



Waggaa 16^{ma} Lak. 134/2000
 ሺኛ ዓመት ቁጥር ፩፻፴፬/፪ሺህ
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 አዲስ አበባ፣ ታህሣሥ ፳፪ ቀን ፪ሺ. ፩.፬
 Finfine, January 1, 2008

MAGALATA OROMIYAA

መ ገ ለ ተ አ ሮ ሚ ያ

MEGELETA OROMIA

Gatiin Tokko ያንዱ ዋጋ Unit Price	To'annoo Caffee Mootummaa Naannoo Oromiyaatiin Kan Bahe በኦሮሚያ ብሔራዊ ክልላዊ መንግሥት በጨፌ ኦሮሚያ ጠባቂነት የወጣ	Lak. S. Poostaa 21383-1000 የፖ.ሣ.ቁጥር P.O.Box
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<u>QABIYYEE</u> <u>Labsii Lak. 134/ 2000</u>	<u>ማውጫ</u> <u>አዋጅ ቁጥር ፩፻፴፬/፪ሺህ</u>	<u>CONTENT</u> <u>Proclamation No. 134/2008</u>
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<u>Labsii Lak. 134/2000</u>	<u>አዋጅ ቁጥር ፩፻፴፬/፪ ሺህ</u>	<u>PROCLAMATION NO. 134/2008</u>
<p>Labsii Gibira Galii Bulchiinsa Mootummaa Naannoo Oromiyaa Lak. 74/1995 Fooyyessuuf Labsii Bahe</p> <p>Kaffaloota gibiraatiif sima sassaabbii gibiraa ifa, si'aayinaafi mijaa'aa ta'e uumuun barbaachisaa ta'ee waan argameef;</p> <p>Hojii murtiifi sassaabbii gibiraa raawwachuuf Labsii Gibira Galii Mootummaa Jijjiirama Bu'uuraa Adeemsa Hojii gaggeeffame waliin kan wal hin simneefi hir'ina kan qabu ta'ee waan argameef;</p> <p>Akkaataa Heera Fooyya'aa Mootummaa Naannoo Oromiyaa Labsii Lak. 46/1994 Kccwata 49(3)(a) tin kan kanatti aanu labsameera.</p> <p>1. Mata Duree Gabaabaa</p> <p>Labsii kun "Labsii Gibira Galii Mootummaa Naannoo Oromiyaa Lak. 74/1995 Fooyyessuuf Bahe Labsii Lak. 134/2000," jedhamee waamamu ni danda'a.</p>	<p>የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት መስተዳድር ገቢ ግብር አዋጅ ቁጥር ፸፬/፲፱፻፺፭ን ለማሻሻል የወጣ አዋጅ</p> <p>ለግብር ከፋዮች ግልጽ ቀልጣፋና ምቹ የሆነ የግብር አሰባሰብ ሥርዓት መፍጠር አስፈላጊ ሆኖ በመገኘቱ፤</p> <p>የግብር ውሳኔን አሰባሰብ ሥራን ለመፈጸም የመንግሥት ገቢ ግብር አዋጅ ከተደረገው መሰረታዊ የሥራ ሂደት ለውጥ ጋር የማይጣጣምና ጉድለት ያለው ሆኖ በመገኘቱ፤</p> <p>በተሻሻለው የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ሕገመንግሥት አዋጅ ቁጥር ፵፮/፲፱፻፺፬ አንቀጽ ፵፱(፫) (ሀ) መሠረት የሚከተለው አዋጅ ታውጧል፡፡</p> <p>፩. አጭር ርዕስ</p> <p>ይህ አዋጅ «የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት መስተዳድር ገቢ ግብር አዋጅ ቁጥር ፸፬/፲፱፻፺፭ን ለማሻሻል የወጣ አዋጅ ቁጥር ፩፻፴፬/፪ሺህ» ተብሎ ሊጠቀስ ይችላል፡፡</p>	<p>A Proclamation To Amend the Income Tax Proclamation No. 74/2003 of Oromia National Regional State</p> <p>WHEREAS, it is necessary to create transparent, efficient and suitable procedure of tax collection for the Tax Payers;</p> <p>WHEREAS, it is founded that the income tax proclamation of the Regional Government doesn't much with the business process reengineering undertaken in the region to perform the assessment and collection of Tax;</p> <p>NOW, THEREFORE, in accordance with the Revised Constitution of the Oromia National Regional State proclamation No. 46/1994 Article 49/3/a it is Here by proclaimed as follows:</p> <p>1. Short Title</p> <p>It is cited as "A proclamation to Amend the Income Tax Proclamation No. 74/2003 of Oromia National Regional State No. 134/2008."</p>

2. Fooyya'iinsa

Labsiin Gibira Galii Bulchiinsa Mootummaa Naannoo Oromiyaa Lak. 74/1995 akka armaan gadiitti fooyya'eera.

1) Keewwanni 2 Keewwattoota Xiqqaan 13 fi 14 akka armaan gadiitti fooyya'anii jiru.

13) "Abbaa Taayitaa Galii," jechuun Biiroo Galiwwan Oromiyaa keessatti dameewwan isaa, Godinaalee, Aanaaleefi Magaalota keessatti qaamota galii murteessuu, sassaabuu, hordofuufi bulchuuf dhaabbatan jechuudha.

14) "Biiroo" fi "Hoogganaa Biiroo," jechuun akkaataa duraa duubasaatiin Biiroo Galiwwan Oromiyaafi Hoogganaa Biiroo Galiwwan Oromiyaati."

2) Keewwata 2 Keewwata Xiqqaa 16 tti aanee Keewwattoonni Xiqqaan haaraan 17 fi 18 dabalamaniiru.

"17) "Garee Komii Keessumeessu," jechuun qaama iyyannoo murtee gibira galiifi taaksiirratti dhiyaatan qulqullessee murtii kennu jechuudha.

18) "Boordii Ol'iyyannoo Gibiraafi Taaksii," jechuun qaama of danda'e ta'ee ol'iyyannoo murtii gibira galiirratti dhiyaatu qoratee dogoggora seeraas ta'e ijoo dubiirrattii murtee kan kennu jechuudha."

3) Keewwanni 16 Keewwanni Xiqqaan 1(c)(ii) fooyya'ee kan kanatti aanuun bakka bu'eera.

"16(1)(c)(ii). Kaffaloota gibiraa galmees herregaa hin qabanne galii kiraa waliigalaan argatan keessaa walakkaansaa baasii haaromsa manaa, mi'aafi meeshaa manaafi hir'ifama dullumaaf jedhamee qabamaaf."

፪. ማሻሻያ

የኦሮሚያ ብሔራዊ ክልላዊ መንግስት ገቢ ግብር አዋጅ ቁጥር ፳፱/፲፱፻፺፭ እንደሚከተለው ተሻሽሏል።

፩) የአዋጁ አንቀጽ 2 ንዑስ አንቀጽ ፲፫ እና ፲፬ ተሰርዞ እንደሚከተለው ተሻሽሏል።

፲፫) « የገቢ ባለሥልጣን» ማለት የኦሮሚያ ገቢዎች ቢሮና ቅርንጫፎች፣ በዞኖች ወረዳዎችና በከተሞች ውስጥ ገቢን ለመወሰን፣ ለመሰብሰብ፣ ለመከታተልና ለማስተዳደር የተቋቋሙ አካላት ማለት ነው።

፲፬) «ቢሮ» እና «የቢሮ ኃላፊ» እንደቅደም ተከተሉ የኦሮሚያ ገቢዎች ቢሮ እና የኦሮሚያ ገቢዎች ቢሮ ኃላፊ ማለት ነው።

፪) ከአዋጁ አንቀጽ ፪ ንዑስ አንቀጽ ፲፮ ቀጥሎ የሚከተሉት አዲስ አንቀጽ (፲፮) እና (፲፰) ተጨምረዋል።

፲፮) «ቅሬታ አጣሪ ቡድን» ማለት በገቢ ግብርና ታክስ ውሳኔ ላይ የሚቀርበውን አቤቱታ አጣርቶ ውሳኔ የሚሰጥ ማለት ነው።

፲፰) «ግብርና ታክስ ይግባኝ ቦርድ» ማለት በገቢ ግብር ውሳኔ ላይ የሚቀርበውን ይግባኝ መርምሮ የሕግም ሆነ የፍሬ ሃሳብ ስህተት ላይ ውሳኔ የሚሰጥ እራሱን የቻለ አካል ማለት ነው።

፫) የአዋጁ አንቀጽ ፲፮ ንዑስ አንቀጽ ፩ (ሐ) (ii) ተሻሽሎ የሚከተለው ተተክቷል።

፲፮(፩)(ሐ)(ii). የሂሳብ መዝገብ የማይዘገቡ ግብር ክፋዮች በጠቅላላ ካገኙት የኪራይ ገቢ ውስጥ ግማሹና የቤት እድሳት ወጪ ለዕቃና ለቤት ቀሳቁስና ለእርጅና ተቀናሽ ተብሎ ይያዝላቸዋል።

2. Amendment

The Income Tax Proclamation No. 74/2003 of the Oromia National Regional State is here by amended as follows:

1) Article 2 sub- Articles 13 and 14 of the proclamation are amended as follows.

"13) "Revenue Authority" shall mean revenues Bureau of Oromia and its branches at the level of zones, district and the bodies that are organized to levy, collect, control and administrate revenues in the towns.

14) "Bureau" and "Head of Bureau" shall mean "Revenue Bureau of Oromia" and "Head of Revenue Bureau of Oromia respectively."

2) The following new Sub-Articles 17 and 18 are added next to Article 2 Sub-Article 16 of the Proclamation.

"17) "Compliant Treatment Group" shall mean the body that makes decision by investigating the complaint submitted to it against the assessment of income and other taxes.

18) "Tax Appeal Board" shall mean an independent body which gives decision on the issues of fact or law by investigating the appeal submitted to it against assessment of income tax."

3) Article 16 Sub-Article 1(c) (ii) of the Proclamation is amended and replaced by the following:

16 (1) (C) (ii). For the tax payers not maintaining book of account, half of the gross income received as rent for buildings furniture and equipment shall be deducted as an allowance for repairs, maintenance and depreciation of such buildings, furniture and equipment;

4) Keewwata 23 Keewwanni Xiqqaa 11 fooyya'ee kan kanatti aanuun bakka bu'eera.

“23(11). Galii gibirri itti kaffalamu murteessuuf baasiin qabeenya dhaabbata daldalichaa suphisiisuufi fooyyessuuf siriitti bahe akka hir'ifamu ni taasifama. Baasichis hir'ifama dullumaaf bu'uura kan ta'e gatii mi'ichaa %20 ol yoo ta'e, guutumaa guututti gatii umurii hafteerratti dabalamee akkaataa dambii hir'ifama dullumaatin kan herregamu ta'a.”

5) Keewwata 43 Keewwanni Xiqqaa (a)n fooyya'ee kan armaan gadiitin bakka bu'eera.

“43(a). Namni gibira kaffaluuf dirqama qabu kamiyyuu, lakkoofsa eenyummaa kaffalaa gibira qabaachuuf ni dirqama. Haala kamiiniyyuu kaffalaan gibiraa lakkoofsa eenyummaa tokko ol qabaachuu hin danda'u.

43(b). Keewwata kana Keewwata Xiqqaa a jalatti kan tumame akkuma eegametti ta'ee, kaffalaan gibiraa dameewwan tokko ol yoo qabaate lakkoofsi eenyummaa kaffalaa gibiraa dameewwan hundumaa tokko ta'ee Abbaan Taayitaa Galii mallattoo addaa dameewwaniif kennuu ni danda'a; raawwiinsaa dambii bahuun kan murtaa'u ta'a.”

6) Keewwanni 43(b) fi (c) Labsichaa akkaataa duraa duubasaaniitin 43(c) fi (d) ta'aniiru.

7) Keewwanni 51 Keewwata Xiqqaa 3 fooyya'ee kan armaan gadiitiin bakka bu'eera.

“51(3) Hojjechiisaan kamiyyuu gibira hir'isee hambise dhuma ji'aarra eegalee bultii 30 keessatti Abbaa Taayitaa Galiitti qaamaan dhiyaatee ykn qaama sadaffaa Abbaan Taayitichaa bakka buusetti ykn E-faayiliingiidhaan beeksisa gibira galiifi tarreeffama ragaa maqaa hojjattoota galii argatanii waliin dhiyeessuu qaba.”

፬) አንቀጽ ፳፫ ንዑስ አንቀጽ ፲፩ ተሻሽሎ የሚከተለው ተተክቷል።

“፳፫(፲፩). ግብር የሚከፈልበትን ገቢ ለመወሰን የንግዱን ቋሚ ንብረት ለማስጠገንና ለማሻሻል በአግባቡ የወጣ ወጪ እንዲቀነስ ይደረጋል። ወጪውም ለእርጅና ተቀናሽ መሠረት ከሆነው የዕቃው ዋጋ ፳% በላይ ከሆነ ሙሉ በሙሉ በቀረው ዕድሜ ዋጋ ላይ ተጨምሮ በእርጅና ቅናሽ ደንብ መሠረት የሚሰላ ይሆናል።”

፭) አንቀጽ ፵፫ ንዑስ አንቀጽ (ሀ) ተሻሽሎ የሚከተለው ተተክቷል።

“፵፫(ሀ). ማንኛውም ግብር ለመክፈል ግዴታ ያለበት ሰው የግብር ከፋይ መታወቂያ ቁጥር ሊኖረው ይገደዳል።

፵፫(ለ). በዚህ አንቀጽ ንዑስ አንቀጽ (ሀ) ሥር የተደገገው እንደተጠበቀ ሆኖ ግብር ከፋይ ከአንድ በላይ ቅርንጫፎች ካለው የሁሉም ቅርንጫፎች የግብር ከፋይ መታወቂያ ቁጥር አንድ ሆኖ የገቢ ባለሥልጣን ለየቅርንጫፎች ልዩ ምልክት ሊሰጥ ይችላል። አፈጻጸሙም በሚወጣው ደንብ የሚወሰን ይሆናል።”

፮) አንቀጽ ፵፫(ለ) እና (ሐ) እንደየቅደም ተከተላቸው ፵፫(ሐ) እና (መ) ሆነዋል።

፯) አንቀጽ ፶፩ ንዑስ አንቀጽ ፫ ተሻሽሎ በሚከተለው ተተክቷል።

“፶፩(፫). ማንኛውም አሠሪ ቀንሶ ያስቀረውን ግብር ከወሩ መጨረሻ ጀምሮ በ፴ ቀናት ውስጥ በአካል ቀርቦ በገቢ ባለሥልጣን ወይም ባለሥልጣኑ በወከለው ሶስተኛ አካል ወይም በኢ-ፋይልንግ በገቢ ግብር ማስታወቂያ እና ገቢውን ያገኙ የሰራተኞች ሥም ዝርዝር ጋር ማቅረብ አለበት።”

4) Article 23 Sub-Article 11 of the Proclamation is amended and replaced by the following new Sub-Article 11.

“11) In determination of the taxable income the actual amount of expenditure incurred to repair and renew the immovable of the organization is made to be deducted. If the expenditure is exceeding 20% of the depreciation base, it is totally added on the price for the remaining age in accordance with the regulation for depreciation.”

5) Article 43 (a) of the proclamation is amended and replaced by the following.

“43 (a) Anyone who is duty bond to pay tax shall have a tax payer identification number. In no case may a taxpayer obtain more than one tax payer identification number.

43 (b) Notwithstanding the provisions of Sub-Article (a) of this Article if a tax payer has more than one branches, the tax payer identification number for all branches shall be one and the revenue authority may give the branches a different mark.”

6) Article 43 (b) and (c) of the proclamation are renumbered as Article 43 (c) and (d) respectively.

7) Article 51 Sub-Article 3 of the Proclamation is amended and replaced as follows.

“51(3) Any employer shall, personally or through the agent authorized by the authority or through E-filing pay the withheld tax to the revenue authority within thirty (30) days from the end of each month and each payment shall be accompanied by assessment notice of income tax and a statement with respect to each employee who derives taxable income for the month.

8) Keewwanni 53(3) fi 54(3) fooyya'anii kan armaan gadiitin bakka bu'aniiru.

"53(3) Namni gibira hir'isee galii gochuu qabu, herrega ji'a keessatti kaffalamerraa waliigalaan hir'ifamee hambifamuu qabu, dhuma ji'aarraa kaasee bultii 30 keessatti Abbaa Taayitaa Galiitti qaamaan dhiyaatee ykn qaama sadaffaa Abbaan Taayitichaa bakka buusetti ykn E-faayiliingiidhaan galii gochuu qaba. Herrega kaffalamurraa gibira hir'isee galii gochuuf namni dirqama qabu herrega ji'a keessatti sassaabe hunda yeroo galchu, maqaa nama kaffaltiin raawwatameef tokko tokkoon ykn maqaafi lakkoofsa eenyummaa dhaabbatichaa, dimshaasha qarshii ji'a keessatti kaffalameef, gibira hir'ifamee hambifameefi maqaa nama tokko tokkoon Abbaa Taayitaa Galiitiif ykn bakka bu'aasaatiif ragaa herrega galii ta'e dhiyeessuu qaba.

54(3) Kaffalaan gibiraa, gibira hir'isee hambise dhuma ji'arraa kaasee bultii 15 keessatti Abba Taayitaa Galii biratti qaamaan dhiyaatee ykn qaama sadaffaa Abbaan Taayitichaa bakka buusetti ykn E-faayiliingiidhaan gibira hir'ifamee hafe yeroo galii godhu ragaa galii kaffalaan gibiraa ji'a keessatti argate tarreeffama maqaa kaffalatoota waliin wal qabatee dhiyaachuu qaba."

9) Keewwatoonni 66(3) fi 67(2) fooyya'anii akkuma duraa duubasaaniitin kan armaan gadiitin bakka bu'aniiru.

"66(3). Gibira beeksisa galii bu'uureeffatee herregamerraa bara gibiraa keessatti bu'uura Keewwatoota 52 fi 53tiin herrega kaffalamurraa kan hir'ifameefi bu'uura Keewwata 76 tiin akka wal danda'u kan taasifame gibira biyya alaatti kaffalame erga hir'ifamee booda kaffalaan gibiraa haftee garaagarummaadhaan irraa barbaadamu beeksisa galii waliin Abbaa Taayitaa Galii biratti qaamaan dhiyaatee ykn qaama sadaffaa Abbaa Taayitichaan bakka bu'een ykn E-faayiliingiidhaan galii gochu qaba.

፩) አንቀጽ ፶፫ ንዑስ አንቀጽ ፫ እና አንቀጽ ፶፬ ንዑስ አንቀጽ ፫ ተሻሽለው በሚከተለው ተተክተዋል፡፡

፶፫(፫). ግብር ቀንሶ ገቢ የማድረግ ገዴታ ያለበት ማንኛውም ሰው በወሩ ውስጥ የተሰበሰበውን አጠቃላይ ሂሳብ ገቢ ሲያደርግ ክፍያው የተፈፀመ ለትን የእያንዳንዱ ሰው ወይም ድርጅት ስም መለያ ቁጥሩን በወሩ ውስጥ ለተጠቀሰው ሰው የተከፈለውን ገንዘብ አጠቃላይ ድምር ተቀናሽ ተደርጎ የቀረውን ግብርና በእያንዳንዱ ሰው ስም ገቢ የሆነውን የሂሳብ ማስረጃ ለባለሥልጣኑ ወይም ለወኪሉ ማቅረብ አለበት፡፡

፶፬(፫). ከፋዩ ቀንሶ ያስቀረውን ግብር ከፋይ ከየወሩ መጨረሻ ቀን ጀምሮ በ፲፭ ቀናት ውስጥ በገቢ ባለሥልጣን በአካል ቀርቦ ወይም ባለሥልጣኑ በወኪሉ ሦስተኛ አካል ወይም በኢ-ፋይሊንግ ተቀንሶ የቀረውን ግብር ገቢ ሲያደርግ ግብር ከፋዩ በወር ውስጥ የገኘውን ገቢ የገቢ ማስረጃ ከከፋዮች ስም ዝርዝር ጋር ተያይዞ መቅረብ አለበት፡፡

፪) አንቀጽ ፷፮ ንዑስ አንቀጽ ፫ እና አንቀጽ ፷፮ ንዑስ አንቀጽ ፪ እንደየቅደም ተከተላቸው በሚከተሉት ተተክተዋል፡፡

፷፮(፫). የገቢ ማስታወቂያ መሠረት አድርጎ ከታሰበው ግብር ላይ በግብር ዘመኑ ውስጥ በዚህ አዋጅ አንቀጽ ፶፪ እና ፶፫ መሰረት ከተከፋይ ሂሳብ ላይ ተቀንሶ የተደረገውን እና በዚህ አዋጅ አንቀጽ ፫፮ መሠረት እንዲካካስ የተደረገ በውጭ ሀገር የተከፈለ ግብር ከተቀነሰ በኋላ ግብር ከፋዩ በልዩነት የሚፈለግበትን ግብር ከገቢ ግብር ማስታወቂያ ጋር ገቢ ባለሥልጣን ዘንድ በአካል ቀርቦ ወይም ባለሥልጣኑ በወኪሉ ሶስተኛ አካል ወይም በኢ-ፋይሊንግ ገቢ ማድረግ አለበት፡፡

8) Article 53 Sub-Article 3 and Article 54 Sub-Article 3 of the Proclamation are amended.

"53(3) With in thirty (30) days from the last day of each month the withholding agent shall, personally or through the agent authorized by the revenue authority or through E-filing transfer to the authority the amount required to be withheld on payments made during the month. The withholding agent's aggregate monthly transfer shall be accompanied by a statement listing separately each specified persons to whom payments were made; name and identification number of the organization; the monthly total payment made to that person and the amount of income tax withheld results in authority or in its agent with respect to that person.

54(3) A payer shall, personally or through the agent of the authority or through E-filing pay the withhold tax to the revenue authority within fifteen (15) days from the end of each calendar month, and each payment shall be accompanied by a statement with respect to each tax payer who received payments during the month."

9) Article 66 Sub-Article 3 and Article 67 Sub-Article 2 of the Proclamation are amended and replaced by the following.

"66(3). The Tax calculated in accordance with the tax declaration reduced by the tax with held in accordance with Article 52 and 53 of the proclamation and the amounts provided by Article 76 (foreign tax credit) of this proclamation during the tax year, shall be transferred by the tax payer personally or through the agent of the authority or through E-filing simultaneously with the tax declaration.

67(2). Gibira beeksisa galii bu'uureeffatee herregamerraa bara gibiraa keessatti bu'uura Keewwata 76 tiin akka wal danda'u kan taasifame gibirri gabatee "D" biyya alaatti kaffalame erga hir'ifame booda kaffalaan gibiraa herrega haftee gibira galii waliin Abbaa Taayitaa Galii biratti qaamaan dhiyaatee ykn qaama sadaffaa Abbaan Taayitichaa bakka buuseen ykn E-faayiliingiidhaan galii gochuu qaba."

10) Keewattoonni 104, 105(2), 105(3), 106, 107, 112, 113, 114, fooyya'anii kan armaan gadiitin bakka bu'aniiru.

"104. Garee Komii Keessumeessu Miseensonni Garee Komii Keessummeessu Hoogganaa Abba Taayitaa Galiitiin filatamanii ni ramadamu; raawwiinsaas qajeelfama Biiron baasuun kan raawwatamu ta'a.

105(2). Gareen komii keessumeessu iyyanno kaffalaa gibiraa irraa dhiyaatu ilaaluu kan danda'u kaffalaan gibiraa beeksifni murtii gibiraa guyyaa isa dhaqqabe irraa kaasee guyyoota 30 keessatti iyyannoosaa yoo dhiyeessedha.

105(3). Gareen komii keessummeessu iyyannoo dhiyaateef qoratee yeroo qajeelfama sirna hojii mana hojii Abba Taayitichaa irratti murtaa'e keessatti murtii kennu qaba.

106. Gareen komii keessumeessu qajeelfama Biiron baasurratti hundaa'ee adabbii bulchiinsa kaffalaa gibiraarratti murtaa'e guutummaan guutuutti ykn gar-tokkeen akka ka'u taasisuu ni danda'a.

107. Murtii gibiraa mormuun ol'iyyannoo dhiyeessuu

(1) Kaffalaan gibiraa murtii gibiraa kamirrattiyuu komii qabu dirqama Keewwata kana Keewwata Xiqqaa 2 jalatti tarreeffaman yoo guute boordii ol'iyyannoo gibiraafi taaksii kanaan booda "Boordii Ol'iyyannoo" jedhamee waamamutti ol'iyyannoo dhiyeeffachu ni danda'a.

፩፻፴፬(፪). የገቢ ማስታወቂያን መሰረት አድርጎ ከታሰበው ግብር ላይ በግብር ዘመኑ ውስጥ በአንቀጽ ፸፮ መሰረት እንዲካከል የተደረገው በውጭ ሀገር የተከፈለ የሰንጠረዥ (መ) ከተቀነሰ በኋላ ግብር ከፋዩ ቀሪውን ሂሳብ ከገቢ ግብር ጋር የገቢ ባለሥልጣን ዘንድ በአካል ቀርቦ ወይም ባለሥልጣኑ በወከለው ሦስተኛ አካል ወይም በኢ-ፋይሊንግ ገቢ ማድረግ አለበት።

፯) የአዋጁ አንቀጽ ፩፻፴፬፣ ፩፻፴፭(፪)፣ ፩፻፴፮(፫)፣ ፩፻፵፩ እና ፩፻፵፬ ተሻሽለው በሚከተለው ተተክተዋል።

፩፻፴፬) ቅሬታ ሰሚ ቡድን ቅሬታ ሰሚ ቡድን አባላት በገቢ ባለስልጣን ኃላፊ ተመርጠው ይመደባሉ። አፈጻጸሙ ቢሮው በሚያወጣው መመሪያ በዝርዝር ይገለጻል።

፩፻፴፭(፪). የቅሬታ ሰሚ ቡድን ከግብር ከፋይ የሚቀርበውን አቡቱታ ማየት የሚችለው ግብር ከፋይ ውሳኔ ማስታወቂያ ከደረሰበት ቀን ጀምሮ በ፴ ቀናት ውስጥ አቡቱታውን ሲያቀርብ ነው።

፩፻፴፮(፫). ቅሬታ ሰሚ ቡድን የቀረበለትን አቡቱታ መርምሮ በባለስልጣኑ የሥራ መመሪያ በተወሰነ ጊዜ ውስጥ ውሳኔ መስጠት አለበት።

፩፻፵፩. ቅሬታ አጣሪ ቡድን ቢሮው በሚያወጣው መመሪያ መሠረት ከግብር ከፋዩ ላይ የተጣለውን አስተዳደራዊ ቅጣት ሙሉ በሙሉ ወይም በከፊል ቅጣቱን ሊያነሳ ይችላል።

፩፻፵፮. የግብር ውሳኔ በመቃወም ይግባኝ ማቅረብ

፩) ግብር ከፋዩ በማንኛውም የግብር ውሳኔ ላይ ያለውን ቅሬታ በዚህ አንቀጽ ንዑስ አንቀጽ ፪ ሥር የተዘረዘረውን ግዴታ ካሟላ ለግብርና ታክስ ይግባኝ ቦርድ ከዚህ በኋላ «የይግባኝ ቦርድ» ተብሎ ለሚጠራው ይግባኝ ማቅረብ ይችላል።

67(2) The tax calculated in accordance with the declaration, after the amounts provide by article 76 (foreign tax credit) subject to declaration having been reduced, shall be transferred by the tax payer personally or through the agent of the authority or through E-filing to the revenue authority simultaneously with the declaration.

10) Article 104, 105 Sub-Article 2,3, Article 106, 107, 112, 113, 114 of the proclamation are amended and replaced by the following.

"104. Complaint Treatment Group Members of the Complaint treatment group shall be selected and appointed by the Head of the Revenue Authority. Details of implementation shall be enacted under the directives to be issued by the Bureau.

105(2). No Complaint may be treated by the compliant treatment group unless the Complainant has filed his/her Complaint within 30 days after the receipt of the Tax assessment notice.

105(3). The Complaint treatment group shall give its decision after investigating the Complaint submitted to it within the time limit prescribed in the work manual of the Bureau.

106. The Complaint Treatment Group may fully or partly waive administrative penalties in accordance with the directives to be issued by the Bureau.

107. Appeal against assessment of Income Tax

(1) Any tax payer who objects to an assessment may appeal to the Tax Appeal Board hereinafter referred to as the "Appeal Board" up on the fulfillment of the requirements under sub-Article 2 of this Article.

(2) Ol'iyannoon kanneen armaan gadiitti tarreeffaman hin guunne Boordii Ol'iyannoo biratti fudhatama hin qabaatu.

(a) Kaffalaan gibiraa hanga gibiraa falmisiisaa ta'e irraa %50 Abbaa Taayitaa galiitiif kan hin qabsiisne yoo ta'e;

(b) Beeksisni murtii gibiraa kaffala gibiraa gahee guyyoota 30 keessatti ykn garee komii keessumeessuun murtiin kennamee guyyaa 15 keessatti ol'iyannoon Boordii Ol'iyannoof kan hin dhiyaanne yoo ta'e;

112. Murtii Boordii Ol'iyannoon Kenname Mormuun Ol'iyannoo Dhiyaatu

1) Murtiin kenname dogoggora Seeraa qaba jedhee namni mormu kamiyyuu murtichi kennamee guyyoota 15 keessatti ol'iyata isaa mana murtii ol'aanaatti dhiyessuu ni danda'a.

2) Manni Murtii ol'iyata dhaga'us Boordiin Ol'iyannoo bu'uura seeraatiin murtii kennerratti komii dhiyaate qoratee ni murteessa. Falmataan murtii kanarratti komii qabu murtichi kennamee guyyaa 15 keessatti mana murtii ol'iyannoo dhaga'utti ol'iyannoosaa dhiyeessuu ni danda'a.

3) Manni Murtii ol'iyaticha dhaga'us dogoggora seeraa Manni Murtii ol'aanaa ilaale qofa ilaaluudhaan murtii kan kennu ta'a.

4) Manni Murtii ol'iyannoo dhaga'u kamiyyuu ol'iyannoo kaffalaa gibiraa kan inni ilaaluu danda'u kaffalaan gibiraa kaffaltii qabsiisaaf kaffalerratti dabalataan gibira Boordiin Ol'iyannootin itti murtaa'e guutummaan guutuutti yoo kaffale qofaadha.

፪) ከዚህ በታች የተዘረዘሩትን ያላሟላ ይግባኝ በይግባኝ ቦርድ ዘንድ ተቀባይነት አይኖረውም።

(ሀ) ግብር ከፋዩ አከራካሪ ከሆነው የግብር መጠን ላይ ፶% ለገቢ ባለሥልጣን ያላስያዘ ከሆነ፤

(ለ) የግብር ውሳኔ ማስታወቂያ በደረሰው በ፴ ቀናት ውስጥ ወይም በቅሬታ አጣሪ በድን ውሳኔ ተሰጥቶ በ፲፭ ቀናት ውስጥ ለይግባኝ ቦርድ ይግባኝ ያላቀረበ ከሆነ፤

፩፻፲፪. የይግባኝ ቦርድ የሰጠውን ውሳኔ በመቃወም የሚቀርብ ይግባኝ

፩) የተሰጠው ውሳኔ የህግ ስህተት አለበት ብሎ የሚቃወም ማንኛውም ሰው ውሳኔ ተሰጥቶ በ፲፭ ቀናት ውስጥ ይግባኝን ለከፍተኛ ፍርድ ቤት ማቅረብ ይችላል።

፪) ከፍተኛ ፍርድ ቤትም የይግባኝ ቦርድ በሰጠው ውሳኔ ላይ የቀረበውን ቅሬታ መርምሮ ይወስናል። በከፍተኛ ፍርድ ቤት ውሳኔ ላይ ቅሬታ ያለው ተከራካሪ ውሳኔው በተሰጠ በ፲፭ ቀናት ውስጥ ለይግባኝ ሰሚ ፍርድ ቤት ይግባኝን ማቅረብ ይችላል።

፫) ይግባኝ ሰሚ ፍ/ቤትም ከፍተኛው ፍ/ቤት ያየውና የሕግ ስህተት ብቻ አይቶ ውሳኔ የሚስጥ ይሆናል።

፬) ማንኛውም ይግባኝ ሰሚ ፍርድ ቤት የግብር ከፋዩን ይግባኝ ማየት የሚችለው ግብር ከፋዩ ለመያዣ በከፊለው ግብር ላይ በተጨማሪነት በይግባኝ ቦርድ የተወሰነሰበትን ግብር መሰጠት ከከፈለ ብቻ ነው።

(2) No appeal may be accepted by the Appeal Board unless:

(a) a deposit of fifty (50%) of the disputed amount is made to the revenue Authority;

(b) The appeal is lodged with the appeal Board with in thirty (30) days from the date of receipt of the assessment notice or fifteen (15) days from the date of the decision of the Complaint treatment group.

112. Appeal from the decision of the Appeal Board

1) Any party dissatisfied with the decision of the Appeal Board may appeal to the High court on the ground of any error of law with in fifteen (15) days from the date of receipt of the decision of the Appeal board.

2) The appellate court shall hear and determine any question of law arising on the appeal. A party dissatisfied by the decision of the court may appeal to a competent court of appeal with in fifteen (15)days from the date of receipt of the decision of the high court.

3) The competent court of Appeal shall give its decision only on the ground of error of law considered by the high court.

4) A tax payer's appeal may not be accepted by the competent court of appeal unless at the time the appeal is lodged, the tax payer has paid the tax liability determined by the appeal Board.

113. Boordii Ol'iyannoo Gibiraafi Taaksii Hundeesuu

- 1) Boordiin ol'iyannoo gibiraafi taaksii akkaataa barbaachisummaa isaatti sadarkaa Naannoo, godina, Magaalotaa fi Aanaaleetti qajeelfama Manni Maree Bulchiinsi Mootummaa Naannoo baasuun ni hundeeffamu.
- 2) Keewwata kana Keewwata Xiqqaa 1 jalatti kan tumame akkuma jirutti ta'ee, Bulchiinsi Mootummaa Naannichaa akkaataa walitti dhiyeenya Magaalotaa ykn Aanaaleetin boordii adda ta'e hundeesuu ni danda'a.
- 3) Itti waamamni Boordii Ol'iyannoo gibiraafi taaksii qajeelfama Manni Maree Bulchiinsa Naannichaa Baasuun kan murtaa'uu ta'a.

114. Moggaasa Miseensota Boordii Ol'iyannoo Gibiraafi Taaksii

- 1) Miseensonni Boordii ol'iyannoo gibiraafi taaksii sadarkaa hundarratti argaman uummata biratti beekamoofi amantummaa kan qaban, akkasumas, namoota badii gibiraa waliin wal qabatu hin raawwanne keessaa filatamanii kan moggaafaman ta'u. Baay'inni miseensota boordichaa qaamota adda addaarraa kan bakka bu'an ta'ee ogeessa seeraa Biiroo Haqaa kan of keessaa qabu ta'a.
- 2) Keewwata kana Keewwata Xiqqaa 1 jalatti kan tumame akkuma eegametti ta'ee Manni Maree Bulchiinsa Naannichaa ulaagaalee miseensonni Boordii Ol'iyannoo ittiin filataman baasu ni danda'a.
- 3) Boordiin Ol'iyannoo Gibiraafi Taaksii hundeeffamu miseensota Mana Marii Bulchiinsaa sadarkaan jiran irraa, ogeessa seeraa Biiroo Haqaarraafi bakka bu'oota Mana Maree Daldalaa sadarkaan jiran of keessatti qabaachuu qaba.

፩፻፲፫. የግብርና ታክስ ይግባኝ ቦርድ ስለማቋቋም

- ፩) የግብርና ታክስ ይግባኝ ቦርድ እንዳስፈላጊነቱ በክልል በዞኖች በከተሞችና በወረዳዎች ደረጃ የክልሉ መስተዳድር ም/ቤት በሚያወጣው መመሪያ መሠረት ይቋቋማል።
- ፪) በዚህ አንቀጽ ንዑስ አንቀጽ ፩ ሥር የተደነገገው እንደተጠበቀው ሆኖ የክልሉ መንግስት መስተዳድር በከተሞች ወይም ወረዳዎች ቅርበት አኳያ ልዩ ቦርድ ማቋቋም ይቻላል።
- ፫) የግብርና ታክስ ይግባኝ ቦርድ ተጠሪነቱ የክልሉ መንግስት መስተዳድር ም/ቤት በሚያወጣው መመሪያ መሠረት ኃላፊነቱ ለሚሰጠው አካል ይሆናል።

፩፻፲፬. የግብርና ታክስ ይግባኝ ቦርድ አባላት አሰያየም

- ፩) በሁሉም ደረጃ ላይ የሚገኙ የግብርና ታክስ ይግባኝ ቦርድ አባላት በሕዝብ ዘንድ ተቀባይነትና ታማኝነት ካላቸው እንዲሁም ግብርና ታክስ ነክ የሆኑ ወንጀሎችን ካልፈጸሙ ሰዎች መካከል ተመርጠው የሚሰየሙ ይሆናሉ፤ የቦርዱም አባላት ብዛት ከተለያዩ አካላት የተወከሉ ሆነው ከፍትሕ ቢሮ የሚመደብ የሕግ ባለሙያ ያካተተ ይሆናል።
- ፪) በዚህ አንቀጽ ንዑስ አንቀጽ ፩ ሥር የተደነገገው እንደተጠበቀው ሆኖ የክልሉ መስተዳድር ም/ቤት የይግባኝ ቦርድ አባላት የሚመረጡበትን መስፈርቶች ሊያወጣ ይችላል።
- ፫) የሚቋቋመው የግብርና ታክስ ይግባኝ ቦርድ በየደረጃው ካሉት የም/ቤት አስተዳደር አባላት ከፍትሕ ቢሮ የሕግ ባለሙያና በየደረጃው ካሉ የንግድ ም/ቤት ተወካዮችን ማካተት አለበት።

113. Establishment of the Tax Appeal Board

- 1) The Tax Appeal Board shall be established at the regional, zones, Towns and woredas in accordance with the directives to be issued by the Regional Administrative Council.
- 2) Notwithstanding the provisions of Sub-Article 1 of this Article, the Regional Administrative Council may establish a special board taking into account the proximity of towns or woredas.
- 3) The accountability of the Tax Appeal Board shall be to the body that will be specified under the directives to be issued by the Regional Administrative Council.

114. Appointment of the members of Tax Appeal Board

- 1) Members of Tax Appeal Board at every level shall be appointed from among persons who have not committed any tax related crime, known and loyal to the people. The Appeal Board shall consist of members represented from different bodies and an expert of law from Bureau of Justice.
- 2) Not withstanding the provisions of Sub-Article 1 of this Article, the Regional Administrative Council may set out the criterias to be applied in the selection of members of the Appeal Board.
- 3) The Tax Appeal Board shall consist of members represented from administrative council, an expert of law from Justice Bureau, and representatives from councils of traders at different levels.

- 4) Walitti qabaan Boordii Ol'iyanno Gibiraafi Taaksii miseensota boordichaa keessaa sadarkaa Naannootti Pireezidaantii Mootummaa Naannoo Oromiyaatiin, sadarkaa Magaalaatti Kantiibaa Magaalaatin, sadarkaa Aanaatti Dura taa'aa Mana Maree Bulchiinsaatin kan muudaman ta'u.
- 5) Boordii Ol'iyannoo Gibiraafi Taaksii dhaddacha tokkoofi isaa ol qabaachuu ni danda'a. Tokkoon tokko dhaddachaa miseensota shan kan qabaatu ta'ee walitti qabaan miseensota keessa kan filatamu ta'a.
- 6) Barri tajaajila miscensa Boordii Ol'iyannoo Gibiraafi Taaksii kamiyyuu waggaa lama ta'ee kan bakka buufame yoo ta'e bara isa hafee ta'a.
- 7) Walitti qabaan Boordii Ol'iyannoo Gibiraafi Taaksiifi miseensonna boordichaa dhaabbataan yoo hojatan, minda dhaabbataa, dhaabbataan kan hin hojjenne yoo ta'e durgoon ji'aa kan kaffalamuuf ta'a. Raawwiinsaa qajeelfama Manni Maree Bulchiinsa Naannichaa baasuun kan murtaa'u ta'a.

3. Guvvaa Labsiin Kun Itti Ragga'uu

Labsiin kun Muddee 22/2000 irraa eegalee kan ragga'e ta'a.

Mudde 22/2000

Finfinnee

Abbaaduulaa Gammadaa

Pireezidaantii

Bulchiinsa Mootummaa Naannoo

Oromiyaa

፬) የግብርና ታክስ ይግባኝ ቦርድ ሰብሳቢ ከቦርዱ አባላት ውስጥ በክልል ደረጃ በኦሮሚያ ብሔራዊ ክልላዊ መንግስት ፕሬዚዳንት፣ በከተማ ደረጃ በከተማ ከንቲባ እና በወረዳ ደረጃ በወረዳ አስተዳደር ም/ቤት ሊቀመንበር የሚሾሙ ይሆናሉ።

፭) የግብርና ታክስ ይግባኝ ቦርድ አንድና ከዚያ በላይ ችሎቶች ሊኖረው ይችላል። እያንዳንዱ ችሎት አምስት አባላት የያዘ ሆኖ ሰብሳቢው ከአባላቱ መካከል የሚመረጥ ይሆናል።

፮) ማንኛውም የግብርና ታክስ ይግባኝ ቦርድ አባላት የሥራ ዘመን ሁለት ዓመት ሆኖ በምክትልነት የተሰየመ ከሆነ የተተካው ሰው ቀሪ የሥራ ዘመን ይሆናል።

፯) የግብርና ታክስ ይግባኝ ቦርድ ሰብሳቢና የቦርዱ አባላት በቋሚነት የሰሩ ከሆነ ቋሚ ደመወዝ ወይም በቋሚነት የማይሰሩ ከሆነ ወርሀዊ አበል ይታሰባሉ። አፈጻጸሙም የክልሉ መስተዳደር ም/ቤት በሚያወጣው መመሪያ መሠረት የሚወሰን ይሆናል።

፫. አዋጁ የሚጸናበት ጊዜ

ይህ አዋጅ ከታህሳስ ፳፪ ቀን ፪ ሺህ ዓ.ም. ጀምሮ የጸና ይሆናል።

አዲስ አበባ፣

ታህሳስ ፳፪ ቀን ፪ ሺህ ዓ/ም

አባዱላ ገመዳ

የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት መስተዳደር ፕሬዚዳንት

4) The chairperson of the tax appeal Board shall be selected by the President of the Oromia Regional Government among the members at the Regional level, at the towns by the mayor, by the chairperson of the Administrative council at the woreda level.

5) The Tax Appeal Board may one or more than one Trial bench. In such case each panel shall have five (5) members and shall elect one member to serve as a chair

6) The term of office of Tax Appeal Board member shall be two (2) years or the remaining period of that other member's term if he is substitute.

7) The chairperson and other members of the Board shall be entitled to receive permanent salary provided that they serve permanently and monthly allowance if not permanent. Details for the implementation of this provision shall be enacted by the directives to be issued by the Regional Administrative Council.

3. Effective Date

This proclamation shall come in to force as of the 1st day of January 2008.

1st day of January 2008

Finfinnee

Abadula Gameda

President of Oromia National Regional State