



Waggaa 16<sup>daa</sup> ..... Lak. 137/2000  
 ሺሽኛ ዓመት ..... ቁጥር ፳፻፵፯/፪ሺህ  
 16th year ..... N= 137/2008

Finfinnee, Muddee 22/2000  
 አዲስ አበባ፣ ታህሣሥ ፳፪ ቀን ፪ሺ ዓ.ም  
 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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<b>QABIYYEE</b> <b>Labsii Lak. 137/2000</b> Labsii Qaraxa Teembiraa Mootummaa Naannoo Oromiyaa Lak. 77/1996 Akka Fooyya'etti Fooyyessuuf Bahe ..... Page 1	<b>ማውጫ</b> አዋጅ ቁጥር ፳፻፵፯/፪ሺህ የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የቴምብር ቀረጥ አዋጅ ቁጥር ፸፯/፲፱፻፺፮ን ለማሻሻል የወጣ አዋጅ ..... ገጽ ፩	<b>CONTENT</b> <b>Proclamation No. 137/2008</b> A Proclamation to Amend the Stamp Duty No. 77/96 Of Oromia Government Administrative Regional State ..... Page 1
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**Labsii Lak. 137/2000**  
**Labsii Qaraxa Teembiraa Mootummaa Naannoo Oromiyaa Lak. 77/1996 Akka Fooyya'etti Fooyyessuuf Bahe**

Labsiin Qaraxa Teembiraa Mootummaa Naannoo Oromiyaa hojiiirra jiru mirga ol'iyyannoo kaffalaa qaraxa teembiraa kan dhiphisuufi hojii Jijjiirama Bu'uuraa Adeemsa Hojii Naannichaa keessatti gaggeeffame waliin kan wal hin simne waan ta'ceef;

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

**1. Mata duree Gabaabaa**

Labsiin kun "Labsii Qaraxa Teembiraa Mootummaa Naannoo Oromiyaa Lak.77/1996 Akka Fooyya'etti Fooyyessuuf Bahe Labsii Lak. 137/2000," jedhamee waamamuu ni danda'a.

**አዋጅ ቁጥር ፳፻፵፯/፪ሺህ**  
**የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የቴምብር ቀረጥ አዋጅ ቁጥር ፸፯/፲፱፻፺፮ን ለማሻሻል የወጣ አዋጅ**

በሥራ ላይ ያለው የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የቀረጥ ቴምብር አዋጅ የቴምብር ቀረጥ ከፋይ የይግባኝ መብት የሚያጠብ ስለሆነና በክልሉ ውስጥ ከተካሄደው መሠረታዊ የስራ ሂደት ለውጥ ጋር የማይጣጣም በመሆኑ፡

በተሻሻለው የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ስገ መንግሥት አዋጅ ቁጥር ፵፮/፲፱፻፺፱ አንቀጽ ፵፱(፫) (ሀ) መሠረት የሚከተለው ታውጏል፡፡

**፩. አጭር ርዕስ**

ይህ አዋጅ "የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የቴምብር ቀረጥ አዋጅ ቁጥር ፸፯/፲፱፻፺፮ን ለማሻሻል የወጣ አዋጅ ቁጥር ፳፻፵፯/፪ሺህ" ተብሎ ሊጠራ ይችላል፡፡

**PROCLAMATION NO. 137/2008**  
**A Proclamation to Amend the Stamp Duty No 77/96 Of Oromia National Regional State**

**WHEREAS**, the existing Stamp Duty Proclamation has narrowed the right of appeal available for payers of stamp duty and does not cop up with the business process reengineering accomplished in the region;

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

**1. Short Title**

This proclamation may be cited as the "Proclamation No. 137/2000, A Proclamation to Amend the Stamp Duty Proclamation No. 77/2003 Of Oromia National Regional State"

2. **Foovya'insa**

Labsiin Qaraxa Teembiraa Mootummaa Naannoo Oromiyaa Lak. 77/1996 akka armaan gadiitti foovya'eera.

- 1) Keewwanni 2 Keewwanni Xiqqaan 6 fi 12 akka armaan gadiitti foovya'aniiru.
- 6) "Biiroo" jechuun Biiroo Galiwwan Oromiyaati.
- 12) "Abbaa Taayitaa 'Galii" jechuun Biiroo Galiwwan Oromiyaafi dameewwan isaa godina, Aanaafi magaalaa keessatti qaamota galii murteessuu, sassaabuu, hordofuufi bulchuuf hundeeffamaniidha.

2) Keewwanni 9 foovya'ee kan armaan gadiitiin bakka bu'eera.

9. Mirga Komii Ol'iyyannoo Dhiyeeffachuu

- 1) Murtii abbaan taayitaa galii herrega qaraxa teembiraa ilaalchisee murteesse namni morme, guyyaa murtichi barreeffamaan isa dhaqqabe irraa eegalee guyyoota 30 keessatti komiisaa garee komii keessummeessutti ykn Boordii ol'iyyannoo gibiraafi taaksiitti dhiyeeffachuu ni danda'a.

2) Garee Komii Keessummeessu

- (a) Miseensonni garee komii keessummeessuu Hogganaa Abbaa Taayitaa Galiitiin filatamanii kan ramadaman ta'u; raawwiin isaas qajeelfama Biiroon baasuun kan murtaa'u ta'a.
- (b) Gareen komii keessummeessu iyyata kaffalaa qaraxaa irraa dhiyaatuuf keessummeessuu kan danda'u kaffalaan qaraxa teembiraa murtichi isa gahee guyyoota 30 keessatti yoo dhiyeeffateedha.
- (c) Gareen Komii Keessummeessu iyyata dhiyaate qoratee guyyoota maanuwaalii adeemsa hojjiichaatiin kaawwame keessatti murtii kennu qaba.

፪. **ማሻሻያ**

የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የቴምብር ቀረጥ አዋጅ ቁጥር ፻፲፱፻፹፮ እንደሚከተለው ተሻሽሏል።

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

፮) "ቢሮ" ማለት የኦሮሚያ ገቢዎች ቢሮ ነው።

፲፪) "የገቢ ባለሥልጣን" ማለት የኦሮሚያ ገቢዎች ቢሮን በዞኖች፣ ወረዳዎችና በከተሞች ደረጃ ገቢን ለመወሰን፣ ለመሰብሰብ፣ ለመከታተልና ለማስተዳደር የተቋቋሙ የቢሮ ቅርንጫፎችን ማለት ነው።

፫) አንቀጽ ፱ ተሻሽሎ በሚከተለው ተተክሏል።

፱. ቅሬታ ይግባኝ የማቅረብ መብት

፩) የቴምብር ቀረጥ አስመልክቶ ባለስልጣኑ የወሰነውን ውሳኔ የሚቃወም ማንኛውም ሰው፣ ውሳኔው በጽሁፍ ከደረሰው ቀን ጀምሮ በ፴ ቀናት ውስጥ ቅሬታውን ለቅሬታ ሰሚ ቡድን ወይም ለግብርና ታክስ ይግባኝ ቦርድ ማቅረብ ይችላል።

፪) የቅሬታ ሰሚ ቡድን

(ሀ) የቅሬታ ሰሚ ቡድን አባላት በገቢዎች ባለሥልጣን ኃላፊ ተመርጠው የሚመደቡ ይሆናሉ። አፈጻጸሙ ቢሮው በሚያወጣው መመሪያ መሠረት ይወሰናል።

(ለ) የቅሬታ ሰሚ ቡድን ከቀረጥ ከፋዩ የሚቀርበውን አቤቱታ ማስተናገድ የሚችለው የቴምብር ቀረጥ ከፋዩ ውሳኔ ማስታወቂያ በደረሰው በ፴ ቀናት ውስጥ አቤቱታውን ያቀረበ እንደሆነ ነው።

(ሐ) ቅሬታ ሰሚ ቡድን የቀረበውን አቤቱታ መርምሮ በመመሪያ ቤቱ የሥራ ማኑዋል በተጠቀሰው ጊዜ ውስጥ ውሳኔ መስጠት አለበት።

2. **Amendment**

The Stamp Duty of Oromia National Regional Regional State Proclamation No. 77/2003 is hereby amended as follows;

1) Article 2 Sub-Articles 6 and 12 of the Proclamation are amended as follows.

"6) " Bureau," shall mean Oromia Bureau of Revenues.

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

2) Article 9 is amended and substituted by the following.

9. Right to Appeal

1) Any tax payer who objects to an assessment may appeal to the Petition Treatment Group or to Tax Appeal Board within 30 days following the receipt of the written decision of the authority.

2) Petition Treatment Group

(a) Member of Petition Treatment Group shall be appointed by the head of the revenue authority. Details of implementation shall be in acted under the directives to be issued by the bureau.

(b) 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.

(c) 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.

(d) Gareen komii keessumeessu, adabbii bulchiinsaa kaffalaa qaraxa teembiraa irratti murtaa'e yoo jirate qajeelfama Biirtoon baasurratti hundaa'ee guutummaan guutuutti ykn gartokkeen akka ka'u taasisuu ni danda'a.

3) Murtii Qaraxa Teembiraa mormuun ol'iyyata Boordii Ol'iyannoo Gibiraafi Taaksiif dhiyaatu

(a) Kaffalaan gibiraa murtii qaraxa teembiraa hundarratti komii qabu dirqamoota Keewwata kana Keewwata Xiqqaa (b) jalatti tumaman kan raawwate yoo ta'e iyyatasaa Boordii Ol'iyannoo Gibiraafi Taaksiitti dhiyeeffachuu ni danda'a.

(b) Kaffalaan qaraxa teembiraa hanga qaraxa teembiraa falmiin irratti ka'e keessaa %50 abbaa taayitaa galiitiif hin qabsiifne, beeksifni murtii qaraxa teembiraa isa gahee guyyoota 30 keessatti ykn Garee Komii Keessummeessun murtiin kennamee guyyoota 15 keessatti Boordii Ol'iyyata Gibiraafi Taaksiitiif kan hin dhiyeessine yoo ta'e ol'iyanni isaa fudhatama hin qabaatu.

4) Murtii Boordii Ol'iyyata Gibiraafi Taaksii Mormuun Ol'iyyata Dhiyaatu

(a) Murtii Boordii Ol'iyyata Gibiraa kenne dogoggora seeraa qaba jechuun namni morme murtiin Boordii Ol'iyannoo kennamee guyyoota 15 keessatti Mana Murtii Ol'aanaa ol'iyyata dhagahuuf ol'iyyata dhiyeeffachuu ni danda'a

(መ) ቅሬታ አጣሪ ቡድን በቴምብር ቀረጥ ከፋዩ ላይ የተጣለ አስተዳደራዊ ቅጣት ካለ ቢሮው በሚያወጣው መመሪያ ላይ ተመስርቶ ሙሉ በሙሉ ወይም በከፊል ቅጣቱን ሊያነሣ ይችላል።

፫) የቴምብር ቀረጥ ውሳኔን በመቃወም ለግብርና ይግባኝ ቦርድ የሚቀርብ ይግባኝ

(ሀ) በሁሉም የቴምብር ቀረጥ ውሳኔ ላይ ቅሬታ ያለው ከፋይ በዚህ አንቀጽ ንዑስ አንቀጽ ለ ስር የተደነገጉትን ግዴታዎች ከፈጸመ ይግባኝ ለግብርና ታክስ ይግባኝ ቦርድ ማቅረብ ይችላል።

(ለ) የቴምብር ቀረጥ ከፋይ አከራካሪ ከሆነው የገንዘብ መጠን ሃምሳ በመቶ 50% ካላስያዘ የቴምብር ቀረጥ ማስታወቂያ ውሳኔ በደረሰው በ፱ ቀናት ውስጥ ወይም በቅሬታ ሰሚ ቡድን ውሳኔ ተሰጥቶ በ፲፮ ቀናት ውስጥ ለግብርና ታክስ ይግባኝ ቦርድ ይግባኝ ያላቀረበ እንደሆነ ይግባኝ። ተቀባይነት አይኖረውም።

፬) የግብርና ታክስ የይግባኝ ቦርድ ውሳኔ በመቃወም የሚቀርብ ይግባኝ

(ሀ) የግብር ታክስ ይግባኝ ቦርድ የሰጠው ውሳኔ የሕግ ስሕተት አለው በማለት የተቃወመ ማንኛውም ሰው ቦርዱ ውሳኔውን ሰጥቶ በ፲፮ ቀናት ውስጥ ይግባኝ ለከፍተኛ ፍርድ ቤት ማቅረብ ይችላል።

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

3) An Objection Appeal Against Stamp Duty Presented to the Tax Appeal Board

(a) Any tax payer who objects to an assessment may appeal to the Tax Appeal Board up on the fulfillment of the requirements under Sub-Article (b) of this Article.

(b) No appeal may be accepted by the Appeal Board unless a deposit of fifty percent (50%) of the disputed amount is made to the revenue authority and the appeal is lodged with the Appeal Board within 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) Appeal Presented Against the decision of the Appeal Board.

(a) Any party dissatisfied with the decision of the Appeal Board may appeal to the high court on the ground of any error of law within fifteen (15) days from the date of receipt of the decision of the Appeal Board.

- (b) Mana murtii ol'iyyata dhagahus murtii Boordii Ol'iyyannoo Gibiraafi Taaksii kenne komachuun ol'iyyata dhiyaate qoratee kan murteessu ta'a. Murticharratti namni komii qabu murtichi kennamee guyyaa 15 keessatti dhaddacha ol'iyyannoo dhagahuuf ol'iyyata dhiyeffachu ni danda'a.
  - (c) Manni Murtii Ol'iyyannoo dhagahus dogoggora seeraa qofa ilaaluun kan murteessu ta'a.
  - (d) Kaffalaan qaraxa teembiraa Boordii Ol'iyyannootin kan itti murtaa'e yoo kaffale malee ol'iyyanni isaa dhaddacha manni murtii ol'iyyata gibiraafi taaksii dhagahu biratti fudhatama hin qabaatu.
- 5) Akkaataa Labsii gibiraa galii Mootummaa Naannoo Oromiyaa Lak. 74/1995 Fooyyessuuf Bahe Lak.134/2000 Keewwata 104 jalatti kan tuqame murtii Garee Komii Keessumeessaa Gibiraafi Taaksiifi Murtii Boordii O'iyyataa komachuun ol'iyyata dhiyaatuuf akkaataa barbaachisummaa isaaniitiin qaraxa teembiraa Labsii kanaan murtaa'aniifis raawwatiinsa ni qabaatu.

**3. Yeroo Labsiin kun itti Ragga'u**

Labsiin kun Muddee 22 bara 2000 irraa cegalee kan ragga'e ta'a.

**Muddee 22/2000  
Finfinnee**

**Abbaaduulaa Gammadaa  
Pireezidaantii  
Bulchiinsa Mootummaa Naannoo  
Oromiyaa**

(ለ) ይግባኝ ሰሚው ፍርድ ቤትም የግብርና ታክስ ይግባኝ ቦርድ የሰጠውን ውሳኔ በመቃወም የቀረበውን ይግባኝ መርምሮ ውሳኔ ይሰጣል። በዚህም ውሳኔ ላይ ቅሬታ ያለው ማንኛውም ወገን ውሳኔው በተሰጠ በ፲፭ ቀናት ውስጥ ለይግባኝ ሰሚ ፍርድ ቤት ይግባኝ ማትረብ አለበት።

(ሐ) ይግባኝ ሰሚው ፍ/ቤትም የሕግ ስህተትን ብቻ በማየት የሚወሰን ይሆናል።

(መ) የቴምብር ቀረጥ ከፋይ በይግባኝ ቦርድ የተወሰነበትን ካልከፈለ በቀር ይግባኝ በይግባኝ ሰሚ ፍርድ ቤት ዘንድ ተቀባይነት አይኖረውም።

(፩) የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የገቢ ግብር አዋጅ ቁጥር ፸፱/፲፱፻፺፮ን ለማሻሻል በወጣ አዋጅ ቁጥር ፻፶፬/፳፯ ለአንቀጽ ፻፶፬ ላይ የተደነገገው አስፈላጊ ሆኖ ሲገኝ በዚህ አዋጅ መሠረት በሚሰጡት የቅሬታ ሰሚ ቡድን እና የይግባኝ ቦርድ ውሳኔዎችን አስመልክቶ በሚቀርብ ማንኛውም ይግባኝ ላይ ተፈጻሚ ይሆናል።

**፫. ይህ አዋጅ የሚጸናበት ቀን**  
ይህ አዋጅ ከታህሣሥ ፳፪ ቀን ፪ ሺህ ፶፱ ዓ.ም. ጀምሮ የፀና ይሆናል።

**ታህሣሥ ፳፪ ቀን ፪ ሺህ ፶፱ ዓ.ም.**  
**አዲስ አበባ**  
**አባዱላ ገመዳ**  
የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት  
መስተዳደር ፕሬዚዳንት

(b) The appeal court shall hear and determine the petition presented against the decision of the Tax Appeal Board. A party dissatisfied by the decision of the high court may appeal to a competent court of appeal within fifteen (15) days from the date of receipt of the decision of the high court.

(c) The competent court of appeal shall give its decision only on the ground of error of law.

(d) A stamp duty tax payer's appeal may not be accepted by the competent court of appeal unless the tax payer has paid the tax liability determined by the Appeal Board.

5) The provisions under Article 104 of the Income Tax Amendment Proclamation No. 134/2000 shall mutatis mutandis apply for the appeals against the decisions of either the Petition Treatment Group or the Tax Appeal Board.

**3. Effective Date**

This Proclamation shall come in to force as of the 1<sup>st</sup> day of January 2008.

**1<sup>st</sup> day of January 2008  
Finfinne**

**Abadula Gameda  
President of Oromia National Regional  
Government Administration**