

Waggaa 13^{ma} Lak. 12/1997

፲፫ኛ ዓመት ቁጥር ፲፪/፲፱፻፺፯

13th year N° 12/2005



Finfinnee, Qaammee 1/1997

ፌንፊኔ ኢትዮጵያ ፩ ቀን ፲፱፻፺፯

Finfine, September 6, 2005

MAGALATA OROMIYAA

መ ገ ለ ተ ኦ ሮ ሚ ያ

MEGELETA OROMIA

Gatiin Tokko	To'annoo Caffee Mootummaa Naannoo Oromiyaatiin Kan Bahe	Lak. S. Poostaa 21383-1000
ያንዱ ዋጋ	በኦሮሚያ ብሔራዊ ክልላዊ መንግሥት በጨፌ ኦሮሚያ ጠባቂነት የወጣ	የፖ.ሣ.ቁጥር
Unit Price		P.O.Box

QABEENTAA Labsii Lak. 98/1997	ማውጫ አዋጅ ቁጥር ፺፮/፲፱፻፺፯	CONTENT Proclamation No. 98/2005
Labsii Biiroo Galiiwwanii Mootummaa Naannoo Oromiyaa Fuula 1	የኦሮሚያ ክልላዊ መንግሥት የገቢዎች ቢሮ አዋጅ ገጽ ፩	A Proclamation of Oromia National Regional Government Revenue Bureau Page 1
Labsii Lak. 98/1997 Labsii Biiroo Galiiwwanii Mootummaa Naannoo Oromiyaa	አዋጅ ቁጥር ፺፮/፲፱፻፺፯ የኦሮሚያ ክልላዊ መንግሥት የገቢዎች ቢሮ አዋጅ	Proclamation No. 98/2005 A Proclamation of Oromia National Regional Government Revenue Bureau
Gibiraafi taaksiin Mootummaa Naannoo Oromiyaatiin akka murtaa'aniifi sassaabaman seeraan adda bahanii taa'an bulchuun bal'ina kan qabuufi burqaansaani 3odinaalee, Aanaaleefi Bulchiinsa Magaalotaa hundumaa keessa kan jiran waan ta'eef, galiwwan kunimmoo haala ga'umsa qabuun murtaa'uu, sassaabamuufi buluu waan qabaniif,	በኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የታክስ ህጎች መሠረት ተለይተው እንዲሰበሰቡ የተወሰኑ የግብርና ታክስ ገቢዎች ስፋት ያለውና ምንጮችው በሁሉም የዞን ወረዳዎችና ከተማ አስተዳደሮች ውስጥ የሚገኙ በመሆኑና የነዚህ ገቢዎች አወሳሰን፣ አሰባሰብና አስተዳደር በብቃት መከናወን ያለበት በመሆኑ፣	WHERE AS, administering the revenues specified by law to be assessed and collected by Oromia National Regional Government have wide sources inline with the prevailing Regional Government structure Zones, Woredas and Urban administrations and these taxes has to be assessed, collected and administered adequately;
Amalli hojiiwwan Biiroo Galiiwwaniitiin raawwatamanii sirna bulchiinsa hojjetootaa malaammaltummaa, saamichaafi loogiiirraa qulqulluu ta'eefi naamusaa ol'aanaatiin kan gaggeeffamu akka ta'u gochuudhaaf;	የገቢዎች ቢሮ የሥራ አፈጻጸም ፀባይ የሠራተኞች አስተዳደር ሥርዓት ከሙስና፣ ዘረፋና አድሎ ነጻ የሆነና በከፍተኛ ሥነ-ምግባር የታነፀ እንዲሆን ለማድረግ፣	WHERE AS, in order to be able to establish a system for administration of employees, free from corruption, embezzlement and bribery and guided by high standard discipline, required by the specific nature of the task of the Bureau;
Itti gaafatamummaa kana ga'umsaan bahuuf, caasaa of danda'eefi guutuu, humna namaa barateefi teknoolojii hammayyaatiin kan deeggaramu sirna hojii si'aahaa uumuu dandeessisuuf Biiroo Galiiwwanii Naannichaa dhaabuun barbaachisaa ta'ee waan argameef;	ይህን ኃላፊነት በብቃት ለመወጣት፣ ራሱን የቻለና የተሟላ መዋቅርና የተማረ የሰው ኃይል፣ በዘመናዊ ቴክኖሎጂ የተደገፈና ቀልጣፋ የአሰራር ሥርዓት ለመፍጠር እንዲያስችል የክልሉን ገቢዎች ቢሮ ማቋቋም አስፈላጊ ሆኖ በመገኘቱ፣	WHERE AS, it has become necessary to establish Oromia National Regional Government Revenue Bureau, to enable it carry out these responsibilities, with an autonomous and well equipped organizational set-up, trained manpower and efficient working systems supported by modern information technology;
Bu'uura Heera Mootummaa Naannoo Oromiyaa keewwata 49(3)(a)tiin kan kanatti aanu labsameera.	በኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ሕገመንግሥት አንቀጽ ፵፱ (F) (U) መሠረት የሚከተለው ታውጇል።	NOW, THEREFORE, in accordance with Article 49 (3) (a) of the Constitution of the National Regional Government of Oromia, it is hereby proclaimed as follows:

1. Mata Duree Gabaabaa

Labsiin kun "Labsii Biiroo Galiiwwanii Mootummaa Naannoo Oromiyaa Lak. 98/ 1997" jedhamee waamamu ni danda'a.

2. Hiika

Labsii kana keessatti hiikni addaa ifatti hanga hin kaa'amnetti raawwannaa labsii kanaatiif jechoonni asii gadii hiika kanaa gaditti kennameef ni qabaatu.

- 1) "Nama" jechuun nama uumamaa yookiinn qaama seeraan mirgi namummaa kennameef kamiyyuudha.
- 2) "Biiroo Galiiwwanii" jechuun Biiroo Galiiwwanii Mootummaa Naannoo Oromiyaa jechuudha.
- 3) "Mana Maree Bulchiinsa Naannoo" jechuun Mana Maree Bulchiinsa Mootummaa Naannoo Oromiyaa jechuudha.
- 4) "Seera Galii" jechuun gibira, taaksii, kaffaltii itti fayyadama lafaafi qaraxa kan Mootummaa Naannoo Oromiyaatiif seeraan ramadaman murteessuu, sassaabuufi bulchuuf seerota gargaaraniidha.
- 5) "Galii Murteessuu" jechuun seera gibiraa, taaksii qaraxaa, kaffaltii lafaa, rooyaalitiifi galiiwwan biraatiin kaffalaa galii tokkorraa hamma galii sassaabamuu malu, beeksisa galii kaffalaan gibiraa dhiheesseefi galmeewwan herregaa' akkasumas sanadoota deeggarsaa dhiheesse bu'uura gochuudhaan, yoo kun hin jiru ta'emmoo ragaafi tilmaaman hamma kaffalamu murteessuu jechuudha.
- 6) "Mootummaa Naannichaa" jechuun Bulchiinsa Mootummaa Naannoo Oromiyaa jechuudha.

3. Kaayyolee

Biirichi kaayyolee kanaa gaditti ibsaman ni qabaata.

- 1) Seerota gibiraa, taaksii, qaraxaafi kaffaltii itti fayyadama lafaa kabachiisuu, raawwachiisuufi bulchuu;
- 2) Galiiwwan seeraan adda bahanii Mootummaa Naannoo Oromiyaatiin akka sassaabaman, ramadaman murteessuu, sassaabuu, raawwachiisuufi bulchuu;
- 3) Galiiwwan gibiraa, taaksiifi qaraxa hin ta'iin seerota adda addaatiin qaamota Mootummaa Naannichaa kan biraatiin sassaabaman hordofuufi yaada furmaataa dhiyeessuu;

4. Aangoofi Hojii Biirichaa

Biirichi Aangoofi Hojiiwwan Labsii Qaamaota Raawwachiiftuu mootummaa Naannichaa Lak. 87/1997 Fooyyessuuf Bahe Lak. 96/1997 irratti ibsaman ni qabaata.

፩. አጭር ርዕስ፤

ይህ አዋጅ "የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ገቢዎች ቢሮ አዋጅ ቁጥር ፲፮/፲፱፻፺፯" ተብሎ ሊጠቀስ ይችላል።

፪. ትርጓሜ፤

በዚህ አዋጅ ውስጥ የተለየ ትርጉም በግልፅ እስካልተሰጠው ድረስ ለዚህ አዋጅ አፈጻጸም የተቀመጡ ቃላት የሚከተለው ትርጉም ይኖራቸዋል፤

፩) "ሰው" ማለት ማናቸውም የተፈጥሮ ሰው ወይም በሕግ የሰውነት መብት የተሰጠው አካል ነው ።

፪) "የገቢዎች ቢሮ" ማለት የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ገቢዎች ቢሮ ነው ።

፫) "የክልሉ መስተዳድር ምክር ቤት" ማለት የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት መስተዳድር ምክር ቤት ነው ።

፬) "የገቢ ሕግ" ማለት በኦሮሚያ ብሔራዊ ክልላዊ መንግሥት በሕግ የተመደበ ግብር ፣ ታክስ፣ የመሬት መጠቀሚያ ክፍያና ቀረጥን ለመወሰን፣ ለመሰብሰብና ለማስተዳደር የሚረዱ ህጎች ናቸው ።

፭) "ግብር መወሰን" ማለት አግባብ ባለው ሕግ መሠረት ከአንድ ግብር ከፋይ ሊሰበሰብ የሚገባውን ግብር፣ ታክስ፣ ቀረጥ፣ የመሬት ክፍያ፣ ሮያሊቲና ሌሎች ገቢዎች የግብር ከፋይ ያቀረበውን የገቢ ማስታወቂያ እና የያዛቸውን የሂሳብ መዝገቦች፣ እንዲሁም ደጋፊ ሰነዶችን መሠረት በማድረግ፣ ይህ ከሌለ ደግሞ ሕጉ በሚፈቅደው መሠረት በመረጃና በግምት ተምኖ የክፍያ መጠን መወሰን ነው።

፮) "የክልሉ መንግሥት" ማለት የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ማለት ነው።

፫. ዓላማዎቹ፤

ቢሮው ከዚህ በታች የተገለፁት ዓላማዎች ይኖሩታል፤

፩) የግብር ፣ ታክስ፣ የቀረጥና የገጠር መሬት መጠቀሚያ ክፍያ ሕጎችን ማስከበር፤ ማስፈጸምና ማስተዳደር፤

፪) በኦሮሚያ ክልላዊ መንግሥት እንዲሰበሰብ በሕግ ተለይተው የተመደቡ ገቢዎችን መወሰን፣ መሰብሰብ፤ ማስፈጸምና ማስተዳደር፤

፫) በሌሎች የክልሉ አካላት የሚሰበሰቡ ግብር፣ ታክስና ቀረጥ ያልሆኑ በተለያዩ ሕጎች የሚሰበሰቡት ገቢዎችን መከታተልና የመፍትሔ ሀሳብ ማቅረብ፤

፬. የቢሮ ሥልጣንና ተግባር፤

ቢሮው የክልሉን ሥራ አስፈጻሚ አካል ሥልጣንና ኃላፊነት ለመወሰን የወጣውን አዋጅ ፲፮/፲፱፻፺፯ ለማሻሻል በወጣው አዋጅ ቁጥር ፲፮/፲፱፻፺፯ ላይ የተገለፁትን ሥልጣንና ተግባር ይኖረዋል።

1. Short Title

This proclamation may be cited as the "Oromia National Regional Government Revenue Bureau proclamation No.98/ 2005".

2. Definitions

In this proclamation, unless the context otherwise requires:

- 1) "Person" means any natural or juridical person;
- 2) "Revenue Bureau" means Revenue Bureau of the Government of Oromia National Regional State;
- 3) "Council of Regional Government" means Council of Oromia National Regional Government Administration;
- 4) "Tax Law" means legislations that provide legality to assess, collect and administer profit taxes, sales taxes, land use payment and duties specified for the National Regional Government of Oromia by laws;
- 5) "Tax Assessment" means computation, in accordance with the relevant law, of the tax amount to be paid on the basis of a declaration of income submitted by a tax-payer, together with books of accounts and statements kept thereto, or by way of estimation and on the basis of data where the law so permits;
- 6) "Regional Government" means National Regional Government of Oromia;

3. Objectives

The Bureau shall have the following objectives:

- 1) To enforce, execute and administer profit taxes, sales taxes, duties and land use payment laws;
- 2) To assess, collect and administer taxes legally specified as Oromia Regional Government taxes;
- 3) Monitor and forward recommendations about income other than taxes and duties collected by the Regional Government bodies, by laws;

4. Powers and Duties of the Bureau

The Bureau shall have powers specified in the Regional Government Executive Organs' Proclamation No. 87/2004 as amended by Proclamation No. 96/ 2005.

5. Caaseffama Biirichaafi Bulchiinsa Hojjetoota

- 1) Biirichi;
 - (a) Hogganaa Biiroo,
 - (b) Itti Aanaa Hogganaa Biiroo,
 - (c) Hojjetoota hojichaaf barbaa chisan ni qabaata.
- 2) Hogganaa Biiroo Pireezidaantii Bulchiinsa Mootummaa Naanni chaatiin dhihaate Mana Maree Bulchiinsa Naannichaatiin ni muudama.
- 3) Itti Aanaan Hogganaa Biiroo Hogganaa Biirootiin dhihaatee Pireezidaantii Bulchiinsa Mootummaa Naannichaatiin ni Muudama.
- 4) Caasaan Biirichaafi sadarkaan mindaa Biirichaan qophaa'ee Pireezidaantii Bulchiinsa Mootummaa Naanni chaatiin Mana Maree Bulchiinsa Naannichaaf dhihaatee murtaa'uu dhaan hojiirra oola.
- 5) Labsiin Bulchiinsa Hojjetoota Mootummaa Naannoo Oromiyaa Lak. 61/1994 akkuma jirutti ta'ee Bulchiinsi hojjetoota Biirichaa qajeelfama Manni Maree Bulchiinsa Naannichaa baasuun raawwatama.

6. Aangoofi Hojii Hogganaa Biiroo

- 1) Hogganaan Biirichaa qajeelfama waliigalaa Manni Maree Bulchiinsa Mootummaa Naannichaa baasuun hojii Biirichaa ni karoorasa; hojiifi hojjetaa Biirichaa ol'aantummaan ni gaggeessa; ni bulcha; ni too'ata; ni raawwachiisa.
- 2) Kan keewwata xiqqaa 1 irratti ibsameen osoo hin daangeeffamiin, Hogganaan:
 - (a) Labsii kana keewwata 4 irratti aangoowwanii fi hojiiwwan Biirichaaf kennaman hojiirra ni oolcha;
 - (b) Karoora hojii waggaa, sagantaa raawwii hojiifi baajata Biirichaa qopheessee Mana Marii Bulchiinsa Mootummaa Naannichaaf ni dhiyeessa; yeroo heyyamamuuf hojiirra ni oolcha;
 - (c) Baajataafi sagantaa hojii heyyamameef irratti hundaa'uu-dhaan maallaqa baasii ni godha;

፩. የቢሮው አወቃቀርና የሠራተኞች**አስተዳደር፤****፩) ቢሮው፤**

(ሀ) የቢሮ ኃላፊ፤

(ለ) ምክትል የቢሮ ኃላፊ፤

(ሐ) ለሥራው የሚያስፈልጉ ሠራተኞች ይኖሩታል፤

፪) የቢሮው ኃላፊ በክልሉ ርዕሰ መስተዳድር አቅራቢነት በክልሉ መስተዳድር ምክር ቤት ይሾማል፤

፫) ምክትል የቢሮ ኃላፊው በቢሮ ኃላፊው አቅራቢነት በክልሉ ርዕሰ መስተዳድር ይሾማል፤

፬) የቢሮው መዋቅር እና ደሞወዝ እስኬል በቢሮው ተዘጋጅቶ በክልሉ መንግሥት ርዕሰ መስተዳድር አማካይነት በክልሉ መስተዳድር ምክር ቤት ቀርቦ ተወስኖ ሥራ ላይ ይውላል፤

፭) የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የሠራተኞች አስተዳደር አዋጅ ቁጥር ፳፩/፲፱፻፺፱ እንደተጠበቀ ሆኖ የቢሮው ሠራተኞች አስተዳደር የክልሉ መስተዳድር ምክር ቤት በሚያወጣው መመሪያ መሠረት ተፈጻሚ ይሆናል፤

፪. የቢሮው ኃላፊው ስልጣንና ተግባር፤

፩. የቢሮ ኃላፊው ከክልሉ መንግሥት መስተዳድር ምክር ቤት በሚሰጠው አወቃላይ መመሪያ መሠረት የቢሮውን ሥራ ያቅዳል፤ የቢሮውን ሥራና ሠራተኛ በበላይነት ይመራል፤ ያስተዳድራል፤ ይቆጣጠራል፤ ያስፈጽማል፤

፪. የቢሮ ኃላፊው በንዑስ አንቀጽ ፩/ ላይ በተገለጸው ሳይወስን፤

ሀ) በዚህ አዋጅ አንቀጽ ፬ ላይ የተመለከተትን የቢሮውን ሥልጣንና ተግባሮች ሥራ ላይ ያውላል፤

ለ) የቢሮውን ዓመታዊ እቅድ፣ የሥራ ንግግራምና በጀት አዘጋጅቶ በክልሉ መንግሥት መስተዳድር ምክር ቤት ያቀርባል፤ ሲፈቀድም ሥራ ላይ ያውላል፤

ሐ) ለቢሮው በተፈቀደው በጀትና የሥራ ንግግራም መሠረት ገንዘብ ወጪ ያደርጋል፤

5. Organization of the Bureau and Administration of the Workers

1) The Bureau shall have:

- a) The Bureau Head,
- b) The Deputy Bureau Head; and
- c) The necessary staff for the work;

2) The Bureau Head shall be appointed by the Council of Regional Government Administration upon recommendation of the President of the Regional Government;

3) The Deputy Bureau Head shall be appointed by the president upon nomination by the Bureau Head;

4) The structure and salary scale of the Bureau shall be prepared by the Bureau and approved by the Council of Regional Government upon presentation of the President of Oromia Regional Government;

5) Without prejudice to the provision of Oromia civil servants proclamation No. 61/2002 the workers of the Bureau shall be governed by directive issued by the Council of National Regional Government of Oromia;

6. Powers and Duties of the Bureau Head

1) The Bureau Head shall plan, manage, administer the work and workers and execute the activities of the Bureau in accordance with general directives given by the Council of Regional Government.

2) Without limiting the generality stated in sub-Article 1 of this Article, the Bureau Head shall:

(a) Exercise the powers and duties of the Bureau specified in Article 4 of this proclamation;

(b) Prepare the annual plan, work programs and budget of the Bureau and submit to the Council of Regional Government of Oromia and implement same upon approval;

(c) Effect payments in accordance with the approved budget and work programs of the Bureau;

(d) Akkaataa Labsii kana keewwata 5 keewwata xiqqaa 5tiin qajeelfama bahuurratti hundaa'ee hojjettoota Biirichaafi kanneen sadarkaa Godinaa jiran qaama bulchiinsaa sadarkaa sadarkaadhaan jiran waliin dursee mari'achuun ni qaxara; ni bulcha; ni jijjiira; hojiirraa ni gaggeessa; Waajjiraaleen Aanaafi Bulchiinsa magaalotaa humna namaa ga'umsa qaban akka horatan deeggarsa barbaachisaa ta'e ni godha.

(e) Qunnamtii qaama sadaffaa waliin godhamu hundarratti Biiricha bakka bu'a;

(f) Hojii Biirichaa si'eessuuf jecha hojiifi aangoosaa itti gaafatamtoota ykn hojjettoota Biirichaa kan biroof bakka bu'iinsaan dabarsuu ni danda'a;

(g) Waa'ee raawwii hojii Biirichaa sadarkaa adda addaatti jiru ilaalchisee akka barbaachi summaa isaatti Waajjira Pireezidaantii Bulchiinsa Mootummaa Naannichaatiif gabaasa ni dhiyeessa;

7. Aangoofi Hojii Itti Aanaa Hogganaa Biiroo

1) Labsii kana keewwata 4 irratti aangoowwaniifi hojiiwwan Biirichaaf kennaman keessaa,

(a) Galiwwanii seeraan Mootummaan Naannoo Oromiyaa akka sassaabu ramadaman seeraan akka murtaa'an, sassaabamaniifi bulan akkasumas ragaawwan murtii galiwwaniif barbaachisan sassaabamanii akka tamsa'an hordoffii gochuufi raawwachiisuuf,

(b) Seerota gibiraa, taaksii, qaraxaafi kaffaltii itti fayyadama lafaa raawwachiisuuf sanada nama kamiyyuu harka jiru akka qorataman gochuuf,

(c) Murtiifi sassaabbii galiwwanii, qabiinsa herregaafi dhimmoota biroo kana waliin wal qabatan raawwachiisuuf aangoo ni qabaata.

2) Bakka Hogganaan Biiroo hin jirretti aangoofi hojii Hogganaa Biiroof kennaman ni raawwata.

8. Dirqama Waajjiraalee Bulchiinsa Sadarkaa Adda addaarra Jiran

1) Qaxariifi guddinni hojjettoota akkaataa dandeettii isaanitiin ta'uu mirkaneessuuf,

2) Dandeettii ramaddiifi itti fayyadama baajata mirkaneessuuf,

(መ) በዚህ አዋጅ አንቀጽ ፩ ንዑስ አንቀጽ ፭ መሠረት በሚወጣው መመሪያ ላይ በመመሥረት በየደረጃው የሚገኙ አስተዳደር አካላትን አስቀድሞ በማወያየት የቢሮውንና ለሌሎች በዞን ደረጃ ላይ ያሉ ሠራተኞችን ይቀጥራል፤ ያስተዳድራል፤ ያዛውራል፤ ያሰናብታል፤ ወረዳዎችና የከተማ አስተዳደር ጽ/ቤቶች ብቃት ያለው የሰው ኃይል እንዲያፈሩ አስፈላጊውን ድጋፍ ያደርጋል፤

(ሠ) ከሶስት ወገኖች ጋር በሚደረጉ ግንኙነቶች ሁሉ ቢሮውን ይወክላል፤

(ረ) የቢሮ ኃላፊው ለቢሮው ሥራ ቅልጥፍና ሲባል ሥልጣንና ተግባሩን ለሌሎች የቢሮ ኃላፊዎች ወይም ሠራተኞች በውክልና ማስተላለፍ ይችላል፤

(ሸ) የቢሮ ኃላፊው በተለያዩ ደረጃ ላይ ያለውን የቢሮ የሥራ እንቅስቃሴ አስመልክቶ እንደአስፈላጊነቱ ለክልሉ መንግሥት መስተዳድር ፕሬዚዳንት ጽ/ቤት ሪፖርት ያቀርባል፤

፯. የምክትል ቢሮ ኃላፊው ሥልጣንና ተግባር፤

፩. በዚህ አዋጅ አንቀጽ ፬ ላይ ለቢሮው ከተሰጡት ሥልጣንና ተግባራት ውስጥ፤

(ሀ) በአሮሚያ ብሔራዊ ክልላዊ መንግሥት መስተዳድር እንዲሰበሰብ በሕግ የተመደቡ ገቢዎች በሕግ እንዲወሰኑ፤ እንዲሰበሰቡና እንዲተዳደሩ እንዲሁም ለገቢ መወሰኛ የሚያስፈልጉ መረጃዎች ተሰብስበው እንዲሠራጩ ከትትል ያደርጋል፤ ያስፈጽማል፤

(ለ) የግብር፣ የታክስ፣ የቀረጥና የገጠር መሬት መጠቀሚያ ክፍያ ሕጎችን ለማስፈጸም በማንኛውም ሰው እጅ ያለ ሠነድ እንዲመረመር ያደርጋል፤

(ሐ) የገቢዎች ውሳኔና አሰባሰብ፣ የሂሳብ አያያዝና ለሌሎች ተያያዥ ጉዳዮችን ለማስፈጸም ሥልጣን ይኖረዋል፤

(፪) የቢሮው ኃላፊው በሌለበት ለቢሮ ኃላፊው የተሰጠውን ሥልጣንና ተግባር ይፈጽማል፤

፰. በተለያዩ ደረጃዎች ላይ የሚገኙ የአስተዳደር ጽ/ቤቶች ግዴታ፤

፩) የሠራተኞች ቅጥርና ዕድገት በብቃታቸው መሠረት መሆኑን ማረጋገጥ፤

፪) የምደባ ችሎታና የበጀት አጠቃቀምን ማረጋገጥ፤

(d) Discussing with administrative bodies at different levels, employ, administer, transfer and fire out personnel of the Bureau and those working at zonal level in accordance with directives issued based on article 5 sub article 5 of this proclamation, give necessary technical support for Woreda Office and Urban Administration, so that they shall have efficient manpower;

(e) Represent the Bureau in all its dealings with third parties.

(f) The Head may delegate his powers and duties to officials and other personnel of the Bureau to the extent necessary for the efficient management of the Bureau.

(g) The Head shall submit periodic reports on the activities of the Bureau at different levels to the Office of the President of the Regional Government, where necessary.

7. Powers and Duties of the Deputy Head

1) Of the powers and duties of the Bureau specified in Article 4 of this proclamation;

(a) To follow up the assessment, collection and administer taxes legally specified as Oromia National Regional Government taxes categorized by law, for collection by the Regional Government; and also to follow up the collection, compilation and dissemination of information necessary for tax assessment;

(b) To follow up the audit of documents, in any person's possession, where necessary for the execution of tax, duties and land payment laws;

(c) Shall have power of executing tax assessment, collection, keeping of accounts and other related activities and ensure the implementation thereof;

2) Execute the duties and power of the Head in his absences.

8. Responsibility of Administration Offices at Different Level

1) To ensure whether recruitment and promotion of civil servants are according to qualification requirements.

2) Ensure budget allocation and implementation capacity.

- 3) Haala naamusaafi raawwii sassaabbii galiwwanii gamaaggamuuf,
- 4) Karooraa fi raawwii galii gamaaggamuufi galii sassaabu guddisuuf seerarratti hundaa'ee tarkaanfii sirreessuu fudhachuuf, akkasumas sassaabbii galiirratti gargaarsa barbaachisaa ta'e gochuudhaaf aangoofi itti gaafatamummaa ni qabaatu.
- 9. Dirqama Deeggarsa Kennuu**
Labsii kana ykn dambii ykn qajeelfama akka Labsii kanaatti bahu hojiirra oolchuuf namni kamiyyuu deeggarsa barbaachisaa ta'e kennuuf ni dirqama.
- 10. Balleessaa Hojjetaa Biirichaatiin Raawwataman**
Hojjetaan ykn muudamaan Biirichaa kamiyyuu balleessawwan hojiisaa waliin wal qabateen raawwateef kan gaafatamu akkaataa Labsii Bulchiinsa Faayinaansii, Mootummaa Naannichaa Lak. 88/1997 fi Labsii Gibira Galii Mootummaa Naannichaa Lak. 74/1995tiin ta'a.
- 11. Baajata**
Burqaan Baajata Biirichaa:
1) Kan Mootummaan Naannichaa ramaduufi,
2) Gargaarsa, kennaafi burqaawwan biraarraa galii argatu ta'a.
- 12. Galmeewwan Herregaa Qabachuufi Odiitii**
1) Biirichi galmeewwan herregaa guutuu fi sirrii ta'an ni qabaata;
2) Herregni Biirichaa Odiitara Ol'aanaa Naannichaa ykn odiitara inni bakka buusuun akka barbaachisaa ta'etti ni xiinxalama;
- 13. Mirgaafi Dirqamoota Ceesisuu**
1) Aangoofi mirgoonni Labsii qaama raawwachiiftuu Naannichaa fi seerota biroottiin Biiroo Maallaqaafi Misooma Dinagdeetiif kennaman keessaa aangoon gibiraa, taaksii, qaraxaafi kaffaltii itti fayyadama lafaa bulchuu ilaalchisee kenname Labsii kanaan Biirichaaf darbeera.
2) Qabeenyiifi meeshaale Biiroo Maallaqaafi Misooma Dingdee keessa kanneen qaamoleen gibiraa, taaksii, qaraxaafi kaffaltii itti fayyadama lafaa sassaaban sadarkaa adda addaatti itti fayyadamaa jiran Labsii kanaan Biirichaaf darbaniiru.
- 14. Aangoo Dambiifi Qajeelfama Baasuu**
1) Manni Maree Bulchiinsa Naannichaa Labsii kana hojiirra oolchuuf dambii barbaachisaa ta'e baasuu ni danda'a;

- ፫) የገቢዎች አሰባሰብ፣ አፈጻጸምና ዲስትሪቢዩሽን ሁኔታ መገምገም፤
- ፬) የገቢ ዕቅድና ክንውን መገምገምና የሚሰበሰበውን ገቢ፣ ለማሳደግ፣ በሕግ ላይ ተመስርቶ የእርምት እርምጃ ለመውሰድ፣ እንዲሁም በገቢ አሰባሰብ ላይ አስፈላጊውን ድጋፍ ለማድረግ ሥልጣንና ኃላፊነት ይኖራቸዋል።
- ፪. የመተባበር ግዴታ፤**
ይህ አዋጅ ወይም በዚህ አዋጅ መሠረት የሚወጣ ደንብ ወይም መመሪያ ሥራ ላይ ለማዋል ማንኛውም ሰው አስፈላጊውን ድጋፍን የመስጠት ግዴታ አለበት።
- ፫. በቢሮው ሠራተኞች የሚፈጸሙ ጥፋቶች፤**
ማንኛውም የቢሮ ሠራተኛ ወይም ተጽሕፈት ከሥራው ጋር የተያያዘ ሁኔታ ጥፋት ቢፈጽም የሚጠየቀው በክልሉ መንግሥት የፋይናንስ አስተዳደር አዋጅ ቁጥር ፳፭/፲፱፻፺፮ና በክልሉ መንግሥት የገቢ ግብር አዋጅ ቁጥር ፳፬/፲፱፻፺፮ መሠረት ይሆናል።
- ፬. በጀት**
የቢሮው የበጀት ምንጭ፤
፩) ከክልሉ መንግሥት የሚመደብና፤
፪) ከዕርዳታ፣ ስጦታና፣ ከሌሎች ምንጮች የሚያገኝ ገቢ ይሆናል።
- ፭. የሂሳብ መዛግብት መያዝና ምርመራ፤**
፩) ቢሮው የተሟሉና ትክክለኛ የሆኑ የሂሳብ መዛግብት ይይዛል።
፪) የቢሮውን ሂሳብ የክልሉ ዋና አዲተር ወይም እርሱ በሚወክለው የሂሳብ መርማሪ እንደየአስፈላጊነቱ ይመረመራል።
- ፮. መብትና ግዴታዎችን ማስተላለፍ፤**
፩) በክልሉ ሥራ አስፈጻሚ አካላት አዋጅና በሌሎች ሕጎች ለገንዘብና ኢኮኖሚ ልማት ቢሮ ከተሰጠው ሥልጣንና ተግባር ወስጥ የግብር፣ ታክስ፣ ቀረጥ፣ የገጠር መሬት መጠቀሚያ ክፍያ ማስተዳደርን የሚመለከት በዚህ አዋጅ ለገቢዎች ቢሮ ተላልፏል።
፪) በደረጃው የሚገኙ የግብር፣ ታክስ፣ ቀረጥና የገጠር መሬት መጠቀሚያ ክፍያ ሰብሳቢ አካላት ለሥራቸው እየተጠቀሙባቸው የሚገኙ የገንዘብና ኢኮኖሚ ልማት ቢሮ የነበሩ ሀብትና ንብረቶች በዚህ አዋጅ ለቢሮው ተላልፏል።
- ፯. ደንብና መመሪያን የማውጣት ሥልጣን፤**
፩) የክልሉ መንግሥት መስተዳድር ምክር ቤት ይህን አዋጅ ሥራ ላይ ለማዋል አስፈላጊ የሆነ ደንብ ማውጣት ይችላል፤

- 3) Evaluate discipline and revenue collection performance.
- 4) Shall have power and responsibility to evaluate plan and performance of revenue, to increase revenue collection by taking corrective measures based on law and also give necessary support for revenue collection.

- 9. Obligation of cooperating**
Any person shall have the duty to cooperate with the Bureau in the enforcement of this Proclamation or regulation and directive of Proclamation.

- 10. Offences Committed by the Bureau's Employees**
Any employee or appointee of the Bureau committed offences related to his/her duties shall be penalized according to Finance Proclamation No. 88/2005 and Income tax Proclamation No. 74/2003 of the Regional Government.

- 11. Budget**
Budget Source of the Bureau shall be;
a) Budget allocated by the Regional Government and,
b) Aid, gift and revenue obtained from other sources;

- 12. Books of Accounts and Auditing**
1) The Bureau shall keep complete and accurate books of accounts;
2) The accounts of the Bureau shall be audited, when necessary by the Auditor General of the Region or by auditors designated by the Auditor General of the Region;

- 13. Transfer of Rights and Obligations**
1) The rights and obligations regarding administration of profit taxes, sale taxes, duties and land use payment collecting given to Finance and Economic Development Bureau by Proclamation of Executive Bodies of the Region and other laws are hereby transferred to the Bureau;
2) Properties and Materials of Finance and Economic Development Bureau of Oromia those, which were being used by, profit taxes, sale taxes, duties and land payment collecting bodies, are hereby transferred to the "Bureau";

- 14. Power of issuing regulation and Directives**
1) Administrative Council of the Regional Government shall issue necessary regulation for proper implementation of this proclamation;

2) Biirichi aangoo labsii kanaafi Dambii Manni Maree Bulchiinsa Naannichaa baasuun aangoofi itti gaafatamummaa kennameef raawwachiisuuf qajeelfama baasuu ni danda'a;	፪) ቢሮው በዚህ አዋጅና የክልሉ መንግሥት መስተዳደር ምክር ቤት በሚያወጣው ደንብ የሚሰጠውን ሥልጣንና ኃላፊነት ለማስፈጸም መመሪያ ሊያወጣ ይችላል።	2) The Bureau shall issue directives to exercise its power and responsibility in this proclamation and regulations issued by the Administrative Council of Regional Government;
15. Seerota Raawwatiinsa Hin Qabaanne Labsiiwwan, Dambiiwwanii, Qajeel-famoonniifi gochi Labsii kanaa wal faallessan dhimmoota Labsii kana keessatti ibsamanirratti raawwatiinsa hin qabaatan.	፲፮. ተፈጻሚነት የሌላቸው ሕጎች ይህን አዋጅ የሚቃረኑ አዋጆች፣ ደንቦችና መመሪያዎች በዚህ አዋጅ ተጠቀሱት ጉዳዮች ላይ ተፈጻሚነት አይኖራቸውም።	15. Inapplicable Laws All laws, regulations, directives and practices inconsistent with this proclamation shall not be applied to matters covered hereunder;
16. Guyyaa Labsiin Kun Itti Ragga'u Labsiin kun Qaammee 1/1997 irraa eegalee kan ragga'e ta'a. Finfinnee, Qaammee 1/1997	፲፯. አዋጁ የሚፀናበት ጊዜ ይህ አዋጅ ከጳጉሜ ፩/፲፱፻፺፯ ጀምሮ የፀና ይሆናል። ፊንፊኔ፣ ጳጉሜ ፩/፲፱፻፺፯ ጁንይዲ ሳዶ	16. Effective Date This proclamation shall enter into force as of the 6th day of September 2005. Done at Finfinne, this 6th day of September, 2005.
Juneeydii Saaddoo Pireezidaantii Bulchiinsa Mootummaa Naannoo Oromiyaa	የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት መስተዳድር ንጋዚዳንት	Juneydi Saddo President Of The National Regional Government Of Oromia