



DAWLADDA DEEGAANKA SOOMAALIDA
DHOOL GAZETA
Somali Regional State
የሶማሌ ክልላዊ መንግሥት

<p>Qimaha የንዱ ዋጋ Unit Price 24.50</p>	<p>Dhool Gazeta Waxaa soo Saara Baarlamaanka Dawladda Deegaanka Soomaalida</p>	<p>✉ 205</p>
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<p><i>Bayaan Tirsi 114/2004</i> <i>Bayaanka Dib U Aasaasida</i> <i>Wakaalada Dakhliga Dawladda</i> <i>Deegaanka Soomaalida..... Bog 1</i></p>	<p>አዋጅ ቁጥር 114/2004 የሶማሌ ክልላዊ መንግሥት የገቢዎች ባለስልጣንን እንደገና ሰማቋቋም አዋጅ..... ገጽ ፩</p>	<p><i>Proclamation No. 114/2004</i> <i>Proclamation To Re-Establish The</i> <i>Revenue Authority Of The Somali</i> <i>State.....Page 1</i></p>
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<p><u>BAYAAN TIRSI 114/2004</u> <u>BAYAANKA DIB U AASAASIDA</u> <u>WAKAALADA DAKHLIGA</u> <u>DAWLADDA DEEGAANKA</u> <u>SOOMAALIDA BAYAAN TIRSI</u></p> <p>Maadaama oo ay lagama Maarmaan no-qotay in Dib loo Aasaaso Wakaaladda Dakhliga DDS si Habsami ah Loo guto Waajibaadyada Cashuur iyo Dakhli ururineed ee Deegaankeena iyo Cashuuraha iyo Dakhliyada ay Dawladda Deferaalku u Wakiilatay Deegaanka</p> <p>Maadaama oo loobaahday in dib loo qeexo Awoodaha iyo Waajibaadyada Wakaaladda si loo abuuro maamul suuban iyo in si haboon canshuurta loo xadeeyo, loona ururiyo dakhliyada kala duwan loona Aasaaso Qaab dhismeedkii ku haboonaa.</p> <p>Madaama oo loo baahanyahay in laga midho dhaliyo nidaamka dib habaynta canshuurta lana aasaaso nidaam nidaam casri ah oo dakhli ururineed, adeeg deg ah, cadcadaan, kana madax banaan eexashada oo la xisaabtan leh, Lana la abuuro dhaqan ay Cashuur bixiyayaashu iskood canshuurta ugu bixiyaan</p>	<p>አዋጅ ቁጥር 114/2004 የሶማሌ ክልላዊ መንግሥት የገቢዎች ባለስልጣንን እንደገና ሰማቋቋም የወጣ አዋጅ</p> <p>በክልሉ መንግሥት እንዲሰበሰቡ የተመደቡትን እና በፌዴራል መንግሥት በሚሰጡ ውክልና መሰረት የሚሰበሰቡ ገቢዎችን ውጤታማ ሰማቋቋሚ የክልሉን የገቢ ባለስልጣን እንደገና ሰማቋቋም ስለሚሰጥ በመሆኑ፤</p> <p>የገቢ ስወላሰን እና ስለባሰብን ስርዓትን ገዕዳ ሰማቋቋሚና ተገቢውን ስነ ሰማቋቋም፤ የባለስልጣኑን ስልጣን እና ተገባር እንደገና ገዕዳ በሆነ ትርጉም ማስቀመጥ ስለሚሰጥ በመሆኑ</p> <p>በክልሉ ውስጥ ዘመናዊ የታክስ ስለባሰብና ስወላሰን ስርዓትን ሰማዘርጋት ስለሚሰጥ ሆኖ በመገኘቱ፤ በመሰከም የገዕዳነትና የተጠያቂነትን መርሆችን መሰረት ያደረገ ፍትሃዊ ቀደምት፣ ከአድቡ ነፃ የሆነ ስና ጥራት ያለው ስገዳነት ስንዲሰጥ ሰማሰቻዕ ስና የቀክስ ክፍያ ህብረተሰብ ገደቀውን በፍቃደኝነት ስንዲወጣ ሰማቋቋሚ ሰማሰረዕን</p>	<p><u>PROCLAMATION NO. 114/2004</u> <u>PROCLAMATION TO RE-ESTABLISH THE REVENUE AUTHORITY OF THE SOMALI REGIONAL STATE</u></p> <p>WHEREAS, it is necessary to re-establish the Revenue Authority of the region, to effectively discharge Revenue collection duties of the r region and those delegated by the Federal government.</p> <p>WHEREAS, it is necessary to re-define the powers and duties of the Authority, to assess and collect revenues in a transparent manner and to establish the appropriate organ.</p> <p>WHEREAS, it is necessary to attain the tax reform goals, and to establish modern revenue assessment and collection system; and provide customers with equitable, Transparent, Unbiased and accountable service; to cause taxpayers voluntarily discharge their tax obligations;</p>
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Maadaama loo baahday in wakaalada dakhliga ee deegaanka dib loo aasaaso si ay u yeelato awood ay Danbiyada canshuurta kubaadho Islamarkaana dacwad ku oogto si loo abuuro nidaam lagaga horagayo luusiga cashuurta iyo is daba marinta islamarkaasna laga qaato talaabo deg deg ah shaqsiyaadka ku kaca Faldambiyeed ka dhan ah canshuurta si ay bulshada kalena uga Waantawdo.

Sidaas awgead iyadoo laga duulayo qodobka 49 (3) B, ee dastuurka dib loo hebeeyay ee Dawladda Deegaanka Soomaalida waxaa la bayaamiyay sidan:

QAYBTA KOOBAAD
Guud ahaan

Qodobka 1^{aad} Cinwaan Gaaban

Bayaankan waxaa loogu Yeedhi karaa "Bayaanka Dib u Aasaasida Wakaaladda Dakh-liga Dawladda Deegaanka Soomaalida" Bayaan tirsi: 114/2004.

Qodobka 2^{aad} Qeexid

Hadaan haboonaanta eraygu macno kale siin, bayaanka dhexdiisa:

1. "Wakaalad" waxaa loola jeedaa "Wakaaladda Dakh-liga Dawladda Deegaanka Soomaalida" ee lagu Aasaasay hab waafaqsan Qodobka 3^{aad} ee Bayaankan.
2. "Deegaan" waxaa loola jeedaa Dawladda Deega-anka Soomaalida
3. "Canshuur" waxaa loola jeedaa cashuurta iyo dakhliga kazoo xerooda adeega magaalooyinka dawlada deegaanka, cashuurta iyo dakhliyada ay wadaagaan Dawlada Deegaanka iyo Dawlada Federaalku.
4. "Sharciga cashuurta" waxaa loola jeedaa Sharciyada kala duwan ee cashuurta ee bayaaminaya Cashuuraha iyo Dakhliga laga soo ururi-nayo adeega Magaaloo-yinka heer degaan iyo Cashuuraha Dawlada Feder-aal ku u Wakiilato Dawlada Deegaanku.

ገቢቱን ለሰብስብ ከማጥበር እና ከመሰጠር የፀዳ ሰማደረገ በገቢዎች ላይ ወንጀል የሚፈፀሙትን በአስቸኳይ ተገቢውን ቅጣት እንዲያገኙ ሰማደረገ እና ሌሎችንም ከተመሳሳይ ድርጊት እንዲታዘቡ ሰማደረገ የክልሉ የገቢዎች ባለስልጣንን እንደገና ሰማደረገና የባለስልጣኑን ፅዳቢ ህገና መርማሪ ማደ ራደት ለስፈሰጊ ሆኖ በመገኘቱ፤

በሰማሊ ክልላዊ መንግስት በተሻሻለው የክልሉ ህገ-መንግስት አንቀጽ 49ን፡፡ ስንቀፅ(3) (ሐ) ደንጋጌ ስር ዘተሰጠው ስልጣን መሰረት የሚከተለው ታውጧል፡፡

ከፍላጊነት
ጠቅላላ

ስንቀፅ 1. አጥር ርዕስ

ይህ አዋጅ የሰማሊ ክልላዊ መንግስት ገቢዎች ባለስልጣንን እንደገና ሰማደረገና የመጣ አዋጅ ቁጥር **፪፻፲፱/፳፯** ተብሎ ሲጠቀስ ይችላል፡፡

ስንቀፅ 2. ትርጓሜ

የቃሉ አገባብ ሌላ ትርጉም የማይሰጠው ካልሆነ በስተቀር በዚህ አዋጅ ይሰጣል፡-

1. «ባለስልጣን» ማለት በዚህ አዋጅ ስንቀፅ 3 ላይ የተጠቀመው የሰማሊ ክልላዊ መንግስት የገቢዎች ባለስልጣን ነው፡፡
2. «ክልል» ማለት የሰማሊ ክልላዊ መንግስት ነው፡፡
3. «ታክስ» ማለት በክልል መንግስት እንዲሰበሰቡ የተመደቡ የታክስና ቀረጥ ገቢዎች እና በፈደራል መንግስትና በክልል መስተዳደሩ መካከል የሚከፈሉ የጋራ ታክስ ገቢዎችን ያካትታል፡፡
4. «የታክስ ሕግ» ማለት በክልሉ መንግስት እንዲሰበሰብ የተመደበ እንዲሁም ከፈደራል መንግስት በክልልና በሚሰጥ ስልጣን መሰረት ለሰማሊ ሰብስቦ ማናቸዎት የታክስ ቀረጥና የከተማ አገልግሎት ገቢ የሚደገገን ህግ ነው፡፡

WHEREAS, it is necessary re-establish the Revenue Authority of the region to empower with investigation and Prosecution powers in order to combat as tax fraud and evasion, take the necessary immediate measures on individuals who commit crimes against revenue and deter the others on committing the same;

NOW, THEREFORE, in accordance with Article 49(3) (b) of the revised Constitution of the Somali regional state, it is hereby proclaimed as follows:

PART ONE
GENERAL

Article 1. Short Title

This Proclamation may be cited as the 'Somali Regional State Revenue Authority Re-establishment Proclamation' Proclamation no:114/2004.

Article 2. Definitions

In this Proclamation, unless the context Indicates otherwise requires:

1. "Authority" means the Somali Regional State Revenue Authority, Established under article 3 of this Proclamation.
2. "Region" means the Somali regional state
3. "Tax" means Tax, Revenues Gained from the Regional State City Services and Taxes shared between the federal and the region.
4. "Tax law" means tax legislations, and city services Revenue specified for collection by the regional government as well as those delegated to the region by the Federal government.

- 5. "Goobta cashuur Ururinta": waxaa loola jeedaa goobaha cashuur biyaayaasha u dhaw ee cashuurta lagu ururiyo oo hadba sida loogu baahdo noqonaysa laanta xafiiska magaalooyinka iyo degmooyinka Dawladda Deegaanka Soomaalida.
- 6. "Xadaynta cashuurta" waxaa loola jeedaa Xaddiga Cashuur ee laga qaadayo cashuur bixiyaha iyadoo lagu salaynayo Dakhligiisa kadib marka uu soo Gudbiyo Buugtii Xisaabxidhka iyo Cadaymahooda.
- 7. "Faldambiyeedka canshuurta" waxaa loola jeedaa Faldamiyeedyada la Xidhiidha Cashuuraha iyo Dakhliyada ee lagu qeexay Xeerka Cigaabta.
- 8. "Danbibaadhaha canshuurta" waa Saraakiisha Dambibaadhiseed ee xafiiska loona Xilsaaray baadhista Faldambiyeedyada ka dhanka ah Cashuurta.
- 9. "Xeer ilaaliye" waxaa loola jeedaa Xeer ilaaliyaha Wakaalada Dakhliga ee Dawlad Deegaanka Soomaalida.
- 10. "Golaha Hawlfulinta" waxaa loola jeedaa Golaha Hawlfulinta Dawladda Deegaanka Soomaalida
- 11. "Booliska" Waxaa loola Jeedaa Komishanka Booliska Dawladda Deegaanka Soomaalida
- 12. "Xafiiska Xeer ilaalinta" Waxaa Loola Jeeda Xafiiska Xeer ilaalinta Guud iyo Cadaaladda Dawladda Deegaanka soomaalida.
- 13. "Qof" waxaa loola jeedaa Qofka Bani-aadamka ah iyo waxkastoo sharcigu u Aqoonsaday Qof.
- 14. Bayaankari gudihiisa weedhaha loo xeeriyey labku sidoo kale waxay khuseeyaan dhediga;

- 5. «የታክስ ማዕከል» ማለት ታክስ ከፋዩ በሚገኘበት አካባቢ በሚገኝ ነፍ እንደአስፈላጊነት የቅርጫፋ ጽህፈት ቤት፣ በከተማ ጫይዎ በጫረዳ አስተዳደርች በባለስልጣኑ የሚጽጹሙ የገቢዎች ጽህፈት ቤቶች ናቸው።
- 6. «ታክስ መጠን» ማለት አገጣብ ባለፈ ህገ መሰረት ከአንድ ታክስ ከፋይ ሲበሰብስብ የሚገባውን የታክስ መጠን ከፍታ ያቀረበውን የገቢ ማስታወቂያና የያዛቸውን የሂሳብ መዝገቦችን መሰረት በማድረግ መተመን ጫይዎ ህጉ የሚፈቅድ ሲሆን ደገሞ በገምት ጫይዎ በጫረዳት መተመን ነው።
- 7. «የታክስ ጫንደዕ» ማለት በሀገሪቱ የጫንደዕ ህገና በሌሎች ህጎች ባይ የጫንደዕ ፕላቶች ናቸው ተብሎ የተደነገጉትን ይመለከታል።
- 8. «የታክስ ጫንደዕ መርማሪ » ማለት የታክስ ጫንደዎችን የሚያጣራ የባለስልጣኑ የምርመራ ባለ ሙያ ነው።
- 9. «ዐቃቤ ህግ» ማለት የሶማሊ ክልላዊ መንግስት ገቢዎች ባለስ ልጣን ዐቃቤ ህግ ነው።
- 10. «ካብኒት» ማለት የሶማሊ ክልላዊ መንግስት ካብኒት ነው።
- 11. «ፓሊስ» ማለት የሶማሊ ክልላዊ መንግስት ፓሊስ ኮሚሽን ነው።
- 12. «ዐቃቤ ህግ ቢር» ማለት የሶማሊ ክልላዊ መንግስት ጠቅላይ ዐ/ህገና ፍትህ ቢር ነው።
- 13. «ሰጪ» ማለት ማናቸውም የተፈ ፕሮ ሰጪ ጫይዎ በህግ የሰጪነት መብት የተሰጠው አካል ነው።
- 14. በዚህ አዋጅ ውስጥ በወንድ ያታ የተገለጸው የሴትን ያታ ያጠቃልላል።

- 5. "Tax centre" means a tax collection station established by the Authority as needed and administered by the Branch offices, City or Woreda admini-stration Revenue offices.
- 6. "Tax assessment" means computation, in accordance with the relevant law of the tax amount to be paid on the "Basis of the declaration of income submitted by a taxpayer together with books of accounts.
- 7. "Tax offence" means an offence committed in violation of the country's criminal and other laws.
- 8. "Tax criminal investigator" means an investigator officer of the authority, who investigates criminal cases in relation to tax.
- 9. "Prosecutor" means Somali Regional State Revenue Authority's Prosecutor.
- 10. "Cabinet" means the Somali regional state Cabinet.
- 11. "Police" Means the Somali regional State Police commission.
- 12. "Prosecution Bureau" Means the Somali Regional State General Prosecution and Justice Bureau.
- 13. "Person" means natural or juridical person.
- 14. Any expression in this proclamation in the masculine gender includes the feminine.

QAYBTA LABAAD

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PART TWO

Qodobka 3^{aad} Aasaasid

1. Bayaankan waxaa Diib loogu Aasaasay "Wakaaladda Dakhliga Dawladda Deegaanka Soomaalida" ahna Wakaalad dawladeed oo leh dhamaan Xuquuqaha Sharciyeed ee wakaalad leeyahay, oo hada wixii ka dambeeya loogu yeedhi doono Wakaalad.
2. Wakaaladdu waxay Hoostagtaa Xafiiska Madaxweynaha DDS.

Qodobka 4^{aad} Ujeedooyinka Wakaaladda

Ujeedooyinka shaqo ee wakaaladda waa:

1. Inay abuurto Nidaam Casri ah oo Xadaynta iyo Ururinta Cashuur-aadka ah islamarkaasna xaqiijina-yaa in Cashuur bixiyeyaashu helaan Adeeg Hufan, Degdeg ah ismarkaana Cadcadaan ku dhechantahay.
2. Inay Abuurto Nidaam in ay iskood u Hogaansamaan Cashuur bixiyayaashu iyadoo la Adeegsanayo Wacyi gelin.
3. Inay Xaqiijiso in sidii larabay wakhtigeeda lagu soo ururiyo canshuurta iyo dakhliyada kala duwan ee ay u Xilsaarantahay Wakaaladdu,
4. Inay Xaqiijiso ilaalinta iyo Hirgelinta Sharciyada iyo Awaamirta Cashuurta islamarkaana kahortagto Faldambiyeedyada Deegaanka gudihiisa ee ka Dhanka ah Cashuurta.

Qodobka 5^{aad} Qaabdhismeedka Wakaaladda

Wakaaladdu waxay ka koobanyahay:

1. Agaasimaha Guud ee Wakaaladda oo uu Magacaabo Madaxweynuhu islamarkaana uu Ansixiyo Golaha Hawlfulintu.

ገጽ 3. መጽደቅ

1. የሶማሊ ክልላዊ መንግስት የገቢዎች ባለስልጣን ከዚህ በኋላ «ባለስልጣን» እየተባለ የሚጠራ ራሱን የቻለ ህጋዊ ሰጪነት ያለጪ የክልሉ መንግስት መ/ቤት ሆኖ በዚህ አዋጅ ተቋቋሟል።
2. ባለስልጣኑ ተጠሪነት ለክልሉ ፕሬዝዳንት ይሆናል።

ገጽ 4. ዓላማዎች

ባለስልጣኑ በዚህ አዋጅ መሰረት የሚከተሉት ዓላማዎች ይኖራታል፡-

1. በክልሉ ጭሰጥ ዘመናዊ የታክስ አጠባላቅና አስባሰብ ስርዓት በመዘርጋት ለተገልጋዮች ፍትሃዊ ቀጠጣ ፈና ፕራት ያለጪ አገልግሎት እንዲያገኙ ማድረግ ፤
2. የታክስ ክፍያ ህብረተሰብ ገዲታጪን በፍቃደኝነት እንዲጠጣ ማስተማር ፤
3. የክልሉ ኢኮኖሚ የሚያመነጨ የታክስ ገቢ አይነቶችን በብቃትና በጠቅላይ እንዲለበሱ ማድረጋቸውን ማረጋገጥ ፤
4. በክልሉ ጭሰጥ የታክስ ማጥበር ርዕይ የመሰጠር አድራጎችን በመክሰብና በመቆጣጠር የታክስ ህገጋትና ደንቦች መከበራችውን ማረጋገጥ።

ገጽ 5. የባለስልጣኑ አቋም

ባለስልጣኑ የሚከተሉት አካላት ይኖራታል፡-

- 1) ዋና ዲሬክተርና ምክትል ዲሬክተር በክልሉ ፕሬዝዳንት የሚሾሙና በክልሉ ም/ቤት የሚፀደቁ፤

Article 3. Establishment

1. The Somali Regional State Revenue Authority (hereinafter referred to as "the Authority") is hereby established as an autonomous Regional Government Body having its legal personality.
2. The Authority is accountable to the President of the Region.

Article 4. Objectives

The Authority shall have the following objectives:

1. to establish modern revenue assessment and collection system; and provide customers with equitable, efficient and quality service;
2. to cause taxpayers voluntarily discharge their tax obligations through Awareness;
3. to collect timely and effectively tax revenues generated by the economy;
4. to enforce tax by preventing and controlling tax fraud and evasion;

Article 5. Organization of the Authority

The Authority shall have:

1. A Director General to be Appointed by the President and approved by the Cabinet council.

- 2. Xeer ilaaliyeyaasha iyo Dambibaa-dhayaasha oo uu soo magacaabo Agaasimaha Guud.
- 3. Shaqaalaha kale ee lagama maarmaanka u ah.
- 4. Xarunta wakaaladdu iyada oo ay Jijiga tahay hadana waxay Gobolada iyo Degmooyinka ku yeelan kartaa Laamo baahida ku xidhan.

Qodobka 6^{aad} Awoodaha iyo Waajibaadka Wakaaladda

Wakaaladdu waxay leedahay Awoodaha iyo Waajibaadka hoos ku xusan.

- B) waxay Fulinaysaa islamarkaana ilaalinaysaa sharciyada iyo Awamirta canshuurta inay si Habsami ah uga Hirgalaan Deegaanka.
- T) Waxay Xadaynaysaa, ururinaysaa dakhliga ay Dawladda Deegaanku cayintay in lasoo ururiyo, Dakhliyada ka dhaxeeya Dawladda Deegaanka iyo Federaalka iyo Dakhliyada Dawladda Federaalku u Wakiilatay Dawladda Deegaanka.
- J) Waxay balaadhinaysaa Aasaaska Cashuurta Deegaanka isaga oo ka duulaya Daraasadka lagu sameeyay Dhaqdhaaqa Dhaqalaha Deegaanka.
- Kh) Waxay Jihayn oo ay isku dubaridi Barnaamijyada Dib uhabaynta Cashuuraadka lagu sameeyay ee Deegaanka kasocda.
- D) waxay baadhaysaa xog kasta oo shaqsi hayo oo Faa'iido u leh Fulinta Shariyada Cashuurta
- R) waxay Diyaariinaysaa islamarkaana Hirgalinaya Nidaam lagu wacyigalinayo Cashuur bixiyayaasha si ay iskood ugu Guutan Waajibaadkooda Xuquuqdoodana u gartaan, sidoo kale si loo abuurto shaqaale karti buuxda u leh maamulka canshuurta waxay diyaarin Nidaamkii lagu tababarayey korna loogu qaadayay Xirfadaa Shaqaalaha

- 2) በዋና ዲደረከተረ የሚሾሙ ዐቃቤ ያነህ ህግ፤
- 3) ስራው ስሰረገገ የሆኑ ሴቶች ሠራተኞች፤
- 4) ባለስልጣት ዋና መስሪያቤት በጂ ጂጋ ሲሆን እንዲሁም ገ/ዳ/ ቤተ ገበያ፣ በወረዳ ቤቶች ይከ ፍታል፤

አንቀጽ 6. የባለስልጣት ስልጣንና ተግባር

ባለስልጣት የሚከተሉት ስልጣንና ተግባር ይኖራታል

- ሀ) በክልሉ ውስጥ የታከሰ ህገችን ደንቦችንና መመሪያዎችን ያስከብራል፤ ያስፈጽማል
- ለ) በህግ ተሰይተዉ በክልሉ መንግስት እንዲሰበሰቡ የተመደቡትንና ከፈጸሙ ራሱ መንግስት በሚሰጠዉ ዉክልና መሰረት የረደራሱንና የጋራ ገቢዎችን ይወስናል፤ ይሰበሰባል
- መ) በክልሉ ሲኮኖሚያዊ እንቅስቃሴ ላይ ተመስርቶ ፕሮጀክቶችን በማካሄድ የክልሉ የገቢ መሰረት ያሰራል።
- ሠ) በክልሉ ውስጥ በመካሄድ ላይ ያሰጠን የታከሰ ስርዓት ማሻሻያ ፕሮግራም ስራዎችን በባለቤትነት ይመራል፤ ያስተባብራል፤
- ረ) የታከሰ ህገችን ለማስፈጸም የሚያስፈልጉትንና በማናቸዉም ሰጪ እጅ የሚገኙ ሰነዶችን ይመረ ምራል።
- ሪ) ታከሰ ከፋዩ ህብረተሰብ ታከሰ በፍቃደኝነት የመክረል ባህሪን እንዲያዳብርና መብትና ገደብ ዉን ጠንቅቆ እንዲረዳ በተለያዩ የገ ገዛቤ ማስወጠጫ መደረኮች ትም ህርት እንዲሰጥ ያደርጋል፤ የታከሰ ስስተዳደር ብቃት ያላቸዉን በሰው ዎች ለማፍራት የሚያስችሰዉን የሰልጠናና የሙያ ማሻሻያ ስልተ ጉን ይዘረጋል።

- 2. prosecutors to be appointed by the Director General; and
- 3. the necessary staff.
- 4. The Authority shall have its head office in Jijiga and may have branch offices and tax centers, in Zones and Woredas of the region as may be necessary.

Article 6. Powers and Duties of the Authority

The Authority shall have the powers and duties to:

- a. Enforce and implement tax Laws, Regulations and Directives in the region.
- b. Assess and collect tax revenues that are legally specified to be collected by the regional state, joint tax revenues of the regional state and federal government and those delegated by the federal government to the region.
- c. Carryout revenue research to broaden the revenue base, on the basis on the economic activity of the region.
- d. Direct and coordinate the implementation of tax reform program in the region.
- e. Inspect documents found in any person's possession necessary for the proper execution of tax laws.
- f. Implement awareness creation programs to promote a culture of voluntary compliance of taxpayers in the discharge of their tax obligations; improve staff competence in adherence to the tax administration through launching appropriate capacity building mechanisms.

- S) Waxay Baadhayaa Danbiyada lagula kaco Cashuurta una dhawaynaysaa Maxkamadda Awoodda u leh. Si uu u guto Waajibaadkana waxay Aasaasaya qiimeyna waxqabadkooda xeer ilaaliyayaasha iyo danbi badhayaasha Wakaalddu leedahay.
- Sh) Waxay Deegaanka ka Aasaasayaa kana Hirgalinayaa Nidaam Casri ah ee Xadaynta iyo ururinta Cashuurta oo kusalaysan Sharciga, Cadadaan iyo la Xisaabtan leh. Islamarkaana waxay bixinaysaa Adeeg Hufan, Degdeg ah oo tayo leh waxayna xaqiijinayaa in la Hirgaliyay Waajibaadada Cashuureed.
- Dh) iyadoon Waxba loo Dhimayn Shuruucda kale ee la Xidhiidha iyo Awoodda maamullada Magaaloooyinku ay leeyihiin Waxay Xadaynaysaa, Ururinaysaa oo uu taageero farsamo siinaysaa soo xeraynta Dakhliga adeega magaalooyinka.
- c) Iyadoo Awaamiirta lagu hirgelinayo bayaankan loo soo Saari doono Hab waafaqsan Qodob hoosaadka (Dh) ee Qodobka 6^{aad} iyadoo aan wax laga bedelayn waxay xadaynaysaa, ururinaysaa oo uu taageero farsamo siinaysaa Dakhliga obo xerooda Dawla-daha Hoose
- G) waxay Uruurinaysaa iskuna Dubaridaysaa Xogaha kala duwan ee looga baahanyahay xadaynta Cashuurta, islamarkaasna u adeegsanayaa in lagu Xadeeyo laguna ururiyo Cashuurta.
- F) waxay Daraasad iyo Dib u habayn ku Sameeyaa marka loo baahdo Bayaanada, Xeer Nidaameedyada iyo Awaamiirta canshuurta una dhaweysaa si looga ansixiyo Golaha Hawlfulinta.

- ሰ) የታክስ ህጎችን በመጣስ የሚፈጸሙ ጠንጀሎችን ይመረምራል ይከላል ይከራከራል፣ ይህን ስማክናጠን የራሱን ዐቃቤዎን ህገና የታክስ ጠንጀል መርማሪዎች ያደራጃል አረጋግጣቸዉን ይተግጠራል።
- ሸ) ባለስልጣኑ ገደባትና የተጠያቂነት መርሆዎችን መሰረት በማድረግ ፍትሐዊና ተልጣፋ ፕሪት ያሰጩ አገልግሎት ይሰጣል ታክስ ነክ መብቶችን በአገባቡ እንዲፈጸሙ ያደርጋል ።
- ቀ) ሰነተማ አስተዳደርች ከተሰጠው ገቢዎችን የመሰብሰብና የመጠጠን ሃሳብን ጭጥ በቂ የሆነ ደጋፊ መስጠት ያስፈልጋል።
- በ) ከዚህ በላይ በአንቀጽ (6) በንዑስ አንቀጽ (ቀ) የተመለከተዉ እን ደተጠበቀ ሆኖ የከተማ ማዘጋጃ ቤቶችን ገቢ ይጠሰናል ይሰበሰባል የሙያ ደጋፊ ይሰጣል።
- ተ) ለታክስ አጠባላቅ የሚያስፈልጉትን መረጃዎች ይሰበሰባል ያጠናክራል እነዚህን በመጠቀም ታክስ ይጠሰናል ይሰበሰባል።
- ቸ) የታክስ ህጎችን፣ ደንቦችንና መመሪያዎችን ማፈጣትና ማሻሻል ሲያሰሩ ለረዕገ ፕናቶችን ያካሂዳል በከፊት መንገድ አቅርቦ ያስጠሰናል።

- g. investigate tax offences, institute and follow up criminal proceedings in courts; for the discharge of such responsibilities, organize its own prosecution and investigation units and supervise their performance ;
- h. provide, based on rules of transparency and accountability, efficient, equitable and quality service within the sector; and ensure that such incentives are used for the intended purposes;
- i. Without prejudice to the powers given to the city administrations, assess and collect city service revenues and provide them the necessary support.
- j. Without prejudice to article 6 sub-article (i), assess and collect municipality revenues in accordance with directives issued under this proclamation and provide them the necessary professional support.
- k. Collect and compile data necessary for tax assessment and by using the same ases and collect tax thereof;
- l. Undertake studies, when necessary, to issue and amend tax laws, regulations and directives and there by submit to the cabinet council.

- Q) Waxay Yaalankaraa Hanti, Heshiisna way gelikaraa. Waana la dacweynkaraa waxna wuu dacweyn karaa.
- K) si Cashuur bixiyeyaashu y helaan Adeeg Hufan oo Degdegsiinyo leh waxay diyaarinayaa □obo Cashuurta lagu bixiyo.
- M) wuxuu Hab Waafaqsan Bayaankan awoodiihiisa danbibaadhista canshuurta iyo dacwad ku oogista u Wakiilan karaa Booliska Deegaanka iyo Xafiiska Xeer ilaalinta Guud iyo Cadaalada.
- N) Waxay qabanaysaa Hawlaha kale ee Sharcigu u fasaxay silo Hirgal-iyo Ujeedooyinka Wakaaladda .

- ገ) የንብረት በስራ ላይ ይሆናል፣ ወይም ይቀየራል በስራ ይካሄዳል፣ ይከሰታል።
- ኘ) ስታክስ ከፍተኛ ስማራጭ የታክስ መክፈያ ተቋማትን ያመቻቻል።
- ኙ) የታክስ ወንጀሎችን የመመርመርና የመከሰስ ስልጣን እንደ ስራ ለገዢዎች ለክልሉ ፓሊስ እና ጠቅላይ ዐቃቤ ህግና ፍትህ ቢሮ በወከልና ሲሰጥና ሙሉ በሙሉ ወይም በክፈል ሲያሰራ ይችላል።
- ሐ) ዓላማዎችን ለማስፈጸም የሚረዱ ሌሎች በህግ የተፈቀዱ ተገባራትን ያካናወናል።

- m. own property, enter into contracts, sue and be sued in its own name;
- n. provide alternative taxpaying stations to the taxpayers.
- o. delegate, fully or partially, its powers of investigation, prosecution, to General prosecution and justice bureau and the Regional Police commission.
- p. perform such other related activities as required for the attainment of its objectives.

Qodobka 7^{aad} Awoodaha iyo Waajibadka Agaasimaha guud ee Wakaaladda

አንቀጽ 7. የባለስልጣን ምና ዳይሬክተር ስልጣንና ተገባር

Article 7. Powers and Duties of the General Director of the Authority

- 1. Agaasimaha Guud ee Wakaaladdu waa Mas'uulka ugu sareeya Wakaaladda.
- 2. Iyadoo aan waxba lo dhimayn Faqrada (1) ee qodobka 7^{aad} ee Bayaankan Agaasimaha Guud:
 - B) waxa uu dhaqangeliyaa awoodaha iyo Waajibaadyada Wakaaladda ee ku xusan Qodobka 6^{aad} bayaankan.
 - t) Wuxuu maamulaa, Isku duba ridaa islamarkaaana Hogaamiyaa Wakaaladda.
 - J) Wuxuu matalaa Wakaaladda marka uu ala macaamilayo Qof saddexaad.
 - X) Wuxuu Diyaariyaa islamarkaaana u gudbiyaa laamaha ay khusayso Qorshe sannadeedka, rubuceedka iyo Miisaaniyadda Wakaaladda isagoo marka la ogolaadona hirgelinaya.
 - kh) Miisaaniyadda Wakaaladda loo ansixiyo ayuu Maamuli isaga oo raacaya Qorsheyaasha Shaqo ee loo Ansixiyay.

- 1. ምና ዳይሬክተር የባለስልጣን ምና ስራ ስለሚሰጥ ነው።
- 2. በዚህ አዋጅ ንዑስ አንቀጽ (1) ያለው ድንጋጌ እንደሌለ ሆኖ ምና ዳይሬክተር:-
 - ሀ) በዚህ አዋጅ በአንቀጽ (6) ስር ለባለስልጣን የተሰጡትን ስልጣንና ተገባር በስራ ላይ ያውላል።
 - ለ) የባለስልጣን ተገባራትን የሚያስተዳድርና የሚመራ ይሆናል።
 - ሐ) ከሶስተኛ ወገኖች ጋር በሚያደርጋቸው ገንኙነቶች ሁሉ በባለስልጣን ይጠካል።
 - መ) የባለስልጣን ስትራቴጂያዊ ዕቅድ ለሚመሰከተው አካል ያቀርባል ስሙን የሰጠ ፕሮግራምና የማስፈጸሚያ በጀት ረዕይ ያዘጋጃል፣ ሲፈቀድም በስራ ላይ ያውላል።
 - ሠ) ለባለስልጣን በተፈቀደበት በጀትና የሰጠ ፕሮግራም መሰረት ገንዘብ ጠዋታ ያደረጋል።

- 1. The Director General shall be the chief executive officer of the Authority.
- 2. Without prejudice the provisions of sub-article (1) of this article the Director General shall:
 - a) exercise the powers and duties of the Authority specified in Article 6 of this Proclamation;
 - b) shall direct and administer the activities of the Authority.
 - c) represent the Authority in its all dealings with third parties;
 - d) prepare strategic and summit to the concerned organs annual and Quarter plans as well as budget of the Authority and implement the same upon approval;
 - e) effect expenditure in accordance with the approved budget and work program of the Authority;

- D) Wuxuu Darsi Qaab-dhismeedka ku Haboon Wakaaladda waxaanu u gudbin Golaha Hawl-fulinta, mara la ansixiyana wuu Hirgelin.
- R) Wuxuu Diyaarin Warbixinta Xiliyeedka Waxqabadka Wakaaaladda waxaanu u gudbin Xafiisyada ay khusayso.
- S) Wuxuu hubin in Shuruucda iyo Awaamiirta uu Wakaaladdu soo saaro ay ka dhaqangasho wakaaladda.
- Sh) Wuxuu xadka lagama maarmaanka u ah habsami u fulinta Shaqada Wakaaladda guud ahaan ama qayb kamid ah xilka iyo waajibaadka shaqo u xilsaari karaa Mas'uuliyiinta iyo Shaqaalaha kale ee wakaaladda.
- Dh) Wuxuu shaqaalayn, Maamuli islamarkaan eryaa Shaqaalaha Wakaaladda isaga oo raacaya Shuruucda Maamulka Shaqaalaha.
- C) Isaga oo la Tashanaya Cida ay Khusayso Wuxuu magacaabayaa Xeer ilaaliyeyaasha Wakaaladda islamarkaana u maamuli hab Waafaqsan Xeer nidaameedka Maamulka Xeerilalinta, tirsii: 04/2001.
- G) Waxa uu qabtaa Hawlaha kale ee muhiim u ah in la Gaadho Ujeedooyinka Wakaaladda.
- F) Wuxuu Fuliya hawlaha kale ee ay u Xilsaaraan Madaxweynaha iyo Golaha Hawl-fulintu

- ረ) የባለስልጣኑን አጠቃቀር በማዘጋጀት ሰነድ ም/ቤት ያቀርባል ከፀደቀ በኋላ በስራ ላይ ያውላል።
- ሰ) የባለስልጣኑ የስራ አንቀሳቃሲና የሂሳብ ሪፖርት አዘጋጅተ ለሚመለከተዉ አካል ያቀርባል።
- ሸ) በባለስልጣኑ የወጡ መመሪያዎችና ሌሎች ህጎችን አረጋግጦቻል ዉን ያረጋግጣል።
- ቀ) ዋና ዳይሬክተሩ ለባለስልጣኑ የስራ ቅሬታና በሚያስረዳግ መጠን ከስልጣኑና ተገባረ በከ ረዕ ለሌሎች ጋላረዎች እና ለሌሎች ሠራተኞች በዉክልና ሲያስ ተላልፍ ይችላል።
- በ) በዚህ አዋጅና በሲቪል ሰርቪስ ህግ መሰረት ሰራተኞችን ይቀጥ ራል፣ ያስተዳድራል።
- ተ) አገባብ ካላቸዉ አካላት ጋር በመካከር የባለስልጣኑን ዐቃቤ ያን ሕግ በክልል ዐ/ሕግ ለማስተ ዳደር በወጣዉ አዋጅ ቁጥር 04/2001 መሰረት ይሾማል፣ ያስተዳድራል።
- ች) የባለስልጣኑን ዓላማ ባሟላ መልኩ ከስራዉ ጋር ተዘማጅነት ያላቸዉን እንቀስቃሴዎች ያከናወናል።
- በ) ፕረዘዳንቱና የካቢኔው ም/ቤት የሚሰጡትንና ከስራው ጋር ተዛማጅነት ያላቸውን ሌሎች ተገባራት ያከናውናል።

- f) study the appropriate organization of the authority and submit to the cabinet council and implement the same after approval.
- g) prepare and submit reports to the concerned organs on the activities and financial operations of the Authority;
- h) ensure the implementation of the directives and other laws in the authority.
- i) may delegate part of his powers and duties to other officials and employees of the Authority to the extent necessary for the efficient performance of the activities of the Authority.
- j) employ and administer employees of the Authority in accordance with the civil servant Laws.
- k) By consulting with concerning bodies appoint and administer prosecutors of the Authority in accordance with the Regional Prosecutors management Regulation no. 04/2001.
- l) perform such other related activities as required for the attainment of the objectives of the authority.
- m) Perform activities assigned by the president and the cabinet council.

Qodobka 8^{aad} Awoodaha iyo Waajib aadka Danbibaadhayaasha iyo Xeer ilaaliyayaasha Wakaaladda

1. Awooda baadhista Danbiyada iyo oogista Dacawadaha ee Xeerka Habka Ciqaabtu siiyay Booliska Deegaanka iyo Xeer ilaalinta ayaa bayaankani siin-ayaa Dambi Baadhayaasha Wakaaladda iyo xeer ilaaliy-ayaasha Wakaaladda.

አንቀጽ 8. የዐቃቤዎን ህግ እና መርማሪዎች ስልጣንና ተገባር

1. ስለመርመርና ስለመከሰስ በወንጀል ሕግ በወንጀልና መቅጫ ስነ ስርዓት ህግና በሌሎች ህጎች ሰከሰሱ መደብና ፓሊስና ዐቃቤ ህግ የተሰጠዉ ስልጣንና ተገባር የታከሰ ወንጀሎች አስመልክተ ለባለስልጣኑ ዐቃቤዎን ህግ እና መርማሪዎች ተስጥቷል።

Article 8. Powers and Duties of Investigators and Prosecutors

1. The powers of investigation and prosecution given to the Regional Police and Regional Prosecutors under the Crim-inal Procedure Code and other laws are hereby given to the Authority's Investigators and Prosecutors regarding tax offences.

2. Iyada oo aan waxba loo Dhimayn qodob hoosaadka (1) ee Qodobkan Danbi baadhaha Wakaaladdu wuxuu:

- b) wuxuu baadhitaan kusamayna- yaa danbiyada ka dhanka ah dakhliga deegaanka, xasilo- onida Dhaqaalaha Bulshada iyo xadgudubka lagula kaco sharciyada Cashuurta una gu- dbinayaa Natiijadii Danbi- baadhista Xeer ilaalinta wa- kaalada
- t) wuxuu hirgalinayaa Tilmaam- aha iyo Amarada uu siiyo Xeer ilaalinta Wakaaladdu ee kus- aabsan baadhis Faldambiyeed.

Xeer ilaaliyaha Wakaaladdu:

B) wuxuu amar ku siinayaa Dambi baadhaha Wakaaladda inuu Hakiyo Baadhis Faldambiyeed Marka uu Helo sababa ku filan ama uu sameeyo Baadhis Dheeri ah

T) Wuxuu Darsayaa faylka Danbi baadhista ee soo gaadha oo uu go'aan kagaadhayaa, Wakaal- ada ayuu uga doodayaa Max- kamadaha kala duwan, wuxuu Dacwadii u gudbinayaa Max- kamadda awoodda u leh, Isl- amarkaana Dacwadda Dib ula noqonkaraa si sharciga waafaq- san marka uu Agaasimaha guud ogolaado.

j) isagoo matalaya wakaalada ayuu kadoodayaa kiisaska kus- aabsan Cashuurta iyo Dakhliy- ada Adeegga Magaalooyinka, wuxuuna Dabagal ku sama- ynayaa fulinta go'aanada ay maxkamadu gaadhay.

2. በዚህ አንቀጽ ንዑስ አንቀጽ (1) ስር የሰፈረዉ አጠቃላይ ደንጋጌ እን ደተጠበቀ ሆኖ የባሰሰዕጣት መርማሪ ባሰሙዎ በዚህ አዋጅ መሰረት:-

- ሀ) የታክስ ህጎችን በመተላለፍ በክ ልቡ መንገስት ገቢና በህ ብረተሰቡ ደህንነት ላይ የሚ ፈጠሙ ወንጀሎችን በምር መራ በማጣራት የወንጀል ምር መራ መዘገብትን ሰባሰሰዕጣት ዐቃቤ ህግ ሰጪላኔ ያቀርባል።
- ለ) ወንጀል ምርመራ በተመሰከተ ከዐቃቤ ህግ የሚሰጡትን ትዕዛ ዞችና መመሪያዎችን ይፈጸማል።

3. የባሰሰዕጣት ዐቃቤ ህግ:-

ሀ) በቂ ምክንያት ሲኖር በመር ማረዉ የተጀመረ የወንጀል ምርመራ እንዲቋረጥ ወይም ተጨማሪ ምርመራ እንዲከናወን ሲያዝ ይችላል።

ለ) መረማሪው የሚያቀረብሰትን የወንጀል ምርመራ መዘገብ አጥንተ ይወሰናል፣ ስዕጣን ባለዉ ፍርድ ቤት የወንጀል ክስ ይመሰርታል፣ ይከራከራል በዋና ዳይሬክተሩ ሲፈቀድ አገባብ ባለዉ ህግ መሰረት ክስ ያነሳል።

ሐ) የባሰሰዕጣት ጥቅም ወኪሉ ከክ ልቡ የታክስና ከከተማ አገልግ ሱት ገቢዎች ጉዳዮች ጋር በተያ ያዘ የሚነሱ የፍትሀብሄር ክርክ ርችን በየትኛዉም የዳኘነት አካል ሬት ክርክር ያካሂዳል በፍ/ቤት የሚተላለፍ ዉሳኔዎችንም ያስፈፀ ማል።

2. Without prejudice to Sub-Article (1) of this Article The Investigator of the Authority shall:

- a) investigate criminal offences committed against Regional State revenues and social security's in violation tax laws; and deliver the criminal investigation file to the Prosecutor;
- b) execute instructions given to him by the Prosecutor in relation to criminal investi- gation;

3. The Prosecutor of the Authority:

- a) may, up on sufficient reason, instruct the Investigator to inte- rrupt a proceeding of criminal investigation or conduct additio- nal investigation;
- b) shall examine and decide on criminal investigation files delivered to him by the Investigator; Prepare criminal charges, withdraw charges in accordance with the appropriate law by the approval of the Director General.
- c) Follow up tax cases and city service revenue by representing the authority concerning criminal and civil cases in litigation, and follow up the executions of the judgments thereof.

X) hadaan si kale loogu sheegin Awaamiirta kasoo baxda Wakaaladda, Maamulidda Xeer ilaalinta Wakaaladda, Dallacsiiinta iyo Meelayntoodaba waaxaa loo adeegsan hab waafaqsan Xeer nidaameedka Maamulka Xeerilaalinta, tirsi: 04/2001.

QAYBTA SADEXAAD
Guddiga Latalinta Wakaalada

Qodobka 9^{aad} Aasaasid

1. Waxaa Hab Waafaqsan Bayaankan lagu aasaasay "Guddiga La talinta Waka-aladda" oo ka kakooban Xafiisyada Dawladda Deegaanka, Xubno lagasoo Xulay Aqoonvahanada Deegaanka, Golaha Ganacsatada, Ururada bulshada iyo Ururada xirfad layaasha.
2. Agaasimaha Guud ayaa ah Guddoomi-yaha Guddiga la talinta.
3. Agaasimaha guud isaga oo eegaya kartida iyo firfircoonida ayuu magacaa-bayaa Xoghayaha Guddiga iyo Xubnaha kaleba.

Qodobka 10^{aad} Shirka Guddiga Latalinta Wakaaladda

1. Kulanka Caadiga ah ee Guddiga waxaa la qabanayaa Saddexdii Bilooba hal mar, Haseyeeshee Guddoomiyaha Guddigu wuxuu Awood u leeyahay inuu Shir aan caadi ahayn isugu yeedho Xubnaha.
2. Goobta Shirka Guddidu waa Xarunta Dhexe ee Wakaaladda.

Qodobka 11^{aad} Awoodda iyo Waajibka Guddiga la talinta wakaaladda

1. Guddigu isaga oo aan qaabsocodka shaqo ee maalinlaha ah faragalinaayn ayuu hawlahaan hoos kuxusan kala talinayaa Wakaaladda:

መ) ባለስልጣኑ የተሰፀደ ደንብ እንዲወጣት ካሳደረገ በስተቀር የገቢ ስብሰባ ባለስልጣን ዐቃቤ ህግ አስተዳደር የስራ ደረጃ አመዳደብ በአዋጅ ቁጥር 04/2001 መሠረት ይሆናል።

ክፍል ሦስት
የአማካሪ ቦርድ

አንቀጽ 9. መቋቋም

1. የባለስልጣኑ አማካሪ ቦርድ ከዚህ በኋላ «ቦርድ» እየተባለ የሚጠራ ከተሰፀደ የመንግስት አካላት፣ ከገቡ ዘርፍ፣ ከንግድ ዘርፍና ማህበራት፣ እና ሲቪል ማህበራት ባለስልጣኑን ለማማከር ያቀፈ ሆኖ በዚህ አዋጅ ተቋቋሟል።
2. የቦርዱ ሲቀመንበር ዋና ደይሬ ከተረ ይሆናል።
3. ዋና ደይሬከተረ ችሎታና ብቃትን መሰረት በማድረግ የቦርዱን ጠቅላይ አባላትን ይመድባል።

አንቀጽ 10. የቦርዱ ስብሰባዎች

1. ቦርዱ በሶስት ወር አንድ ጊዜ መደበኛ ስብሰባ ይኖረዋል እንደ አስፈላጊነቱ የቦርዱ ስብሰባ በማንኛውም ጊዜ አስቸኳይ ስብሰባ ሲጠራ ይችላል።
2. የቦርዱ የስብሰባ ቦታ በባለስልጣኑ ዋና መስሪያ ቤት ይሆናል።

አንቀጽ 11. የቦርዱ ስልጣንና ተግባር

1. የቦርዱ አይነተኛ ተግባር ለባለስልጣኑ በሚመራባቸው ፓሊሲ ነኮና ስትራቴጂካዊ ጉዳዮች ረገድ የስራ አመራሩን ማማከር ሲሆን ዝርዝር ተግባራትና ኃላፊነቱ እንደሚከተለው ይሆናል፡-

d) Unless otherwise the authority issues different directives, the administration of prosecutors of the authority, Rank of positions shall be used on Regulation no. 04/2001.

PART THREE
ADVISORY BOARD

Article 9. Establishment

1. An Advisory Board (hereafter the "Board"), composed of Regional state Bodies, competent professionals, Private sector and Civil society shall be established to advise the Authority:
2. The Director General shall be the chairperson of the Board.
3. The secretary and the other members of the Board shall be assigned by the Director General based on competency and efficiency.

Article 10. Meetings of the board

1. The Board shall hold regular meetings once every three months; and the chairperson of the Board may call extraordinary meetings at any time, as may be necessary;
2. The meeting place of the Board shall be at the head office of the Authority;

Article 11. Duties and Responsibilities of the Board

1. Without being involved in the day to day activities, the Board shall advise the Authority on such matters of policy and strategy as:

B) Guud ahaan nidaamka xadaynta iyo ururinta canshuurta saamaynta uu kulahaanayo dhaqaalaha deegaanka iyo sida ay isku qaadankaraan nidaamka Siyaasadda Horumarinta Dhaqaale.

t) Waxay tilmaamayaan talaabooyinka wakhti kasta laqaadanayo silooga dhigo Nidaam Casri ah Xadaynta iyo Ururinta Cashuurta islamarkaasna si kor loogu qaado Dakhliga Deegaanka.

Wuxuu abaabulayaa uuna dhii-rigalinayaa dadaalada loogu hawlwan yahay sidii Cashuur bixiyayaashu ay iskood canshuurta ugu bixin lahaayeen.

hawlaha si wadajira xafiisyada kale ee dawlada loo qabanayo ee lagaga hortagayo laguna xaka-maynayo Lunsiga iyo Isdaba marinta Cashuurta iyo Ganacsiga Sharci darada ah.

QAYBTA AFRAAD
Qodobka Kala Duwan

Qodobka 12^{aad} Waajibaadyada Booliska Deegaanka

Waxaa waajib ka saaranyahay Booliska Deegaanka Hawlgelinta Ciidan degdeg ah si looga hortago Faldambiyeedyada ka dhanka ah Cashuurta.

Iyada oo aan waxba loo dhimayn Qodob hoosaadka (1) ee Qodobkan waxay:

B) Waxay Maxkamadda horgaynayaan eedaysanayaasha ku kaca Faldambiyeedyo ka dhan ah Cashuurta.

t) Waxay Xeerilaaliyaha Wakaaladda usoo dhaweeyo Maragayada iyo Caddaymaha.

j) Waxay ilaalin Xarunta iyo Laamaha Wakaaladda.

U) **የታክስ ስወሳሰንና ስሰባሰብ ስርዓት በአጠቃላይ ሲኮና ሚዲ ላይ ስለሚኖረዉ አንድ ምታና ከረዚካዕ ፓሲስጭ ጋር ስለሚጣጣምበት ሁኔታ ያማክራል።**

ሰ) **የክልሉን ጭንገሰት ገቢ ለማ ሳደገና የታክስ ስወሳሰንና ስሰባሰብ ስርዓቱን ዘመናዊ ለማድረግ በየጊዜዉ ሲወሰዱ ስለሚገባቸዉ እርምጃዎች ይመሰክታል፤**

ሐ) **ታክስን በርታደኝነት የመክ ረዕ ሰህዕን እንዲዳብር የሚ ረዱ ፕረትችን ያነቃቃል፤ ያስ ተባብራል።**

መ) **የታክስ ማጥበርበርና የመሰ ጮር አድራጎችን ህገ ጤጥ የንገድ እንቅስቃሴዎችን በመ ከላከዕና በመቆጣጠር ረገድ በክልሉ ጭንገሰት፣ ተቋማትና በሌሎች አካላት በቅንጅት ሲከ ናጤት የሚገባቸውን ተገባራት ይለያል።**

ክፍል አራት
ዕዳ ዕዳ ደንጋጌዎች

አንቀጽ 12. የክልሉ ፓሲስ ጋላሪነት

1. የክልሉ ፓሲስ የታክስ ህጎችን በመተላለፍ የሚፈጸሙ ጭንጀሎችን ስመክላከዕ የሚያስችል የፓሲስ ጋደዕ የማስማራትና የማስተባበር ጋላሪነት አለበት

2. በዚህ አንቀጽ ንዑስ አንቀጽ (1) ስር የሰፈረዉ ደንጋጌ እንደአስ ሆና፡-

ሀ) **የታክስ ነክ ጭንጀሎችን ተጠ ርጣሪዎችን አድና በመያዝ ለህገ ያቀርባል፤**

ለ) **የዐቃቤ ህገ ምስክርችን አገ ባብ ላለዉ ፍርድ ቤት በወቅተ ያቀርባል፤**

ሐ) **ባለስልጣኑ ሰተቋማት ፕበቃ ያደርጋል፤ ይቆጣጠራል፤**

a) the impact of the tax assessment and collection system on the Regional economy and its compatibility with the national fiscal policy;

b) measures to be taken from time to time to enhance the growth of government revenue and modernize the tax assessment and collection system;

c) systems capable of inducing tax payers to develop their culture towards voluntary compliance;

d) the coordinated efforts of the Government and other bodies to prevent and control acts of tax evasion and fraud as well as illegal trade and contraband.

PART FOUR
MISCELLANEOUS PROVISIONS

Article 12. Responsibility of the Regional Police

1. The Regional Police shall have the responsibility to organize and deploy police force to prevent criminal offences committed in violation of tax laws.

2. Without prejudice the provisions of Sub-Article (1) of this Article shall:

a) apprehend criminal suspects and bring them before courts of law;

b) produce prosecutor's witnesses to the court of law;

c) Safeguard institutions, controlling stations and the office of the Authority.

X) Inay Dhaqangeliyo Shuruucda, iyo Amarada Xayiraadaha Hantida Dadka aan Cashuurta Bixin islamarkaana uu Talaabo si Sharciga Waafaqsan ka qaado cid kasta oo is hortaagta hanaanka Xayiraadaha Hantida.

Qodobka 13^{aad} Waajibaadyada Maxkamadaha Deegaanka

Waxaa waajib ka saaranyahay Maxkamadaha Deegaanka inay Hawlgeliyaan Fadhiyo u gaar ah Garmaqalada cashuuraha.

Qodobka 14^{aad} Hanaanka Maamul ee Shaqaalaha Wakaaladda

Wakaaladdu waxay diyaarin oo Darsi Qaab-dhismeedka ku Haboon iyo Mushaaharka, Gunada iyo Faa'iidooyinka Gaarka ah ee Shaqaalaha islamarkaana ay Dhaqangelin marka uu ansixiyo Golaha Hawlfulinta ee Deegaanku

Qodobka 15^{aad} Ilaha Miisaaniyadeed ee Wakaaladda

Ilaha miisaaniyadeed ee Wakaaladdu waa:

- 1. Miisaaniyadda Dawladda Deegaanku u qoondayso

Qodobka 16^{aad} Diiwaanada Xisaabeed

- 1. Wakaaladdu wuxuu xafidayaa Diiwaano Xisaabeed oo sax ah islamarkaana dhamaystiran.
- 2. Diiwaanada Xisaabeed iyo Dhokumentiyada Lacageed waxaa ugu yaraan sanadkiiba mar baadhitaan ku samaynaya Hantidhawrka guud ee Deegaanka ama Hanti-dhawro uu wakiishay.

Qodobka 17^{aad} Xilliga kala guurka

Bayaankani waxba kama Bedelayo Garmaqal Ciqaabeed oo ku saabsan Cashuur, bilow ha ahaado ama Gebogebo oo ka socda Maxkamadaha Deegaanka.

መ) የታክስ ባለሰዎችን ንብረት የመያዝና የመሸጥ ተገባር በሕግ መሰረት ሊከናወን ህገና ስነ-ስርዓትን ያስከብራል፣ ስህ ራራን በሚያደናቅፉ ወይም በማንኛ ወም ሁኔታ ሁከት በሚፈጥሩ ገለበጾች ወይም ቡድኖች ላይ ተመጣጣኝ እር ምዳዎችን ይወስዳል ህገን ያስከብራል።

አንቀጽ 13. የክልሉ ፍርድ ቤቶችና ኃላፊነት

የክልሉ ፍርድ ቤቶች የታክስ ህገ አፈፃፀምን ለማቀጣጠፍ እንዲቻል የታክስ ጉዳዮች በተለየ የሚታዩባቸው ችሎቶችን እንደ አስፈላጊነት ያደራጃሉ።

አንቀጽ 14. የባለስልጣኑ የሰጠ ኃይል ማስተዳደሪያ

ባለስልጣኑ የራሱን የሰጠ ኃይል ላይ የደሞዊዝ አስኪልና ጥቅማ ጥቅሞችን አከፋፈል ስርዓት አጥንቶ በክልሉ ከብዜት ም/ቤት ያተርባል ሲፈቀድም ተገባራዊ ያደርጋል።

አንቀጽ 15. ስለበጀት የባለስልጣኑ የበጀት ምንጭ

- 1. በክልሉ መንገስት አማካኝነት የሚመደብ ደህ ናል።

አንቀጽ 16. የሂሳብ መዛገብ

- 1. ባለስልጣኑ የተሟሉና ትክክለኛ የሆኑ የሂሳብ መዛገቦችን ይደዛል።
- 2. የባለስልጣኑ የሂሳብ መዛገብ በክልሉ ዋና ሾዲተር መ/ቤት በየዓ መቱ ይመረምራል።

አንቀጽ 17. የመሸጋገሪያ ድንጋጌ

ደህ አዋጅ በስራ ላይ ከመዋሉ በፊት ምርመራቸው በጅምር ወይም በሂደት ላይ ያሉም ሆነ በፍርድ ቤት በመታዩት ላይ የሚገኙ ከታክስ ህገች ጋር የተያያዙ ወንጀል ጉዳዮች በነበሩበት ሁኔታ ቀጥለው ወላኔ ያገኛሉ።

d) Enforce security and order when enforcement of seizure and foreclosure on tax debtors properties take place in accordance with the law, and take legal action on those who obstruct or in any way disrupt the proceedings of seizure and foreclosure.

Article 13. Responsibility of the Regional Courts

The Regional Courts shall organize tax divisions that enable efficient enforcement of tax laws.

Article 14. Administration of the Employees of the Authority

The Authority shall study a special salary scale and employment benefit scheme for its employees and submit the study to the Cabinet Council and implement the same up on approval;

Article 15. Sources of Budget

The Sources of the Authority are:

- 1. The Budget allocated by the State.

Article 16. Books of Accounts

- 1. The authority shall keep complete and accurate books of accounts.
- 2. The Authority's books of accounts and financial documents shall be audited annually by the Auditor-General of the Region.

Article 17. Transitory Provisions

Any proceeding of a criminal case in relation to tax laws, whether it is at a beginning or advanced stage of investigation or pending before a court, shall continue in the same manner until disposed finally.

Qodobka 18^{aad} Soo Wareejin Awood

Waxaa Hab waafaqsan Bayaankan loogusoo Wareejiyay Awoodihii iyo Waajibaadyadii Cashuur ururineed, Xadayneed iyo Saamaxaada Daynta Cashuurta Lagu siiyay Xafiiska Maaliyadda Qodobka 17^{aad} ee Bayaan tirsi: 14/1987.

Qodobka 19^{aad} Awoodda soosaarista X/nidaameed iyo Awaamiir

1. Golaha Hawl-fulinta ee Deegaanku wuxuu soo saari karaa X/nidaameedyada lagama maarmaanka u ah hirgelinta Qodobada bayaankan.
2. Wakaaladdu waxay soo saari karaa Awaamiir lagu dhaqangelinayo Qodobada Bayaankan.

Qodobka 20^{aad} Shuruucda aan dhaqangalka ahayn

1. Waxaa Hab Bayaankan waafqsan lagu Nasakhay Bayaanka Aasaasida Xafiiska Dakhliga, Bayaan tirsi: 34/1994
2. Sharci, Xeer, Awaamiir ama Hab-dhaqameed shaqo kasta oo ka hor imanaya Qodobada Bayaankan ma laha Dhaqangal Sharciyeed.

Qodobka 21^{aad} Muddada Dhaqangalka Bayaankan

Bayaankani wuxuu Dhaqangalayaa Maalinta uu Ansixiyo Golaha Xildhibaanada Deegaanku

**Cabdi Maxamuud Cumar
Madaxweynaha Dawladda
Deegaanka Soomaalida**

አንቀጽ 18. መደብና ገደብን ለመጣል ተሳታፊ

የክልሉ ገንዘብና ኢኮኖሚ ልማት ቢሮ በአዋጅ ቁጥር 14/1987 በአንቀጽ 17 መሰረት ተስጥተዉ የነበሩ መብቶችና ገደቦች በዚህ አዋጅ መሰረት ወደ ተቋቋመዉ ባለስልጣን ተላባፈሩ።

አንቀጽ 19. ደንብና መመሪያ የማይጣጡ ስልጣን

1. የክልሉ ካብኔት ም/ቤት ይህንን አዋጅ ለማስፈጸም የሚያስፈልጉ ጎን ደንቦች ሊያጠጣ ይችላል።
2. ባለስልጣኑ ይህንን አዋጅ እና ደንቦችን ለማስፈጸም የሚያስፈልጉ ጎን መመሪያዎች ሊያጠጣ ይችላል።

አንቀጽ 20. ስለ ተሻራና ተፈጻሚነት ለመግደድና ለሆነው ህጎች

1. የሶማሊ ክልላዊ መንግስት ገቢዎች ባለስልጣን ለማቋቋም የጠጣው አዋጅ ቁጥር 34/1994 በዚህ አዋጅ ተሸረፈ።
2. ከዚህ አዋጅ ጋር የሚቃረን ማናቸዉም ህግ ፣ ደንብ ጠይም መምሪያ በዚህ አዋጅ ዉስጥ በተመለከተ ጉዳዮች ተፈጻሚነት አይኖረዉም።

አንቀጽ 21. አዋጅ የሚጸናበት

የህ አዋጅ በክልሉ መንግስት ም/ቤት ጸደቀ ከጠጣበት ቀን ጀምሮ የፀና ይሆናል።

**አብዲ መሀመድ ሀ-መር
የሶማሊ ክልላዊ መንግስት ፕሬዝዳንት**

Article 18. Transfer of Rights and Obligations

The rights and obligations given to the Bureau of finance and economic development by article 17th of Proclamation no: 14/1987. Has transferred to the Authority by virtue of this proclamation.

Article 19. Power to Issue Regulations and Directives

1. Cabinet council may issue regulations and directives necessary for the implementation of this Proclamation.
2. The Authority may issue directives for the implementation of this Proclamation and the Regulations issued under this Proclamation.

Article 20. Repealed and Inapplicable Laws

1. The Somali Regional State Revenue Bureau Establishment Proclamation no: 34/1994, is hereby Repealed in accordance to this proclamation.
2. No law, regulation, directive or practice shall, in so far as it is inconsistent with this Proclamation, be applicable with respect to matters provided for by this Proclamation

Article 21. Effective Date

This Proclamation shall enter into force on the date of its approval by the Somali regional state council

**Abdi Mohamud Omar
President of The Somali
Regional State**