

DAWLADDA DEEGAANKA SOOMAALIDA
DHOOL GAZETA
Somali Regional State
የሶማሌ ክልላዊ መንግሥት

Qimaha ያንዱ ዋጋ . Unit Price	Dhool Gazeta Waxaa Soo Saara Golaha Xildhibaanada Dawladda Deegaanka Soomaalida	✉ 392
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Bayaan Tirsi: 230/2015 Bayaanka Gunada Isticmaalka Dhulka Miyiga iyo_Cashuurta Wax Soo Saarka Beeraha ... Bog 1	አዋጅ ቁጥር 230/2015 የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር መወሰን አዋጅ ገጽ 1	Proclamation No. 230/2023 Determination of Rural Land Use Fees and Agricultural Income Tax Proclamation Page 1
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<p style="text-align: center;">Bayaan Tirsi:- 230/2015 <u>Bayaanka Go'aaminta Gunada</u> <u>Isticmaalka Dhulka Miyiga Iyo</u> <u>Cashuurta Wax Soo Saarka Beeraha</u> <u>ee Dawladda Deegaanka Soomaalida</u></p> <p>Maadaama oo lagama marman tahay in laga midho dhaaliyo isbadelka siyaasadeed iyo horumarka dhaqaale ee ka hana qaaday dalka iyo deegaanka waxaa lagama marmaan noqotay in la xoojiyo korna loo qaado awooda dakhli soo saarista deegaanka iyadoo laga duulayo ilaha dhaqaale ee aasaaska u ah nooloosha bulshada deegaanka islamarkaana loo gaadho horumar dhaqaale iyo mid bulsho oo waara .</p> <p>Maadama oo ay korodhay wac-yiga bulshada deegaanka ee ku aadan isticmaalka dhulka miyiga iyo ka fa'idaystiga wax soo saarka beeraha iyo khayraadka dabicinga arrintaas oo kor u qaday isticmaalka baxaada dhulka miyiga iyo wax soo saarka beeraha deegaanka.</p>	<p style="text-align: center;">አዋጅ ቁጥር:- 230/2015 <u>በሶማሌ ክልላዊ መንግሥት የገጠር መሬት</u> <u>መጠቀሚያ ክፍያ እና</u> <u>የእርሻ ሥራ ገቢ ግብር ለመወሰን የወጣ አዋጅ</u></p> <p>በሀገሪቱ እና በክልሉ ውስጥ በተፈጠረው የፖለቲካ ለውጥና የኢኮኖሚ ዕድገት ለማስቀጠል እና ውጤታማ ለማድረግ ይቻል ዘንድ የክልሉን ነዋሪዎች የገቢ ምንጮች መስረት በማድረግ የክልሉን የገቢ አቅም ለማጎልበት አስፈላጊ ሆኖ በመገኘቱ፤</p> <p>የአካባቢው ማህበረሰብ ሰለገጠር መሬትና የተፈጥሮ ሃብት አጠቃቀም ያለው የግንዛቤ ደረጃ ከጊዜ ወደ ጊዜ እየተሻሻለ በመምጣቱ ለእርሻ ሥራዎች የሚውል የገጠር መሬት አጠቃቀም ላይ የተሰማሩ የአካባቢው ማህበረሰቦች ቁጥር እንዲጨምር በማድረግ.</p>	<p style="text-align: center;">PROCLAMATION NO: - 230 /2023 <u>A PROCLAMATION TO PROVIDE</u> <u>FOR THE DETERMINATION OF</u> <u>RURAL LAND USE PAYMENT</u> <u>AND AGRICULTURAL INCOME</u> <u>TAX OF SOMALI REGIONAL</u> <u>STATE</u></p> <p>WHEREAS, it is found necessary to reap the benefits of the political reform and economic development that has undergone in the country as well as in the Region, it has become necessary to strengthen and increase the capacity to generate of Revenue based on the economic resources that are the basis for the livelihood of the residents so as to ensure sustainable economic and social development.</p> <p>WHEREAS, there is an improvement towards the level of awareness of the local community on the conservation of rural land for agricultural activities as well as natural resources, thus has resulted an increase in the conservation of rural land and the number of local communities engaged in agricultural activities.</p>
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Maadamaa bayaanka go'aaminta gunada isticmaalka dhulka miyiga iyo canshurta wax soo saarka shaqooyinka beeraha ee tirsigisu yahay 47/1996, iyo bayaanka kale ee tirsigisu yahay 162/2006, anay kali wayn ka gaysanayn kobcinta iyo xoojinta awooda dakhli soo saar ee dawlada deegaanka islamarkaana ayna wakhtigan xadirka ah la jaan qaadi karayn isbadelka iyo xaaladaha sixirka suuqa iyo cadadka gunada wax soo saarka beeraha casriga ah .

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

QAYBTA KOOBAAD

GUUD AHAAN

1. **Cinwaan Gaaban**

Bayaankan waxaa loogu Yeedhi karaa” **Bayaanka go'aaminta gunada isticmaalka dhulka miyiga iyo cashuurta wax soo saarka beeraha ee bayaan tirsi: 230//2015.**”

2. **Qeexid**

Bayaankan dhaxdiisa hadaan haboonaat weedhu siinin macnekale:

1. **“Dhulka miyiga”** waxaa loo la jeeda dhulka ku yaala meel ka baxsan dhulka uu sharcigu u aqoonsaday dhulka Magaalooyinka.
2. **“Beeraley”** Waxaa loo la jeeda Shaqsi kasta oo iskii ama katirsan iskaashatooyinka beeraha ee isaga oo aan ka ganacsanaynin ka shaqeeya si uu baahidiisa aas-aasiga ah ugu maareeyo.

በሥራ ላይ ያለው የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር ለመወሰን በወጣ አዋጅ ቁጥር 47/1996 እና ማሻሻያ አዋጅ ቁጥር 162/2006 የተደነገገው ተመን የክልሉን መንግሥት የገቢ አቅም ለማሳደግ የማያስችልና ከወቅቱ የገቢያ ሁኔታ ጋር የማይጣጣም ሆኖ በመገኘቱ፤

በተሻሻለው የሱማሌ ክልላዊ መንግሥት ህገ-መንግሥት አንቀጽ 49 (3፣ሀ) መሠረት የሚከተለውን ታውጏል፡፡

ክፍል አንድ

ጠቅላላ

1. **አጭር ርዕስ**

ይህ አዋጅ «የሱማሌ ክልላዊ መንግሥት የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር ለመወሰን የወጣ አዋጅ ቁጥር 230/2015» ተብሎ ሊጠቀስ ይችላል፤

2. **ትርጓሜ**

የቃሉ አገባብ ሌላ ትርጉም የሚያሰጠው ሆኖ ካልተገኘ በስተቀር በዚህ አዋጅ ውስጥ ፦

1. **“የገጠር መሬት”** ማለት አግባብ ባለው አካል ማዘጋጃ ቤት ወይም ከተማ ተብሎ ከተሰየመ ወሰን ውጪ ያለ መሬት ነው፡፡
2. **“አርሶ አደር”** ማለት የራሱንና የቤተሰቦቹን ፍላጎቶች ለማሟላት በዋነኛነት የቤተሰቡን ጉልበት መሠረት በማድረግ በግል የግብርና ልማት ሥራ የሚያካሄድ ማናቸውም ሰው ወይም የገበሬዎች የሕብረት ሥራ ማህበር አባል ሆኖ በወል የግብርና ልማት የሚሰራ ማናቸውም ሰው ነው፡፡

WHEREAS, the current rate of rural use fees and income tax prescribed under the existing rural land use fee and agricultural income tax Proclamation No. 47/1996 and the Amending Proclamation No. 162/2006 payable on rural land use and agricultural activities does not contribute to increase the capacity in generating the revenue potential of the region and is inconsistent with the current market conditions;

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

PART ONE
GENERALITY

1. **Short Title**

This proclamation may be cited as the “**Somali Regional State Rural Land Use Fee and Agricultural income tax levying Proclamation No. 230/2023**”

2. **Definition**

In this proclamation, unless the context otherwise requires:

1. **“Rural Land”** shall mean all land outside the boundaries of the municipality or outside an area designated as town by appropriate body.
2. **“Farmers”** shall mean may individual person or member of a farmers’ agricultural cooperative who earns his/her living by farming the mainly based on his/her family labor for house hold need.

- 3. **“Iskaashatoyin”** waxaa loo La jeeda iskaashato beeralay ku dhisan hab, waafaqasan bayaanka iskaashatooyinka ee tirsigiisuyahay 147/1991.
- 4. **“Gunada Dhulka”** Waxaa loola jeeda gunada laga bixiyo isticmaalka dhulka miyiga ee bayaankan lagu go’amiyay.
- 5. **“Canshuurta Dakhliga”** Waxaa loo la jeeda Canshuurta laga bixiyo dakhliga laga helo Wax sooo saarka beeraha midaas oo kusalaysan baaxada dhulka uu shaqsigu kuhelay ama haysto hab sharciga waafaqsan.
- 6. **“Haysashada Dhulka”** Waxaa looLa jeeda Dhulka ku yaala halmeel ama meelo kala duwan kuna diwaangashan magaca mulkiilaha,islamarkaana loo isticmaalo shaqada beeraha.
- 7. **“Canshuur Uruuriye”** Waxaa loo la jeeda Maamulka tuulada iyo cid kastoo kale ee xafiiska dakhligu u wakiisho uruurinta gunada isticmaalka dhulka iyo wax soo saarka beeraha.
- 8. **“Ha’yadaha Dakhliga uruurinta”** Waxaa loo lajeeda Xafiiska dakhliga DDS iyo laamihiisa kala duwan.
- 9. **“Dawladd”** Waxaa loola jeeda Dawladda Deeganka Soomaalida.
- 10. **“Xafiis”** Waxaa loo la jeeda Xafiiska Dakhliga Dawladda Deeganka Soomaalida.
- 11. **“Beeraleeyda gaarka ah”** Waxaa looLa jeeda beeralayda ku hawlan jaadka.

- 3. **“የሕብረት ሥራ ማህበር”** ማለት በሕብረት ሥራ ማህበራት አዋጅ ቁጥር 147/1991 መሠረት በክልሉ ውስጥ የተደራጀ የሕብረት ሥራ ማህበር ነው።
- 4. **«የመጠቀሚያ ክፍያ»** ማለት በዚህ አዋጅ ማለት በዚህ አዋጅ መሠረት ከክልሉ አርሶ አደር የሚጠየቅና የሚከፈል የገጠር መሬት መጠቀሚያ ዓመታዊ ክፍያ ነው።
- 5. **የገቢ ግብር”** ማለት የመሬት ይዘታ መጠን መሠረት በማድረግ ከእርሻ ሥራዎች የተያዘ የገጠር መሬት ላይ የሚከፈል ግብር ነው።
- 6. **“የመሬት ይዘታ”** ማለት በክልሉ በአንድ አካባቢ ወይም በተለያዩ ቦታዎች ሆኖ በአርሶ አደሩ ስም በይዘታነት የተመዘገበ ለማናቸውም የግብርና ልማት ሥራዎች የተያዘ የገጠር መሬት ነው።
- 7. **“ግብር ሰብሳቢነት”** ማለት ቀበሌ አስተዳደር ወይም የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ሥራ የሚከፈል ግብርና ክፍያ እንዲሰበሰብ በሚመለከተው የቀበሌ አስተዳደር ወይም በገቢዎች ቢሮ የሚወከል ሰው ነው።
- 8. **“የግብር አሰጣጥ መ/ቤት”** ማለት የክልሉ የገቢዎች ቢሮና በየድርጅቱ የሚገኙት ቅርንጫፍ ጽ/ቤቶች ናቸው።
- 9. **“መንግሥት”** ማለት «የሱማሌ ክልላዊ መንግሥት ነው።
- 10. **“ቢሮ”** ማለት የሱማሌ ክልል መንግሥት የገቢዎች ቢሮ ነው።
- 11. **“ልዩ አርሶ አደሮች”** ማለት በጫት ምርት ማምርት ላይ የተሰማሩ አርሶ አደሮች ነው።

- 3. **“Cooperatives”** shall mean farmers’ agricultural cooperative organized in accordance with the cooperative society’s proclamation No. 147/1998, in the region.
- 4. **“Use Fee”** shall mean fee payable by the farmers of the region for rural land use, annually.
- 5. **“Income Tax”** shall mean the tax payable from peasant farmer on income from agricultural activities based on the size of landholding on presumptive assessment.
- 6. **“Landholding”** shall mean any rural land of the region located in one area or different areas that registered by the name of the peasant farmer as possession for whichever agricultural activities.
- 7. **“Tax Collector”** shall mean any kebele administration or any person authorized or designated by kebele administration to collect rural land use fee and agricultural activities income tax.
- 8. **“Tax Recipient Office”** shall mean the Somali regional state Revenue Bureau and its branch Offices.
- 9. **“State”** shall mean the Somali regional State.
- 10. **“Revenue Bureau”** shall mean Revenue Bureau of Somali regional State.
- 11. **“special Farmers”** shall mean a peasant farmers who are engaged in production of Chat;

- 12. “**Ha’yadaha beeraha**” waxaa loo la jeeda hayadaha ku hawlan hormarinta beeraha ee ka aas-aasan heer deegan iyo heer Federal.
- 13. “**Dhulka Wershedaha iyo Dalxiiska**” waxaa loo la jeedaa dhulka sida gaarka ah loogu tala galay in loo adeegsado wershedaha iyo dalxiiska ee ku yaala laagaha, biyaha kulul, jeex-jeexyada, Biyodhacyada buuraha, Seeraha ugaadha iyo dhirlayda iyo sidoo kale ataaraha dalxiiska ee kala duwan iyo goobaha laga sameeyo wershedaha.
- 14. “**Dhulka Macadanta**” Waxaa loo la jeeda dhulka miyiga ee loo isticmaalo shaqooyinka qodista macdanta.
- 15. “**Dhulka seeraha**” Waxaa loo la jeeda dhul daaqsimeed kasta oo loo xayirtay ama loo haysto hab aan waafaqsanayn Kamanfacaadsiga isticmaalka dhulka miyiga ah.

3. Xadka Fulinta

Bayaankan waxuu dhaqan-gal kuyahay beeraleeyada iyo ha’yadaha hormarinta beeraha ee ku hawlan Wax soo saarka beeraha iyo ka faa’iidaysiga isticmaalka dhulka miyiga.

QAYBTA LABAAD
GUNADA ISTICMAALKA
DHULKA MIYIGA IYO WAX SOO
SAARKA BEERAHA

4. Bixinta Gunada Istickmaalka Dhulka Miyiga

Beeraley kasta waxaa ku waajib ah in uu bixiyo gunada isticmaalka dhulka Miyiga ee uu haysto Sida ku cad bayaankan.

- 12. “**የእርሻ ልማት ድርጅቶች**” ማለት በጌዴቦራልና በክልል ደረጃ የተቋቋሙና በክልሉ የአስተዳደር ወሰን ውስጥ የሚገኙ በእርሻ ልማት ሥራዎች የተሰማር የመንግሥት ወይም የግል ድርጅቶች ናቸው።
- 13. **የቱሪዝምና ኢንዱስትሪ መሬት** ማለት ለቱሪዝምና ኢንዱስትሪ እንዲውል የተደረገ መሬት፣ ሐይቆች፣ ፍልውሃዎች፣ ዋሻዎች፣ ፏፏቴዎች፣ ፓርኮችና ደኖች አካባቢ እንዲሁም የተለያዩ መስሕቦችና ለኢንዱስትሪ ፋብሪካ የዋለ መሬት ማለት ነው።
- 14. “**የማዕድን መስክ**” ማለት ለማዕድን ሥራዎች የሚውል የገጠር መሬት ነው።
- 15. “**የግጦሽ መሬት**” ማለት ከገጠር መሬት አጠቃቀም ትርፋማነት ጋር በማይጣጣም መልኩ የተከለከለ ወይም የተያዘ ማንኛውም የግጦሽ መሬት ነው።

3. የተፈጻሚነት ወሰን

ይህ አዋጅ ተፈጻሚ የሚሆነው በክልሉ ውስጥ በገጠር አካባቢዎች በእርሻ ሥራ በተሰማሩ አርሶ አደሮች እና በእርሻ ልማት ሥራ ላይ በተሰማሩ የመንግሥት የልማት ድርጅቶች ወይም የግል ባለሀብቶች ላይ ነው።

ክፍል ሁለት

ሰለገጠር መሬት መጠቀሚያ ክፍያ እና የእርሻ
ሥራ ገቢ ግብር

4. የገጠር መሬት መጠቀሚያ ክፍያን ሰለመክፈል ማንኛውም አርሶ አደር በክልሉ ባለው የገጠር መሬት ይዞታ በዚህ አዋጅ መሠረት የተወሰነውን የመጠቀሚያ ክፍያ በየዓመቱ የመክፈል ግዴታ አለበት።

- 12. “**Agricultural Development Enterprises**” shall mean the Agricultural Development Enterprises owned by regional state or federal government farms that situated in the administrative boundary of the region.
- 13. “**Tourism and industry land**” means rural land used for tourism and industry, which is found near lakes, hot springs, caves, fountains, parks and forests and land used for various tourist attractions and industry factory.
- 14 “**Mining Field**” means a rural land used for mining operations and works.
- 15. “**Pasture land**” means any pasture land that has been restricted or occupied in a way that is not in accordance with the Profitability of Rural Land Use.

3. Scope of Application

This proclamation shall be applicable on peasant farmers engaged on agricultural activities, and on enterprises of state farming organizations or private investors deployed on agricultural activities in the rural land in the Somali Region.

PART TWO

RURAL LAND USE FEE AND
AGRICULTURAL ACTIVITIES
INCOME TAX PAYMENT

4. Rural land Use Fee Payment

Any peasant farmer who holds rural land shall be subject to pay the land use fee, annually, in accordance with this Proclamation.

5. Cadadka Gunada iyo Canshuurta Wax soo saarka beeraha.

1. Cadadka gunada iyo canshuurta ay Beeraleydu ama iskaashatooyinka ka bixinayaan isticmaalka dhulka miyiga iyo dekhliga wax soo saarka beeraha Ee ku beerta biyaha roobka Waa sidan hoos ku xusan :-

Cadadka Dhulka	Canshuurta Dekhliga Beeraha & isticmaalka Dhulka Miyiga		
	Gunada dhulka miyiga	Canshuurta Dakhliga W/soo saarka Beeraha	wadar
0-.5	0%	0%	0%
0.5-1	120	150	270
1-2	150	200	350
2-3	175	250	425
3-4	200	300	500
4-5	225	350	575
5-6	250	400	650
6-7	275	450	725
7-8	300	500	800
8-9	325	550	875
9 iyo wixii ka badan	350	600	950

1. Cadadka gunada iyo canshuurta ay Beeraleydu ama iskaashatoyinka ka bixinayaan isticmaalka dhulka miyiga iyo dekhliga wax soo saarka beeraha ee ku beerta Waraabka ama masnada Waa sidan hoos ku xusan

Cadadka Dhulka	Canshuurta Dekhliga Beeraha & isticmaalka Dhulka Miyiga		
	Gunada dhulka miyiga	Canshuurta Dakhliga W/soo saarka Beeraha	wadar
0-.5	0%	0%	0%
0.5-1	150	300	450
1-2	180	370	550
2-3	210	450	660
3-4	240	520	760
4-5	270	590	860
5-6	300	660	960
6-7	330	750	1080
7-8	350	850	1200
8-9	380	950	1330
9 iyo wixii ka badan	450	1200	1650

5. የመጠቀሚያ ክፍያና የገቢ ግብር ተመን

1. በዝናብ ውሀ በመጠቀም አርሶ አደር ወይም የሕብረት ሥራ ማህበር የመጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር ተመን ከዚህ በታች በተመለከተው ሠንጠረዥ በተወሰነው መሠረት ይሆናል፡፡

የመሬት ይዘት መጠን	የመጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር ተመን		
	የመጠቀሚያ ክፍያ	የገቢ ግብር (ቡብር)	ጊምር
0-.5	0%	0%	0%
0.5-1	120	150	270
1-2	150	200	350
2-3	175	250	425
3-4	200	300	500
4-5	225	350	575
5-6	250	400	650
6-7	275	450	725
7-8	300	500	800
8-9	325	550	875
ከ9 ሄክታር በላይ በአንድ ሄክታር በተጨማሪ የሚከፈል	350	600	950

2. በመሰኛ ውሀ በመጠቀም በክልሉ ውስጥ የሚገኝ ማንኛውም አርሶ አደር ወይም የሕብረት ሥራ ማህበር በክልሉ ባለው የገጠር መሬት ይዘት ስፋት መሠረት የሚከፍለው ዓመታዊ የመጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር ተመን ከዚህ በታች በተመለከተው ሠንጠረዥ በተወሰነው መሠረት ይሆናል፡፡

የመሬት ይዘት መጠን	የመጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር ተመን		
	የመጠቀሚያ ክፍያ	የገቢ ግብር (ቡብር)	ጊምር
0-.5	0%	0%	0%
0.5-1	150	300	450
1-2	180	370	550
2-3	210	450	660
3-4	240	520	760
4-5	270	590	860
5-6	300	660	960
6-7	330	750	1080
7-8	350	850	1200
8-9	380	950	1330
ከ9 ሄክታር በላይ በአንድ ሄክታር በተጨማሪ የሚከፈል	450	1200	1650

5. Rate of use Fee and income tax

1. The Rate of Fee and income tax to be paid by Rain dependent farmers and Cooperatives for Rural Land use and agricultural activities shall be as per the following table.

L/holding size	Land use fees and Agricultural income tax rate		
	Land Use fee	A/ income tax	Total
0-.5	0%	0%	0%
0.5-1	120	150	270
1-2	150	200	350
2-3	175	250	425
3-4	200	300	500
4-5	225	350	575
5-6	250	400	650
6-7	275	450	725
7-8	300	500	800
8-9	325	550	875
Above 9 hectares for each additional hectare	350	600	950

2. The Rate of Fee and income tax to be paid by irrigation dependent farmers and Cooperatives for Rural Land use and agricultural activities shall be as per the following table.

L/holding size	Land use fee and Agricultural income tax rate		
	Land use fee	Agricultural income tax rate	Total
0-.5	0%	0%	0%
0.5-1	150	300	450
1-2	180	370	550
2-3	210	450	660
3-4	240	520	760
4-5	270	590	860
5-6	300	660	960
6-7	330	750	1080
7-8	350	850	1200
8-9	380	950	1330
9 Above 9 hectares for each additional hectare	450	1200	1650

3. Cadadka Gunada isticmaalka dhulka miyiga iyo cashurta wax soo saarka beeraha Jaadka (1) hegtarkii waxaa ku waajib ah 700 birr oo isticmaalka gunad dhulka ah iyo 1500 birr oo ah canshuurta wax soo saarka beeraha.

4. Dhulka loo haysto isticmaalka dhul daaqsimeedka (**seeraha**) waxaa laga qaadi halki hegtar 25,000 (labaatan iyo shan kun oo birr) Sanadki.

6. Cadadka gunada iyo Canshuurta ay bixinayan Shirkadaha iyo Ururada Maalgashigu

iyadoon Waxba loo dhimaynin qodobka 5^{aad} ee Bayaankan iyo shuruucda kale ee Maalgalinta ee dhaqan galka ah. cadadka gunada iyo canshuurta wax soo saarka beeraha ee Uruurada Maalgaliyasha iyo Shirkadaha horumarinta wax soo saarka beeraha ee ka aasaasan deegaanka ama heer federal ee ka hawlgala deegaanka gudihiiisu waxay noqon sidan hoos ku xusan.

Cadadka Dhulka	Canshuurta Dekhliga Beeraha & isticmaalka Dhulka Miyiga		
	Gunada dhulka miyiga	Canshuurta Dakhliga W/soo saarka Beeraha	wadar
0.5-1	0%	0%	0%
1-2	10,000	15,000	25000
2-3	15,000	20,000	35000
3-4	20000	25,000	45000
4-5	25000	30,000	55000
5-6	30,000	35,000	65000
6-7	35,000	40,000	75000
7-8	40,000	45000	85000
8-9	45000	50000	95000
9 iyo wixii ka badan	50,000	55000	105000

3. ለጭት ምርት የሚውል የገጠር መሬት ይዘታ ላይ የሚከፈለው የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር ተመን እያንዳንዱ ሄክታር ብር 700 የመጠቀሚያ ክፍያ እና ብር 1500 የእርሻ ሥራ ገቢ ግብር ይሆናል።

4. ለግጦሽ የሚውል የጋራ መሬት ይዘታ ማከላል ላይ ከእያንዳንዱ ሄክታር በዓመት 25,000 (ሃያ አምስት ሺህ ብር) የሚከፈለው ይሆናል።

6. በድርጅቶችና ኢንቨስተሮች የሚከፈል የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር ተመን

በዚህ አዋጅ አንቀጽ 5 ስር የተጠቀሰውና በሥራ ላይ ባሉ የኢንቨስትመንትና ሌሎች ሕጎች የተደነገገው ቢኖርም በክልሉ ወይም በፌዴራል መንግሥት ሥር የሚተዳደሩ ድርጅቶችና ኢንቨስተሮች የሚከፈል የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር ተመን ቀጥሎ ባለው ሰንጠረዥ መሠረት ይሆናል።

የመሬት ይዘታ	የመጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር ተመን		
	የመጠቀሚያ ክፍያ	የገቢ ግብር (ብብር)	ደምር
0.5-1	0%	0%	0%
1-2	10,000	15,000	25000
2-3	15,000	20,000	35000
3-4	20000	25,000	45000
4-5	25000	30,000	55000
5-6	30,000	35,000	65000
6-7	35,000	40,000	75000
7-8	40,000	45000	85000
8-9	45000	50000	95000
ከ9 ሄክታር በላይ በአንድ ሄክታር በተጨማሪ የሚከፈል	50,000	55000	105000

3. The rate of fee payable from rural landholding by Beneficiary of Chat producers shall be 700 birr per hectore and 1500 birr for agricultural activities income Tax)700 birr.

4. The rate payable from holding of Land communal land for grazing shall be 25,000 (twenty-five thousand birr) per hectore annually.

6. Rate of rural landholding fees and Agricultural Income Tax to be paid by Agricultural Development Enterprises and private investors

Without prejudice to Article 5 of this proclamation and other applicable Investment Laws. The Rate of rural landholding fees and Agricultural Income Tax to be paid by Agricultural Development Enterprises and private investors established at the regional or federal level operating in the region are as follows.

L/holding size	Land use fees and Agricultural income tax rate		
	Land Use fee	A/ income tax	Total
0.5-1	0%	0%	0%
1-2	10,000	15,000	25000
2-3	15,000	20,000	35000
3-4	20000	25,000	45000
4-5	25000	30,000	55000
5-6	30,000	35,000	65000
6-7	35,000	40,000	75000
7-8	40,000	45000	85000
8-9	45000	50000	95000
Above 9 hectare for each hectare	50,000	55000	105000

7. Gunada kirada dhulka miyiga ee Shirkadaha haysta shatiga macdanta

Cadadka kirada dhulka miyiga ee shirkaduhu ay ka bixinayaan halki hegtar ama shirkadaha haysta Shatiga macdanta waa sida hoos ku xusan:

- 1. Shirkadaha haysata Shatiga Sahaminta macdanta (1) hegtar waxaa laga qaadi 400 birr sandkiiba.
- 2. Shirkadaha haysata Shatiga Macdan qodista qaaliga ah (1) Hegtar Waxaa laga qaadi:
 - (b) Macdanta qaaliga ah 600 birr sanadkiiba.
 - (t) Macdanta kale 500 birr sanadkiiba.
- 3. Shirkadaha haysta Shatiga Macdanta ee darajada 2^{aad} waxaa laga qaadi (1) hegtar
 - (b) Macdanta qaaliga ah 2000 birr sanadkiiba.
 - (t) macdanta kale 1500 birr sanadkiiba.
- 4. Shirkadaha haysta shatiga macdanta ee darajada 1aad waxaa laga qaadi (1) hegtar
 - (b) Macdanta Qaaliga ah sanadkiiba 6000 birr.
 - (t) Macdanta Kale 5000 sanadkiiba.

8. Caddadka Kirada dhulka Miyiga ee loo adeegsado Dalxiiska & warshadaha

- 1. Caddadka qiimaha kirada dhulka miyiga ee loo adeegsado dalxiiska & warshadaha waxaa lagu go'aamin xeer-nidaameedka uu soo saaro Golaha fulinta Dawlada Deegaanku.
- 2. Lacagta kirada dhulka miyiga ee dalxiiska ee lagu bixinayo hab waafaqsan bayaankan waxaa lagu uruurinayaa rssiidka dakhli uruurinta ee xafiiska dakhligu soo saaro oo kaliya.

7. ለማዕድን ሥራ የሚውል የገጠር መሬት የኪራይ ተመን

በማዕድን ሥራ የሚሰራ ማንኛውም ባለፈቃድ በየዓመቱ ከእያንዳንዱ ሄክታር የሚከፈለው የገጠር መሬት መቀጠሚያ ክፍያ እንደሚከተለው ይሆናል።

- 1. የፍለጋ ፈቃድ ያለው ሰው በየዓመቱ ብር 400.00
- 2. የማልማት ፈቃድ ያለው ሰው በየዓመቱ የሚከፍለው;
 - ሀ) ለከበሩ ማዕድናት ብር600
 - ለ) ለሌሎች ማዕድናት ብር 500
- 3. የ2ኛ ደረጃ (ሁለት) የማዕድን ፈቃድ ያለው ሰው በየዓመቱ የሚከፍለው;
 - ሀ) ለከበሩ ማዕድናት ብር 2000
 - ለ) ለሌሎች ማዕድናት ብር 1500
- 4. የ1ኛ ደረጃ የማዕድን ፈቃድ ያለው ሰው በየዓመቱ የሚከፍለው;
 - ሀ) ለከበሩ ማዕድናት ብር 6000
 - ለ) ለሌሎች ማዕድናት ብር 5000

8. ለቱሪዝምና ኢንዱስትሪ ሥራ የዋለ የገጠር መሬት የኪራይ ክፍያ ተመን

- 1. ለቱሪዝምና ለኢንዱስትሪ ሥራ የሚውል የገጠር መሬት ኪራይ ክፍያ ተመን በክልሉ መስተዳደር ም/ቤት በሚያወጣው ደንብ ይወሰናል።
- 2. በዚህ አዋጅ መሠረት የሚከፈል ለቱሪዝምና ለኢንዱስትሪ ሥራ የሚውል የገጠር መሬት ኪራይ ክፍያ የሚሰበሰበው በገቢዎች ቢሮ የተዘጋጀውን የገቢ መሰብሰቢያ ደረሰኝ ብቻ ይሆናል።

7. Rate of Rural Landholding of Mining Land Rentals

The annual rentals to be paid by any licensee engaged in mining operation for each hectare shall be as follows..

- 1. The holder of a prospecting license Birr 400.00
- 2. The holder of an exploration license shall be paid per annual;
 - a) For precious minerals..... Birr 600.00
 - b) For other minerals. Birr 500.00
- 3. The holder of grade 2 (two) mining license shall be paid per annual;
 - a) For precious minerals..... Birr 2000.00
 - b) For other minerals..... Birr 1500.00
- 4. The holder of 1st grade mining license shall pay annually;
 - a) For precious minerals..... Birr 6000.00
 - b) For other minerals..... Birr 5000.00

8. Amount of Rural Land Rentals for Tourism and Industry Purpose

- 1. Amount of rural land rentals for tourism and industry purpose shall be determined by the Regulation that will be issued by the Regional State Administrative Council.
- 2. Tourism and Industry land rent to be paid in accordance with this proclamation shall be collected on the receipt particularly prepared for this Purpose by the Revenue Bureau.

9. Mudada Bixinta Gunada Isticmaalka Dhulka Miyiga iyo canshuurta wax soo Saarka Beeraha.

Gunada Isticmaalka dhulka Miyiga iyo Wax soo Saarka Beeraha ee Lagu xeeriyay Bayaankan waxaa lagu bixin 1 bisha maskaram ilaa 30 bisha miyaaziya ee sanad-miisaniyadeedka dalka.

QAYBTA SADEXAAD
WAAJIBAADKA BEERALAYDA
IYO HA'YADAHA HORMARINTA
BEERAHA

10. Wajibbaadka Beeraleeyda iyo Ha'yadaha ka shaqeeya hormarinta beeraha.

1. Beeraley kasta waxaa waajib ku ah in sida uu dhigayo bayaankan iyo awaamiirta uu xafiisku soo saaro uu soo gudbiyo Maamulka dagmada iyo tuulada uu katirsan yahay xogta ku saabsan baaxada dhulka iyo waxsoo saarka beeraha ee uu haysto.
2. Beeralay kasta waxaa waajib ku ah in uu bixiyo gunada isticmaalka dhulka miyiga ah iyo wax soo saarka beeraha ee lagu xeeriyay bayaankan qodobkiisa 5^{aad} iyo 6^{aad}.
3. Shirkad iyo Hay'ad kasta oo hab waafaqsan Bayaankan ku haysata dhul ka mid ah dhulka miyiga oo bixisa gunada isticmaalka dhulka miyigu waxaa looga baahan yahay inay Xafiiska Dakhliga la soo socodsiiso magaceeda, baaxada dhulka miyiga ee ay haysato iyo wixii ay kolba isbedel ku samayso.

9. የገጠር መሬት ኪራይ ክፍያ፣ የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር የመክፈያ ጊዜ

በዚህ አዋጅ መሠረት የሚጠይቅ የእርሻ ሥራ ገቢ ግብር እና የገጠር መሬት መጠቀሚያ ክፍያ የሚሰበሰበው በበጀት ዓመቱ ከመስከረም 1 እስከ ሚያዝያ 30 ባለው ጊዜ ውስጥ ይሆናል።

ክፍል ሦስት
የአርሶ አደሮችና የእርሻ ልማት ድርጅቶች ተግባርና ኃላፊነት

10. የአርሶ አደሮችና የእርሻ ልማት ድርጅቶች ተግባርና ኃላፊነት

1. ማንኛውም አርሶ አደር ያለው ትክክለኛ የመሬት ይዘታውን መጠን ልክና ስለእርሻ ሥራ መረጃ በዚህ አዋጅና ቢሮው በሚያወጣው መመሪያ መሠረት ለቀበሌው አስተዳደርና ለወረዳ አስተዳደር በየጊዜው የማሳወቅ ግዴታ አለበት።
2. ማንኛውም አርሶ አደር በዚህ አዋጅ አንቀጽ 5 እና 6 የተወሰነውን የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር ክፍያ የመክፈል ግዴታ አለበት።
3. ማንኛውም ድርጅት ወይም ባለሀብት የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር ክፍያ በዚህ አዋጅ መሰረት የሚከፍል ስሙን፣ የገጠር መሬት ይዘታውን መጠን እና ወቅታዊ ለውጦችን ለገቢዎች ቢሮ ማሳወቅ አለበት።

9. Time of Agricultural Income Tax and Land Use Fee Collection

The agricultural activities income tax and rural land use fee payable in accordance with this proclamation shall be collected between Maskaram 1 and miazia 30 E.C of every year.

PART THREE
DUTIES AND RESPONSIBILITIES
OF FARMERS AND
AGRICULTURAL DEVELOPMENT
ENTERPRISES.

10. Obligation of the Farmers and Agricultural Development Enterprises

1. Any peasant farmer shall have the obligation to submit the actual size of land holding, and Agricultural activities to the kebele Administration and the Woreda Administration, according to the manner provided under this proclamation and directive that will be issued by Bureau.
2. Any peasant farmer shall have the obligation to pay agricultural income tax and rural land use fee levied upon it under articles 5 and 6 of this proclamation.
3. Any enterprise or investor that pays rural land use payment and agricultural activities income tax according to this proclamation shall notify its name, size of rural land holding and timely changes to the Revenue Bureau.

- 4. Xafiiska ay khusayso waa in uu Xafiiska Dakhliga u soo gudbiyaan liistada magacyada iyo baaxada dhulka ee uu miyiga ka haysto qof kasta oo beero falato ah .
- 5. Maalgaliyayaasha cida heshiiska maalgashiga la gashay ayaa isla marka ay heshiiska la sexeexato markiiba faah'faahintooda u soo gudbinaysa Xafiiska Dakhliga inta aan dhulka lagu wareejin kahor.
- 6. Waxaa loo bahanyahay in xafiiska dakhliga lala soo socodsiiyo dhulka maalgalinta lagu samaynayo ka hor inta aan lagu wareejinin Maalgaliyaha.

11. Ka dhaafida Gunada Isticmaalka Dhulka Miyiga

- 1. Hay'adaha Dawliga ah iyo kuwa aan dawliga ahayn ama maalgeliyayaasha gaarka ah ee hab waafaqsan awaamiirta uu Xafiiska Maalgelinta soo saaro ku horumarinaya dhirta miyiga, waxaa laga dhaafayaa gunada isticmaalka dhulka miyiga ah, Hadii aysan ahayn hay'ado u aasaasan faa'iido doonimo,
- 2. xarumaha dawladda ee bixiya adeega shacabka.
- 3. Seerayaasha (Park) Ugaadha ee dawladu maamusho.
- 4. Gobaha ciibadada loo Isticmaalo.

12. Cadavnta Juwanka

- 1. Canshuur aruuriye kasta waxaa waajib ku ah in uu siiyo Juwan sharci ah, beeraley kast oo hab waafaqsan bayaankan ku bixiyay gunada isticmaalka dhulka iyo dakhliga wax soo saarka beeraha.

- 4. የሚመለከተው የመንግስት አካል የአርሶ አደሮችን ስም ዝርዝር ከእያንዳንዳቸው የገጠር መሬት ይዞታ መጠን መረጃ ለወረዳው አስተዳደር የማሳወቅ ግዴታ አለበት።
- 5. ባለሀብቶችን በተመለከተ ስምምነቱን የሚፈረመው አካል የኢንቨስትመንት ቦታውን ለባለሀብቶች ከመሰጠቱ በፊት ለገቢዎች ቢሮ ማሳወቅ አለበት።
- 6. ማንኛውም የኢንቨስትመንት መሬት ለባለሀብቱ ከመተላለፉ በፊት ለገቢዎች ቢሮ ማሳወቅ ይጠበቅበታል።

11. ከገጠር መሬት አጠቃቀም ክፍያ ነፃ መሆን

- 1. የክልሉ ኢንቨስትመንት ቢሮ በሚያወጣው መመሪያ መሰረት በክልሉ ውስጥ ደን የሚያለማ የመንግስት ወይም መንግሥታዊ ያልሆነ ድርጅት ወይም በዘርፉ የሚሰማሩ የግል ባለሀብቶች ከገጠር መሬት መጠቀሚያ ክፍያ ነፃ ይሆናሉ።
- 2. የህዝብ አገልግሎቶች የሚሰጡ የመንግስት ተቋማት;
- 3. በመንግስት የሚተዳደሩ የዱር እንስሳት ጥበቃ ፓርኮች;
- 4. ለአምልኮ ዓላማ የሚውል መሬት፡ ከገጠር መሬት መጠቀሚያ ክፍያ ነፃ ይሆናሉ።

12. ደረሰኝ ስለመስጠት

- 1. እያንዳንዱ አርብቶ አደር በዚህ አዋጅ መሠረት ለሚፈጽመው ክፍያ ከግብር ሰብሳቢው ሕጋዊ ደረሰኝ ወዲያውኑ የማግኘት መብትና ግዴታ አለበት።

- 4. The concerned public body shall notify farmers name and their rural land holding size to the Revenue Bureau.
- 5. With respect to investors, the body that signs agreement shall notify to the Revenue Bureau before the handover of the investment land to investors.
- 6. It is required that the revenue Bureau be notified of any investment land before it is transferred to the investor.

11. exemption from rural land use payment

- 1. A government or nongovernmental organization or private investors who develop forest based on the directive to be issued by the state investment Bureau shall be exempted from payment of rural land use fees.
- 2. Public institutions that provide provisions of public services;
- 3. Wildlife conservation Parks administered by the Government;
- 4. land used for worship purpose;

12. Providing of Receipts

- 1. Every peasant farmer or pastoralist has the right and obligation to get a receipt from the tax collector while he/she pays for tax and fee, right then.

2. Gunada isticmaalka dhulka iyo dakhliga wax soo saarka beeraha ee lagu bixinyao hab waafaqsan bayaanka waxaa lagu uruurinyaa juwanka dakhli uruurinta ee xafiiska dakhliga uu soo saaray oo kaliya.

QAYBTA AFRAAD
XILKA IYO WAAJIBAADKA
MAAMULKA TUULADA

13. **Xilka iyo Waajibaadka Maamulka Tuulada**

1. Waxuu xaqiijinayaa Asaga oo raacaya Awaamiirta Xafiiska dakhligu soo saaro in ay Xaqiiqada iyo jiritaanka xogta ku saabsan Baaxada dhulka iyo wax soo saarka beeraha ee beeralaydu u soo gudbisay maamulka tuulada.
2. Maamulka tuulada waxaa waajib ku ah in ay la socodsiiyan Maamulka dagmada liiska magacyada iyo xogta baaxada dhulka ay haystaan beeralayda ku nool tuulada.
3. Maamulka tuuladu hab waafaqsan qodobada bayaankan waxaa waajib ku ah in ay u soo gudbiyaan maamulka dagmada Cadadka gunada isticmaalka dhulka iyo wax soo saarka beeraha ee beeralayda ku nool tuulada.
4. Maamulka tuuladu waxay kala shaqayaan xafiiska dakhliga iyo cida uu u wakiishay uruurinta Gunada isticmaalka dhulka iyo Canshuurta wax soo saarka beeraha ee beeralayda ku nool tuulada.

2. በዚህ አዋጅ መሠረት የሚከፈል የእርሻ ሥራ ገቢ ግብርና የገጠር መሬት መጠቀሚያ ክፍያ ክፍያ የሚሰበሰበው ቢሮው በማያዘጋጀው የገቢ መሰብሰቢያ ደረሰኝ ብቻ ይሆናል።

ክፍል አራት

የቀበሌ አስተዳደር ተግባርና ኃላፊነት

13. **የቀበሌ አስተዳደር ተግባርና ኃላፊነት**

1. በገቢዎች ቢሮ በሚያወጣው መመሪያ ላይ በሚገልፀው አካሄድ መሠረት በእያንዳንዱ አርሶ አደር ለቀበሌ አስተዳደር ያስታወቀበውን የመሬት ይዘታ መጠንና የሚፈለገውን የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር መረጃ ትክክለኛነት አመሳክሮ ያረጋግጣል።
2. ማንኛውም የቀበሌ አስተዳደር በቀበሌው ውስጥ የሚኖሩ አርሶ አደሮችን ስም ዝርዝር ከእያንዳንዳቸው የመሬት ይዘታ መጠን መረጃ ለወረዳው አስተዳደር የማሳወቅ ግዴታ አለበት።
3. ማንኛውም የቀበሌ አስተዳደር በቀበሌው ውስጥ የሚኖሩ አርሶ አደሮች በዚህ አዋጅ መሰረት መከፍል የሚገባቸውን የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር ተመን ለወረዳው አስተዳደር የማሳወቅ ግዴታ አለበት።
4. የቀበሌ አስተዳደር በቀበሌው ውስጥ የሚኖሩ አርሶ አደሮች ሰለገጠር መሬት መጠቀሚያ ክፍያ እና የእርሻ ሥራ ገቢ ግብር አሰባሰብ ከገቢዎች ቢሮ እና ከሚመለከታቸው አካላት ጋር ተባብሮ ይሰራል።

2. The rural land use fee and agricultural activities income tax shall be collected only on the receipt particularly prepared for this purpose by the Revenue Bureau.

PART FOUR

DUTY AND RESPONSIBILITY OF KEBELE ADMINISTRATION

13. **Duties and Responsibilities of Kebele Administration**

1. in accordance with the directive that will be issued by the Revenue Bureau. Shall verify the data of rural land size and agricultural activities tax that declared by farmer residing in the kebele.
2. Every kebele administration, shall have the obligation to submit to the woreda administration the list of farmers residing in the kebele and their landholding size.
3. the kebele administration in accordance with the provisions of this proclamation shall have the obligation to submit to the woreda administration the amount of rural land use fee and agricultural income tax subject to every farmer residing in the kebele.
4. the kebele administrative work with the Revenue Bureau and other organs representing it in the collection task of rural land use fee and agricultural income tax.

5. Maamulka tuuladu hab waafaqsan bayaan kan waxay ha'yadaha sharciga u dhaweeysa Beeraleey kasta oo ka dhaga adeegta soo gudbinta xogta dhulka iyo waxsoosarka beeraha.

14. **Xilka iyo Waajibaadka Maamulka Degmada**

1. Waxuu dabo-galaa islamarkaana xaqiijiyaa xogta ku saabsan Magaca, baaxada dhulka iyo Cadadka gunada iyo Canshuurta wax soo saarka beeraha ee ay u soo gudbiyeen Maamulka tuuladu.
2. Waxaa waajib ka saaranyahay dabagalka iyo xaqiijinta in gunada isticmaalka dhulka iyo Canshuurta wax soo saarka beeraha ee la ururiyay mudada bayaanka lagu xeeriyay ay tahay mid sax ah oo wafaaqsan nidamkii loogu talo galay .
3. Waxuu taageero iyo taakulayn siiya Maamulada tuulooyinka ee hoosyimaada dagmada.

QAYBTA SHANAAD QODOBADA KALADUWAN

15. **Ganaax**

Beeraley kasta oo sida bayaan kan dhigayo gunada dhulka iyo dakhliga beeraha ku bixin weeyda mudada bayaan kan lagu xeeriyay waxaa lagu ganaxi ganax dhan 2% cadadka lacagta lagu leeyahay, hase ahaate ganaaxani kama badan karo 25% Lacagta laga doonayo.

16. **Gunada**

Lacagta gunada isticmaalka dhulka miyiga iyo Canshuurta wax soo saarka beeraha ee maamulka tuuladu ku soo xareeyay hab waafaqsan bayaanka, waxay yeelanayaan guno dhan 3% Guud ahaan lacagta Maamulka tuuladu soo xareeyay.

5. የቀበሌ አስተዳደሩ በዚህ አዋጅ መሰረት የመሬት ይዘታ መጠንና የእርሻ ሥራዎች ላይ መረጃውን ያላቀረበ ማንኛውም አርሶ አደር ላይ በቀበሌው የፍትህ አካላት ከሰ በመመስረት በሕግ አስገዳጅነት እንዲከፈል ያደርጋል።

14. **የወረዳ አስተዳደር ተግባርና ኃላፊነት**

1. በቀበሌ አስተዳደር ተዘጋጅቶ የቀረበለትን የአርሶ አደሮችን ስም ዝርዝር፣ መሬት ይዘታ ስፋትና የሚፈለገውን የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር መረጃው ትክክለኛነቱን በማረጋገጥ ይከታተላል፤
2. የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር በዚህ አዋጅ በተወሰነው የጊዜ ገደብ ውስጥ በቀበሌው አስተዳደር /በግብር ሰብሳቢው/ መሰብሰቡን እና ትክክለኛነቱን የመከታተልና የማረጋገጥ ኃላፊነት አለበት።
3. ለወረዳው አስተዳደር ተጠሪ የሆኑትን የቀበሌ አስተዳደር አካላት ተገቢው ደጋፍ ይስጣል።

ክፍል አምስት

ልዩ ልዩ ድንጋጌዎች

15. **ስለመቀጫ**

ማንኛውም አርሶ አደር በዚህ አዋጅ መሠረት ሊከፍል የሚገባውን የገጠር መሬት መጠቀሚያ ክፍያና የግብርና ሥራ ገቢ በተወሰነው የጊዜ ገደብ ውስጥ ሳይከፍል የቀረ የክፍያውንና የግብርን 2% (ሁለት በመቶ መቀጫ በተጨማሪነት ይከፍላል። ሆኖም በመቀጫናት የሚከፍለው የክፍያ መጠን የሚፈለግበት ገንዘብ 25% በመቶ መብለጥ የለበትም።

16. **ስለ የማበረታቻ አበል ክፍያ**

የቀበሌ አስተዳደር በዚህ አዋጅ መሠረት ከቀበሌው ግብር ከፋይ ነዋሪዎች ከማሰባሰቡ ጠቅላላ ግብር እና ከፍያ ገንዘብ ውስጥ ሦስት በመቶ (3%) በኮሚሽን መልክ ይከፈላል።

5. Shall charge the defaulters at the local justice body for enforcement against any peasant farmer who fails to submit the data on his landholding and agricultural activities.

14. **Duties and Responsibilities of the Woreda Administration**

1. follow-up and verifies the data about the Name, the size of the land and the amount of the fees and the income tax of the agricultural activities submitted by the kebele administration.
2. Shall have the responsibility to follow-up and confirmation that the rural land use fees and the agricultural activities tax are collected within the period of time specified under this proclamation and is compatible with the intended system.
3. provides support and assistance to the kebele administrations under the Woreda.

PART FIVE

MISCELLANEOUS PROVISIONS

15. **Penalties**

Any peasant farmer who fails to pay, the income tax or land use fee imposed on in accordance with this proclamation within the period specified by this proclamation, shall pay penalty of two percent (2%) of the amount required. However, the penalty mightn't exceed twenty five percent (25%) of the amount.

16. **Remuneration of Service Motivation**

Every kebele administration shall be paid three percent (3%) as commission from the total collected income tax and rural land use fee amount from the kebele tax payer residents.

17. **Nidaamka Soo gudbinta Cabshooyinka**

1. Xafiisku isaga oo ka duulaya codsiga uu u soo gudbiyay canshuurta bixiyaha isticmaalka dhulka miyiga iyo canshuurta wax soo saarka beeraha ayuu qaabka hoos ku xusan uga Go'aan gaadhaya qaababka loo go'aamiyay gunada isticmaalka dhulka miyiga iyo canshuurta waxsoosaarka beeraha:
 - b) Caddadka qiyaasta dhulka uu haysto ee laga dalbanayo inuu ka bixiyo gunada isticmaalka dhulka miyiga iyo Canshuurta wax soo saar ka beeraha;
 - t) Caddadka gunada isticmaalka dhulka miyiga iyo canshuurta wax soo saar ka beeraha ee laga doonayo;
 - j) Caddadka ganaaxa iyo cadaymaha iyo tafaasiisha kale ee looga baahan yahay.
2. Qofkasta oo beeraley ah oo cabasho ka qaba caddadka canshuurta isticmaalka dhulka miyiga iyo canshuurta dekhliga wax soo saarka beeraha iyo maalgeliyaha ama shirkada cabasho ka tirsanaysa canshuurta isticmaalka dhulka miyiga iyo canshuurta dekhliga wax soo saarka beeruhu laga bilaabo maalinta la soo gaadhsiyo go'aanka ama loo sheegay mudo 30 maalmood gudahooda ah ayuu cabashadiisa u soo gudbisan karaa Gudiga dhegeysiga cabshooyinka ee loo aasaasay hab waafaqsan qodobka 18^{aad} ee Bayaankan.
3. Cid kasta oo ku qanci wayda go'aanka gudigu soo saaro waxay racfaan u qaadan kartaa xafiiska kadib marka ay soo xarayso 50% cadad u dhigma Caddadka guud ee ay cabshadu ka taagantahay.

17. **ሰለአቤቱታ አቅራቢ ሥና ሥርዓት**

1. የእርሻ ሥራ ገቢ ግብር እና የገጠር መሬት መጠቀሚያ ክፍያ ማንኛውም ከፋይ ከጠየቀ ቢሮው ከዚህ በታች በተገለፁት የሂሳብ ስራ መግለጫ መሠረት በመለየት ውሳኔ ይሰጠዋል፡፡
 - ሀ) የእርሻ ሥራ ገቢ ግብር እና የገጠር መሬት መጠቀሚያ ክፍያ የተጠየቀበትን የመሬት ይዘታ መጠን፤
 - ለ) ማከፍል ያለበት የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር መጠን፤
 - ሐ) የቅጣት መጠን እና ሌሎች አስፈላጊ የሆኑ መግለጫ፤
2. በእርሻ ሥራ ገቢ ግብር እና በገጠር መሬት መጠቀሚያ ክፍያ ውሳኔ ላይ ቅሬታ ያለው ማንኛውም አርሶ አደር እንዲሁም በገጠር መሬት አጠቃቀም ክፍያ ውሳኔ ላይ ቅሬታ ያለው ማንኛውም ኢንቨስተር ወይም ድርጅት ውሳኔው ከደረሰው ወይም ከተነገረው ዕለት ጀምሮ በ30 (በሰላሳ) ቀናት ውስጥ አቤቱታውን በዚህ አዋጅ አንቀፅ 18 መሠረት ለተቋቋመው የግብር ይግባኝ ሰሚ ኮሚቴ ማቅረብ ይችላል፡፡
3. አርሶ አደሩ ወይም ኢንቨስተሩ ወይም ድርጅቱ የሚያቀርበው ይግባኝ መስማት የሚችለው የእርሻ ሥራ ገቢ ግብር ወይም የገጠር መሬት አጠቃቀም ክፍያ እንዲከፍል ከተወሰነው ውስጥ ቅሬታ ካለው ላይ ሃምሳ ፐርሰንቱን (50%) ለቢሮው ካስያዘ ብቻ ነው፡፡

17. **compliant submission procedure**

1. Upon the request of any rural land use payment and Agricultural income tax-payer, the revenue Bureau shall provide him clarification on the manner of assessment of the account:-
 - a) the rural land holding size on which the Agricultural income tax and rural land use payment assessed;
 - b) the amount of rural land use payment and Agricultural income tax rate;
 - c) the penalty imposed and Other necessary clarification.
2. A farmer who objects the rural land use payment and income tax assessment who objects rural land use payment shall within 30 days from the date of receipt of assessment notice have the right to submit his appeal to the tax appeal committee to be established in accordance with article 18 of this proclamation;
3. The appeal of the farmer or investor or an enterprise is heard subject to the deposit of 50% of the rural land use payment and/or Agricultural income tax assessed to the Revenue Bureau

4. Cid kasta oo soo guddisay racfaan waxaa looga baahanyahay in ay racfaankeeda ku soo lifaaqdo cadaymo muujinaya in ay xaraysay cadadka lacageed ee lagu qeexay qodobka 16^{aad} farqadiisa 3^{aad} ee kor ku xusan.

18. **Aasaasida Gudiga Dhegeysiga Cabashooyinka**

Waxaa hab waafaqsan bayaankan lagu aasaasay Gudiga Dhagaysiga Cabashooyinka ka dhanka ah Gunada Istimaaalka Dhulka Miyiga iyo Canshuurta Wax soo saarka Beeraha, faah faahinta arintaas waxaa lagu xeerin xeer-nidaameedka uu soo saaro Golaha fulinta Deegaanka.

19. **Saamaxaad**

Golaha Fulinta Deeganku Waxuu si guud ama sigaar ah u saamixi karaa gunada isticmaalka dhulka iyo canshuurta wax soo saarka beeraha ee beeraleyda ay kutimaado masiiboyinka dabiiciga ah ama dad sameega ah, taas oo wiiqda Tamarta wax soo saarka.

20. **Gacansiin**

Cid kasta waxaa waajib ku ah in uu ku gacansiiyo hirgalinta qodobada bayaankan.

21. **Cigaab**

Cid kasta oo ku xadgudubta arimaha bayaankan lagu xeeriyay waxaa lagu cigaabi qodobada xeerka cigaabta ku haboon.

4. ማንኛውም ይግባኝ የሚያቀርብ ሰው በዚህ አዋጅ አንቀጽ 16 ንዑስ አንቀጽ (3) ላይ የተገለጸው መያዣ መከፈሉን የሚያረጋግጥ ማስረጃ ከይግባኙ ጋር አያይዞ ማቅረብ አለበት።

18. **የአቤቱታ ሰሚ ኮሚቴ ስለማቋቋም**

በዚህ አዋጅ መሠረት የእርሻ ሥራ ገቢ ግብር እና የገጠር መሬት መጠቀሚያ ክፍያ ላይ የሚቀርቡ አቤቱታዎች ሰሚ ኮሚቴ ተቋቁማል ። ዝርዝሩ በክልሉ መስተዳደር ምክርቤት በሚያወጣው ደንብ ይወሰናል።

19. **ልዩ ስልጣን**

በአንድ ወይም ከአንድ በላይ በሆኑ ቀበሌዎች በማገኙ አርሶ አደሮች ላይ በድርቅም ሆነ ከአቅም በላይ በሆኑ ምክንያቶች በምርታቸው ላይ ጉዳት ቢደርስ የክልሉ መስተዳድር ምክርቤት የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር በሙሉ ወይም በከፊል እንዳይከፍሉ ሊያደርግ ይችላል።

20. **የመተባበር ግዴታ**

ማንኛውም ሰው ይህንን አዋጅና ሌሎች የቢሮው አሰራሮችና ህጎች በሥራ ላይ በማዋል ረገድ የመተባበር ግዴታ አለበት።

21. **ስለወንጀል ቅጣት**

ይህንን አዋጅ ድንጋጌዎች የተላለፈ ማንኛውም ሰው አግባብ ባለው የወንጀል መቅጫ ሕግ መሠረት ይቀጣል።

4. each appellant shall submit his appeal with the receipt for deposit of the amount required according article 16(3) of this proclamation to the Revenue Bureau.

18. **Establishment of Tax Appeal Committee**

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

19. **special power**

Where the harvest of peasant farmers of one kebele or more is adversely affected owing to drought or their force measures, the farmers or pastoralists may totally or partially be waived by the regional government from paying the land use fee, agricultural income tax and income tax on cattle rearing due on them. The details will be determined in the due regulation.

20. **Duty to Cooperate**

Any individual or legal person or government organization or non-government organization shall have the obligation to cooperate in the carrying out of the provisions of this proclamation.

21. **Criminal Penalties**

Any person who violates the provisions of this proclamation shall be punishable in accordance with the criminal code.

22. Awooda Soo Saarista xeerar

1. Golaha Fulinta Dawladda Deegaanku wuxuu Soo Saari kara Xeeridaameedyo Lagu dhaqadhangalinayo qodobada Bayaankan.
2. Xafiisku Wuxuu soo Saari kara Awaamiir Lagu hirgalinayo qodobada xeeridaameedka iyo Bayaankan.

23. Shuruucda aan Dhaqangalka ahayn.

1. Waxaa hab waafaqsan bayaankan loo buriyay bayaanka go'aaminta gunada isticmaalka dhulka miyiga iyo Canshuurta Shaqooyinka beeraha ee bayaan tirsi 47/1996.
2. Waxaa hab waafaqsan bayaankan loo buriyay bayaanka wax kabadlka bayaanka go'aaminta gunada isticmaalka dhulka miyiga iyo Canshuurta Shaqooyinka beeraha ee bayaan tirsi: 162/2008
3. Sharci, xeer, awaamiir ama habdhaqan kasta oo ka hor-imaanayo arimaha lagu xeeriyay bayaankan malaha dhaqangal sharci.

24. Mudada Dhaqangalka Bayaankan

Bayaankan wuxuu dhaqangalyaa laga bilaabo Maalinta uu ansixiyo Golaha xildhibaanada ee deegaanku.

Jijiga, Hamle,15, 2015

**MUSTAFE MUXUMED CUMAR
MADAXWEYNAHA DAWLADDA
DEEGAANKA SOOMAALIDA**

22. ህግ የማውጣት ሥልጣን

1. የክልሉ መስተዳድር ምክር ቤት ለዚህ አዋጅ አፈፃፀም የሚያስፈልጉትን ደንቦች ሊያወጣ ይችላል።
2. ቢሮው ለዚህ አዋጅና በዚህ አዋጅ መሠረት የወጡ ደንቦች ተፈፃሚነት የሚረዱ መመሪያ ሊያወጣ ይችላል።

23. ተፈፃሚነት ስለማይኖራቸው ሕጎች

1. የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር አዋጅ ቁጥር 47/1996 በዚህ አዋጅ መሠረት ተሸራዋል።
2. የገጠር መሬት መጠቀሚያ ክፍያና የእርሻ ሥራ ገቢ ግብር ለማስከፈልና ለመወሰን የወጣ አዋጅ ማሻሻያ አዋጅ ቁጥር 162/2008.
3. ከዚህ አዋጅ ጋር የሚቃረን ማንኛውም ሌላ ሕግ አዋጅ፣ ደንብ ወይም መመሪያ በዚህ አዋጅ ውስጥ በተመለከቱት ጉዳዮች ላይ ተፈፃሚነት አይኖረውም።

24. አዋጁ የሚጸናበት ጊዜ

ይህ አዋጅ በክልሉ ምክር ቤት ከወደቀበት ቀን ጀምሮ የፀና ይሆናል።

ጅግጁጋ ሀምሌ 15 ቀን 2015 ዓ.ም

ሙስጠፌ ሙሀመድ ኡመር

የሶማሌ ክልላዊ መንግሥት ፕሬዚዳንት

22. Power to issue laws

1. the administrative council (executive body) of the region, may issue Regulation necessary for the good implementation of this proclamation.
2. The Bureau may issue directives necessary for the implementation of the provisions of this proclamation and Regulations issued pursuant to this proclamation.

23. Inapplicable laws

1. The Rural land use fee and agricultural activities income tax proclamation no 47/1996 shall have no effect on provisions of this proclamation.
2. A Proclamation to Provide for The Amendment of Rural Land Use Fees and Agricultural Income Tax, Proclamation No. 162/2008.’’
3. Any Law. Regulation or directive which is inconsistent with this proclamation shall not apply with respect to matters provided for in this proclamation.

24. Effective Date

This proclamation shall center into force on the date of its ratification by the State Council.

Done at Jijiga, this 22th day of July,
2023

**MUSTAFA MUHAMMAD OMAR
PRESIDENT OF SOMALI
REGIONAL STATE**