራ ገቢ ግብር ከፍተኛ
የእርሻውን ክፍለ ኢኮኖሚ የሚያዳከም
በመሆኑ ፤ ይህን ሁኔታ ለመለወጥ በአ-
ዲሱ የኢኮኖሚ ፖሊሲ መሠረት የእርሻ
ኢንቨስትመንት በማስፋፋት ቁጠባና
ከገጠሩ የሚገኘውን ገቢ ማሳደግ በሚያ-
ስችል መልኩ ማሻሻያ ማድረግ አስፈላጊ
መሆኑ ፤

በአሮሚያ ሕገ መንግሥት አንቀጽ ፵፱/፫
ሀ/ መሠረት ከዚህ የሚከተለው ታውጅ
ላል ።

WHEREAS the existing law is incons-
istent with the economic policy an
sturctural set up of the Federal Democ-
ratic Republic of Ethiopia as well a
with that of the Oromia Regional State
the tax on income from agricultura
activities and the land use rent does no
give due consideration to financial posi-
tions of farmers and the role of agricul-
tural land in the national economy;

WHEREAS the current payment on
rural land use and the tax on income
from agricultural activities is not cond-
ucive to the development of the agri-
cultural sector; it has been found essen-
tial to bring an end to this state of aff-
airs and to restructure it in such a way
as to promote investment in the agricul-
tural sector, encourage savings and in-
crease agricultural income in line with
the new economic policy;

NOW, THEREFORE, in accordance
with Article 49 (3) (a) of the Consti-
tution of the Oromia Regional State, it
is hereby proclaimed as follows.

KUTAA TOKKOFFAA

WALIIGALA

1. Mata Duree Gabaabaa

Labsiin kun "Naannoo Oromiyaatti kiraa itti fayyadama lafa baadiyyaa fi gibira galii hojii qonnaa murteessuuf labsii bahe lakk. 8/1988" jedhamee yaamamuu ni danda'a.

2. Hiikkaa

Akkaataan seensa jechichaa hiikkaa biraa kan keennisiisuuf yoo ta'e malee labsii kana keessatti;

1. "Lafa baadiyyaa" jechuun waajjira bulchiinsa magalaatiin ykn qaama dhimmi ilaaluun naannowwan magaalaa jedhamanii waamamaniin alatti kan argamu lafa kamiyyuu jechuu dha.

2. "Qotee bulaa" jechuun nama ykn waldaa hojii gamtaa qotee bultootaa ykn dhaaba misooma qonnaa kan abbummaa Mootumma jalatti hojii qonnaa adeemsisu jechuu dha.

3. "Hojii qonnaa" jechuun lafa baadiyyaa malaa fi meeshaa kamiinuu qotuu ykn Misoomsuu, lafa baadiyyaarratti horii horsiisuu, bu'aa bineensa bosonaa fi qurxummii misoomsuu ykn oomishuu jechuu dha.

4. "Waldaa hojii gamtaa" jechuun waldaa hojii gamtaa qotee bultootaa kan labsii waldaa hojii gamtaa qotee bultootaa lakk. 85/1986n gummaahaa dha.

5. "Kiraa" jechuun kiraa itti fayyadama lafa baadiyyaati.

6. "Gibira galii" jechuun gibira galii hojii qonnaatiirraa argamurratti kafalamuu dha.

7. "Walitti qabaa gibiraa" jechuun qaama abbaa aangoo gibiratiin kiraa itti fayyadama lafa baadiyyaa fi gibira galii akka walitti qabu bakka bu'uu dha.

8. "Galii gibirri irratti kafalamu" jechuun labsii kana keewwata 17n kan heyyamame hir'inni kamiyyuu erga godhame booda galii hafuu dha.

ክፍል አንድ

ጠቅላላ

፩. አጭር ርእስ

ይህ አዋጅ «በአሮሚያ ክልል የገጠር መሬት መጠቀሚያ ኪራይና የእርሻ ሥራ ገቢ ግብርን ለመወሰን የወጣ አዋጅ ቁጥር ፳/፲፱፻፹፮» ተብሎ ሊጠቀስ ይችላል ።

፪. ትርጓሜ

የቃሉ አገባብ ሌላ ትርጉም የሚያወጣ ካልሆነ በስተቀር በዚህ አዋጅ ውስጥ ፡

፩. « የገጠር መሬት » ማለት ከማዘጋጃ ቤት ወይም አግባብ ባለው አካል ከተማ ተብሎ ከተሰየመ ክልል ውጭ የሚገኝ ማንኛውንም መሬት ማለት ነው ።

፪. «ገበሬ» ማለት የግብርና ሥራ የሚያካሂድ ማንኛውም ሰው ወይም የገበሬዎች የገብረት ሥራ ማገጠር ወይም በመንግሥት ባለቤትነት ሥር የሚገኝ የእርሻ ልማት ድርጅት ማለት ነው ።

፫. «የእርሻ ሥራ» ማለት የገጠር መሬትን በማናቸውም ዓይነት ዘዴና መሣሪያ ማረስ ወይም ማልማት እንዲሁም በገጠር መሬት ላይ ከብቶችን ማርባት ያደገና የዱር አራዊት ተዋጽኦና ዓሣን ማልማት ወይም ማምረት ማለት ነው ።

፬. «የህብረት ሥራ ማህበር» ማለት በገበሬዎች የሕብረት ሥራ ማህበር አዋጅ ቁጥር ፲፭/፲፯ መሠረት የተደራጀ የገበሬዎች የህብረት ሥራ ማህበር ማለት ነው ።

፭. «ኪራይ» ማለት የገጠር መሬት መጠቀሚያ ኪራይ ነው ።

፮. «የገቢ ግብር» ማለት ከግብርና ሥራ ከሚገኝ ገቢ ላይ የሚከፈል ግብር ነው ።

፯. «ግብር ሰብሳቢ» ማለት የገጠር መሬት መጠቀሚያ ኪራይና የገቢ ግብር እንዲሰበሰብ በግብር ባለሥልጣን የሚወክል አካል ነው ።

፰. «ግብር የሚከፈልበት ገቢ ማለት» በዚህ አዋጅ አንቀጽ ፲፯ የተፈቀደው ማንኛውም ቅናሽ ከተደረገ በኋላ የሚቀረው ገቢ ነው ።

PART ONE

GENERAL PROVISIONS

1. Short Title

This Proclamation may be cited as the "Oromia Rural Land Use Rent and Agricultural Activities Income Tax Proclamation No. 8/1995."

2. Definitions

In this Proclamation, unless the context requires otherwise:

1. "Rural Land" means land outside the boundaries of a municipality or outside an area designated as town by an appropriate body.

2. "Farmer" means any individual who earns his living by farming or a farmers' agricultural cooperative or a farming enterprise owned by the State.

3. "Agricultural Activity" means the cultivation or development of rural land by any means and with the aid of any implement, the breeding of livestock, the development of forestry and wild animals' by-products as well as the undertaking of activities in the field of fishery.

4. "Cooperative" means a farmers' agricultural cooperative organized in accordance with the provisions of the Agricultural Cooperative Societies Proclamation No. 85/1994.

5. "Rent" means rent payable for rural land use.

6. "Income Tax" means tax payable on income from agricultural activities.

7. "Tax Collector" means any person authorized by a tax authority to collect land use rent and income tax.

8. "Taxable Income" means the income that remains after deduction of the expenses specified under Article 17 of this Proclamation.

9. "Dimshaasha galii" jechuun hir'inni labsii kana keewwata 17n heyyamame hundinuu otoo hin godhamin galii qotee bulaan ykn invastariin waggaa tokko keessatti argatu ykn ni 'argata jedhamee cegamuu dha;
10. "Abbaa aangoo gibiraa" je-
chuun Biiroo Faaynaansii Oromiyaa ykn qaama labsii kana akka hojiirra oolchu Biirichaan bakkaa bu'udha.
11. "Invastarii" jechuun hiikka investimantii jajjabeessuu,, ba-bal'isuufi qindeessuuf labsii bahe lakk. 15/1984 (akka fooyya'etti) keessatti kennameef kan qabuu dha.
12. "Mootummaa" jechuun Mootummaa Federaalaa ykn Mootummaa Naannoo Oromiyaati.
3. Maqaa Qotee Bultootaa ykn invastarootaa fi hamma" galii isaanii beeksisuu
 1. Koree galii shalaguuf akka labsii kana keewwata 12tti dhaabatu facaatii maqaa qotee bultootaa fi hamma qabiyyee isaanii galmeessuudhaan bara baraan Onkololessa bultii 30 dura abbaa aangoo gibiraatiif ni beeksisa.
 2. Biiroon qonnaatiis qabiyyee dh-aabbiiilee misooma qonnaa kan abbummaa Mootummaa jalatti argamanii ykn invastaroota hojii qonnaa adeemsisanii baruuma bara kaffalliitiin Onkololessa 30 dura abbaa aangoo gibiraatiif ni beeksisa.
4. Akkaataa Maqaa Qotee Bultootaa ykn invastarootaa, Hamma Qabiyyee fi Galii isaanii Galmeessanii Qabuu

Abbaan aangoo gibiraa ragaa akka labsii kana keewwata 3 tti dhihaatuuf Maqaa, hamma qabiyyee fi galii gibira kofalaa galmeessee ni qabata.
5. Qaama kiraa fi gibira walitti qabu
 1. Kiraa fi gibira akka labsii kanaatti murtaa'u kan walitti qabu abbaa aangoo gibiraa ykn itti gaafatamaa waldaa qotee bultoota gandaa kan abbaan aangoo gibiraa dirqama gale-
bee bakka buusu ta'a.

- ፱ «ጠቅላላ ገቢ» ግለት በዚህ አዋጅ አንቀጽ ፲፯ የተፈቀደው ግናቸውም ቅናሽ ሳይደረግ ገበሬው ወይም ኢንቨስተር በአመት ውስጥ የሚያገኘው ወይም ያገኛል ተብሎ የሚጠበቀው ገቢ ነው።
- ፲ «የግብር ባለሥልጣን» ግለት የኦሮሚያ ፋይናንስ ቢሮ ወይም ይህንን አዋጅ በሥራ ላይ ለማዋል በቢሮው የሚወከለው አካል ነው።
- ፲፩ «ኢንቨስተር» የሚለው ቃል ኢንቨስተመንትን ለማበረታታት፣ ለማስፋፋትና ለማስተባበር በወጣው አዋጅ ቁጥር ፲፭/፲፱፻፹፱/አንደተ ሻሻለው/ ውስጥ የተሰጠው ትርጉም ይኖረዋል።
- ፲፪ «መንግሥት» ግለት የፌዴራል ወይም የኦሮሚያ ክልል መንግሥት ነው።
- ፫ የገበሬዎችን ወይም የኢንቨስተሮችን ስምና የገቢያቸውን መጠን ስለ ማስታወቅ
- ፬ ገቢን ለመገመት በዚህ አዋጅ አንቀጽ ፲፪ መሠረት የሚቋቋመው ኮሚቴ የገበሬዎችን ስም ዝርዝርና የገቢያቸውን መጠን በመመዝገብ በየዓመቱ ከጥቅምት ፴ ቀን በፊት ለግብር ባለሥልጣን ያስታውቃል።
- ፭ የግብርና ቢሮም በክልሉ መንግሥት ባለቤትነት ሥር የሚገኙ የእርሻ ልማት ድርጅቶችን ወይም የእርሻ ሥራ የሚያካሂዱ ኢንቨስተሮችን ይዞታ በየክፍያ ዓመቱ ከጥቅምት ፴ ቀን በፊት ለግብር ባለሥልጣን ያስታውቃል።
- ፬ የገበሬዎችን ወይም የኢንቨስተሮች ስም፣ የይዞታና የገቢ መጠንናቸውን መዝገብ ስለ መያዝ የግብር ባለሥልጣን በዚህ አዋጅ አንቀጽ ፫ መሠረት ከሚቀርብ ለት መረጃ ውስጥ የግብር ከፋይን ይዞታና የገቢ መጠን መዝገብ ይይዛል።
- ፭ ከፊደልና ግብር የሚሰበሰብ አካል
- ፬ በዚህ አዋጅ መሠረት የሚወሰነውን ከፊደልና ግብር የሚሰበሰበው የግብር ባለሥልጣን ወይም የግብር ባለሥልጣኑ ገዴታ በማስገባት የሚወከለው የቀበሌ ገበሬዎች ማህበር ሊቀመንበር ይሆናል።

9. "Gross Income" means the income that the farmer or investor realizes or is expected to realize in a year before the deductions specified under Article 17 of this Proclamation are made therefrom.
10. "Tax Authority" means the Oromia Finance Bureau or an organ to be designated by the Bureau to implement this Proclamation.
11. "Investor" shall have the meaning assigned to it under the Encouragement, Expansion and Coordination of Investment Proclamation No. 15/1992 (as amended).
12. "State" means the Federal or Oromia Regional State.
3. Notification of Names and Incomes of Farmers or Investors
 1. A committee to be formed for income assessment in accordance with Article 12 of this Proclamation shall register the names of farmers and their income and submit their lists to the tax authority each year before the 30th of Tikemt.
 2. The Regional Agricultural Development Bureau shall also notify the position of state farm enterprises and investors who undertake agricultural activities in the Region to the tax authority each year before the 30th of Tikemt.
4. Registration of Names of Farmers or Investors Their Land Holdings and Incomes

The tax authority shall register the size of land holding and the amount of income from the lists submitted to it in accordance with Article 3 of this Proclamation.
5. Organ for Rent and Tax Collection
 1. The rent and tax to be paid in pursuance of this Proclamation shall be collected by the tax authority or a chairman of a kebele peasant association who is delegated for this purpose by the tax authority upon signing an undertaking to that effect.

2. Haala eeguu fi toohannaa maal-laga Mootummaa ilaalchisee abbaan aangoo gibiraa qajeelf-ama barbaachisaa ta'e ni baasa.

6. Akkaataa Nagahee Kennuu

Qotee bulaan ykn invastariin kain-iyyuu kiraa ykn gibira galii akka labsii kanaatti kafaleef abba aangoo gibiraa ykn walitti qabaa gibiraa kan irraa fuudheen nagaheen barbaachisaa ta'e ni kennamaaf.

KUTAA LAMMAFFAA

KIRAA ITTI FAYYADAMA LAFA BAADIYYAA

7. Kiraa kafaluu

1. Lafa baadiyyaa hojii qonnaa-tiif qabameef akka labsii kanaatti kiraan ni kafalama.
2. Naannoo oromiyaatti haala itti fayyadama lafa baadiyyaa hojii invastimentiif oolu murteessuuf labsii bahe lakk. 3/1987 keessatti kan ibsame akkuma eegametti ta'ee invastariin akka labsii kanaatti kiraa hin kafalu.

8. Baay'ina Kiraa Kafalamuu

1. Kiraan qotee bulaan waggaatti kafalu, qabiyyee lafa baadiyyaa hamma heektaara tokkootti jiruuf qarshii 10 ta'ee, qabiyyee isaa 01 jiru hamma heektaara walakkaa walakkaa ida'amaa deemuuf qarshii 7.50 ta'a.
2. Baay'inni kiraa lafa baadiyyaa dhaaba misooma qonnaa abbummaa Mootummaattiin qabameef kafalamu waggaatti heektaaraan qarshii 15 ta'a.

9. Yeroo Kiraan walitti Qabamu

Kiraan walitti kan qabamu waggaa waggaadhaan Sadana 1 irraa cegalee hamma Ebba 30tti ta'a.

KUTAA SADAFFAA

AKKAAATAA GIBIRA GALII

10. Gibira Galii Kafaluu

1. Galii hojii qonnaarraa argamuuf akka labsii kanaatti gibirri irraa kafalama.

፩. የመንግሥት ገንዘብ አጠባበቅጥና ቁጥጥርን በሚመለከት የግብር ባለሥልጣን አስፈላጊ የሆኑ መመሪያዎችን ያወጣል።

፯. ደረሰኝ ስለመስጠት

ግናቸውም ገበሬ ወይም ኢንቨስተር በዚህ አዋጅ መሠረት ለከፈለው ኪራይ ወይም ግብር ተገቢው ያረሰኝ በግብር ባለሥልጣኑ ወይም በግብር ሰብሳቢ ይሰጣል።

ከፍል ሁለት

ስለ ገጠር መሬት መጠቀሚያ ኪራይ

፯. ኪራይ ስለመከፈል

፩. ለግብርና ሥራ የተያዘ የገጠር መሬት በዚህ አዋጅ መሠረት ኪራይ ይከፈላል።

፪. በአሮሚያ ክልል ለኢንቨስትመንት ተግባር የሚውል የገጠር መሬት አጠቃቀምን ለመወሰን በወጣው አዋጅ ቁጥር ፫/፲፱፻፹፯ ውስጥ የተደነገገው እንደተጠበቀ ሆኖ ግንኙነቱም ኢንቨስተር በዚህ አዋጅ መሠረት ኪራይ አይከፍልም።

፭. ስለ ኪራይ ልክ

፩. ገበሬው በዓመት የሚከፈለው ኪራይ እስከ አንድ ሄክታር ላለው የገጠር መሬት ይዞታ ብር ፲ ሆኖ ከዚያ በላይ ላለው እየጨመረ ለሚሄደው ይዞታ እያንዳንዱ ግማሽ ሄክታር ብር 7.50 (ሰባት ከሃምሳ ሳቲንፍ) ይሆናል።

፪. በመንግሥት ባለቤትነት ሥር በሚገኙ የአርሻ ልማት ድርጅቶች የሚከፈለው የኪራይ መጠን በሄክታር በዓመት ብር ፲፭ ይሆናል።

፬. ስለ ኪራይ መስጠት ዘመን

የኪራይ መስጠት ዘመን በየዓመቱ ከህዳር ፩ ቀን ጀምሮ እስከ ሚያዝያ ፱ ቀን ድረስ ይሆናል።

ከፍል ሶስት

ስለ ገቢ ግብር

፲. የገቢ ግብር ስለመከፈል

፩. ከግብርና ሥራ በሚገኘው ገቢ ላይ በዚህ አዋጅ መሠረት የገቢ ግብር ይከፈላል።

2. The tax authority shall issue the necessary directives on the proper handling and supervision of state funds.

6. Receipts

Every farmer or investor shall be given a receipt by the tax authority or tax collector for the land use rent or income tax he pays in accordance with this Proclamation.

PART TWO

RURAL LAND USE RENT

7. Payment of Rent

1. Rural land held for agricultural activities shall be subject to land use rent in accordance with this Proclamation.

2. Without prejudice to the provisions of the Utilization of Rural Land for Investment Activities in the Oromia Region Proclamation No. 2/1995, an investor may not pay land use rent under this Proclamation.

8. Rate of Rent

1. The annual land use rent payable by a farmer shall be Birr 10 for the first hectare and Birr 7.50 for each extra hectare of land.

2. The annual land use rent payable by State farming enterprises shall be Birr 15 for each hectare of their land holdings.

9. Time of Rent Collection

The time for collection of land use rent shall be between the 1st of Hidar and the 30th of Mizia of the year.

PART THREE

INCOME TAX

10. Payment of Income Tax

1. Income from agricultural activities shall be subject to income tax in accordance with the provisions of this Proclamation.

2. Investimantii jajjabeesuuf, babel'isuufi qindeessuuf labaii bahe lakk. 15/1984 kowwata 13 keessatti mirgi invastariif kenname akkuma eegametti ta'a.

11. Galii Beeksisanii Gibira kafaluu

Qotee bulaan ykn invastariin dimshaasha galii waggaa keessatti argate ykn nan argadha jedhee yaade uunkaa ykn foormii abbaan aangoo gibiraa baasurratti guutuudhaan walitti qabaa gibiraa naannoo isaa jiruuf ykn abbaa aangoo gibiraa dhimmi ilaaluuf waggaa waggaa dhaan Sadaasa 1 irraa eegalee hamma Ebla 30 yeroo jiru keessatti beeksisee gibira isaa kafaluu qaba. Ta'us kan walitti qotee bulaan ykn invastariin qabe yoo ta'e guyyaa kanarraa eegalee buktii 30 keessatti walitti qabaa gibiraa naannoo isaa jiruuf ykn abbaa aangoo gibiraa dhimmi ilaaluuf dimshaasha galii isaa beeksisee gibiraa kafaluu qaba.

2. Gibira kafalaan galii isaa yeroodhaan yoo beeksisu baate ykn kan inni beeksise yoo fudhatama dhabe dimshaashni galii isaa tilmaamaan murtaa'a

12. Koree Galii Shalagu

Akka labaii kanaatti koreen galii qotee bulaa ykn investarii shalagu sadarkaa gandaatti ni dhaabata.

13. Akkaataa Hammi Galii itti murtaa'u

1. Galiiin hojii qonnaa kan murtaa'u gatii omishni sun akkuma qonnarra jirutti gabaa naannoo sanaarratti baasuun tilmaamuudhaani. Omishichi maallaqaan gurguramnaan garuu akka gatii qottee bulaan ykn invastariin beeksiseetti ta'a Temaniin gatiisaa xinnoo fakkaatee yoo itti mul'ate koreen galii shalagu gurgurri sun kan godhame ilaalcha gaaridhaanii fi gosti midhaamicha gatii gabaa guyyaa sanaatiin argatu ta'uu isaatiif ragaan yoo hin dhihaatiniif galii tilmaamaan murteessuu ni danda'a.

- ፪. ኢንቨስትመንት ግበረታታት ፡ ለግስፋትና ለግስተባባር በወጣው አዋጅ ቁጥር ፲፩/፲፱፻፹፩ አንቀጽ ፲፫ ውስጥ ለኢንቨስተር የተሰጠው መብት እንደተጠበቀ ይሆናል ።

፲፩. ገቢን አስታውቆ ግብር ስለመክፈል

- ፩. ግናኛውም ገበሬ ወይም ኢንቨስተር በዓመት ያገኘውን ወይም አገኛለሁ ብሎ የሚገምተውን ጠቅላላ ገቢ የግብር ባለሥልጣን በሚያወጣው ፎርም ሞልቶ በአቅራቢያው ላለው ግብር ሰብሳቢ አካል ወይም ለሚመለከተው የግብር ባለሥልጣን በየዓመቱ ከኅዳር ፩ ቀን እስከ ሚያዝያ ፱ ቀን ባለው ጊዜ ውስጥ ግስታወቅና ግብርንም መክፈል አለበት ። ሆኖም ገበሬው ወይም ኢንቨስተሩ ከኅዳር ፩ ቀን በፊት ምርቱን የሰበሰበ እንደሆነ ከዚህ ቀን አንስቶ ባሉት ፱ ቀናት ውስጥ በአቅራቢያው ላለው ግብር ሰብሳቢ ወይም ለሚመለከተው የግብር ባለሥልጣን ጠቅላላ ገቢውን አስታውቆ ግብርን መክፈል አለበት ።

- ፪. ግብር ከፋዩ ገቢውን በጊዜ ያላስታወቀ ወይም ያስታወቀው ተቀባይነት ያጣ እንደሆነ ጠቅላላ ገቢው በግምት ይወሰናል

፲፪. ስለ ገቢ ገማች ኮሚቴ

ቦዚህ አዋጅ መሠረት የገበሬን ወይም የኢንቨስተርን ገቢ የሚገምት ኮሚቴ በቀበሌ ደረጃ ይቋቋማል ።

፲፫. ስለ ገቢ ልክ አወሳሰን

- ፩. የግብርና ሥራ ገቢ የሚወሰነው ምርቱ በማሳውላዩ እንዳለ በአካባቢው ገቢያ በሚያወጣው ዋጋ በግምት ነው ። ምርቱ ተሽጦ እንደሆነ ግን ገበሬው ወይም ኢንቨስተሩ ባስታወቀው ዋጋ መሠረት ይሆናል ። የዋጋው ተመን ያነሰ መስሎ ሲታየው የገቢ ገማች ኮሚቴው ሽያጩ የተደረገው በትን ልቦና እና የአሁኑ ዓይነት በዕለቱ ገበያ በሚያገኘው ዋጋ ለመሆኑ ግስረጃ ካልተረበ ገቢውን በግምት ሊወሰን ይችላል ።

2. The right granted to an investor under Article 13 of the Proclamation No. 15/1984 may not be affected by this Proclamation.

11. Declaration of Income and Payment of Tax

1. Every farmer or investor shall declare, in a form to be issued by the tax authority, the annual gross income he had realized or would realize to the nearest tax collector or authority between the 1st of Hidar and the 30th of Miazia and pay the tax thereon. Where the farmer or investor has realized his harvest before the 1st of Hidar, he shall declare his gross income within 30 days from such date to the nearest tax collector or tax authority and pay the tax thereon.

2. Where the tax payer fails to declare his income on time or the declared income is found to be unacceptable, the gross income shall be assessed by estimation.

12. Tax Assessment Committee

A Committee shall be established in each kebele to assess the income of a farmer or an investor in accordance with the provision of this Proclamation.

13. Assessment of Income

1. Income from agricultural activities shall be determined by estimating the price, in the area, of the crop before harvest. Where the crop is sold, however, the price realized by the farmer or investor shall be the basis of determination. Where the declared price appears to be doubtful, the tax assessment committee may assess the income by estimation unless the sale was made in good faith and the price is backed by evidence to be the market price.

2. Qotee bultoonni ykn invastaro-onni akka labsii kanaatti galmee herregaa qabachuuf dirqammi irra jiru dimshaashni galii waggaatti argatanii kan murtaa'u akka galmee herregaa fi beeksisa galii isaanittiin ta'a.
14. *Haala gibirri Tilmaamaan Murtaa'e itti Ragga'u.*
1. Qotee bulaan ykn invastariin galiin isaa kan waggaatti gibirri irratti kafalamu qarshii 10,000 hin caalle gibirri itti ramadame waggoota sadeen walitti aananiif kan ragga'e ta'a.
2. Keewwata kana keewwata xinnaa (1) irratti kan ilaalame jiraatus, qotee bulaan ykn invastariin otoo hojii isaa hin adeemsisin dadhabee hafnaan ykn oomisha isaarra miidhaan geenyaan isuma kana abbaa aangoo gibiraatti beeksisee gaaffiin isaa sirrii ta'uusaa abbaan aangoo sun mirkaneessee gibirri isaa hamma miidhaan irra gahe cinaa ykn guutuu isaa akka hin kafallee gochuu ni danda'a.
15. *Galmee Herregaa Qabachuu*
- Qotee bulaan ykn invastariin galiin isaa kan waggaatti gibirri irratti kafalamu qarshii 10,000 ol ta'e qajeelfama abbaan aangoo gibiraa baasurratti hundaahuudhaan galmee herregaa fi sanada deggaraa qabachuuf dirqama qaba.
16. *Walitti Ida'uu Galii*
- Gibira kafalaan galii hojii qonnaa tokkoo oliirraa argatee fi galii akka labsii kanaatti gibirri irratti kafalamu kamiyyuu walitti ida'ee abbaa aangoo gibiraatti beeksisuudhaan gibira kafaluu qaba.
17. *Baasii Hir'atu.*
- Galiin waggaa beeksisa galiitin yemmuu ibsamu qotee bulaan ykn invastariin beeksisa dhiheesse galiin gibirri irratti kafalamu wayta murtaa'u baasiwwan kanatti aanan dimshaasha galii isaarraa akka hir'ataniif gaafachuu ni danda'a:

- ፩. በዚህ አዋጅ መሠረት የሂሳብ መዝገብ የመያዝ ግዴታ ያለባቸው ገቢዎች ወይም አገልግሎት የሚሰጡ ገቢያቸው የሚወሰነው በሂሳብ መዝገባቸውና ባስታወቁት ገቢ መሠረት ይሆናል፡፡
- ፲፬. *በግምት የተወሰነው ግብር ስለሚጸናበት ጊዜ*
- ፩. ግብር የሚከፈልበት የዓመት ገቢው ከገብር 10,000/አሥር ሺህ/ የሚበልጥ ገቢ ወይም አገልግሎት የተመደበበት ግብር ለሚቀጥሉት ሶስት ተከታታይ ዓመታት የሚጸና ይሆናል፡፡
- ፪. በዚህ አንቀጽ ንዑስ አንቀጽ(፩) የተመለከተው ቢኖርም ገቢው ወይም አገልግሎት ሥራውን ማከናወን ሳይችል ሲቀር ወይም በምርቱ ላይ ጉዳት ቢደርስበት ይህንኑ በአቅራቢያው ለሚገኘው የግብር ባለሥልጣን አስታውቆ ጥያቄው ትክክለኛ መሆኑን ባለሥልጣኑ ካረጋገጠ ግብሩን በጉዳቱ መጠን በከፊል ወይም በሙሉ ቀሪ ሊያደርግ ለት ይችላል፡፡
- ፲፭. *የሂሳብ መዝገብ ስለመያዝ ግብር የሚከፈልበት የዓመት የገቢው ከገብር 10,000/አሥር ሺህ/ የሚበልጥ ገቢ ወይም አገልግሎት የተሰጠ ገቢ የግብሩ ባለሥልጣን የሚያወጣውን መመሪያ በመከተል የሂሳብ መዝገብና ደጋፊ ሰነዶችን የመያዝ ግዴታ አለበት፡፡*
- ፲፮. *ገቢን ስለማጠቃለል ግብር ከፋዩ ከአንድ በላይ ከሆኑ የግብርና ሥራዎች ያገኘውንና በዚህ አዋጅ መሠረት የገቢ ግብር የሚከፈልበትን ማናቸውንም ገቢ አጠቃሎ ለግብሩ ባለሥልጣን በማስታወቅ ግብሩን መክፈል ይኖርበታል፡፡*
- ፲፯. *ተቀናሽ ስለሚሆኑ ወጪዎች ግብር የሚከፈልበት ገቢ በማስታወቂያ መሠረት በሚወሰንበት ጊዜ ማስታወቂያውን ያቀረበው ገቢ ወይም አገልግሎት የሚከተሉት ወጪዎች ከጠቅላላው ገቢ እንዲቀነሱለት ለመጠየቅ ይችላል፡፡*

2. The annual gross income of a farmer or an investor who is bound to maintain books of account in accordance with the provisions of this Proclamation shall be determined on the basis of the income declared in his books of account.
14. *Duration of Tax Assessed by Estimation*
1. The tax assessed by estimation on a farmer or an investor whose annual taxable income is not more than birr 10,000 shall be valid for a period of three consecutive years.
2. Notwithstanding the provisions of sub-Article (1) of this Article, where the farmer or investor could not perform his activities or he has sustained loss of harvest, he shall notify the same to the nearest tax authority which shall relieve him from the tax in proportion to the loss sustained after verifying the accuracy of the application.
15. *Maintaining Books of Account*
- A farmer or an investor who realizes an annual taxable income of more than Birr 10,000 (ten thousand) shall keep books of account and supporting documents in accordance with the directives to be issued by the tax authority.
16. *Aggregation of Incomes*
- The tax payer shall declare all incomes he realized from more than one agricultural activities that are subject to the provisions of this Proclamation and pay the tax therefor.
17. *Deductible Expenses*
- Where the taxable income is to be determined on the basis of declarations of income, the farmer or investor may demand that the following expenses be deducted from the gross income:

1. Dimshaashni galii isaa wagga-
atti qarshii 1200 01 kan ta'ee
fi galmee herregaa fi samada
deggaraa kan hin qabne kiraa
lafaatiif, xaa'oodhaaf, sanyii fil-
latamaadhaa fi oomisha waggaa
sanaa argachudhaaf karaa
qajeelatiin meeshaawwan bar-
baachiisaa ta'aniif baasii baase,

2. Kant galmee herregaa qabu ak-
ka galmee isaatti:

a) Kiraa lafaatiif;

b) Omisha waggaa argachu-
udhaaf barbaachisaa ta'-
anii karaa addaa fi qajee-
latiin baasiwwan dhim-
ma kenaaf oolsa hunda;

c) Qabeenya dhaabbataa so-
cho'anii fi hin sochoone,
kan tajaajila hojii oomisha
qonnaatiif oolan akka da-
mbii gibira galii lakk.
258/1955tti hir'ina du-
lumaaf hir'atu.

3. Beeksisni galii ykn galmeen
herregaa fi samadni deeggaraan
ykn baasiin dimishaasha gali-
irraa hir'achuu qaba jedhamee
dhihaate ragaa quubsaadhaan
yoo deeggarama malee abbaan
aangoo gibiraa gaaffichaa ku-
ffisuum ykn fudhachuu di-
duu midanda'a.

18. Hamma Gibirri itti kaffalamu

1. Dhaabbileen misooma qonnaa
kan abbummaa Mootummaa
Naannoo ta'an galii hojii qo-
nnaarraa argatan kan gibirri
irratti kaflamu irratti dhibba-
rraa harka afurtama (%40)
gibira ni kafalan.

2. Keewwata kana keewwata xin-
naa 1 keessatti kan ilaalaman
irraa kan hafe qotee bulaan
ykn invastamin:

a) Galiin isaa kan waggaatti
gibirri irratti kaflamu
hanga qarshii 1200 ta'e
qarshii 15.00 gibira ni
kafala;

b) Galiin isaa kan waggaatti
gibirri irratti kaflamu
qarshii 1200 01 kan ta'e
dabalataan akka gabatee
kanatti aanuu kanaan gibi-
ra ni kafala;

፩. ጠቅላላ ዓመታዊ ገቢው ከብር
1,200 (አንድ ሺ ሁለት መቶ)

በላይና የሂሳብ መዝገብና
ደጋፊ ሰነዶችን ያልያዘ ከሆነ
ለእርሻ መሬቱ ኪራይ ግዳብ
ሪያ ፤ ለምርጥ ዘርና የዓመቱን
ምርት ለማግኘት በቀጥታ እስ
ፈላጊ ለሆኑ ግብዓቶች ያወጣው
ወጪ ፤

፪. የሂሳብ መዝገብ የሚይዙ በመ
ዝገባቸው መሠረት፡—

ሀ) የእርሻ መሬት ኪራይ ፤

ለ) ያመቱን ምርት ለማግኘት
እስፈላጊ ሆነው በተለይና
በቀጥታ ለዚህ ጉዳይ የዋሉ
ትን ወጪዎች ፤

ሐ) ለማምረቱ ሥራ አገልግሎት
ሎት የዋሉት የሚንቀሳቀሱ ንብረ-
ቶች በገቢ ግብር ደንብ ቁጥር
፪፻፶፮/፲፱፻፶፮ ዓ/ም መሠ-
ረት የሚደረገው የእርጅና
ቅናሽ ።

፫. የቀረበው የገቢ ማስታወቂያ
ወይም የሂሳብ መዝገብና ሰነድ
ወይም ከጠቅላላው ገቢ መቀነስ
ይገባቸዋል ተብለው የቀረቡት
ወጪዎች በበቂ ማስረጃ ካልተ-
ደገፉ በስተቀር የግብር ባለስል-
ጣን ጥያቄውን ውድቅ ለማድ-
ረግ ይችላል ።

፬. ስለግብር ማስከፊያ ልክ

፩. በክልሉ መንግሥት ባለቤትነት ሥር የሚገኝ የእርሻ
ልማት ድርጅት በሚካሄደው
የግብርና ሥራ ከሚያገኘው
ግብር የሚከፈልበት ገቢ ላይ
አርባ በመቶ (40%) ግብር ይከ-
ፍላል ።

፪. በዚህ አንቀጽ ንዑስ አንቀጽ
(፩) ውስጥ ከተመለከቱት ውጪ
የሆነ ገቢ ወይም አንሸስ
ተር፡—

ሀ) ግብር የሚከፈልበት የዓመት
ገቢው እስከ ብር 1,200 (አንድ
ሺ ሁለት መቶ) ድረስ ከሆነ ብር
አሥራ አምስት ይከፍላል ።

ለ) ግብር የሚከፈልበት የዓመት
ገቢው ከብር ፩፻፶፮ ስላይ ከሆነ
በሚከተለው ስንጠራ ማሰራ-
ሪት ግብር ይከፍላል ።

1. Where the gross annual in-
come is more than Birr 1,200
and the tax payer does not
keep books of account and
supporting documents, the
land rent, expenses incurred
for fertilizers, improved seed
grains and similar other in-
puts directly required to rea-
lize the annual harvest.

2. Where he is required to keep
books of accounts:

a) the land rent;

b) expenses which are nec-
essary and have been in-
curred specially and di-
rectly for the realization
of the annual harvest;

c) depreciation of movab
and immovable assa
which were used for
agricultural activity
accordance with the
come Tax Regulatio
No. 258/1962.

3. Where the declared income
the books of account and th
supporting documents or
expenses that are said to
deductible from the gross
come are not backed by
ficient evidence, the tax
thority may reject the dem
for deduction.

18. Rate of Tax

1. A state farm owned by
Regional Government
pay fourty per cent (40%)
the taxable income it rea
from its agricultural activi

2. A farmer or an investor
is not covered by the p
sions of sub-Article (1)
this Article shall pay:

a) Birr fifteen where
annual taxable incor
not more than Birr

b) the tax at the follo
rate where his a
taxable income es
Birr 1200:

Galii Wagga kan	Tamanii
gibirri irratti	Gibiraa
kafalamu (Qarshiidhaan) (%dhaan)	
1200 01 hamma 5,000 jidduutti	
kan argamu 3,800 irratti	
..... %5	
5,000 01 hamma 15,000 jidduutti	
kan argamu 10,000 irratti	
..... %10	
15,000 01 hamma 30,000 jidduutti	
kan argamu 15,000 irratti	
..... %20	
30,000 01 hamma 50,000 jidduutti	
kan argamu 20,000 irratti	
..... %30	
50,000 01 irratti	
..... %40	

19. Yirgaa

- Qotee bulaan ykn invastariin beeksisa galii isaa walitti qabaa gibiraa ykn abbaa aangoo gibiraatti guyyaa dhiheesserraa eegalee waggaa shan keessatti gibira kafalamuuf ibsame sanaan adda kan ta'e beeksisni murtii gibiraa isa yoo dhaqabe malee galiin gibirri irratti kafalamuuf ibsame akka sirrii ta'etti fudhatamee gibirri galii sanarratti murtaa'e akka isa dhumaatti lakkaawama.
- Galii qotee bulaan ykn invastariin otoo beeksisa galii isaa irratti hin ibsin dhokse abbaan aangoo gibiraa yeroo kamiyyuu yoo argate tumaatni keewwata kana keewwata xinnaa (1) kun gibira murteesse ka-falchiisu irraa hin dhoorku.

20. Mirga Qotee Bulaa ykn invastarii

- Qotee bulaan ykn invastariin kamiyyuu, yoo gaafate abbaan aangoo gibirichaa haala sirri ta'ee itti mul'ateen ibsa akka kaataa hojii herregaa kan armaa gaditti ilaalaman kana addaan baasee ni kennaaf:
 - Galii gibirri galii irratti kafalamu;
 - Hamma gibira galii lamuu fi
 - Hamma adabaa.

ገብር የሚከፈለበት	የገብር ተመን
የዓመት ገቢ በብር	በፕሮሰንት
ከብር ፩፻፱፻፱ በላይ እስከ ፩፻፱፻፱ በሚቀጥለው ፫፻፱፻፱...	፩%
ከብር ፩፻፱፻፱ በላይ እስከ ፩፻፱፻፱ በሚቀጥለው ፲፩፻፱፻፱...	፲%
ከብር ፩፻፱፻፱ በላይ እስከ ፩፻፱፻፱ በሚቀጥለው ፲፩፻፱፻፱...	፳%
ከብር ፩፻፱፻፱ በላይ እስከ ፩፻፱፻፱ በሚቀጥለው ፳፩፻፱፻፱...	፳፻%
ከ፱፻፱፻፱ በላይ...	፳፻፻%

፲፱. ስለ ድርጋ ጊዜ

፩. ግናቸውም ገቢ ወይም ኢንቨስትመንት ስተር የገቢ ግስታዊያውን ለገብር ሰብሳቢው ወይም ለገብ ብሩ ባለሥልጣን ካቀረበበት ቀን ጀምሮ በአምስት ዓመታት ጊዜ ውስጥ ከተገለፀው ተከፋይ ገብር የተለየ የገብር ውሳኔ ግስታዊያ ካልደረሰው በስተቀር የተገለፀው ገብር የሚከፈለበት ገቢ እንደ ትክክለኛ ተቆጥሮ በገቢው ላይ የተወሰነው ገብር የመጨረሻ ይሆናል።

፪. በ፲፱ አንቀፅ በገደብ አንቀጽ (፩) የተደነገገው ገቢ ወይም ኢንቨስትመንት በገቢ ግስታዊያው ላይ ሳይገልፅ የደባቸውን ገቢዎች የገብሩ ባለሥልጣን በግናቸውም ጊዜ ካወቀ ገብሩን ወስኖ ከግስክፈል አያገደውም።

፳. ስለ ገቢ ወይም ኢንቨስትመንት መብት

፩. ግናቸውም ገቢ ወይም ኢንቨስትመንት ሲጠይቅ የገብሩ ባለሥልጣን ተገቢ መስሎ በታየው አኳኋን ከዚህ በታች የተመለከቱትን ዝርዝሮች የያዘ መግለጫ ይሰጣል።

ሀ. የገቢ ገብር የሚከፈለበትን ገቢ፤

ለ) የሚከፈለውን የገቢ ገብር

Annual Taxable Income	Tax rate payable on Percentage of income
Over Birr 1200 but not exceeding Birr 5000 on the next 3800	5%
Over Birr 5000 but not exceeding Birr 15,000 on the next 10,000	10%
Over Birr 15,000 but not exceeding Birr 30,000 on the next 15,000	20%
Over Birr 30,000 but not exceeding Birr 50,000 on the next 20,000	30%
Over Birr 50,000	40%

19. Prescription

- Where a farmer or an investor has submitted a declaration of his income to the tax collector or tax authority, but does not receive, within a period of five years from date of submission of the declaration, a notice of tax assessment different from the tax he declared, the declared taxable income shall be final.
- The provisions of sub-Article (1) of this Article shall be no bar to the power of the tax authority, at any time assess and collect the tax payable on the income suppressed by the farmer or investor and was not set forth in the declaration of income.

20. Right of Farmer or Investor

- Upon the request of any farmer or investor, the tax authority shall, in the manner it considers proper, provide him with the following accounts:
 - the taxable income,
 - the amount of the income tax payable and
 - the penalty imposed.

2. Murtii gibiraa kenname irratti qotee bulaan ykn invastariin komee qabu kamiyyuu guyyaa murtiin isa gahe irraa cegalee guyyaa 30 (soddoma) keessatti, akka labsii kana keewwataa 22 tti kan dhaabatu, koree 01 iyyannoo gibiraa dhagahuuf dhimmi ilaalutti 01 iyyannoo dhaheeffachuuf mirga ni qaba.

21. Qabdi

Labsii kana keewwata 20 (2)n akka tumametti 01 iyyannoon qotee bulaan ykn invastariin dhiheessu dhagahamuu kan danda'u gibira galii akka kafalamu murtaaye keessaa dhibbarraa harki shantamni, (%50) bifa qabdiitiin abbaa aangoo gibiraatiif galii gochuun isaa yoo mirkanaaye ta'a.

22. Koree 01 iyyannoo Dhagahu

1. Koreen 01 iyyannoo murtii gibiraa dhagahu aanaarratti ni dhaabata. Korichi miseensota armaan gaditti ilaalaman kana qabaata:

- a) Durataa'an Caffee Aanaa...
...Walatti q...
b) Hogganaan Biiroo Qonnaa Aanaa...miseensa;

- c) Hogganaan Biiroo Faayinaansii Aanaa...miseensa;

- d) Waldaa qotee bultoota ganda dhimmi illaalutiin kan bakka bu'an namootni lama...miseensota.

2. Caffeen Aanaa barreessaa koree ni ramada.

3. Miseensota koree keessaa harki 2/3 yeroo argaman walgahin ni adeemsifama.

4. Namni 01 iyyannoo gaafatu tokko tokkoon isaa, ragaawwan qabdiin labsii kana keewwata 21 irratti ibsame kafalamuu isaa mirkaneessan 01 iyyannoo isaa wajjin qabsiisee barreessaa koreetti dhiheessuu qaba. Guyyaan barreessaan koree 01 iyyannoo sana fuudhe kumii akka guyyaa 01 iyyannoon dhihaateetti lakkaawama.

5. Barreessaan korichaa qabxiwwan armaan Olii guutamuu isaanii mirkaneessuudhaan oggasuma 01 iyyannoo bancee koreedhaa ni dhiheessa.

- ፪. በተሰጠው የገብርና ውሳኔ ቅር የተሰጠው ማናቸውም ገበሬ ወይም ኢንቨስተር ውሳኔው ከደረሰው ቀን አንስቶ ባሉት ፴ ቀናት ውስጥ በአንቀጽ ፳፪ መሠረት ለሚቋቋመው የገብር ይግባኝ ሰሚ ኮሚቴ አቤቱታ የማቅረብ መብት ይኖረዋል ።

፳፩. ስለ መያዣ

በዚህ አዋጅ አንቀጽ ፳/፪ በተደነገገው መሠረት ገበሬው ወይም ኢንቨስተሩ የሚያቀርበው ይገባኝ ሊሰማ የሚችለው እንዲከፍል ከተወሰነው የገቢ ግብር ውስጥ ከመቶ ሃምሳውን (50%) በመያዣ መልክ ለገብሩ ባለሥልጣን ገቢ ማድረግ ሲረጋገጥ ይሆናል ።

፳፪. ስለ ይግባኝ ሰሚ ኮሚቴ

- ፩. የገብር ይግባኝ ሰሚ ኮሚቴ በወረዳ ደረጃ ይቋቋማል ። ኮሚቴው ከዚህ በታች የተመለከቱት አባላት ይኖሩታል ፤

- ሀ) የወረዳ ምክር ቤት ሊቀ ሚኒስትር ሰብሳቢ.

- ለ) የወረዳ ግብርና ኃላፊ አባል

- ሐ) የወረዳ ፋይናንስ ኃላፊ አባል

- መ) ጉዳዩ በሚመለከተው ቀበሌ ገበሬዎች ማኅበር የሚወከሉት ሰዎች አባሎች

- ፪. የወረዳው ምክር ቤት የኮሚቴውን ጸሐፊ ይመድባል ።

- ፫. ከኮሚቴው አባላት 2/3 እጅ ሲገኙ ስብሰባው ይካሄዳል ።

- ፬. ማንኛውም ይግባኝ ባይ ቢሆን አዋጅ አንቀጽ ፳፩ ላይ የተገለጸው መያዣ መከፈሉን የሚያረጋግጥ ማስረጃ ከይገባኙ ጋር በማያያዝ ለኮሚቴው ጸሐፊ ማቅረብ አለበት የኮሚቴው ጸሐፊ ይግባኙን የተቀበለበትም ቀን ይግባኝ እንደቀረበበት ቀን ይቆጠራል ።

- ፭. የኮሚቴው ጸሐፊም ከዚህ በላይ የተመለከቱት ነጥቦች መሟላታቸውን በማረጋገጥ ወዲያውኑ ይግባኙን ከፍተኛ ለኮሚቴው ያቋርጣል ።

2. A farmer or an investor who objects to the assessment shall within 30 days from the date of receipt of notification of the assessment, have the right to submit his appeal to the tax appeal committee to be established in accordance with Article 22 of this Proclamation.

21. Deposit

The right of appeal of a farmer or an investor under Article 20 (2) of this Proclamation is subject to payment, by way of deposit, of fifty per cent (50%) of the income tax assessed by the tax authority.

22. Tax Appeal Committee

1. A tax appeal committee shall be established at a district level and shall have the following members:

- a) The Chairman of the district council Chairman
b) Head of the district agricultural and cultural section ... member
c) Head of the district finance section member
d) Two representatives of the concerned peasant association members

2. The district council shall provide the committee with a secretary.

3. The presence of two-thirds of the committee members shall constitute a quorum.

4. The appellant shall, along with his appeal, present a receipt to the secretary of the committee evidencing that he has paid the deposit specified under Article 21 of this Proclamation. The date on which the secretary of the committee received the appeal shall be deemed to be the date on which the appeal is instituted.

5. As soon as the secretary is satisfied that the requirements mentioned hereinabove are fulfilled, he shall open and present the appeal to the committee.

23. *Dirqama ibsa kennuu.*

Gibira 01 iyyannoon irratti dhihaate ilaalchisee;

- a) 01 iyyataan sababii gibira irratti murtaa'e mormeen sadarkaa tokkoffaatin;
- b) Abbaan aangoo gibiraatis kaaraa isaatiin haala gibirni sun, murtaa'een sadarkaa lammaffaatin ibsuu fi ragaawwan barbaachisaa ta'an dhiheessuuf dirqama ni qaba.

24. *Murtii Koree ol iyyannoo Dhaqahuu*

1. Korichii ol iyyannoo fi ragaawwan deeggaraa kan ol iyyataan dhiheeffate, akkasumas sababiiwwanii fi ragaawwan ittisaa kan abbaan aangoo gibiras dhiheesse galmeessuudhaan murtii dhiibbaa hinqabne barreeffamaan ni keenna.
2. Murtiin korichaa caalmaa sagaleetiin ta'a. Sagaleen yowalqixxee ta'e kan walitti qabaan koree deeggaruutu ragga'a.
3. Korichi gibira ol iyyannoon irratti dhihaate raggaasisuuf ykn hir'isuuf aangoo ni qaba. Murtii isatiifis sababii gahaa ni keenna.
4. Korichi dhimmoota dhihaataniiif hundayyuu yeroo gaababaa keessatti murtii irratti keenna.
5. Garagalchi murtiisaa barreeffamaan walfalmitootaaf ni keennammamaf.
6. Erga murtiin isaan gahe-rraa eegalee guyyaa 30 keessatti walfalmitoota lamaan irraa gaaffiin ol iyyannoo yoo hin dhihaatin murtiin korichaa isa dhumaa ni ta'a.
7. Gibira kafalaan sababii falmii kanaatiin baasii abbaa aangoo gibiraarratti geessisuuf hamma gibira dhumarratti kafaluu sanaan %10 gadi kan hin taane, %25 kan hin caalle adaba akka kafalu koreen itti murteessuu ni danda'a.

፳፻. የማስረዳት ግዴታ

ዓግባኝ የቀረበበትን ግብር በሚመለከት

- ሀ) ይግባኝ ባይ የተወሰነበትን ግብር የተቃወመበትን ምክንያት በመጀመሪያ ደረጃ ፤
- ለ) የግብሩ ባለሥልጣን ግብሩ የተወሰነበትን ሁኔታ በሁለተኛ ደረጃ ለማስረዳትና አስራላጊ የሆኑ ማስረጃዎችን የማቅረብ ግዴታ አለበት ።

፳፱. ስለይግባኝ ሰሚው ኮሚቴ ፡ውሳኔ ፤

- ፩ ኮሚቴው ይግባኝ ባይ ያቀረበውን ይግባኝና ደጋፊ ማስረጃዎች ፤ እንዲሁም የግብርና ባለሥልጣኑ ያቀረባቸውን ምክንያቶችና የፎክላክያ ማስረጃዎች መዝግቦ አድሎ የሌለበት ውሳኔ በጽሑፍ ይሰጣል ።
- ፪ የኮሚቴው ውሳኔ በድምፅ ብልጫ ይሆናል። ድምፅ እኩል በእኩል ከሆነ የኮሚቴው ስብሰባ የደገፈው የፀና ይሆናል ።
- ፫ ኮሚቴው ይግባኝ የቀረበበትን ግብር መጠን ለማጽናት ወይም ለመቀነስ ሥልጣን ይኖረዋል ። ለውሳኔው በቂ ምክንያት መስጠት ይኖርበታል ።
- ፬ ኮሚቴው የሚቀርብለትን ጉዳዮች ሁሉ ዘላቂ ጊዜ ውስጥ ውሳኔ መስጠት ይኖርበታል ።
- ፭ የውሳኔው ግልባጭ ለተከራካሪ ወገኖች ይሰጣቸዋል ።
- ፮ ማንኛውም ወገን ውሳኔው ከደረሰበት ቀን ጀምሮ በ፴ ቀናት ውስጥ ይግባኝ ካለቀ ረቢ የኮሚቴው ውሳኔ የመጨረሻ ይሆናል ።
- ፯ ግብር ከፋይ በይግባኝ ምክንያት በግብር ባለሥልጣኑ ላይ ለሚያስከትለው ወጪ በመጨረሻ በሚከፈለው ግብር መጠን ከ፲ ፐርሰንት ያላነሰ ከ፳፭ ፐርሰንት ያልበለጠ መቀጫ እንዲከፍል ኮሚቴው ሊወስነበት ይችላል ።

23. *Burden of Proof*

With regard to a tax assessment against which an appeal is made:

- a) The appellant shall first give his reasons for his objection to the assessment;
- b) The burden of proving the manner of tax assessment and production of relevant evidence shall shift to the tax authority where the appellant has a Prima facie case.

24. *Decision of the Tax Appeal Committee*

1. The Committee shall, after due consideration of the grounds and evidences of the appellant and the reply of the tax authority in the context of their evidence, deliver a fair and an impartial decision.
2. The committee shall make its decisions by a majority vote. In case of a tie, the chairman shall have a casting vote.
3. The committee shall have the power to confirm or reduce the amount of the tax appealed from. It shall give a valid reason for doing so.
4. The committee shall decide all cases appearing before it within a short period of time.
5. The copies of the decision shall be given to the parties.
6. The decision of the committee shall be final unless an appeal is made by any one of the parties within 30 days from the date of receipt of the decision.
7. The committee shall fine the tax payer a penalty not less than ten per cent (10%) and not exceeding twenty-five per cent (25%) of the tax due as compensation for the expenses the tax authority has incurred because of the litigation.

25. Ol iyyannoo mana murtiitti dhihaatu

1. Falmaan kamiyyuu murtiin koreen ol iyyannoo dhagahu kenne, hiikkaa seeraarratti dogoggora qaba jedhee kan hin fudhanne. yoo ta'e guyyaa murtian isa dhaqqabarraa eegalee guyyaa 30 keessatti ol iyyannoo isaa mana murtii ol'aanaa godinichaatti dhiheeffachuu ni danda'a.
2. Gibira kafalaan ol iyyannoo isaa mana murtiitti dhiheeffachuu kan danda'u gibira koreen ol iyyannoo gibiraa dhagahu irratti murteesse guutummaatti kafaluun isaa yoo mirkanaahe qofa.

26. Aangoo mana murtii

Manni murtii ol iyyannoon dhihaatefis karaa hiikkaa seeratiin dogoggorri jiraachuu yoo arge dogoggoruma sana qofa sirreessuudhaan koree ol iyyannoo dhagahee murtii kenne sanaaf deebisa malce hojii tilmaamaa keessa hin seenu.

KUTAA AFRAFFAA
TUMAATTOTA ADDA ADDAA

27. Adaba

1. Qo'ee bulaan ykn invastariin kamiyyuu kiraa ykn gibira galii akka labsii kanaatti kafaluun irra jiru, galii isaa beeksisee, otoo hin kafalin yeroon kafaluudhaaf seeraan murtaa'e yoo dabre, galii otoo hin kafalammin tureerratti ji'aan dhibbarra harka digdamii shan (%25) ykn hammuunti kuu guyyoota ji'aatiif qoodamee kan irra gahamu dimsha'ashni isaa hanga dhibbarraa harka shantamaa (%50) kan ta'u yeroo ji'a lama qofa gahuuf irratti herregamee adaba ni kafala.
2. Akka qajeelfama abbaan aangoo gibirichaa baasuutti galmee herregaa fi sanadoota deeggaraa qabachuuf dirqamni kan irra jiru isuma kana dhiheessuudhaaf yeroo seeraan murtaa'ee keessatti yoo dhiheessuu baate gibira galii kafaluurratti dhibbarraa harka digdama (%20) irratti herregamee adaba ni kafala.

25. Appeal to a Court

ቅጽ. ለፍርድ ቤት ስለሚቀርብ ደግባኝ

፩. ግንኙዎ ምን ዓይነት ወገን ደግባኝ ሰሚኮሚቴ የሰጠው ውሳኔ የሕግ ትርጉም ስህተት አለበት በማለት የማይቀበለው ከሆነ ውሳኔው ከደረሰው ቀን ጀምሮ በቃቀናት ውስጥ ደግባኝን ለዞኑ ከፍተኛ ፍ/ቤት ለማቅረብ ይችላል።

፪. ግብር ከፋዩ ደግባኝን ለፍርድ ቤቱ ለማቅረብ የሚችለው የግብር ደግባኝ ሰሚኮሚቴው የወሰነበትን ግብር በሙሉ መስፈሉ ሲረጋገጥ ብቻ ነው።

ቅጽ. ለፍርድ ቤት የሥልጣን ወሰን

ደግባኙ የቀረበለት ፍ/ቤትም ሲሕግ ትርጉም ረገድ ስህተት ያለበት ሆኖ ሲያገኘው ይህን ስህተት ብቻ በማቃናት ለደግባኝ ሰሚኮሚቴው ይመልሳል እንጂ በግምት ሥራ ውስጥ አይገባም።

ቅጽ. ስለ መቀጫዎች

፩. ግንኙዎ ምን ገቢሪ ወይም ኢንሽ ስተር በዚህ አዋጅ መሠረት ሊከፍል የሚገባውን ኪራይ ወይም የገቢ ግብር አስታውቆ ሳይከፍል በሕግ የተወሰነው የመክፈያ ጊዜ ካለፈ በዘገየው ገቢ ላይ በያንዳንዱ ወር ሃያ አምስት በመቶ (25%) ወይም ይኸው ተመን ለወሩ ቀኖች ተከፋፍሎ የሚደርስበትን ጠቅላላው እስከ ሃምሳ በመቶ (50%) የሚሆን ሁለት ወር ለሚደርስ ጊዜ ብቻ እየታሰበ በት መቀጫ ይከፍላል።

፪. የግብር ባለሥልጣን በሚያወጣው መመሪያ መሠረት የሂሳብ መዝገብና ደጋፊ ሰነዶችን እንዲያዝግ ይታያል። ያለበት ይህን እንዲያቀርብ በሕግ በተወሰነበት ጊዜ ውስጥ ያላቀረበ እንደሆነ በሚከፈለው የገቢን ግብር ላይ ከመቶ ሃያ 20% ታስቦበት መቀጫ ይከፍላል።

25. Appeal to a Court

1. Where any party is dissatisfied with the decision of the tax appeal committee on account of an error on interpretation of the law, he may appeal to the High Court within 30 days from the date of the receipt of the decision.
2. The tax payer may only appeal after paying the full tax decided by the tax appeal committee.

26. Power of the Court

The court of appeal may only make the necessary corrections on an error on the interpretation of the law, where it finds one, and remand the case to the tax appeal committee. It shall not enter into the merits of the assessment.

27. Penalties

1. Any farmer or investor who fails to declare his income and to pay the rent and tax due under this Proclamation within the specified period shall pay a penalty of twenty-five per cent (25%) of the amount overdue in respect of every month during which payment is in default or the same rate being prorated over the days of the month upto a maximum penalty of fifty per cent (50%) for a period not exceeding two months.
2. Where a tax payer, who is required to maintain books of account and supporting documents by a directive to be issued by the tax authority, fails to produce the same within the period specified by law, he shall pay a penalty of twenty per cent of the income tax due.

28. *Aangoo adaba kaasuu*

1. Qotee bulaan ykn invastariin kamiyyuu yeroo seeraan murtaa'eef keessatti galii isaa beeksisee gibiricha galii kafaluu ykn galmee herregaa qabachuuf dirgamni seeraa irra jiraatee raawwachu dhabuudhaan akka labsii kanaatti adaba irratti bu'e abbaan aangoo gibirichaa cinaa ykn guutuu isaa kaasuufii ni danda'a.
2. Abbaan aangoo gibirichaa akka keewwata kana keewwata xinnaa 1 kanaatti adaba kaasuu kan danda'u qotee bulaan ykn invastariin gibira ykn kiraa sana yeroodhaan beeksisee kafaluu ykn galmee herregaa qabachu kan dadha-beef sababii humna isaatii oliitiin ta'uu isaa ragaadhaan yoo mirkanessuu danda'e qofa.

29. *Adabni akka qaama gibiraatti lakkaawamuu isaa*

Labsii kana keewwata 27n akka ilaalametti kan herregamu adabni bifa kamiyyuu qaama gibira galii qotee bulaa ykn invastariinraa barbaadamuu ta'eeti walitti qabama.

30. *Himata Raawwachiisa Murtii*

Qotee bulaan ykn invastariin kamiyyuu beeksisni murtii gibiraa isa dhaqqabee ykn gibirri fi kiraan lafaa irraa barbaadamu itti himamee yeroo labsii kana keewwata 9 fi 11n murtaa'e sana keessatti yoo hin kafalin ykn koree ol'iyyannoo gibiraa dhagahuuf dhimmi ilaalutti ol'iyyannoo yoo hin dhiheeffatin labsii kana keewwata 20(2) irratti kan ilaalame akkuma eegametti ta'ee guyyaa kaffalliin dabarraa eegalee yeroo kamiyyuu taanan abbaan aangoo gibiraa mana murtii aangoo qabutti himata dhiheessee ajajni raawwachiisaa akka kennamu ni godha.

31. *Durgoo*

Akka labsii kanaatti kiraa ykn gibira galii akka walitti qabu namni ykn waldaan bakka bu'insii kennamuuf herrega walitti qaburraa durgoon dhibbarraa harki sadi ni kennamaaf.

፳፰. መቀጫ የግንባት ሥልጣን

- ፩. ግናቸውም ገበሬ ወይም ኢንቨስተር በሕግ በተወሰነው ጊዜ ውስጥ ገቢውን አስታውቆ ግብሩን ባለመክፈሉ ወይም የሂሳብ መዝገብ እንዲይዝ ሕጋዊ ግዴታ ኖሮበት ይህንኑ ባለመፈጸሙ በዚህ አዋጅ መሠረት የተጣለበትን መቀጫ የግብሩ ባለሥልጣን በከፊል ወይም በሙሉ ሊያነሳለት ይችላል።
- ፪. የግብሩ ባለሥልጣን በዚህ አንቀጽ ፯.፡፩/፩ መሠረት መቀጫ ሊያነሳ የሚችለው ገበሬው ወይም ኢንቨስተሩ ግብሩን ወይም ኪራዩን በወቅቱ ለመክፈል ወይም የሂሳብ መዝገብ ለመያዝ ያልቻለው ከአቅም በላይ በሆነ ምክንያት መሆኑን በማስረጃ ለማረጋገጥ ከቻለ ብቻ ነው።

፳፱. መቀጫው እንደግብር ስለመቆጠሩ

በዚህ አዋጅ በአንቀጽ ፳፯ በተመለከተው መሠረት የሚታሰበውን ግናቸውም ዓይነት መቀጫ ከገበሬው ወይም ከኢንቨስተሩ የሚፈለገው የገቢ ግብር አካል ሆኖ ይሰበሰባል።

፴. ስለ ፍርድ አፈጻጸም ክስ

ግናቸውም ገበሬ ወይም ኢንቨስተር የግብር ውሳኔ ማስታወቂያ ደርሶት ወይም የሚፈለገበት ግብርና ኪራይ ተነግሮት በዚህ አዋጅ አንቀጽ ፱ ወይም ፲፩ በተወሰነው ጊዜ ውስጥ ካልከፈለ ወይም ጉዳዩ ለሚመለከተው የግብር ይግባኝ ሰሚ ኮሚቴ ይግባኙን ካላቀረበ በዚህ አዋጅ አንቀጽ ፳/፪ የተመለከተው እንደተጠበቀ ሆኖ የመክፈያው ጊዜ ካለፈበት ቀን ጀምሮ በግናቸውም ጊዜ የግብሩ ባለሥልጣን አግባብ ባለው ፍ/ቤት ክስ መስርቶ የማስፈጸሚያ ትዕዛዝ እንዲሰጥበት ያደርጋል።

፴፩. ስለ አበል

በዚህ አዋጅ መሠረት ኪራይ ወይም ግብር እንዲሰበሰብ ውክልና የተሰጠው ሰው ወይም ማኅበር ከሰበሰበው ሂሳብ ውስጥ ሦስት ከመቶ 3% አበል ይሰጣል።

28. *Power to Waive Penalty*

1. The penalty imposed on a farmer or an investor on the ground of his failure to declare his income and pay the tax thereon or not maintaining books of account in accordance with the provisions of this Proclamation may be waived in part or whole by the tax authority.
2. The tax authority may waive the penalty in accordance with sub-Article (1) of this Article where he is satisfied that the failure of the farmer or investor from making payment on time or keeping books of account is due to reasons beyond his control.

29. *Simulation of Penalty as Tax*

Any type of penalty imposed in accordance with Article 27 of this Proclamation shall be considered as an integral part of the income tax due from the farmer or investors and shall be collected accordingly.

30. *Execution Proceedings*

Subject to the provisions of Article 20(2) of this Proclamation, the tax authority may initiate an execution proceeding before the appropriate court of law and demand a writ of execution against a farmer or an investor who, having received a tax assessment notification or having been otherwise informed of the rent and tax due on him in accordance with Article 9 or 11 of this Proclamation, fails to effect payment or to lodge his appeal to the concerned tax appeal committee.

31. *Remuneration*

An individual or an association designated to collect tax in accordance with the provisions of this Proclamation shall be paid three per cent (3%) of the collection he or it has made in consideration of his or its services.

32. Aangoo Addaa

Qotee buftootni Aanaa tokko ykn tokkoo ol keessa jiraatan hundinuu ykn cinaan isaanii balaa caamsattiin ykn sababii humna isaanitii ol ta' een Oomisha isaanii miidhaan yoo gahe kiraan ykn gibirri hundinuu ykn cinaan isaa akka hin kafalamne koreen hojii raawwachiiftuu Mootummaa Naannoo Murteessuu ni danda'a.

33. Aangoo Dambii baasuu

Koreen hojii raawwachiiftuu Mootummaa Naannoo dambii raawwan-naa labsii kanaatiif barbachisaa ta'e baasuu ni danda'a.

34. Dirqama Deeggarsa kennuu

Labsii kana ykn dambii ykn qajeel-fama akka labsii kanaatti bahu hojiiinra oolchuuf qotee bulaan ykn investariin ykn qaamni mootummaa kamiyyuu deeggarsa barbaachisaa ta'e keenuuf ni dirqama.

35. Adaba yakkaa

Labsii kana ykn dambii ykn qajeel-fama akka labsii kanaatti bahe nammi cabsee kamiyyuu akka seera yakkaatti ni adabama.

36. Seerota raawwannaa hin qabne

1. Labsiin kaffallii itti fayyadama lafa baadiyyaa fi gibira galii, hojii qonnaa lakik. 77/68, akka fooyya'etti guutummaatti labsii kanarratti raawwannaa hin qabu.

2. Seerri ykn dambiin ykn qajeel-famni ykn haalli hojii labsii kanaan walfaallesuu kamiyyuu dhimmoota labsii kana keessatti ibsaman irratti raawwannaa hin qabu.

37. Yeroo labsiin kun itti ragga'u

Labsiin kun Sadaasa 9, bara 1988 irraa cegalee hojiiinra kan oolu ta'a. Finfinnee, Amajjii 14, bara 1988.

KUMAA DAMMAQSAA

Pireesidaantii

Mootummaa Naannoo

Oromiyaa.

፱፻. ልዩ ሥልጣን

በአንድ ወይም ከአንድ በላይ በሆኑ ወረዳዎች የሚገኙ ገበሬዎች በሙሉ ወይም በከፊል በድርጅት ወይም በሌሎች ከአትም በሆኑ በላይ ምክንያቶች በጉብርና ምርታቸው ላይ ጉዳት ከደረሰ የክልሉ መንግሥት የሥራ አስፈጻሚ ኮሚቴ ኪራይ እና የገቢ ጉብሩ በሙሉ ወይም በከፊል እንዳይከፈል ለመወሰን ይችላል ።

፱፻. ደንብ የግወጣት ሥልጣን

የክልሉ መንግሥት የሥራ አስፈጻሚ ኮሚቴ ለዚህ አዋጅ አፈጻጸም አስፈላጊውን ደንብ ለግወጣት ይችላል ።

፱፱. ስለመተባበር ግዴታ

ማናቸውም ገበሬ ወይም ኢንቨስትር ወይም የመንግሥት አካል ይህን አዋጅ ወይም በዚህ አዋጅ መሠረት የሚወጣውን ደንብ ወይም መመሪያ በሥራ ላይ ለማዋል የመተባበር ግዴታ አለበት ።

፱፻. ስለ ወንጀል ቅጣት

ይህን አዋጅ ወይም በዚህ አዋጅ መሠረት የሚወጣውን ደንብ ወይም መመሪያ የጣሰ ማናቸውም ሰው በወንጀለኛ መቅጫ ሕግ መሠረት ይቀጣል ።

፱፻. ተፈጻሚነት ስለ ማይናራቸው ሕጎች

፩. የገጠር መሪት መጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር ክፍያና የእርሻ ሥራ ገቢ ግብር አዋጅ ቁጥር ፪፯/፳፰/ እንደተሻሻለው/ በዚህ አዋጅ ላይ ተፈጻሚነት አይኖረውም ።

፪. ይህንን አዋጅ የሚቃረን ማናቸውም ሕግ ወይም ደንብ ወይም መመሪያ ወይም አሠራር በዚህ አዋጅ ውስጥ በተመለከተ ጉዳዮች ላይ ተፈጻሚነት አይኖረውም ።

፱፻. አዋጁ ስለሚጸናበት ጊዜ

ይህ አዋጅ ከገጸር ፱ ቀን ጀምሮ ግ/ም ጀምሮ የጸና ይሆናል ።

ፊንፊኒ ፐር ፲፬ ቀን ጀምሮ ግ/ም ከግ ይመቅጣል ።

የእርሻና ክልላዊ መንግሥት ፕረዚዳንት

32. Special Power

Where the harvest of farmers one or more than one district adversely affected owing to drought or other causes beyond the control, the Executive Committee of the Regional Government may waive the land use rent and income tax due on them in whole or part.

33. Power to Issue Regulations

The Executive Committee of the Regional Government may issue regulations for the implementation of this Proclamation.

34. Duty to Cooperate

Every farmer, investor or organ of the Regional Government shall have the duty to cooperate in the carrying out of the provisions of this Proclamation and regulations or directives to be issued in pursuance of this Proclamation.

35. Criminal Penalties

Any one who violates the Provisions of this Proclamation or regulations to be issued in pursuance of this Proclamation shall be punishable in accordance with the Penal Code.

36. Inapplicable Laws

1. The Rural Land Use Fee and Agricultural Activities Income Tax Proclamation No. 77/1976 (as amended) shall have no effect on matters provided for under this Proclamation.

2. Any law, directive or practice which is inconsistent with the provisions of this Proclamation shall not apply with respect to matters provided for in this Proclamation.

37. Effective Date

This Proclamation shall enter into force as of the 19th of November 1995.

Finfinnee, January 23, 1996

KUMA DEMEKSA

President of the Oromia

Regional State