



Waggaa 16th Lak. 135/2000
 ፲፮ኛ ዓመት ቁጥር ፻፶፭/፪ሺህ
 16th year No. 135/2008

Finfinnee, Muddee 22/2000
 አዲስ አበባ፣ ታህሣሥ ፳፪ ቀን ፪ሺ. ዓ.ም
 Finfinne, January 1, 2008

MAGALATA OROMIYAA
መ ገ ለ ተ ኦ ሮ ሚ ያ
MEGELETA OROMIA

Gatiin Tokko ያንዱ ዋጋ Unit Price	To'annoo Caffee Mootummaa Naannoo Oromiyaatiin Kan Bahe በኦሮሚያ ብሔራዊ ክልላዊ መንግስት በጨፌ ኦሮሚያ ጠባቂነት የወጣ	Lak. S. Poostaa 21383-1000 የፖ.ሣ.ቁጥር P.O.Box
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<p>QABIYYEE Labsii Lak. 135/2000 Labsii Tarn Ovar Taaksii Mootummaa Naannoo Oromiyaa Lak. 75/1995 Fooyyessuuf Labsii Bahe Page 1</p>	<p>ማውጫ አዋጅ ቁጥር ፻፶፭/፪ሺህ የኦሮሚያ ብሔራዊ ክልላዊ መንግስት ተርና ኦቨር ታክስ አዋጅ ቁጥር ፸፭/፲፱፻፺፭ን ለማሻሻል የወጣ አዋጅ ገጽ ፩</p>	<p>CONTENT Proclamation No. 135/2008 A Proclamation To Amend The Turn Over Tax Proclamation No.75/2003 Of Oromia National Regional State Page 1</p>
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Labsii Lak. 135/2000
Labsii Tarn Ovar Taaksii Mootummaa Naannoo Oromiyaa Lak. 75/1995 Fooyyessuuf Labsii Bahe

Labsii Tarn Ovar Taaksii Mootummaa Naannoo Oromiyaa hojiirra jiru jijjiirama bu'uura adeemsa hojii Naannicha keessatti gaggeeffame wajjin akka wal-simu taasisuun barbaachisaa ta'ee waan argameef;

Akkaataa Heera Fooyya'aa Mootummaa Naannoo Oromiyaa Labsii Lak. 46/1994 Keewwata 49(3) (a) tin kan kanatti aanu labsameera.

1. **Mata duree Gabaaba**
 Labsiin kun "Labsii Tarn Ovar Taaksii Mootummaa Naannoo Oromiyaa Lak. 75/1995 Fooyyessuuf Labsii Bahe Lak. 135/2000," jedhamee waamamuu ni danda'a.

አዋጅ ቁጥር ፻፶፭/፪ሺህ
የኦሮሚያ ብሔራዊ ክልላዊ መንግስት ተርና ኦቨር ታክስ አዋጅ ቁጥር ፸፭/፲፱፻፺፭ን ለማሻሻል የወጣ አዋጅ

በሥራ ላይ ያለውን የኦሮሚያ ብሔራዊ ክልላዊ መንግስት ተርና ኦቨር ታክስ አዋጅ በክልሉ ውስጥ ከተካሄደው መሠረታዊ የስራ ሂደት ለውጥ ጋር እንዲጣጣም ማድረግ አስፈላጊ ሆኖ በመገኘቱ፤

በተሻሻለው የኦሮሚያ ብሔራዊ ክልላዊ መንግስት ሕገ መንግስት በአዋጅ ቁጥር ፵፯/፲፱፻፺፱ አንቀጽ ፵፱(፫) (ሀ) መሠረት የሚከተለው ታውጧል፡፡

፩. አጭር ርዕስ
 ይህ አዋጅ "የኦሮሚያ ብሔራዊ ክልላዊ መንግስት መስተዳደር ተርና ኦቨር ታክስ አዋጅ ቁጥር ፸፭/፲፱፻፺፭ን ለማሻሻል የወጣ አዋጅ ቁጥር ፻፶፭/፪ሺህ" ተብሎ ሊጠቀስ ይችላል፡፡

PROCLAMATION NO. 135/2008
A Proclamation To Amend The Turn Over Tax Proclamation No.75/2003 Of Oromia National Regional State

WHEREAS, it is found to be necessary to make the existing Turn Over Tax Proclamation of Oromia N.R State be consistent with the Business process Reengineering accomplished in the Region;

NOW THEREFORE, in accordance with the Revised Constitution of Oromia National Regional State Proclamation No.46/1994 Article 49 Sub-Article 3 (a), it is proclaimed as follows.

1. **Short Title**
 This proclamation may be cited as "A Proclamation To Amend The Turn Over Tax Proclamation No.75/2003 Of Oromia National Regional State No.135/2008"

2. **Fooyya'iinsa**

Labsiin Tarn Ovar Taaksii Mootummaa Naannoo Oromiyaa Lak. 75/1995 akka armaan gadiitti fooyya'eera.

- 1) Keewwanni 2 Keewwanni Xiqqaa 10 fi 13 akka armaan gadiitti fooyya'aniiru.
- 10) "Abbaa Taayitaa Taaksii," jechuun Biiroo Galiwwan Oromiyaafi dameewwan isaa sadarkaa godinaa, aanaafi magaalaa keessatti qaamota galii murteessuu, sassaabuu, hordofuufi bulchuuf hundeeffamaniidha.
- 13) "Biiroo" fi "Hoogganaa Biiroo," jechuun akkaataa duraa duuba isaaniitti Biiroo Galiwwan Oromiyaafi Hoogganaa Biiroo Galiwwan Oromiyaati.
- 2) Keewwata 10 Keewwanni Xiqqaa 1(a) fooyya'ee kan armaan gadiitin bakka bu'eera.
 - 10(1)(a). Yeroon herregaa tokko xumurame, ji'a tokko keessatti beeksisa tam ovar taaksii abbaa taayitaa taaksichaaf ykn qaama sadaffaa abbaan taayiticha bakka buuseen ykn E-faayiliingiidhaan dhiyeessuu qaba.
- 3) Keewwattoonni 18, 19(2), 19(3) hanga 21 jiran fooyya'anii kan armaan gadiitin bakka bu'aniiru.
- 18. Garee Komii Keessummeessu
 - Miseensonni garee komii keessummeessuu Hoogganaa Abbaa Taayitichatin filatamanii ramadamu. Raawwiin isaa qajeelfama Biiron baasuun kan raawwatamu ta'a.
- 19(2). Gareen komii keessummeessu iyyata kaffalaa taaksiirraa dhiyaatu ilaaluu kan danda'u kaffalaan taaksii, beeksisni murtii taaksii isa gahee guyyoota 30 keessatti iyyannoosaa kan dhiyeeffate yoo ta'eedha.

፪. **ማሻሻያ**

የኦሮሚያ ብሔራዊ ክልላዊ መንግስት ተርን ኦቨር ታክስ አዋጅ ቁጥር ፩፻/፲፱፻፺፭ እንደሚከተለው ተሻሽሏል።

- ፩) አንቀጽ ፪ ንዑስ አንቀጽ ፲ እና ፲፫ እንደሚከተለው ተሻሽሏል።
 - ፲) «የታክስ ባለሥልጣን» ማለት የኦሮሚያ ገቢዎች ቢሮና በዞኖች፣ ወረዳዎችና በከተሞች ወስጥ ገቢን ለመወሰን፣ ለመሰብሰብ፣ ለመከታተልና ለማስተዳደር የተቋቋሙ የቢሮ ቅርንጫፎችን ማለት ነው።
 - ፲፫) ቢሮ እና የቢሮ ኃላፊ ማለት እንደየቅደም ተከተላቸው የኦሮሚያ ገቢዎች ቢሮ እና የኦሮሚያ ገቢዎች ቢሮ ኃላፊ ማለት ነው።
- ፪) አንቀጽ ፲ ንዑስ አንቀጽ ፩(ሀ) ተሻሽሎ በሚከተለው ተተክቷል።
 - ፲፩(ሀ). አንድ የሂሳብ ጊዜ አልቆ በአንድ ወር ወስጥ የተርን ኦቨር ታክስ ማስታወቂያ ለታክስ ባለሥልጣን ወይም ባለሥልጣኑ በወከለው ሰብተኛ አካል ወይም በኢ-ፋይልንግ ማቅረብ አለበት።
- ፫) አንቀጽ ፲፰፣ ፲፱ ንዑስ አንቀጽ ፪፣ ፫፣ ፬ ንዑስ ፫ እስከ አንቀጽ ፳፩ ተሻሽለው በሚከተሉት ተተክተዋል።
 - ፲፰. የቅሬታ አስተናጋጅ ቡድን የቅሬታ አስተናጋጅ ቡድን አባላት ታክስ ባለሥልጣኑ ኃላፊ ተመርጠው ይመደባሉ። አፈጻጸሙ ቢሮው በሚያወጣ መመሪያ መሠረት ይወሰናል።
 - ፲፱(፪). የቅሬታ አስተናጋጅ ቡድን ከታክስ ከፋይ የሚቀርበውን አቤቱታ ማየት የሚችለው ታክስ ከፋይ የታክስ ውሳኔ ማስታወቂያ በደረሰው በ፱ ቀናት ውስጥ አቤቱታውን የቀረበ እንደሆነ ነው።

2. **Amendment**

The Turn Over Tax Oromia National Regional State proclamation No.75/2003, is here by amended as follows:

- 1) Article 2 Sub-Articles 10 and 13 are amended as follows.
 - "10) " Tax Authority" shall mean Revenue Bureau of Oromia and its branches at the level of zones, districts and the bodies that are established to levy, collect, control and administrate revenues in the towns.
- 13) "Bureau and "Head of Bureau" shall mean Revenue Bureau of Oromia "and "Head of Revenue Bureau of Oromia", respectively."
- 2) Article 10 Sub-Article 1 (a) is amended and replaced by the following new Sub-Article 1 (a).
 - "10 (1) (a). After the end of every accounting period, present the turn over tax declaration within one month to the authority either through the 3rd person authorized by the Authority or E-mailing.
- 3) Article 18, Article 19 Sub-Article 2, 3 up to 21 of the proclamation is deleted and replaced by the following new Article 18,19 (3) up to 21.
- 18. Petition Treatment Group
 - Members of petition 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.
- 19(2). The petition treatment group shall hear the petition if the petitioner has filed his petition with in 30 days after the receipt of the tax assessment notice.

19(3). Gareen komii keessumeessu, komii dhiyaate qoratee yeroo maanuwalii hojii mana hojichaarratti kaawwame keessatti murtii kennuu qaba.

20. Adaba kaasuu

Gareen komii keessumeessu adaba bulchiinsaa kaffalaa taaksiirratti murtaa'e yoo jiraate guutummaan guutuutti ykn gartokkeesaa qajeelfama Biiron baasurratti hundaa'ee kaasuu ni danda'a.

21. Murtii Taaksii Komachuun Ol'iyyannoo Dhiyaatu

1) Kaffalaan taaksii murtii dabalata taaksii hundarratti komii qabu dirqamoota Keewwata kana Keewwata Xiqqaa 3 jalattii tumaman yoo raawwate boordii ol'iyyanno gibiraafi taaksiitti dhiyeeffachuuf ni danda'a.

2) Akkaataa Keewwata kana Keewwata Xiqqaa 1 tiin ol'iyyannoon dhiyaatee boordii ol'iyyannoo gibiraatin dabalataan itti murtaa'e kaffaluuf dirqama qabu guyyaa murtii kenname kaasee guyyoota 15 keessatti taaksii irraa barbaadamu yoo hin kafalle balleessaadha.

3) Ol'iyyannoon kanneen armaan gaditti tarreeffaman hin guunne boordii ol'iyyannoo gibiraafi taaksii biratti fudhatama hin qabaatu.

(a) Kaffalaan taaksii hamma taaksii falmiin irratti ka'e keessaa dhibbantaa shantama (%50) abba taayitaa taaksiitiif kan hin qabsiisne yoo ta'e;

(b) Beeksisini murtii taaksii guyyaa isa dhaqqaberraa eegalee guyyoota 30 keessatti ykn guyyaa murtiin garee komii keessumeessuun kennamee eegalee guyyoota 15 keessatti boordii ol'iyyannoo gibiraafi taaksiitiif iyyata voo hin dhiveessine ta'e;

፲፱(፫). ቅሬታ አስተናጋጅ ቡድን የቀረበውን ቅሬታ መርምሮ በመሥሪያ ቤቱ ማኑዋል በተጠቀሰው ጊዜ ወስጥ ውሳኔ መስጠት አለበት።

፳. ቅጣትን ማንሳት

የቅሬታ አጣሪ ቡድን በታክስ ከፋዩ ላይ የተጣለ አስተዳደራዊ ቅጣት ካለ ሙሉ በሙሉ ወይም በከፊል ቢሮው በሚያወጣው መመሪያ ላይ ተመስርቶ ሊያነሳ ይችላል።

፳፩. በታክስ ውሳኔ ቅሬታ የሚቀርብ ይግባኝ

፩) በሁሉም የታክስ ጭማሪ ላይ ቅሬታ ያለው በማንኛውም የታክስ ከፋይ በዚህ አንቀጽ ንዑስ አንቀጽ ፫ ስር የተደነገጉትን ግዴታዎች ከፈጸመ ይግባኝን ለግብርና ታክስ ይግባኝ ቦርድ ማቅረብ ይችላል።

፪) በዚህ አንቀጽ ንዑስ አንቀጽ ፩ መሠረት ይግባኝ ቀርቦ በግብር ይግባኝ ቦርድ የተወሰነበትን ተጨማሪ ታክስ ለመክፈል ግዴታ ያለበት ማንኛውም ሰው ውሳኔው በተሰጠበት ቀን ጀምሮ በ፲፭ ቀናት ውስጥ የሚፈለግበትን ታክስ ካልከፈለ ጥፋተኛ ነው።

፫) ከዚህ በታች የተዘረዘሩትን የማያሟላ ይግባኝ በይግባኝ ቦርድ ዘንድ ተቀባይነት አይኖረውም።

(ሀ) ግብር ከፋዩ አከራካሪ ከሆነው የግብር መጠን ወስጥ ሃምሳ በመቶ /50%/ ለታክስ ባለሥልጣን ያላስያዘ እንደሆነ፤

(ለ) የግብር ውሳኔ ማስታወቂያ ከደረሰው በ፴ ቀናት ውስጥ ወይም በቅሬታ አስተናጋጅ ቡድን ውሳኔ ከተሰጠበት ቀን ጀምሮ በ፲፭ ቀን ውስጥ ለግብርና ታክስ ይግባኝ ቦርድ ይግባኝን ያላቀረበ እንደሆነ፤

19(3). The Petition treatment group shall give its decision after investigating the petition submitted to it with in the time limit prescribed in the work manual of the Bureau.

20. With drawal of Penalty

The petition treatment group may fully or partly waive administrative penalties in accordance with the directives to be issued by the Bureau.

21. Appeal on tax Revenue and

1) Any taxpayer who objects to all the assessment may appeal to the Tax Appeal Board up on the accomplishment of the objections under Sub-Article 3 of this article.

2) Where appeal is lodged in accordance with sub Article 1 of this Article, and affirmed by the Tax Appeal Board and is under obligation pay, is in default if not Fayed the tax required from him with in 15 days from the date of the rendition of such decision.

3) 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 decision of the Petition Treatment Group.

- 4) Keewwata kana Keewwata Xiqqaa 3 tiin yeroo kaawwame keessatti ol'iyyannoo kan hin dhiyeeffanne yoo ta'e taaksiin abbaa taayitaa taaksiitin murtaa'e sirriifi isa dhumaa ta'ee battalumatti kan kaffalamu ta'a.
- 5) Murtii Boordii Ol'iyyannoo Gibiraafi Taaksii Komachuun Ol'iyyata Dhiyaatu,
 - a) Murtiin boordii ol'iyyannoo gibiraafi taaksiitin kenname dogoggora seera qaba jedhee namni momu kamiyyuu murtiin kennamee guyyaa 15 keessatti Mana Murtii ol'iyyannoo dhagahuuf dhiyeeffachuu ni danda'a.
 - b) Manni Murtii Ol'iyyannoo dhagahus komii dhiyaate qoratee ni murteesa. Namni murtii kanarrattis komii qabu murtiin kennamee bultii 15 keessatti dhaddacha Mana Murtii ol'iyyannoo dhagahuuf dhiyeeffachuu ni danda'a.
 - c) Mani murtii ol'iyyata dhagahus dogoggora seeraa qofa ilaaluudhaan murtii kenna.
 - d) Kaffalaan taaksii qarshii boordii ol'iyyannoo gibiraafi taaksiitin itti murtaa'e hunda yoo kaffale malee ol'iyyanni isaa Manni Murtii ol'iyyannoo dhagahu biratti fudhatama hin qabaatu.
 - e) Keewwata kana Keewwata Xiqqaa "a" hanga "d" jalatti kan tumame akkuma eegamanitti ta'anii Labsii Gibira Galiiratti ol'iyyannoo ilaalchisee Keewwattoonni tumaman akkuma barbaachisummaa isaanitti taaksii Labsii kanaan murtaa'anii ol'iyyannoo dhiyaataniifis raawwatiinsa ni qabaatu.

6. Guyyaa Labsiin Kun Itti Ragga'u
 Labsiin kun Muddee 22/2000 irraa eegalee kan ragga'e ta'a.

Muddee 22/2000
 Finfinnee
 Abbaaduulaa Gammadaa
 Pireezidaantii
 Bulchiinsa Mootummaa Naannoo
 Oromiyaa

- ሀ) በዚህ አንቀጽ ንዑስ አንቀጽ ፫ መሠረት በተሰጠው ጊዜ ውስጥ ይግባኝ ያላቀረበ ከሆነ በታክስ ባለሥልጣን የተወሰነው ታክስ ትክክልና የመጨረሻ ሆኖ ወዲያውኑ የሚከፈል ይሆናል።
- ፩) የግብርና ታክስ ይግባኝ ቦርድ ውሳኔው በመቃወም የሚቀርብ ይግባኝ፡
 - (ሀ) የግብር ታክስ ይግባኝ ቦርድ የሰጠው ውሳኔ የሕግ ስህተት አለው ብሎ የሚቃወም ማንኛውም ሰው ውሳኔው በተሰጠ በ፲፭ ቀናት ውስጥ ለይግባኝ ሰሚ ፍርድ ቤት ይግባኙን ማቅረብ ይችላል።
 - (ለ) ይግባኝ ሰሚ ፍርድ ቤትም የቀረበውን ቅሬታ መርምሮ ይወስናል። በዚህ ውሳኔ ላይም ቅሬታ ያለው ሰው ውሳኔው በተሰጠ በ፲፭ ቀናት ውስጥ ለይግባኝ ሰሚ ፍርድ ቤት ማቅረብ ይችላል።
 - (ሐ) ይግባኝ ሰሚ ፍርድ ቤትም የሕግ ስህተት ብቻ በማየት ውሳኔ ይሰጣል።
 - (መ) ታክስ ክፍያ በግብርና ታክስ ይግባኝ ቦርድ የተወሰነበትን ብር በመሰጠት ካልከፈለ በሰተቀር ይግባኙ በይግባኝ ሰሚ ፍርድ ቤት ዘንድ ተቀባይነት አይኖረውም።
 - (ሠ) በዚህ አንቀጽ ንዑስ አንቀጽ (ሀ) እስከ (መ) ስር የተደነገጉት አንቀጾች በዚህ አዋጅ መሠረት ለተወሰኑና ይግባኝ ለቀረበባቸው የታክስ ውሳኔዎችም እንደ የአስፈላጊነታቸው ተፈጻሚነት ይኖራቸዋል።

፫. ይህ አዋጅ የሚጸናበት ቀን
 ይህ አዋጅ ከታህሳስ ፳፪ ቀን ፪ ሺህ ፱.ም. ጀምሮ የፀና ይሆናል።

ታህሳስ ፳፪ ቀን ፪ ሺህ ፱.ም.
 አዲስ አበባ
 አባዳላ ገመዳ
 የኦሮሚያ ብሔራዊ ክልላዊ
 መንግስት መስተዳደር ፕሬዚዳንት

- 4) If no appeal is made with in the period prescribed in Sub-Article 3 of this Article the assessment of the tax made by the Authority shall be deemed to be correct and final, and shall be immediately payable.
- 5) Appeal From the Decision of the Tax Appeal Board
 - (a) Any party dissatisfied with the decision of the Tax Appeal Board may appeal to the competent appellate court on the ground of any error of law with in fifteen (15) days from the date of receipt of the decision of the Tax Appeal Board.
 - (b) The appellate court shall hear and decide on the appeal. A party dissatisfied by the decision of the high court may appeal to a competent court of appeal with in fifteen (15) days from the date of receipt of the decision.
 - (c) The competent court of appeal shall give its decision only on the ground of error of law.
 - (d) A tax payer's appeal shall 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.
 - e) Without prejudice to Sub-Articles (a)-(d) of this Article, the provisions of the income tax proclamation concerning appeals shall, mutatis mutandis, apply to the appeals regarding taxes imposed by this proclamation.

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 Government Sate