



Waggaa 16th Lak. 136/2000
 ሃምሳ ዓመት ቁጥር ፩፻፴፮/፪ሺህ
 16th year N° 136/2008

Finfinnee, Muddee 22/2000
 ኦሮሚያ ክልል፣ ታህሣሥ ፳፪ ቀን ፪ሺ ፶፱
 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 መንግሥት በጨፌ ኦሮሚያ ጠባቂነት የወጣ	Lak. S. Poostaa 21383-1000 የፖ.ሣ.ቁጥር P.O.Box
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QABIYYEE Labsii Lak. 136/2000 Labsii Taaksii Eksaayizii Mootummaa Naannoo Oromiyaa Lak. 76/1995 Fooyessuuf Labsii Bahe Page 1	ማዕጫ አዋጅ ቁጥር ፩፻፴፮/፪ሺ የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ኤክስፎርት ታክስ አዋጅ ቁጥር ፩፻/፲፱፻፺፭ን ለማሻሻል የወጣ አዋጅ..... ገጽ ፩	CONTENT Proclamation No. 136/2008 A proclamation To Amend The Excise Tax Proclamation No. 76/2003 Of Oromia National Regional State..... Page 1
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<p>Labsii Lak. 136/2000 Labsii Taaksii Eksaayizii Mootummaa Naannoo Oromiyaa Lak. 76/1995 Fooyessuuf Labsii Bahe</p> <p>Labsii Taaksii Eksaayizii Mootummaa Naannoo Oromiyaa hojiirra jiru Jijjiirama Bu'uura Adeemsa Hojii Naannicha keessatti gaggeeffame wajjin walsimsiisuun barbaachisaa ta'ee waan argameef;</p> <p>Akkaataa Heera Fooyya'aa Mootummaa Naannoo Oromiyaa Labsii Lak. 46/1994 Keewwata 49(3)(a) tiin kan kanatti aanu labsameera.</p> <p>1. Mata duree Gabaabaa Labsiin kun "Labsii Taaksii Eksaayizii Mootummaa Naannoo Oromiyaa Lak 76/1995 Fooyessuuf Bahe Labsii Lak. 136/2000," jedhamee waamaamu ni danda'a.</p>	<p>አዋጅ ቁጥር ፩፻፴፮/፪ሺህ የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ኤክስፎርት ታክስ አዋጅ ቁጥር ፩፻/፲፱፻፺፭ን ለማሻሻል የወጣ አዋጅ</p> <p>በሥራ ላይ ያለውን የኦሮሚያ ብሔራዊ መንግስት ኤክስፎርት ታክስ አዋጅ በክልሉ ውስጥ ከተካሄደው መሠረታዊ የስራ ሂደት ለውጥ ጋር ማጣጣም አስፈላጊ ሆኖ መገኘቱ፤</p> <p>በኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ሕገመንግሥት በአዋጅ ቁጥር ፵፮/፲፱፻፺፱ አንቀጽ ፵፱(፫) (ሀ) መሠረት የሚከተለው ታውጧል፡፡</p> <p>፩. አጭር ርዕስ ይህ አዋጅ "የኦሮሚያ ብሔራዊ መንግሥት ኤክስፎርት ታክስ አዋጅ ቁጥር ፩፻/፲፱፻፺፭ን ለማሻሻል የወጣ አዋጅ ቁጥር ፩፻፴፮/፪ሺህ" ተብሎ ሊጠቀስ ይችላል፡፡</p>	<p>PROCLAMATION NO. 136/2008 A Proclamation To Amend The Excise Tax Proclamation No. 76/2003 Of Oromia National Regional State</p> <p>WHEREAS, it is found necessary to make the excising Excise Tax Proclamation of Oromia National Regional State be consistent with the business process reengineering accomplished in the region;</p> <p>NOW, THEREFORE, In accordance with the Revised Constitution of Oromia National Regional State Proclamation No. 46/1994 Article 49(3) (a) the following is proclaimed.</p> <p>1. Short Title This proclamation may be cited as " A Proclamation To Amend The Excise Tax Proclamation No. 76/2003 Of Oromia National Regional State No. 136/2008."</p>
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2. **Foovva'iinsa**

Labsiin Taaksii Eksaayizii Mootummaa Naannoo Oromiyaa Lak. 76/1995 akkaataa armaan gadiitti fooyya'eera.

1) Keewwata 2 Keewwanni Xiqqaa 6 fi 10 akka armaan gadiitti fooyya'aniiru.

6) "Abbaa Taayitaa Taaksii" jechuun Biiroo Galiwwan Oromiyaafi dameewwan isaa Gqdina, Aanaafi magaalaa keessatti qaamota galii murteessuu, sassaabuu, hordofuufi bulchuuf dhaabbatan jechuudha.

10) "Biiroo" fi "Hogganaa Biiroo" jechuun akka duraa duuba isaaniiin Biiroo Galiwwan Oromiyaafi Hogganaa Biiroo Galiwwan Oromiyaati."

2. Keewwata 8 (b)n fooyya'ee kan armaan gadiitin bakka bu'eera.

8(b). Taaksicha haala gaariin walitti qabuuf ibsa ragaa barbaachisaa ta'an guca abbaa taayitichaarraa kennamerratti guutee ji'aan abbaa taayitaa galiitti qaaman dhiyaatee ykn qaama sadaffaa abbaa taayitichaan bakka bu'eetti ykn E-faayiliingiidhaan beeksisa taaksii waliin galii gochuu qaba.

3. Keewwanni 15, 16(2), 16(3), 17 fi 18 fooyya'anii kan armaan gadiitiin bakka bu'aniru.

15. Garee Komii Keessumeessu Miseensonni Garee Komii Keessumeessan Hogganaa abbaa taayitaa taaksiitin filatamanii kan ramadaman ta'a; raawwiisaas qajeelfama Biiroon baasuun kan murtaa'u ta'a.

16(2). Gareen Komii Keessumeessu iyyata kafaloota taaksiirraa dhiyaatu ilaalee murtii kennu kan danda'u kaffalaan taaksii beeksisa murtii taaksii isa gahee guyyaa 30 keessatti iyyata yoo dhiyeeffateedha.

16(3). Gareen komii keessumeessu iyyata dhiyaateef qoratee yeroo maanuwaalii adceemsa hojii keessa taa'e keessatti murtii kennuu qaba.

፪. **ማሻሻያ**

የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ኤክስሪት ታክስ አዋጅ ቁጥር ፸፯/፲፱፻፺፭ እንደሚከተለው ተሻሽሏል።

፩) አንቀጽ ፪ ንዑስ አንቀጽ ፮ እና ፲ እንደሚከተለው ተሻሽሏል።

፪(፮). "የታክስ ባለሥልጣን" ማለት የኦሮሚያ ገቢዎች ቢሮን በዞኖች ወረዳዎችን በከተሞች ውስጥ ገቢን ለመወሰን፣ ለመሰብሰብ፣ ለመከታተልና ለማስተዳደር የተቋቋሙ የቢሮ ቅርንጫፎችን ማለት ነው።

፪(፲). "ቢሮ" እና "የቢሮ ኃላፊ" ማለት እንደየቅደም ተከተላቸው የኦሮሚያ ገቢዎች ቢሮ እና የኦሮሚያ ገቢዎች ቢሮ ኃላፊ ማለት ነው።

፫) አንቀጽ ፰(ለ) ተሻሽሎ በሚከተለው ተተክሏል።

፰(ለ). ባለሥልጣኑ በሚሰጠው ቅጽ ላይ ታክሱን በሚገባ ለመሰብሰብ አስፈላጊ የሚሆነውን መረጃ የሚያሳይ መግለጫ ሞልቶ በየወሩ ለገቢዎች ባለሥልጣን በአካል ቀርቦ ወይም ባለሥልጣኑ በወከለው ሦስተኛ አካል ወይም በኢ-ፋይልንግ በታክስ ማስታወቂያ ጋር ገቢ ማድረግ አለበት።

፫) አንቀጽ ፲፭፣ ፲፮ ንዑስ አንቀጽ ፪ እና ፫ አንቀጽ ፲፮ እና ፲፰ ተሻሽለው በሚከተሉት ተተክተዋል።

፲፭. የቅሬታ ሰሚ ቡድን የቅሬታ ሰሚ ቡድን አባላት በታክስ ባለሥልጣኑ ኃላፊ ተመርጠው ይመደባሉ። አፈጻጸሙ ቢሮው በሚያወጣው መመሪያ መሠረት ይወሰናል።

፲፮(፪). የቅሬታ ሰሚ ቡድን ከታክስ ከፋዩ የሚቀርበውን አቤቱታ ማየት የሚችለው ታክስ ከፋዩ የታክስ ውሳኔ ማስታወቂያ በደረሰው በ፵ ቀናት ውስጥ አቤቱታውን ያቀረበ እንደሆነ ነው።

፲፮(፫). ቅሬታ ሰሚ ቡድን የቀረበውን ቅሬታ መርምሮ በመሥሪያ ቤቱ የሥራ ማንገድ በተጠቀሰው ጊዜ ውስጥ ውሳኔ መስጠት አለበት።

2. **Amendment**

The Oromia National Regional Government Excise Tax proclamation No 76/2000 is here by amended as follows.

1) Article 2 Sub-Articles 6 and 10 amended as follows.

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

10) " Bureau" and Head of Bureau" shall mean "Oromia Revenue Bureau" and Head of Oromian Bureau of revenues",

2) Article 8(b) is amended and replaced by the following.

"8(b). Submit personally or through the agent of the authority or through E-filing every month to the Tax Authority, in a form which shall be supplied by the said authority, a declaration containing such information as may be necessary for proper collection of the tax.

3) Article 15, 16 Sub-Article 2 and 3 , Article 17and 18 are amended and replaced by the following.

15. Petition Treatment Group Members of the Petition treatment group shall be selected and appointed by the Head of the Revenue Authority. Details of implementation shall be in acted under the directives to be issued by the Bureau.

16(2) No petition may be treated by the petition treatment group unless the petitioner has filed his/her petition with in 30 days after the receipt of the assessment notice

16(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 bure au.

17. Adabbii Kaasuu

Gareen Komii Keessumeessu, adabbi bulchiinsaa kaffalaa taaksii irratti murtaa'e yoo jiraate guutummaatti ykn gartokkeesaa qajeelfama Biirtoon baasu irratti hundaa'uun kaasuu ni danda'a.

18. Murtii Taaksii Eksaayizii

Komachuun Ol'iyvannoo dhivaatu

- 1) Kaffalaan taaksii eksaayizii dabalataan murtaa'e hundarratti komii qabu dirqamoota Keewwata kana Keewwata Xiqqaa 3 jalatti tarreeffame yoo raawwate Boordii Gibiraafi Taaksiitiif ol'iyannoo dhiyeeffachuu ni danda'a.
- 2) Bu'uura Keewwata kana Keewwata Xiqqaa 1 tiin komiin ol'iyannoo dhiyaate kaffalaan taaksii eksaayizii dabalataan itti murtaa'e guutummaan guutuutti ykn gartokkeesaa kaffaluuf kan dirqamu ta'uusaa Boordiin Ol'iyannoo Gibiraafi Taaksii guyyaa murtii kenne kaasee guyyoota 15 keessatti taaksii eksaayizii dabalataan irraa barbaadamu kan hin kaffalle yoo ta'e ykn ol'iyannoo kan hin dhiyeessine yoo ta'e balleessaadha.
- 3) Kaffalaan taaksii eksaayizii kanneen armaan gadiitti tarreeffaman hin guutne yoo ta'e iyyanni isaa boordii ol'iyannoo gibiraafi taaksii biratti fudhatama hin qabaatu.
 - (a) Kan Galii taaksii eksaayizii falmiin irratti ka'e dhibbantaa shantama %50 abbaa taayitaa gibiraa biratti kan hin qabsiisne yoo ta'e,

፲፮. ቅጣት ማገገላት

የቅሬታ ሰሚ ቡድን በታክስ ክፋይ ላይ የተጣለ አስተዳደራዊ ቅጣት ሙሉ በሙሉ ወይም በከፊል ቢሮው በሚያወጣው መመሪያ ላይ ተመስርቶ ሊያነሳ ይችላል።

፲፰. በኤክሳይዥ ታክስ ውሳኔ ቅር በመሰጠት የሚቀርብ ይግባኝ

፩) ሁሉም ተጨማሪ ኤክሳይዥ ታክስ ውሳኔ ላይ ቅሬታ ያለው ታክስ ክፋይ በዚህ አንቀጽ ንዑስ አንቀጽ ፪ ስር የተደነገጉትን ግዴታዎች ከፈጸመ ይግባኝ ለግብርና ታክስ ይግባኝ ቦርድ ማቅረብ ይችላል።

፪) በዚህ አንቀጽ ንዑስ አንቀጽ ፩ መሠረት ይግባኝ ቀርቦ በግብር ይግባኝ ቦርድ በተጨማሪ የተወሰነበትን ታክስ ሙሉ በሙሉ ወይም በከፊል ለመክፈል ግዴታ ያለበት የኤክሳይዥ ታክስ ክፋይ ውስኔው ከተሰጠበት ቀን ጀምሮ በ፲፮ ቀናት ውስጥ የሚፈለግበትን ታክስ ካልከፈለ ወይም ይግባኝ ያለቀረበ እንደሆነ ጥፋተኛ ነው።

፫) የሚከተሉትን የማያሟላ የኤክሳይዥ ታክስ ክፋይ ይግባኝ በግብርና ታክስ ይግባኝ ቦርድ ዘንድ ተቀባይነት አይኖረውም።

(ሀ) ታክስ ክፋይ አከራካሪ ከሆነው የኤክሳይዥ ታክስ መጠን ውስጥ ሃምሳ በመቶ /50%/ ለታክስ ባለሥልጣን ያላስያዘ እንደሆነ፤

17. Withdrawal of Penalty

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

18. Appeal Against Excise Tax Assessment

- 1) Any taxpayer who objects to all Excise Tax assessment may appeal to the Tax Appeal Board up on the fulfillment of the obligations under Sub-Article 2 of this Article.
- 2) If a person appeals in accordance with Sub-Article 1 of this Article and affirmed by the Tax Appeal Board and is under obligation to pay, is in default if not payed 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 Tax Appeal Board unless:
 - (a) A deposit of fifty percent (50%) of the disputed amount is made to the revenue Authority.

(b) Beeksifni murtii kaffalaa taaksii eksaayizii dhaqqabee guyyoota 30 keessatti ykn Gareen Komii Keessummeessu murtii kennee guyyaa 15 keessatti Boordii Ol'iyannoo Gibiraafi Taaksiitiif hin dhiyeessine yoo ta'e,

4) Keewwata kana Keewwata Xiqqaa 3 jalatti yeroo tumame kana keessatti taaksii eksaayizii murtaa'e kan hin kaffalle yoo ta'eefi ol'iyannoo kan hin dhiyeeffanne yoo ta'e taaksiin eksaayizii abbaa taayitichaatiin murtaa'e sirriifi isa dhumaa ta'ee battalumatti kan kaffalamu ta'a.

5) Murtii Boordii Ol'iyannoo Gibiraafi Taaksii komachuun iyyata dhiyaatu,

(a) Murtiin boordii dogoggora seeraa qaba jechuudhaan namni komii qabu kamiyyuu, murtiin boordii kennamee guyyaa kudha shan (15) keessatti iyyatasaa Mana Murtii ol'iyata dhagahutti dhiyeeffachuu ni danda'a.

(b) Mana Murtii ol'iyata gibiraafi taaksii dhagahus murtii boordiin ol'iyannoo gibiraafi taaksii kenne keessa dogoggorri seeraa yoo jiraate qorachudhaan murtii ni kenna. Murtii kennamerattis komii kan qabu, murtiin kennamee guyyaa kudha shan keessatti dhaddacha ol'iyannoo gibiraafi taaksii dhagahutti dhiyeeffachuu ni danda'a.

(ለ) የታክስ ውሳኔ ማስታወቂያ ለኢክስዮስ ታክስ ከፋይ ከደረሰበት ቀን ጀምሮ በ፵ ቀናት ውስጥ ወይም በቅሬታ ሰሚ በድን ውሳኔ ከተሰጠበት ቀን ጀምሮ በ፲፮ ቀን ውስጥ ለግብርና ታክስ ይግባኝ ቦርድ ይግባኝ ያላቀረበ እንደሆነ፤

(ሀ) በዚህ አንቀጽ ንዑስ አንቀጽ ፫ ስር በተደነገገው ጊዜ ውስጥ የተወሰነውን የኢክሳይስ ታክስ ያልከፈለ ከሆነና ይግባኝ ያለቀረበ ከሆነ በባለሥልጣኑ የተወሰነው የኢክሳይዝ ታክስ ትክክልን የመጨረሻ ሆኖ ወዲያውኑ ተፈጻሚ ይሆናል።

(፩) የግብርና ታክስ ይግባኝ ቦርድ ውሳኔውን በመቃወም የሚቀርብ ይግባኝ

(ሀ) የቦርድ ውሳኔ የሕግ ስህተት አለው በማለት ቅሬታ ማንኛውም ሰው ቦርዱ ውሳኔ ሰጥቶ በ፲፮ ቀናት ውስጥ ይግባኝ ሰሚ ፍርድ ቤት ማቅረብ ይችላል።

(ለ)ይ ግባኝ ሰሚው ፍርድ ቤትም የግብርና ታክስ ይግባኝ ቦርድ በሰጠው ውሳኔ ላይ የሕግ ስህተት ካለ መርምሮ ውሳኔ ይሰጣል። በዚህም ውሳኔ ላይ ቅሬታ ያለው ወገን ውሳኔው በተሰጠ በ፲፮ ቀናት ውስጥ ለይግባኝ ሰሚ ፍርድ ቤት ማቅረብ ይችላል።

(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) If no appeal is made with in the period prescribed in Sub-Article 3 of this article the Excise Tax assessment 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 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 court.

- (c) Manni Murtii ol'iyannoo dhagahus dogoggora seeraa mana murtii sadarkaa duraan ilaalamaa ture qofa ilaaluudhaan murtii kan kennu ta'a.
- (d) Kaffalaan taaksii eksaayizii qarshii qabsiise dabalee kan Boordii Ol'iyannoo gibiraattiin itti murtaa'e hunda yoo kaffale malee dhaddacha Mana Murtii ol'iyannoo dhagahu biratti fudhatama hin qabaatu.
- (e) Keewwata kana Keewwata Xiqqaa 1-3 jalatti kan tumame akkuma eegametti ta'ee, Labsii Gibira Galiirratti Keewwatoonni ol'iyannoof tumaman akkuma barbaachisummaa isaaniitti taaksii eksaayizii Labsii kanaan murtaa'an ilaalchisee ol'iyannoo dhiyaataniif raawwatiinsa ni qabaatu.

- (ሐ)ይ ግባኝ ሰሚ ፍርድ ቤቱም በመጀመሪያው ፍርድ ቤት የታየን የሕግ ስህተት ብቻ በማየት ውሳኔ የሚሰጥ ይሆናል።
- (መ) የኢኮኖሚ ታክስ ከፋይ በመያዣነት ከከፈለው ገንዘብ በተጨማሪ በግብርና ታክስ ይግባኝ ቦርድ የተወሰነበትን ብር በሙሉ ካልከፈለ በስተቀር ይግባኝ በይግባኝ ሰሚ ፍርድ ቤት ዘንድ ተቀባይነት አይኖረውም።
- (ሠ) በዚህ አንቀጽ ንዑስ አንቀጽ ፩ እስከ ፫ ስር የተደነገጉት እንደተጠበቁ ሆነው በገቢ ግብር አዋጅ ይግባኝን በሚመለከት የተደነገጉት እንቀጾች እንደአስፈላጊነታቸው በዚህ አዋጅ የተወሰነውን የኢኮኖሚ ታክስ በተመለከተ ለሚቀርቡት ይግባኝም ተፈጻሚነት ይኖራቸዋል።

- (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 Board.
- (e) Without prejudice to Sub-Articles 1-3 of this Article, the provisions of the Income Tax Proclamation concerning appeals shall mutatis mutandis, apply to appeals regarding taxes imposed by this Proclamation.

3. Guvyaa Labsiin Kun Itti Raggu'u

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

Muddee 22/2000
Finfinnee

Abbaaduulaa Gammadaa
Pireezidantii
Bulchiinsa Mootummaa Naannoo
Oromiyaa

፫. ይህ አዋጅ የሚጸናበት ቀን

ይህ አዋጅ ከታህሣሥ 22 ቀን ፪ሺህ ዓ.ም. ጀምሮ የፀና ይሆናል።

ታህሣሥ 22 ቀን ፪ሺህ ዓ.ም.
አዲስ አበባ

አባዱላ ገመዳ
የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት
መስተዳደር ፕሬዚዳንት

3. Effective Date

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

1st day of January
Finfinne

Abadula Gameda
President of Oromia National Regional
Government