



DAWLADDA DEEGAANKA SOOMAALIDA
DHOOOL GAZETA
Somali Regional State
የሶማሌ ክልላዊ መንግሥት

Qimaha ያንዱ ዋጋ . Unit Price	Dhool Gazeta Waxaa Soo Saara Golaha Xildhibaanada Dawladda Deegaanka Soomaalida	✉ 392
Bayaan Tirsi: 229/2015 Bayaanka Go'aaminta Canshuurta Eksaska... Bog 1	አዋጅ ቁጥር 229/2015 የኤክሳይዝ ታክስ ማስከፊያ አዋጅ ገጽ 1	Proclamation No. 229/2023 Excise Tax Proclamation Page 1

<p style="text-align: center;"><u>Byaan Tirsi 229/2015</u> <u>Bayaanka Go'aaminta Canshuurta</u> <u>Eksaska ee Dawladda Deegaanka</u> <u>Soomaalida</u></p> <p>Madaama ay lagama maar maan noqotay in si awooda dakhli ee dawladda deegaanka loo kordhiyo waxaa lagama maarmaan ah in la soo rogo canshuurta Eksaska ee la saaro alaabo gaar ah;</p> <p>Madaama ay haboontahay in cashuurta noocani ah la saaro alaabada lagu raaxaysto ee baahidoodu ayna daruuri ahayn;</p> <p>Madaama oo ay lagama maarmaan noqotay in canshuur la saaro alaabta halista ku ah caafimaadka aduunka iyo baay'ada si loo yareeyo isticmaalka walxahani.</p> <p>Hadaba, Golaha Xildhibaanadu, si waafaqsan Qodobka 49 (3) (B) ee Dastuurka dib loo habeeyay ee Dawladda Deegaanka Soomaalida, waxa uu bayaamiyay sidan:</p>	<p style="text-align: center;">አዋጅ ቁጥር 229/2015 <u>በሶማሌ ክልላዊ መንግሥት የኤክሳይዝ ታክስ ለማስከፊያ የወጣ አዋጅ</u></p> <p>የክልሉን መንግሥት ገቢ ለማሳደግ በአንዳንድ የተመረጡ ፊደሎች ላይ የማምረቻ ወጪ አንድ ክፍል ሆኖ የሚቆጠር የኤክሳይዝ ታክስ መጣል አስፈላጊ ሆኖ በመገኘቱ፤</p> <p>ይህ ታክስ የቅንጦት እንዲሁም መሰረታዊ በመሆናቸው ምክንያት የገበያ ፍላጎታቸው በማይቀንስ እቃዎች ላይ እንዲጣል ማድረግ ተገቢ መሆኑ ስለታመነበት፤</p> <p>ታክሱ የህብረተሰቡን ጤና በሚጎዱ እና ማህበራዊ ችግር በሚያስከትሉ እቃዎች ላይ መጣሉ አጠቃቀሙን በመቀነስ ረገድ አስተዋፅኦ ስለሚኖረው፤</p> <p>የክልሉ ምክር ቤት በተሻሻለው የሶማሌ ክልላዊ መንግሥት ህገ-መንግሥት አንቀጽ 49 ንዑስ አንቀጽ 3/ሀ/ መሠረት የሚከተለው ታውጇል፡፡</p>	<p style="text-align: center;">PROCLAMATION NO. 229 /2023 A PROCLAMATION ISSUED FOR THE EXCISE TAX IN THE <u>SOMALI REGIONAL STATE</u></p> <p>WHEREAS, to improve the Regional State revenue it has become necessary to impose excise tax payable on selected goods;</p> <p>WHEREAS, it is believed that this tax should be imposed on luxury goods and basic goods whose demand inelastic;</p> <p>WHEREAS, it is believed that imposing the tax on goods that are hazardous to health and which are cause to social problems has a benefit to reducing the consumption of same thereof;</p> <p>NOW, THEREFORE, the Council of Somali State in accordance with Article 49 3(A) of the Revised Constitution of the Somali Regional state, it is hereby proclaimed as follows.</p>
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Qaybta Koobaad

Guud Ahaan

1. Ciwaan Gaaban

Bayaankan waxaa loogu yeedhi karaa "Bayaanka Go'aaminta Canshuurta Eksaska ee Dawladda Deegaanka Soomaalida, Bayaan Tirsi 229/2015.

2. Qeexid

Hadaan haboonaanta weedhu keeniin macno kale, Bayaankan dhexdiisa:

1. "Qof" waxaa loola jeedaa shaqsi ama shirkad sharcigu siiyay Aqoonsi jiritaan oo Qofnimo.
2. "Shirkad" waxaa loola jeedaa shirkadaha dawlada ah ee si buuxda ama qayb ahaan dawladu mulkiile ka tahay ee ka shaqeeya wax soo saarka, qaybinta, dhismaha, adeegyada kala duwan iyo hawlaha horumarinta dhaqaalaha ee nidaam ganacsi ku shaqeeya.
3. "Xafiiska dakhliga" waxa loola jeedaa Xafiiska dakhliga ee ka dhisan jaranjarooyinka kala duwan ee qaab dhismeedka Dawlada Deegaanka.
4. "Bakhaarka alaabada" waxa loola jeedaa goobta ama dhismaha loogu talo galay in lagu kaydiyo alaabooyinka ka hor inta aan cashuurta laga bixin.
5. "Kharaashka wax soo saarka" waxa loola jeedaa kharaashka la xidhiidha shaqada iyo agabka qaydhiin ee toos loogu adeegsado geediga wax soo saarka ama samaynta shayga, iyo kharaashyada gashiyada aan tooska ahayn iyo kharashyada la socda, hase yeeshee kuma jiraan kharaashka hoos u dhigida ee loogu tala galay gaboowga qalabka wax soo saarka.

ክፍል አንድ

ጠቅላላ

1. አጭር ርዕስ

ይህ አዋጅ "የሶማሌ ክልላዊ መንግስት የኤክሳይዝ ታክስ ለማስከፈል የወጣ አዋጅ ቁጥር 229/2015 ዓ.ም." ተብሎ ሊጠቀስ ይችላል።

2. ትርጓሜ

የቃሉ አገባብ ሌላ ትርጉም የሚያሰጠው ካልሆነ በስተቀር በዚህ አዋጅ ውስጥ፣

1. "ሰው" ማለት ማናቸውም የተፈጥሮ ሰው ወይም በህግ የሰውነት መብት የተሰጠው አካል ነው።
2. "ድርጅት" ማለት በክፍል ወይም ሙሉ በሙሉ በክልሉ መንግስት ባለቤትነት ሥር በህግ የተቋቋመና የንግድ ሥራ የሚያካሂድ ማናቸውም መንግስታዊ የልማት ድርጅት ነው።
3. "የገቢዎች ቢሮ" ማለት በክልሉ ውስጥ በተለያዩ ደረጃዎች የተቋቋሙ የገቢዎች ቢሮ ነው።
4. "የዕቃ መጋዘን" ማለት ዕቃዎች የሚጠበቅና ታክስ ያልተከፈለበት ዕቃ የሚቀመጥበት ቤት ወይም ስፍራ ነው።
5. "የማምረቻ ወጪ" ማለት ለምርት ተግባር በቀጥታ የሚውሉ ጥሬ እቃዎችና የጉልበት ዋጋ፣ ቀጥተኛ ያልሆኑ ግብዓቶች ወጪ እና አቨር ሄድ ወጪ ሲሆን፣ ለማምረቻ መሣሪያዎች የሚታሰበውን የእርጅና ቅናሽ አይጨምርም።

PART ONE

GENERAL

1. Short Title

This Proclamation may be cited as "The Somali Regional State Excise Tax Proclamation No: - 229/2023"

2. Definitions

In this Proclamation, unless the context otherwise requires;

1. "Person" means a physical or juridical person.
2. "Enterprise" means any public enterprise, which is partly or wholly established in law under the ownership of the Regional Government and carries out business activities.
3. "Revenue Bureau" means the Revenue Bureau established at various levels in the Region.
4. "Bonded Warehouse" means the building or place destined for storage of specified goods before the tax is paid;
5. "Cost of Production" means direct labor and raw material cost incurred the production process, cost of indirect inputs and overhead costs, but does not include depreciation costs of machineries.

6. “Cashuur bixiye” waxa loola jeedaa qofka ay ku waajibtay bixinta cashuurta Eksasku.

3. Xadka Fulineed ee Bayaanka

Bayaankan wuxuu dhaqan gal ku yahay alaabooyinka ku cad shaxda ku lifaaqan bayaankan.

Qaybta labaad

Xadiga, qaaciidada iyo hanaanka bixinta cashuurta Eksaska

4. Xadiga Cashuurta Eksaska ee La Bixinayo

Alaabooyinka ku cad shaxda ku lifaaqan bayaankan marka dalka gudihisa lagu sameeyo waxaa hab waafaqsan bayaankan looga qaadi xadiga cashuureed ee ku cad shaxda.

5. Aasaaska Qaabka Loo Xisaabinayo Cashuurta Eksaska

Qaabka xisaabinta alaabada lagu sameeyo dalka gudihisa waxay noqon qiimaha kharaashka wax soo saarka ama samaynta alaabta ku baxay.

6. Wakhtiga Bixinta

1. Cashuurta eksaska ee alaabada dalka gudihisa lagu sameeyay ama laga soo saaray wuxuu soo saaruhu ku bixin wakhtiga lagu cayimay farqada 2^{aad} ee qodobkan.

2. wakhtiga bixinta.

(b). hadaan si kale loo go'aamin, hanaanka lagu xeeriyay farqada 2^{aad} (t) ee qodobkani cashuurta eksaska ee alaabada ku cad shaxda ku lifaaqan bayaankan waxaa la bixin laga bilaabo maalinta la soo saaro mudo 30 maalmood gudahood ah.

6. “**ታክስ ከፋይ**” ማለት ማንኛውም የአከሳይዝ ታክስ የመክፈል ግዴታ ያለበት ሰው ነው።

3. የአዋጁ ተፈጻሚነት ወሰን

ይህ አዋጅ ተፈጻሚ የሚሆነው ከአዋጁ ጋር በተያያዘው ሠንጠረዥ በተዘረዘሩት እቃዎች ላይ ነው።

ክፍል ሁለት

የኤክሳይዝ ታክስ ማስከፈያ ልክ፣ የሰሌቱ መሠረትና አከፋፈል፤

4. የኤክሳይዝ ታክስ ማስከፈያ ልክ፤

ከዚህ አዋጅ ጋር በተያያዘው ሠንጠረዥ ውስጥ የተዘረዘሩት እቃዎች በአገር ውስጥ ሲመረቱ፣ በሠንጠረዥ በተመለከተው የማስከፈያ ልክ መሠረት የኤክሳይዝ ታክስ ይከፈልባቸዋል።

5. የኤክሳይዝ ታክስ ሰሌቱ መሠረት፤

በአገር ውስጥ ለተመረቱ እቃዎች ታክሱ የሚሰላበት ዋጋ የማምረቻ ወጪው ይሆናል።

6. የኤክሳይዝ ታክስ የሚከፈልበት ጊዜ

1. የኤክሳይዝ ታክስ በአገር ውስጥ በሚመረቱ እቃዎች ላይ በዚህ አንቀጽ ንዑስ አንቀጽ 2 በተወሰነው ጊዜ ውስጥ በአምራቹ ይከፈላል።

2. የክፍያው ጊዜ፤

ሀ). በዚህ አንቀጽ ንዑስ አንቀጽ 2/ለ/ መሠረት የተለየ ውሳኔ ካልተሰጠ በስተቀር ከአዋጁ ጋር በተያያዘው ሠንጠረዥ የተመለከቱበት እቃዎች በሚመረቱበት ቀን ጀምሮ በ30 ቀናት ውስጥ የኤክሳይዝ ታክስ ይከፈላል።

6. “**Taxpayer**” means a person liable to pay Excise Tax.

3. The scope of Application

This Proclamation applies on goods listed in the Schedule attached to this Proclamation.

PART TWO

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 when produced locally at the rate prescribed in the Schedule.

5. Base of Computation of Excise Tax

The cost of computation of Excise tax shall be the cost production in respect of goods produced locally.

6. Timing for Payment of Excise Tax

1. The Producer shall pay the Excise tax in respect of goods produced locally within the time prescribed under sub-Article (2) of this Article.

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 when produced locally, not later than 30 days from the date of production.

(t). hadii cashuur-bixiyuhu isagoon cashuurta bixin uu xafiiska ka codsado in alaabada uu sameeyay lagu xereeyo bakhaarka loogu tala galay alaabada aan la cashuurin oo xafiiska dakhliguna arintani ka ogolaado alaabada qaabkani loo dhigay bakhaarka waxaa cashuurta exciseka la bixin marka alaabta laga saarayo ama lagala baxayo bakhaarka.

(j). hadii xafiiska dakhligu asaga oo eegaya dhaqdhaqaaqa iyo culayska shaqo ee cashuur-bixiyaha uu ku qanco wuxuu u ogolaan kara inuu dhisto ama samaysto bakhaar u gaara oo alaabta lagu xereeyo, hanaanka lagu hagayo qaab shaqeedka bakhaarka kaydinta waxaa lagu go'aamin awaamiir. Sidaas awgeed, waxaa reeban in bakhaarka noocan ah alaab la dhigo ama laga saaro iyada oo aanu goobta joogin islamarkaana uuna xaqiijinin wakiilka xafiiska dakhliga.

(x). hadii alaab sameeyuhu uu ku guul daraysto inuu xafido diwaanka iyo qoraalka saxda ah ama uu ku guul daraysto inuu bil kasta soo gudbiyo xog dhamaystiran ama uu mudada lagu xeeriyay bayaankan ku bixin waayo cashuurta ama uu soo gudbiyay warbixin ama xog. xogtaas oo markii la baadhay lagu ogaaday in aanay sax ahayn xafiiska dakhligu wuxuu awood u leeyahay in uu alaab soo saaraha u diido in uu la baxo ama uu qaado alaab kasta oo taala goobta wax soo saarka ama bakhaarka.

ለ). አምራቹ የተመረቱትን እቃዎች በቢሮው በሚፈቅደው የዕቃ መጋዘን ውስጥ ታክስ ሳይከፈል ለማስቀመጥ ፈቃድ የጠየቀ እንደሆነና በቢሮውም ይህንኑ ከፈቀደ በዚህ ሁኔታ በተቀመጡት እቃዎች ላይ ታክሱ እቃዎቹ ከመጋዘን እንደወጡ ወዲያውኑ ይከፈላል።

ሐ). ቢሮው የአምራቹ የሥራ እንቅስቃሴ የእቃ መጋዘን የሚያስፈልገው ሆኖ ሲያገኘው እንዲህ ያለውን መጋዘን እንዲያቋቁም ይፈቅድለታል። የእቃ መጋዘኑ ስራውን የሚመራበትን ሁኔታም በመመሪያ ይወስናል። ስለሆነም የቢሮው ወኪል በስፍራው ካልተገኘና ካልተቆጣጠረ በስተቀር ምንም ዓይነት እቃ በመጋዘን ውስጥ ለማስቀመጥ ወይም ከመጋዘኑ እንዲወጣ ለማድረግ አይቻልም።

መ). አምራቹ ተገቢ የሆኑትን የሂሳብ መዛግብትና ሰነዶች ሳይዝ የቀረ እንደሆነ ወይም የየወሩን የሂሳብ መግለጫ ያላቀረበ እንደሆነ ወይም በዚህ አዋጅ ውስጥ በተወሰነው ጊዜ ውስጥ ታክሱን ያልከፈለ እንደሆነ ወይም ያቀረበው የሂሳብ መግለጫ በምርመራ ትክክለኛ ሆኖ ያልተገኘ እንደሆነ ታክሱ እስኪከፈል ድረስ የገቢዎች ቢሮው አምራቹ ማንኛውንም እቃ ከማምረቻው ቦታ ወይም ከእቃው መጋዘን ውስጥ እዳያወጣ ለመከላከል ይችላል።

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

c) If the Revenue Bureau 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. 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 Bureau.

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

7. Hanaanka xadaynta cashuurta Eksaska

1. Hadii, xafiiska dakhligu uu ku qanco in diwaanada iyo qoraalada alaab soo saaruhu uu xafiday ay yihiin kuwo dhamaystiran oo hanaan sax ah loo habeeyay isla markaana ay sax yihiin warbixinta bilaha ah ee alaab sameeyuhu kusoo gudbiyay hab waafaqsan qodobka 8^{aad} (t) ee bayaankan, ay sax tahay waxaa laga soo qaadi in cashuurta lagu bixiyay hab waafaqsan warbixinta xisaabeed ee la soo gudbiyay ay tahay mid sax ah.
2. Hadii, xafiiska dakhligu marka uu baadhis iyo dib u eegis ku sameeyay warbixinta xisaabeed ee cashuurbixiyaha uu ogaaladay in cashuurbixiyuhu uu hoos u dhigay xisaabta cashuureed ee ku waajibtay Xafiisku waxuu dib u qiimayn ku samayn qiyaasta cashuureed ee ku waajibtay.
3. Hadii sababo kala gedisan awgeed xafiiska dakhligu ku qanci waayo diwaanada xisaabaad iyo dhokumintiyada taageerada ah ee cashuurbixiyaha ama uu ku guuldaraysto marka xafiiska dakhligu uu ka codsado inuu dhokumintiyada keeno, ama ayna jirin diwaano xisaabeed iyo dhokumintiyada taageero xafiiska dakhligu isaga oo ku salaynaya macluumaadka iyo xogaha uu helay ayuu qaab qiyaas ah ku go'aamin cashuurta ku waajibtay.
4. Go'aanka qiimaynta cashuureed ee Xafiisku samayay inta lagu diyaariyo foomka ogaysiinta ayaa loo diri ama la gaadhsiin cashuurbixiyaha, gaadhsiinta ogaysiinta go'aanka cashuureed waxaa loo fulin hab waafaqsan qodobada ku haboon ee bayaanka cashuurta dakhliga ee deegaanka.

7. የኔኮሚይዝ ታክስ አወሳሰን፣

1. የገቢዎች ቢሮው የአምራቹ የሂሳብ መዛግብትና ሰነዶች በሚገባ መያዛቸውንና አምራቹም በዚህ አዋጅ አንቀጽ 8/ለ/ በተመለከተው መሠረት የሚያቀርበው የወሩ የሂሳብ መግለጫ ትክክል መሆኑን ሲቀበል በሂሳብ መግለጫው በተመለከተው መሠረት የተከፈለው ታክስ ትክክለኛ ሆኖ ይቆጠራል።
2. የገቢዎች ቢሮው የታክስ ከፋዩን ሂሳብ ከመረመረ በኋላ ታክስ ከፋዩ ሊከፍል የሚገባውን ታክስ አሳንሶ ያስታወቀ መሆኑን የደረሰበት እንደሆነ ቢሮው ተጨማሪ የታክስ ውሳኔ ይሰጣል።
3. የታክስ ከፋዩ የሂሳብ መዛግብትና ደጋፊ ሰነዶች በማናቸውም ምክንያት በገቢዎች ቢሮ ዘንድ ተቀባይነት ካላገኙ ወይም በገቢዎች ቢሮ እንዲቀርቡ ተጠይቀው ካልቀረቡ ወይም የሂሳብ መዛግብትና ደጋፊ ሰነዶች ከሌሉ ቢሮው ታክሱን ባለው መረጃ መሠረት በግምት ይወስናል።
4. ቢሮው የሰጠው የታክስ ውሳኔ በማስታወቂያ ተዘጋጅቶ ለታክስ ከፋዩ ይላካል። የውሳኔ ማስታወቂያ የመላኩ አፈፃፀም በክልሉ የገቢ ግብር አዋጅ በተፃፉት ደንጋጌዎች መሠረት ይሆናል።

7. Assessment of the Excise Tax

1. If the Revenue Bureau 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 Revenue Bureau, it appears that a person has understated his tax obligation, the Bureau shall issue an additional assessment.
3. The Revenue Bureau shall make an assessment based on the information it has approximately when the taxpayer books of accounts and supporting documents fail to be accepted by any means by the Revenue Bureau or fails to be submitted when the Revenue Bureau asks or books of accounts and supporting documents are absent.
4. 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 provisions of Income Tax Proclamation of the Region.

5. Hadii xafiisku hab waafaqsan farqada (2) ee qodobkan uu gaadho go'aan dheeriya oo jaan goyn cashuureed ah, oo kadib marka lagu gaadhsiiyay foomka ogaysiinta cashuurta ku waajibtay uu mudo sodon maalmood gudahood ah ku bixin waayo cashuurta dheeriga ah ee la ogaysiiyay ama hadii uu cabasho ka qabo go'aanka la ogaysiiyay uu hab waafaqsan qodobka 18^{aad} ee bayankan uuna racfaan ka qaadan waxaa loo aqoonsan in qofkaasi fulin waayay go'aanka.

6. hadii xafiiska dakhligu ku guul daraysto inuu cashuur-bixiyaha soo gudbiyay cashuurta ku waajibtay laga bilaabo sanad miisaaniyadedkii u danbeeyay ee uu cashuur-bixiyaha u sheegi waayo in ay jirto cashuur hadhay oo lagu leeyahay cashuur-bixiyaha mudo shan sanadood gudahood ah, cashuurta uuna bixinin ee dakhligooda la sheegin ama hadii ay jirto warbixin dakhli oo la been abuuray xafiiska dakhligu iyada oo aanu wax ud himaynin qodobada mudo dhaafka ee lagu xeeriyay sharci kasta oo kale wuxuu wakhti kasta go,aamin karaa cashuurta ku waajibtay.

Qaybta Sadeexaad

Hanaanka fulineed ee cashuur uruurinta

8. Waajibaadka cashuur-bixiyaha.

Waajibaadyada cashuubixiyaha ee ku cad qodobada kale ee bayaankan waxaa u dheer oo ku waajibay qof kasta oo bixiya cashuurta exciseka arimahan hoos ku xusan.

5. ቢሮው በዚህ አንቀጽ ንዑስ አንቀጽ 2 መሠረት ተጨማሪ የታከሰ ውሳኔ የሰጠ እና የታከሰ ውሳኔ ማስታወቂያ የደረሰው ሰው ማስታወቂያው በደረሰው በ30 ቀን ውስጥ እንዲከፍል የተጠየቀውን ተጨማሪ ታከስ ያልከፈለ ወይም በውሳኔው ላይ ቅሬታ ካለው በአንቀጽ 18 መሠረት ይግባኝ ያላቀረበ እንደሆነ ጥፋተኛ ነው።

6. በዚህ አዋጅ አንቀጽ 6 መሠረት ታከስ ከፋዩ ታከሱን አስታውቆ ከከፈለበት የበጀት ዓመት መጨረሻ አንስቶ በ5 ዓመት ጊዜ ውስጥ የገቢዎች ቢሮው የታከሱን ልክ ወስኖ ቀሪ ሂሳብ መኖሩን ካላስታወቀ የተከፈለው ታከስ ከፋዩ ገቢውን ያላስታወቀ ወይም የተጭበረበረ የገቢ ማስታወቂያ ያቀረበ እንደሆነ የገቢዎች ቢሮው በማናቸውም ሌላ ህግ የተደነገገ ይርጋ ሳያግደው ታከሱን በማናቸውም ጊዜ መወሰን ይችላል።

ክፍል ሦስት

የታከሱ አሰባሰብ አፈጻጸም

8. የታከስ ከፋዩ ግዴታዎች

በዚህ አዋጅ በሌሎች አንቀጾች ከተጠቀሱት ግዴታዎች በተጨማሪ ማናቸውም የኤክስይዝ ታከስ ከፋይ የሚከተለው ግዴታዎች ይኖረዋል፡፡-

5. If the Revenue Bureau makes an additional assessment under sub-Article (2) 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.

6. If the Revenue Bureau fails to assess the tax and notify the tax payer of the amounts still due within five years from the date of declaration and payment of the tax by the tax payer in accordance with provisions of grace period, the tax so paid shall be suffice and final. 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 Revenue Bureau.

PART THREE

COLLECTION ENFORCEMENT

8. Obligations of the Tax payer

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

b). in uu hab waafaqsan nidaamka xisaabeed oo sax ah iyo hanaanka xafiiska dakhligu ku qanco uu u xafido diwaanada xisaabaaad iyo dukumintiyada kale ee taageerada ah.

(t) Inuu foomka uu siiyay xafiisku uu kusoo buuxiyo xog iyo warbixin lama huraan u ah habsami u uruurinta cashuurta isla markaana uu 30 maalmood gudahood u soo gudbiyo xafiiska.

(j). wuxuu u hogaansami amarada iyo shuruudaha kasoo baxa baadhitaanka goobtiisa shaqo ama dhismaha ay wakiilada xafiiska dakhligu ku fuliyeen hab waafaqsan farqada 2^{aad} ee qodobka 9^{aad} ee bayaanka.

(x). wuxuu buuxin dhammaan arimaha looga baahdo baadhitaanada hanaanka cashuur ururinta ay ku sameeyaan hawlwadeenada xafiiska dakhligu.

(kh). wuxuu sida ugu dhaksaha badan uu xafiiska dakhliga ku wargalin nooca shaqadiisa iyo ciwaankiisa shaqo isla markaana marka uu bilaabo ama uu joojiyo shaqadaba.

d) Hadii uu shaqada joojiyay waa inuu laga bilaabo maalinta uu shaqada joojiyay uu 30 maalmood gudahood ku wada bixiyo dhamaan cashuurta ku waajibtay.

9. Awooda Xafiiska

Xafiiska dakhligu awoodaha lagu siiyay qodobada kale ee bayaankan wuxuu yeelan awoodaha iyo waajibbaadka dheeriga ah ee hoos ku cad.

1. inuu deegaanka ka hirgaliyo kana dhaqan galiyo qodobada bayaankan.

ሀ). አግባብ ባለው የሂሳብ አያያዝ ስርዓትና የገቢዎች ቢሮው በሚፈቅደው ዓይነት የሂሳብ መዛግብትንና ደጋፊ ሰነዶችን ይይዛል።

ለ). በቢሮው በሚሰጠው ቅጽ ላይ ታክሱን በሚገባ ለመሰብሰብ አስፈላጊ የሚሆነውን መረጃ የሚያሳይ መግለጫ ሞልቶ በየ30 ቀኑ ለቢሮ ያቀርባል።

ሐ). በዚህ አዋጅ አንቀጽ 9 ንዑስ አንቀጽ 2 መሠረት የገቢዎች ቢሮ ወኪል በስራ ቦታው የመፈተሽ መስፈርቶች የሚጠይቀውን ሙሉ በሙሉ ማሟላት።

መ). የገቢዎች ቢሮ ወኪል በስራ ቦታው በመገኘት ስለታክስ አሰባሰብ ለሚያደርገው ቁጥጥር አስፈላጊ የሆነውን ሁሉ አሟልቶ ያቀርባል።

ሠ). የስራውን ዓይነትና የስራውን አድራሻ እንዲሁም ስራውን ሲጀምርም ሆነ ሲያቋርጥ፣ ሁኔታውን ለገቢዎች ቢሮው ወዲያውኑ ያሳውቃል።

ረ). ስራውን ሲያቋርጥ የሚፈለግበትን ታክስ በሙሉ ስራውን ባቋረጠ በ30 ቀናት ውስጥ አጠናቆ ይከፍላል።

9. የቢሮው ስልጣን

በዚህ አዋጅ ሌሎች አንቀጾች ከተጠቀሱት በተጨማሪ የገቢዎች ቢሮው የሚከተለው ስልጣንና ተግባር ይኖረዋል።

1. ይህንን አዋጅ ድንጋጌዎች በክልሉ ውስጥ በሥራ ላይ የማዋል እና የማስፈጸም፣

a) Maintain books of accounts and supporting document in accordance with proper accounting principles and in a manner acceptable to the Revenue Bureau.

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

c) Comply fully with requirements of the inspection of his premises by the delegate of the Revenue Bureau in accordance with Sub- Article 2 of Article 9 of this Proclamation.

d) Comply fully with the requirements of the inspection of his premises by the delegate of the Revenue Bureau.

e) Immediately communicate to the Revenue Bureau the type and address as well as the commencement and termination date 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 Bureau

In addition to the powers specified in the other provisions of this Proclamation, the Revenue Bureau shall have the Following Powers and duties;

1. The implementation and enforcement of this proclamation in the Region;

- 2. Inuu qof kasta oo haya macluumaad ah qoraal ama diwaanada xisaabeed uu waydiiyo ama ku amro inay u keenaan isla markaana qof kasta oo ka mid ah shaqaalaha cashuur-bixiyahu ay wakhtiga ku haboon ee saacadaha shaqo ee xafiiska dakhliga su'aalaha la xidhiidha shaqada uu jawaab ka siiyo isla markaana uu suurto galiyo in la keeno dhukumintiyada la sheegay.
- 3. (b) Wuxuu awood u leeyahay inuu mar kasta oo uu ka shikiyo jiritaanka cadaymo ka caawinaya xaqiijinta hanaanka bixinta cashuurta in uu galo goobta wax soo saarka ama in la fuliyay iib ama si uu u xaqiijiyo habsami u fulinta qodobada bayaankan, xeerarka iyo awaamiirta kusoo baxa hab waafaqsan bayaankan wuxuu gali goobta shaqo ee cashuur-bixiyaha.
- (t). mar kasta oo uu ka shakiyo in lagu kacay xad gudub ka dhan ah bayaankan, xeerarka iyo awaamiirta kusoo baxa hab waafaqsan bayaankan Wuxuu gali goobta shaqo ee cashuur-bixiyaha ama bakhaarka alaabta ama goob kasta oo kale oo la odhan karo alaab ayaa Taal isagoo u kuur galaya xaaladaha, ururinaya macluumaadka ayuu qaadi talaaa Sharciga waafaqsan.
- 4. Wuxuu cashuur-bixiyaha ku wargalin cashuurta dheeriga ah ee hab waafaqsan bayaankan ku waajibtay.
- 5. Wuxuu Cidd kasta oo ay Qayb kayihiin dawladdaha hoose, shirkado, hay'addaha lacagaha ama xafiiskasta oo ka mid ah hay'addaha dawladda federaalka ama Deegaanka ku amri inay soo gudbiyaan xogta ay ka ogyihiin xalaada canshuur-bixiyaha ama faah-faahin la xidhiidha macaamilka shaqo ee canshuur-bixiyaha.

- 2. ታክስ ከፋዩን ወይም የሂሳብ መዛግብትን እና ሰነዶችን ወይም መረጃን ለማግኘት የሚችለውን ወይም እነዚህን የመጠበቅ ኃላፊነት የተሰጠውን ማንኛውንም የታክስ ከፋዩን ተቀጣሪ በአመቺ የገቢዎች ቢሮው የሥራ ሰዓቶች እና በጽ/ቤቱ ተገኝቶ ለሚቀርቡለት ለጉዳዩ አግባብ ያላቸው ጥያቄዎች መልስ እንዲሰጥና የተባሉትንም ሰነዶች እንዲያቀርብ የማድረግ፤
- 3. ሀ). የምርት ተግባር ወይም የሽያጭ ሥራ ስለመካሄዱ ወይም ለታክስ አከፋፈል የሚረዳ ማስረጃ ስለመኖሩ ሲጠራጠር ወይም ይህ አዋጅ ወይም በአዋጁ መሠረት የሚወጡት ደንቦች እና መመሪያዎች በሚገባ መከበራቸውን ለማረጋገጥ በታክስ ከፋዩ መደበኛ የሥራ ሰዓቶች ማናቸውም ሥፍራ የመግባትና ሁኔታዎችን የማጣራት፤
- 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 ወደ ሚገመተው ማናቸውም ሥፍራ የመግባትና ሁኔታዎችን የማጣራት፤ መረጃዎችን የመሰብሰብ፤ ተገቢውን እርምጃ የመውሰድ ፤
- 4. በዚህ አዋጅ መሠረት ሊከፈል የሚገባውን ተጨማሪ ታክስ ለታክስ ከፋዩ የማስታወቅ፤
- 5. ማዘጋጃ ቤት፣ ድርጅት፣ የፋይናንስ ተቋም ወይም ማንኛውንም የፌዴራል ወይም የክልል መንግስት መስሪያ ቤት ጨምሮ ማንኛውም ሰው ስለ ታክስ ከፋዩ የሚያውቀውን መረጃ ወይም የሥራ እንቅስቃሴ ዝርዝር እንዲገልፅ የማድረግ፡፡

- 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 reasonably convenient Revenue Bureau 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 in 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. Requiring any person including municipality, body, financial institution, or agency of Federal or Regional Government to disclose particulars of any information or transactions.

10. **Qabashada Hantida**

- iyadoo la dhawrayo arrimaha lagu xeeriyay farqada (4) ee qodobkani, haddii qofkasta oo bayaankani ku waajibiyay noockasta oo canshuur kaasi oo hab wafaaqsan farqada (3) ee qodobka 7^{aad} ama farqada (2) ee qodobka 18^{aad} ee bayaanka loo aqoonsado fulin la'aan, xafiiska dakhligu wuxuu sharci u leeyahay inu qabto oo u xayiro hanti kasta oo u leeyahay canshuur-bixiyuhu si ugu dabaaro cadadka canshuurta ee ku waajibay iyo kharaashaadka kale ee ku baxay qabashada hantida noocani ah.
- Ula jeedada qaybtani “qabasho ama la wareegid” waxaa loola jeedda oo ka mid ah qaabkasta oo hantida lagu soo qabanayo ama lacagta canshuurta lagaga qaadayo qofkasta oo gacanta ku haya hantida ama lacagta qofka canshuurta ku waajibtay. marka laga reebo hanaanka ku cad farqada (3) iyo (6) ee qodobkani qabashadu waxay taaban karta oo kaliya hantida gacanta ku jirtay iyo wajibaadka xuquuqeed ee jiray marka la taabogalinayay amarka qabashada hantiyeed. Xafiisku markasta oo u fulinayo amarka qabashada hantida wuxuu booliska ka codsan karaa inay fulinta arrintaas ay goob-joog ka noqdaan. Xafiisku laga bilaabo maalinta ay hanaanka lagu soo sheegay qaybaha sare ay hantida u ku qabato, 10 maalmood gudahood ayay hantida ay soo qabateen ku iibin karta qaab xaarash ah ama qaab kasta oo kale oo xafiisku munaasib u arkay. Haseyeeshee, haddii hantidu tahay mid xumaaneysa, iyadoo lagu xisaabtamayo dabeecada alaabta waxaa la Ibin karaa wakhti kasta oo munaasib loo arko.

10. **ታክስን ለመሰብሰብ ሀብት ስለመያዝ**

- በዚህ አንቀጽ ንዑስ አንቀጽ 4 የተደነገገው እንደተጠበቀ ሆኖ ማናቸውም በዚህ አዋጅ የተጣለው ታክስ የሚፈለግበት ሰው በአንቀጽ 7 ንዑስ አንቀጽ 4 ወይም በአንቀጽ 18 ንዑስ አንቀጽ 2 በተደነገገው መሠረት ጥፋተኛ ሆኖ የተገኘ እንደሆነ የገቢዎች ቢሮው የዚህን ታክስ እና ንብረቱን ለመያዝ ለተደረገው ተጨማሪ ወጪ ለመሸፈን እንዲውል ለማድረግ ህጋዊ ስልጣን ይኖረዋል።
- ለዚህ ክፍል አፈፃፀም “መያዝ” በማናቸውም መንገድ መያዝን እንዲሁም የኤክሳይዝ ታክስ የሚፈለግበት ሰው የሆነ ገንዘብ ወይም ንብረት በእጅ ከሚገኝ ሰው ታክስ መሰብሰብን ይጨምራል። በዚህ አንቀጽ ንዑስ አንቀጽ 3 እና 6 በተደረገው መሠረት ካልሆነ በስተቀር መያዝ የሚቻለው የመያዙ ትዕዛዝ በተሰጠበት ጊዜ በይዘታ ስር የሚገኝ ንብረት እና የመያዙ ተግባር በሚከናወንበት ጊዜ አንስቶ ያለ ግዴታን በተመለከተ ብቻ ነው። ቢሮው የታክስ ከፋዩን ሀብት በሚይዝበት ጊዜ የፖሊስ ኃይል እንዲገኝ ሊጠይቅ ይችላል። ቢሮው ከዚህ በላይ በተመለከተው መሠረት ሀብቱን ከያዘበት ቀን አንስቶ ከሚቆጠር ከ10 ቀናት ጊዜ በኋላ በሀራጅ ወይም በቢሮው በተፈቀደ በማናቸውም ሌላ ዘዴ የያዘውን ንብረት መሸጥ ይችላል። ሆኖም ንብረቱ የሚበላሽ ከሆነ የንብረቱን ባህርይ ከግምት ውስጥ በማስገባት ተገቢ መስሎ በሚታየው ጊዜ ሊሸጠው ይችላል።

10. **Seizure of Property to Collect Tax**

- 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 Revenue Bureau 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.
- 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 Bureau may request a police officer to be present during the seized. Where the Bureau seizes any property as provided hereinabove, it shall have the right to sell the seized goods at public auction or in another manner approved by the Bureau not less than 10 days after the seizure, except that when the goods seized are perishable the Bureau can sell the goods after any reasonable period having regard to the nature of the goods.

3. Haddii hantikasta oo la xayiray ayna dabooli Karin daynta cashuureed ee sabaabta u ahayd qabashada ama xayiraada hantida, xafiisku wuxuu awooda inu ilaa ay dhamaanayso bixinta daynta cashuurta laga doonayo cashuur-bixiyaha iyo kharaashyada kala duwan ee la halmaala arrinta wuxuu qabsan kara ama xayiri kara hantida kale u leeyahay cashuur-bixiyuhu.

4. Cashuurta daynta ah ee sida ku cad (1) ee qodobkani aan la bixin, waxaa hanti loo qabsan kara haddii xafiisku u hore cashuur bixiyaha qoraal ugu sii sheegay inu cashuurta u ku leeyahay u qaadanayo hantidaas. ogaysiiska ama digniinta qaabkani lagu bixinayo waa inay cashuur-bixiyaha gaadho (30) maalmood ka hor qabashada ama xayiraada hantidaas.

5. hadii xafiiska dakhligu garwaaqsado jiritaanka xaalad caqabad ku ah hanaanka cashuur ururinta isagoon sugayn mudada sodonka maalmood ee ku cad farqada (1) ee qodobkan iyo mudada sodonka maalmood ee ku cad farqada (4) ee qodobkan intuu cashuur bixiyaha u sheego inuu sida ugu dakhsaha badan cashuurta u bixiyo oo uuna cashuur bixiyuhu diyaar u ahayn in uu bixiyo cashuurta wuxuu xayiri hantida cashuur bixiyaha.

6. Haddii ay jirto hanti la xayiray ama la doonayay in la xayiro qofkasta oo gacanta ku haya diwaanada ama qoraalada xisaabaad oo xanbaarsan cadaymo ama warbixino ku saabsan hantida la doonayo in la xayiro waxaa waajib ku ah in marka uu xafiisku ka dalbado diwaanada ama qoraalada noocan ah uu ku waareejiyo xafiiska.

3. ማናቸውም የተያዘ ንብረት ለመያዙ ምክንያት የሆነውን የታክስ እዳ ለመሸፈን በቂ ሳይሆን የቀረ እንደሆነ፣ ቢሮው ከታክስ ከፋዩ ላይ የሚፈለገው የታክስ እዳ እና ከዚህ ጋር የተያያዙ ልዩ ልዩ ወጪዎች ተከፍለው እስከሚጠናቀቁ ድረስ የታክስ እዳው የሚፈለግበትን ሰው ሌሎች ሀብቶች መያዝ ይችላል።

4. በዚህ አንቀጽ ንዑስ አንቀጽ 1 በተደነገገው መሠረት ባልተከፈለ የታክስ እዳ ምክንያት ንብረት መያዝ የሚቻለው ቢሮው ሀብቱን የመያዝ ሃሳብ እንዳለው አስቀድሞ ለታክስ ከፋዩ በፅሁፍ ካስታወቀው በኋላ ይሆናል። በዚህ ዓይነት የሚሰጠው ማስታወቂያ ሀብቱ ከመያዙ ከ30 ቀን በፊት ለታክስ ከፋዩ ሊደርሰው ይገባል።

5. የገቢዎች ቢሮው የታክሱን አሰባሰብ የሚያደናቅፍ ሁኔታ መኖሩን የተረዳ እንደሆነ በዚህ አንቀጽ ንዑስ አንቀጽ 1 የተመለከተው የ30 ቀን የጊዜ ገደብ እና በንዑስ አንቀጽ 4 የተመለከተው የ30 ቀን የጊዜ ገደብ ሳይጠበቅ ታክሱ ወዲያውኑ እንዲከፈል ለማድረግ ጥያቄ ካቀረበና ታክስ ከፋዩ ለመክፈል ፈቃደኛ ካልሆነ ንብረትን በመያዝ ታክስ የመሰብሰቡ አፈፃፀም ህጋዊ ይሆናል።

6. ማናቸውም ንብረት የተያዘ ወይም እንዲያዝ የታሰበ ከሆነ ስለዚህ ንብረት ማስረጃ የሚሆን ወይም መግለጫ የያዘ ሰነድ ወይም መዝገብ በእጅ የሚገኝ ወይም በቁጥጥሩ ስር ያለ ማናቸውም ሰው በቢሮው ጥያቄ ሲቀርብለት ሰነዱን ወይም መዝገቡን ለማስረጃነት ማቅረብ አለበት።

3. Whenever any property on which seizure had been made is not sufficient to satisfy the claim for which seizure is made, the Bureau 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 Bureau 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. If the Revenue Bureau makes a finding that the collection of the tax is in jeopardy, demand for immediate payment of such tax may be made by the Bureau and, on failure or 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 Bureau, exhibit such books or records to the Bureau.

7. Qof kasta oo gacanta ku haya hantida la doonayo in la xayiro marka xafiisku ka dalbado waxaa waajib ku ah in uu hantidaas ku wareejiyo xafiiska. Haddii guud ahaan ama qayb ka mid ah hantidaasi aan amar maxkamadeed loogu xayirin dayn lagu sheeganayo awgeed ama hantidaas ayna kusocon xukun fulin.

8. Qof kasta oo marka xafiisku ka codsado ku guuldaraysta ama diida wareejinta hantida la doonayo in la xayiro, si shaqsiyan ah ayuu dawlada ugu qoolanaan bixinta lacag u dhiganta hantida la doonayo in la xayiro ee uuna wareejin hase yeeshee xadka u qoolanaantu kama badnaan karo daynta cashuureed ee sababta u ahayd xayiraada hantidaas (cashuurta lagu leeyahay oo lagu daray kharashaadka iyo dulsaarka).

9. u qoolanaanta shaqsi ee ku cad farqada 8^{aad} ee qodobkani waxaa u dheer oo uu bixini haddii aanay jirin sababo macquula oo qofka hantida hayaa u diidanyahay wareejinta hantida wuxuu u qoolanaan isla markaana uu bixin cadadka lacageed ee ku waajibay hab waafaqsan farqada 8^{aad}, 50% oo dheeri ah.

10. Qof kasta oo hab waafaqsan qodobkan kusoo wareejiyay hantida uu gacanta ku hayo ama cadadka cashuurta laga doonayo cashuur bixiyaha ku xereeya hab waafaqsan dalabka xafiiska uma qoolanaanayo waajibaadka cashuureed ee la xidhiidha hantida uu wareejay ama lacagta uu xereeyay ee lagu lahaa cashuur bixiyaha aan gudan waajibaakiisii cashuureed ama qof kasta oo kale oo dayn cashuureed lagu leeyahay.

7. በፍርድ ቤት ትዕዛዝ የተከበረ ወይም በአፈፃፀም ላይ ያለ ወይም በዋስትና የተያዘ ካልሆነ በስተቀር ማናቸውም ቢታከሰ ምክንያት የተያዘ ንብረት በእጁ የሚገኝ ወይም ለታከሰ ከፋዩ ማናቸውም ግዴታ ያለበት ሰው በቢሮው ሲጠይቀው የያዘውን ሀብት ለቢሮው የማስረከብ ወይም ያለበትን ግዴታ የመፈፀም ኃላፊነት አለበት።

8. ማናቸውም ሰው በቢሮው ሲጠይቀው አንድን የተያዘ ንብረት ለማስረከብ ፈቃደኛ ሳይሆን የቀረ እንደሆነ በተያዘው ንብረት መጠን በግል ተጠያቂ ይሆናል። ሆኖም ተጠያቂነቱ ለንብረቱ መያዝ ምክንያት ከሆነው የታከሰ እዳ መጠን /በታከሱ እዳ ላይ የሚታሰበውን ወጪ እና ወላድ ጨመሮ/ ሊያልፍ አይችልም።

9. በዚህ አንቀጽ ንዑስ አንቀጽ 8 ከተመለከተው የግል ተጠያቂነት በተጨማሪ ንብረቱን የያዘው ሰው ንብረቱን ለማስረከብ ፈቃደኛ ያልሆነው ያለበቂ ምክንያት ከሆነ በንዑስ አንቀጽ 8 መሠረት የሚፈለገውን የገንዘብ መጠን 50 በመቶ በተጨማሪ እንዲከፍል ያደርጋል።

10. በዚህ አንቀጽ መሠረት በይዘታው ሥር ያለውን ንብረት ያስረከበ ወይም ቢታከሰ ከፋዩ የሚፈለግበትን ገንዘብ ከቢሮው በተጠየቀው መሠረት ገቢ ያደረገ ማናቸውም ሰው ካስረከበው ንብረት ወይም ገቢ ካደረገው ገንዘብ ጋር በተያያዘ የታከሰ ግዴታውን ባልተወጣው ታከሰ ከፋይ ወይም ማናቸውም ሌላ ሰው ከሚፈለግበት እዳ ወይም ካለበት ግዴታ ነፃ የሆናል።

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

8. Any person who fails or refuses to surrender a property subject to seizure, on demand of the Bureau, 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 for the collection of which seizure has been made (together with costs and interest on such sum).

9. In addition to the personal liability imposed by Sub-Article (8), if the failure or refusal to surrender is without reasonable cause, such person shall be liable for an additional charge equal to fifty percent (50%) of the amount recoverable under Sub-Article (8).

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

11. Tixgalinta Xuquuqda Mudnaanta ee Hantida

1. Iyadoo ay dhawrsontahay xaqa mudnaanta xuquuqeed ee dayn bixiyayaasha kale ee damaanad u haystay hantida laga bilaabo maalinta ay hab waafaqsan bayaankan ay gaadhay wakhtiga bixinta cashuurta ilaa la dhamaystirayo bixinta cashuurta xafiiska dakhligu hantida qofka uu saarasn yahay waajibaadka bixinta cashuureed wuxuu ku yeelan xaqa mudnaanta koowaad.
2. Qof kasta oo ku guuldaraysta waajibaadka cashuur bixineed wuxuu xafiisku qoraaal ku wargalin cashuur bixiyaha in hadii uu cashuurta bixin waayo uu xafiisku hay'ada diwaangalisay ama u qaabilsan maamulka hantida, in hantida qofkaas si loo xanibo u qori doono si damaanad ahaan loogu hayo hantidaas si loogu dabaro cashuurta dayn ahaan loogu leeyahay iyo kharashaadka kale.
3. Cashuur bixiyaha hab waafaqsan farqada 2^{aad} ee qodobkan ay ku soo gaadhay digniintu hadii uu laga bilaabo maalinta ay digniintu soo gaadhay uu sodon maalmood gudahood ku bixin waayo cashuurta xafiisku wuxuu xafiiska diwaangaliyay hantida cashuur bixiyaha lagu leeyahay daynta uu amar ku siin in hantidaas damaanad ahaan loogu hayo.
4. Marka xafiisku hab waafaqsan farqada (3) ee qodobkani ku bixiyo amar ah in hantida qofka cashuur laga doonayo damaanad ahaan loogu xanibo, xafiiska diwaangaliyay hantidani isagoon dalban wax kharaash ah ayuu amarka soo gaadhay ku xayiri kuna diwaangalin in hantidaas xayirantahay. hadii ay jirto damaanad hore oo hantidaas laga hayay xuquuqda xafiisku waxay ka mudnaan dhamaan damaanadaha iyo xuquuqaha kale oo dhan.

11. በሀብት ላይ የሚቀርብ የቀደምትነት ሙብት ጥያቄ

1. ዋስትና የተሰጣቸው የሌሎች አብዳሪዎች የቅድሚያ ሙብት እንደተጠበቀ ሆኖ በዚህ አዋጅ መሠረት ታክሱ ተከፋይ ከሚሆንበት ቀን አንስቶ ተከፍሎ እስከ አለቀበት ጊዜ ድረስ ታክስ የመክፈል ግዴታ ባለቤት ሰው ሃብት ላይ የገቢዎች ቢሮው የቀደምትነት ሙብት ይኖረዋል።
2. ማናቸውም ሰው ታክስ የመክፈል ግዴታውን ባለመወጣት ጥፋተኛ ሆኖ የተገኘ እንደሆነ ቢሮው በጥፋት ምክንያት ያልተከፈለውን ታክስ እና ታክሱን ለማስከፈል የሚደረገው እንቅስቃሴ የሚያስከትለውን ወጪ ማስከፈል እንዲቻል የታክሱ እደ የሚፈለግበት ሰው ሀብት በዋስትና ተይዞ እንዲቆይ ንብረቱን ለመዘገበው አካል ቢሮው የፅሁፍ ትዕዛዝ የሚሰጥ መሆኑን የሚገልፅ ማስጠንቀቂያ ለተመዘገበው ሰው ይሰጣል።
3. በዚህ አንቀጽ ንዑስ አንቀጽ 2 የተገለፀው ማስጠንቀቂያ የደረሰው ታክስ ከፋይ ማስጠንቀቂያው በደረሰው በ30 ቀን ውስጥ ታክሱን ያልከፈለ እንደሆነ ቢሮው ለንብረት መዘጋገሙ ባለስልጣን የተመዘገበው ሰው ሀብት ባልተከፈለው የታክስ እዳ መጠን በዋስትና ተይዞ እንዲቆይ ትዕዛዝ ይሰጣል።
4. በዚህ አንቀጽ ንዑስ አንቀጽ 3 መሠረት ቢሮው ታክስ የሚፈለግበት ሰው ሀብት በዋስትና ተይዞ እንዲቆይ ተዕዛዝ የሰጠ ሲሆን፣ መዘጋገሙ ባለስልጣን ማናቸውንም ክፍያ ሳይጠይቅ ንብረቱ በዋስትና እንዲያዝ የደረሰውን ትዕዛዝ እንደማናቸውም በሀብቱ ላይ እንዳለ የመያዣ ሰነድ ይመዘግባል። ቀደም ሲል የተሰጠ የመያዣ ሙብት እንደተጠበቀ ሆኖ፣ የዋስትናው ምዝገባ የሚፈለገውን ታክስ ለማስከፈል በማናቸውም መልኩ በህግ እንደተሰጠ መያዣ ሆኖ ይቆጠራል።

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 Revenue Bureau has a preference claim upon the assets of the person liable to pay tax until the tax is paid.
2. Where a person is in default of paying tax, the Bureau may, by notice in writing, inform that person of the Bureau's intention to apply to the Registering body 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) of this Article fails to pay the amount specified in the notice within 30 days after the date of service of the notice, the Bureau 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 Bureau has served a notice on the Registering Authority under Sub-Article (3), the Registering Authority shall without fee, register to the notice of security as if the notice were an instrument of mortgage over or charge on, as the case may be such asset, and such registration shall, subject to a prior mortgage or charge, operate while it subsists all respects as a legal mortgage over or charge on the asset to secure the amount due.

12. **Ilaalada sharci ee cashuur-bixivuhu u mudanyahay**

Hantikasta oo lagu soo qabanayo hab wafaaqsan qaybta sadeexaad ee bayaankan waxaa qaban, hayn islamarkaana diiwangalin xafiiska oo kaliya. Hay'addasta oo kale oo dawladdeed sinaba uma dalban karto in iyadoo sababkastaba cuskaanaysa in lagu soo wareejiyo ama la siiyo hantida lagu qabtay ama xayiray hab wafaaqsan qaybta sadeexaad ee bayaankani. Haddii la iibiyoo ama xaarashay hantida lagu qabtay ama lagu xayiray hab wafaaqsan qaybtani, marka qiimaha lagu iibiyay hantida laga jaro lacagta qaanta ah ee cashuur-bixiyaha lagu lahaa, baaqiga soo hadhay waxaa sida ugu dhakhsaha badan loogu celin mulkiilaha hantida.

13. **Wajibaadka la wareegaha**

1. Qodobkani dhexdiisa, “**la wareege**” waxaa loola jeedda qofkasta oo hantida canshuur-bixiyaha ee ku taala dalka kaasi oo ah:
 - b). maamule/la wareege lagu magacaabay qaab ka baxsan maxkamada ama maxkamadi magacaawday; ama
 - t). amaano hayaha shirkad xalaad musaalif ku jirta ama
 - j). Qofka gacanta ku haya hanti rahaamad ah; ama
 - x). Qofka maamula hantida Marxuun geeriyooday u lahaa; ama
 - kh). Qofkasta oo kale oo maamulaya ganacsiga shaqo ee qof sharcigu ka qaaday awoodii masuuliyadeed;
2. La wareeguhu ama maamuluhu waa inu laga bilaabo marka loo magacaabo maamule hanti ku taala deegaanka ama dalka loo xilsaaro masuuliyada u 14 maalmood gudahood u qoraal ku wargaliyo xafiiska dakhliga.

12. **ታክስ ከፋዩ ስላለው ጥበቃ**

በዚህ አዋጅ መሠረት የተያዘ ማናቸውም ንብረት የሚያዘው፣ የሚጠበቀው፣ እና የሚመዘገበው በቢሮው ብቻ ይሆናል። ማናቸውም ሌላ የመንግስት 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 እዳ በላይ የሆነው ገንዘብ ለንብረቱ ባለቤት ወዲያውኑ ይመለሳል።

13. **የተረካቢ ግዴታ**

1. በዚህ አንቀጽ ውስጥ “ተረካቢ” ማለት በኢትዮጵያ ውስጥ የሚገኝን የታክስ ከፋዩን ሀብት በተመለከተ፡
 - ሀ). ከፍርድ ቤት ውጪ ወይም በፍርድ ቤት የተሾመ ተረካቢ፤
 - ለ). በኪሣራ ውስጥ የሚገኝ ድርጅት ባለአደራ፤
 - ሐ). መያዣ በይዘታው ስር የሚገኝ ሰው፤
 - መ). የሞተን ሰው ንብረት የሚያስተዳድር ወይም
 - ሠ). በህግ ችሎታ የሌለው ሰው የንግድ ስራ የሚካሄድ ማናቸውም ሰው ነው።
2. በኢትዮጵያ ውይም በክልሉ ውስጥ ለንብረት ተረካቢ ሆኖ የተሾመ ወይም ንብረት በይዘታው ስር የተደረገ ተረካቢ ከተሾመበት ወይም ንብረቱ በይዘታው ስር ከተደረገበት ቀን ጀምሮ በ14 ቀን ጊዜ ውስጥ የተሾመ ወይም ንብረት በይዘታው ስር ያለ መሆኑን ለቢሮው ማስታወቅ አለበት።

12. **Taxpayer Safeguards**

Any property seized under Part three of this Proclamation shall be seized, held and accounted for only by the Bureau. No other agency of the government may require the property seized under this Part to be transferred or given over to it for any cause whatsoever. If any property seized under this Part is sold, any proportion of the proceeds in excess of the person’s liabilities 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 assets in Ethiopia of a taxpayer, is:
 - a) A receiver appointed out of court or by a court;
 - b) A trustee for an unrehabilitated insolvent;
 - c) A Mortgage in possession
 - d) An executor of a deceased estate; or
 - e) Any other person conducting a business on behalf of a person legally incapacitated.
2. A receiver shall, in writing, notify the Bureau within 14 days after being appointed to the position or taking possession of an asset in Ethiopia or in the Region, whichever first occurs.

3. Qofka oo gacanta ku haya hantida, Xafiisku wuxuu qoraal ku wargalin cadadka lacagta qaanta cashuur ahaan loogu leeyahay cashuur-bixiyaha ee la doonayo in hantida lagu daboolo.

4. **Maamulaha ama la wareegaha:**

b). wuxuu hayni oo u meel gaar u dhigii lacagta baaqiga ah ee ka soo hadhay cadadka cashuureed ee xafiisku ku helay hab wafaaqsan farqada (3) ee qodobkani ama lacagta kale kadib ogeysiinta xadaynta cashuurta la isku afgaartay.

t). wuxuu u qolaanyahay cadadka lacageed ee inta laga jaray soo hadhay lacag u dhigaanta daynta cashuurta lagu leeyahay ama laga doonayo mulkiilihii hantida u la wareegay.

j). iyadoo ay jiraan arrimaha lagu xeeriyay qodobkani, hadaana wuxuu bixin karaa daynta cashuureed ee qofkasta oo leh mudaanta koobaad.

14. **Ogeysiinta Isbedelaada**

Canshuur-bixiye kasta wuxuu xafiiska qoraal kula socodsiin:

1. Waxka bedelkasta oo ku saabsan magaca, ciwaanka, goobta shaqo ama ganacsi, xeer-hoosaadka/qaabdhismeedka nooca shaqo ee xudunta u ah dhaqdhaqaaqa ganacsi ee canshuurtu ku waajibtay ama nooca shaqooyinka ay fuliyaan.

2. Waxka bedelkasta oo lagu sameeyo ciwaanka ama magaca lagu fuliyo macaamilka ganacsiga shaqo ee canshuurtu ku waajibtay ee canshuur-bixiyaha, waa in shan maalmood gudahooda lagula socodsiyo/wargaliyo xafiiska.

3. ቢሮው ንበረቱ በተረካቢው ይዘታ ስር ያለ ሰው የሚፈለግበትን የታክስ እዳ ለመሸፈን የሚያስፈልገውን የገንዘብ መጠን ለተረካቢው በፅሁፍ ያስታውቃል።

4. **ተረካቢው፦**

ሀ). በዚህ አንቀጽ ንዑስ አንቀጽ 3 መሠረት በቢሮው የተደረገውን የገንዘብ መጠን ወይም ከማስታወቂያው በኋላ በስምምነት የተደረሰበትን ሌላ የገንዘብ መጠን ከንብረቱ ሽያጭ ላይ ቀንሶ ለብቻው ያስቀምጣል።

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

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

14. **ለውጦችን ስለማስታወቅ፤**

ማናቸውም ታክስ ከፋይ የሚከተሉትን

ጉዳዮችን ለቢሮው በፅሁፍ ያስውቃል፦

1. ስሙ፣ አድራሻው፣ የንግድ ስራው ቦታ፣ አደረጃጀቱ፣ ወይም ታክስ የሚከፈልበትን ዋነኛው የንግድ ስራ እንቅስቃሴ ወይም የሚያከናውናቸው ተግባራት ሳይነት ፣

2. ታክስ የሚከፈልበት የንግድ ስራ እንቅስቃሴ የሚከናወንበት አድራሻ ወይም ስም፣ የቀየረ እንደሆነ ይህንኑ ለቢሮ በ5 ቀናት ጊዜ ውስጥ ማስታወቅ አለበት።

3. The Bureau may, in writing, notify a receiver, or the amount which appears to the Bureau 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 Bureau under Sub-Article (3) of this Article thereof or such lesser amount as is subsequently agreed on.

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

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

14. **Notification of Changes**

Every taxpayer shall notify the Bureau, 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 a taxable activity is carried on by the taxpayer, within 5 days of the change occurring shall be notified to the Bureau.

Oaybta Afraad

Hanaanka soo dhaweynta racfaanka

15. Guddiga dib u eegista cabashoovinka

Madaxa xafiisku wuxuu magaacabi xubnaha guddiga dib u eegista cabashooyinka.

16. Awoodaha iyo wajibaadka Guddiga dib u eegista cabashoovinka

1. Guddiga oo hoostagayaa madaxa xafiiska waxay yeelan awoodaha iyo wajibaadka hoos ku cad:-
 - b). waxay baadhi, qiimayn islamarkaana ka talo bixin dhamaan codsiyada iyo cabaashooyinka ay soo gudbisteen canshuur-bixiyayashu ee la xidhiidha in laga dhaafo ganaaxa canshuureed, ama laga saamaxo dulsaaraka cashuurta ama dib loogu eego canshuurta la saaray;
 - t). uruurinta iyo iskudubaaridka dhamaan cadaymaha qoraalka ah ama macluumaadka la xidhiidha cabaashooyinka loo keensaday.
 - j). inay u yeedhan qofkasta oo si toos ah ama si dadbanba ugu luglahaa arrimaha xadaynta iyo jaango'ynta cashuurta si u guddiga u hor yimaado oo u uga jawaabo waydiimaha looga baahnyahay ee la xidhiidha arrinta gacanta lagu hayo.
 - x). xaqiijinta in go'aankasta oo xadayn cashuureed oo u gaadhay madaxa xafiisku ama wakiilkiisu u sax yahay, dhamaystiraan yahay islamarkaana u wafaaqsanyahay qodobka bayaankan.

ከፍል አራት

ይግባኝ ስለሚቀርብበት ስርዓት

15. የአቤቱታ አጣሪ ኮሚቴ

የአቤቱታ አጣሪ ኮሚቴ አባላት በቢሮ ኃላፊው ይሰየማል።

16. የአቤቱታ አጣሪ ኮሚቴው ስለሚኖረው ስልጣንና ተግባር፤

1. ኮሚቴው ተጠሪነቱ ለቢሮ ኃላፊው ሆኖ የሚከተሉት ስልጣንና ተግባር፤
 - ሀ). ቦታክስ ከፋዮች መቀመጫ እንዲነሳ፤ ወለድ ቀሪ እንዲደረግ ወይም የታክስ ግዴታ እንዲሻሻል የሚቀርቡ ማመልከቻዎችን የመመርመርና የውሳኔ ሃሳብ የማቅረብ፤
 - ለ). ከቀረቡት አቤቱታዎች ጋር ግንኙነት ያላቸውን ማናቸውንም የፅሁፍ ማስረጃዎች ወይም መረጃዎች የመሰብሰብ፤
 - ሐ). በምርመራ ላይ የሚገኘውን ጉዳይ በሚመለከት ረገድ ቀርቦ የሚጠየቀውን ጥያቄ እንዲመለስ ከታክሱ አወሳሰን ጋር በቀጥታ ወይም ቀጥታ ባልሆነ መንገድ ግንኙነት ያለውን ማንኛውንም ሰው የመጥራት፤
 - መ). የቢሮ ኃላፊው ወይም እርሱ የሚወክለው ሰው የሰጠው የታክስ ውሳኔ ትክክለኛ፣ የተሟላ እና ይህንን አዋጅ ጠብቆ የተሰጠ መሆኑን የማረጋገጥ ስልጣን ይኖረዋል።

PART FOUR

APPEAL PROCEDURE

15. Review Committee

The Head of the Bureau shall appoint members of the Review Committee.

16. Powers and Duties of the Review committee

1. The Committee being accountable to the Head of the bureau shall have the following duties;
 - a) To examine and recommend on all applications submitted by tax payers of compromise of penalty and interest and on the tax assessed;
 - b) To gather 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) To review determinations made by the by Head of the Bureau or by a person assigned by him for accuracy, completeness, and compliance with this proclamation.

2. Guddigu laga bilaabo maalinta ay soo gaadhay cabaashadu waxay 10 maalmood gudahood ku baadhayaan codsiyada iyo cabaashooyinka cashuureed ee loo soo gudbiyay oo kaliya .

3. Madaxa xafiisku wuxuu awood u leeyahay inu ansixiyo talo-bixinta guddiga, ama haddii una ku qanacsaneyn talo bixinta guddigana isagoo sababeynaya ayuu guddiga dib ugu celin kara si ay dib u eegis ugu sameeyaan go'aankooda. Hasayeeshee haddii go'aanka guddigu keeni waayaan go'aan ka duwan koogii hore go'aanka kama dameeysta ah waxaa ka gaadhi madaxa xafiiska.

17. Ka dhaafida/Tanaasulka Ganaaxa

Guddiga dib u eegista cabashooyinka waxay hab wafaaqsan awaamiirta u soo saaray xafiisku ku talo-bixin karta ama soo jeedin in qayb ahaan ama gabi' ahaanba laga dhaafo ganaaxyada maamul.

18. Racfaan

1. qof kasta oo ka cabanaya ama aan ku qanacsanayn qiimaynta dheeriga ah ee uu sameeyay xafiiska dakhligu, wuxuu xaq uu leeyahay inuu laga bilaabo maalinta ay soo gaadhay ogaysiiska xadaynta uu 30 maalmood gudahood racfaan kaga qaato, ama laga bilaabo maalinta uu madaxa xafiisku uu arinta go'aamyay waa inuu racfaanka u qaato komishinka dhagaysiga racfaanka cashuuraha isagoo xafiiska dhigaayaa 50% lacag u dhiganta cadadka cashuureed ee dheeriga ah ee la saaray.

- 2. የአቤቱታ አጣሪ ኮሚቴ ከታክስ ከፋዮች የሚቀርበውን አቤታቱ ሊያይ የሚችለው ታክስ ከፋዩ የታክስ ውሳኔ ማስታወቂያ በደረሰው በ10 ቀናት ውስጥ አቤቱታውን ካቀረበ ነው።
- 3. የቢሮው ኃላፊ የኮሚቴውን የውሳኔ ሃሳብ ሊያፀድቅ ወይም በውሳኔ ሃሳቡ ካልተስማማ ምክንያቱን በመግለፅ ጉዳዩ እንደገና እንዲታይ ለኮሚቴው ሊመልሰው ይችላል። ሆኖም ኮሚቴው የተለየ ሃሳብ ይዞ ካልቀረበ የቢሮው ኃላፊው የመጨረሻ ውሳኔ ይሰጣል።

17. መቀጫን ስለማንሳት፤

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

18. ስለይግባኝ፤

- 1. በገቢዎች ቢሮ የተላለፈውን የተጨማሪ ታክስ ውሳኔ የሚቃወም ማናቸውም ታክስ ከፋይ የታክስ ውሳኔ ማስታወቂያ ከደረሰው ወይም በቢሮ ኃላፊው ውሳኔ ከተሰጠበት ቀን ጀምሮ በ30 /ሠላሣ/ ቀናት ውስጥ በቢሮው የተወሰነውን ተጨማሪ ታክስ 50% / ሃምሳ በመቶ/ በቢሮው ዘንድ በማስያዝ ለሚመለከተው የግብር ይግባኝ ሰሚ ጉባኤ ይግባኝ የማቅረብ መብት አለው።

- 2. The Committee shall only review applications submitted to it within 10 days of receipt of tax assessment notification.
- 3. The Head of the Bureau may approve the recommendations or remand the case, with his observations, to the committee for further review. However; the Head of the Bureau shall give a final decision where the committee fails to present a different recommendation.

17. Waiver of Penalty

The Review Committee may be recommended on waiving administrative penalties in full or in part in accordance with the directives issued by the Bureau, as appropriate.

18. Appeal

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

2. Qofkasta oo hab wafaaqsan farqada (1) ee qodobkani ku qaaday raacfaan oo Komishiinka dhegaysiga racfaanku go'aamiyay inu canshuurtaas u qolaanyahay oo ay ku waajibtay, haddii u ku bixin waayo muddo sodon cisho gudahood ah oo ka bilaabmaysa maalinta komishinku go'aanka gaadhay, Qofkaasi waxaa loo aqoonsan mid gudan waayay wajibaadkiisa canshuur-bixineed hadii aanu maxkamadda u qaadanin wax rafcaan ah oo arintaasi la xidhiidha.

3. Haddii canshuur-bixiyuhu wax racfaan ah ku qaadan waayo mudada lagu sheegay farqada (1) ee qodobkan, waxaa xadaynta canshuureed ee dheeriga ah ee u xafiisku go'aamiyay loo aqoonsan mid sax ah oo kama dambeeyis ah waxana loo bixin sida ugu dhakhsaha badan.

4. Iyadoo aan waxba loo dhimayn arrimaha lagu xeeriyay farqada (1) ee qodobkan. Arrimaha la xidhiidha racfaanka canshuuraha ee lagu waajibiyay bayaankan waxaa dhaqangal ku noqon qodobka bayaanka canshuurta dakhliga ee ku saabsan arrimaha racfaanka.

19. **Masuuliyada Fahansiinta Iyo Cadaynta**

Masuuliyada iyo culayska soo cadaynta iyo fahansiinta in qiimaynta iyo xadaynta canshuurtu tahay xad dhaf ama in go'aanka xafiisku yahay mid aan sax ahayn wuxuu saran yahay qofka diidan ee ka soo hor jeeda go'aanka xadaynta ama jaangoynta canshuurta.

2. በዚህ አንቀጽ ንዑስ አንቀጽ 1 መሠረት የይግባኝ አቤቱታ ቀርቦ የግብር ይግባኝ ጉባኤ ታክስ ከፋዩ ቡጥጫማሪ የወሰነበትን ታክስ በሙሉ የመክፈል ግዴታ እንዳለበት ውሳኔ ከሰጠበት ቀን አንስቶ በ30 ቀን ጊዜ ውስጥ ታክስ ከፋዩ የሚፈለግበትን ተጨማሪ ታክስ ካልከፈለ ውይም ለፍርድ ቤት ከዚህ ጋር የተያያዘ ማንኛውንም ይግባኝ ካልወሰደ ጥፋተኛ ነው።

3. በዚህ አንቀጽ ንዑስ አንቀጽ 1 በተመለከተው ጊዜ ውስጥ ይግባኝ ካልቀረበ በቢሮው የተወሰነው ተጨማሪ ታክስ ትክክለኛና የመጨረሻ ሆኖ ወዲያውኑ ተከፋይ ይሆናል።

4. የዚህ አንቀጽ ንዑስ አንቀጽ 1 ድንጋጌ እንደተጠበቀ ሆኖ በገቢ ግብር አዋጅ ስለይግባኝ የተደነገጉ አንቀጾች እንደአግባብነታቸው በዚህ አዋጅ መሠረት የተወሰኑ ታክሶችን በሚመለከት ለሚቀርቡ ይግባኞች ተፈጻሚ የሆኑ።

19. **የማስረዳት ኃላፊነት፣**

የተወሰነው ግብር በዝታል ወይም ቢሮው የሰጠው ውሳኔ ትክክል አይደለም በሚል በሚቀርብ ክርክር የማስረዳቱ ኃላፊነት የተወሰነውን ታክስ ወይም የቢሮውን ውሳኔ የሚቃወመው ሰው ይሆናል።

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 pay the additional assessment determined by the Tax Appeal commission within thirty (30) days of the decision of the Commission unless submits the case as appeals to the court.

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 Bureau shall be deemed to be correct and final and shall be immediately payable.

4. Without prejudice to sub-Article (1) of this Article, the provisions of the Income Tax Proclamation concerning appeals shall, mutatis 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 Bureau is wrong is on the person objecting to the assessment or decision.

Qaybta Shanaad
Ganaaxyada Maamul

20 Ganaaxa La Daahida Soo dhawevnta ogeysiiska canshuurta

1. Qofkasta oo ku guuldareysta inuu qaansheegta cashuurta ku soo dhaweeyo taariikhda laga rabay waxa uu u qoolanyahay ganaax u dhigma 5% cashuurta lagu leeyahay, Cashuur-bixiyaha xilli cashuureedkasta ama qaybta la daahidu la xidhiidho, hase ahaatee ganaaxa la saarayaa kama badan karo 25% cashuurta ee lagu leeyahay Cashuurbixiyaha.
2. Ganaaxa la saarayo Cashuurbixiyaha hab waafaqsan qodob hoosaadka (1) ee Qodobkan ee la xidhiidha soo buuxinta qaansheegta cashuurta ee lala daahay kama badan karo 50,000 Birr.
3. Ujeedada Qodobkan, Cashuurta aan la bixin waxaa loola jeedaa marka la kala jaro wadarta cashuureed ee laga rabay in cashuurbixiyuhu ku qoro Qaansheegta iyo wadarta cashuurta uu hore u bixiyay waqtiga la taaganyahay.
4. Ganaaxa la saarayo cashuurbixiyuhu si naba ugama yaraan karo:
 - b) 10,000 Birr
 - t) 100% Wadarta la rabay in lagu qoro Qaansheegta Cashuurta.

21. Ganaaxa dheeriga ah, Lagu Mutavsto La Daahida Bixinta Cashuurta

1. Laga bilaabo waqtiga ay ahayd in la bixiyo waxaa canshuurta lala daahay laga bixin ganaax dheeriga ah, ku waajibay mudada lala daahay.
2. Ganaaxa dheeriga ah, ee lagu bixinayo hab wafaqsan farqada koobaad ee qodobkani, qiyaasta laga qaadayo waxuu noqon qiimaha ugu danbeeyay ee mudadii rubuc sanadeedka hore u bangiga ganacsiga ee dalka ku bixin jiray daymaha oo lagu daray 25% (boqolkiiba Shan iyo labaan).

ክፍል አምስት
አስተዳደራዊ ቅጣቶች

20. የታክስ ማስታወቂያን በጊዜው ባለማቅረብ ስለሚፈፀም ቅጣት፤

1. በተወሰነው ጊዜ ውስጥ የታክስ ማስታወቂያ ግዴታውን ያልተወጣ ማናቸውም ታክስ ከፋይ ለዘገየበት ለእያንዳንዱ ወር ወይም የወሩ ክፍል ለሆነው ጊዜ፣ ያልተከፈለውን ታክስ 5% /አምስት በመቶ/ ቅጣት የመከፈል ግዴታ አለበት። ሆኖም እንዲከፈል የሚደረገው መቀጫ የግዴታውን 25% (ሃያ አምስት በመቶ) ማብለጥ የለበትም ።
2. የታክስ ማስታወቂያ መቅረብ ባለበት ወር ወይም የወሩ ክፍል በሆነው ጊዜ የታክስ ማስታወቂያ ያላቀረበ ሰው በዚህ አንቀጽ ንዑስ አንቀጽ 1 ድንጋጌ መሠረት የሚከፈለው መቀጫ እስከ ብር 50,000.00 /ሃምሳ ሺህ/ የማይበልጥ መሆን አለበት።
3. ለዚህ አንቀጽ አፈፃፀም ያልተከፈለ ታክስ ነው የሚባለው በታክስ ማስታወቂያ ላይ መታየት በነበረበት እና ታክሱ መከፈል ባለበት ቀን በተከፈለው ታክስ መካከል ያለው ልዩነት ነው።
4. በማናቸውም ሁኔታ የሚጣለው ቅጣት ቀጥሎ ከተመለከቱት ከዝቅተኛው ያነሰ አይሆንም።
 - ሀ). ብር 10,000.00 (አስር ሺህ)
 - ለ.) በታክስ ማስታወቂያ ላይ መመልከት ከነበረበት የታክስ መጠን 100% (አንድ መቶ ፐርሰንት)

21. ዘግይቶ በተከፈለ ታክስ ላይ ስለሚታሰብ ወላድ

1. መከፈል በነበረበት ወር ላልተከፈለ ታክስ፣ መከፈል ከነበረበት ቀን እስከ ተከፈለበት ቀን ባለ ጊዜ ውስጥ ታክስ ከፋዩ ወላድ የመከፈል ግዴታ አለበት።
2. በዚህ አንቀጽ ንዑስ አንቀጽ 1 መሠረት የሚከፈለው ወላድ የማስከፈል ልክ ባለፈው የሩብ ዓመት በንግድ ባንኮች ሥራ ላይ በዋለው ከፍተኛ የማበደሪያ ወላድ ምጣኔ ላይ 25% (ሃያ አምስት በመቶ) ታክሎብት ይሆናል።

PART FIVE

ADMINISTRATIVE PENALTIES

20. Penalties for Late Filing

1. a person who fails to file a timely return is liable for penalty equal to 5 percent of the amount of the underpayment for each month (or portion thereof) during which the failure continues, up to 25% (twenty five percent) of such amount.
2. The penalty under sub-Article (1) of this Article reaches 50,000.00 Birr for the first month (or portion thereof) in which no return is filed.
3. For the Purposes of this Article, an Underpayment of tax is the difference between the tax required to be shown on 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) 10,000.00 birr (ten thousand Birr);
 - b) 100% (one hundred 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 percent) over and above the highest commercial lending interest rate prevailed during the preceding quarter.

Qaybta Lixaad

Cigaabaha Faldambiyeed

22. Nidaamka loo fuliyo dambiyada ka dhanka ah cashuurta

Dambiyada ka dhanka ah cashuurta ee lagu faahfaahiyay qaybtan, maadaam ay ka yihiin xadgudubyo ka dhan ah xeerka dambiyada dalka. Nidaamka loo qaado dacwadahaas iyo racfaanadoodu waxay noqon mid ku salaysan habka xeerka dambiyada.

23: lunsi cashuureed

Maadama loo arko dambiile cidkasta oo ka baaqsatay shaacinta cashuurta uu uruuriyay ama bixinta cashuurta ku waajibtay ismarkaana maxkamadu xaqiijisay dambiilenimadiisa kasokow ganaaxyada lagu xeeriyay qaybta shanaad ee bayaankan, waxa lagu qaadi ciqaab aan ka yarayn 5 sano oo xadhiga.

24. Soo gudbinta ama bixinta xogaha beenta ah ama wax khaldi kara

- 1. Cashuur bixiye kastaa:-
 - b) Shaqaalaha Xafiiska u soo gudbiya xog been ah ama wax khaldi karta.
 - t) Shaqaalaha Xafiiska qaab khaldan ugu soo gudbiya odhaah khaldan oo ay ka maqantahay nuxurkii loo baahnaa inay ku jirto odhaahda, waxa lagu oogi dacwad ciqaaba.
- 2. Haddii odhaahda khaldan ee la bixiyaya ama ay kamaqantahay nuxurkii loo baahnaa ay tahay mid loo bixiyay sabab la'aan:
 - b) Odhaahda khaldan ee sababtay inay baaqato oo la bixin waayo cashuur aan ka yarayn 1000-birr oo ahayd cashuurtii loo baahnaa in la bixiyo, waxa cashuur bixiyaha lagu ganaaxi lacag aan ka yarayn 10,000 Birr kana badnayn 20,000 Birr iyo xadhig aan ka yarayn 1 sano kana badnayn 3 sano.

ክፍል ስድስት

የወንጀል ቅጣቶች

22. በታክስ ላይ የሚፈፀሙ ወንጀሎች ስለሚመሩበት ሥነ-ሥርዓት

በዚህ ክፍል የተዘረዘሩት በታክስ ላይ የሚፈፀሙ ወንጀሎች የወንጀለኛ መቅጫ ህጉን በመተላለፍ የሚፈፀሙ በመሆኑ ክስ የሚመሰረተው፣ የሚታየው እና ይግባኝ የሚቀርበው በወንጀለኛ መቅጫ ሥነ-ሥርዓት ህግ መሠረት ይሆናል።

23. ታክስ ስላለመከፈል

ሕግን በመጣስ የሰበሰበውን ታክስ ያላስታወቀ ወይም የሚፈለግበትን ታክስ ያልከፈለ ማናቸውም ሰው ወንጀል እንደፈፀመ ይቆጠራል። ስለሆነም በዚህ አዋጅ ክፍል አምስት መሠረት ከሚጣልበት መቀጫ በተጨማሪ ጥፋተኛ መሆኑ በፍርድ ቤት ሲረጋገጥ ከአምስት ዓመት በማያንስ እስራት ይቀጣል።

24. የሐሰት ወይም አሳሳች መረጃ ስለማቅረብ፣

- 1. ማናቸውም ታክስ ከፋይ፡-
 - ሀ). ለቢሮው ሠራተኛ አንድን ነጥብ በተመለከተ የሃሰት ወይም አሳሳች መረጃ ያቀረበ፣
 - ለ). ለቢሮው ሠራተኛ ሊቀርብ ከሚገባው መግለጫ ውስጥ መግለጫውን አሳሳች ሊያደርግ በሚችል አኳኋን መካተት የሚገባቸውን ነጥቦች ያስቀረ እንደሆነ፣ የወንጀል ክስ ይመሰረትበታል።
- 2. የተሳሳተ መግለጫ የተሰጠው ወይም መካተት የሚገባው ነጥብ የተተወው ያለበቁ ምክንያት የሆነ እንደሆነ፡-
 - ሀ). የመግለጫው ትክክለኛ ያለመሆን ሊደረስበት ያለመቻሉ ሊከፈል የሚገባው ታክስ ከብር 1,000.00 በማይበልጥ አንሶ እንዲከፈል የሚያደርግ ከሆነ ታክስ ከፋይ ከብር 10,000.00 በማያንስ እና ከብር 20,000.00 በማይበልጥ የገንዘብ መቀጫ እና ከአንድ ዓመት በማያንስ እና ከሦስት ዓመት በማይበልጥ እስራት የቀጣል።

PART SIX

CRIMINAL PENALTIES

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 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 Part five, 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 Bureau that is false or misleading in material particular, or
 - b) Omits from a statement made to an officer of the Bureau 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 statement or omission is made without reasonable excuse:
 - a) 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 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

- t) Cashurta baaqatay haday ka badantahay 1000, Birr waxaa lagu qaadani oo aan kayarayn 20,000 kana badnayn 50,000 Birr iyo xadhig aan ka yarayn 3 sano kana badnayn 5 sano.
- 3. Haddii odhaahda beenta ah ee la bixiyay ama ay ka maqantahay nuxurkii loo baahnaa inay qayb ka ahaato ay tahay mid loo sameeyay si ula kac ah ama taxadar daro ba'an:
- b) Helitaan la'aanta odhaahdaas beenta ah ama khaldani ay sababto in ay baaqato cashuur lacageed oo aan ka badnayn 1000 Birr cashuur bixiyaha waxaa lagu qaadi ganaax lacageed oo aan ka yarayn 10,000 kana badnayn 50,000 Birr.
- t) Cashuurta baaqatay haday ka badantahay 10000, Biir, waxaa lagu ganaaxi lacag aan ka yarayn 50, 000 Biir kana badnayn 100,000 Birr.

25. Carqaladaynta shaqada xafiiska dakhliga

- 1. Cidkastoo:-
 - b) Carqaladaysa ama isku dayda inay carqaladayso shaqaalaha Xafiiska oo hab waafaqsan bayaankan u gudanaaya xilkiisa shaqo.
 - t) Qaabkastoo kale u carqaladaysa ama isku dayda ina ay carqaladayso hirgalinta bayaankan islamrkaana maxkamadi cadaayo dambiile nimadiisa waxaa lagu qaadi ganaax lacageed oo aan ka yarayn 1000 birr kana badnayn 50,000 birr iyo 2 sanoo oo xadhiga.
- 2. Ficiladan hoos ku xusan iyo kuwa kale ee la midka waxa loo arkayaa in ay carqalad ku yihiin shaqadaa Xafiiska:

- ለ). አንሶ እንዲከፈፍል የሚደረገው ታክስ ከብር 1,000.00 የሚበልጥ ከሆነ ከብር 20,000.00 በማያንስ እና ከብር 50,000.00 በማይበልጥ የገንዘብ መቀጫ እና ከምስት ዓመት በማያንስ እና ከአምስት ዓመት በማይበልጥ እስራት ይቀጣል።
- 3. የሐሰት መግለጫ የተሰጠው ወይም መካተት የሚገባው ነጥብ እንዲካተት ያልተደረገው ሆነ ተብሎ ወይም በከባድ ችልተኝነት የሆነ እንደሆነ፤
 - ሀ). የመግለጫው ትክክለኛ ያለመሆን ሊደረስበት ያለመቻሉ ሊከፈል የማገባው ታክስ ከብር 1,000.00 በማይበልጥ አንሶ እንዲከፈል የሚደረግ ከሆነ ታክስ ከ4ዩ ከብር 10,000.00 በማያንስ እና ከብር 50,000.00 በማይበልጥ የገንዘብ መቀጫ
 - ለ). አንሶ እንዲከፈል የሚደረገው ታክስ ከብር 10,000.00 የሚበልጥ ከሆነ ከብር 50,000.00 በማያንስ እና ከብር 100,000.00 በማይበልጥ የገንዘብ መቀጫ የቀጣል።

25. የቢሮው ስራ ስለማሰናከል፤

- 1. ማናቸውም ሰው:-
 - ሀ). በዚህ አዋጅ መሠረት ስራውን በማከናወን ላይ ያለን የቢሮው ሠራተኛ ተግባር ያሰናከለ ወይም ለማሰናከል የሞከረ፤ ወይም
 - ለ). የአዋጁን አፈፃፀም በማናቸውም ሌላ አካላት ያሰናከለ ወይም ለማሰናከል የሞከረ እንደሆነ፤ ወንጀል መፈፀሙ ተረጋግጦ ሲፈረድበት ከብር 1,000.00 በማያንስ እና ከብር 50,000.00 በማይበልጥ የገንዘብ መቀጫ እና በሁለት ዓመት እስራት ይቀጣል።
- 2. የሚከተሉት እና እነዚህን የመሳሰሉ ሌሎች ተግባሮች የቢሮው ስራ የማሰናከል ተግባራት ሆነው ይወሰዳሉ።

- 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 50,000 Birr and imprisonment for a term of not less than three (3) years and not more than five (5) years.
- 3. Where the statement or omission is made knowingly or recklessly;
 - a) 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 10,000 Birr and not more than 50,000 Birr,
 - b) If the underpayment of tax, is in an amount exceeding 10,000 Birr, to a fine of not less than 50,000 Birr and not more than 100,000 Birr.

25. Obstruction of Tax Administration

- 1. A person who:
 - a) Obstructs or attempts to obstruct an officer of the Bureau in the performance of duties under this proclamation, or
 - b) Otherwise impedes or attempts to impede the administration of the proclamation, commits an offence and is liable on conviction to a fine of not less than 1,000 Birr and not more than 50,000 Birr, and imprisonment for a term of two (2) years.
- 2. The following and similar other action are considered to constitute obstruction.

b) Diidmada ka soo horjeeda dalabka Xafiisku ku doonayso dhokomantiyada, warbixinada ama cadaymaha kale ee la xidhiidha dhaqdhaqaaqada ilaha dakhli ee cashuurbixiyaha ee la doonayo in baadhitaan lagu sameeyo.

t) Diidmada amarada ay Xafiisku ku rabto in cashuur bixiyuhu in uu horyimaado islamaana jawaab waafiya ka bixiyo su'aalaha la waydiiyo.

j) Qaabilaad la'aanta shaqaalaha Xafiiska marka ay cashuur bixiyaha ugu tagaan goobtiisa shaqo.

x) Diidmada wargalinta go'aanka cashuurta iyo warqadaha kale ee ogaysiisyada ee la xidhiidha cashuurta.

26. Wargalin la'aanta

1. Cidkastoo ku guuldaraysata in Xafiiska soo wargaliso wax kabadalka loo sameeyay hab-waafaqsan qodobka 14^{aad} ee bayaankan islamaana maxkamadi xaqiijiso dambiile nimadiisa:-

b) dambiga loo sameeyay si ula kac ah ama taxadar darro ba'an. Waxaa lagu ganaaxi lacag aan ka yarayn 10,000 oo birr iyo 1 sano oo xadhiga.

t) Dambiyada kale waxaa lagu ganaaxi lacag aan kayarayn 5000 birr iyo 6 bilood oo xadhiga

27. Dambiyada ay ku kacaan shaqaalaha Xafiisku

1. Shaqaalihii hore ee Xafiiska ama shaqaalaha cusub ee loo shaqaaleeyay hirgalinta qodobada bayaankan lagu xeeriyay ee :

ሀ). የታክስ ከፋዩን ገቢ አስገኚ የሰራ እንቅስቃሴዎች የሚመለከቱ ሰነዶችን፣ ሪፖርቶችን ወይም ሌሎች ማናቸውንም መረጃዎች ለመመርመር የታክሱ በቢሮው ሲጠይቅ ፈቃደኛ ሆኖ ያለመገኘት፤

ለ). ቢሮው ለጥያቄ እንዲቀርብ ሲያዝ ፈቃደኛ ሆኖ ያለመገኘት፤

ሐ). የቢሮው ሠራተኛ ወደ ታክስ ከፋዩ የንግድ ስራ ቦታ ለመግባት ያለውን መብት መገደብ፤

መ). የሚሰጠውን የግብር ውሳኔ ማስታወቂያና ሌሎች ጥሪን የተመለከቱ ደብዳቤዎች ለመቀበል ፈቃደኛ አለመሆን፡፡

26. ለውጥን ያለማስታወቅ፤

1. የዚህ አዋጅ አንቀጽ 14 በሚያዘው መሠረት በሁኔታዎች ላይ የተደረጉ ለውጦችን ለቢሮው ያለስታወቀ ማናቸውም ሰው ጥፋተኛ መሆኑ በፍርድ ቤት ሲረጋገጥ፤

ሀ). ጥፋቱ የተፈፀመው ሆነ ተብሎ ወይም በከባድ ችልተኝነት የሆነ እንደሆነ ከብር 10,000.00 በማያንስ የገንዘብ መቀጫ እና በአንድ ዓመት እስራት፤

ለ). በሌሎች ሁኔታዎች ከብር 5,000.00 ለማያንስ የገንዘብ መቀጫ እና በ6 ወር እስራት ይቀጣል፡፡

27. በገቢዎች ቢሮ ሠራተኞች የሚፈፀሙ ጥፋቶች፤

1. የዚህን አዋጅ ድንጋጌዎች ለማስፈፀም በገቢዎች ቢሮ የተቀጠረ ሠራተኛ ወይም የቀድሞ ተቀጣሪ የነበሩ፡-

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

b) Noncompliance with an Bureau request to report for an interview;

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

d) To be unwilling to accept tax assessment notice and call related letters which is given to him

26. Failure to Notify Changes

1. A person who fails to notify the Bureau of a change as required by Article 14 of this proclamation 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. Commission of Offences by Tax Officer

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

b) isagoo ka faa'iidayanaya masuuliyada shaqo ee Xafiiska ka hayo awgeed isku daya inuu helo faa'iido aanu xaq u lahay islamarkaan si toosa ama si dadban u waydiiya ama qaata fa'iido kale ama dalbada ama qaata hadiyad ama codsada in loo sameeyo balanqaad.

t) qofkasta oo shaqaale ah oo isdabamaarin ku sameeya dakhliga canshuur ahaan lagu heli lahaa ama ku kaca ficilo ka hor imaanaya qodobada bayaankani ama hanaanka fiican ee looga baahna inu u guto masuuliyada loo igmaday ama fulin waaya arrimo looga baahna inu fuliyo ama fasaxa arrimo aan munaasib ahayn, si hoose kula heeshiisa si uu qaariyo khiyaamo ama isdabamaarin ka dhan ah dakhliga ama siyaabo kala duwan u tageera ama gacan u siiya ama u cadeeya inu arrimahani ka tageerayo marka dambilenimadiisa ay maxkamadu cadaysa waxaa lagu xukumi ganaax lacageed oo aan ka badneyn 50,000.00 oo birr iyo xadhig aan ka yareeyn 10 sano.

2. Shaqaalaha cusub ama shaqaalaha hore uga tirsanaa xafiiska ee loo shaqaaleeyay hirgalinta qodobada bayankan ee bixiya xog ka baxsan xogta lagu amray ama loo ogolaaday in lagu soo daabaco jaraaidka ganacsiga ee xeerka ganacsiga ee itoobiya.

b) Cidkastoo xogta ay ku ogaatay xilka iyo masuuliyada ay ka hayso Xafiiska u gudbisa cidkasta oo kale ama wakiiladooda.

ሀ). በህግ መሠረት ሊየገኘው ከሚገባ ክፍያ ወይም ሽልማት ውጪ ከተቀጠረበት ተግባር ጋር በተያያዘ በቀጥታ ወይም ቀጥተኛ ባልሆነ መንገድ ወይም ሌላ አይነት ክፍያ ወይም ስጦታ እንዲደረግለት የጠየቀ ወይም የተቀበለ፣ ለክፍያው ወይም ለስጦታው ተስፋ የጠየቀ ወይም የተቀበለ፣

ለ). ከታክስ በሚገኘው ገቢ ላይ በማጨበርበር ወይም ከዚህ አዋጅ ድንጋጌዎች ጋር ወይም ከተሰጠው ኃላፊነት መልካም አፈፃፀም ጋር የሚቃረን ተግባር ለመፈፀም፣ ማድረግ የሚገባውን ከማድረግ ለመታቀብ፣ ተገቢ ያልሆነን ነገር ለመፍቀድ፣ በታክስ ላይ የሚፈፀምን የማጭበርበር ተግባር ለመደበቅ ወይም በሚስጥር ለመተግበር ውል የገባ ወይም በሚገባው ማናቸውም ውል ውስጥ በዚህ ተግባር መተባበሩን የሚያሳይ ስምምነት የሰጠ፣ ጥፋተኛ መሆኑን በፍርድ ቤት ሲረጋገጥ ከብር 50,000.00 የማይበልጥ የገንዘብ መቀጫ እና ከ10 ዓመት በማይበልጥ እስራት ይቀጣል፡፡

2. የቢሮ ሠራተኛ የሆነ ወይም የነበረ እና የዚህን አዋጅ ድንጋጌዎች ለማስፈፀም የተቀጠረ፣ በኢትዮጵያ ንግድ ህግ በንግድ ጋዜጣ ታትሞ አንዲወጣ ከታዘዘው ዓይነት መረጃ በስተቀር፣

ሀ). ታክስን በማስፈፀም ረገድ ባለው ስልጣን ወይም ግዴታ ምክንያት ያወቀውን የሌላ ሰው ማናቸውንም መረጃ ለማናቸውም ሌላ ሰው ወይም የዚያ ሰው ወኪል ለሆነ ሰው አሳልፎ የሰጠ እንደሆነ፣

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

b) Enters into or acquiesces 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 defrauded 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 not more than ten (10) years.

2. A tax officer or former tax officer of the Bureau employed in carrying out the provisions of this proclamation except such information is required by the Commercial Code of Ethiopia to be published in the Trade Gazette, who:

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 provisions, come to the taxation officer's knowledge; or

<p>t) u ogolaada ama siiya xog ama diiwaan isaga oo aan fasax ka haysan masuuliyiinta Xafiiska ama bayaankani u ogolaanin fulinta arintaasi waxa loo arki dambiile islamarkaana marka maxkamaddu xaqiijiso dambiile nimadiisa waxa lagu qaadi ganaax lacageed oo aan ka yarayn 10,000 Birr iyo xadhig aan ka yarayn 2 sano kana badnayn 5 sano.</p> <p>3. Qodobkani uma diidayo shaqaalaha Xafiiska inuu bixiyo:</p> <p>b) Dhokomanti ama xog kasta oo la xidhiidha:</p> <p>i) marka xogta cidkastaa bixinaysaa ay muhiim u tahay hirgalinta ujeeda bayaankan ama shuruucda kale ee maaliyadeed.</p> <p>ii) Marka xogta la bixiyay ay muhiim u tahay hirgalinta xilka iyo waajibadka hantidhowrka guud</p> <p>iii) marka xogta la gudbiyay ay muhiim u tahay hirgalinta xog wadaaga, burinta cashuurta laban laabka ah ee itoobiya heshiiska kula gashay masuuliyiinta dalalka kale ee arintu khusayso.</p> <p>Iv) marka xogta la gudbiyay ay muhiim u tahay hirgalinta xilka iyo waajibaadka xafiiska cadaalada.</p> <p>v) B) marka xafiisku ku qanaco in xafiisyada sharci fulinta ee aan kor lagu xusin la siiyo xogta muhiimka ku ah xilgudashadooda</p> <p>t) xogta aan si gaara loogu cayimin cida bixisay islamarkaana muhiimka u ah adeegyada dakhliga dawlada iyo tirakoobka shaqaalaha xafiiska istaatikada waa la siin karaa marka ay soo dalbadaan.</p>	<p>ለ.) ከመሥሪያ ቤቱ ሐላፊዎች ፈቃድ ውጭ መረጃን ወይም መዝገቦችን መፍቀድ ወይም ማቅረብ በዚህ አዋጅ ወይም በፍርድ ቤት ትእዛዝ አፈጻጸም ካልሆነ በስተቀር ለሌላ ሰው በቢሮው ይዘታ ያሉ መዝገቦችን እንዲያገኝ የፈቀደ; ጥፋተኛ መሆኑ በፍርድ ቤት ሲረጋገጥ ከብር 10,000.00 በማያንስ የገንዘብ መቀመጫ እና ከሁለት ዓመት በማያንስ ከአምስት ዓመት በማይበልጥ እስራት ይቀጣል።</p> <p>3. የዚህ አንቀጽ ድንጋጌ የቢሮው ሠራተኛ</p> <p>ሀ). ማናቸውንም ሰነድ ወይም መረጃ፡-</p> <p>i. ለዚህ አዋጅ ወይም ለማናቸውም ገንዘብ ነክ አዋጅ አፈፃፀም አስፈላጊ በሆነ ጊዜ</p> <p>ii. በህግ የተሰጠውን ተግባርና ኃላፊነት ለመወጣት አስፈላጊ ሲሆን፣ ለዋናው ኦዲተር፣</p> <p>iii. መረጃ ለመለዋወጥ፣ ተደራራቢ ግብርን ለማስቀረት ኢትዮጵያ ከሌሎች አገሮች ጋር ባደረገችው ስምምነት መሠረት አግባብ ላላቸው የሌሎች አገሮች ባለስልጣኖች፣</p> <p>iv. በህግ የተሰጠውን ተግባርና ኃላፊነት ለመወጣት አስፈላጊ ሲሆን፣ ለክልሉ የፍትህ ቢሮ፣</p> <p>v. ሀ) ከዚህ በላይ ላልተገለፀ ለማናቸውም ህግ አስፈፃሚ መ/ቤት ግዴታውን ለመፈፀም የሚያስችለው መረጃ እንዲሰጠው ከቢሮው በፅሁፍ ሲታዘዝ።</p> <p>ለ). ኃላፊነታቸውን ለመወጣት አስፈላጊ እስከሆነ ድረስ አንድን ሰው ለየተው የማይጠቅሱ መረጃዎችን ለማናቸውም በመንግስት ገቢ ሥራ ላይ ለሚያገለግል ለስታትስቲክስ መ/ቤት ሠራተኛ ከመስጠት አያግደውም።</p>	<p>b). Permits any other person to have access to records in the possession or custody of the Bureau, 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 fine of not less than 10,000 Birr and to imprisonment for a term of not less than two (2) years and not more than five (5) years.</p> <p>3. Nothing in this Article shall prevent a taxation officer from disclosing;</p> <p>a) Any document or information to:</p> <p>i. Any person where the disclosure is necessary for the purposes of this proclamation or any other fiscal law;</p> <p>ii. The Auditor-General where the disclosure is necessary for the performance of duties entrusted to it.</p> <p>iii. The competent Bureau of the government of another country with which Ethiopia has entered into an agreement for the avoidance of double taxation of for the exchange of information, to the extent permitted under the agreement;</p> <p>iv. where the disclosure is necessary for the performance of duties entrusted to it by law to the Justice.</p> <p>v. a) A law enforcement agency not described above make disclosures necessary for the enforcement of the law.</p> <p>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.</p>
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28. Cashuur ururinta sharci darada ah

Cidkastoo ururisa ama isku dayda inay ururiso cashuur ama wax u dhigma iyadoon hab waafaqsan bayaankan fasax u haysanin waxa loo arki dambiile islamarkaana marka maxkamada xaqiijiso dambiile nimadiisa waxa lagu ganaaxi lacag aan ka yarayn 50,000 birr iyo xadhig aan ka yarayn 5 sano kana badnayn 10 sano.

29. Taageero ama dhiirigelin

Cidkastoo taageerta, dhiirigelisa, caawisa, kicisa ama xog guddisa si loo jabiyo qodobada byaankan waxa loo arki sidii dambiilaha laad oo ku xadgudbay qodobada bayaankan markay ku cadaato inuu ku kacay dambiyada kor ku xusan islamarkaana maxkamadi xaqiijiso dambiilenimadiisa waxaa lagu qaadi ganaaxyo iyo lacago aan ka badnayn ganaaxyada iyo lacagaha u yaala dambiyada taageerada iyo kicinta.

30. Dambiyada haayaduhu fuliyaan

1. Iyadoo sideeda tahay arimaha lagu xeeriyay farqada 3^{aad} ee qodobkani marka hay'adi dambi ku kacdo iyadoo ku xadgudbaysa qodobada bayaankan waxaa masuul ka noqon dambiga dhacay maareeyaha hay'ada ee xiliga dambigu dhacay, waxaana loo arki inuu isagu sameeyay dambiga waxaana lagu qaadi ganaaxa iyo xadhiga lagu xeeriyay bayaankan.
2. Iyadoo ay sideeda tahay arinta lagu xeeriyay farqada 3^{aad} ee qodobkani hay'ad kastoo ka baaqsata in ay u bixiso cashuurta ku waajibtay hab waafaqsan bayaankan ama ku guuldaraysata soo xeraynta kharashyada kale bayaanku u aqoonsaday cashuur xiliga dambigu dhacay ama 6 bilood kahor xiligii dambigu dhacay cidkastoo maareeye ka ahayd hayada, ayaa wadajir iyo kali kali masuul uga noqon bixinta cashuurta iyo kharashyada kale ee ay Xafiisku ka rabto.

28. ሳይፈቀድ ታክስ ስለመሰብሰብ

ማናቸውም ሰው በዚህ አዋጅ መሠረት ሳይፈቀድለት ታክስ ወይም እንደታክስ የሚታዩ ሌላ ክፍያ የሰበሰበ ወይም ለመሰብሰብ የሞከረ ወንጀል የፈፀመ ሆኖ፣ ጥፋተኛ መሆኑ በፍርድ ቤት ሲረጋገጥ ከብር 50,000.00 የማያንስ የገንዘብ መቀጫ እና ከ5 ዓመት በማያንስ ከ10 ዓመት በማይበልጥ እስራት ይቀጣል።

29. መርዳት ወይም ማበረታታት

ማናቸውም ሰው የዚህ አዋጅ ድንጋጌዎች እንዲጣሱ የረዳ፣ ያበረታታ፣ ያነሳሳ፣ ወይም በሚስጥር የተባበረ እንደሆነ እንደሞከረው ጥፋተኛ የዚህን አዋጅ ድንጋጌዎች በመጣስ ጥፋት ይፈፀማል። ከዚህ በላይ የተዘረዘሩትን የፈፀመ ሰው፣ ጥፋተኛ መሆኑ በፍርድ ቤት ሲረጋገጥ እርዳታውን ወይም ትብብሩን ለሰጠበት ጥፋት ከተወሰነው የገንዘብ እና የእስራት ቅጣት ባልበለጠ በገንዘብ እና በእስራት ይቀጣል።

30. ቢድርጅቶች የሚፈፀም ጥፋት፣

1. በዚህ አዋጅ ንዑስ አንቀጽ 3 የተደነገገው እንደተጠበቀ ሆኖ፣ አንድ ድርጅት ይህንን አዋጅ በመተላለፍ ጥፋት የፈፀመ እንደሆነ ጥፋቱ በተፈፀመ ጊዜ የድርጅቱ ሥራ አስኪያጅ የሆነ ማንኛውም ሰው በድርጅቱ የተፈፀመውን ጥፋት እንደፈፀመ ተቆጥሮ፣ በዚህ አዋጅ የተጣለው ቅጣት ተፈፃሚ ይሆንበታል።
2. በዚህ አንቀጽ ንዑስ አንቀጽ 3 የተደነገገው እንደተጠበቀ ሆኖ፣ ማናቸውም ድርጅት በዚህ አዋጅ መሠረት ሊከፈል የሚገባውን ወይም አዋጁ እንደታክስ የሚቆጥረውን ማናቸውንም ሌላ ክፍያ ገቢ ሳይደርግ የቀረ እንደሆነ ጥፋቱ በተፈፀመበት ጊዜ ወይም ጥፋቱ ከተፈፀመበት ጊዜ አስቀድሞ በነበሩት ስድስት ወራት ውስጥ የድርጅቱ ሥራ አስኪያጅ የነበሩ ሰዎች ከድርጅቱ እና ከሌላው ሰው ጋር በአንድነትና በተናጠል በቢሮው ለሚፈልገው ታክስ እና ሌሎች ክፍያዎች ተጠያቂ ይሆናሉ።

28. Unauthorized Tax collection

Any person not authorized to collect tax under this proclamation who collects or attempts to collect tax (on 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

Any person 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. Offences by Entities

1. Subject to Sub-Article (3), where an entity commits an offence, every person who is a manager of that entity as 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), 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 as that time or was a manager within six (6) months prior to the date of commission is jointly and severally liable with that entity and that other person to the Bureau for the amount.

- 3. Arimaha lagu xeeriyey farqada 1^{aad} iyo 2^{aad} ee qodobkan:-
 - b) dambigu haddii uu dhacay qofka oo aan ogayn ama aan raali ka hayn
 - t) haddii uu inta tamartiisa ah sameeyay dadaalkii iyo taxadar kasta oo laga baahnaa inuu sameeyo qofka macquulka ahi si uu u baajiyo ama uga hortago dambigaasi iyo ganaaxaasiba dhaqan gal kuma aha.
- 4. Si loo dhaqan galiyo farqada 1^{aad} iyo 2^{aad} ee qodobkan “maareeye” waxa loola jeedaa hogaamiyaha shaqada hay’ada, maareeyaha hay’ada ama masuulkasta oo kale oo magacaaban ama cidkastoo loo arko inuu ku shaqeeyo mid kamida xilalkaas kor ku xusan.

31. Dambiyada ay sameeyaan la wareegeyashu

- 1. Cidkasta oo ku guuldaraysata inuu u fuliyo habwaafaqsan farqada 4^{aad} ee qodobka 13^{aad} ee bayaankan waxaa lagu qaadi ganaax 5000 birr iyo 1 sano oo xadhiga kadib marka ay maxkamadi xaqiijiso dambiile nimadiisa.
- 2. Cidkastoo ku guuldaraysata inay gaar u dhigto lacagta loo qoondeeyay in lagu bixiyo cashuurta lagu xeeriyay farqada 4^{aad} qodobka 13^{aad} ee bayaankan. Islamarkaana ay maxkamadu ku xaqiijisay inuu dambiga ku mutaystay hab waafaqsan farqada 1^{aad} ee qodobkan ayaa waxaa lagu ganaaxi ganaax lacageed iyo xukunka iyo yaala ka sokow, maxkamadu waxay amar ku bixin kartaa inuu Xafiiska u soo xereeyo cadadkii lacageed ee uu ku guuldaraystay in uu gaarka u dhigo.

- 3. በዚህ አንቀጽ ንዑስ አንቀጽ 1 እና 2 የተደነገጉት፡-
 - ሀ). ጥፋቱ የተፈፀመው ግለሰቡ ሳያውቅ ወይም ሳይስማማበት ከሆነ፤
 - ለ). አንድ ነገሮችን በጥንቃቄ የሚያይ ሰው በተመሳሳይ ሁኔታ ውስጥ የጥፋቱን መፈፀም ለመከላከል ይወስዳቸዋል ተብሎ የሚገመቱ ጥንቃቄዎችን፤ ተገቢውን ትጋት እና የአሠራር ጥበብ የተሞላበት እርምጃ ግለሰቡ ወስዶ የተገኘ እንደሆነ ተፈጻሚ አየሁት፡፡
- 4. ለዚህ አንቀጽ ንዑስ አንቀጽ 1 እና 2 አፈፃፀም “ሥራ አስኪያጅ” ማለት የድርጅቱ የሥራ መሪ፣ ሥራ አስኪያጅ ወይም ማናቸውም ሌላ ሹም ወይም ከእነዚህ ኃላፊዎች በአንዱ እንደሚሰራ ሆኖ የሚታይ ሰው ነው፡፡

31. በተረከቢዎች የሚፈፀም ጥፋት፤

- 1. ማናቸውም ሰው በአንቀጽ 13 ንዑስ አንቀጽ 4 በተደነገገው መሠረት ሳይፈፀም የቀረ እንደሆነ፣ ጥፋተኝነቱ በፍርድ ቤት ሲረጋገጥ ብር 5,000.00 የገንዘብ መቀጫ እና በአንድ ዓመት እስራት ይቀጣል፡፡
- 2. ማናቸውም ሰው በአንቀጽ 13 ንዑስ አንቀጽ 4 መሠረተ ለታከስ ክፍያ የሚውለውን ገንዘብ ለይቶ ባለማስቀመጡ ምክንያት በንዑስ አንቀጽ 1 መሠረት ጥፋተኛ ሆኖ የተገኘ እንደሆነ፣ ፍርድ ቤቱ ከገንዘብና እስራት መቀጫው በተጨማሪ ለይቶ ያላስቀመጠውን የገንዘብ መጠን ለቢሮው ገቢ እንዲያደርግ ሊያዝ ይችላል፡፡

- 3. Sub-Articles (1) and (2) 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. For the implementation of this Article, Sub- Article (1) and (2), “manager” means a director of the Organization, manager or any other officer or a person purporting to act in any of those capacities.

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 Bureau, amount not exceeding the amount which the person failed to set aside.

32. Jaraa'idka oo lagu soo daabaco magacyada dambiileyaasha

- 1. Xafiisku wuxuu suuragalin in markasta jaraaidka maalinlaha ah ay ku soo daabacdo liiska magacyada dambiileyaasha ku xadgudbay qodobka 22 ilaa 31 ee bayaankan
- 2. Faahfaahinta daabacaada loo soo saarayo hab waafaqsan farqada 1^{aad} ee qodobkan:
 - b) Magaca iyo cinwaanka hay'ada ama shaqsiga
 - t) Faahfaahinta nidaamka dambiga loo fuliyay ee ay aaminsatahay Xafiisku in ay haboontahay
 - j) Taariikh cashuureedka ama wakhtiga dambiga la fuliyay.
 - x) cadadka cashuurta ee aan la bixinin.
 - kh) cashuurta dheeriga ah ee lagu xukumay in la bixiyo.

Qaybta Todobaad
Qodobo Kala Duwan

33. Waajibaadka gacan siinta

- 1. Si loo dhaqan galiyo arimaha lagu xeeriyay bayaankan waxa dhamaan masuuliyiinta dawlada fadaraalka iyo dawlada deegaanka, wakiiladooda, hay'adaha, maamulada xaafadaha, iyo ururada waxaa waajib ku ah in ay gacan ku siiyaan masuuliyiinta xafiiska higaalinta bayaankan.
- b) Xafiis fadaraal, deegaan ama dawlad hoose ee fasaxa bixiyaa ma bixin karaan mana cusboonaysiin karaan shatiga fasaxa ganacsiga hadaanay racfaan maxkamadeed u mudaysnayn ama Xafiisku mudo kordhin u samayn wakhtigii loo baahnaa in cashuurta lagu bixiyo ama soo gudbinin cadaymo muujinaya in cashuurta wakhtigeedii la bixiyay ama cashuur bixiyaha cusubi keenin Lambarka qaoonsiga cashuur bixiyaha (TIN).

32. የጥፋተኞችን ስም በጋዜጣ አትሞ ስለማሳወቅ፤

- 1. ቢሮው በዚህ አዋጅ ከአንቀጽ 22 እስከ 31 የተደነገጉትን የወንጀል ጥፋተኞች በመፈፀም የተፈረደባቸውን ሰዎች ስም ዝርዝር በየጊዜው በዕለታዊ ጋዜጦች ታትሞ እንዲወጣ ያደርጋል።
- 2. በዚህ አንቀጽ ንዑስ አንቀጽ 1 መሠረት ታትሞ የሚወጣው ዝርዝር፡-
 - ሀ). የድርጅቱን ወይም የግለሰቡን ስም እና አድራሻ፤
 - ለ). በቢሮው ተገቢ ነው ብሎ የሚያምንበትን የወንጀሉን አፈፃፀም ዝርዝር፤
 - ሐ). ጥፋቱ የተፈፀመበትን የግብር ዘመን ወይም ዘመናት፤
 - መ). ሳይከፈል የቀረውን ግብር መጠን፤
 - ሠ). በተጨማሪ እንዲከፍል የተወሰነበት ግብር ካለ ይሆንኑ፤

ክፍል ሰባት

ልዩ ልዩ ድንጋጌዎች

33. የመተባበር ግዴታ፤

- 1. ይህንን አዋጅ በስራ ላይ ለማዋል የፌዴራል እና የክልል መንግስታት ባለስልጣኞችና ወኪሎቻቸው በተጨማሪም ድርጅቶች፣ የቀበሌ አስተዳደሮች፣ ማህበራት ሁሉ ከቢሮው ጋር የመተባበር ግዴታ አለባቸው።
 - ሀ). በይግባኝ ቀጠሮ ላይ ካልሆነ ወይም የታከሱ በቢሮው የተራዘመ የታከስ መክፈያ ጊዜ ካልሰጠ በስተቀር፣ የታከስ ከፋዩ የሚፈለግበትን ግብር በወቅቱ የክፈል ስለመሆኑ ወይም አዲስ ታክስ ከፋይን በሚመለከት የታከስ ከፋይ መለያ ቁጥር ካላቀረበ በስተቀር ፈቃድ ሰጪ ማዘጋጃ ቤት፣ የፌዴራል ወይም የክልል መስሪያ ቤት አዲስ የንግድ ስራ ፈቃድ መስጠት ወይም ማደስ አይችልም።

32. Publication of Offenders' Names

- 1. The Bureau shall from time to time publish by notice in the Gazette list of persons who have been convicted of offences under and of Article 22 to 31.
- 2. Every list published in terms of Sub-Article (1) shall specify:
 - a) The name, address, and principal enterprise of the person;
 - b) Such particulars of the offence as the Bureau 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.

PART SEVEN

MISCELLANEOUS PROVISIONS

33. Duty to Cooperate

- 1. All Federal and Regional Government Authorities and their Agencies, Bodies, Kebele Administrations and Associations shall have the duty to cooperate with Bureau in the enforcement of this Proclamation.
 - a) No Bureau, Municipality, Department or office of Federal or Regional Government shall issue or renew any license to any taxpayer unless the applicant produces a certificate from the Bureau to the effect that tax due in respect of the preceding year or years, have been paid or where the taxpayer identification number (TIN) issued unless appeal is pending, or time for payments is extended by the Bureau.

- t) Xafiiska dakhligu haduu diido bixinta shahaadada cadaynta xilgudashada cashuur bixiyaha waa in codsadaha qoraal faahfaahsan lagu siiyaa sababta ay u diiday bixinta shahaadada.
- j) cashuur bixiye kasta oo aan ku qancin sababta Xafiisku u diiday shahaada cadaynta ama ku burisay fasaxa ganacsiga wuxuu cabashadiisa u gudbisan karaa gudiga dhagaysiga cabashooyinka.

34. Awooda madaxa xafiiska Maaliyada

Madaxa xafiiska maaliyada ee deegaanku isagoo ka duulaya qodobka 43 (b) ee bayaanka cashuurta dakhliga ee tirsigiisu yahay 192//2012 wuxuu awood u leeyahay inu cashuurta lagu xeeriyay bayaankan uu guud ahaan ama qayb ahaan cashuur dhaaf samayn karo, hase ahaatee iyadoo laga duulayo ama la eegayo xaalada dhaqaale, arimo bulsho ama duruufaha maamul ama sababaha kale ee lagu faahfaahiyay qodobka 43(B) ee bayaanka cashuurta dakhliga, ayaa cashuur dhaafka cadadkiisu ka badanyahay 50,000 Birr waxaa loo awood siiyay Golaha hawl-fulinta ee Dawladda Deegaanka.

35. Awooda soo saarista x/nidaameed
Golaha Hawl-fulinta ee dawladda deegaanku wuxuu soo saari karaa x/nidaameedyo lagu dhaqan galinayo arimaha lagu xeeriyay bayaankan.

36. Awooda soo saarista awaamiir
Xafiisku wuxuu soo saari kara awaamiir faahfaahsan oo lagu dhaqangaliyo qodobada bayaankan iyo xeer nidaameedka loo soo saaro hab waafaqsan bayaankan.

- ለ). የገቢዎች ቢሮው የታክስ ከፋዩ ያለበትን ግዴታ ስለመፈፀሙ የምስክር ወረቀት የማይሰጥ ሲሆን፣ ስለዚህ ያለውን ምክንያት በመዘርዘር በፅሁፍ ለጠያቂው ይሰጣል።
- ሐ). የምስክር ወረቀት አልሰጥም በማለቱ ወይም የንግድ ሥራ ፈቃድ ለመሰረዙ በቢሮው በሰጣቸው ምክንያቶች ቅር የተሰኘ ማንኛውም ታክስ ከፋይ ቅሬታውን ለአቤቱታ አጣሪ ኮሚቴ ሊያቀርብ ይችላል።

34. የፋይናንስ ቢሮ ኃላፊ ሥልጣን

በዚህ አዋጅ በሌሎች አንቀጾች ከተገለፀው በተጨማሪ የፋይናንስ ቢሮ ኃላፊ በገቢ ግብር አዋጅ ቁጥር 192/2012 ዓ.ም አንቀጽ 43/ሀ/ ሥር በተዘረዘሩት ምክንያቶች በዚህ አዋጅ ከተጣለው ታክስ ክፍያ በሙሉ ወይም በከፊል ነፃ የማድረግ ስልጣን ተሰጠታል። ሆኖም ለኢኮኖሚያዊ፣ ለማህበራዊ ወይም ለአስተዳደራዊ ምክንያቶች ወይም በገቢ ግብር አወጃ አንቀጽ 43/ሀ/ ስር በተዘረዘሩት ምክንያቶች ከብር 50,000.00 /አምሳ ሺህ ብር/ በላይ የሆነ የታክስ ክፍያ ነፃ ሊሆን የሚችለው በክልል መስተዳድር ምክር ቤት ሲፈቅድ ብቻ ይሆናል።

35. ደንብ የማውጣት ስልጣን

የክልሉ መስተዳድር ምክር ቤት ለዚህ አዋጅ አፈፃፀም የሚያስፈልጉትን ደንቦች ሊያወጣ ይችላል።

36. መመሪያ የማውጣት ስልጣን

ቢሮው ለዚህ አዋጅና በዚህ አዋጅ መሠረት ለሚወጡት ደንቦች ተፈፃሚነት የሚረዱ ዝርዝር መመሪያዎችን ሊያወጣ ይችላል።

b). If the Revenue Bureau refuses to issue a certificated 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 Bureau 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 Head of the finance Bureau

The Head of the Finance Bureau may waive in whole or in part the tax levied under this Proclamation for reasons specified in under Article 43(a) of the income Tax Proclamation No. 192/2020. However, for economic, social or administrative reasons or reasons specified in under Article 43 (a) of the Income Tax Proclamation, the amount of tax exceeding Birr 50,000 (fifty thousand Birr) shall be waived up on permission by the council of the Regional Government.

35. Power to Issue Regulation

The council of the Regional executive organ may issue regulations necessary for the implementation of this Proclamation.

36. Power to Issue Directive

The Bureau may issue detailed directives help full for the implementation of this proclamation and regulations to be issued pursuant to this proclamation.

37. Qodobada kala guurka

Cashuurta exciseka ee aan la bixinin ka hor inta aan la ansixin bayaankan waxaa loo ururin hab waafaqsan bayaankan.

38. Mudada dhaqan galka bayaanka

Bayaankani wuxuu dhaqan gali laga bilaabo maalint Golaha Xildhibaanada Deegaanku ansixiyo.

Jigjiga, Hamle 15, 2015

Mustafe Muxumed Cumar

Madaxwaynaha Dawlada Deegaanka

Soomaalida

37. የመሸጋገሪያ ድንጋጌ

ይህ አዋጅ ከመፅናጥ በፊት ሳይከፈል የቀረ የኤካሳይዝ ታክስ በዚህ አዋጅ መሠረት የሚሰበሰብ ይሆናል።

38. አዋጁ የሚፀናበት ጊዜ

ይህ አዋጅ በክልሉ ምክርቤት ከጸደቀበት ቀን ጀምሮ የፀና ይሆናል።

ጅጅጋ ሐምሌ 15 ቀን 2015 ዓ.ም.

ሙስጢፌ ሙሁመድ ዑማር

የሶማሌ ክልላዊ መንግሥት ፕሬዝዳንት

37. Transitory Provisions

All Excise Tax due prior to the Coming into force of this Proclamation shall be paid in accordance with this Proclamation.

38. Effective Date

This Proclamation shall enter into force upon the date of its ratification by the state council.

Done at Jigjiga This 22th Day of July, 2023

**MUSTAPHA MUHUMED UMER
PRESIDENT, SOMALI REGIONAL
STATE**

SHAXDA

CADADKA CASHUURTA EXCISE TAX EE LAGA QAADO ALAABA LAGU SAMEEYAY DALKA GUDIHIISA AMA

DIBADA LAGA SOO GALIYO

Nooca ALaabta	Cadadka cashuurta boqolka (%)
1. Nooca Sonkorta loo isticmaalo daawada (Moloosam ku jirin) iyo sonkorkasta	10%
2. Xanjada iyo walxa laruugo ee macaanka leh sida jokolaatada	10%
3. Cabitaanada ama sharaabka dhamaan oo ayn kujirin kuwa alkoolka leh.	
3.1. Noocyada cabitaanada budada ah (sharaabka laqaso ee warshaduhu soo saaran)	25%
3.2. Biyaha xidhaneer warshadu samayso	10%
4. Tubaakada (Buuriga) iyo waxyaabaha laga sameeyo	
4.1. Caleenta Tubaakada (Buuriga)	20%
4.2. Cigarette, cigar, cigarillos, pipe tobacco, and other tobacco products	30%
5. Cusbo	10%
6. Naaftada. Shidaal- super petrol, batroolka caadiga ah, baatroolka, shidaalka iyo matoorada kale.	15%
7. Cadarada iyo Dareerayaasha kale ee musqulaha lagu carfiyo	100%
8. Dharka iyo waxyaabaha cudbida ka samaysan	
8.1. Dharka dunta, tolan ama tolmada xariirta dabiiciga ah, rayon, nylon, dhogorta, ama walxo kale oo la mid ah	10%
8.2. Dharka nooc kasta ha ahaadee ama gebi ahaanba laga sameeyay suuf, kaas oo ah cawl, caddaan, midabaysan, ama lagu daabacay qaybo ka mid ah dhererka ama ballac kasta (marka laga reebo maro kaneecada iyo "Abdugediid") oo ay ku jiraan bustayaal, sariir, digsiyo miiska, tuwaalada dharka miiska iyo maqaallo la mid ah	10%
8.3. Dharka	10%
9. Dahabka iyo walxa kale ee xaragada loo xidho	20%
10. Mashiiinada Weelka ama maacuunta dhaqa ama maydha	80%
11. Mashiiinada dharka dhaqa (qasaalad)	30%
12. Miiska TVga	40%
13. Talafishanka iyo Kamaradaha Muuqaalka duuba	40%
14. Riisafarada Talafisanka haku xidhnaado ama yaanu ku xidhnaane, ama raadyooga, cod duubaha iyo dib u codeeyayaasha	10%
15. Baabuurta loo isticmaalo gaadiid ahaan ee Baabuurta isteeshinka, baabuurta loo isticmaalo, Land Rover, Jeeps pickups, baabuurta la midka ah (ay ku jiraan kuwa matoorada leh) haddi la isu keeno, iyo qalabkooda bilowga ah ee ku haboon	
15.1. Ilaa 1300CC	30%
15.2. Laga soo bilaabo 1301CC ilaa 1880CC	60%
15.3. In ka badan 1800 CC	100%
16. Roogaga	15%
17. Asbestos iyo alaabta asbestos	20%
18. Saacadaha gacanta iyo kuwa gidaarka la sudhaba	20%
19. Madaamadaha iyo walxaha kale caruurto ku ciyaaraan	20%

ሠንጠረዥ

በአገር ውስጥ በሚመረቱና ከውጭ ወደ አገር ውስጥ በሚገቡ የተወሰኑ ዕቃዎች ላይ

የሚከፈል የኤክሣይዝ ታክስ ልክ

የዕቃው ዓይነት	የኤክሣይዝ ታክስ በመቶኛ (%)
1. ማናቸውም ዓይነት ስኳር (በአንኳር መልክ) ሞላሰሰን ሳይጨምር	10%
2. ማስቲካ እና ጣፋጭ ማስቲካ እንደ ቸኮሌት	10%
3. ማናቸውም ለስላሳ መጠጦች (አአልኮል ያለበቸው ሳይጨምር)	
3.1. በዱቄት መልክ የተዘጋጁ ለስላሳ መጠጦች	25%
3.2. በፋብሪካ የሚመረት የታሸገ ውሃ	10%
4. ትምባሆና የትምባሆ ውጤቶች	
4.1. የትምባሆ ቅጠል	20%
4.2. ሲጋሬት፣ ሲጋራ፣ ሲጋራሎስ፣ የፒፓ ትምባሆ፣ ሱረትና ሌሎች የትምባሆ ውጤቶች	30%
5. ጨው	10%
6. ነዳጅ-ሱፐር ቤንዚን፣ ተራ ቤንዚን፣ ፔትሮል፣ ጋዞሊንና ሌሎች የሞተር ስፔሪት	15%
7. ሽቶዎች እና ቶይላት ወተርስ	100%
8. ጨርቃ ጨርቅ እና ከጨርቃ ጨርቅ የተሠሩ ዕቃዎች	
8.1 ከተፈጥሮ ሐር፣ ከናይላን፣ ከሱፍ ወይም ከማናቸውም ሌሎች ተመሳሳይ ነገሮች በሹራብ መልክም ቢሆን የተሰሩ ጨርቃ ጨርቆች	10%
8.2 በሙሉ ሆነ በከፊል የተሠራ አመድማ፣ ነጭ ቀለም የተነከረ ወይም የታተመ፣ በማናቸውም ቁመት ወይም ወርድ የተሰራ ጨርቃ ጨርቅ (ከወባ መከላከያ አጎር እና ከአቡጅዲ በስተቀር) እንዲሁም የብርድ ልብሶች አንሳላዎች፣ የአልጋ ሽፋኖች፣ ፎጣዎች፣ የጠሬዲ 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 ማሠራያ መሣሪያዎች ጋር የተጣመሩ ቢሆንም ባይሆንም	10%
15. ለመንገደኞች መጓጓዣ የሚሆኑ ተሽከርካሪዎች (አውቶሞቢሎች) «አስቴሽን ዋገን» የአገልግሎት መኪናዎች ላንድሮቪሮች፣ ጂፖች፣ ፒክአፖች እና እነዚህንም የመሳሰሉ ተሽከርካሪዎች፣ ባለሞተር ካራቫኖች ጭምር የተገጣጠሙ ወይም ያልተገጠሙ በመጀመሪያ ሲመጡ ሊኖራቸው ከሚገባው መሣሪያ ጋር	
15.1 እስከ 1,300 ሲ.ሲ.	30%
15.2 ከ1,301 ሲ.ሲ. በላይ እስከ 1,800 ሲ.ሲ.	60%
15.3 ከ1,800 ሲ.ሲ. በላይ	100%
16. የወለል ምንጣፎች	15%
17. የአሰቤቶችና የአሰቤቶች ወጤቶች	20%
18. የጠረጴዛ፣ የግድግድና የእጅ ሰዓቶች	20%
19. አሻንጉሊቶችና መጫወቻዎች	20%

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SCHEDULE

GOODS THAT SHALL BE LIABLE 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	10%
2. Chewing gum and sweet chewing gum like chocolate	10%
3. All types of soft drinks (except Alcoholic Drinks)	
3.1 All types of Powder soft drinks	25%
3.2 Water bottled or canned in a factory.....	10%
4. Tobacco & Tobacco Products	
4.1 Tobacco Leaf	20%
4.2 Cigarette, cigar, cigarillos, pipe tobacco, and other tobacco products	30%
5. Salt	10%
6. Fuel-supper Benzene, Regular Benzene, Patrol, Gasoline and other motor spirits	15%
7. Perfumes and Toilet Waters	100%
8. Textile and Textile products	
8.1. Textile fabrics, knitted or woven of natural silk, rayon, nylon, wool, or other similar materials	10%
8.2 Textile of any type partly or wholly made from cotton, which is grey, white, dyed, or printed in pieces of any length or width (except mosquito net and "Abdugedid") and including blankets, bedsheet, counter pans, towels table clothes and similar articles	10%
8.3 Garments	10%
9. Personal adornment made of gold, silver or other materials	20%
10. Disk washing machines of a kind for domestic use	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. Motor passenger cars, Station Wagon, utility cars, Land Rover, Jeeps pickups, similar vehicles (including motorized caravans) whether assembled, together with their appropriate initial equipment	
15.1 Up to 1300CC	30%
15.2 From 1301CC up to 1880CC	60%
15.3 Above 1800 CC	100%
16. Carpets	15%
17. Asbestos and asbestos products	20%
18. Clocks and watches	20%
19. Dolls and toys	20%