WAAJJIRA AFYAA'IIFI CAFFEE
OROMIYAATIIN KAN QOPHAA'E

Waggaa 9ffaa .... Lak. 12	Adaamaa, Adoleessa 2/95
፱ኛ ዓመት .... ቁጥር ፲፪	አዳማ ሐምሌ ፪ ቀን ፲፱፻፺፭
9th year .... No. 12	Adama, July, 9th 2003

MAGALATA OROMIYAA
መገለተ ኦሮሚያ
MEGELETA OROMIA

Gatiin Tokkoo .... 8.55 ያንዱ ዋጋ .... ,, Unit Price .... ,,	Too'annaa Caffee Mootummaa Naannoo Oromiyaatiin Kan Bahe በኦሮሚያ ክልላዊ መንግሥት ም/ቤት ጠባቂነት የወጣ	Lakk. S. Poostaa .... 101769 የፖ·ሣ·ቁጥር .... ,, P.O.Box .... ,,

QABEENTAA	ማውጫ	CONTENT
Labsii Lakk. 76/1995	አዋጅ ቁጥር ፸፮/፲፱፻፺፭	Proclamation 76/2003

LABSII LAKK. 76/1995
LABSII TAAKSII EKSAAYIZII

Galii Mootummaa naannichaa guddisuuf Meeshalee filataman tokko tokko-irratti baasii qaama omishaa ta'ee kan kaffalamu taaksii eksaayzii buusuu barbaachisaa ta'ee waan argameef,

Taaksiin kun meeshaale bashannanaa akkasumas meeshaale kan bu'uuraa ta'uu isaaniif fedhiin gabaa isaanii kan hin hira'ane irratti akka ba'u gochuun sirrii ta'uunsaa waan itti amanameef.

Taaksicha meeshaallee fayyaa hawaasichaa miidhanii fi rakkoo hawwasuummaa hordofsiisan irratti buusuun karaa itti fayyadama isaa hir'isu tiin gahee waan qabatuuf, bu'ura tuma heera mootummaa Naannoo Oromiyaa keeyyata 49 (3) (a) tiin kan kanatti aanu labsameera.

KUTAA 1
Waliigala

1. *Mata duree gabaabaa*

Labsiin kun "labsii taaksii eksaayzii lakk 76/1995" jedhamee waamamuu ni dandaa'a.

አዋጅ ቁጥር ፸፮/፲፱፻፺፭
የኤክሳይዝ ታክስ አዋጅ

የክልሉን መንግሥት ገቢ ለማሳደግ በአንዳንድ የተመረጡ ዕቃዎች ላይ የማምረቻ ወጪ አንድ ክፍል ሆኖ የሚከፈል የኤክሳይዝ ታክስ መጣል አስፈላጊ ሆኖ ስለተገኘ፤

ይህ ታክስ የቅንጦት እንዲሁም መሠረታዊ በመሆናቸው ምክንያት የገበያ ፍላጎታቸው በማይቀንስ ዕቃዎች ላይ እንዲጣል ማድረግ ተገቢ መሆኑ ስለታመነበት፤

ታክሱ የኅብረተሰቡን ጤና በሚጎዱ እና የማኅበራዊ ችግር በሚያስከትሉ ዕቃዎች ላይ መጣሉ አጠቃቀሙን በመቀነስ ረገድ አስተዋጽኦ ስለሚኖረው፤ በክልሉ ሕገ-መንግሥት አንቀጽ ፵፱/(፫)/ሀ/ መሠረት የሚከተለው ታውጇል።

ክፍል አንድ
ጠቅላላ

፩· አጭር ርዕስ

ይህ አዋጅ "የኤክሳይዝ ታክስ አዋጅ ቁጥር ፸፮/፲፱፻፺፭" ተብሎ ሊጠቀስ ይችላል።

PROCLAMATION NO. 76/1995
EXCISE TAX PROCLAMATION

WHEREAS, to improve the regional government revenue it has become necessary to impose excise tax payable on selected goods;

WHEREAS, it is believed that this tax should be imposed on luxury goods and basic goods, which are demand inelastic;

WHEREAS, it is believed that imposing the tax on goods that are hazardous to health of the public and which are cause to social problems will reduce the consumption thereof;

NOW, THEREFORE, in accordance with Article 49(3) (a) of the Regional Constitution, it is hereby proclaimed as follows:

SECTION 1
General

1. Short Title

This Proclamation may be cited as the "Excise Tax Proclamation No. 76/2002."

2. *Hiikka*

Akkaataan itti fayyadamni jechasaa hiikka biroo kan kennisisuuf yoo ta'e malee labsii kana keessatti,

1) ''Nama'' jechuun nama uumamaa kamiyyuu ykn qaama seeraan mirgi namummaa kennameefidha.
2) ''Fichisiisaa'' jechuun nama meeshaalee labsii kanaan taaksiin eksaayizii irratti bu'e gara biyyati galchu jechuudha.
3) ''Dhaabbata'' jechuun kubbaaniiyaa hojii daldalaa adeemsisu kamiyyuu ykn waldaa michummaa galmaa'e ykn dhaabbata kubbaaniyaa ykn waldaa michummaa galmaa'e wajjin walfakkaatu fi bu'uura seera biyya alaatiin kan dhaabbate ykn dhabbata hojii misooma mootummaa ykn dhaabbata maallaqaa yemmuu taa'u, qaama biyaa alaa jiru bakka bu'uun bakka bu'aa Itiyophiya keessati hojii daldalaa adeemsisu fi seera Itiyophiya ykn biyya biraa ragga'ee ittiin dhaabbataati socho'u dabalaata.
4) Alkoolii qulqulluu'' jechuun alkoolii qulqullinni isaa diigirii 80 ykn kan kana caaluu jechuudha.
5) ''Alkoolii'' jechuun Alkoolii etiill (Ethyl) jechuudha.
6) ''Abba taayitaa taaksii'' jechuun Biiroo maallaqa fi Misooma Dinagdee Oromiyaa fi dameewwaan isaa Godinnalee, Aanaalee fi magaalota keessatti qaamota galii murteesuf, walitti qabuuf, hordofuu fi bulchuuf dhaabatan jechuudha.
7) ''Manakuusaa Meeshaa'' jechuun bu'uura abbaan taaytaa taaksii hayyamuun kan eegamuu fi mana ykn bakka meeshaan taaksiin itti hin kaffalamin taa'udha.
8) ''Baasii omiishaa' jechuun meeshaa dheedhii fi humna kallatiin hojii omishaatif oolan, baasii kallattii hin taanee fi baasii ovar heedii (overhead) yoo ta'u, hir'ifama dullumaa meeshaa omishaaf Shallagamu hin dabalu.
9) ''Kaffalaa taaksii'' jechuun kaffalaa taaksii Eksaayiziiti.
10) ''Biiroo'' fi ''Oogganaa'' jechuun akka walduraa duuba isaatii Biiroo Maallaqaa fi Misoma Dinagdee Oromiyaa fi Oogganaa Biiroo Maallaqaa fi Misooma Dinagdee Oromiyaati.
11) ''Mootummaa Naannichaa'' jechuun Mootummaa Naannoo Oromiyaati.

፪· ትርጓሜ

የቃሉ አገባብ ሌላ ትርጉም እንዲሰጠው ካላስፈለገ በስተቀር በዚህ አዋጅ ውስጥ ፣

፩· "ሰው" ማለት ማናቸውም የተፈጥሮ ሰው ወይም በሕግ የሰውነት መብት የተሰጠው አካል ነው ፣
፪· "አስመጪ" ማለት በዚህ አዋጅ የኤክሳይዝ ታክስ የተጣለባቸውን ዕቃዎች ወደ አገር የሚያስገባው ሰው ነው ፣
፫· "ድርጅት" ማለት ንግድ ሥራ የሚያካሂድ ማናቸውም ኩባንያ ወይም የተመዘገበ የሽርክና ማኅበር ወይም ከኩባንያ ወይም ከተመዘገበ የሽርክና ማኅበር ጋር ተመሳሳይ የሆነና በውጭ አገር ሕግ መሠረት የተቋቋመ ድርጅት ወይም ማናቸውም የመንግሥት የልማት ሥራ ድርጅት ወይም የገንዘብ ድርጅት ሲሆን ፣ በውጭ አገር ያለን አካል በመወከል በኢትዮጵያ ውስጥ የንግድ ሥራ የሚካሂደውን ወኪል እና ፀንቶ በሚሠራበት በኢትዮጵያ ወይም በሌላ አገር ሕግ ተመሥርቶ የሚንቀሳቀ ሰውንም ይጨምራል፤
፬· "ንፁህ አልኮል" ማለት ጥራቱ ሰማኒያ ዲግሪ ወይም ከዚህ የበለጠ የሆነ አልኮል ማለት ነው፤
፭· "አልኮል" ማለት ኤሴል አልኮል ነው ፤
፮· "የታክስ ባለሥልጣን" ማለት የኦሮሚያ የገንዘብና የኢኮኖሚ ልማት ቢሮ እና በተለያዩ የክልሉ ክፍሎች የተቋቋሙ ዞኖችና ወረዳዎች እንዲሁም የክልሉ የከተማ መስተዳድሮች ውስጥ ገቢ ለመወሰን ፣ ለመሰብሰብ ፣ ለመከታተልና ለመስተዳደር የተቋቋሙ አካላት ናቸው ።
፯· "የዕቃ መጋዘን" ማለት የታክሱ ባለሥልጣን በሚፈቅደው መሠረት የሚጠበቅና ታክስ ያልተከፈለበት ዕቃ የሚቀመጥበት ቤት ወይም ሥፍራ ነው ።
፰· "የማምረቻ ወጪ" ማለት ለምርት ተግባር በቀጥታ የሚውሉ ጥሬ ዕቃዎችና የጉልበት ዋጋ ፤ ቀጥተኛ ያልሆኑ ግብዓቶች ወጪ እና ኦቨር ሄድ ወጪ ሲሆን ፣ ለማምረቻ መሣሪያዎች የሚታሰበውን የእርጅና ቅናሽ አይጨምርም ፤
፱· "ታክስ ከፋይ" ማለት የኤክሣይዝ ታክስ ከፋይ ነው፤
፲ "ቢሮ" እና "የቢሮ ኃላፊ" ማለት እንደቅደም ተከተሉ የኦሮሚያ የገንዘብና የኢኮኖሚ ልማት ቢሮ እና የኦሮሚያ የገንዘብና የኢኮኖሚ ልማት ቢሮ ኃላፊ ነው።
፲፩· የክልሉ መንግሥት ማለት የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ማለት ነው ።

2. *Defintions*

In this Proclamation, unless the context otherwise requires:

1) ''Person'' means a physical or juridical person:
2) ''Importer'' means any person who imports goods which are under the excise tax into the country;
3) ''Organization'' means any company, registered partnership or entity formed under foreign law resembling a company or registered partnership, or any public enterprise or public financial agency that carries out business activities including body of persons corporate or unincorporated whether created or recognized under a law in force in Ethiopia or elsewhere, and any foreign body's business agent doing business in Ethiopia on behalf of the principal.
4) ''Pure Alcohol'' means alcohol of purity of 80 degrees or more;
5) ''Alcohol'' means Ethyl Alcohol;
6) ''Tax Authority'' means the bureau, Zonal department, Wereda and municipality finance and economic development office, which are recognized under a law in force in Oromia to assess, collect, follow up and administer revenue.
7) Bonded Warehouse'' means the building or place destined for storage of specified goods before the tax is paid, secured in accordance with requirements of the Tax Authority.
8) ''Cost of Production'' means direct labor and raw material cost incurred in the production process, cost of indirect inputs and overhead costs, but does not include depereciation costs of machineries;
9) ''Tax payer'' means a person liable to pay Excise Tax;
10) ''Bureau'' and ''Bureau'' head means Oromia Bureau of Finance and Economic Development, and the Bureau Head of Oromia Finance and Economic Development respectively.
11) ''The Regional Government'' means the Regional Government of Oromia.

3. *Raawwatiinsa Labsichaa*

Sirna Taaksichaa walisimsiisuf jecha tumootni Labsii Taaksii Eksaayizii Mootummaa Federaalaa Labsii kana keessatti kan hammataman yoo ta'e iyyuu Labsiin kun kan raawwatama qabaatu, akkaataa Heera Mootummaa Federaalaa keewwata 97 tiin Aangoo gibiraa Mootummaa Naannoleef addaan bahee kenname keessatti kaffaltoota gibiraa hammataman fi facaatii labsii kana wajjiin walitti qabatan keessati meeshaalee tarreeffaman irratti ta'a.

KUTAA 2

Hanga Kaffaltii, Bu'uura Shalaggii Fi Akkaataa Kaffalti Taksii Eksaayizii

4. *Hamma Taaksiin Eksaayizii ittiin Kafaalamu*

Facaatii labsii kanatti qabate keessatti meeshaalee tarreeffaman,

(a) Biyaa alaatii gara biyya keessatti yemmuu galan,

(b) Yemmuu biyya keessatti oomishaman, bu'uura hamma kaffalii facaatiicha irratti ibsameen taaksiin eksayizii irratti ni kaffalama.

5. *Buu'uura shallaggii Taaksii Eksaayizii*

Gatiin taaksichi ittiin shallagamu,

1) Meeshaalee biyya keessati oomishamaniif baasii ittin oomishaman,

2) Meeshaalee gara biyya keessaati galaniif gatii meeshaa, baasii Inshuuraansii fi baasii geejjibaa (C.I.F) ta'a.

6. *Akkaata kaffaltii Taaksii Eksaayizii*

1) Taaksiin Eksaayizii,

(a) Meeshaalee biyya keessati oomishaman irrati oomishaadhaan,

(b) Meeshaalee gara biyya keessati galan irrati fichisiisaadhan yeroo labsii kana keewwata xiqqa 2n murtaa'e keessati ni kaffalama.

2) Yeroo Kaffaltii:-

(a) Bu'uura keewwata kana keewwata xiqqaa 2 (b) tiin murtiin addaa yoo kenname malee meeshaaleen facaaticha keessati ibsamen,

1) Yeroo gara biyyaati galan fichisiisaan yeroo meeshaalee naannoo gumruukiiti baasu,

2) Yemmuu biyya keessatti oomiishaman guyyaa oomishamanii kaase guyyootaa 30 keessati taaksiin eksaayizii ni kaffalama.

፫· <u>የአዋጁ ተፈጻሚነት</u>

የታክሱ ሥርዓት እንዲዋሃድ የፌዴራል መንግሥት የኤክሳይዝ ታክስ አዋጅ ድንጋጌዎች በዚህ አዋጅ ውስጥ እንዲታቀፉ ቢደረጉም ይህ አዋጅ ተፈፃሚነት የሚኖረው በፌዴራል ሕገ-መንግሥት አንቀጽ ፺፯ መሠረት ለክልል መንግሥታት ስለ ግብር አሰባሰብ እና አወሳሰን በተሰጣቸው ሥልጣን መሠረት በታቀፉት የግብር ከፋይዮችና ከዚህ አዋጅ ጋር በተያያዘው ሠንጠረዥ በተዘረዘሩት ዕቃዎች ላይ ነው ።

<u>ክፍል ሁለት</u>

<u>የኤክሳይዝ ታክስ ማስከፈያ ልክ የስሌቱ መሠረት ፣ አከፋፈል</u>

፬· <u>የኤክሳይዝ ታክስ ማስከፈያ ልክ</u>

ከዚህ አዋጅ ጋር በተያየዘው ሠንጠረዥ ውስጥ የተዘረዘሩት ዕቃዎች

ሀ) ከውጭ ወደሀገር ውስጥ ሲገቡ፣

ለ) በአገር ውስጥ ሲመረቱ ፣ በሠንጠረዡ በተመለከተው የማስከፈያ ልክ መሠረት የኤክሳይዝ ታክስ ይከፈልባቸዋል።

፭· <u>የኤክሳይዝ ታክስ ስሌት መሠረት</u>

ታክሱ የሚሠላበት ዋጋ

፩· በአገር ውስጥ ለተመረቱት ዕቃዎች የማምረቻ ወጪው ፣

፪· ወደ አገር ውስጥ ለሚገቡ ዕቃዎች፣ የዕቃው ዋጋ የመድኀን አረቦን እና የማጓጓዣ ወጪ (ሲ·አይ·ኤፍ) ይሆናል ።

፮· <u>የኤክሳይ ታክስ አከፋፈል</u>

፩· የኤክሳይዝ ታክስ፣

ሀ) በአገር ውስጥ በሚመረቱ ዕቃዎች ላይ በአምራቹ፣

ለ) ወደአገር ውስጥ በሚገቡ ዕቃዎች ላይ በአስመጪው በዚህ አንቀጽ ንዑስ አንቀጽ (፪) በተወሰነው ጊዜ ውስጥ ይከፈላል ።

፪· የክፍያው ጊዜ ፣

ሀ) በዚህ አንቀጽ ንዑስ አንቀጽ (፪) (ለ) መሠረት የተለየ ውሣኔ ካልተሰጠ በስተቀር በሠንጠረዡ የተመለከቱት ዕቃዎች፣

፩· ወደ አገር ሲገቡ አስመጪው ዕቃዎቹን ከጉምሩክ ክልል በሚያወጣበት ጊዜ ፣

፪· በአገር ውስጥ ሲመረቱ ከተመረቱበት ቀን ጀምሮ በ፴ ቀናት ውስጥ የኤክሳይዝ ታክስ ይከፈላል።

3. *Scope*

Though for the purpose of harmonizing the tax system the provisions of the Federal Government Excise Tax Proclamation are included, this proclamation shall apply on goods listed in the schedule attached to this Proclamation only in accordance with the power vested to the Regional governments by the Provision of the Federal governments Constitution Article 97.

SECTION 2

The Rate, Base and Payment of Excise Tax

4. *Rate of Excise Tax*

The Excise Tax shall be paid on goods mentioned under the schedule attached to this Proclamation:

(a) when imported;

(b) when produced locally at the rate prescribed in the schedule.

5. *Base of Computation of Excise Tax*

1) In respect of goods produced locally, the cost of production;

2) In respect of goods imported, cost, insurance and freight (C.I.F);

6. *Payment of Excise Tax*

1) The Excise Tax shall be paid within the time prescribed under Sub-Article (2) of this Article.

(a) In respect of goods produced locally, by the producer;

(b) In respect of goods imported, by the importer.

2) Time of payment:

(a) Unless decided otherwise, as provided for under Sub-Article 2(b) of this Article, the Excise Tax on goods specified under the schedule shall be payable.

1) When imported at the time of clearing the goods from customs area;

2) When produced locally, not later than 30 days from the date of production;

(b) Akkaata Abbaan taayitaa taaksii hayyamuun omishaan meeshaalee oomishaman otoo taaksii hin kaffaliin mankuusaa meeshaa keessa kaa'uuf hayyama yoo gaafatee fi Abbaan taayitaa taaksiis yoo kana hayyame meeshawwan haala kanaan taa'an irratti meeshaaleen akkuma mankuusaa keessaa bahaniin yeroodhuma sana taaksiin ni kaffalama.

(c) Abbaan taayitaa taaksii sochiin hojii oomishaa man-kuusaa kan isa barbaachisu ta'ee yoo arge mankuusa akkasii akka dhaabbatu ni hayyamaaf. Haala mankuusichi hojisaa ittin geggeesus qajeelfamaan ni murteessa. waan ta'eef bakka bu'aan Abbaa taayitaa taaksii bakka sanati yoo argamee fi too'ate malee meeshaa gosa kamiyyuu man kuusaa keessa kaa'uu ykn akka bahu gochuun hin danda'amu.

(d) Oomishaan herregaa fi sanadoota seera qabeessa ta'an otoo hin qabatiin yoo hafe ykn ibsa herregaa ji'a ji'aan otoo hin dhiheessuu baate ykn yeroo Labsii kanaan murtaa'e keessatti yoo kaffaluu baate ykn ibsi herregaa dhiheesse qorannaadhan yoo sirri ta'e hin argamne ta'e hanga taaksichi kaffalamuti omishaan meeshaa kamiyyuu iddoo itti omishamuu ykn man-kuusaa meeshaa keessaa akka hin baane Abbaan taaytaa taaksii dhorkuu ni danda'a.

7. *Akkaataa taaksiin eksaayizii itti murtaa'u*

1) Abbaan taayitaa taaksii galmeewwan herregaa fi sanadoonni Oomishichaa sirriitti qabamuusaani fi oomishaanis bu'uura labsii kana keewwata 8 (b) tiin ibsi herregaa ji'a ji'aan dhiyaatu sirrii ta'uusaa yammuu fudhate, taaksiin bu'uura ibsa herregichaatiin kaffalame sirrii ta'eetu lakkaa'ama.

2) Abbaan taayitaa taaksii herreega kaffalaa taaksii erga qoratee booda kaffalaan taaksiidhaa taaksii kaffaluu qabu hir'isee beeksisuu isaa yoo bira gahe murtii taaksii dabalataa ni kenna.

ለ) አምራቹ የተመረቱትን ዕቃ ዎች የታክሱ ባለሥልጣን በሚ ፈቅደው የዕቃ መጋዘን ውስጥ ታክስ ሳይከፍልበት ለማስ ቀመጥ ፈቃድ የጠየቀ እንደሆነና የታክሱ ባለሥልጣንም ይህንኑ ከፈቀደ በዚህ ሁኔታ በተቀ መጡት ዕቃዎች ላይ ታክሱ ዕቃዎቹ ከመጋዘን እንደወጡ ወዲያውኑ ይከፈላል።

ሐ) የታክሱ ባለሥልጣን የአምራቹ የሥራ እንቅስቃሴ የዕቃ መጋዘን የሚያስፈልገው ሆኖ ሲያገኘው እንዲህ ያለውን መጋዘን እንዲያቋቁም ይፍቅድ ለታል ። የዕቃ መጋዘኑ ሥራውን የሚመራበት ሁኔታም በመመሪያ ይወሰናል ። ስለሆነም የታክሱ ባለሥልጣን ወኪል በሥፍራው ካልተገኘና ካልተቆጣጠረ በስተቀር ምንም ዓይነት ዕቃ በመጋዘን ውስጥ ለማስቀመጥ ወይም ከመጋዘኑ እንዲወጣ ለማድረግ አይቻልም።

መ) አምራቹ ተገቢ የሆኑትን የሂሣብ መዝገቦችና ሠነዶች ሳይዝ የቀረ እንደሆነ ወይም የየወሩን የሂሣብ መግለጫ ያላቀረበ እንደሆነ ወይም በዚህ አዋጅ በተወሰነው ጊዜ ውስጥ ታክሱን ያልከፈለ እንደሆነ ወይም ያቀረበው የሂሣብ መግለጫ በመርመራ ትክክለኛ ሆኖ ያልተገኘ እንደሆነ ታክሱ እስኪከፈል ድረስ የታክሱ ባለ ሥልጣን አምራቹ ማንኛውንም ዕቃ ከማምረቻው ቦታ ወይም ከዕቃው መጋዘን ውስጥ እንዳ ያወጣ ለመከልከል ይችላል ።

፯· <u>የኤክሳይዝ ታክስ አወሳሰን</u>

፩· የታክሱ ባለሥልጣን የአምራቹ የሂሣብ መዝገቦችና ሠነዶች በሚገባ መያዛቸውንና አምራቹ በዚህ አዋጅ አንቀጽ ፰ (ለ) በተመለከተው መሠረት የሚያ ቀርበው የየወሩ የሂሣብ መግለጫ ትክክል መሆኑን ሲቀበል በሂሣብ መግለጫው በተመለከተው መሠረት የተከ ፈለው ታክስ ትክክለኛ ሆኖ ይቆጠራል ።

፪· የታክሱ ባለሥልጣን የታክስ ከፋዩን ሂሣብ ከመረመረ በኋላ ታክስ ከፋዩ ሊከፍል የሚገባውን ታክስ አሳንሶ ያስታወቀ መሆኑን የደረሰበት እንደሆነ ተጨማሪ የታክስ ውሣኔ ይሰጣል ።

(b)) Where the tax payer requests for permission to deposit goods produced in a bonded warehouse without payment of tax and if the request is approved by the Tax Authority the payment of the tax on such goods so deposited shall be effected at the time they are being removed from the bonded Warehouse;

(c) If the Tax Authority believes that the activity of the taxpayer requires a Bonded Warehouse may give him permission to establish such Bonded Warehouse. The conditions under which the Bonded Warehouse operates shall also be laid down by directive to be issued by the Tax Authority. No goods shall, therefore, be deposited in or removed from a Bonded Warehouse except in the presence and under the control of a representative of the Authority;

(d) Where a producer fails to keep proper accounts and records or fails to submit a montly declaration or fail to pay the tax within the time limit prescribed in this Proclamation or submits a declaration which upon in investigation is found incorrect the Tax Authority shall be empowered to forbid the producer to remove any good from the place of production or Bonded Warehouse.

7. *Assessment of the Excise Tax*

1) If the Tax Authority accepts that the books and records maintained by the producer are properly kept and that the monthly declaration submitted by him pursuant to Article 8(b) of this proclamation is correct, the tax paid in accordance with the monthly declaration shall be considered accurate.

2) If, after review by the Tax Authority, it appears that a person has understated his tax obligation, the Authority shall issue an additional assessment.

3) Murtiin abbaan taayita taaksii kenne beeksisaan qophaa'ee kaffalaa taaksiif ni ergama. Raawwiin ergamuu beeksisa murtii akkaataa tuma labsii gibira galiitiin raawwata.

4) Bu'uura keewwata kana keewwata xiqqaa 2 tiin Abbaan taayitaa taaksii murtii taaksii dabalataan yoo kennee fi namni beeksisni murtii taaksii isa gahe beeksisni isa gahee guyyaa 30 keessati taaksi akka kaffalu dabalataan gaafatame yoo kaffaluu baate ykn murticharratti komii yoo qabatee bu'uura keewwata 18 tiin oliyyannoo hin dhiheeffannee ta'e balleessaadha.

5) Bu'uura Labsii kana keewwata 6 tiin kaffalaan taaksii dhuma bara baajata taaksiichaa beeksisee kafalee kaasee waggaa 5 keessati Abbaan taayitaa taaksii hamma taaksichaa murteessee herrega hafe jiraachuusa yoo beeksisuu baate, taaksichi gahaa fi isa dhumaa ta'a. Ta'us kaffalaan taaksii galiisaa kan hin beeksifne ykn beeksisa galii waliindhahame kan dhiheesse yoo ta'e Abbaan taayitaa taaksii daangaan tumaa seera biraa kamiinuu otoo isa hin dhorkiin yeroo kamiyyuu taaksicha murteessuu ni dada'a.

KUTAA 3

Raawwannaa Walitti qabiinsa Taaksii

8. *Dirqamawwan kaffalaa taaksii*

Dirqamawwan labsii kana keewwata birootiin himaman irratti dabalataan kaffalaan taaksii kamiyyuu,

(a) Sirna qabiinsa herregaa seera qabeessa ta'ee fi bifa abbaan taayitaa taaksii hayyamuun galmeewwan herregaa fi sandoota deggersaa niqabata.

(b) Unka abbaan taayitaa taaksii kennurratti ibsa oddeeffannoo taaksichaa halaa gaariidhaan walitti qabuuf barbaachisaa ta'an guutee guyya 30, 30n abbaa taayitaa taaksiitiif ni dhiheessa.

(c) Bu'uura labsii kana keewwata 9 keewwata xiqqaa 3tiin kan Abbaan Taayitaa taaksii gaafatu ni raawwata.

(d) Bakka bu'aan abbaa taayitaa taaksii bakka hojichaatii argamee to'annoo waa'ee walitti qabiinsa taaksiitiif godhuuf barbaachisaa kan ta'an hundaa guutee ni dhiyeessa.

፫· የታክሱ ባለሥልጣን የሰጠው የታክስ ውሣኔ በማስታወቂያ ተዘጋጅቶ ለታክስ ከፋይ ይላካል ። የውሣኔ ማስታወቂያ የመላኩ አፈጻጸም በገቢ ግብር አዋጅ በተሰጡ ድንጋጌዎች መሠረት ይፈጸማል ።

፬· የታክስ ባለሥልጣን በዚህ አንቀጽ በንዑስ አንቀጽ (፪) መሠረት ተጨማሪ የታክስ ውሣኔ ከሰጠና ማስታወቂያ የደረሰው ሰው ማስታወቂያው በደረሰው በ፴ ቀን ውስጥ እንዲከፈል የተጠየቀውን ተጨማሪ ታክስ ያልከፈለ ወይም በውሣኔው ላይ ቅሬታ ካለው በአንቀጽ ፲፰ መሠረት ይግባኝ ያላቀረበ እንደሆነ ጥፋተኛ ነው ።

፭· በዚህ አዋጅ አንቀጽ ፮ መሠረት ታክስ ከፋዩ ታክሱን አስታውቆ ከከፈለበት የበጀት ዓመት መጨረሻ አንስቶ በ፭ ዓመት ጊዜ ውስጥ የታክሱ ባለሥልጣን የታክሱን ልክ ወስኖ ቀሪ ሂሣብ መኖሩን ካላስታወቀ የተከፈለው ታክስ በቂና የመጨረሻ ይሆናል ። ሆኖም ታክስ ከፋዩ ገቢውን ያላስታወቀ ወይም የተጭበረበረ የገቢ ማስታወቂያ ያቀረበ እንደሆነ የታክሱ ባለሥልጣን በማናቸውም ሌላ ሕግ የተደነገገው ይርጋ ሳያግደው ታክሱን በማናቸውም ጊዜ መወሰን ይችላል ።

ክፍል ሦስት

የታክሱ አሰባሰብ አፈጻጸም

፰· የታክስ ከፋዩ ግዴታዎች

በዚህ አዋጅ በሌሎች አንቀጾች ከተጠቀሱት ግዴታዎች በተጨማሪ ማናቸውም ታክስ ከፋይ ፤

ሀ) አግባብ ባለው የሂሣብ አያያዝ ሥርዓትና የታክስ ባለሥልጣኑ በሚፈቅደው ዓይነት የሂሣብ መዛግብትንና ደጋፊ ሠነዶችን ይይዛል ።

ለ) በታክስ ባለሥልጣኑ በሚሰጠው ቅጽ ላይ ታክሱን በሚገባ ለመሰብሰብ አስፈላጊ የሚሆነውን መረጃ የሚያሳይ መግለጫ ሞልቶ በየ፴ ቀኑ ለታክስ ባለሥልያኑ ያቀርባል።

ሐ) በዚህ አዋጅ አንቀጽ ፱ ንዑስ አንቀጽ (፫) መሠረት የታክስ ባለሥልጣኑ የሚጠይቀውን ይፈጽማል ።

መ) የታክስ ባለሥልጣኑ ወኪል በሥራ ቦታው በመገኘት ስለታክስ አሰባሰብ ለሚያደርገው ቁጥጥር አስፈላጊ የሆነውን ሁሉ አሟልቶ ያቀርባል ።

3) The assessment made shall be prepared in an assessment notification and be delivered to the taxpayer. Delivery of the assessment notification shall be made in accordance with the provisions of Income Tax Proclamation.

4) If the Authority makes an additional assessment under Sub-Article (2) of this article and within 30 days of the notice and demand, the person assessed does not pay the additional assessment or appeal the assessment as provided under Article 18, the person is in default.

5) If the Tax Authority fails to assess the tax and notify the tax payer of the amount still due within five years from the date of declaration and payment of the tax by the tax payer in accordance with Article 6 of this Proclamation, the tax so paid shall be final and concessive. In case, where the taxpayer has not declared his income or has submitted a fraudulent declaration, no time limit provided in any other law shall bar the assessment of the tax by the Tax Authority.

SECTION 3

Enforcement of tax Collection

8. *Obligations of the Tax payer*

In addition to the obligations specified in the other provisions of this Proclamation, every taxpayer shall:

(a) maintain books of accounts and supporting documents in accordance with proper accounting principles and in a manner acceptable to the Tax Authority;

(b) submit every 30 days to the Tax Authority, in a form which shall be supplied by said Authority, a declaration containing such information as may be necessary for proper collection of the tax.

(c) performe where required by the tax authority in a ccordance with Sub-Article 3 of Article 9 of this proclamation.

(d) comply fully with the requirements of the inspection of his premises by the delegate of the Tax Authority;

(e) Gosa hojichaa fi teesso0 hojichaa akkasumas yammuu hojicha calqabu, dhaabu, abbaa taaytichaatiif haala isa battalumatti ni beeksisa.

(f) Yammu hojicha dhaabu taaksii irraa barbaadamu hundumaa guyyaa hojicha dhiisee eegalee guyyaa 30 keessati xumuree kaffalaa.

9. *Aangoo Abbaa Taaytaa Taaksii*

Labsii kana keewwatoota birootiin kan ibsaman irratti dabalataan Abbaan taayitaa taaksichaa aangoo fi hojii kanati aanu ni-qabaata.

1) Labsii kana hojiirra oolchuu fi raawwachisuun aangoo abbaa tayitaa taaksii ta'a.

2) kaffalaa taaksii ykn galmeewwan herregaa fi sandoota ykn odeeffannoo argachuuf kan danda'u ykn isaanuma kana eeguuf qaxaramaa kaffalaa taaksii itti gaafatamummaan kennameef kamiyyuu yeroo hojii mijaa'aa Abbaa taayitaa taaksichaa fi waajjira isaatti argamuun dhimma ilaalu irratti gaaffi seera qabeessa dhihaatuuf deebii akka kennuu fi sandoota jedhamanis akka dhiheessu gochuuf.

3 (a) Hojiin omishuu ykn hojiin gurguraa raawwachuusaaf ykn ragaa kaffaltii taaksichaaf gargaaru jirachuusaaf yammu shakku ykn labsii kana ykn bu'uura Labsiichaatiin Dambileen fi qajeelfamoonni bahaan akkaataa barbaadamaa ta'een kabajamuu isaanii mirkaneessuuf yeroo hojii idilee kaffala taaksiichatti.

(b) Labsii kana ykn Dambiiwwanii fi qajeelfaamoota bu'uura labsichaatiin bahan cabsuudhaan balleessan kan hojeetaame ta'uusaa yoo shakkame yeroo kammiyyuu, gara iddoo hojii kaffalaa taaksii ykn man kuusaa meeshaa ykn bakka oomishichi itti argama jedhamee tilmaamamu kamiyyuu seenuu fi haalawwan qulqulleessuuf odeeffannoowwan walitiqabuuf tarkaanfii barbaachise fudhachuuf,

4) Taaksii bu'uura labsii kanaatiin kaffalammu qabu kaffalaa taaksichaaf beeksisuu,

ሠ) የሥራውን ዓይነትና የሥራውን አድራሻ እንዲሁም ሥራውን ሲጀምር ወይም ሲያቋርጥ ሁኔታውን ለባለሥልጣኑ ወዲያውኑ ያሳውቃል ።

ረ) ሥራውን ሲያቋርጥ የሚፈለግበትን ታክስ በሙሉ ሥራውን ባቋረጠ በ፴ ቀናት ውስጥ አጠናቆ ይከፍላል ።

፱· <u>የታክስ ባለሥልጣን ሥልጣን</u>

በዚህ አዋጅ በሌሎች አንቀጾች ከተጠቀሱት በተጨማሪ የታክሱ ባለሥልጣን የሚከተለው ሥልጣንና ተግባር ይኖረዋል ፤

፩· ይህን አዋጅ በሥራ ላይ የማዋል እና የማስፈጸም ኃለፊነት የታክሱ ባለሥልጣን ይሆናል ።

፪· ታክስ ከፋዩን ወይም የሂሣብ መዝገቦችን እና ሠነዶችን ወይም መረጃን ለማግኘት የሚችለውን ወይም እነዚህኑ የመጠበቅ ኃላፊነት የተሰጠውን ማንኛውንም የታክስ ከፋዩን ተቀጣሪ በአመቺ የታክሱ ባለሥልጣን የሥራ ሰዓቶች እና በጽ/ቤቱ ተገኝቶ ለሚቀርቡለት ለጉዳዩ አግባብ ያላቸው ጥያቄዎች መልስ እንዲሰጥና የተባሉትንም ሠነዶች እንዲያቀርብ ለማድረግ፤

፫· ሀ) የምርት ተግባር ወይም የሽያጭ ሥራ ስለመካሄዱ ወይም ለታክሱ አከፋፈል የሚረዳ ማስረጃ ስለመኖሩ ሲጠራጠር ወይም ይህ አዋጅ ወይም በአዋጁ መሠረት የሚወጡት ደንቦች እና መመሪያዎች በሚገባ መከበራቸውን ለማረጋገጥ በታክስ ከፋዩ መደበኛ የሥራ ሰዓቶች ፤

ለ) ይህን አዋጅ ወይም በአዋጁ መሠረት የሚወጡትን ደንቦችና መመሪያዎች በመተላለፍ ጥፋት የተፈጸመ ለመሆኑ ሲጠራጠር በማንኛውም ጊዜ ፤ ወደ ታክስ ከፋዩ የሥራ ቦታ ወይም የዕቃ መጋዘን ወይም ምርቱ ይገኝበታል ተብሎ ወደሚገመተው ማናቸውም ሥፍራ የመግባትና ሁኔታዎችን የማጣራት ፣ መረጃዎችን የመሰብሰብ ተገቢውንም እርምጃ የመውሰድ ፤

፬· በዚህ አዋጅ መሠረት ሊከፈል የሚገባውን ታክስ ለታክስ ከፋዩ የማስታወቅ ፤

(e) immediately communicate to the Tax Authority the type and address as well as the commencement and termination of his business;

(f) pay in full the tax due within 30 days from the date of termination where such business is terminated.

9. *Power of the Tax Authority*

In addition to the powers specified in the other provisions of this Proclamation the Tax Authority shall have the following powers and duties:

1) the implementation and enforcement of this Proclamation shall be the duty of the Tax Authority;

2) requiring the person or any employee who has access to or custody of any information, records or books of account to produce the same and to attend during normal office hours at any reasonalby convenient tax office and answer any questions relating thereto;

3) enter business premises or stores of the tax payer or to any place suspected to be storage of the products, inspect, collect information and take appropriate measures:

(a) during the regular working hours of the tax payer where it suspects that production or sale of goods is carried on or there is information that may be necessary for the proper assessment of the tax, and to ensure the observance of this Proclamation and regulations issued for the implementation of this proclamation;

(b) at any time where it suspects that an offense resulting from the violation of the provisions of this Proclamation or regulations issued for the implementation of the Proclamation has been committed.

4) Notify the tax payer the additional tax to be paid in accordance with this Proclamation;

5) Meeshaalee gara biyyaati galan ilaalchisee,
   (a) gara naannoo gumurukii mootummaati guyyaa gahanii kaase hangaa ji'a jahaatti yoo taaksichi kaffalamuu baate meeshaalee sana gurguruuf ykn meeshaaleen sun salphaatti kan manca'an ta'ee yoo arge akka gurguraman yeroo kamiyyuu murteessuuf,
   (b) taaksiin kafalamuu qabuu fi baasiwaan biroo eega hir'ifamanii booda maallaqa hafu fudhachuuf namni mirga qabu guyyaa meeshichi gurguramee kaasee waggaa 5 keessatti yammuu gaaffii dhiheessu fi mirgisaa mirkanaa'u maalaqni hafe abbaa mirgaatiif akka deeb'u gochuf.

6) Manni qopheessa, dhaabbatni, dhaabbata faayinaansii ykn waajjiraalee Mootummaa Federaale fi Oromiyaa kamiyyuu dabalatee namni kamiyyuu odeeffannoo waa'ee kaffalaa taaksii beekuu ykn tartiiba sochii hojiisaa akka ibsu gochuu, ni danda'a.

10. *Taaksii Walitti qabuuf Qabeenyaa qabu*

1) Keewwata kana Keewwata xiqqaa 4 irratti kan tumame akkuma eegametti ta'ee nama taaksiin labsii kanaan irratti murtaa'e irraa barbaadamu kamiyyuu akkaataa keewwata 7 keewwata xiqqa 4 ykn keewwata 18 keewwata (2)n tumameetiin balleessa ta'ee kan argame yoo ta'e Abbaan taayitaa taaksiichaa qabeenyaa kaffalaa gibiraa kana qabuudhaan taaksii irraa barbaadamuu fi qabeeyaa isaa qabuuf baasii dabalataan taasifame uwwisuuf akka ooluu gochuuf aangoo seeraa ni qaba.

፭· ወደ አገር የሚገቡ ዕቃዎችን በሚመለከት ፤
   ሀ) ወደ መንግሥት የጉምሩክ ክልል ከገቡበት ቀን አንስቶ እስከ ስድስት ወር ድረስ ታክሱ ካልተከፈለ ዕቃዎቹን የሚሸጥ ወይም ዕቃዎቹ የሚበላሹ ሆኖ ሲያገኝ በማናቸውም ጊዜ እንዲሸጡ የመወሰን ፤
   ለ) ሊከፈል የሚገባው ታክስና ሌሎች ወጪዎች ከተቀነሱ በኋላ ተራፊ ገንዘቡን ለመቀበል መብት ያለው ሰው ዕቃው ከተሸጠበት ቀን አንስቶ በ፭ ዓመት ጊዜ ውስጥ ጥያቄ ሲያቀርብና መብቱ ሲረጋገጥ ተራፊው ገንዘብ ለባለመብቱ እንዲመለስለት የማድረግ ፤

፮· ማዘጋጃ ቤት ድርጅት የፋይናንስ ተቋም ወይም ማንኛውም የፌዴራል ወይም የኦሮሚያ ክልል መንግሥት መሥሪያ ቤት ጨምሮ ማንኛውም ሰው ስለታክስ ከፋዩ የሚያውቀውን መረጃ ወይም የሥራ እንቅስቃሴ ዝርዝር እንዲገልጽ ለማድረግ ይችላል ።

፲· <u>ታክስ ለመሰብሰብ ሀብት ስለመያዝ</u>

፩· በዚህ አንቀጽ በንዑስ አንቀጽ (፬) የተደነገገው እንደተጠበቀ ሆኖ ማናቸውም በዚህ አዋጅ የተጣለው ታክስ የሚፈለግበት ሰው በአንቀጽ (፯) ንዑስ አንቀጽ (፬) ወይም በአንቀጽ ፲፰ ንዑስ አንቀጽ (፪) በተደነገገው መሠረት ጥፋተኛ ሆኖ የተገኘ እንደሆነ የታክሱ ባለሥልጣን የዚህን ታክስ ከፋይ ሀብት በመያዝ ለሚፈለግበት ታክስ እና ንብረቱን ለመያዝ የተደረገውን ተጨማሪ ወጪ ለመሸፈን እንዲውል ለማድረግ ሕጋዊ ሥልጣን ይኖረዋል።

5) As regards goods imported:
   (a) sell such goods where the tax in respect of them is not paid within six months from the day of deposit within the premises of government warehouse, or in the case of perishable goods, decide on their sale at any time it thinks fit;
   (b) transfer to the Government Treasury balance, if any, remaining after the deduction of the tax and other expenses, provided, however, that it shall pay the same person entitled thereto where he claims it within five years from the date of the sale and where his claims are provided.

6) requiring any person including a municipality, body, financial institution, department or agency of Federal or Oromia Regional Government to disclose particulars of any information or transactions.

10) *Seizure of Property to Collect Tax*

1) Subject to Sub-Article (4) of this article, if any person liable to pay any tax imposed by this Proclamation is in default under Article 7, Sub-Article (4) or Article 18, Sub-Article (2), it shall be lawful for the Authority to collect such tax and such further amount as shall be sufficient to cover the expenses of the seizure by seizing any property belonging to such person.

2) Raawwannaa kutaa kanaatiif ''qabuun'' karaa kamiinuu qabuu akkasumas nama qabeenyaan nama kaffalaa taaksii eksaayzii ta'e harka saatti argamu irraa taaksii walitti qabuus ni dabalata. Keewwata xiqqaa (3) fi (6) tiin akka himaametti yoo ta'e malee qabuun kan danda'amu qabeenyaa yeroo ajajni qabinsaa kenname qabiyyee jala jiruu fi dirqaama yeroo hojiin qabuu raawwatu ragga'ee jiru qofa ilaalchiseedha. Abbaan taayitaa taaksichaa yeroo qabeenya kaffalaa taaksii qabu miseensi hoomaa poolisii akka argamu gaafachuu ni danda'a. Abbaan taayitichaa akkaataa kanaa ol ilaalamuun guyyaa qabeenyicha qabee eegalee kan lakkaa'amu yeroo guyyoota 10 booda qabeenyaa qabe caalbaasiidhaan ykn karaa abbaa taayitichaa tiin hayyamame mala biraa kamiin-iyyuu qabeenyaa qabate gurguruu ni danda'a. Ta'u iyyuu qabeenyichi kan manca'u yoo ta'e amala qabeenyichaa tilmaama keessa galchuudhaan yeroo barbaachisaa ta'ee argametti gurguruu ni danda'a.

3) Qabeeyaan qabame kaam-iyyuu idaa taaksii qabamuusaatiif sababa ta'e uwwisuuf otoo gahaa hin ta'iin yoo hafe idaa kaffalaa taaksiichaa irraa barbaadamuu fi baasiwwan addaa addaa kanaan wal-qabatan kaffalamanii hanga xumuramanitti abbaan taayitaa taaksichaa qabeenyaa biroo nama idaan taaksii kun irraa barbaadamuu qabachuu ni danda.

4) Bu'uura kanaa ol keewwata xiqqaa 1 jalatti tumaameen sababa idaa taaksii hin kaffalamneen qabeenyaa qabuun kan danda'amu abbaan taayitaa taaksichaa qabeenyicha qabuuf yaada qabaachuusaa duraan dursee kaffalaa taaksiif erga barreeffamaan beeksisee booda ta'a. Beeksifni bifa kanaan kennamu qabeenyicha otoo hin qabiin guyyaa 30 dura kaffalaa taaksiichaaf gahuu qaba.

፪· ለዚህ ክፍል አፈጻጸም "መያዝ" በማናቸውም መንገድ መያዝን እንዲሁም የኤክሣይዝ ታክስ የሚፈለግበት ሰው የሆነ ገንዘብ ወይም ንብረት በእጁ ከሚገኝ ሰው ታክስ መሰብሰብን ይጭምራል ። በንዑስ አንቀጽ (፫) እና (፮) በተነገረው መሠረት ካልሆነ በስተቀር መያዝ የሚቻለው የመያዙ ትዛዝ በተሰጠበት ጊዜ በይዞታ ሥር የሚገኝ ንብረት እና የመያዙ ተግባር በሚከናወንበት ጊዜ ፀንቶ ያለ ግዴታን በተመለከተ ብቻ ነው ። የታክሱ ባለሥልጣን የታክስ ከፋዩን ሀብት በሚይዝበት ጊዜ የፖሊስ ሠራዊት አባል እንዲገኝ ሊጠይቅ ይችላል ። ባለሥልጣኑ ከዚህ በላይ በተመለከተው መሠረት ሀብቱን ከያዘበት ቀን አንስቶ ከሚቆጠር ከ፲ ቀናት ጊዜ በኋላ በሐራጅ ወይም በባለሥልጣኑ በተፈቀደ በማናቸውም ሌላ ዘዴ የያዘውን ንብረት መሸጥ ይችላል ። ሆኖም ንብረቱ የሚበላሽ ከሆነ የንብረቱን ባሕርይ ከግምት ውስጥ በማስገባት ተገቢ መስሎ በሚታየው ጊዜ ሊሸጠው ይችላል ።

፫· ማናቸውም የተያዘ ንብረት ለመያዙ ምክንያት የሆነውን የታክስ ዕዳ ለመሸፈን በቂ ሳይሆን የቀረ እንደሆነ የታክሱ ባለሥልጣን ከታክስ ከፋዩ ላይ የሚፈለገው የታክስ ዕዳ እና ከዚህ ጋር የተያያዙ ልዩ ልዩ ወጪዎች ተከፍለው እስከሚጠናቀቁ ድረስ የታክስ ዕዳው የሚፈለግበትን ሰው ሌሎች ሀብቶች መያዝ ይችላል ።

፬· ከዚህ በላይ በንዑስ አንቀጽ (፩) በተደነገገው መሠረት ባልተከፈለ የታክስ ዕዳ ምክንያት ንብረት መያዝ የሚቻለው የታክሱ ባለሥልጣን ሀብቱን የመያዝ ሀሣብ እንዳለው አስቀድሞ ለታክስ ከፋዩ በጽሑፍ ካስታወቀው በኋላ ይሆናል ። በዚህ ዓይነት የሚሰጠው ማስታወቂያ ሀብቱ ከመያዙ ከ፴ ቀን በፊት ለታክስ ከፋዩ ሊደርሰው ይገባል ።

2) For purposes of this Section, the term "Seizure" includes seizure by any means, as well as collection from a person who owes money or property to the person liable for Excise Tax. Except as provided in Sub-Articles (3) and (6), a seizure shall extend only to property possessed and obligations existing at the time the seizure is made. The Authority may request a police officer to be present during the seizure. Where the Authority seizes any property as provided herein above, it shall have the right to sell the seized goods at public auction or in any other manner approved by the Authority not less than 10 days after the seizure, except that when the goods seized are perishable, the Authority can sell the goods after any reasonable period having regard to the nature of the goods.

3) Whenever any property on which seizure had been made is not sufficient to satisfy the claim for which seizure is made, the Authority may, thereafter and as may be necessary, proceed to seize other property liable to seizure of the person against whom the claim exists until the amount due from such person, together with all expenses, is fully paid.

4) Seizure may be made under Sub-Article (1) on property of any person in default with respect to any unpaid tax only after the Authority has notified such person in writing of the intention to make such seizure. The notice shall be delivered not less than thirty (30) days before the day of the seizure.

5) Walitti qabiinsa taaksichaa kan gufachiisu jiraachuusaa abbaan taayitaa taaksichaa kan huubate yoo ta'e daangaan yeroo guyyaa 30 keewwata xiqqaa (1) jalatti mul'atuu fi daangaan yeroo guyyaa 30 keeyyata xiqqaa (4) jalatti mul'atu otoo hin eegamin taaksichi yeroodhuma sana akka kaffalamu gochuuf gaaffiin yoo dhihaateef kaffalaan taaksichaa kaffaluuf yoo fedhii dhabe qabeenyaa isaa qabuun taaksii waliti qabuun raawwii seera qabeessa ta'a.

6) Qabeenyaan kamiyyuu yoo qabame ykn qabuuf kan yaadame yoo ta'e namni waa'ee qabeenyaa kanaaf ragaa ta'u ykn sanda ibsa qabu ykn galmeen harkasaatti argamu ykn to'annaa isaa jala jiru kamiyyuu yammuu Abbaa Taayita taaksiitiin gaaffiin dhihaatuuf sanadicha ykn galmicha ragaadhaaf dhiheessuu qaba.

7) Ajaja mana murtiin kan kabajame ykn raawwi irra kan jiru ykn wabumman kan qabame yoo ta'e malee qabeenyi sababa taaksiitiin qabame kamiyyuu harka isaatii argamu ykn namni kaffalaa taaksichaatiif dirqamni kamiyyuu irra jiru yammuu abbaan taayitaa taaksichaa isa gaafatu qabeenyaa qabate abbaa taayitaa taaksichaati dabarsuu (kennuu) ykn dirqama irra jiru raawwachuuf ittigaafatamummaa qaba.

8) Namni kam-iyyuu yemmuu abbaan taayitaa taaksichaa isaa gaafatu qabeenya qabame tokko itti keenuuf fedhii kan hin qabne yoo ta'e hamma qabeenya qabameetiin kan itti gaafatamu ta'a. Ta'uiyyuu itti gaafatamni isaa hamma idaa qabinsa qabeenyichaaf sababa ta'e darbuu hin danda'u.

9) Itti gafatamummaa dhuunfa Keewwata kana keewwata xiqqaa 8 tiin ibsame irratti dabalataan namichi qabeenya qabate sun qabeenyicha qabate dabarsuuf (kennuuf) fedhii dhabuunsaa sababa gahaa hin taaneen yoo ta'e hamma maallaqa bu'uura keewwata xiqqaa 8 tiin barbaadamu irratti dhibbantaa shantama (50) dabalee akka kaffalu ni-taasifama.

፭· የታክሱ ባለሥልጣን የታክሱን አሰባሰብ የሚያደናቅፍ ሁኔታ መኖሩን የተረዳ እንደሆነ በንዑስ አንቀጽ (፩) የተመለከተው የ፴ ቀን የጊዜ ገደብ እና በንዑስ አንቀጽ (፬) የተመለከተው የ፴ ቀን የጊዜ ገደብ ሳይጠበቅ ታክሱ ወዲያውኑ እንዲከፈል ለማድረግ ጥያቄ ከቀረበና ታክስ ከፋዩ ለመክፈል ፈቃደኛ ካልሆነ ንብረትን በመያዝ ታክስ የመሰብሰቡ አፈጻጸም ሕጋዊ ይሆናል ።

፮· ማናቸውም ንብረት የተያዘ ወይም እንዲያዝ የታሰበ ከሆነ ስለዚሁ ንብረት ማስረጃ የሚሆን ወይም መግለጫ የያዘ ሠነድ ወይም መዝገብ በእጁ የሚገኝ ወይም በቁጥጥሩ ሥር ያለ ማናቸውም ሰው በታክሱ ባለሥልጣን ጥያቄ ሲቀርብለት ሠነዱን ወይም መዝገቡን ለማስረጃነት ማቅረብ አለበት ።

፯· በፍርድ ቤት ትዕዛዝ የተከበረ ወይም በአፈጻጸም ላይ ያለ ወይም በዋስትና የተያዘ ካልሆነ በስተቀር ማናቸውም በታክስ ምክንያት የተያዘ ንብረት በእጁ የሚገኝ ወይም ለታክስ ከፋዩ ማናቸውም ግዴታ ያለበት ሰው የታክሱ ባለሥልጣን ሲጠይቀው የያዘውን ሀብት ለታክሱ ባለሥልጣን የማስረከብ ወይም ያለበት ግዴታ የመፈጸም ኃላፊነት አለበት ።

፰· ማንኛውም ሰው የታክሱ ባለሥልጣን ሲጠይቀው አንድን የተያዘ ንብረት ለማስረከብ ፈቃደኛ ሳይሆን የቀረ እንደሆነ በተያዘው ንብረት መጠን በግል ተጠያቂ ይሆናል ። ሆኖም ተጠያቂነቱ ለንብረቱ መያዝ ምክንያት ከሆነው የታክስ ዕዳ መጠን ሊያልፍ አይችልም ።

፱· በዚህ አንቀጽ በንዑስ አንቀጽ ፰ ከተመለከተው የግል ተጠያቂነት በተጨማሪ ንብረቱን የያዘው ሰው ንብረቱን ለማስረከብ ፈቃደኛ ያልሆነው ያለበቂ ምክንያት ከሆነ በንዑስ አንቀጽ ፰ መሠረት የሚፈለገውን የገንዘብ መጠን ፶ ፐርሰንት በተጨማሪ እንዲከፈል ይደረጋል ።

5) If the Authority makes a finding that the collection of the tax is in jeopardy, demand for immediate payment of such tax may be made by the Authority and, on refusal to pay the tax, collection thereof by seizure shall be lawful without regard to the 30-day period provided in Sub-Article (1) and the 30-day provided in Sub-Article (4).

6) If a seizure has been made or is about to be made on any property, any person having custody or control of any books or records containing evidence or statements relating to the property subject to seizure shall, on demand of the Authority, exhibit such books or records to the Authority.

7) Any person in possession of or obligated with respect to tax payer, property subject to seizure on which a seizure has been made shall, on the demand of the Authority, surrender such property or discharge such obligation to the Authority, except such part of the property as is, at time of such demand, subject to a prior secured claim of creditors and subject to an attachment or on execution under any judicial process.

8) Any person who fails or refuses to surrender any property subject to seizure, on demand of the Authority, shall be personally liable to the government in a sum equal to the value of the property not so surrendered, but not exceeding the amount of costs for the collection of which seizure has been made.

9) In addition to the personal liability imposed by Sub-Article 8 of this article if such person fails to pay with out good cause he sall be liable to pay fifty percent (50%) of the amount recoverable under Sub-Article (8).

10) Qabeenyaa harka isaa jiru akkaataa keewwata kanaatiin kan dabarsee kenne ykn maallaaqa kaffalaa taaksichaatiin irra barbaadamu bu'uura gaaffii abbaa taayitaa taaksichaan kan galii godhe namni kamiyyuu qabeeyaa keenneen ykn maallaqa galii godheen kan walqabatuun dirqama kaffalaa taaksii nama hin baane ykn nama biraa kamiyyuun idaa irraa barbaadamu ykn dirqama qaburraa bilisa ni ta'a.

11. *Gaaffii mirga dursaa qabeenyaa irratti dhiyaatu*

1) Mirgi dursaa liqeessitoota biroo wabiin kennameef akkuma eegameti ta'ee akkaata labsii kanaatiin guyyaa taaksiin itti kaffalamuu qabuu eegalee hanga yeroo kaffalame xumuramuuti qabeenyaa nama dirqama taaksii kaffaluu qabuuratti abbaan taayitaa taaksii mirga dursaa ni qabaata.

2) Namni kamiyyuu dirqama taaksii kaffaluuf qabu bahuu dhabe balleessa ta'ee yoo argame taaksii sababa balleessaatiin otoo hin kaffalamiin hafe ykn sochiin taaksicha kaffalchiisuuf godhamuu baasi fidu kaffalchiisuuf akka danda'amu qabeenyaan nama idaan taaksii irraa barbaadamuu wabummaan qabamee akka turu abbaan taayitaa taaksichaa qaama qabeenyicha galmeeseef ajaja barreeffamaa kan kennu ta'uuraa iyyuu nama galmeeffameef akkekkachiisa ni kenna.

3) Kaffalaan taaksii akkekachiisni keewwata xiqqaa 2n ibsame isa gahe guyyaa 30 keessati yoo taaksicha kaffaluu baate qabeenyaa nama abbaa taayitaa galemeessuutiin galmaa'ee hanga idaa taaksii hin kaffalamneet wabummaan qabamee akka turu abbaan taayitaa taaksichaa ajaaja ni kenna.

4) Qabeenyaan nama taaksiin irraa barbadamuu wabummaan qabamee akka turu bu'ura keewwata xiqqaa 3tiin abbaan taayitaa taaksichaa yoo ajaaje, abbaan taayitaa galmeessuu kaffaltii kamiyuu otoo hin gaafatin qabeenyichi wabummaan akka qabamu ajaja isa gahe akka sanaada qabiyyee qabeenyaa kamiitti-iyyuu ni galmeessa. Mirgi qabiyyee duraan durseee kennamee akka eegametti ta'ee galmeessuun wabummaaf taaksii barbaadamu kaffalchiisuuf akka qabdii seera bifaa kamiinuu kennameeti ykn akka idaa biraa kamiyyuuti ykn kaffaltiti lakkaa'ama.

፲· በዚህ አንቀጽ መሠረት በይዞታው ሥር ያለውን ንብረት ያስረከበ ወይም በታክስ ከፋዩ የሚፈለግበትን ገንዘብ ከታክሱ ባለሥልጣን በተጠየቀው መሠረት ገቢ ያደረገ ማናቸውም ሰው ካስረከበው ንብረት ወይም ገቢ ካደረገው ገንዘብ ጋር በተያያዘ የታክስ ግዴታውን ባልተወጣው ታክስ ከፋይ ወይም ማናቸውም ሌላ ሰው ከሚፈለግበት ዕዳ ወይም ካለበት ግዴታ ነፃ ይሆናል ።

፲፩· <u>በሀብት ላይ የሚቀርብ የቀደምትነት መብት ጥያቄ</u>

፩· ዋስትና የተሰጣቸው የሌሎች አበዳሪዎች የቅድሚያ መብት እንደተጠበቀ ሆኖ በዚህ አዋጅ መሠረት ታክስ ተከፋይ ከሚሆንበት ቀን አንስቶ ተከፍሎ እስከ አለቀበት ጊዜ ድረስ ታክስ የመክፈል ግዴታ ባለበት ሰው ሀብት ላይ የታክሱ ባለሥልጣን የቀደምትነት መብት ይኖረዋል።

፪· ማናቸውም ሰው ታክስ የመክፈል ግዴታውን ባለመወጣት ጥፍተኛ ሆኖ የተገኘ እንደሆነ የታክሱ ባለሥልጣን በጥፋት ምክንያት ያልተከፈለውን ታክስ እና ታክሱን ለማስከፈል የሚደረገው እንቅስቃሴ የሚያስከትለውን ወጪ ማስከፈል እንዲቻል የታክስ ዕዳ የሚፈለግበት ሰው ሀብት በዋስትና ተይዞ እንዲቆይ ንብረቱን ለመዘገበው አካል የጽሑፍ ትዕዛዝ የሚሰጥ መሆኑን የሚገልጽ ማስጠንቀቂያ ለተመዘገበው ሰው ይሰጣል ።

፫· በንዑስ አንቀጽ (፪) የተገለጸው ማስጠንቀቂያ የደረሰው ታክስ ከፋይ ማስጠንቀቂያ በደረሰው በ፴ ቀን ውስጥ ታክሱን ያልከፈለ እንደሆነ የታክሱ ባለሥልጣን ለንብረት መዝጋቢው ባለሥልጣን የተመዘገበው ሰው ሀብት ባልተከፈለው የታክስ ዕዳ መጠን በዋስትና ተይዞ እንዲቆይ ትዕዛዝ ይሰጣል ።

፬· በንዑስ አንቀጽ (፫) መሠረት የታክሱ በለሥልጣን ታክስ የሚፈለግበት ሰው ሀብት በዋስትና ተይዞ እንዲቆይ ትዕዛዝ የሰጠ ሲሆን ፤ መዝጋቢው ባለሥልጣን ማናቸውንም ክፍያ ሳይጠይቅ ንብረቱ በዋስትና እንዲያዝ የደረሰው ትዕዛዝ እንደማናቸውም በሀብቱ ላይ እንዳለ የመያዣ ሠነድ ይመዘግባል ፤ ቀደም ሲል የተሰጠ የመያዣ መብት እንደተጠበቀ ሆኖ የዋስትናው ምዝገባ የሚፈለገውን ታክስ ለማስከፈል በማናቸውም መልኩ በሕግ እንደተሰጠ መያዣ ወይም እንደማናቸውም ሌላ ዕዳ ወይም ክፍያ ሆኖ ይቆጠራል ።

10) Any person in possession of property who surrenders or makes payment in accordance with the Article shall be discharged from any obligation or liability to the delinquent person or to any other person arising from such surrender or payment.

11. *Preferential Claim to Assets*

1) From the date on which tax becomes due and payable under this Proclamation, subject to the prior secured claims of creditors, the Authority has a preferential claim upon the assets of the person liable to pay the tax until the tax is paid.

2) Where a person is in default of paying tax, the Authority may by notice, in writing, inform that person of the Authority's intention to apply to the Registering Authority to register a security interest in any asset, which is owned, by that person, to cover any unpaid tax in default, together with any expense incurred in recovery proceedings.

3) If the person on whom a notice has been served under Sub-Article (2) fails to pay the amount specified in the notice within 30 days after the date of service of the notice, the Authority may, by notice, in writing, direct the Registering Authority that the asset to the extent of the defaulter's interest therein, shall be the subject of security for the total amount of unpaid tax.

4) Where the Authority has served a notice on the Registering Authority under Sub-Article (3), the Registering Authority shall without fee, register the notice of security as if the notice were an ins trument of mortgage over or charge on, as the case may be, such asset, and such registration shall, subject to any prior mortgage or charge, operate while it subsists in all respects as a legal mortgage over or charge on the asset to secure the amount due.

12. *Eegumsa kaffalaan taaksii qabu*

Qabeenyaan akkaataa Labii kana kutaa 3tiin qabame kamiyyuu kan qabamu, kan eegamu, fi kan galmaa'u abbaa Taayitaa taaksichaan qofa ta'a. Qabeenyaa akkaataa kutaa kanaatiin qabame qaamni mootummaa kan biraa kam-iyyuu sababa biraa kamiyyuu bu'uura gochuun akka kennamuuf ykn akka dabarfamuuf gaafachuu hin danda'u. Qabeenyi qabame kan gurgurame yoo ta'e maallaqaa gurgura irraa argame keessa maalaqni idaa kaffalaa taaksii iraa barbaadamuu ol ta'e abbaa qabeenyaa qabeenyichaaf yeroodhuma sana deebi'aaf.

13. *Dirqama fudhataa*

1) keewwata kana keessatti ''fudhataa' jehuun qabeenya kaffalaa taaksii Oromiyaa keessati argamu illalchise,
   (a) Qulquleessaa qabeenya kubbaniyaa ta'ee kan moggaafame;
   (b) Fudhata mana murtiin ykn mana murtiin ala muudame;
   (c) Abbaa imaanaa dhaabbata kasaaraa keessati argamu;
   (d) Qabdiin kan qabiyeessa jalati argamu;
   (e) Qabeenya nama du'ee kan bulchu ykn;
   (f) Hojii daldala nama seeraan dandeeti hin qabnee kan adeemsisu nama kamiyyu dha.
2) Qabeenyaa Oromiyaa keessati jiru fudhataa ta'ee kan muudame ykn fudhataa qabeenyaan qabiyyeessa jala taasifame gaafa itti muudame ykn gaafa qabeenyichi qabiyyeesaa jala taasifame lamaan kana keessa guyyaa dursee kaasee guyyaa 14 keessatti muudamuusaa ykn qabeenyaan qabiyyeessa jala jiraachuu isaa abbaa taayitaa taaksichaaf beeksisuu qaba.
3) Abbaan taayitaa taksiichaa nama qabeenyichi isaa qabiyyee fudhata jala jiru maallaqni hanga idaa taaksii irraa barbaadamu uwiisuuf barbaachisu fudhataaf barreeffamaan ni beeksisa.
4). Fudhataan;
   (a) Akkaataa keewwata xiqqaa (3) tiin maallaqa hanga taaksii abbaa taayitaa taaksichaan ibsamee ykn beeksisaan booda hanga Maallaqa biraa walta'insi irratti taasifamee, gatii gurgura qabeenyaa irraa hir'ise qophaatti ni kaa'a.

፲፪· ታክስ ከፋዩ ስላለው ጥበቃ

በዚህ አዋጅ ክፍል ፫ መሠረት የተያዘ ማናቸውም ንብረት የሚያዘው ፣ የሚ ጠበቀው ፣ እና የሚመዘገበው በታ ክሱ ባለሥልጣን ብቻ ይሆናል ። ማናቸውንም ሌላ የመንግሥት አካል በዚህ ክፍል መሠረት የተያዘውን ንብረት ማናቸውንም ሌላ ምክንያት መሠረት በማድረግ እንዲሰጠው ወይም እንዲተላለፍለት መጠየቅ አይችልም ። የተያዘ ንብረት የተሸጠ እንደሆነ ከሽያጩ ከተገኘው ገንዘብ ውስጥ ታክስ ከፋዩ ከሚፈለግበት ዕዳ በላይ የሆነው ገንዘብ ለንብረቱ ባለቤት ወዲያውኑ ይመለሳል ።

፲፫ የተረካቢ ግዴታ

፩· በዚህ አንቀጽ ውስጥ "ተረካቢ" ማለት በኦሮሚያ ውስጥ የሚገኘን የታክስ ከፋዩን ሀብት በተመለከተ፣
   ሀ) የኩባንያ ንብረት አጣሪ ሆኖ የተሰየመ ፣
   ለ) ከፍርድ ቤት ውጪ ወይም በፍርድ ቤት የተሾመ ተረካቢ ፣
   ሐ) በኪሣራ ውስጥ የሚገኝ ድርጅት ባለአደራ ፣
   መ) መያዣ በይዞታው ሥር የሚገኝ፤
   ሠ) የሞተን ሰው ንብረት የሚያስተዳድር ወይም ፣
   ረ) በሕግ ችሎታ የሌለውን ሰው የንግድ ሥራ የሚያካሂድ ፣ ማናቸውም ሰው ነው ።

፪· በኦሮሚያ ውስጥ ያለ ንብረት ተረካቢ ሆኖ የተሾመ ወይም ንብረት በይዞታው ሥር የተደረገ ተረካቢ ከተሾመበት ወይም ንብረቱ በይዞታው ሥር ከተደረገበት ከሁለቱ ከቀደመው ቀን ጀምሮ በ፲፬ ቀን ጊዜ ውስጥ የተሾመ ወይም ንብረት በይዞታው ሥር ያለ መሆኑን ለታክሱ ባለሥልጣን ማስታወቅ አለበት ።

፫· የታክሱ ባለሥልጣን ንብረቱ በተረካቢው ይዞታ ሥር ያለ ሰው የሚፈለግበትን የታክስ ዕዳ ለመሸፈን የሚያስፈልገውን የገንዘብ መጠን ለተረካቢው በጽሑፍ ያስታውቃል።

፬· ተረካቢው ፤
   ሀ) በንዑስ አንቀጽ (፫) መሠረት በታክስ ባለሥልጣኑ የተገለጸውን የገንዘብ መጠን ወይም ከማስታወቂያው በኋላ በስምምነት የተደረሰበትን ሌላ የገንዘብ መጠን ከንብረቱ ሽያጭ ላይ ቀንሶ ለብቻው ያስቀምጣል ።

12. *Taxpayer Safeguards*

Any property seized under Section 3 of this Proclamation shall be seized, held, and accounted for only by the Authority. No other agency of the government may require the property seized under this Section to be transferred or given over to it for any cause whatsoever. If any property seized under this Section is sold, any portion of the proceeds in excess of the person's liabilites shall be returned promptly to the owner of the property.

13. *Duties of Receivers*

1) In this Article, ''receiver'' means a person who, with respect to an asset in Oromia of a taxpayer, is:
   (a) A liquidator of accompany;
   (b) a receiver appointed out of court or by a court;
   (c) a trustee for an un rehabilitated insolvent;
   (d) a mortgage in possession;
   (e) an executor of a deceased estate; or
   (f) any other person conducting a business on behalf of a person legally incapacitated.
2) Receiver shall, in writing, notify the Authority within 14 days after being appointed to the position or taking possession of an asset in Oromia, whichever first occurs.
3) The Authority may, in writing, notify a receiver, of the amount which appears to the Authority to be sufficient to provide for tax which is or will become payable by the person whose assets are in the possession of the receiver.
4) A receiver:
   (a) Shall set aside, out of the proceeds of sale of an asset, the amount specified by the Authority under Sub-Article (3), or such lesser amount as is subsequently agreed on by the Authority;

(b) Hanga maallaqa hir'ifamee qophaatti kaa'ameetiin qabeenyaa inni fuudheef nama abbaa qabeenyaa ta'erraa idaa taaksii irraa barbbaadamuuf itti gaafatamaa ta'a.

(c) kan keewwata kanaan ibsame jiraatu illee idaa taaksicha dursu kamiinuu kaffaluu ni danda'a.

5) Fudhataan taaksii keewwata xiqqaa 3n ibsame illalchisee bu'uura keewwata xiqqaa 4tiin hamma mallaqaa hir'ifamee qophaatti akka taa'u godhameen taaksii keewwata kanaan ibsameef yoo oolche malee hanga maalaqa hir'ifamee qophatti taa'eef dhuunfaadhaan itti gaafatamaa ni ta'a.

14. *Waa'e jijjirraawwan beeksisuu*

Kaffalaan taaksi kamiyyuu;

1) Maqaasaa, teessoosaa, iddoo hojii daldaalasaa, gurmaa'inasaa, ykn sochii muumicha hojii daldalaa taaksiin itti kaffalamuu; ykn bifa hojiiwwan raawwatuu,

2) teessoo sochii hojii daldalaa taaksiin itti kaffalamu ykn maqaa kan jijjire yoo ta'e yeroo guyyoota 5 keessati Abbaa taayitaa taaksichaatiif beeksisuu qaba.

KUTAA 4

SIRNA OL'IYYANNOON ITTI DHIYAATU

15. *Koree iyyannoo qulqulleessu*

Miseensonni koree iyyannoo qulqulleessuu itti-gaafatamaa abbaa taayitaa taaksichaa sadarkaa sadarkaadhan jiraniin dhihaatanii akka barbaachisummaa isatti oogganaa Biiroo ykn itti gaafatama qaielche Godina ykn itti gaafatama Waajjira Aanaa ykn Magaalaa jiraniin moggaafamu.

16. *Aangoo fi hojii koreen iyyannoo qulqulleessu qabaatu*

1) Itti gaafatamni korichaa abbaa taayitaa taaksichaaf ta'e.

(a) Adabbiin akka ka'u, dhalli akka hafu ykn dirqamni taaksii akka foyyaa'u, iyyannoo kaffaltoota taaksii tiin dhihaatan xiinxaluu fi murtii kennuuf;

(b) Ragawwanii barreeffamaa fi odeeffannoo iyyannoowwan saniin qunnamtii qaban kam-iyyuu walitti qabuuf;

(c) Dhimma qorannaa irra jiru ilaalchisee akkaataa murtii taaksichaa namni kallattin ykn karaa kallatii hin taaneen qunnamtii qabu kamiyyuu dhihaate gaafii dhihaatuuf, deebii akka kennu waamuuf;

ለ) ተቀንሶ ለብቻው በተቀመጠው የገንዘብ መጠን ልክ የተረከበው ንብረት ባለቤት ከሆነው ሰው ለሚፈለገው የታክስ ዕዳ ተጠያቂ ይሆናል ።

ሐ) በዚህ አንቀጽ የተመለከተው ቢኖርም ከታክስ ቀደምትነት ያለውን ማናቸውንም ዕዳ ሊከፍል ይችላል ።

፭· ተረካቢው በንዑስ አንቀጽ (፫) የተጠቀሰውን ታክስ በተመለከተ በንዑስ አንቀጽ (፬) መሠረት ተቀንሶ ለብቻው እንዲቀመጥ የተደረገውን የገንዘብ መጠን በዚህ አንቀጽ ለተጠቀሰው ታክስ ካላዋለ ተቀንሶ ለብቻ በተቀመጠው ገንዘብ ልክ በግል ተጠያቂ ይሆናል ።

፲፬· ለውጦችን ስለማስታወቅ

ማናቸውም ታክስ ከፋይ ፦

፩· ስሙ ፣ አድራሻው ፣ የንግድ ሥራው ቦታ ፣ አደረጃጀቱ ፣ ወይም ታክስ የሚከፈልበትን ዋንኛው የንግድ ሥራ እንቅስቃሴ ወይም የሚያከናውናቸው ተግባራት ዓይነት ፤

፪· ታክስ የሚከፈልበት የንግድ ሥራ እንቅስቃሴ የሚከናወንበት አድራሻ ወይም ስም ፣ የቀየረ እንደሆነ ይህንኑ ለታክሱ ባለሥልጣን በ፭ ቀናት ጊዜ ውስጥ ማስታወቅ አለበት ።

ክፍል አራት

ይግባኝ የሚቀርብበት ሥርዓት

፲፭· የአቤቱታ አጣሪ ኮሚቴ፣

የአቤቱታ አጣሪ ኮሚቴ አባላት በየደረጃው በሚገኙ በታክስ ባለሥልጣኑ ኃላፊ አቅራቢነት እንደአግባብነቱ ባሉት በቢሮ ኃላፊ ወይም በዞኑ መምሪያ ኃላፊ ወይም በወረዳ ኃላፊ ወይም በከተማ አስተዳደር ኃላፊ ይሰየማሉ ።

፲፮· የአቤቱታ አጣሪ ኮሚቴ ስለሚኖረው ሥልጣንና ተግባር፣

፩· ኮሚቴው ተጠሪነቱ ለታክሱ ባለሥልጣን ሆኖ ፤

ሀ) በታክስ ከፋዮች መቀጫ እንዲነሣ ፤ ወለድ ቀሪ እንዲደረግ ወይም የታክስ ግዴታ እንዲሻሻል የሚቀርቡ ማመልከቻዎችን ለመመርመርና ውሣኔ ለመስጠት ፤

ለ) ከቀረቡት አቤቱታዎች ጋር ግንኙነት ያላቸውን ማናቸውንም የጽሑፍ ማስረጃዎች ወይም መረጃዎች መሰብሰብ ።

ሐ) በምርመራ ላይ የሚገኘውን ጉዳይ በሚመለከት ረገድ ቀርቦ የሚጠየቀውን ጥያቄ እንዲመልስ ከታክሱ አወሳሰን ጋር በቀጥታ ወይም ቀጥታ ባልሆነ ግንኙነት ያለውን ማንኛውንም ሰው የመጥራት ፤

(b) Is liable to the extent of the amount set aside for the tax of the person who owned the asset; and

(c) May pay any debt that has priority over the tax notwithstanding any provision of this Article.

5) A receiver is personally liable to the extent of any amount required to be set aside under Sub-Article (4) for the tax referred to in Sub-Article (3) if, and to the extent that, the receiver fails to comply with the requirements of this Article;

14. *Notification of Changes*

Every taxpayer shall notify the Authority, in writing, of;

1) Any change in the name, address, place of business, constitution, or nature of the principal taxable activity or the activities of the person;

2) Any change of address from which, or name in which, the taxpayer carries on a taxable activity, within 5 days of the change occuring.

SECTION 4

Appeal Procedure

15. *Review Committee*

Members of the review committee shall be appointed, as appropriate, by the bureau head, or zonal department head, or wereda or municipality, finance and economic development offices head upon the recommendation of the competent authority.

16. *Powers and Duties of the Review Committee*

1) The Review Committee shall be accountable to the head of the Authority and shall have the following duties:

(a) to examine and decide on all applications submitted by tax payers for compromise of penalty and interest and on the tax assessed;

(b) togather any written evidence or information relevant to the matter submitted;

(c) to summon any person who directly or indirectly has dealt with the assessment, to appear before it for questioning him about the case under its investigation; and

(d) Murtiin Abbaa Taaytaa taaksichaan kennamee sirrii, guutu fi Labsii kana eege kan kenname ta'uusaa mirkaneessuuf aangoo ni qabaata.

2) Koreen iyyannoo iyyaata kaffaltoota takksii irraa dhihaatu ilaaluu kan danda'u kaffalaan taaksii beeksisni murtii taksii isa gahee guyyoota 10 keessati iyyannoo yoo dhiheeffatedha.

3) Itti-gaafatamaan abbaa tayitaa taaksichaa yaada murtii korichaa raggaasisuu ykn yaada murtichaa irrati walii-hingalu taanaan sababa isaa ibsuun dhimichi irra deebi'ame akka ilaalamu korichaf deebisuu ni danda'a.

17. *Adaba kaasuu*

Bu'uura qajeelfama haala adabni taaksii ka'u Biroon basuun koreen iyyanno qulqulleessu adabni bulchiinsa kaffalaa taaksii irratti murtaa'e guutummaatti ykn gartokkeensaa akka ka'u yaada murtii dhiyeessuu ni danda'a.

18. *Ol'iyyannoo*

1) Murtii taaksii dabalataa Abbaa Taayitaa taaksichaan kenname kan mormu kaffalaan taaksii kamiyyuu eega beeksisni murtii taaksii isa gahee ykn koreen iyyannoo qulqulleessu guyyaa murtii kennee eegalee guyyoota 30 (soddoma) keessati taaksii dabalaataan abbaa taayitaa taaksichaatiin murtaa'ee keessaa %50 Abbaa Taayitichaa birati qabsiisuun ol'iyyannoo isaa gumii oliyyannoo gibiraa dhagahutti dhiheeffachuuf mirga ni qaba.

2) Bu'uura Keewwata kana keewwata xiqqaa 1 kanaan komiin ol'iyyannoo dhihaatee taaksii dabalataan irratti murtaa'e guutumaa gutuuti ykn gartokkeessaa kaffaluuf dirqama akka qabu gumiin oliyyannoo taaksii guyyaa murtii irratti kennee kaasee yeroo guyyaa 30 keessati taaksii dabalataan irraa barbaadamu kaffalaan taaksichaa yoo kaffalu baate balleesaa dha.

3) Yeroo keewwata kana keewwata xiqqaa (1) ibsame kana keessati oliyyannoon yoo hin dhihaatiin taaksiin dabalataan Abbaa taayitichaatiin murtaa'e sirrii fi isa dhumaa ta'eetu yeroo dhuma sana kan kaffalamu ta'a.

መ) የታክሱ ባለሥልጣን የሰጠው የታክስ ውሣኔ ትክክለኛ ፣ የተሟላ እና ይህንን አዋጅ ጠብቆ የተሰጠ መሆኑን የማረጋገጥ ሥልጣን ይኖረዋል ።

፪· የአቤቱታ ኮሚቴ ከታክስ ከፋዮች የሚቀርበውን አቤቱታ ሊያይ የሚችለው ታክስ ከፋዩ የታክስ ውሣኔ ማስታወቂያ በደረሰው በ፲ ቀናት ውስጥ አቤቱታውን ካቀረበ ነው ።

፫· የታክሱ ባለሥልጣን ኃላፊ የኮሚቴውን የውሣኔ ሀሳብ ሊያጸድቅ ወይም በውሣኔ ሀሳቡ ካልተስማማ ምክንያቱን በመግለጽ ጉዳዩ እንደገና እንዲታይ ለኮሚቴው ሊመልሰው ይችላል ።

፲፯· መቀጫን ስለማንሳት

የአቤቱታ አጣሪ ኮሚቴ እንደአግባብነቱ ቢሮው በሚያወጣው መመሪያ መሠረት በታክስ ከፋዩ ላይ የተጣለው አስተዳደራዊ መቀጫ በሙሉ ወይም በከፊል እንዲነሳ የውሣኔ ሀሳብ ሊያቀርብ ይችላል ።

፲፰· ይግባኝ

፩· በታክሱ ባለሥልጣን የተላለፈውን የተጨማሪ ታክስ ውሣኔ የሚቃወም ማናቸውም ታክስ ከፋይ የታክስ ውሣኔ ማስታወቂያ ከደረሰው ወይም በአቤቱታ አጣሪ ኮሚቴ ውሣኔ ከተሰጠበት ቀን ጀምሮ በ፴ (ሠላሳ) ቀናት ውስጥ በባለሥልጣኑ የተወሰነውን ተጨማሪ ታክስ ፶ % (ሃምሣ በመቶ) ባለሥልጣኑ ዘንድ በማስያዝ ለግብር ይግባኝ ሰሚ ጉባዔ ይግባኝ የማቅረብ መብት አለው።

፪· በዚህ አንቀጽ በንዑስ አንቀጽ (፩) መሠረት የይግባኝ አቤቱታ ቀርቦ የግብር ይግባኝ ጉባዔ ታክስ ከፋዩ በተጨማሪ የተወሰነበትን ታክስ በሙሉ ወይም በከፊል የመክፈል ግዴታ እንዳለበት ውሣኔ ከሰጠበት ቀን አንስቶ በ፴ ቀን ጊዜ ውስጥ ታክስ ከፋዩ የሚፈለግበትን ተጨማሪ ታክስ ካልከፈለ ጥፋተኛ ነው ።

፫· በዚህ አንቀጽ ንዑስ አንቀጽ (፩) በተመለከተው ጊዜ ውስጥ ይግባኝ ካልቀረበ በባለሥልጣኑ የተወሰነው ተጨማሪ ታክስ ትክክለኛና የመጨረሻ ሆኖ ወዲያውኑ ተከፋይ ይሆናል ።

(d) to review determinations made by the Authority for accuracy, completeness, and compliance with this Proclamation.

2) The committee shall only review complain where the tax payer submitted the application to it with in 10 days after receipt of tax assessment notification.

3) The Head of the Tax Authority may approve the recommendations or remaind the case, with his observations to the committee for further review.

17. *Waiver of Penalty*

The Review Committee can propose to waive administrative penalties in whole or in part in accordance with the directives issued by the bureau.

18. *Appeal*

1) Any person who objects to an additional assessment made by the Authority has the right to appeal, within 30 days from the receipt of that assessment notification, or from the date of decision of the Review Committee to the Tax Appeal Commission by depositing in cash with the Authority an amount equal to 50% of the additional tax assessed.

2) If a person appeals in accordance with Sub-Article (1) of this article and the Tax Appeal Commission determines his tax liability, that person is in default unless he pays the additional assessment determined by the Tax Appeal Commission within thirty (30) days of the decision of the Commission.

3) If no appeal is made within the period prescribed in Sub-Article (1) of this Article, the Additional assessment of the tax made by the Authority shall be deemed to be correct and final and shall be immediately payable.

4) Tumaan keewwata kana keewwata xiqqaa 1 kanaa akkuma eegametti ta'ee keewwattootni waa'ee oliyyannoo tiif labsii gibira galii irrati tumaman akka barbaachisummaasaaniiti taaksiiwwan labsii kanaan murtaa'an ilaalchisee oliyyannoo dhihaatan irratti kan raawwatan ta'u.

19. *Itti-gaafatamumma ibsuu*

Gibirri murtaa'e baay'ateera ykn murtiin abbaa taayitaa taaksichaa sirrii miti jechuun falmii dhihaatu ibsuun itti gaafatamummaa nama taaksicha mortaa'e ykn murtii abbaa taayitichaa mormuu ta'a.

KUTAA 5

ADABBIIWWAN BULCHIINSAA

20. *Beeksisa taaksii yeroon dhiheessu dhabuun adaba raawwatu*

1) Haala biraatiin akka raawwatu labsii kanaan kan murtaa'een ala, kaffalan taaksii dirqama beeksisuu taaksii yeroo murtaa'e keessati otoo hin bahin kan ture tokkoo tokkoo ji'aatiif ykn yeroo gartokkee ji'aa ta'eef %5 (dhibbatti shan) hanga %25 (dhibbatti digdamii shan) gahuti taaksii hin kaffalamne irratti adaba ni kaffala.
2) Ji'a beeksifn taaksii itti dhihaachuu qabu ykn yeroo gartokkee ji'ichaa ta'ef namni beeksisa hin dhiheessine bu'uura tumaa kewwata kana keewwata xiqqaa1 tiin adabbiin kaffalu qarshii 50,000.00 (kuma shantama) hin caalu.
3) Raawwanaa keewwata kanaatiin taaksii hin kaffalamnedha kan jedhamu beeksisa taaksiirrati kan ilaalamuu qabuu fi taaksii guyyaa taaksichi itti kaffalamuu qabu kaffalame giddhuu garaagarummaa jirudha.
4) Adabbiin haala kaminuu murtaa'u kanati ananii kan mul'atan keessaa isa gadi aanaadha gadi hin ta'u
   (a) Qr. 1000
   (b) Hamma taaksii beeksisa taaksiirrati mul'achuu qabuun %100 (persentii dhibba tokko)

21. *Taaksii turee kaffalame irratti dhala shallagamu*

1) Taaksii ji'a kaffalamuun irra tureti hin kaffalamneef kaffalaan taaksii guyyaa kaffalamuun irra jiru kaasee yeroo hanga guyyaa kaffalameeti dhala kaffaluuf dirqama ni qaba.
2) Dhalli bu'uura keewwata kana keewwata xiqqaa 1 tiin kaffalamu hammi ittiin shallagamu kurmaana waggaa dabree taarifa dhala baankiin daldalaa itiin liqeessu isaa ol'aanaa irrati %25 (dhibbatti digidamii shan) itti ida'amee ta'a.

፬· የዚህ አንቀጽ ንዑስ አንቀጽ (፩) ድንጋጌ እንደተጠበቀ ሆኖ በገቢ ግብር አዋጅ ስለይግባኝ የተደነገጉት አንቀጾች እንደ አግባብነታቸው በዚህ አዋጅ መሠረት የተወሰኑ ታክሶችን በሚመለከት ለሚቀርቡ ይግባኞች ተፈፃሚ ይሆናሉ ።

፲፱· የማስረዳት ኃላፊነት

የተወሰነው ግብር በዝቷል ወይም የታክሱ ባለሥልጣን የሰጠው ውሣኔ ትክክል አይደለም በሚል በሚቀርብ ክርክር የማስረዳቱ ኃላፊነት የተወሰነውን ታክስ ወይም የባለሥልጣኑን ውሣኔ የሚቃወም ሰው ይሆናል ።

ክፍል አምስት

አስተዳደራዊ ቅጣቶች

፳· የታክስ ማስታወቂያ በጊዜው ባለማቅረብ ስለሚፈፀም ቅጣት

፩· በዚህ አዋጅ በሌላ አኳኋን እንዲፈጸም ከተወሰነው በስተቀር ፣ በተወሰነው ጊዜ ውስጥ የታክስ ማስታወቅ ግዴታውን ያልተወጣ ታክስ ከፋይ ለዘገየበት ለእያንዳንዱ ወር ወይም የወሩ ክፊል ለሆነው ጊዜ ፣ ያልተከፈለውን ታክስ ፭% (አምስት በመቶ በ፳፭% (ሃያ አምስት በመቶ) እስኪሞላ ድረስ መቀጫ ይከፍላል።

፪· የታክስ ማስታወቂያ መቅረብ ባለበት ወር ወይም የወሩ ክፊል በሆነው ጊዜ የታክስ ማስታወቂያ ያላቀረበ ሰው በዚህ አንቀጽ ንዑስ አንቀጽ (፩) ድንጋጌ መሠረት የሚከፍለው መቀጫ ከብር ፶ ሺ (ሃምሣ ሺ) አይበልጥም ።

፫· ለዚህ አንቀጽ አፈጻጸም ያልተከፈለ ታክስ ነው የሚባለው በታክስ ማስታወቂያ ላይ መታየት በነበረበት እና ታክሱ መከፈል ባለበት ቀን በተከፈለው ታክስ መካከል ያለው ልዩነት ነው ።

፬· በማናቸውም ሁኔታ የሚጣለው ቅጣት ቀጥሎ ከተመለከቱት ከዝቅተኛው ያነሰ አይሆንም ፤

ሀ) ብር ፲ ሺ

ለ) በታክስ ማስታወቂያ ላይ መመልከት ከነበረበት የታክስ መጠን ፻ በመቶ (አንድ መቶ ፐርሰንት)

፳፩· ዘግይቶ በተከፈለ ታክስ ላይ ስለሚታሰብ ወለድ

፩· መከፈል በነበረበት ወር ላልተከፈለ ታክስ ፣ መከፈል ከነበረበት ቀን እስከተከፈለበት ቀን ባለው ጊዜ ውስጥ ታክስ ከፋዩ ወለድ የመክፈል ግዴታ አለበት።

፪· በዚህ አንቀጽ ንዑስ አንቀጽ ፩ መሠረት የሚከፈለው ወለድ የማስከፈያ ልክ ባለፈው የሩብ ዓመት በንግድ ባንኮች ሥራ ላይ በዋለው ከፍተኛው የማበደሪያ ወለድ መጠን ላይ በ፳፭ በመቶ (ሃያ አምስት በመቶ) ታክሎበት ይሆናል ።

4) Without prejudice to Sub-Article (1) of this Article, the provisions of the Income Tax Proclamation, concerning appeals shall, mutates mutandis, apply to appeals regarding taxes imposed by this Proclamation.

19. *Burden of Proof*

The burden of proving that an assessment is excessive or that a decision of the Authority is wrong is on the person objecting to the assessment or decision.

SECTION 5

Administrative Penalties

20. *Penalties for Late Filing*

1) Execpt as otherwise provided in this Proclamation, a person who fails to file a timely returns liable for a penalty equal to 5 percent of the amount of tax underpayment for each month or portion of thereof during which the failure continues, up to 25 per cent of such amount.
2) The penalty under Sub-Article (1) of this Article is limited to 50,000 Birr for the first month or portion of thereof in which no return is filed.
3) For purposes of this Article, an underpayment of tax is the difference between the tax required to be shown the return and the amount of tax paid by the due date.
4) In any event the penalty may not be less than the smaller of the two amounts:
   (a) 1,000 Birr;
   (b) 100 percent of the amount of tax required to be shown on the return.

21. *Late Payment Interest*

1) If any amount of tax is not paid by the due date, the person liable is obliged to pay interest on such amount for the period from the due date to the date the tax is paid.
2) The interest rate under Sub-Article (1) of this Article is set at 25% (twenty five per cent) over and above the highest commercial lending interest rate that prevailed during the preceding quarter.

KUTAA 6
ADABBIIWWAN YAKKAA

22. *Yakkawwan taaksiirrati raawwataman sirna ittiin qajeelfaman*

Kutaa kana keessati kan ibsaman yakkawwann taaksiirratti raawwataman seera adaba yakkaa irra dabruun kan raawwataman waan ta'aniif himanni isaa kan dhihaatu, kan ilaalamuu fi oliyyannoon kan dhihaatu bu'uura sirna seeraa adaba yakka tiin ta'a.

23. *Seera cabsuun taaksii kaffaluu dhabuu*

Seera cabsuun taaksii walitti qabe kan hin beeksifne ykn taaksii irraa barbaadamu kan hin kaffalle namni kamiyyuu akka yakka raawwatetii lakkaa'ama. Waan ta'eefuu bu'uura labsii kana kutaa 5 tiin adaba irrati murtaa'u irrati dabalatan balleessa ta'uunsaa mana murtii tiin yemmuu mirkanaa'u hidhaa waggaa 5 gadi hin taane ni adabama.

24. *Odeeffannoo dharaa ykn dogoggorsiisaa dhiheessuu*

1) Kaffalan taaksii kam-iyyuu,
   (a) Hojjetaa abbaa taayitaatiichaatiif qabxii tokko ilaalchisee odeeffannoo sobaa ykn dogoggorsiisaa yoo dhiheesse, ykn
   (b) Ibsa hojjetaa abbaa taayitaa taaksichaaf dhihaatuu qabu keessa haala qabxiiwwan ibsichaa dogoggorsiisaa godhaniin qabxiiwwan keessati dabalamuu qaban yoo hambise, himanni yakkaa irrati ni dhihaata.
2) Ibsii dogoggoraa kan kennname ykn qabxiin keessati dabalamuu qabu kan dhiifame sababa gahaa malee yoo ta'e,
   (a) Ibsichi sirrii ta'uu dhabuusaatiin irraa gahuu waan hin danda'amneef taaksiin kaffalamuu qabu qarshii 1000 kan hin caalleen gadi xinnaatee akka kaffalamu kan taasisu yoo ta'e, kaffalaan taaksichaa adabbii maallaqaa qarshii 10,000 gadi hin taanee fi qarshii 20,000 hin caalleenii fi hidhaa waggaa tokko gadi hin taanee fi kan waggaa sadii hin caalleen ni adabama.
   (b) Taaksiin gadi xiqqaatee akka kaffalamu taasifame qarshii 1000 kan caalu yoo ta'e adabbii maallaqaa qarshii 20,000 gadi hin taanee fi qarshii 100,000 kan hin caalleenii fi hidhaa waggaa sadii gadii hin taanee fi kan waggaa shan hin caalleen ni adabama.

ክፍል ስድስት
የወንጀል ቅጣቶች

፳፪· <u>በታክስ ላይ የሚፈፀሙ ወንጀሎች ስለሚመሩበት ሥነ–ሥርዓት</u>

በዚህ ክፍል የተዘረዘሩት በታክስ ላይ የሚፈፀሙ ወንጀሎች የወንጀለኛ መቅጫ ሕጉን በመተላለፍ የሚፈፀሙ በመሆኑ ክሱ የሚመሠረተው ፣ የሚታየው እና ይግባኝ የሚቀርበው በወንጀለኛ መቅጫ ሕግ ሥነ–ሥርዓት መሠረት ይሆናል ።

፳፫· <u>ሕግን በመጣስ ታክስ ስላለመክፈል</u>

ሕግን በመጣስ የሰበሰበውን ታክስ ያላስታወቀ ወይም የሚፈለግበትን ታክስ ያልከፈለ ማናቸውም ሰው ወንጀል እንደፈጸመ ይቆጠራል ። ስለሆነም በዚህ አዋጅ ክፍል ፭ መሠረት ከሚጣልበት መቀጫ በተጨማሪ ጥፋተኛ መሆኑ በፍርድ ቤት ሲረጋገጥ ከ፭ ዓመት በማያንስ እሥራት ይቀጣል ።

፳፬· <u>የሀሰት ወይም አሳሳች መረጃ ስለማቅረብ</u>

፩· ማናቸውም ታክስ ከፋይ፡–
   ሀ) ለታክሱ ባለሥልጣን ሠራተኛ አንድን ነጥብ በተመለከተ የሀሰት ወይም አሳሳች መረጃ ያቀረበ ፣ ወይም
   ለ) ለታክሱ ባለሥልጣን ሠራተኛ ሊቀርብ ከሚገባው መግለጫ ውስጥ መግለጫውን አሳሳች ሊያደርግ በሚችል አኳኋን መካተት የሚገባቸውን ነጥቦች ያስቀረ እንደሆነ ፣ የወንጀል ክስ ይመሠረትበታል ።

፪· የተሳሳተ መግለጫ የተሰጠው ወይም መካተት የሚገባው ነጥብ የተተወው ያለበቂ ምክንያት የሆነ እንደሆነ ፣
   ሀ) የመግለጫው ትክክለኛ ያለመሆን ሊደረስበት ያለመቻሉ ሊከፈል የሚገባው ታክስ ከብር ፩ ሺ በማይበልጥ አንሶ እንዲከፈል የሚያደርግ ከሆነ ታክስ ከፋዩ ከብር ፲ ሺ በማያንስ እና ከብር ፳ ሺ በማይበልጥ የገንዘብ መቀጫ እና ከአንድ ዓመት በማያንስ እና ከ፫ ዓመት በማይበልጥ እሥራት ይቀጣል ።
   ለ) አንሶ እንዲከፈል የሚደረገው ታክስ ከብር ፩ ሺ የሚበልጥ ከሆነ ከብር ፳ ሺ በማያንስ እና ከብር ፻ ሺ በማይበልጥ የገንዘብ መቀጫ እና ከሦስት ዓመት በማያንስ እና ከአምስት ዓመት በማይበልጥ እሥራት ይቀጣል ።

SECTION 6
Criminal Offences

22. *Procedure in Tax Offence Cases*

A tax offence under this section is a violation of the criminal law of Ethiopia and shall be charged, prosecuted, and appealed in accordance with Ethiopian Criminal Procedure Code of Ethiopia.

23. *Tax Evasion*

A person who evades the declaration or payment of tax commits an offence and, in addition to any penalty under Section 5, may be prosecuted and, on conviction, be subject to a term of imprisonment of not less than five (5) years.

24. *Making False or Misleading Statements*

1) A taxpayer who,
   (a) makes a statement to a tax officer of the Authority that is false or misleading in a material particular, or
   (b) omits from a statement made to an officer of the Authority any matter or thing without which the statement is misleading in a material particular, commits an offence and is liable on conviction.
2) Where the statment or omission is made without reasonalbe excuse.
   (a) and if the inaccuracy of the statement were undetected may result in an underpayment of tax by an amount not exceeding 1,000 Birr, the tax payer shall punshed to a fine of not less than 10,000 Birr and not more than 20,000 Birr, and imprisonment for a term of not less than one (1) year and not more than three (3) years, and
   (b) If the underpayment of tax is in an amount exceeding 1,000 Birr to a fine of not less than 20,000 Birr and not more than 100,000 Birr and imprisonment for a term of not less than three (3) years and not more than five (5) years.

3) Ibsi soba kan kenname ykn qabxiin keessati dabalamuu qabu akka hin dabalamne kan godhame; ta'e jedhamee ykn dagannoo ulfaataa ta'een yoo ta'e,

(a) Ibsichi sirrii akka hin taane irra gahuu waan hin danda-'amneef taaksiin kaffalamuu qabu qarshii 1,000 kan hin caalleen, gadi xiqqatee akka kaffalamu kan taasisu yoo ta'e kaffalaan taaksichaa adabbii maallaqaa qarshii 50,000 gadi hin taaneenii fi qarshii 100,000 kan hin caalleenii fi hidhaa waggaa shanii gadi hin taanee fi waggaa kudhan hin caalleen;

(b) Taaksiin akka gadi xiqqaatee kaffalamu taasifamu qarshii 1,000 kan caalu yoo ta'e adabbii maallaqaa qarshii 75,000 gadi hin taanee fi qarshii 200,000.00 hin caalleenii fi hidhaa waggaa 10 gadi hin taanee fi waggaa 15 hin caalleen ni adabama.

25. *Hojii Abbaa taaytaa taaksichaa gufachiisuu*

1) Namni kamiyyuu

(a) Hojjetaa abbaa taayitaa taaksichaa bu'uura labsii kanaatiin hojiisaa raawwachaa jiru kan hojiisaa guffachiise ykn gufachiisuuf kan yaale, ykn

(b) raawwannaa labsichaa haala biraa kamiin iyyuu kan guffachiise ykn guffachiisuuf kan yaale yoo ta'e, yakka raawwachuun isaa mirkanaa'ee yemmuu itti murtaa'u adabbii maallaqaa qarshii 1000 gadi hin taanee fi qarshii 100,000 kan hin caalleenii fi hidhaa waggaa lamaa tiin ni adabama.

2) kan kanatti aananii fi kan biroo hojiiwwan kana fakkaatan raawwii hojii Abbaa taayitaa taaksichaa gufachiisuu ta'aniitu fudhatamu.

(a) Sanadoota sochii hojii kaffalaa taakskichaa galii argachiisan ilaalchisee, gabaasota ykn odeeffannowwan kan biroo kamiyyuu qorachuuf yemmuu Abbaan taayitaa taaksichaa gaafatu fedhii kan hin qabne ta'anii argamuu,

(b) Gaafiidhaaf akka dhihaatu abbaan taayitaa taaksii yemmuu ajaaju fedhii dhabuu.

(c) Gara teessoo iddoo hojii daldalaa kafalaa taaksii seenuuf mirga hojjetaan Abbaa taayitaa taaksichaa qabu dangessuu.

፫· የሐሰት መግለጫ የተሰጠው ወይም መካተት የሚገባው ነጥብ እንዲካተት ያልተደረገው ሆን ተብሎ ወይም በከባድ ቸልተኝነት የሆነ እንደሆነ ፣

ሀ) የመግለጫው ትክክለኛ ያለ መሆን ሊደረስበት ያለመቻሉ ሊከፈል የሚገባው ታክስ ከብር ፩ ሺ በማይበልጥ አንሶ እንዲ ከፈል የሚያደርግ ከሆነ ታክስ ከፋዩ ከብር ፶ ሺ በማያንስ እና ከብር ፻ ሺ በማይበልጥ የገንዘብ መቀጫ እና ከአምስት ዓመት በማያንስ እና ከአሥር ዓመት በማይበልጥ እሥራት ፣

ለ) አንሶ እንዲከፈል የሚደረገው ታክስ ከብር ፩ ሺ የሚበልጥ ከሆነ ከብር ፸፭ ሺ በማያንስ እና ከብር ፪፻ ሺ በማይበልጥ የገንዘብ መቀጫ እና ከ፲ ዓመት በማያንስ እና ፲፭ ዓመት በማይ በልጥ እሥራት ይቀጣል ።

፳፭· <u>የታክሱን ባለሥልጣን ሥራ ስለማሰ ናከል</u>

፩· ማናቸውም ሰው፡–

ሀ) በዚህ አዋጅ መሠረት ሥራ ውን በማከናወን ላይ ያለን የታክስ ባለሥልጣን ሠራተኛ ተግባር ያሰናከለ ወይም ለማሰ ናከል የሞከረ ፣ ወይም

ለ) የአዋጁን አፈፃፀም በማና ቸውም ሌላ አኳኋን ያሰናከለ ወይም ለማሰናከል የሞከረ እንደሆነ ወንጀል መፈጸሙ ተረጋግጦ ፣ ሲፈረድበት ከብር ፩ ሺ በማያንስ እና ከብር ፻ ሺ በማይበልጥ የገንዘብ መቀጫ እና በሁለት ዓመት እሥራት ይቀጣል ።

፪· የሚከተሉት እና እነዚህን የመሳሰሉ ሌሎች ተግባሮች የታ ክሱን ባለሥልጣን ሥራ የማሰ ናከል ተግባራት ሆነው ይወሰዳሉ፤

ሀ) የታክስ ከፋዩን ገቢ አስገኚ የሥራ እንቅስቃሴዎችን የሚ መለከቱ ሠነዶችን ፣ ሪፖር ቶችን ወይም ሌሎች ማናቸ ውንም መረጃዎች ለመመ ርመር የታክሱ ባለሥልጣን ሲጠይቅ ፈቃደኛ ሆኖ ያለመ ገኘት ፣

ለ) የታክሱ ባለሥልጣን ለጥያቄ እንዲቀርብ ሲያዝ ፈቃደኛ ሆኖ ያለመገኘት ፣

ሐ) የታክሱ ባለሥልጣን ሠራተኛ ወደ ታክሱ ከፋዩ የንግድ ሥራ ቦታ ለመግባት ያለውን መብት መገደብ ።

3) Where the statment or omission is made knowingly or recklessly.

(a) And if the inaccuracy of the statement were undetected may result in an underpayment of tax by an amount not exceeding 1,000 Birr to a fine of not less than 50,000 Birr and not more than 100,000 Birr, or imprisonment for a term of not less than five (5) years and not more than ten (10) years; and

(b) If the underpayment of tax is in an amount exceeding 1,000 Birr, to a fine of not less than 75,000 Birr and not more than 200,000 Birr and imprisonment for a term of not less than ten (10) years and not more than fifteen (15) years.

25. *Obstruction of Tax Authoritie's work*

1) A person who:-

(a) obstructs or attempts to obstruct an officer of the Authority in the performance of duties under this Proclamation, or

(b) otherwise impedes or attempts to impede the implementation of the Proclamation,

commits an offence and is liable on conviction to a fine of not less than 1,000 Birr and imprisonment for a term of two (2) years.

2) the following and similar other actions are considered to constitute obstruction;

(a) Refusal to satisfy a request of the Authority for ispection of documents, reports, or other information related to a taxpayer's income producing activities;

(b) Noncompliance with an authority request to report for an interview;

(c) Interference with a taxation officer's right to enter the taxpayer's business premises.

26) *Jijjirama beeksisuu dhiisuu*

Bu'ura keewwatni 14 ajajuun halawwan jijjiramni irrati godhaman Abbaa taayitaa taaksichaatiif namni hin beeksifne kamiyyuu balleessaa ta'uunsaa mana murtii tiin yammuu mirkanaa'u,

(a) Balleessichi kan raawwatame ta'e jedhamee ykn dagannoo cimaadhaan yoo ta'e adabbii maallaqaa Qr. 10,000 gadi hin taanee fi hidhaa waggaa tokkootiin,

(b) Halawwan biroo tiin adabbii maallaqaa Qr. 5,000 gadi hin taanee fi hidhaa ji'a jahaan ni adabama.

27. *Balleessawwan Hojjettoota abbaa taayitaa taaksichaatiin raawwataman*

1) Tumaawwan labsii kanaa raawwachiisuuf hojjetan Biiroodhan qaxarame ykn qaxaramaa duraanii kan ture.

(a) Kaffaltii ykn badhaasa seeraan argachuu qabuun ala hojii itti qaxarame wajjiin kan walqabateen kallattii dhaan ykn karaa kallattii hin taaneen kaffaltii maallaqaa ykn gosa biraa ykn kennaan akka godhamuuf kan gaafate ykn fudhate, kaffaltichaaf ykn kennichaaf abdii ykn qabdii kan gaafate ykn fudhate ykn,

(b) Galii taaksii irraa argamu irrati waliin-dhahuu ykn tumawwan labsii kanaa waliin, ykn raawwannaa galii itti gaafatamummaa kennameef waliin gocha faallaa ta'e raawwachuuf, kan ta'uu qabu akka hin taane of qusachuuf, waan seera qabeessa hin taane hayyamuuf, malaammaltummaa taaksiirrati raawwatu dhoksuuf, ykn iccitiidhaan hojiirra oolchuuf, waliigaltee kan seene ykn waliigaltee itti galu kamiyyuu keessatti gocha kanarrati hirmaachuusa walta'insa agarsiisu kan kenne, balleessaa ta'uunsaa mana murtii tiin yemmuu mirkanaa'u adabbii maallaqaa qarshii 50,000 hincaalleenii fi hidhaa waggaa 10 gadi hin taane kan waggaa 20 hin caalleen ni adabama.

2) Hojjetaa Abbaa taayitaa taaksichaa kan ta'e ykn turee fi tumaawwan labsii kanaa raawwachiisuuf kan qaxarame, seera daldalaa Itoophiyaatiin gazeexaa irratti maxxanfamee akkaa bahu gosa odeeffanoo ajajamee tiin ala,

፳፮· ለውጥን ያለማስታወቅ

አንቀጽ ፲፬ በሚያዘው መሠረት በሁኔታዎች ላይ የተደረጉ ለውጦችን ለታክሱ ባለሥልጣን ያላስታወቀ ማናቸውም ሰው ጥፋተኛ መሆኑ በፍርድ ቤት ሲረጋገጥ ፤

ሀ) ጥፋቱ የተፈፀመው ሆን ተብሎ ወይም በከባድ ቸልተኝነት የሆነ እንደሆነ ከብር ፲ ሺ በማያንስ የገንዘብ መቀጫ እና በአንድ ዓመት እሥራት ፤

ለ) በሌሎች ሁኔታዎች ከብር ፭ ሺ በማያንስ የገንዘብ መቀጫ እና በ፮ ወር እሥራት ይቀጣል ።

፳፯· በታክስ ባለሥልጣኑ ሠራተኞች የሚፈፀሙ ጥፋቶች

፩· የዚህን አዋጅ ድንጋጌዎች ለማስፈጸም በታክስ ባለሥልጣኑ የተቀጠረ ሠራተኛ ወይም የቀድሞ ተቀጣሪ የነበረ ፤

ሀ) በሕግ መሠረት ሊያገኘው ከሚገባው ክፍያ ወይም ሽልማት ውጪ ከተቀጠረበት ተግባር ጋር በተያያዘ በቀጥታ ወይም ቀጥተኛ ባልሆነ መንገድ የገንዘብ ወይም ሌላ ዓይነት ክፍያ ወይም ስጦታ እንዲደረግለት የጠየቀ ወይም የተቀበለ ፤ ለክፍያው ወይም ለስጦታው ተስፋ ወይም መያዣ የጠየቀ ወይም የተቀበለ ወይም ፤

ለ) ከታክስ በሚገኘው ገቢ ላይ ማጭበርበር ወይም ከዚህ አዋጅ ደንጋጌዎች ጋር ወይም ከተሰጠው ኃላፊነት መልካም አፈፃፀም ጋር የሚቃረን ተግባር ለመፈጸም ፤ ማድረግ የሚገባውን ከማድረግ ለመታቀብ ፤ ተገቢ ያልሆነን ነገር ለመፍቀድ ፤ በታክስ ላይ የሚፈፀምን የማጭበርበር ተግባር ለመደበቅ ወይም በሚስጢር ለመተግበር ውል የገባ ወይም በሚገባው ማናቸውም ውል ውስጥ በዚህ ተግባር መተባበሩን የሚያሳይ ስምምነት የሰጠ ፤ ጥፋተኛ መሆኑ በፍርድ ቤት ሲረጋገጥ ከብር ፶ ሺ የማይበልጥ የገንዘብ መቀጫ እና ከ፲ ዓመት በማያንስ ከ፳ ዓመት በማይበልጥ እሥራት ይቀጣል።

፪· የታክስ ባለሥልጣኑ ሠራተኛ የሆነ ወይም የነበረ እና የዚህን አዋጅ ድንጋጌዎች ለማስፈጸም የተቀጠረ ፤ በኢትዮጵያ ንግድ ሕግ በንግድ ጋዜጣ ታትሞ እንዲወጣ ከታዘዘው ዓይነት መረጃ በስተቀር ፤

26. *Failure to Notify*

A person who fails to notify the Authority of a change as required by Article 14 commits an offence and is liable on conviction

(a) Where the failure was made knowingly or recklessly, to a fine of not less than 10,000 Birr and to imprisonment for one year; or

(b) In any other case, to a fine of not less than 5,000 Birr and to imprisonment for six months.

27. Offences by Tax Officer

1) Any tax officer or former taxation officer employed in carrying out the provisions of this proclamation who:

(a) Directly or indiectly asks for, or receives in connection with any of the taxation officer's duties, a payment or reward, whether pecuniary or otherwise, or promise or security for that payment or reward, not being a payment or reward which the officer is lawfully entitled to receive, or

(b) Enters into or acquiesce in an agreement to do or to abstain from doing, permit, conceal, or connive at any act or thing whereby the tax revenue is or may be defauded or which is contrary to the provisions of this proclamation or to the proper execution of the taxation officer's duty, Commits an offence and is liable on conviction to a fine of not less than 50,000 birr and to imprisonment for a term of not less than ten (10) years and not more than twenty (20) years,

2) A tax officer or former tax officer employed in carrying out the provisons of this proclamation, except such information is required by the commercial code of Ethiopia to be published in the Trade Gazette, who,

(a) Gama taaksii raawwachiisuu tiin sababa aangoo ykn dirqama qabuu tiin kan beeke odeeffannoo nama bira kamiyyuu nama biraa kamiifuu ykn nama bakka bu'aa namichaa ta'eef dabarsee kan kenne,

(b) Bu'uura labsii kanaa tiin aangoo gama raawwachiisuu taaksiif qabuun fayyadamuuf ykn dirqama hojiisaa bahuuf akka dandeessisu ajaja mana murtii tiin yoo ta'e malee odeeffannoo abbaa taaytaa taaksichaa biratti argamu kamiyyuu qaama sadaffaati dabarsee yoo kenne, balleessaa ta'uunsaa mana murtiitin yammuu mirkanaa'u adabbii maalaqaa qarshii 10,000 gadi hin taa'nee fi hidhaa waggaa lamaa gadi hin ta'ane fi kan waggaa shan hin caalleen ni adabama.

3) Tumaa keewwata kanaan hojjetaan abbaa taaytaa taaksichaa,

(a) sanada ykn odeeffannoo kamiyyuu,

(i) Raawwannaa labsii kanaatiif ykn labsii maallaqaan walqabatu kamiifiyyuu barbaachisaa yeroo ta'u;

(ii) Hojii fi itti gaafatamummaa seeraan kennamef bahuuf yemmuu barbaachisaa ta'u odiitara olaanaaf;

(iii) Odeeffannoo wal-jijjiiruuf, gibira daddabalataa hambsuuf bu'uura waliigaltee mootummaan Itiyoophiyaa biyyoota biroo seera qabeessa ta'an waliin godheen;

(iv) Hojii fi itti gaatatamummaa seeraan kennameef bahuuf barbaachisaa yemmuu ta'u komiishinii naamusaa fi farra malaammaltummaaf,

(v) Kanaa olitti kan hin-ibsamne waajjira seera raawwachiisu kamiifiyyuu ideeffannoo dirqamasaa raawwachuu dandeessisu akka kennuuf Biiroo irraa barreeffamaan yemmuu ajajamu.

ሀ) ታክስን በማስፈጸም ረገድ ባለው ሥልጣን ወይም ግዴታ ምክንያት ያወቀውን የሌላ ሰው ማናቸውንም መረጃ ለማና ቸውም ሌላ ሰው ወይም የዚያ ሰው ወኪል ለሆነ ሰው አሳልፎ የሰጠ፣

ለ) በዚህ አዋጅ መሠረት ታክስን በማስፈጸም ረገድ ያለውን ሥልጣን ለመጠቀም ወይም የሥራ ግዴታን ለመወጣት እን ዲያስችል በታክስ ባለሥልጣኑ ዘንድ የሚገኘውን ማናቸ ውንም መረጃ በፍርድ ቤት ትዕዛዝ ካልሆነ በስተቀር ለሦስተኛ ወገን አሳልፎ የሰጠ እንደሆነ፣

ጥፋተኛ መሆኑ በፍርድ ቤት ሲረጋገጥ ከብር ፲ሺ በማያንስ የገንዘብ መቀጮ እና ከሁለት ዓመት በማያንስ ከአምስት ዓመት በማይበልጥ እሥራት ይቀጣል።

፫· የዚህ አንቀጽ ድንጋጌ የታክስ ባለሥልጣኑ ሠራተኛ፣

ሀ) ማናቸውንም ሠነድ ወይም መረጃ፦

(i) ለዚህ አዋጅ ወይም ለማና ቸውም የገንዘብ ነክ አዋጅ አፈፃፀም አስፈላጊ በሆነ ጊዜ፣

(ii) በሕግ የተሰጠውን ተግ ባርና ኃላፊነት ለመወጣት አስፈላጊ ሲሆን ለዋናው ኦዲተር፣

(iii) መረጃ ለመለዋወጥ ፣ ተደራራቢ ግብርን ለማስ ቀረት ኢትዮጵያ ከሌሎች አገሮች ጋር ባደረገችው ስምምነት መሠረት አግባብ ላላቸው የሌሎች አገሮች ባለሥልጣኖች፣

(iv) በሕግ የተሰጠውን ተግባርና ኃላፊነት ለመ ወጣት አስፈላጊ ሲሆን፣ ለሥነ-ምግባርና ለፀረ-ሙስና ኮሚሽን፣

(v) ከዚህ በላይ ላልተገለጸ ለማ ናቸውም ሕግ አስፈጻሚ መ/ቤት ግዴታውን ለመ ፈጸም የሚያስችለው መረጃ እንዲሰጠው ከቢሮ በጽሑፍ ሲታዘዝ፣

(a) Discloses to any person or that person's representative, any matter in respect of another person, that may, in the exercise of the taxation officer's powers or the performance of the taxation officer's duties under the said provisons, come to the taxaion officer's knowledge;

(b) Permits any other person to have access to records in the possession or custody of the Authority, except, in the exercise of the taxation officer's powers or the performance of the officer's duties under this proclamation or by order of a court;

Commits an offence and is liable on conviction to a fince of not less than 10,000 Birr and to im prisonment for a term of not less than two (2) years and not more than five (5) years.

3) Nothing in this Article shall prevent a taxation officer from disclosing,

(a) Any document or information to:

(i) Any person where the disclosure is necessary for the purposes of this proclamation or any other fiscal law;

(ii) The Auditor-General Where the disclosure is necessary for the performance of duties entrusted to it by law.

(iii) The competent authority of the government of another country with which Ethiopia has entered into an agreement for the avoidance of double taxation or for the exchange of information, to the extent permitted under the agreement;

(iv) The Ethics and Anti-Corruption Commission where the disclosure is necessary for the performance of duties entrusted to it by law.

(v) A law enforcement agency not described above where the bureau is written authorization to make disclosures necessary for the enforcement of the laws under the agency's authority; or

(b) Itti-gaafatamummaa isaanii bahuuf hanga barbaachisaa ta'etti oddeeffannoowwan nama tokko addaan basanii hin ibsine hojjii galii mootummaa irratti kan tajaajilu kamiifyyuu fi hojjetaa waajjira istaatistiksiif kennuu irraa hin dhorku.

28. *Otoo hin hayyamamiin taaksii walitti qabuu*

Namni kamiyyuu bu'uura labsii kanaatiin otoo hin hayyamiiniif taaksii ykn kaffaltii biraa akka taaksiitti ilaalamu kan walitti qabe ykn walitti qabuuf kan yaale yakka kan raawwate ta'ee, balleessaa ta'uunsaa mana murtiin yammuu mirkanaa'u adabbii maallaqaa qarshii 50,000 gadi kan hin taanee fi hidhaa waggaa 5 hin hanqanne waggaa 10 kan hin caalleen ni adabama.

29. *Gargaaru ykn jajjabeessuu*

Namni kamiyyuu tumawwan labsii kanaa akka cabsaman kan gargare, kan jajjabeesse, kan kakaase ykn icitiin kan wal-tâ'e yoo ta'e, akka yakkamaa hangafaatti tumaa labsii kanaa cabsuun balleessa ta'a. Namni kan kanaa ol tarreeffaman raawwate, balleessaa ta'uunsaa mana murtiin yammuu mirkanaa'u balleessaa gargaarsa ykn walta'insa kenneef adabbii maallaqaa fi hidhaa murtaa'e kan hin caalleen maallaqaa fi hidhaadhaan ni adabama.

30. *Balleessaa Dhaabbileedhaan raawwatamu*

1) Kewwata kana kan keewwata xiqqaa 3n tumame akkuma eegametti ta'ee, dhaabbatni tokko labsii kanarra darbuudhaan balleessaa yoo raawwate yeroo balleessichi raawwatame hojii gaggeessaa dhaabatichaa kan ture namni kamiyyuu balleessa dhaabbatichaan raawwatame akka raawwateti lakkaa'amee adabbiin seera kanaan murtaa'e irratti raawwata.

2) Kan keewwata kana keewwata xiqqaa 3n tumame akkuma egametti ta'ee dhaabbanni kamiyyu bu'uura labsii kanatiin kan kaffaluu qabu ykn kaffalii biraa labsichi akka taaksiitti kan lakkaa'u kamiyyuu otoo galii hin taasisiin yoo hafe hojii gaggeessaan yeroo balleessichi raawwate ykn yeroo balleessichi raawwateen dura ji'oota 6 turan keessaa namooni hojii gaggeessitoota dhaabbatichaa turan dhaabbatichaa fi nama biraa wajjiin taaksii abbaan taayitaa taaksichaa barbaaduu fi kaffaltiiwwan biroo tiif tokkummaa fi baaqqeedhaan kan itti gaafataman ta'u.

ለ) ኃላፊነታቸውን ለመወጣት አስፈላጊ እስከሆነ ድረስ አንድን ሰው ለይተው የማይ ጠቅሱ መረጃዎችን ለማናቸውም በመንግሥት ገቢ ሥራ ላይ ለሚያገለግል እና ለስታቲስቲክስ መ/ቤት ሠራተኛ ከመስጠት አያግደውም ።

፳፰· <u>ሳይፈቀድ ታክስ ስለመሰብሰብ</u>

ማናቸውም ሰው በዚህ አዋጅ መሠረት ሳይፈቀድለት ታክስ ወይም እንደ ታክስ የሚታይ ሌላ ክፍያ የሰበሰበ ወይም ለመሰብሰብ የሞከረ ወንጀል የፈጸመ ሆኖ ፤ ጥፋተኛ መሆኑ በፍርድ ቤት ሲረጋገጥ ከብር ፶ ሺ በማያንስ የገንዘብ መቀጫ እና ከ፭ ዓመት የማያንስ ከ፲ ዓመት በማይበልጥ እሥራት ይቀጣል ።

፳፱· <u>መረዳት ወይም ማበረታታት</u>

ማናቸውም ሰው የዚህ አዋጅ ድንጋጌዎች እንዲጣሱ የረዳ ፣ ያበረታታ ፣ ያነሳሳ ፣ ወይም በሚስጥር የተባበረ እንደሆነ እንደዋነኛ ጥፋተኛ የዚህን አዋጅ ድንጋጌዎች በመጣስ ጥፋት ይፈጽማል ። ከዚህ በላይ የተዘረዘሩትን የፈጸመ ሰው ጥፋተኛ መሆኑ በፍርድ ሲረጋገጥ ዕርዳታውን ወይም ትብብሩን ለሰጠበት ጥፋት ከተወሰነው የገንዘብ እና የእሥራት ቅጣት ባልበለጠ በገንዘብ እና በእሥራት ይቀጣል ።

፴· <u>በድርጅቱ የሚፈጸም ጥፋት</u>

፩· በዚህ አንቀጽ በንዑስ አንቀጽ (፫) የተደነገገው እንደተጠበቀ ሆኖ ፤ አንድ ድርጅት ይህንን አዋጅ በመተላለፍ ጥፋት የፈጸመ እንደሆነ ጥፋቱ በተፈጸመ ጊዜ የድርጅቱ ሥራ አስኪያጅ የሆነ ማናቸውም ሰው በድርጅቱ የተፈጸመውን ጥፋት እንደፈጸመ ተቆጥሮ ፤ በዚህ አዋጅ የተጣለውን ቅጣት ተፈፃሚ ይሆንበታል ።

፪· በዚህ አንቀጽ ንዑስ አንቀጽ (፫) የተደነገገው እንደተጠበቀ ሆኖ ፣ ማናቸውም ድርጅት በዚህ አዋጅ መሠረት ሊከፈል የሚገባውን ወይም አዋጁ እንደ ታክስ የሚቆጥረውን ማናቸውንም ሌላ ክፍያ ገቢ ሳያደርግ የቀረ እንደሆነ ጥፋቱ በተፈጸመበት ጊዜ ወይም ጥፋቱ ከተፈጸመበት ጊዜ አስቀድሞ በነበሩት ስድስት ወራት ውስጥ የድርጅቱ ሥራ አስኪያጅ የነበሩ ሰዎች ከድርጅቱ እና ከሌላው ሰው ጋር በአንድነትና በተናጠል የታክሱ ባለሥልጣን ለሚፈልገው ታክስ እና ሌሎች ክፍያዎች ተጠያቂ ይሆናሉ ።

(b) Information which does not identify a specific person to any person in the service of the State in a revenue or statistical department where such disclosure is necessary for the performance of the person's official duties.

28. *Unauthorized Tax Collection*

Any person not authorized to collect tax under this proclamation who collects or attempts to collect tax or an amount the person describes as tax commits an offence and is liable on conviction to a fine of not less than 50,000 Birr and to imprisonment for a term of not less than five (5) years and not more than ten (10) years.

29. *Aiding or Abetting*

A person who aids, abets, incites, or conspires with another person to commit a violation of this proclamation also commits a violation of this proclamation. That person may be subject to prosecution and is liable, on conviction, to a fine and imprisonment, not in excess of the amount of fine or period of imprisonment provided for the offence aided or abetted.

30. *Offence by Entities*

1) Subject to Sub-Article (3), of this article where an entity commits an offence, every person who is a manager of that entity at that time is treated as also having committed the same offence and is liable to a fine and imprisonment under this Proclamation.

2) Subject to Sub-Article (3), of this article where an entity commits an offence by failing to pay an amount of tax, including an amount treated by this Proclamation as though it were tax, every person who was a manager of that entity at that time or was a manager within six (6) prior to the date of commission is joinly and severally liable that entity and that other person to the Authority for the amount.

3) Keewwaata kana kan keewwata xiqqaa ''1'' fi ''2''n tumaman:
   (a) balleesichi kan raawwatame osoo namichi hin beekiin ykn irratti walii-hingaliin yoo ta'e,
   (b) Namni dhimmoota tokko ofeeggannoon ilaalu haala walfakkaatuu keessaa raawwii balleessaa dhorkuuf ofeeggannowan ni fudhata jedhamanii tilmaamaman namichi dhuunfaa tattaaffii barbaachisaa fi tarkaanfi hojimaata beekumsaan guutame fudhatee yoo argame, irratti hinraawwataman.
4) Raawwii keewwata xiqqaa ''1'' fi ''2'' tiif ''hojii gaggeessaa'' jechuun,
   (a) Waldaa shariikummaa ilaalchisee miseensa waldaa shariikichaa ykn hojii adeemsisaa waldichaa ykn itti gaafatamummaa lamman keessaa tokkoon kan hojjetamu ta'ee kan ilaalamu,
   (b) kubbaaniyyaa ilaalchisee kubbaaniyyichatti hojii adeemsisaa, hojii gaggeessaa ykn muudamaa ykn shumii biraa kamiyyuu ykn itti gaafatamumaawwan kana keessaa isa tokko akka hojjetutti kan ilaalamu,
   (c) Gamtaa namootaa ilaalchisee hojii adeemsisaa gamtichaa ykn akka itti gaafatamummaa kanaan hojjetuti kan ilaalamu dha.

31. *Balleessaa fudhattootaan raawwatamu*
   1) Namni kam-iyyuu bu'uura tumaa keewwata 13 keewwata xiqqaa 4 tiin osoo hin raawwatiin kan hafe yoo ta'e balleessaan isaa mana murtiin yammuu mirkanaa'u adabbii maallaqaa qarshii 5,000 fi hidhaa waggaa tokkootiin ni adabama.
   2) Namni kam-iyyuu bu'uura keewwata 13 keewwata xiqqaa 4n maallaqa kaffaltii taaksiif oolu addaan baasee sababa hin keenyeef bu'uura keewwata xiqqaa ''1''n kan balleesse ta'ee yoo argame, adabbii maallaqaa fi hidhaarrati dabalataan hanga maallaqaa osoo hin kaa'in hafee abbaa taayitaa taaksichaaf akka galii godhu manni murtichaa ajajuu ni danda'a.

32. *Maqaa balleessitootaa gaazeexaa irrati maxxansanii baasuu*
   1) Abbaan taaytaa taaksichaa tarreen maqaa namoota balleessaa yakkaa labsii kana keewwata 22 hanga 31tti tumaman raawwatanii itti murtaa'e yeroo yeroo dhaan gaazeexota guyyaa guyyaan maxxanfaman irratti akka bahu ni taasisa.

፫· በዚህ አንቀጽ በንዑስ አንቀጽ (፩) እና (፪) የተደነገጉት፣
   ሀ)ጥፋቱ የተፈፀመው ግለሰቡ ሳያውቅ ወይም ሳይስማማበት ከሆነ ፣
   ለ) አንድ ነገሮችን በጥንቃቄ የሚያይ ሰው በተመሳሳይ ሁኔታ ውስጥ የጥፋቱን መፈጸም ለመከላከል ይወስዳቸዋል ተብሎ የሚገመቱ ጥንቃቄዎችን ፣ ተገቢውን ትጋት እና የአሠራር ጥበብ የተሞላበት እርምጃ ግለሰቡ ወስዶ የተገኘ እንደሆነ ፣ ተፈፃሚ አይሆኑበትም ።
፬· ለንዑስ አንቀጽ (፩) እና (፪) አፈጻጸም "ሥራ አስኪያጅ" ማለት ፤
   ሀ) የሽርክና ማኅበርን በሚመለከት የሽርክናው ማኅበር አባል ወይም የማኅበሩ ሥራ አስኪያጅ ወይም ከሁለቱ ኃላፊነቶች በአንዱ እንደሚሠራ ሆኖ የሚታይ ፤
   ለ) ኩባንያን በሚመለከት የኩባንያው የሥራ መሪ ፣ ሥራ አስኪያጅ ወይም ማናቸውም ሌላ ሹም ወይም ከእነዚህ ኃላፊነቶች በአንዱ እንደ ሚሠራ ሆኖ የሚታይ ፤
   ሐ) የሰዎችን ኅብረት በሚመለከት የኅብረቱ ሥራ አስኪያጅ ወይም በዚሁ ኃላፊነት እንደሚሠራ ሆኖ የሚታይ ነው ።

፴፩· በተረካቢዎች የሚፈፀም ጥፋት
   ፩· ማናቸውም ሰው በአንቀጽ ፲፫ ንዑስ አንቀጽ (፬) በተደነገገው መሠረት ሳይፈጽም የቀረ እንደሆነ፣ ጥፋተኛነቱ በፍርድ ቤት ሲረጋገጥ ብር ፭ ሺህ የገንዘብ መቀጫ እና በአንድ ዓመት እሥራት ይቀጣል ።
   ፪· ማናቸውም ሰው በአንቀጽ ፲፫ ንዑስ አንቀጽ (፬) መሠረት ለታክስ ክፍያ የሚውለውን ገንዘብ ለይቶ ባለማስቀመጡ ምክንያት በንዑስ አንቀጽ (፩) መሠረት ጥፋተኛ ሆኖ የተገኘ እንደሆነ ፍርድ ቤቱ ከገንዘብና እሥራት መቀጫው በተጨማሪ ለይቶ ያላስቀመጠውን የገንዘብ መጠን ለታክሱ ባለሥልጣን ገቢ እንዲያደርግ ሊያዝ ይችላል ።

፴፪· የጥፋተኞችን ስም በጋዜጣ አትሞ ስለማውጣት
   ፩· የታክሱ ባለሥልጣን በዚህ አዋጅ ከአንቀጽ ፳፪–፴፩ የተደነገጉትን የወንጀል ጥፋቶች በመፈጸም የተፈረደባቸው ሰዎች ስም ዝርዝር በየጊዜው በዕለታዊ ጋዜጦች ታትሞ እንዲወጣ ያደርጋል ።

3) Sub-Articles (1) and (2) of this article do not apply where;
   (a) The offence is committed without that person's knowledge or consent; and
   (b) That person has exercised the degree of care, diligence and skill that a reasonably prudent person would have exercised in comparable circumstances to prevent the commission of the offence.
4) In Sub-Articles (1) and (2), "manager" means;,
   (a) In the case of a partnership, a member of partnership or manager of the partnership or a person purporting to act in either of those capacities;
   (b) In the case of a company, a director, manager, or officer of the company or a person purporting to act in any of those capacities; and
   (c) In the case of an association of persons, a manager or a person purporting to act in that capacity.

31. Offences by Receivers
   1) A person who fails to comply with the requirements of Article 13, Sub -Article (4) commits an offence and is liable on conviction to a fine of 5,000 Birr and to imprisonment for one (1) year.
   2) Where a person is convicted of an offence under Sub-Article (1) for failing to set aside an amount as required under Article 13, Sub-Article (4), the court may, in addition to imposing a fine and prison sentence, order the convicted person to pay to the Authority, amount not exceeding the amount which the person failed to set aside.

32. Publication of Names
   1) The Authority shall from time to time publish by notice in the Gazette a list of persons who have been convicted of offences under any of Articles 22 to 31.

2) Tarreeffamni bu'uura keewwata kana keewwata xiqqaa 1 tiin maxxanfamee bahu,
   (a) Maqaa fi teessoo dhaabbatichaa ykn namicha dhuunfaa,
   (b) Ibsa raawwii yakkichaa abbaan taayitchaa sirriidha jedhee itti amanu,
   (c) Bara ykn barootta gibiraa balleessaan itti raawwate,
   (d) Hamma taaksii osoo hin kaffalamin hafe,
   (e) Gibira dabalataan akka kaffalamu itti murtaa'e yoo jiraate isuma kana kan ibsu ta'u qaba.

KUTAA 7

TUMAWWAN ADDA ADDAA

33. *Dirqama gargaarsaa*

1) Labsii kana hojiirra oolchuuf ooggantootni mootummoota Federalaa fi naannoodhaa fi bakka bu'ootni isaanii, dabalataanis dhaabbileen, bulchiitoota gandaa, waldootni hundinuu abbaa taayitaa taaksichaa wajiin tumsuuf dirqama qabu.

2) (a) Beellamaa oliyyannoorra yoo ta'e malee ykn abbaa taayitaa taaksichaa tiin yeroon kaffaltii dheeraan yoo kenname malee, kaffalaan taaksii dhaa taaksii irraa barbaadamu yeroo dhaan kan kaffale ta'uusaaf ykn kaffalaa taaksii haaraa ilaalchisee lakkoofsa eenyummaa kaffalaa taaksii dhiheessu malee Biiroon hayyama kennu, ykn haaromsuu manni qopheessaa, waajjirri mootummaa hayyama hojii daldalaa haaraa kennuu ykn haaromsuu hin danda'u.
   (b) kaffalaan taaksii dirqama irraa barbaadamu raawwachuusaaf abbaan taaytaa taaksichaa waraqaa ragaa hin kennu yoo ta'e sababa kanaaf qabu ibsuudhaan gaafataaf barreeffamaan ni kenna.
   (c) waraqaa ragaa hin kennu jechuusaatiin ykn hayyama hojii daldalaa haquusaaf kaffalaan taaksii sababa abbaan taayitaa taaksichaa kennet irraatti komii kan qabu yoo ta'e komiisaa koree komii qulqulleessuutti dhiheessuu ni danda'a.

34. *Aangoo Mana Marii Mootummaa Naannoo Oromiyaa*

Manii marii Mootummaa Naannoo Oromiyaa keewwattota biroo labsii kanaa keessati kan ibsaman irratti dabalataan, sababa Dinagdee, Hawaasummaa, ykn bulchiinsaaf ykn sababa labsii gibiraa galii lakk 74/95 keewwatoota 42(b) ibsameen kaffaltii taaksii labsii kanaan murtaa'e irraa guutumaan ykn gar-tokkeen bilisa tasisuuf aangoon kennameeraf. Haala kanaan:-

፪· በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ታትሞ የሚወጣው ዝርዝር፡-
   ሀ) የድርጅቱን ወይም የግለሰቡን ስም እና አድራሻ ፣
   ለ) ባለሥልጣኑ ተገቢ ነው ብሎ የሚያምንበትን የወንጀሉን አፈፃፀም ዝርዝር ፣
   ሐ) ጥፋቱ የተፈፀመበትን የግብር ዘመን ወይም ዘመኖች ፣
   መ) ሳይከፈል የቀረውን ግብር መጠን ፣
   ሠ) በተጨማሪ እንዲከፍል የተወሰነበትን ግብር ካለ ይህንኑ፣ የሚገልጽ መሆን አለበት።

ክፍል ሰባት

ልዩ ልዩ ድንጋጌዎች

፴፫· የመተባበር ግዴታ

፩· ይህን አዋጅ በሥራ ላይ ለማዋል የፌዴራል እና የክልል መንግሥታት ባለሥልጣኖች እና ወኪሎቻቸው በተጨማሪ ድርጅቶች፣ የቀበሌ መስተዳድሮች ፣ ማኅበራት ሁሉ ከታክሱ ባለሥልጣን ጋር የመተባበር ግዴታ አለባቸው ።

፪·ሀ) በይግባኝ ቀጠሮ ላይ ካልሆነ ወይም የታክሱ ባለሥልጣን የተራዘመ የታክስ መክፈያ ጊዜ ካልሰጠ በስተቀር ፣ ታክስ ከፋዩ የሚፈለግበትን ግብር በወቅቱ የከፈለ ስለመሆኑ ወይም አዲስ ታክስ ከፋይን በሚመለከት የታክስ ከፋይ መለያ ቁጥር ካላቀረበ በስተቀር ፈቃድ ሰጪ ቢሮ ፣ ማዘጋጃ ቤት ፣ የንግድ ሥራ ፈቃድ መስጠት ወይም ማደስ አይችልም ።

   ለ) የታክሱ ባለሥልጣን ታክስ ከፋዩ ያለበትን ግዴታ ስለመፈጸሙ የምስክር ወረቀት የማይሰጥ ሲሆን ፣ ስለዚሁ ያለውን ምክንያት በመዘርዘር በጽሑፍ ለጠያቂው ይሰጣል ።

   ሐ) የምስክር ወረቀት አልሰጥም ለማለቱ ወይም የንግድ ሥራ ፈቃድ ለመሠረዙ የታክሱ ባለሥልጣን በሰጣቸው ምክንያቶች ቅር የተሰኘ ማንኛውም ታክስ ከፋይ ቅሬታውን ለአጣሪ ኮሚቴ ሊያቀርብ ይችላል ።

፴፬· የክልሉ ምክር ቤት ሥልጣን

የኦሮሚያ ክልላዊ መንግሥት ምክር ቤት በዚህ አዋጅ ሌሎች አንቀጾች ከተገለጸው በተጨማሪ ለኢኮኖሚ ፣ ለማኅበራዊ ወይም ለአስተዳደር ምክንያቶች ወይም በገቢ ግብር አዋጅ ቁጥር ፸፬/፺፭ አንቀጽ ፵፪ (ለ) በተዘረዘሩት ምክንያቶች በዚህ አዋጅ ከተጣለው ታክስ ክፍያ በሙሉ ወይም በከፊል ነፃ የማድረግ ሥልጣን ተሰጥቶታል ።
በዚሁ መሠረት ፡-

2) Every list published in terms of Sub-Article (1) of this article shall specify:
   (a) the name, address, and enterprise of the person;
   (b) such particulars of the offence as the Authority may think fit;
   (c) the tax period or tax periods in which the offence occurred;
   (d) the amount or estimated amount of the tax evaded; and
   (e) the amount, if any, of the additional tax imposed.

SECTION 7

Miscellaneous Provisions

33. *Duty to Cooperate*

1) All Federal and Regional Government Authorites and their Agencies, Bodies, Kebele Administrations and Associations shall have the duty to cooperate with the Tax Authority in the enforcement of this Proclamation.

2) (a) No Bureau, Municipality, Department or Office of Regional Government shall issue or renew any license to any tax payer unless the applicant produces a certificate from the Tax Authority to the effect that tax due in respect of the preceding year or years, have been paid or where the taxpayer is seeking license for the first time taxpayer identification number (TIN) issued by the Tax Authority unless appeal is pending or time for payment is extended by the Tax Authority.
   (b) If the Tax Authority refuses to issue a certificate it shall, on demand by the applicant for the license, provide him or it with a written statement of its reasons, therefore.
   (c) Any applicant who is aggrieved by the reasons stated by the Tax Authority for refusing to issue a certificate or by the revocation of his or its license may appeal in writing to the Review Committee.

34. *Powers of the Regional Council*

For economic, social or administrative reasons or for reasons specified under Article 42 (b) of the income tax Proclamation No. 74/2003:-

(a) hanga qarshii 100,000 pireezidaantii Bulchiinsa Mootummaa Naannoo Oromiyaatiin,

(b) qarshii 100,000 ol murtii mana marii Mootummaa Naannoo Oromiyaatiin, ta'a.

35. *Qajeelfamoota*

Biiroon qajeelfamoota raawwannaa labsii kanaaf gargaaran baasuu ni danda'a.

36. *Tumaa Ce'umsaa*

Taaksii eksaayizin labsiin kun osoo hojii irra hin oolin dura hin-kaffalamiin hafe bu'uura tumaa labsii taaksii gurguraa fi eksaayiziin kan walitti qabamu ta'a.

37. *Seerota Raawwatiinsa hin qabaanne*

Seerri kamiyyuu danbii, qajeelfama fi barmatleen kan labsii kanaan wal-faalleessu dhimmoota Labsii kana keessatti hammataman irratti raawwatiinsa hin qabaatu.

38. *Yeroo Labsichi itti ragga'u*

Labsiin kun kan mirkanaa'e Adooleessa 02/1995 yoo ta'e iyyuu Muddee 22 bara 1995 irraa eegalee hojiirra oola.

Adooleesa 02/bara 1995

Finfinnee

Juuneeydii Saaddoo

Pireezidaantii Bulchiinsa Mootummaa Naannoo Oromiyaa

፩· እስከ ብር ፻ሺህ የኦሮሚያ ክልላዊ መንግሥት ፕሬዚዳንት

፪· ከብር ብር ፻ሺህ በላይ የኦሮሚያ ክልላዊ መንግሥት ምክር ቤት ከታክስ ክፍያ ነፃ ሊያደርግ ይችላል ።

፴፭· መመሪያዎች

ቢሮው ለዚህ አዋጅ አፈፃፀም የሚረዱ መመሪያዎች ለማውጣት ይችላል ።

፴፮· የመሸጋገሪያ ድንጋጌ

ይህ አዋጅ ከመጽናቱ በፊት ሳይከፈል የቀረ የኤክሳይዝ ታክስ በሽያጭና ኤክሳይዝ ታክስ አዋጅ በተደነገገው መሠረት የሚሰበሰብ ይሆናል ።

፴፯· ተፈፃሚነት ስለማይኖራቸው ሕጎች

ይህን አዋጅ የሚቃረን ማንኛውም ሕግ ደንብ መመሪያና ልምድ ፣ በዚህ አዋጅ ውስጥ በተገለጹት ጉዳዮች ላይ ተፈፃሚነት አይኖረውም ።

፴፰· አዋጁ የሚፀናበት ጊዜ

ይህ አዋጅ ከሐምሌ ፱ ቀን ፲፱፻፺፭ ዓ·ም· ጀምሮ የፀና ቢሆንም ሥራ ላይ የሚውለው ከታህሣሥ ፳፪ ቀን ፲፱፻፺፭ ጀምሮ ነው።

ሐምሌ ፱ ቀን ፲፱፻፺፭ ዓ·ም·

አዲስ አበባ

ጁኔይዲ ሳዶ

የኦሮሚያ ክልላዊ መንግሥት

ፕሬዚዳንት

(a) Up to Birr 100,000 Oromia Regional State President

(b) More than Birr 100,000 Oromia Regional State Council may waive in whole or in part, the tax levied under this Proclamation.

35. *Directives*

The Bureau may issue directives for the proper implementation of this Proclamation.

36. *Transitory Provisions*

All Excise Tax due prior to the coming into force of this Proclamtion shall be paid in accordance with the Sales and Excise Tax proclamation.

37. *Repaeal*

Any law, regulations, directives or practice inconsistent with this Proclamtion shall not apply with respect to matters provided for in this Proclamation.

38. *Effective Date*

Even though this Proclamation was approved 9th day of July 2003 it shall enter into force as of the 31st day of December 2002.

Done at Addis Ababa, this 9th day of July 2003.

Juneyid Saddo

PRESIDENT OF THE OROMIA RGIONAL STATE

Gabatee (Facaatii)

Meeshawwan murta'aa biyya keessatti omishamanii fi alaa gara biyya keessatti galan irraa Taaksii eksaayizii kaffalamu

Gosa Meeshaa	Taaksii eksaayizii dhibbantaan(%)
1. *Shukkaara bifa kam-iyyuu (bifa bungullootiin) Moolaa sasii osoo hin dabalatiin*	33
2. *dhugaatiiwwan*	
2.1 dhugaatiiwwan lallaafaa kamiyyuu (cuunfaalee kuduraa fi kan isaan kana fakkaataniin ala)	40
2.2 dhugaatiiwwan lallaafaa bifa daakuutiin qophaa'an ...	40
2.3 Bishaan dhugaatii warshaan Oomishame kan ukkaamsame	30
2.4 *dhugaatiiwwan alkoolii qaban kamiyyuu*	
2.4.1 Biiraa fi istaawutii kamiyyuu	50
2.4.2 dhugaatiiwwan wayinii kamiyyuu	50
2.4.3 Wuskii	50
2.4.4 dhugaatiiwwan biroo alkoolii qaban	100
3. *Alkoolii qulqulluu bifa kamiiyyuu*	75
4. *Tamboo fi bu'aa (firii) tamboo*	
4.1 baala tamboo	20
4.2 sigaareetii, sigaaraa, sigaariiloos, timboo piippaa, surrataa fi bu'alee (firii) tamboo kanbiroo	75
5. Ashaboo	30
6. boba'aa beenzinii supparii, beenzini Normaalii, peetroolii gaazoo liinii fi kan biroo sipriitii mootorii	30
7. Shittoowwanii fi bishaan toohiletii	100
8. huccaa huccootaa fi meeshawwan huccoo huccootarraa hojjetama	
8.1 Rifeensa uumamaarraa, naayl-ooniirraa, suufii rraa wantoota kana fakkatan kan biruu kam irrayyuu bifa shurraabiitiin huccuwwan hojjetaman	100
8.2 halluu daaraa guutun ykn gartokkeen ta'e halluu adii kan cuuphame ykn kan maxxanfame, hojjaa kamiyyuu ykn bal'ina kamiinuu huccuuwwan hojjetame (gonnoffee ittisa busaa fi abujadii irra kan hafe), akkasumas uffata qorraa, Ansoolaawwan, uffannaa siree fooxawwan, uffata xarapheezaa huccuwwan isaan kana fakkaataan	10
8.3 Uffatootaa huccawwan irraa hojjetaman ykn qophaa'an	10
9. Mi'a bareedinaa meeti, Biirii fi waan biraa irraa hojjetman	20
10. Maashinoota dhiqinsa saahanii tajaajila mana jireenyaa ta'an	80
11. konkolaataawwan (maashinoota) miccaa uffataf tajaajilaa mana jireenya ta'an	30
12. Deekii viidiyoo	40
13. Kaameerawwan Televiziyoonii fi Deekii	40
14. Televiziyoona fudhataan, giraamaafoonii, raadiyoo ykn waraaba sagalee fi meeshawwan dhageessisoo wajjin kan walitti maxanan ta'anis ta'uu baatus	10

ሠንጠረዥ

አገር ውስጥ በሚመረቱና ከውጭ ወደ አገር ውስጥ በሚገቡ የተወሰኑ ዕቃዎች ላይ የሚከፈል የኤክ ሳይዝ ታክስ ልክ

የዕቃ ዓይነት	የኤክሳይዝ ታክስ በመቶኛ(%)
1· ማናቸውም ዓይነት ስኳር (በአንኳር መልክ) ሞላሰስን ሳይጨምር	33
2· መጠጦች	
2·1 ማናቸውም ለስላሳ መጠጦች (ከፍሬ ጭማቂዎችና እነዚህንም ከመሳሰሉ በስተቀር)	40
2·2 በዱቄት መልክ የተዘጋጁ ለስላሳ መጠጦች	40
2·3 በፋብሪካ የሚመረት የታሸገ ውሃ	30
2·4 ማናቸውም አልኮል ያለባቸው መጠጦች	
2·4·1 ማናቸውም ቢራና እስታውት ...	50
2·4·2 ማናቸውም የወይን ጠጅ መጠጦች	50
2·4·3 ዊስኪ	50
2·4·4 ሌሎች አልኮል ያለባቸው መጠጦች	100
3· ማናቸውም ዓይነት ንጹሕ አልኮል	75
4· ትምባሆና የትምባሆ ውጤቶች	
5·1 የትምባሆ ቅጠል	20
5·2 ሲጋሬት ፣ ሲጋራ ፣ ሲጋሪሎስ ፣ የፒፓ ትምባሆ ፣ ሱረትና ሌሎች የትምባሆ ውጤቶች	75
5· ጨው........................	30
6· ነዳጅ ሱፐር ቤንዚን ፣ ተራ ቤንዚን፣ነ ፔትሮል ፣ ጋዞሊንና ሌሎች የሞተር ስፒሪትነ	30
7· ሽቶዎች እና ቶይለት ወተርስ..................	100
8· ጨርቃ ጨርቅ እና ከጨርቃ ጨርቅ የተሠሩ ዕቃዎች	
8·1 ከተፈጥሮ ሐር ፣ ከናይለን ፣ ከሱፍ ወይም ከማናቸውም ሌሎች ተመሳሳይ ነገሮች በሹራብ መልክም ቢሆን የተሠሩ ጨርቃ ጨርቆች ፣	10
8·2 በሙሉ ሆነ በከፊል የተሠራ አመድማ ፣ ነጭ ቀለም የተነከረ ወይም የታተመ ፣ በማናቸውም ቁመት ወይም ወርድ የተሠራ ጨርቃ ጨርቅ (ከወባ መከላከያ አጐበር እና ከአቡጀዲ በስተቀር) እንዲሁም የብርድ ልብሶች አንሶላዎች ፣ የአልጋ ሽፋኖች ፣ ፎጣዎች የጠረጴዛ ልብሶች ፣ እነዚህንም የመሳሰሉ ጨርቃ ጨርቆች	10
8·3 ከጨርቃ ጨርቅ የተሠሩ ወይም የተዘጋጁ ልብሶች........................	10
9· ከወርቅ ከብርና ከሌሎች ነገሮች የተሠሩ ጌጣጌጦች........................	20
10· ለመኖሪያ ቤት አገልግሎት የሚሆኑ ሣህን ማጠቢያ መኪናዎች........................	80
11· ለመኖሪያ ቤት አገልግሎት የሚሆኑ የልብስ ማጠቢያ መኪናዎች........................	30
12· የቪዲዮ ዴክ........................	40
13· የቴሌቪዥን እና የቪዲዮ ካሜራዎች	40
14· ተቀባይ ቴሌቪዥን ፣ ከግራማፎን ፣ ከራዲዮ ወይም ከድምጽ መቅረጫና መስሚያ መሣሪያዎች ጋር የተጣመሩ ቢሆንም ባይሆንም	10

SCHEDULE

GOODS THAT SHALL BELIABLE TO EXCISE TAX WHEN EITHER PRODUCED LOCALLY OR IMPORTED

Type of Product	*Excise Tax Rate (%)*
1. Any type of sugar (in solid form) excluding molasses	*33*
2. Drinks	
2.1 All types of soft drinks (except fruit juices	*40*
2.2 Powder soft drinks	*40*
2.3 Water bottled or canned in a factory	*30*
2.4 Alcoholic Drinks	
2.4.1 All types of beer & stout	
2.4.2 All types of wine	*50*
2.4.3 Whisky	*50*
2.4.4 Other alcohol drinks	*100*
3. All types of pure Alcohol	*75*
4. Tobacco & Tobacco products	
4.1 Tobacco Leaf	*20*
4.2 Cigarettes, cigar, cigarillos, pipe tobacco, snuff and other tobacco products	*75*
5. Salt	*30*
6. Fuel-Super Benzene, Regular Benzene, petrol, Gasoline and other Motor spirits	*30*
7. Perfumes and Toilet Waters	*100*
8. Textile and Textile products	
8.1 Textile fabrics, knitted or woven of natural silk, rayon, nylon woll or other similar materials	*10*
8.2 Textile of any type partly or wholly made from cotton, which is grey, white, dyed or prined, in pieces of any length or width (except Mosquito net and ''Abudgedid'') and including blankets, bedsheets, counterpanes, towels, table clothes and similar articles	*10*
8.3 Gaments	*10*
9. Personal adornment made of gold, Silver or other material	*20*
10. Disk washing machines of kind for domestic	*80*
11. Washing machines of a kind for domestic purposes	*30*
12. Video decks	*40*
13. Television and Video Cameras	*40*
14. Television broadcast receivers whether or not combined with gramophone, Radio, or sound receivers and reproducers	*10*

15. Konkolattoota geejibaa, Isteeshin waganoota, konkolaatoota tajaajilaa fi Laandirooveroota, Pikaappata Jiippii fi karavaanoota abbaa mootoraa dabalatee:-

15.1. hanga si si 1,300 30

15.2. si si 1301 ol hanga sii sii 1,800 ti 60

15.3. si si 1,800 ol 100

16. Afaawwan (minxaafota) lafaa 30

17. Asbeestoosii fi bu'aalee Asbeestoosii 20

18. Sa'aatiiwwan xarapheezaa, gorroo fi harkaa 20

19. Ashaangullitootaa fi meeshaawwan taphaa ... 20

15· ለመንገደኞች መጓጓዣ የሚሆኑ ተሽከርካሪዎች (አውቶሞቢሎች) "እስቴሽን ዋገን" የአገልግሎት መኪናዎች ላንድሮቨሮች፣ ጂፖች ፣ ፒክአፖች እና እነዚህንም የመሳሰሉ ተሽከርካሪዎች ባለሞተር ካራቫኖች ጭምር የተገጣጠመ ወይም ያልተገጠመ በመጀመሪያ ሲመጡ ሊኖራቸው ከሚገባው መሣሪያ ጋር

15·1 እስከ 1300 ሲ·ሲ· 30

15·2 ከ1301 ሲ·ሲ· በላይ እስከ 1800 ሲ·ሲ· 60

15·3 ከ1800 ሲ·ሲ· በላይ 100

16· የወለል ምንጣፎች 30

17· የአስቤስቶስና የአስቤስቶስ ውጤቶች 20

18· የጠረጴዛ ፣ የግድግዳና የእጅ ሰዓቶች 20

19· አሻንጉሊቶችና መጫዎቻዎች ... 20

15. Motor passenger cars, Station Wagons, Utility Cars, and Land Rovers, jeeps Pickups, similar Vehicles (including motorized caravans),

Whether assembled, together with their appropriate Initial equipment:

15.1 Upto 1,300c.c 30

15.2 From 1,301 c.c. up to 1880 c.c. 60

15.3 Above 1,800 c.c. 100

16. Carpets...............................30

17. Asbestos and Asbestos Products 20

18. Clocks and watches 20

19. Dolls and toys 20

ብርሃንና ሰላም ማተሚያ ድርጅት