

DHOOL GAZETA

Somali Regional State of Ethiopia

የኢትዮጵያ ሶማሌ ክልላዊ መንግሥት

Qimaha የንዱዋጋ Unit Price ብር	7.50	Dhool Gazeta Waxaa Soo Saara Golaha Xildhibaanada Dawladda Deegaanka Soomaalida Itoobiya	✉392
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Bayaan Tirsi 168/2009 Bayaanka dhaqangelinta bayaanka Cashuurta Dakhliga ee ItoobiyaBog 1	አዋጅ ቁጥር 168///2009 የኢትዮጵያ የገቢ ግብር አዋጅ በክልላዊ መንግስቱ አሰስተድደር ውስጥ ስራ ላይ ለማዋል የወጣ አዋጅ ገጽ 1	Proclamation No. 168///2017 Adoption proclamation of income tax proclamationPage 1
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BAYAAN TIRSI: 168/2009

BAYAANKA DHAQANGELINTA
BAYAANKA CASHUURTA
DAKHLIGA EE ITOOBIYA EE
TIRSIGIISU YAHAY 979/2016

Maadaaama oo ay lagama maar maan noqotay in la dajiyo nidaam cashuureed hufan oo casri ah kaas oo la jaanqaadaya oo taageeraya sii ambaqaadida heerka horumarka uu dalkeena iyo deegaankeenu gaadhay.

Maadaaama oo ay lagama maar maan noqotay in nidaamka cashuurta lagu soo daro noocyada dakhli oo aan horay cashuurta looga bixin jirin iyo in la xaqiijiyo cadaaladanimada habka cashuur bixinta.

Maadaama oo ay lagama maar maan noqotay in la dhaqangeliyo bayaanka cashuurta dakhliga ee tirsigiisu yahay 979/2016 kaasi oo si faahfaahsan meel isugugeeyay dhamaan ilaha kala duwan ee laga qaadayo cashuurta dakhliga.

Hadaba, Golaha Deegaanku hab waafaqsan Qodobka 49 (3) (B) ee Dastuurka dib loo habeeyay ee Deegaanka, waxa uu bayaamiyay sidan:

አዋጅ ቁጥር 168/2009

የኢትዮጵያ የገቢ ግብር አዋጅ ቁጥር 979/2016 2
በክልላዊ መንግስቱ አሰስተድደር ውስጥ ስራ
ላይ ለማዋል የወጣ አዋጅ

የክልላችን እና የአገራችን የኢኮኖሚ ዕድገት ከደረሰበት ደረጃ ጋር የተጣጣመ እና ዕድገቱን በቀጣይነት የሚያግዝ ዘመናዊና ቀልጣፋ የግብር ሥርዓት መዘርጋት በማስፈለግ፤

የግብር አከፋፈሉን ሥርዓት ፍትሀዊነት ለማረጋገጥ እና ግብር የማይከፈልባቸው የነበሩ የገቢ ዓይነቶች በግብር ሥርዓቱ እንዲገቡ ማድረግ አስፈላጊ በመሆኑ፤

ግብር መክፈል ያለባቸው ሁሉንም የገቢ ምንጮች በዝርዝር የሚደነግገው የፌዴራል ገቢ ግብር አዋጅ ቁጥር 979/2008 ዓ.ም በክልሉ ውስጥ ተግባራዊ ማድረግ አስፈላጊ ሆኖ በመገኘቱ፡፡

የኢትዮጵያ ሶማሌ ክልላዊ መንግስት ምክር ቤት በተሻለው የክልሉ ሕገ-መንግስት አንቀጽ 49/3/ሀ/ መሰረት የሚከተለውን አዋጅ አውጥቷል፡፡

PROCLAMATION NO. 168

THE PROCLAMATION
FOR THE ADOPTIO
FEDERAL INCOME
PROCLAMATION NO 979

WHEREAS, it has become necessary to introduce modern and efficient tax system that supports the economic development and which is in line with the level of economic development achieved so far nationally and in the Region;

WHEREAS, it is found essential to make the tax system fair and equitable income that are so far not subject to tax into the tax net;

WHEREAS, it has found necessary to adopt and implement in the Region the Federal Income Tax Proclamation No 979/2016 which well meets the need and provides together all the provisions subject to Income Tax.

NOW, THEREFORE, in accordance with Article 49 (3A) of the Constitution of Ethiopian Regional State, the state proclaims as follows:

1. Cinwaan Gaabaan

Bayaankan waxaa loogu yeedhi karaa "Bayaanka dhaqangelinta bayaanka Cashuurta Dakhliga ee Itoobiya ee tirsigiisu yahay 979/2016, BayaanTirsi:- 168/2009".

2. Qeexid

1. "Bayaanka cashuurta dakhliga federaalka" waxaa loola jeedaa bayaanka cashuurta dakhliga Itoobiya ee tirsigiisu yahay 979/2016.

3. Xadka Dhaqangalka

b). Bayaankani waxa uu dhaqangal ku yahay xadiga loogu xadeeyay Deegaanka Dastuurka Jamhuuriyadda Dimuqraadiga ee Itoobiya.

a). Ereyada bayaanka lagu xusay ee Sheegaya "Wasiir", "Wasaarad", "Golaha Wasiirada", "Wakaaladda Dakhliyada iyo Jibriga" iyo "Maareeyaha Guud" waxaa hadba siday haboonaantu tahay loo adeegsan "Madaxa Xafiiska Maaliyadda iyo Horumarinta Dhaqaalaha", "Xafiiska Maaliyadda iyo Horumarinta Dhaqaalaha", "Wakaaladda Dakhliga" iyo "Maareeyaha Guud" ee Wakaaladda Dakhliga dawladda Deegaanka Soomaalida Itoobiya.

1. አዋር ርዕስ

ይህ አዋጅ "የፌዴራል የገቢ ግብር አዋጅ ቁጥር 979/2016 በክልላዊ መንግስት አስተዳደር ውስጥ ስራ ላይ ለማዋል የወጣ አዋጅ ቁጥር 168/2009" ተብሎ ሊጠቀስ ይችላል።

2. ትርጓሜ

1. "የፌዴራል የገቢ ግብር አዋጅ" ማለት የፌዴራል የገቢ ግብር አዋጅ ቁጥር 979/2016 ነው።

3. የተፈጻሚነት ውስን

ሀ). ይህ አዋጅ በኢትዮጵያ ፌዴራላዊ ዲሞክራሲያዊ ሪፐብሊክ ህገ-መንግስት መሰረት ለክልሉ በተሰጠ የገቢ ምንጭ ላይ ይሆናል።

ለ). በአዋጁ ውስጥ የተገለፁት ቃላት ማለትም ሚኒስቴር፣ ሚኒስትርች ም/ቤት፣ ገቢዎችና ጉምሩክ ባለሥልጣን፣ ዋና ዳይሬክተር፣ አንደኛው አግባብነት የኢትዮጵያ ሰማሌ ክልላዊ መንግሥት የፋይናንስና ኢኮኖሚ ቢሮ ኃላፊ፣ የፋይናንስና ኢኮኖሚ ቢሮ፣ የገቢዎች ባለሥልጣን፣ የገቢዎች ዋና ሥራ አስኪያጅ ትርጉም ይኖረዋል።

1. Short Title

This Proclamation may be "The Proclamation Issued Adoption of Federal Income Proclamation No 979/2016 Ethiopian Somali Region Proclamation No. 168/2017"

2. Definitions

1. "FEDERAL Income Proclamation" shall Federal Income Tax Pro No. 979/2016"

3. Scope of Application

A. This proclamation shall the national Region taxation of the region as by the federal constitution

B. The terms such as "ministry", "Cabinet ministers", "Customs Revenue Authority", "General Manager" defined in the federal Proclamation as it apply have the meaning of "Bureau of Finance and Development", "Authority" and "Manager" of Revenue of Ethiopian somali region respectively.

4. Shuruucda Aan dhaqangalka
lahayn

1. Waxaa hab waafaqsan bayaankan loo buriyay Bayaanka Cashuurta Dakhliga Dawladda Deegaanka Soomalida Itoobiya ee bayaan Tirsi: 133/2005.
2. Sharci, xeer ama hab dhaqameedkasta oo ka horimanaya arrimaha lagu xusay qodobada Bayaankan ma lahaanayaan wax dhaqan-gal sharci ah.

5. Mudada Dhaqangalka
Bayaaanka

Bayaankani wuxuu dhaqangalayaa maalinta ay ansixiyaan golaha Xildhibaanada deegaanku.

Jig-jiga, 4tii bisha dir,2009.

CABDI MAXAMUD CUMAR

MADAXWAYNAHA DAWLADDA

DEEGAANKA SOOMAALIDA
ITOObIYA

4. የተሻሩ ስጎች

1. የኢትዮጵያ ሶማሌ ክልላዊ መንግስት የገቢ ግብር አዋጅ ቁጥር 133/2005 በዚህ አዋጅ ተሽሯል።
2. ይህን አዋጅ የሚቃረን ሌላ ማንኛውም ስጎ በዚህ አዋጅ በተመለከቱት ጉዳዮች ላይ ተፈጻሚ አይሆንም።

5. አዋጁ የሚፀናበት ጊዜ

ይህ አዋጅ በክልሉ ምክር ቤት ከተፀድቀበት ቀን ጀምሮ የፀና ይሆናል።

ጅጅጋ.ፕር 4 ቀን 2009 ዓ.ም

አብዲ መሀመድ ዑመር

የኢትዮጵያ ሶማሌ ክልላዊ መንግሥት
ፕሬዝዳንት

4. Repealed laws

1. The Income Tax Proclamation 133/2005 of Ethiopian regional state is hereby repealed
2. No other law may, in so far as it is inconsistent with this Proclamation, be applicable with respect to matters provided for by this Proclamation

5. Effective Date

This Proclamation shall enter into force on the date of its approval by the Council.

Done at Jig-jiga, this 12th of January / 2017

ABDI MOHAMUD OMEIR

PRESIDENT OF THE ETHIOPIAN
SOMALI REGIONAL STATE