



DAWLADDA DEEGAANKA SOOMAALIDA ITOOBIYA
DHOOL GAZETA

Somali Regional State of Ethiopia

የኃ=ፋÄåÁሶማሌ ክልላዊ መንግሥት

Qimaha ያንዱ ዋጋ Unit Price ብር	Dhool Gazeta Waxaa soo Saara Golaha Xildhibaanada Dawladda Deegaanka Soomaalida Itoobiya	☒ 392
Bayaan Tirsi 162/2008 Bayaanka Dib U Habaynta Gunada Isticmaalka Dhulka Miyiga Iyo Dakhliga wax soo saarka BeerahaBog 1	ሿ፣፲፱` 162/2008 የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ስራዎች ገቢ ግብር ለማሻሻል የወጣ አዋጅ.....ገጽ 1	Proclamation No. 162/2016 The Reamended Rural Land Use Payment and Agricultural Income Tax ProclamationPage 1

BAYAAN TIRSI 162/2008

**BAYAANKA DIB U HABAYNTA
 GUNADA ISTICMAALKA
 DHULKA MIYIGA IYO
 DAKHLIGA WAX SOO
 SAARKA BEERAHA**

Maadaama oo ay lagama maarmaan noqotay in kharashka canshuurta ee laga qaado dekhliga waxsoosaarka beeraha iyo isticmaalka dhulka miyigu, qayb ka noqoto dhaqdhaqaaqyada dhaqaale ee wakhtigan loogu jiro xoojinta Maalgelinta iyo in laga dhigo mid u dheelitiran koboca horumarka ee hada jira;

Maadaama oo ay lagama maarmaan noqotay in nidaamka ururinta canshuurta isticmaalka dhulka miyiga ee la qaado oo hada ku kala jirta shuruuc kala duwan hal meel ah lagu kulmiyo bayaan u gaar ahna la isugu geeyo;

Ayay Golaha Deegaanka Soomaalida Itoobiya oo ka duulaysa awoodaha lagu siiyey Qodobka 49 (3,b) ee Dastuurka dib loo habeeyey ee DDSI bayaamisay qodobadan hoos ku xusan.

1. Cinwaan Gaaban

Bayaankan waxaa loogu yeedhi karaa “*Bayaanka waxka bedelka Bayaanka Gunada Isticmaalka dhulka miyiga iyo dekhliga wax soo saarka beeraha ee Bayaan Tirsi.* 162/2008

አዋጅ ቁጥር 162/2008

የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ስራዎች ገቢ ግብር ለማሻሻል የወጣ አዋጅ

የእርሻ ሥራ ገቢ ግብርና የገጠር መሬት መጠቀሚያ ክፍያ የኢንቨስትመንት ሥራ እንዲያጠናክር እየተስፋፋ ያለውን የኢኮኖሚ እንቅስቃሴ እንዲያካትትና ከልማት እድገት ጋር እንዲጣጣም ማድረግ አስፈላጊ ሆኖ ስለተገኘ፤

የገጠር መሬት መጠቀሚያ ክፍያ ለመሰብሰብ በተለያዩ ሕጎች ውስጥ በተበታተነ ሁኔታ ያለውን ማጣመር አስፈላጊ ሆኖ በመገኘቱ፤

የኢትዮጵያ ሱማሌ ክልል ም/ቤት በተሻሻለው የክልሉ ህግ-መንግስት አንቀፅ 49(3, ሀ) መሠረት የሚከተለው ታውጇል፡፡

1. አጭር ርዕስ

ይህ አዋጅ «የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር አዋጅ ቁጥር 47/97 ለማሻሻል የወጣ አዋጅ ቁጥር 162/2008 ተብሎ ሊጠቀስ ይችላል፡፡

**PROCLAMATION NO
 162/2016**

**A PROCLAMATION TO AMEND
 RURAL LAND USE PAYMENT AND
 AGRICULTURAL INCOME TAX**

WHEREAS, it has become essential to make agricultural income tax and rural land use payment strengthen investment work, incorporate the expanding economic activity and be in harmony with development growth;

WHEREAS, it has become essential bring together the various provisions of rural land use payment scattered in different.

NOW, THEREFORE, in accordance with Article 49(3, A) of the Revised Constitution of the Somali Regional State of Ethiopia, it is hereby proclaimed as follows:

1, Short Title

This Proclamation may be cited as the “**A Proclamation To Provide For The Amendment of Rural Land Use Fees and Agricultural Income Tax, Proclamation No. 162/2016.**”

2. Waxkabadal

Bayaankii tirsigii yahay 47/1996 ee bixinta canshuurta isticmaalka dhulka miyiga iyo dekhliga waxsoosaarka beeraha waxaa lagu sameeyay wax kabadalkan :-

1) Qodobka 2^{aad} ee Bayaanka waxaa lagu soo kordhiyay farqadan cusub ee 12^{aad} oo u dhigan sidan:-

12) “**Dhulka Wershedaha iyo Dalxiiska**” waxaa loola jeedaa dhulka sida gaarka ah loogu tala galay in loo adeegsado wershedaha iyo dalxiiska ee ku yaala laagaha, biyaha kulul, jeex-jeexyada, Biyo-dhacyada buuraha, Baarkiyada ugaadha iyo dhirlayda iyo sidoo kale ataaraha dalxiiska ee kala duwan iyo goobaha laga sameeyo wershedaha.

2) Qodobka 5 iyo 8^{aad} ee Bayaanka ayaa gebi ahaanba dib u habayn loogu sameeyay laguna badalay qaabkan hoos ku xusan oo noqonaya qodobka 5^{aad}:-

5“. Cadadka canshuurta ee ay Beeraleydu ka bixinayaan isticmaalka dhulka miyiga iyo dekhliga wax soo saarka beeraha”

1) Beeraleyda wax ku beerata biyaha Roobku waxay bixinayaan caddadka ku xusan shaxdan hoose:-

Qiyasta Dhulka	Canshuurta Dekhliga Beeraha & isticmaalka Dhulka Miyiga		
	Canshuurta Isticmaal ka Dhulka Birr	Canshuurta Dakhliga W/soo saarka Beeraha Birr	Isugeyn
<0.5	15.00	Ma leh	15.00
0.5-1.0	20.00	20.00	40.00
1.0-2.0	30.00	35.00	65.00
2.0-3.0	45.00	55.00	100.00
3.0-4.0	65.00	70.00	135.00
4.0-5.0	90.00	100.00	190.
>5.0	120.00	140.00	260.

2. ማሻሻያ

የገጠር መሬት መጠቀሚያ ክፍያን የእርሻ ሥራ ገቢ ግብር አዋጅ ቁጥር 47/1996 እንደሚከተለው ተሻሽሏል፡፡

1. የአዋጁ አንቀጽ 2 የሚከተለውን አዲስ ንዑስ አንቀጽ 12 ተጨምረዋል፡፡

«12» የቱሪዝምና ኢንዱስትሪ መሬት ማለት ለቱሪዝምና ኢንዱስትሪ እንዲውል የተደረገ መሬት፣ ሐይቆች፣ ፍልውሃዎች፣ ዋሻዎች፣ ፏፏቴዎች፣ ፓርኮችና ደኖች አካባቢ እንዲሁም የተለያዩ መስጠቶችና ለኢንዱስትሪ ፋብሪካ የዋለ መሬት ማለት ነው፡፡

2. በአዋጁ አንቀጽ 5 እና አንቀጽ 8 ድንጋጌዎች በአዲስ መልክ በማደራጀት የሚከተለው አንቀጽ 5 ተተክቷል፡፡

«5» “አርሶ አደሩ የሚከፍለው የገጠር መሬት መጠቀሚያ ክፍያን የእርሻ ሥራ ገቢ ግብር መጠን”

1. በዝናብ የሚያመርት አርሶ አደሮች ቀጥሎ ባለው ሰንጠረዥ መሠረት ይከፍላል፡፡

የመሬት ይዘት (በካራት ር)	የገጠር መሬት መጠቀሚያና የእርሻ ሥራ ገቢ ግብር		
	የገጠር መሬት ክፍያ (ብር)	የእርሻ ሥራ ገቢ ግብር (ብር)	ጠቅላላ (ብር)
<0.5	15.00	ነፃ	15.00
0.5-1.0	20.00	20.00	40.00
1.0-2.0	30.00	35.00	65.00
2.0-3.0	45.00	55.00	100.00
3.0-4.0	65.00	70.00	135.00
4.0-5.0	90.00	100.00	190.
>5.0	120.00	140.00	260.

2. -Amendments

The Rural Land Use payment and Agricultural Income Tax, Proclamation No. 47/1996 is hereby amended as follows:-

1). The following new Sub-Article 12 is added to Article 2 of the Proclamation:-

12”. “**Tourism and Industry Land**” means rural land used for Tourism and Industry, which is found near lakes, hot springs, caves, fountains parks and forest and land used for various tourist attractions and industry factory.

2).The whole content of Article 5 and 8 of the proclamation is amended and replaced by the following Article 5:-

5 “. Rate of farmers Rural Land Use payment and Agricultural Income Tax”

1) Rain dependent farmers shall pay as per the following table:-

Size of the land (hectar)	Agricultural Income Tax And Rural Land Use Payment		
	Rate of Rural Land Use Payment (Birr)	Rate of Agricultural Income Tax (Birr)	Total (Birr)
<0.5	15.00	Ma leh	15.00
0.5-1.0	20.00	20.00	40.00
1.0-2.0	30.00	35.00	65.00
2.0-3.0	45.00	55.00	100.00
3.0-4.0	65.00	70.00	135.00
4.0-5.0	90.00	100.00	190.00
>5.0	120.00	140.00	260.00

6. Canshuurta ay Ururda iyo maalgliyayaashu ka bixinayaan isticmaalka dhulka miyiga

1) Canshurta ay bixiniyaan Beeraleyda, shirkadaha malgaliyayasha, wax ku beerata Biyaha roobka iyo Masnada Waraabkana waxaa lagu qeexay shaxdan hoose:-

Qiyasta Dhulka	Canshuurta Dekhliga Beeraha & isticmaalka Dhulka Miyiga		
	Canshuurta Isticmaalka Dhulka Birr	Canshuurta Dakhliga W/soo saarka Beeraha Birr	Isugeyn Birr
<0.5	15.00	30.00	45.00
0.5-1.0	20.00	40.00	60.00
1.0-2.0	30.00	55.00	85.00
2.0-3.0	45.00	75.00	120.00
3.0-4.0	65.00	90.00	155.00
4.0-5.0	90.00	120.00	210.00
>5.0	120.00	160.00	280.00

2). Halkii Qodobka 8^{aad} ee Bayaanka waxaa lagu soo daray qodobadan cusub oo u tirsigoodu taxane yahay una dhigan sidan :-

8. Caddadka Kirada dhulka Miyiga ee loo adeegsado Dalxiiska iyo Wershedaha

- Caddadka qiimaha kirada dhulka miyiga ee loo adeegsado dalxiiska iyo Wershedaha waxaa lagu go'aaminayaa xeerka uu ka soo saaro Golaha Kaabineega ee Dawlada Deegaanka Soomaalida Itoobiya.
- Lacagta kirada dhulka miyiga ee dalxiiska iyo wershedaha ee lagu bixinayo hab waafaqsan bayaankan waxaa lagu uruurinayaa risiidka dakhliga ururinta ee xafiiska dakligu uu soo saaro oo kaliya
- Qodobka 10^{aad} ee bayaanka waxaa lagu soo daray farqadaha kala ah 3^{aad}, 4^{aad} iyo 5^{aad} oo dhigan :-

6. ድርጅቶችና ኢንቨስተሮች የሚከፍሉት የገጠር መሬት መጠቀሚያ ክፍያን መጠን፡

1. በዝናብና በመስኖ የሚያመርት አርሶ አደሮች፣ ድርጅቶችና ኢንቨስተሮች የሚከፍሉት የገጠር መሬት መጠቀሚያ ክፍያ ቀጥሎ ባለው ስንጠረዥ መሠረት ይሆናል፡፡

የመሬት ይዘት በኔክታር	የገጠር መሬት መጠቀሚያ የአርሶ ሥራ ገቢ ግብር		
	የገጠር መሬት ክፍያ (ብር)	የአርሶ ሥራ ገቢ ግብር (ብር)	ጠቅላላ (ብር)
<0.5	15.00	30.00	45.00
0.5-1.0	20.00	40.00	60.00
1.0-2.0	30.00	55.00	85.00
2.0-3.0	45.00	75.00	120.00
3.0-4.0	65.00	90.00	155.00
4.0-5.0	90.00	120.00	210.00
>5.0	120.00	160.00	280.00

2. በአዋጁ አንቀጽ 8 ድንጋጌ በአዲስ መልክ በማደራጀት በሚከተለው ተራ ቁጥር አንቀጽ 8 ተተክቷል፡፡

8. ለቱሪዝምና ኢንዱስትሪ ሥራ የጥለ የገጠር መሬት የኪራይ ክፍያ መጠን

- ለቱሪዝምና ለኢንዱስትሪ ሥራ የጥለ የገጠር መሬት ኪራይ ክፍያ የኢትዮጵያ ሱማሌ ክልላዊ መንግስት መስተዳደር ም/ቤት በሚያወጣው ደንብ ይወሰናል፡፡
- በዚህ አዋጅ መሠረት የሚከፈለው የቱሪዝምና ኢንዱስትሪ ሥራ የጥለ መሬት ኪራይ በገቢዎች ኤጀንሲ በሚታተመው ደረሰኝ ብቻ ይሰበሰባል፡፡
- የአዋጁ አንቀጽ 10 የሚከተለውን አዲስ ንዑስ አንቀጽ (3፣4 እና 5) ተጨምረዋል፡፡

6.- Rate of payment of non governmental and private investors on Rural Land Use and Agricultural Income Tax

1) Rate of farmers and private investors who produce using rain and irrigation shall pay on the Rural Land Use and Agricultural Income Tax as per the following table:-

Size of the land (hect ar)	Agricultural Income Tax And Rural Land Use Payment		
	Rate of Rural Land Use Payment (Birr)	Rate of Agricultural Income Tax (Birr)	Total (Birr)
<0.5	15.00	30.00	45.00
0.5-1.0	20.00	40.00	60.00
1.0-2.0	30.00	55.00	85.00
2.0-3.0	45.00	75.00	120.00
3.0-4.0	65.00	90.00	155.00
4.0-5.0	90.00	120.00	210.00
>5.0	120.00	160.00	280.00

2). Article 8 of the proclamation is deleted and replaced by the following new Article:-

8. Amount of rural land rentals for tourism and industry purpose

- Amount of rural land rentals for tourism and Industry purpose shall be determined by the Regulation that will be issued by the Ethiopian Somali executive council.
- Payment of rural land rentals for tourism and Industry purpose to be paid in pursuant with is proclamation shall be collected only with the receipt issued by the Revenue Authority.

9. Articles 10 of the proclamation is added with the following new sub Articles 3, 4 and 5 :-

- 3) Shirkad iyo Hay'ad kasta oo hab waafaqsan Bayaankan ku haysata dhul ka mid ah dhulka miyiga oo bixisa canshuurta isticmaalka dhulka miyigu mar walba waxaa looga baahan yahay inay wakaalada la soo socodsiiiso magaceeda, baaxada dhulka miyiga ee ay haysato iyo wixii ay kolba isbedel ku samayso.
 - 4) Xafiiska ay khusayso waa in ay wakaalada dekhliga u soo gudbinayaa liistada magacyada iyo baaxada dhulka ee uu miyiga ka haysto qof kasta oo beero falato ah
 - 5) Maalgeliyayaasha cida heshiiska maalgashiga la gashay ayaa isla marka ay heshiiska la sexeexato markiiba faahfaahintooda u soo gudbinaysa Wakaalada.inta aan dhulka lagu wareejin kahor waxaa reeban in dhul maalgalin ah oo uu san ogayn wakaalada dahkligu in lagu wareejiyo
- 8. Qodobka 11 ayaa isagana dib loogu habeeyey qaabkan hoos ku xusan:-**

11". Ka dhaafida Canshuurta Isticmaalka Dhulka Miyiga

- 1) Hay'adaha Dawliga ah iyo kuwa aan dawliga ahayn ama maalgeliyayaasha gaarka ah ee iyagu qaab waafaqsan awaamiirta ay Wakaalada Maalgelinta ee DDSI u soo saartay u horumarinaya dhirta miyiga, waxa laga dhaafayaa canshuurta laga qaadi lahaa ee isticmaalka dhulka miyiga.
 - 2) Hadii aysan ahayn hay'ado u aasaasan faa'iido doonimo, xarumaha dawladeed ee adeega shacabka bixinaya waxay ka madaxbanaan yihiin canshuurta isticmaalka dhulka miyiga.
 - 3) Seerayaasha (Park) Ugaadha ee dawladu maamusho way ka madaxbanaan yahay canshuurta isticmaalka dhulka miyiga.
- 11. Waxaa bayaanka lagu soo daray Qodobkan 16aad oo cusub iyadoo uu qodobkii hore ee 16aad dib u sii guurayo**

- 3). በዚህ አዋጅ መሰረት የገጠር መሬት አጠቃቀም ክፍያ የሚፈጸሙ ማንኛውም ስው ወይም ድርጅቶች ሁሉ የመሬት ይዞታቸውን መጠንና በየጊዜው የሚኖረውን ለውጥ ለገቢዎች ኤጀንሲ ማሳወቅ አለባቸው፡፡
 - 4). የሚመለከተው አካል የአርሶ አደሮችን ስምና የመሬት ይዞታቸውን መጠን ለገቢዎች ኤጀንሲ ማሳወቅ አለበት፡፡
 - 5). ኢንቨስተሮችን በተለመዘተ ውል የፈረመው አካል ውሉ እንደተፈረመ መሬት ከማስረከቡ በፊት ስለውሉ ዝርዝር ሁኔታ ለገቢዎች ኤጀንሲ ማሳወቅ አለበት፡፡ ከገቢዎች ኤጀንሲ እውቅና ውጪ የኢንቨስትመንት መሬት ለኢንቨስተር ማስተላለፍ አይቻልም፡፡
- 8. አንቀጽ 11 እንደሚከተለው ተሻሽሏል፡፡**

11'' ከገጠር መሬት መጠቀሚያ ክፍያ ነፃ ማድረግ፤

- 1. መንግስታዊ ወይም መንግሥታዊ ያልሆነ ድርጅቶችና የግል ባለሀብት በኢትዮጵያ ሱማሌ ክልላዊ መንግስት ኢንቨስትመንት ኤጀንሲ በሚያወጣው መመሪያ ላይ በመመስረት ደን የሚያለማ ከገጠር መሬት መጠቀሚያ ክፍያ ነፃ ይሆናል፡፡
 - 2. ለትርፍ ካልተቋቋመ በስተቀር ለሕዝብ አገልግሎት የሚሰጡ የመንግሥት ተቋማት ለያዙት መሬት ከገጠር መሬት መጠቀሚያ ክፍያ ነፃ ይሆናሉ፡፡
 - 3. የመንግሥት ብሔራዊ ፓርክ ከገጠር መሬት መጠቀሚያ ክፍያ ነፃ ነው፡፡
- 11. በአዋጁ ላይ የሚከተለው አዲስ አንቀጽ 16 ተጨምሮ የቅድሞው አንቀጽ 17 ሆነዋል፡፡**

- 3). Any enterprise that pays rural land use payment according to this proclamation shall notify its name, size of rural land holding and timely changes to the Revenue Authority.
 - 4). The concerned public body shall notify farmers name and their rural land holding size to the Revenue Authority.
 - 5). With respect to investors, the body that signs agreement shall notify to the Revenue Authority before the land is handover, as soon as the agreement is signed, the handover of investment land without the knowledge of the Revenue Authority is prohibited..
- 8. Articles 11 of the proclamation is amended as follows:-**
- 11). exemption of rural land use payment**
- 1) A government or nongovernmental organization or private investors who develop forest based on the directives Ethiopian Somali investment Agency shall be exempted from rural land use payments.
 - 2) Unless they are established for profit, government organizations giving services to the public shall be exempted from rural land use payment for the land they hold.
 - 3) Government national Parks are exempted from rural land use payment.
- 11. The following new article 16 is added to the proclamation and the existing article 16 is renumbered as Article 17.**

16. Xuquuqda Bixiyaha canshuurta isticmaalka dhulka miyiga iyo mida dekhliga wax-soosaarka beeraha

- 1) Wakaalada dekhligu iyada oo ka duulaysa codsiga uu u soo gudbisto bixiyaha canshuurta isticmaalka dhulka miyiga iyo canshuurta dekhliga waxsoosaarka beeraha ayay qaabka hoos ku xusan jawaab uga siinaysaa qaababka loo cayimay canshuurta isticmaalka dhulka miyiga iyo canshuurta dekhliga waxsoosaarka beeraha:-
 - b). Caddadka qiyaasta dhulka uu haysto ee laga dalbanayo inuu bixiyo canshuurta isticmaalka dhulka miyiga iyo mida dekhliga waxsoosaarka beeraha;
 - t).Caddadka qiimaha canshuurta isticmaalka dhulka miyiga iyo mida dekhliga waxsoosaarka beeraha ee laga doonayo;
 - j). Caddadka ganaaxa;
 - x).Iyo cadaymaha ama faahfaahinaha kale ee looga baahan yahay.
- 2. Qofka beeraleyda ah ee cabasho ka qaba caddadka canshuurta isticmaalka dhulka miyiga iyo canshuurta dekhliga waxsoosaarka beeraha iyo maalgeliyaha ama shirkada cabasho ka tirsanaysa canshuurta isticmaalka dhulka miyiga iyo canshuurta dekhliga waxsoosaarka beeruhu laga bilaabo maalinta la soo gaadhsiiyo go'aanka ama loo sheegay mudo 30 maalmood gudahooda ah ayuu cabashadiisa u soo gudbisan karaa Gudiga dhegeysiga cabashooyinka ee loo aasaasay qaab waafaqsan qodobka 17aad ee Bayaankan.
- 3. Cabashada racfaanka ee uu soo qaato qofka beeraleyda ah ama maalgeliyaha ama shirkada canshuurta laga doonayo waxaa keliya oo cabashadiisa la dhegeysan karaa kedib marka uu caddadka canshuurta ah ee uu dooda ka qabo 50% caddad u dhigma damaanad ugu soo xereeyo Wakaalada Dekhliga.

16. የገቢ ግብር እና የገጠር መሬት ክፍያ ከፋይ መብት

- 1. የገቢ ግብር እና የገጠር መሬት ክፍያ ከፋይ ማንኛውም ከፋይ ከጠየቀ የገቢዎች ኤጀንሲ ከዚህ በታች በተገለጹት የሂሳብ ስራ መግለጫ መሠረት በመለየት ይሰጠዋል፡፡
 - ሀ) የገቢ ግብር እና የገጠር መሬት አጠቃቀም ክፍያ የተጠየቀበትን የመሬት ይዘታ መጠን፤
 - ለ) ማከፍል ያለበት የገጠር መሬት አጠቃቀም የገቢ ግብር ክፍያ መጠን፤
 - ሐ) የቅጣት መጠን፤
 - መ) ሌሎች አስፈላጊ የሆኑ መግለጫ፤
- 2. በገቢ ግብር እና በገጠር መሬት አጠቃቀም ክፍያ ውሳኔ ላይ ቅሬታ ያለው አርሶ አደር እንዲሁም በገጠር መሬት አጠቃቀም ክፍያ ውሳኔ ላይ ቅሬታ ያለው ማንኛውም ኢንቨስተር ወይም ድርጅት ውሳኔው ከደረሰው ወይም ከተነገረው ዕለት ጀምሮ በ30 (በሰላሳ) ቀናት ውስጥ አቤቱታውን በዚህ አዋጅ አንቀፅ 17 መሠረት ለተቋቋመው የግብር ይግባኝ ሰሚ ኮሚቴ የማቅረብ መብት አለው፡፡
- 3. አርሶ አደሩ ወይም ኢንቨስተሩ ወይም ድርጅቱ የሚያቀርበው ይግባኝ መስማት የሚችለው የገቢ ግብር ወይም የገጠር መሬት አጠቃቀም ክፍያ እንዲከፈል ከተወሰነው ውስጥ ቅሬታ ካለው ላይ ሃምሳ ፐርሰንቱን (50%) ለገቢዎች ኤጀንሲ ካስያዘ ብቻ ነው፡፡

16''. Rural Land Use Payment and Agricultural income Tax Payers Right

- 1. Upon the request of any rural land use payment and Agricultural income tax-payer , the revenue Authority shall provide him clarification on the manner of assessment of the account:-
 - A).the rural land holding size on which the Agricultural income tax and rural land use payment assessed;
 - B). the amount of rural land use payment and Agricultural income tax rate;
 - c). the penalty imposed;
 - d).Other necessary clarification.
- 2. A farmer who objects the rural land use payment and income tax assessment as well as an investor or an enterprise who objects rural land use payment shall within 30 days from the date of receipt of assessment notice have the right to submit his appeal to the tax appeal committee to be established in accordance with article 17 of this proclamation;
- 3. The appeal of the farmer or investor or an enterprise is heard subject to the deposit of 50% of the rural land use payment and/or Agricultural income tax assessed to the Revenue Authority;

4). Cid kasta oo soo gudbinaysa ambiilkeeda cabashada ah waxaa looga baahan yahay inay ambiilkeeda cabashada ku soo lifaaqdo rasiidh cadaaynaya inay wakaalada dekhliga u xeraysay caddadka damaanada ah ee lagu qeexay Qod. 13(3) ee sare, una soo gudbiyo xoghayaha Gudiga dhegeysiga cabashooyinka. Maalinta uu xoghayaha gudiga loo dhiibay cabashada ayaa loo qaadanayaa maalinta uu ogolaaday cabashadaas.

12. Waxaa bayaanka lagu soo daray Qodobkan 17aad oo cusub iyadoo uu qodobkii hore ee 17aad dib u sii guurayo

17". Aasaasida Gudiga Dhegeysiga Cabashooyinka

Waxaa hab waafaqsan bayaankan lagu aasaasay Golaha Dhagaysiga Cabashooyinka Canshuurta Isticmaalka Dhulka Miyiga iyo Dakhliga Wax soo saarka Beeraha, faah faahinteedana waxaa lagu xeerin xeernidaameedka uu soo saaro Golaha Hawl fulinta Deegaanku.

3. Mudada Dhaqangalka Bayaanka

Bayaankani waxa uu si buuxda u dhaqangalay laga bilaabo maanta oo taariikhdu tahay 18ka bisha yakatiit/2008. E.C.

**CABDI MAXAMUUD CUMAR
MADAXWEYNAHA DDSI**

4. ማንኛውም ይግባኝ የሚያቀርብ ሰው በዚህ አዋጅ አንቀጽ 13(3) ላይ የተገለጸው መያዣ መክፈሉን የሚያረጋግጥ ማስረጃ ከይግባኙ ጋር አያይዞ ለኮሚቴው ፀሐፊ ማቅረብ አለበት። የኮሚቴው ፀሐፊ ይግባኙን የተቀበለበት ቀንም ይግባኙ እንደቀረበበት ቀን ይቆጥራል።

12. በአዋጁ ላይ የሚከተለው አዲስ አንቀጽ 17 ተጨምሮ የቅድሞው አንቀጽ 17 ሆነዋል።

17)) የአቤቱታ ሰሚ ኮሚቴ ስለማቋቋም

በዚህ አዋጅ መሠረት የእርሻ ሥራ ገቢ ግብር እና የገጠር መሬት መጠቀሚያ ክፍያ አቤቱታዎች ሰሚ ኮሚቴ ተቋቁማል ። ዝርዝሩ በክልሉ መስተዳደር ም/ቤት በሚያወጣው ደንብ ይወሰናል።

3. ይህ አዋጅ የሚፀናበት ጊዜ

ይህ አዋጅ ማኅተም 18 ቀን 2008. ዓ.ም ጀምሮ የፀና ይሆናል

**አብዲ መሀመድ ዑመር
የኢትዮጵያ ሰማሌ ክልላዊ መንግሥት ፕሬዝዳንት**

4). each appellant shall submit his appeal with the receipt for deposit of the amount required according article 13(3) of this proclamation to the Revenue Authority and submitted to the secretary of the Committee. The date on which the secretary received the appeal shall be taken as the date on which the appeal is submitted;

12". The following new article 17 is added before the existing Article 17 which is renumbered as Article 18 of the Proclamation:

17". Establishment Of Tax Appeal Committee"

Agricultural income tax and rural land use payment Appeal Committee is hereby established pursuant to this proclamation; details shall be determined by the regulation to be issued by executive Council of the Regional government.

3 :- Effective Date

This Proclamation shall come into force as of the 27th day of February 2016

**ABDI MOHAMUD UMER
PRESIDENT, SOMALI REGIONAL
STATE OF ETHIOPIA**