Waggaa 27 ffaa..... Lak. 5/2010
፳፯ኛ ዓመት........ ቁጥር........፭/፪ሺ፲
27th year .... No. 5/2018

Finfinnee,....... Guraandhala 24 bara 2009
ፊንፊኔ፣.................የካቲት ፳፬ ቀን ፪ሺ፱
Finfine,......................... March 3 , 2017

MAGALATA OROMIYAA
L µ E p ‰ Z Mê ¦
MEGELETA OROMIA

Gatiin Tokkoo .... Qarshii 24.60 የአ¿«è ”¶ .... ብር 24.60 Unit Price .... Birr 24.60	To'annoo Caffee Mootummaa Naannoo Oromiyaatiin Kan Bahe l‰ZMê¦ ብሔራዊ ŒGF”¦ L¿·Rr በጨፌ ኦሮሚያ °mf}r £'»	Lak. S. Poostaa .... 21383-1000 £Þ.Q.e¼Y ....21383-1000 P.O.Box 21383-1000

Labsii Lakk. 202/2009
Labsii Gibira Galii Mootummaa Naannoo Oromiyaa Irra Deebiin Fooyyessuuf Qophaa'e

Sadarkaa guddina dingdee biyyi keenya irra gahee fi guddina dinagdee Naannichaa wajjin walsimuu fi guddina dinagdee deeggaru sirna gibiraa hammayyaa'aa fi si'ataa ta'e diriirsuun waan barbaachiseef;

Sirni kaffaltii gibiraa haqa qabeessa akka ta'uu fi galiiwwan gibirri itti hin kaffalamne saaphana gibiraa keessa akka galan gochuun barbaachisaa waan ta'eef;

Akkaataa Heera Mootummaa Naannichaa Fooyya'ee Bahe Labsii Lak. 46/1994 Keewwata 49(3) (a)tiin kan kanatti aanu labsameera.

የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የገቢ ግብር አዋጅ እንደገና ለማሻሻል የወጣ አዋጅ ቁጥር ፪፻፪/፪ሺ፱

የአገራችን የኢኮኖሚ ዕድገት ከደረሰበት ደረጃ ጋር የተጣጣመ እና የኢኮኖሚውን ዕድገት የሚያግዝ ዘመናዊና ቀልጣፋ የግብር ሥርዓት መዘርጋት በማስፈለጉ፤

የግብር አከፋፈሉ ሥርዓት ፍትሃዊነት ያለው እንዲሆን እና ግብር የማይከፈልባቸው ገቢዎች በግብር መረብ ውስጥ እንዲገቡ ማድረግ አስፈላጊ በመሆኑ፤

ተሻሽሎ በወጣው የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ሕገ-መንግሥት ቁጥር ፵፮/፲፱፻፺፬ አንቀጽ ፵፱ ንዑስ አንቀጽ (፫) (ሀ) መሠረት እንደሚከተለው ታውጇል፡፡

Aproclamation to Amend Oromia Regional State Income Tax Proclamation No. 202/2017

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

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

NOW, THEREFORE, in accordance with Article 49(3) (a) Of the Revised Regional Constitution No. 46/2001, it is hereby proclaimed as follows:

Kutaa Tokko
Tumaalee Waliigalaa

1. Mata Duree Gabaabaa

Labsiin kun "Labsii Gibira Galii Naannoo Oromiyaa Lak. 202/2009" jedhamee waamamuu ni danda'a.

2. Hiika

Akaataan jechichaa hiika biroo kan kennisiisuuf yoo ta'e malee Labsi Kana keessatti:

1) **"Mootummaa"** jechuun Mootummaa Naannoo Oromiyaati.
2) **"Hanga maallaqaa"** kan jedhu hanga akaakuudhaan ibsames ni dabalata.
3) **"Hojii daldalaa"** jechuun:
   a) Walitti fufiinsaan yookiin yeroo gabaabaaf hojii industirii, daldala, ogummaa yookiin vokeeshinaalaa bu'aaf hojjetamu kamiyyuu yammuu ta'u tajaajila qaxaramaan qaxaraaf kennu yookiin mana kireessuu hin dabalatu;
   b) Akkaataa seera daldalaatiin hojii daldalaati jedhamee beekamtiin kan kennameef hojii biroo kamiyyuu; yookiin
   c) Gamoo kireessuu otuu hin dabalatiin kaayyoon kubbaaniyichaa maalis yoo ta'e, hojii kamiyyuu waldaan aksiyoonaa yookiin waldaan dhuunfaa itti gaafatamummaan isaa murtaa'e kamiyyuu hojjetu.
4) **"Qabeenyaa Hojii Daldalaa"** jechuun adeemsa hojii daldalaa gaggeessuu keessatti guutummaatti yookiin gar-tokkeen galii hojii daldalaa argachuuf qabeenya qabame yookiin faayidaarra oole jechuudha.
5) **"Galii Hojii daldalaa"** kan jedhu hiika Labsii kana keewwata 22 irratti kennameef ni qabaata.
6) **"Argachuu"** jechuun:
   (a) Gibira galii hojii daldalaa fi kiraatiif:
   (i) Kaffalaa gibiraa akkaataa qabiinsa herregaa herrega walitti qabamuu fi kaffalamu irratti hundaa'ee herrega isaa qabatuuf mirga fudhachuuf dandeessisu argachuu;

ክፍል አንድ
ጠቅላላ ድንጋጌዎች

፩. አጭር ርዕስ

ይህ አዋጅ "የኦሮሚያ ክልል የገቢ ግብር አዋጅ ቁጥር ፪፻፪/፪ሺ፱" ተብሎ ሊጠቀስ ይችላል።

፪. ትርጉም

የቃሉ አገባብ ሌላ ትርጉም የሚያሰጠው ካልሆነ በስተቀር በዚህ አዋጅ ውስጥ፡-

፩) ***"መንግሥት"*** ማለት የኦሮሚያ ክልላዊ መንግስት ማለት ነው፡
፪) **"የገንዘብ መጠን"** በዓይነት የተገለፀ መጠንንም ይጨምራል፤
፫) **"የንግድ ሥራ"** ማለት፡-
   (ሀ) በተከታታይ ወይም ለአጭር ጊዜ ለትርፍ የሚከናወን ማንኛውም የኢንዱስትሪ፣ የንግድ፣የሙያ ወይም ቮኬሽናል ሥራ ሲሆን ተቀጣሪ ለቀጣሪው የሚሰጠውን አገልግሎት ወይም ቤት ማከራየትን አይጨምርም፣
   (ለ) በንግድ ሕግ መሠረት የንግድ ሥራ ነው ተብሎ እውቅና የተሰጠው ሌላ ማንኛውም ሥራ፣ ወይም
   (ሐ) ሕንፃ ማከራየትን ሳይጨምር የኩባንያው ዓላማ ምንም ቢሆን ማንኛውም የአክሲዮን ማህበር ወይም ኃላፊነቱ የተወሰነ የግል ማህበር የሚሠራው ማንኛውም ሥራ፤
፬) **"የንግድ ሥራ ሀብት"** ማለት የንግድ ሥራ በማከናወን ሂደት በሙሉ ወይም በከፊል የንግድ ሥራ ገቢ ለማግኘት የተያዘ ወይም ጥቅም ላይ የዋለ ሀብት ነው፤
፭) **"የንግድ ሥራ ገቢ"** በዚህ አዋጅ በአንቀጽ ፳፪ የተሰጠው ትርጉም ይኖረዋል፤
፮) **"ማግኘት"** ማለት፡-
   (ሀ) ለንግድ ሥራ እና ለኪራይ ገቢ ግብር፤
   (i) በአክሩዋል የሒሣብ አያያዝ ዘዴ ሒሳቡን ለሚይዝ ግብር ከፋይ፣ለመቀበል የሚያስችል መብት ማግኘት

Part One
General Provisions

1. Short title

This Proclamation may be cited as the " oromiya regional government Income Tax Proclamation No. 202/2017".

2. Definitions

In this proclamation , unless the context orhetwise requires:-

1) **"Government"** means the National Regional Government of Oromia.
2) **"Amount"** includes an amount-in-kind;
3) **"Business"** means
   (a) Any industrial, commercial, professional, or vocationala ctivity conducted for profit and whetherconducted continuously or short-term, but does not include the rendering of services as an employee or the rentalof buildings;
   (b) Any other activity recognised as a trade under the Commercial Code; or
   (c) Any activity, other than the rentalof buildings, of a share company or private limited company whatever the objectives of the company;
4) **"Business asset"**means an asset held or used in the conduct of a business wholly or partly to derive business income;
5) **"Business income"** has the meaning in Article 22 of this Proclamation;
6) **"Derive"** means:
   (a) For the business and rental income tax:
   (i) For a taxpayer accounting for tax on an accruals basis, the arising of the right to receive; or

(ii) Kaffalaa gibiraa akkaataa qabiinsa herregaa maallaqa calla irratti hundaa'en herrega isaa qabatuuf fudhachuu; yookiin

(b) Akkaataa Labsii kanaatiin gibira biroo buufame kamiifiyyuu fudhachuu dha.

7) **"Gahee bu'aa"** jechuun bu'aa dhaabbanni tokko miseensota isaatiif qoodu yammuu ta'u,kanneen armaan gadiis ni dabalata:

(a) Kaappitaalli dhaabbatichaa gar-tokkeen yammuu hir'atu miseensaaf miseensummaa isaatiin akka deebi'uuf kan taasifamu kaappitaalicha keessaa kan hir'ifame gatii bu'aa miseensummaa maqaa isaatiin galmaa'ee ol ta'e hanga maallaqqaa aragame.

(b) Sababa dhaabbatichi deebi'ee gurguramuun yookiin cufamuun yookiin kubbaaniyyichi diigamuu isaatiin yookiin shariikumman addaan cituu isaatiin faayidaan miseensummaa yammuu haqamu miseensaaf kan deebifame kaappitaalicha keessaa gatii bu'aa miseensummaa maqaa isaatiin galmaa'ee ol kan ta'e hanga maallaqaa ti.

(c) Dhaabbatichi miseensa isaa tokkoof yookiin nama miseensicha waliin quunnamtii qabu kan biraaf bittaa fi gurgurtaa bu'aa qooduu hordofsiisuun hanga maallaqaa kamiyyuu kan liqeesse, kaffaltii qabeenya yookiin tajaajila tokkoof raawwate, gatii qabeenyaa yookiin tajaajilaa dhiyaate kamiyyuu yookiin idaa liqii dhiifame.

8) **"Qaxaramaa"** jechuun kontiraaktara of danda'ee hojjetu otuu hin dabalatiin, gaggeessummaa fi too'annoo nama biraa jala ta'ee tajaajila kennuuf dhaabbiidhaan yookiin yeroodhaaf nama dhuunfaa qaxarame yammuu ta'u, daayirekteera dhaabbataa yookiin gaggeessummaa dhaaabbatichaa keessatti nama biraa itti gaafatamummaan itti kenname akkasumas muudamaa fi filatamaa uummataa dabalatee itti gaafatamaa hojii mootummaa ni dabalata.

(ii) ሒሳቡን በጥሬ ገንዘብ እንቅስቃሴ ላይ በተመሠረተ የሒሳብ አያያዝ ዘዴ ለሚይዝ ግብር ከፋይ፣መቀበል፣ ወይም

(ለ) በዚህ አዋጅ መሠረት ለተጣለ ማንኛውም ሌላ ግብር፣ መቀበል ነው፤

፯) **"የትርፍ ድርሻ"** ማለት አንድ ድርጅት ለአባላቱ የሚያከፋፍለው ትርፍ ሲሆን የሚከተሉትን ይጨምራል፡-

(ሀ) የድርጅቱ ካፒታል በከፊል ሲቀንስ ለአባሉ በአባልነቱ ተመላሽ የሚደረግለት ከካፒታሉ ውስጥ ከተቀነሰው በስሙ ከተመዘገበ የአባልነት ጥቅም ዋጋ በላይ የሆነው የገንዘብ መጠን፤

(ለ) ድርጅቱ መልሶ በመሸጡ ወይም በመዘጋቱ ወይም ኩባንያው በመፍረሱ ወይም ሽርክና በመቋረጡ ምክንያት የአባልነት ጥቅም ሲሰረዝ ለአባሉ ተመላሽ የተደረገለት በካፒታሉ ውስጥ ከነበረው በስሙ ከተመዘገበ የአባልነትጥቅም ዋጋ በላይ የሆነው የገንዘብ መጠን

(ሐ) ድርጅቱ ለአንድ የድርጅት አባል ወይም ከአባሉ ጋር ግንኙነት ላለው ሰው ትርፍ የማከፋፈል ውጤት በሚያስከትል ግብይት ያበደረው ማንኛውም የገንዘብ መጠን፣ለአንድ ሀብት ወይም አገልግሎት የፈፀመው ክፍያ፣ የቀረበ ማንኛውም ሀብት ወይም የአገልግሎት ዋጋ፣ ወይም የተተወ የብድር ዕዳ፤

፰) **"ተቀጣሪ"** ማለት ራሱን ችሎ የሚሠራን የሥራ ተቋራጭ ሳይጨምር በሌላ ሰው መሪነትና ቁጥጥር ሥር ሆኖ አገልግሎት ለመስጠት በቋሚነት ወይም በጊዜያዊነት የተቀጠረ ግለሰብ ሲሆን የድርጅት ዳይሬክተርን ወይም በድርጅቱ አመራር ውስጥ ኃላፊነት የተሰጠውን ሌላ ሰው እንዲሁም ተሿሚንና የሕዝብ ተመራጭን ጨምሮ የመንግሥት ሥራ ኃላፊን ያጠቃልላል፤

(ii) For a taxpayer accounting for tax on a cash basis,received; or

(b) For any other tax imposed under this Proclamation, received;

7) **"Dividend"** means a distribution of profits by a body to a member and includes the following:

(a) An amount returned by a body to amember in respect of a membership interest on a partial reduction in the capital of the body to the extent that the amount returned exceeds the amount bywhich the nominal value of the membership interest was reduced;

(b) An amount returned by a body to a member on redemption or cancellation of a membership interest, including on liquidation of a company or termination ofa partnership, to the extent that the amount returned exceeds the nominal value of the membership interest;

(c) The amount of any loan, payment for an asset or services, value of any asset or services provided, or any debt obligation released, by a body to, or in favour of, amember or a related person of a member to the extent that the transaction is, in substance, a distribution of profits;

8) **"Employee"** means an individual engaged, whether on a permanent or temporary basis, to perform services under the direction and control of another person, other than as an independent contractor,and includesa director or other holder of an office in the management of a body, and government appointees and elected persons holding public offices;

9) **“Qaxaraa”** jechuun nama qaxaramaa qaxare yookiin qaxaramaaf miindaa kaffalu jechuudha.

10) **“Galii Qaxaramuu irraa argamu”** kan jedhu Labsii kana keewwata 13 irratti hiika kennameef niqabaata.

11) **“Galii gibira irraa bilisa ta’e”** jechuun Labsii kana Gabatee ‘E’ tiin galii gibira irra bilisa ta’eedha.

12) **“Sadarkaalee dhiyeessa gabaasa faayinaansii”** jechuun Labsii Qophii fi Dhiyeessii Gabaasa Faaynaansii Federaalaa keessatti sadarkaalee dhiyeessa gabaasa faaynaansii tumamanidha.

13) **“Galii waliigalaa”** jechuun baasiiwwan osoo hin hir’ifamiin dura namni tokko galii waliigalaa Gabatee ‘B’ yookiin‘C’ jalatti kufu argate jechuudha.

14) **“Qabeenya hin sochoone”** kan jedhu akkaataa Labsii kana Keewwata 36 jalatti tumameen mirga albuuda yookiin qabeenyaa boba’aa irratti qabu yookiin ragaa albuudaa yookiin boba’aa ni dabalata.

15) **“Galii”** jechuun galii idilee hin taane dabalatee madda kamirraayyuu maallaqa callaan yookiin akaakuun argame yookiin haala kamiiniyyuu kaffalaa gibiraatiif kan kaffalame, maqaa isaatiin kan qabameef yookiin kan fudhate faayidaa dinagdee kamiyyuudha.

16) **“Kontiraaktera of danda’e**”- jechuun hojii isaa harka caalu mataa isaatiin gaggeessuu fi too’achuuf waliigaltee aangoo ga’aa kennuuf irratti hundaa’uun nama dhuunfaa tajaajila kennuudha.

17) **“Dhala”** jechuun maallaqa fayyadamuuf yookiin yeroo kaffaltii dheeressuuf yeroo yeroon yookiin yeroo tokkotti hanga maallaqaa kaffalamu yoo ta’u, hir’ifama, piriimiyeemii fi kaffaltiiwwan kana fakkaatan biroos ni dabalata.

18) **“Kaffaltii hojii gaggeessaa”** jechuun hanga maallaqaa hojii gaggeessuuf yookiin tajaajila bulchinsaaf kaffalamu yoo ta’u, kaffaltii qaxaramuu irraa argamu hin dabalatu.

፱) **"ቀጣሪ"** ማለት ተቀጣሪን የቀጠረ ወይም ለተቀጣሪው ደመወዝ የሚከፍል ሰው ነው፤

፲) **"ከመቀጠር የሚገኝ ገቢ"** በዚህ አዋጅ አንቀጽ ፲፫ የተሰጠው ትርጉም ይኖረዋል፤

፲፩) **"ከግብር ነፃ የሆነ ገቢ"** ማለት በዚህ አዋጅ ሠንጠረዥ "ሠ" ከግብር ነፃ የሆነ ገቢ ነው፤

፲፪) **"የፋይናንስ ሪፖርት አቀራረብ ደረጃዎች"** ማለት በፋይናንስ ሪፖርት አዘገጃጀትና አቀራረብ አዋጅ የተደነገጉት የፋይናንስ ሪፖርት አቀራ ረብ ደረጃዎች ናቸው፤

፲፫) **"ጠቅላላ ገቢ"** ማለት ወጪዎች ተቀናሽከ መደረጋቸው በፊት አንድ ሰ ው ያገኘው በሠንጠረዥ "ለ" ወይም "ሐ" ሥር የሚወድቅ ጠቅላላ ገቢ ነው፤

፲፬) **"የማይንቀሳቀስ ሀብት"** በአንቀጽ ፴፮ በተደነገ ገው መሠረት በማዕድን ወይም በነዳጅ ሀብት ላይ ያለን መብት ወይም የማዕድን ወይም የነዳጅ መረጃን ይጨምራል፤

፲፭) **"ገቢ"** ማለት መደበኛ ያልሆነ ገቢን ጨምሮ ከማንኛውም ምንጭ በጥሬ ገንዘብ ወይም በዓይነት የተገኘ ወይም በማኛውም መንገድ ለግብር ከፋዩ የተከፈለው፣በስሙ፤የተያዘለት ወይም የተቀበለው ማንኛውም የኢኮኖሚ ጥቅም ነው፤

፲፮) **"ራሱን የቻለ ሥራ ተቋራጭ"** ማለት ሥራውን በአመዛኙ በራሱ የመምራትና የመቆጣ ጠ ር በቂ ሥልጣን በሚሰጠው ውል መሠ ረት አገልግሎት የሚሰጥ ግለሰብ ነው፤

፲፯) "**ወለድ"** ማለት ገንዘብን ለመጠቀም ወይም የክፍያ ጊዜን ለማራዘም በየጊዜው ወይም በአንድ ጊዜ የሚከፈል የገንዘብ መጠን ሲሆን ቅናሽን፣ ፕሪሚየምን ወይም ሌሎች ተመሳሳይ ክፍያዎችንም ይጨምራል፤

፲፰) **"የሥራ አመራር ክፍያ"** ማለት ለሥራ አመራር ወይም አስተዳደራዊ አገልግሎት የሚከፈል የገንዘብ መጠን ሲሆን ከመቀጠር የሚገኝ ገቢን አይጨምርም፤

9) **“Employer”** means a person who engages or remunerates an employee;

10) **“Employment income”** has the meaning in Article 13 of this Proclamation;

11) **“Exempt income”** means income exempt from tax under Schedule ‘E’ of this Proclamation;

12) **“Financial reporting standards”** means the financial reporting standards stipulated under the Financial Reporting Proclamation of federal government ;

13) **“Gross income”,** in relation to a person, means the total income taxable under Schedules ‘B’ or ‘C’ derived by the person without deduction of expenditures;

14) **“Immovable asset”** includes a mining or petroleum right, or mining or petroleum information, as defined in Article 36 of this Proclamation;

15) **“Income”** means every form of economic benefit, including non-recurring gains, in cash or kind from whatever source derived and in whatever form paid, credited, or received;

16) **“Independent contractor”** means an individual engaged to perform services under an agreement by which the individual retains substantial authorityto direct and control the manner in which the services are to be performed;

17) **“Interest”** means a periodic or lumpsum amount, however described as consideration for the use of money or being given time to pay, and includes a discount, premium, or other functionally equivalent amount;

18) **“Management fee”** means an amount as consideration for the rendering of any managerial or administrative service, but does not include employment income;

19) **“Mana Maree Bulchiinsaa”** jechuun Mana Maree Bulchiinsaa Mootummaa Naannoo Oromiyaati.

20) **“Abbaa Taayitaa”** jechuun Abbaa Taayitaa Galiiwwan Oromiyaa ti.

21) **“Fudhachuu”** kanneen armaan gadi ni dabalata:

(a) Gaaffii kaffalaan gibiraa dhiyeessuun yookiin akkaataa seeraatiin maallaqichi maqaa kaffalaa gibiraatiin hojiirra yoo oolu,

(b) Faayidaa kaffalaa gibiraatiif jecha maallaqichi deebi’ee hojiirra yoo oolu, yookiin yoo kuufamu yookiin kaappitaala guddisuuf yoo oolu,

(c) Faayidaa kaffalaa gibiraatiif gara herrega baankiitti yoo galu yookiin gara maallaqa eeggannootti yoo jijjiiramu, yookiin

(d) Haala biroo kamiiniyyuu kaffalaa gibiraatiif yoo qabamu.

22) **“Royaalitii”** jechuun dhimmoota armaan gaditti ibsaman kamiifiyyuu yeroo tokkotti yookiin yeroo yeroon hanga maallaqaa kaffalamuudha:

(a) Hog-barruu, ogummaa harkaa, mirga waraabbii hojii saayinsaawaa kamiyyuu yoo ta’u, fiilmiiwwan siniimaatoogiraafii fi raadiyoof, teleevizyiiniif yookiin tamsaasa interneetiif fiilmiiwwanii oolanii fi teeppiiwwan faayyadamuu yookiin fayyadamuuf mirga argachuu ni dabalata;

(b) Tamsaasa televizyiinii yookiin raadiyoo yookiin interneetii waliin walqabatee saatalaayitiin, keebiliidhaan yookiin faayiber optiksiidhaan yookiin teeknooloojii kana fakkaataniin kanneen darban yookiin fakkiiwwan ilaalaman yookiin sagalee yookiin lamaanuu fudhachuu yookiin fudhachuuf mirga dandeessisu qabaachuu;

(c) Mirga abbummaa waa-uumuu, mallattoo daldalaa, dizaayinii yookiin moodeela, plaanii, foormulaa yookiin adeemsa iccitii yookiin qabeenya biroo kana fakkaatu kamiyyuu yookiin mirga fayyadamuu yookiin mirga fayyadamuu qabaachuu;

፲፱) **“የክልል መስተዳድር ምክር ቤት“** ማለት የኦሮሚያ ክልላዊ መንግስት መስተዳድር ምክር ቤት ነው

፳) **ባለሥልጣን** ማለት የኦሮሚያ ገቢዎች ባለሥልጣን ነው፤

፳፩) **"መቀበል"** የሚከተሉትን ያጠቃልላል፡-

(ሀ) ግብር ከፋዩ በሚያቀርበው ጥያቄ ወይም በሕግ መሠረት ገንዘቡ በግብር ከፋዩ ስም ጥቅም ላይ ሲውል፤

(ለ) ለግብር ከፋዩ ጥቅም ተብሎ ገንዘቡ መልሶ ሥራ ላይ ሲውል ወይም ሲጠራቀም ወይም ደግሞ ለካፒታል ማሳደጊያ ሲውል፤

(ሐ) ለግብር ከፋዩ ጥቅም ወደ ባንክ ሂሳብ ውስጥ ሲገባ ወይም ወደ መጠባበቂያ ገንዘብ ሲዘዋወር፤ ወይም

(መ) በሌላ በማናቸውም መልኩ ለግብር ከፋዩ የተያዘለት ሲሆን፤

፳፪) "ሮያሊቲ" ማለት ከዚህ በታች ከተመለከቱት ለማንኛውም ጉዳይ በአንድ ጊዜ ወይም በየጊዜው የሚከፈል የገንዘብ መጠን ነው፡-

(ሀ) ማንኛውንም የሥነ-ጽሑፍ፣የሥነ-ጥበብ፣ ወይም የሳይንሳዊ ሥራ የቅጂ መብት ሲ ሆን፣የሲኒማቶግራፊ ፊልሞችና ለሬድዮ፣ ለቴሌቪዥን ወይም ለኢንተርኔት ሥርጭት የሚውሉ ፊልሞችና፣ ቴፖችን መጠቀም ወይም ለመጠቀም መብት ማግኘትን ይጨምራል፤

(ለ) ከቴሌቪዥን ወይም ከሬድዮ ወይም ከኢንተ ርኔት ሥርጭት ጋር ተያይዞ በሳተላይት፣ በኬብል፣በኦፕቲክፋይበር፣ ወይም በሌላ ተመሳሳይ ቴክኖሎጂ የሚተላለፉ ወይም የሚታዩ ምስሎችን፣ ወይም ድምፆችን ወይም ሁለቱንም መቀበል ወይም ለመቀበል የሚያስችል መብት ማግኘት፤

(ሐ) ማንኛውንም የፈጠራ ባለቤትነት መብት፣ ፈጠራ፣የንግድ ምልክት፣ ንድፍ ወይም ሞዴል፣ ፕላን፣ የሚስጥር ቀመር ወይም ሂደት ወይም ሌላ ተመሳሳይ ሀብት ወይም መብት መጠቀም ወይም የመጠቀም መብት ማግኘት፤

19) **“council ”** means Administrative Council of Oromia Regional State Government;

20) **“Authority”**means Oromia Revenu Autority.

21) **“Received”,** includes:

(a) Applied on behalf of the Taxpayer either at the request of the Taxpayer or under any law;

(b) Reinvested, accumulated, or capitalised for the benefit of the Tax Payer;

(c) Credited to an account or carriedto a reserve for the benefit of the Taxpayer; or

(d) Otherwise made available to the Taxpayer;

22) **“Royalty”** means a periodic or lump sum amount asConsideration for any of the following:

(a) The use of, or the right to use any copy right of literary, artistic, or scientific work,including cinematography films, and films and tapes for radio, television, or internet broadcasting;

(b) The receipt of, or right to receive, visual images or sounds, or both, transmitted by satellite, cable, optic fibre,or similar technology in connection with television,radio, or internet broadcasting;

(c) The use of, or the right to use any patent, invention, trade mark, design or model, plan, secret formula or process, or other like asset or right;

(d) Meeshaa industirii, daladalaa yookiin saayinsaawaa kamiyyuu fayyadamuu yookiin fayyadamuuf mirga argachuu;
(e) Ragaa muuxxanoo industirii, daladalaa yookiin saayinsaawaa kamiyyuu ilaallatu fayyadamuu yookiin fayyadamuuf mirga argachuu;
(f) Qabeenyawwan yookiin mirgoota keewwata kana keewwata xiqqaa 22 (a-e) jalatti tarreeffaman fayyadamuun akka danda'amuuf deeggarsa dabalataan kennamu.

23) **"Bara gibiraa"** jechuun:
(a) Kaaffalaa gibiraa dhuunfaadhaaf yoo ta'e, Abbaan Taayitichaa beeksisa barreeffamaan heeyyama yoo kennuu baatee fi haal dureewaan beeksisa bareeffamichaan murtaa'an guutuudhaan namni dhuunfaa sun bara herregaa mataa isaa yoo fayyadame malee, Adoolessa 1 irraa hanga Waxabajjii 30 tti kan jiru yeroo waggaa tokkooti;
(b) Dhaabbataaf yoo ta'u, bara herregaa dhaabbatichaa; yookiin
(c) Bara herregaa ce'umsaa Labsii kana keewwata 29 jalatti murtaa'e dha.

24) **"Kaffalaa Gibiraa"** jechuun akkaataa Labsii kanaatiin nama dirqamni gibira kaffaluu irratti buufame dha.

25) **"Kaffaltii Tekinikaa"** jechuun kaffaltii tajaajila teekinikaa, ogummaa ykn gorsaaf kaffalamu yoo ta'u, ogeessota tekinikaa yookiin kan biroo fayyadamuuf kaffaltii kaffalamu ni dabalata.

26) **"Meeshaa daldalaa"** kanneen armaan gadii ni dabalata:
(a) Meeshaa oomishame, hojjetame, bitame yookiin oomishaaf, gurgurtaaf yookiin jijjiirraaf haala kamiiniyyuu argame;
(b) Adeemsa oomishuu yookiin hojjechuu keessatti kan hojiirra oolu meeshaa dheedhii yookiin dhumataa kamiyuu; yookiin
(c) Beeyilada fe'umsaaf yookiin hojiidhaaf tajaajilan osoo hin dabalatiin beellada biroo kamiyyuu.

(መ) ማንኛውንም ኢንዱስትሪያዊ፣ የንግድ ወይም ሳይንሳዊ መሣሪያ መጠቀም ወይም ለመጠቀም መብት ማግኘት፤
(ሠ) ማንኛውንም ኢንዱስትሪያዊ፣የንግድ ወይም ሳይንሳዊ ተሞክሮ የሚመለከት መረጃ መጠቀም ወይም የመጠቀም መብት ማግኘት፤
(ረ) በዚህ አንቀጽ ንዑስ አንቀጽ ፳፪ ከፊደል ተራ (ሀ-ሠ) የተዘረዘሩትን ሀብቶች ወይም መብቶች መጠቀም እንዲቻል በተጨማሪነትና በተቀጽላነት የሚሰጥ ድጋፍ፤

፳፫) **"የግብር ዓመት"** ማለት፡-
(ሀ) ለግለሰብ ሲሆን፣ ባለሥልጣኑ በጽሁፍ ማስታወቂያ ፈቃድ ካልሰጠ እና በጽሁፍ ማስታወቂያው የተወሰኑትን ቅድመ-ሁኔታዎች በማሟላት ግለሰቡ የራሱን የሂሳብ ዓመት ካልተጠቀመ በስተቀር፣ ከሐምሌ ፩ ቀን እስከ ሰኔ ፴ ቀን ያለው የአንድ ዓመት ጊዜ ነው፤
(ለ) ለድርጅት ሲሆን የድርጅቱ የሂሳብ ዓመት፤ወይም
(ሐ) በዚህ አዋጅ አንቀጽ ፳፱ የተወሰነው የመሸጋ ገሪያ የሂሳብ ዓመት ነው፤

፳፬) **"ግብር ከፋይ"** ማለት በዚህ አዋጅ መሠረት ግብር የመክፈል ግዴታ የተጣለበት ሰው ነው

፳፭) **"የቴክኒክ ክፍያ"** ማለት ለቴክኒካዊ፣ሙያዊ፣ ወይም ለማማከር አገልግሎት የሚከፈል ክፍያ ሲሆን፣ የቴክኒክ ወይም ሌሎች ባለሙያዎችን ለመጠቀም የሚከፈል ክፍያን ይጨምራል፤

፳፮) **"የንግድ ዕቃ"** የሚከተሉትንም ይጨምራል፡-
(ሀ) ማንኛውም የተመረተ፣ የተፈበረከ፣የተገዛ ወይም ለማምረት፣ ለመሸጥ ወይም ለመ ለወጥ በማናቸው ምሁኔታ የተገኘ ዕቃ፤
(ለ) በማምረት ወይም በመፈብረክ ሂደት ውስጥ ጥቅም ላይ የሚውል ማንኛውም ጥሬ ዕቃ ወይም አላቂ ዕቃ፤ ወይም
(ሐ) ለጭነት ወይም ለሥራ የሚያገለግሉ እንስሳትን ሳይጨምር ማንኛውም እንስሳ፤

(d) The use of, or the right to use any industrial, commercial, or scientific equipment;
(e) The use of, or the right to use any information concerning industrial, commercial, or scientific experience;
(f) The supply of assistance that is an ocillary and subsidiary to, and is furnished as a means of enabling the application or enjoyment of asset or a right referred to in paragraphs (a) - (e) of this sub-article;

23) **"Tax year"** means:
(a) For an individual, the one year period from 1st Hamle to30tSene, unless the Authority has granted permission,bynotice inwriting and subjectto such conditions asmay be specified by the Authority in the notice, for the individual to use its accounting year as the individual's tax year;
(b) For a body, the accounting year of the body; or
(c) A transitional accounting year as determined under Article 29 of this Proclamation;

24) **"Taxpayer"** means a person liable for tax under this Proclamation;

25) **"Technical fee"** means a fee for technical, professional,or consultancy services, including a fee for the provision of services of technical or other personnel;

26) **"Trading stock"** includes:
(a) Any thing produced, manufactured,purchased,or other wise acquired for manufacture, sale, or exchange;
(b) Any raw materials or consumables used in a production or manufacturing process; or
(c) Livestock, but not including animals used as beasts of burden or working beasts;

27) **"Abbumma muummee"** jechuun karaa kallaattii fi alkallattiitiin dhaabbata tokko keessatti dhaabbata yookiin dhaabbilee quunnamtii qabuun yookiin karaa namoota dhuunfaatiin yookiin karaa dhaabbata abbummaadhaan namoota dhuunfaa jala hin taaneen faayidaa abbummaa qabame dha.

28) **"Gibira hir'isee galii taasisuuf nama itti gaafatamummaan itti kenname"** jechuun kaffaltii raawwatamu irraa bu'uura Labsii kanaatiin gibira hir'isee hambisuudhaaf nama itti gaafatamummaa qabu dha.

29) **"Galii gibirri irraa hir'ifamu"** jechuun bu'uura Labsii kanaatiin galii gibirri irraa hir'ifamee qabamu jechuudha.

30) **"Naannoo"** jechuun Naannoo Oromiyaa ti.

31) Jechi Labsii Bulchiinsa Taaksii keessatti hiikni itti kenname Labsii kana keessatti hojjiira kan oolu yoo ta'ee fi labsii kanaan hiikni kan itti hin kennamne yoo ta'e hiika Labsii Bulchiinsa Taaksii keessatti kennameef ni qabaata.

3. Ibsa Koornayaa

Labsii kana keessatti koornayaa dhiiraatiin kan ibsame dubartiis ni dabalata.

4. Daangaa Raawwatiinsaa

Labsiin kun, akkaataa Heera Mootummaa Rippaabiliika Dimokiraatawaa Federaalawaa Itiyoophiyaa keewwata 96 tiin aangoo gibiraa Mootummaa Federaalaatiif adda bahee kennamee fi gibira galii qonnaan bultoota dhuunfaatiin alatti kaffaltoota gibiraa galii kamiyyuu Naannicha keessaa argatan hunda irratti raawwatiinsa ni qabaata.

5. Sadarkaa Kaffaltoota Gibiraa

1) Raawwii Labsii kanaatiif sadarkaaleen kaffaltoota gibiraa armaan gadii ni jiraatu.
   (a) Kaffalaa gibiraa sadarkaa "A":
   (i) Dhaabbata; yookiin
   (ii) Nama galiin waliigalaa waggaa isaa qarshii 1,000,000.00 yookiin kanaa ol ta'e kamiyyuu,

፳፯) **"ዋና ባለቤትነት"** ማለት በድርጅት ውስጥ በቀጥታ ወይም በተዘዋዋሪ መንገድ ግንኙነት ባለው ድርጅት ወይም ድርጅቶች ወይም በግለሰቦች አማካኝነት ወይም በግለሰብ ባለቤትነት ሥር ባልሆነ ተቋም አማካኝነት የተያዘ የባለቤትነት ጥቅም ነው፤

፳፰) **"ግብር ቀንሶ ገቢ የማድረግ ኃላፊነት የተጣለበት ሰው"** ማለት ከሚከፍለው ክፍያ ላይ በዚህ አዋጅ መሠረት ግብር ቀንሶ የማስቀረት ኃላፊነት ያለበት ሰው ነው፣

፳፱) **"ግብር ተቀናሽ የሚደረግበት ገቢ"** ማለት በዚህ አዋጅ መሠረት ግብር ተቀንሶ የሚያ ዝበት ገቢ ማለት ነው።

፴) **"ክልል"** ማለት የኦሮሚያ ክልላዊ መንግሰት ነው።

፴፩) በታክስ አስተዳደር አዋጅ ትርጉም የተሰጠው ቃል በዚህ አዋጅ ውስጥ ጥቅም ላይ የዋለ እንደሆነ ለዚህ አዋጅ የተለየ ትርጉም ካልተሰጠው በስተቀር በታክስ አስተዳደር አዋጁ የተሰጠው ትርጉም ይኖረዋል።

፫. የጾታ አገላለጽ

በዚህ አዋጅ ዉስጥ ማንኛውም በወንድ ጾታ የተገለጸው ጾታ ሴትንም ይጨምራል።

፬. የተፈጻሚነት ወሰን

ይህ አዋጅ በኢትዮጵያ ፌዴራላዊ ዲሞክራሲያዊ ሪፑብሊክ ህገ መንግስት አንቀጽ ፺፮ መሰረት ለፌደራል መንግስት ተለይቶ ከተሰጠው የግብር ሥልጣን እና በግል ከሚያርሱ ገበሬዎች ላይ ከሚጣል የገቢ ግብር በስተቀር ግብር ከፋዮች ከክልሉ በሚያገኙት ማናቸውም ገቢ ላይ ተፈጻሚነት ይሆናል።

፭. የግብር ከፋይ ደረጃዎች

፩) ለዚህ አዋጅ አፈፃፀም ሲባል የሚከተሉት የግብር ከፋይ ደረጃዎች ይኖራሉ፡-
   (ሀ) የደረጃ "ሀ" ግብር ከፋይ፣
   (፩) ድርጅት፣ ወይም
   (፪) ጠቅላላ ዓመታዊ ገቢው ብር ፩ ሚሊዮን (አንድ ሚሊዮን ብር) ወይም ከዚህ በላይ የሆነ ማንኛውም ሌላ ሰው፣

27) **"Underlying ownership",** in relation to a body, means a membership interest in the body held directly, or indirectly through an interposed body or bodies, by an individual or by an entity not ultimately owned by individuals;

28) **"Withholding agent"** means a person liable to withhold tax under this Proclamation from a payment made by the person.

29) **"Withholding income"** means income from which tax is required to be withheld under Part Ten of this Proclamation.

30) **"Region"** means Oromiya regional state.

31) Aterm used in this Proclamationthat isdefined in the Tax Administration Proclamation shall have the meaning in the Tax Administration Proclamation unless defined otherwise in this Proclamation.

3. Gender description

Provision of this proclamation set out in a masculine gender shall also apply to the feminine gender.

4. Scope of application

This proclamation shall enter into force on any return received from the region by taxpayers with the exception of agricultural income tax of private farmers and the federal power of taxation under federal government constitution article 96.

5. Categories of Taxpayer

1) For the purposes of this Proclamation there shall be the following categories of taxpayers:
   (a) Category "A" taxpayer being
   (1) A body ; or
   (2) Any other person having an annual gross income of Birr 1,000,000 or more;

(b) Kaffala gibiraa sadarkaa "B" kan jedhamu dhaabbata osoo hin dabalatiin, kaffalaa gibiraa galiin waliigalaa waggaa isaa qarshii 500,000.00 ol ta'ee fi 1,000,000.00 gadi ta'e;

(c) Kaffallaa gibiraa sadarkaa "C" kan jedhamu, dhaabbata osoo hin dabalatiin, nama galiin waliigalaa waggaa isaa hanga qarshii 500,000.00 kan ta'e dha.

2) Abbaan Taayitichaa galii kaffalaan gibiraa beeksisu yookiin ragaa dabalataa argamu bu'uura godhachuun bara gibiraa sanaaf sadarkaan kaffalaa gibiraa tokko kan jijjiirame ta'uu fi dhiisuu ni murteessa.

3) Manni Maree Bulchiinsaa akkaataa keewwata kana keewwata xiqqaa 1 tiin sadarkaa kaffalaa gibiraa "A", "B" fi "C" jedhee ramaduuf kan dandeessisu hanga galii waliigalaa waggaa qorannoo dinagdee Biiroon Maallaqaa fi Walta'iinsa Diinagdee gaggeessu irratti hundaa'uun yoo xiqqaate waggaa shan keessatti jijjiiruu ni danda'a.

6. Dhaabbata Dhaabbiidhaan Hojjetu

1) Keewwata kana keewwanni xiqqaa 2, 3, 4 fi 5 jalatti kan tumaman akkuma jirutti ta'ee, "dhaabbata dhaabbiidhaan hojjetu" kan jedhamu namni kamiyyuu hojii daldalaa isaa hunda yookiin gartokkee bakka dhaabbiidhaan itti gaggeessuu jechuudha.

2) Kanneen armaan gaditti tarreeffaman dhaabbiilee dhaabbiidhaan hojjetan jedhamanii fudhatamu:

(a) Waajjira hojiin bu'uuraa isaa dhaabbaticha walquunnamsiisuu ta'e malee, biiroo, warshaa, mana kuusaa yookiin workishooppii bakka hojiin bulchiinsaa itti raawwatu;

(b) Bakka oomisha albuudaa, boolla boba'aa yookiin gaazii, oomisha cirracha ijaarsaa yookiin bakka barbaachaa yookiin hojiin oomishaa qabeenya uumamaa biroo kamiyyuu itti raawwatamu;

(ለ) የደረጃ "ለ" ግብር ከፋይ የሚባለው ድርጅትን ሳይጨምር ዓመታዊ ጠቅላላ ገቢው ከብር ፭ መቶ ሺ. (አምስት መቶ ሺ. ብር) በላይ የሆነ፤እና ከብር ፩ ሚሊዮን (አንድ ሚሊዮን ብር) የሚያንስ ነው

(ሐ) ደረጃ "ሐ" ግብር ከፋይ የሚባለው ድርጅትን ሳይጨምር ዓመታዊ ጠቅላላ ገቢው እስከ ብር ፭ መቶ ሺ. (አምስት መቶ ሺ. ብር) የሚያገኝ ሰው ነው፡፡

፪) የታክስ ባለሥልጣኑ ታክስ ከፋዩ የሚያሳውቀውን ግብር ወይም የሚያገኘውን ሌላ መረጃ መሠረት በማድረግ ለግብር ዓመቱ የግብር ከፋዩ ደረጃ የተለወጠ መሆን አለመሆኑን ይወስናል፡፡

፫) የመስተዳድር ምክር ቤት በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተመለከተውንና ግብር ከፋዮችን የደረጃ "ሀ"፣ የደረጃ "ለ" ወይም የደረጃ "ሐ" ግብር ከፋይ ብሎ ለመመደብ የሚያስችለውን ዓመታዊ ጠቅላላ የገቢ መጠን በኢኮኖሚ ጥናት ላይ የገንዘብና ኢኮኖሚ ትብብር ቢሮ በሚያካሄደው ላይ በመመስረት ቢያንስ በአምስት ዓመት ጊዜ ውስጥ ማሻሻል አለበት፡

፮. በቋሚነት የሚሠራ ድርጅት

፩) የዚህ አንቀጽ ንዑስ አንቀጽ ፪፣፫፣፬ እና ፭ ድንጋጌዎች እንደተጠበቁ ሆነው፣"በቋሚነት የሚሠራ ድርጅት" የሚባለው ማናቸውም ሰው የንግድ ሥራውን በሙሉ ወይም በከፊል የሚያከናውንበት ቋሚ የንግድ ሥራ ቦታ ነው፡፡

፪) ከዚህ በታች የተዘረዘሩት በቋሚነት የሚሠራ ድርጅት ተደርገው ይወሰዳሉ፡-

(ሀ) ዋነኛ ተግባሩ የድርጅቱ አገናኝ ሆኖ ከሚያገለግለው ጽሕፈት ቤት በስተቀር የአስተዳደር ሥራ የሚከናወንበት ቦታ፣ ቢሮ፣ፋብሪካ፣ መጋዘን ወይም ወርክሾፕ፤

(ለ) የማዕድን ማምረቻ ሥፍራ፣የነዳጅ ወይም የጋዝ ጉድጓድ፣የግንባታ ጠጠር ማምረቻ፣ ወይም ሌላ ማናቸውም የተፈጥሮ ሀብት ፍለጋ፣ወይም ማምረት ሥራ የሚከናወንበት ቦታ፤

(b) Category 'B' taxpayer being a person, other than a body, having an annual gross income more than Birr 500,000 or but less than 1,000,000;

(c) Category 'C' taxpayer being a person other than a body,having an annual gross income of less or equal to Birr.500,000

2) The Authority may, on the basis of tax declarations filed by a taxpayer or any other information available to the Authority, determine whether the taxpayer's category has changed for a tax year.

3) The coucil shall after ascertaining by economic analysis,change at least within five years the annual gross income thresholds in sub-Article (1) of this Article for the classification of a taxpayer as a category 'A' taxpayer category "B" taxpayer or category "C" taxpayer.

6. Permanent Establishment

1) Subject to the provisions of sub-articles (2),(3),(4) and(5) of this Article, a permanent establishment is a fixed place of business through which the business of aperson is wholly or partly conducted.

2) The following are specifically treatedas a permanent establishment:

(a) A place of management,branch, office,factory,warehouse, or workshop,but does not include an office that has representation of the person's business as its sole activity;

(b) A mine site, oil or gas well,quarry, or other place of exploration for, or extraction of, natural resources;

(c) Projektii tokko yookiin projektoota walitti hidhamiinsa qaban yeroo guyyaa 183 (guyyaa dhibba tokkoo fi saddeettamii sadii) oli ta'eef qaxaramtoota yookiin hojjetoota biroo ramaduudhaan tajaajila gorsaa dabalatee tajaajilli biroo kamiiyyuu bakka itti kennamu dha.

3) Hojii ijaarsichaa, projektich yookiin sochiin hojichaa guyyaa 183 (guyyaa dhibba tokkoo fi saddeettamii sadii) oliif kan turu hanga ta'etti iddoo hojiin ijaarsi gamoo itti raawwatamu, pirojektii ijaarsaa,walitti ijaaruu (assembly) yookiin pirojektii dhaabuu yookiin hojiiwwan to'annoo kanneen waliin walitti dhufeenya qaban dhaabbata dhaabiidhaan hojjetu godhamee fudhatama.

4) Keewwata kana keewwata xiqqaa 1 fi 2 jalatti kan tumame jiraatuyyuu bakka bu'aan of danda'ee hojjetu adeemsa hojii daldalaa idileetiin hojii raawwatuun ala namni kamiyyuu "bakka buusaa" jedhamee nama waamamu biroof bakka bu'aa ta'ee maqaa nama biraatiin kan hojjetu yeroo ta'utti bakka bu'aan nama bakka buuseef dhaabbata dhaabiidhaan hojjetu kan jedhamu:

(a) Maqaa bakka buusaatiin dhaabiidhaan waliigaltee kan seenu; yookiin

(b) Maqaa bakka buusaatiin meeshaawwan dabarsuuf kuusee kan qabu yoo ta'e dha.

5) Keewwata kana keessatti "bakka bu'aa of danda'ee hojjetu" jechuun to'annoo nama bakka isa buusee jala osoo hin ta'iin of danda'ee kan hojjetu faddaalaa, bakka bu'aa komiishinii yookiin bakka bu'aa biroo yoo ta'u, namoota of danda'anii quunnamtii daldalaa yookiin faayinaansii isaanii hojjetan irraa adda kan ta'e dhuunfaadhaan yookiin muummeedhaan bakka bu'aa nama tokkoo ta'uudhaan hojjetan hin dabalatu.

(ሐ) ለአንድ ወይም ለተያያዙ ፕሮጀክቶች በአንድ ዓመት ጊዜ ውስጥ ከ ፻፹፫ (አንድ መቶ ሰማንያ ሦስት) ቀናት በላይ ለሆነ ጊዜ ተቀጣሪዎችን ወይም ሌሎች ሠራተኞችን በመመደብ የምክር አገልግሎትን ጨምሮ ሌሎች ማናቸውም አገልግሎቶች የሚሰጡበት ቦታ

፫) የግንባታው ሥራ፣ ፕሮጀክቱ ወይም የሥራ እንቅስቀሴው ከ፻፹፫ (አንድ መቶ ሰማንያ ሦስት) ቀናት በላይ የሚቆይ እስከሆነ ድረስ የህንፃ ግንባታ ሥራ የሚከናወንበት ሥፍራ፣ የግንባታ፣ የመገጣጠም ወይም የተከላ ፕሮጀክት ወይም ከእነዚህ ጋር የተገናኙ የቁጥጥር ሥራዎች በቋሚነት የሚሠራ ድርጅት ተደር ገው ይወሰዳሉ፡፡

፬) በዚህ አንቀጽ ንዑስ አንቀጽ ፩ እና ፪ የተደነገ ገው ቢኖርም ራሱን ችሎ የሚሠራ ወኪል በመደበኛ የንግድሥራ አካሄድ ከሚያከናውነው ተግባር በስተቀር ማናቸውም ሰው "ወካይ" ተብሎ ለሚጠራ ሌላ ሰው ወኪል በመሆን በሌላ ሰው ስም የሚሰራ በሚሆንበት ጊዜ ወኪሉ የወካዩ በቋሚነት የሚሠራ ድርጅት ነው የሚባለው፡-

(ሀ) በወካዩ ስም በቋሚነት ውሎችን የሚደራደር፤ ወይም

(ለ) በወካዩ ስም የንግድ ዕቃዎችን ለማስረከብ አከማችቶ የሚይዝ ከሆነ ነው፡፡

፭) በዚህ አንቀጽ" ራሱን ችሎ የሚሠራ ወኪል" ማለት በሚወክለው ሰው ቁጥጥር ስር ሳይሆን ራሱን ችሎ የሚሠራ ደላላ፣ የኮሚሽን ወኪል ወይም ሌላ ወኪል ሲሆን፣የንግድ ወይም የፋይናንስ ግንኙነታቸው ራሳቸውን ችለው ከሚሠሩ ሰዎች የተለየ የሆነውን በብቸኝነት ወይም በዋነኛነት ለአንድ ሰው ወኪል በመሆን የሚሠሩትን አይጨምርም፡፡

(c) The furnishing of services, including consultancy services, by a person, including through employees or other personnel engaged by the person for such purpose, but only when activities of that nature continue for the same or a onnected project for a period or periods aggregating more than183 days in any one-year period.

3) A building site, or a construction, assembly, or installation project, or supervisory activities connected with such site orproject shall be a permanent establishment only when the site, project, or activities continue for more than 183 (one hundred eighty three days.)

4) Despite sub-articles (1) and (2) of this Article, when a person, other than an agent of independent status acting in the ordinary course of business, acts on behalf of another person(referred to as the "principal"), the first-mentioned person shall be a permanent establishment of the principal if the person:

(a) Regularly negotiates contracts on behalf of the principal;or

(b) Maintains a stock of goods from which the person regularly delivers goods on behalf of the principal.

5) In this Article, "agent of independent status" means a broker,general commission agent,or other agent acting independently of the person that they represent, but does not include a person who acts solely or principally for another person if their commercial and financial relations differ from those that would have been made between independent person.

7. Jiraataa

1) Kanneen armaan gadii jiraattota Naannichaa ti:
   (a) Nama dhuunfaa jiraataa ta'e;
   (b) Dhaabbata jiraataa ta'e;
   (c) Manneen hojii fi Dhaabbilee Misoomaa Mootummaa Naannichaa;
2) Keewwata kana keewwata xiqqaa 3 fi 4 jalatti kan tumame akkuma eegametti ta'ee, namni dhuunfaa tokko jiraataa Naannichaati kan jedhamu:
   (a) Naannicha keessatti teessoo jireenyaa dhaabbataa kan qabu;
   (b) Naannicha keessa yeroo waggaa tokkoo keessatti guyyaa 183 (dhibba tokkoo fi saddeettamii sadii) ol osoo addaan hin kukkutiin yookiin deddeebi'uudhaan nama jiraate.
3) Akkaataa keewwata kana keewwata xiqqaa 2 tiin "bara gibiraa qabame" jedhamee kan caqafameef namni dhuunfaa bara gibiraa tokkoof jiraata ta'e bara gibiraa darbeef jiraata kan hin taane yoo ta'e bara gibiraa qabameef akka jiraataatti kan lakkaa'amu guyyaa jalqabaaf Naannicha keessa jiraachuu jalqabe irraa eegaleeti.
4) Namni dhuunfaa tokko bu'uura keewwata kana keewwata xiqqaa 2 tiin bara gibiraa qabameef jiraataa ta'ee, garuu bara gibiraa itti aanutti jiraataa kan hin taane yoo ta'e, bara gibiraa qabametti akka jiraataa ta'etti kan lakkaa'amu namni dhuunfaan kun yeroo dhumaatiif Naannicha keessa guuyyaa jiraateen dura yeroo jiruuf ta'a.
5) Dhaabbanni jiraataa Naannichaati kan jedhamu:
   (a) Naannicha keessatti kan hundeeffame yoo ta'e;
   (b) Damee Naannicha keessaa kan qabu yookiin qaama gaggeessaa murtii jijjiirama hordofsiisu kennuu danda'u Naannicha keessaa kan qabu yoo ta'e dha.

፯. ነዋሪነት

፩) የሚከተሉት የክልሉ ነዋሪዎች ናቸው፡-
   (ሀ) ነዋሪ የሆነ ግለሰብ፤
   (ለ) ነዋሪ የሆነ ድርጅት፤
   (ሐ) የክልል የልማት ድርጅት እና የመንግሥት መስሪያ ቤቶች፤
፪) የዚህ አንቀጽ ንዑስ አንቀጽ(፫) እና (፬) እን ደተጠበቁ ሆነው፤ አንድ ግለሰብ በክልሉ ነዋሪ ነው የሚባለው፡-
   (ሀ) በክልሉ ውስጥ ቋሚ የመኖሪያ አድራሻ ያለው፤
   (ለ) በክልሉ ውስጥ በአንድ ዓመት ጊዜ ውስጥ ሳያቋርጥ ወይም በመመላለስ ከ፻፹፫ (አንድ መቶ ሰማንያ ሶስት) ቀናት በላይ የኖረ ግለሰብ፤
፫) በዚህ አንቀጽ ንዑስ አንቀጽ (፪) መሠረት "የተያዘው የግብር ዓመት" ተብሎ ለሚጠቀሰው ለአንድ የግብር ዓመት ነዋሪ የሆነ ግለሰብ ባለፈው የግብር ዓመት ነዋሪ ያልሆነ እንደሆነ በተያዘው የግብር ዓመት እንደ ነዋሪ ሆኖ የሚቆጠረው ለመጀመሪያ ጊዜ ኢትዮጵያ ውስጥ መኖር ከጀመረበት ቀን አንስቶ ነው፡፡
፬) አንድ ግለሰብ በዚህ አንቀጽ ንዑስ አንቀጽ(፪) መሠረት በተያዘው የግብር ዓመት ነዋሪ ሆኖ፤ ነገር ግን በሚቀጥለው የግብር ዓመት ነዋሪ ያልሆነ እንደሆነ፤ በተያዘው የግብር ዓመት እንደ ነዋሪ ሆኖ የሚቆጠረው ግለሰቡ ለመጨረሻ ጊዜ በክልሉ ውስጥ ከኖረበት ቀን በፊት ላለው ጊዜ ነው፡፡
፭) አንድ ድርጅት በክልሉ ነዋሪ ነው የሚባለው፡
   (ሀ) በክልሉ ው ስ ጥ የ ተ ቋ ቋ መ ወይም የተመሠረተ እንደሆነ፤
   (ለ) ወሳኝ የሆነ አመራር የሚያካሂድበት ሥፍራ በኢትዮጵያ ውስጥ ያለው እንደሆነ፤ ነው፡፡

7. Residence

1) The following are residents of the region :
   (a) a resident individual;
   (b) a resident body;
   (c) the Regional Government offices and the State enterprieses of the region
2) Subject to sub-Articles (3) and (4) of this Article, a resident Individual is an individual who:
   (a) Has a domicile in the region ;
   (b) Is present in the region,- continuously or intermittently,for more than 183 days in a one-year period.
3) An individual who is a resident individual under sub-article of this Article for a tax year (referred to as the "currenttax year"), but who was not a resident individual for the preceding tax year shall be treated as a resident individual in the current tax year only for the period commencing on the day on which the individual was first present intheregion .
4) An individual who is a resident individual under sub-article of this Article for the current tax year but who is not aresident individual for the following tax year shall be treated as a resident individual in the current taxyear only for the period ending on the last day on which the individual waspresent in the region .
5) A resident body is a body that:
   (a) Is incorporated or formed in the region; or
   (b) Has its branches or has its place of effective management in the region.

6) Kubbaaniyaan Naannicha keessatti jiraataa ta'e dhaabbata Naannicha keessatti jiraataa ta'ee dha.

8. Madda Galii

1) Qaxaramaan tokko galiin inni qaxaramuu irraa argate maddi isaa Naannicha keessa kan jedhamu bakki kaffaltiin itti raawwatamu ilaalcha keessa osoo hin galiin tajaajila qaxarrii Naannicha keessatti raawwatamuun galii argame.
2) Karaa dhaabbata isaa dhaabbiin hojjatuutiin galii Naannichaan ala argatu osoo hin dabalatiin namni jiraataa Naannichaa ta'e galiin hojii daldalaa Naannicha keessatti horatu galii Naannicha keessaa argame ta'a.
3) Galiin hojii daldalaa nama Naannicha keessa jiraataa hin taanee galii Naannicha keessaa argamedha kan jedhamu:
   (a) Namni jiraataa hin taane karaa dhaabbata dhaabbiin hojjetuutiin hojii daldalaa Naannicha keessatti raawwatu irraa galii argame yoo ta'u;
   (b) Namni jiraataa Naannichaa hin taane karaa dhaabbata dhaabbiin hojjetuutiin meeshaalee yookiin shaqaxoota gurguru waliin meeshaalee yookiin shaqaxoota gosa tokko ta'an yookiin walfakkatan Naannicha keessatti gurguruun galii argatu;
   (c) Namni jiraataa Naannichaa hin taane karaa dhaabbata dhaabbiin hojjetuutiin hojii daldalaa raawwatu kamiyyuu waliin sochii hojii daldalaa biroo gosa tokko ta'e yookiin wal fakkaatu Naannicha keessatti raawwachuun galii argatu.
4) Keewwata kana keewwata xiqqaa 1, 2 fi 3 jalatti kan tumaman jiraataniyyuu galiiwwan armaan gaditti tarreeffaman galii Naannicha keessa maddani dha:
   (a) Dhaabbanni jiraataa Naannichaa ta'e kaffaltii gahee bu'aa nama tokkoof kaffalu;
   (b) Galii qabeenyaawwan armaan gaditti tarreeffaman kireessun argamu:

፮) በክልሉ ነዋሪ የሆነ ኩባንያ በክልሉ ነዋሪ የሆነ ድርጅት ነው፡፡

፰. የገቢ ምንጭ

፩) አንድ ተቀጣሪ ከመቀጠር የሚያገኘው ገቢ ከክልሉ የመነጨ ነው የሚባለው፡ ክፍያው የሚፈጸምበት ሥፍራ ግምት ውስጥ ሳይገባ በክልሉ ውስጥ ከሚከናወን የቅጥር አገልግሎት የተገኘ ገቢ ነው፡፡
፪) በቋሚነት በሚሠራ ድርጅቱ አማካኝነት ከክልሉ ውጪ የሚያገኘውን ገቢ ሳይጨምር፤ በክልሉ ነዋሪ የሆነ ሰው በክልሉ ውስጥ የሚያፈራው የንግድ ሥራ ገቢ በክልሉ ውስጥ የተገኘ ገቢ ይሆናል፡፡
፫) በክልሉ ነዋሪ ያልሆነ ሰው የንግድ ሥራ ገቢ በክልሉ ውስጥ የተገኘ ነው የሚባለው፡-
   (ሀ) ነዋሪ ያልሆነ ሰው በቋሚነት በሚሰራ ድርጅት አማካኝነት በክልሉ ውስጥ ከሚያካሂደው የንግድ ሥራ የተገኘ ገቢ ሲሆን፤
   (ለ) በኦሮሚያ ውስጥ ነዋሪ ያልሆነው ሰው በቋሚነት በሚሰራ ድርጅት አማካኝነት ከሚያስተላልፋቸው ዕቃዎች ወይም ሸቀ ጦች ጋር አንድ ዓይነት ወይም ተመሳሳይ የሆኑ እቃዎችን ወይም ሸቀጦችን በኦሮሚያ ውስጥ በማስተላለፍ የሚያገኘ ው ገቢ፤
   (ሐ) በክልሉ ውስጥ ነዋሪ ያልሆነው ሰው በቋሚነት የሚሰራ ድርጅት ከሚያከ ናውናቸው ማናቸውም የንግድ ሥራዎች ጋር አንድ ዓይነት ወይም ተመሳሳይ የሆኑ ሌሎች የንግድ ሥራ እንቅስቃሴዎችን ኦሮሚያ ውስጥ በማከናወን የሚያገኘው ገቢ፤
፬) በዚህ አንቀጽ ንዑስ አንቀጽ (፩)፣(፪) እና (፫) የተመለከተው ቢኖርም፣የሚከተሉት ገቢዎች በክልሉ ውስጥ የመነጩ ገቢዎች ናቸው፡-
   (ሀ) በክልሉ ነዋሪ የሆነ ድርጅት ለአንድ ሰው የሚከፍለው የትርፍ ድርሻ፤
   (ለ) የሚከተሉትን ሀብቶች በማከራየት የሚገኝ ገቢ፡

6) A resident company is a company that is a resident body.

8. Source of Income

1) Employment income derived by an employee shall be Regional source income to the extent that it is derived in respect of employmentexercised in the region,wherever paid
2) Business income derived by a resident of the region shall be Regional source income except to the extent that it is attributable to a business conducted by the resident through a permanent establishment outside the region .
3) Business income derived by a non-resident shall be Regional source income to the extent that it isattributable to:
   (a) a business conducted by the non-resident through a permanent establishment in the region;
   (b) disposals in the region by the non-resident of goods or merchandise of the same or similar kind as those disposed by the non resident through a permanent establishment in the region ; or
   (c) any other business activity conducted by the non-resident in the region of the same or similar kind as that conducted by the non-resident through a permanent establishment in the region.
4) Despite sub-articles (1), (2), and (3) of this Article, income derived by a person shall be regional source income if it is:
   (a) a dividend paid to the person by a resident body;
   (b) rental income from the lease of

(i) Qabeenya hin sochoone Naannicha keessatti argamu; yookiin

(ii) Bu'uura Labsii kana keewwata 55 tiin qabeenya socho'u Naannicha keessaatti argamu gibirri itti kaffalamu.

(c) Galii qabeenyawwan armaan gaditti tarreeffaman dabarsuudhaan argamu:

(i) Qabeenya hin sochoone Naannicha keessatti argamu;

(ii) Faayidaan gatii qabeenya irra jiru % 50 ol ta'uun karaa kallatti yookiin alkallattin dhaabbata tokko yookiin tokkoo ol ta'anii quunnamtii qabaniin qabame yommuu qabeenya hin sochoone Naannicha keessatti argamu irraa faayidaa argamu;

(iii) Aksiyoona yookiin boondii Kubaaniyaan jiraataa Naannichaa ta'e dhiyeesse;

(d) Inshuuraansiin Naannicha keessatti argamu waadaa balaaf galeef araboonii kaffalamu;

(e) Sochii ispoortii yookiin bashannanaa Naannicha keessatti gaggeeffamuun galii argamu;

(f) Bu'uura Labsii kanaatiin gibirri kan itti kaffalamu, dhala, rooyaalitii, kaffaltii hojii gaggeessummaa yookiin kaffaltii tajaajila teekinikaa ilaalchisee;

(i) Namni jiraataa Naannichaa ta'e karaa dhaabbata dhaabbiidhaan hojjetu hojii daldalaa biyya alaatti gaggeessuuf baasii inni baase osoo hin dabalatiin nama jiraataa Naannichaa ta'eef kaffaltii raawwatu

(ii) Namni jiraataa Naannichaa hin taane karaa dhaabbata dhaabbiidhaan Naannicha keessatti hojjetuutiin hojii daldalaa Naannicha keessatti raawwatuuf kaffaltii kaffalu.

(i) በክልሉ ውስጥ የሚገኝ የማይንቀሳቀስ ሀብት፤ወይም

(ii) በአንቀጽ ፶፭ መሠረት ግብር የሚከፈልበትበኢትዮጵያ ውስጥ የሚገኝ የሚንቀሳቀስ ሀብት፤

(ሐ) የሚከተሉትን ሀብቶች በማስተላለፍ የሚገኝ ገቢ፡

(i) በክልሉ ውስጥ የሚገኝ የማይንቀሳቀ ስ ሀብት፤

(ii) ከ ፶% በላይ በሚሆነው በሀብቱ ዋጋ ላይ ያለው ጥቅም በቀጥታ ወይም በተዘዋዋሪ መንገድ በአንድ ወይም ከአንድ በላይ በሆኑ የተዛመዱ ድርጅቶች የተያዘ በሚሆን በት ጊዜ በኢትዮጵያ ውስጥ በሚገኝ የማይን ቀሳቀስ ሀብት ላይ ያለ ጥቅም

(iii) በኢትዮጵያ ነዋሪ የሆነ ኩባንያ ያወጣው አክሲዮን ወይም ቦንድ፤

(መ) በክልሉ ውስጥ የሚገኝ መድን ለተገባለት አደጋ(ስጋት) የሚከፈል የመድን አረቦን

(ሠ) በክልሉ ውስጥ ከሚከናወን የመዝናኛ ወይም ስፖርታዊ እንቅስቃሴ የሚገኝ ገቢ

(ረ) በዚህ አዋጅ መሠረት ግብር የሚከፈልበትን ወለድ፣ሮያሊቲ፣የሥራ አመራር ክፍያ ወይም የቴክኒክ አገልግሎት ክፍያ በሚ መለከት፡-

(i) በክልሉ ነዋሪ የሆነው ሰው በቋሚነት በሚሠራ ድርጅት አማካይነት ውጭ ሀገር ለሚያካሂደው የንግድ ሥራ ያወጣውን ወጪ ሳይጨምር፣ በክልሉ ነዋሪ ለሆነ ሰው የሚፈፅመው ክፍያ፤

(ii) በክልሉ ነዋሪ ያልሆነ ሰው በክልሉ ውስጥ ባለው በቋሚነት የሚሠራ ድርጅት አማካኝነት በክልሉ ውስጥ ለሚያካሂደው የንግድ ሥራ የሚፈፅመው ክፍያ፤

(i) immovable asset located in the region; or

(ii) movable asset located in the region subject to tax under Article 55 of this Proclamation;

(c) a gain arising from the disposal of the following:

(i) immovable asset located in the region;

(ii) a membership interest in a body, if more than 50%of the value of the interest is derived, directly or indirectly through one or more interposed bodies, from immovable asset located in the region ;

(iii) shares in, or bonds issued by, a resident company;

(d) an insurance premium relating to the insurance of a risk in the region;

(e) income from a performance or sporting event taking place in the region;

(f) interest, a royalty, management fee, technical fee, or other income subject to tax under this Proclamation:

(i) paid to the person by a residentof the region, other than as an expenditure of a business conducted by the resident through a permanent establishment outside the region ; or

(ii) paid to the person by a non- resident as an expenditure of a business conducted by the non resident through a permanent establishment in the region.

9. Gabateewwan Galii

1) Gibirri galii Labsii kanaan tumame akkaataa gabateewwan armaan gadiitiin ni kaffalma:
   (a) Gabatee "A", galii qaxaramuu irraa argamu;
   (b) Gabatee "B", galii kiraa manaa irraa argamu;
   (c) Gabatee "C", galii hojii daldalaa irraa argamu;
   (d) Gabatee "D", galiiwwan biroo;
   (e) Gabatee "E", galiiwwan gibira galii irraa bilisa ta'an.
2) Labsii kana keewwata 60 keewwata xiqqaa 2 jalatti kan tumame akkuma jirutti ta'ee, kaffalaan gibiraa bara gibiraatti maddoota galii garaa garaa gabatee tokkicha keessatti kufan irraa galii kan argate yoo ta'e galiiwwan hundi walitti ida'amanii gabatee sana jalatti gibira waggaa sanaa ni kaffala.

10. Dirqama Gibira Galii Kaffaluu

Namni galii kamiyyuu argate akkaataa Labsii kanaa fi Labsii Bulchiinsa Taaksiitiin dirqama gibira kaffaluu qaba.

Kutaa Lama
Gabatee "A", Galii Qaxaramuu Irraa Argamu

11. Galii Qaxaramuu Irraa Argamu Irratti Gibira Buusuu

1) Labsii kana keewwata 80 jalatti kan tumame akkuma jirutti ta'ee, qaxaramaan kamiyyuu ji'a tokko keessatti qaxaramuun galii waliigalaa ji'a tokkoo yookiin walakkaa ji'aatti argatu irratti akkaataa Labsii kana keewwata 12 tiin taarifa murtaa'een ji'a ji'aan gibira ni kaffala.
2) Akkaataa keewwata kana keewwata xiqqaa 1 tiin gali qaxaramuudhaan ji'aan argamu irratti gibirri galii buufamu qaxaramaan ji'a tokko keessatti galii waliigalaa argate irraa akkaataa Labsii kana keewwata 12 tiin taarifa raawwatiinsa qabu bu'uura godhachuun ni shallagama.
3) Qaxaramaan galii qaxaramuun argatu argachuuf baasiin inni baasu kamiyyuu akka hir'ifamaatti qabamuufii hin danda'u.

፱. የገቢ ሠንጠረዦች

፩) በዚህ አዋጅ የተደነገገውየገቢ ግብር በሚከተሉት ሠንጠረዦች መሠረት ይከፈላል፡-
   (ሀ) ሠንጠረዥ "ሀ" ከመቀጠር የሚገኝ ገቢ፤
   (ለ) ሠንጠረዥ "ለ" ከቤት ኪራይ የሚገኝ ገቢ፤
   (ሐ) ሠንጠረዥ "ሐ" ከንግድ ሥራ የሚገኝ ገቢ
   (መ) ሠንጠረዥ "መ" ሌሎች ገቢዎች፤
   (ሠ) ሠንጠረዥ "ሠ" ከገቢ ግብር ነፃ የሆኑ ገቢዎች፤
፪) የዚህ አዋጅ አንቀጽ ፷(፪) ድንጋጌ እንደተጠበቀ ሆኖ፣ ግብር ከፋዩ በግብር ዓመቱ በአንድ ሠንጠረዥ ውስጥ ከሚወድቁ ከተለያዩ የገቢ ምንጮች ገቢ ያገኝ እንደሆነ ሁሉም ገቢዎች ተጣምረው በዚያው ሠንጠረዥ ሥር የዓመቱን ግብር ይከፍላል፡፡

፲. የገቢ ግብር የመክፈል ግዴታ

ማንኛውም ገቢ የሚያገኝ ሰው በዚህ አዋጅና በታክስ አስተዳደር አዋጅ መሠረት ግብር የመክፈል ግዴታ አለበት፡፡

ክፍልሁለት
ሠንጠረዥ "ሀ" ከመቀጠር የሚገኝ ገቢ

፲፩. ከመቀጠር በሚገኝ ገቢ ላይ ግብር ስለመጣል

፩) በዚህ አዋጅ በአንቀጽ ፹ የተደነገገው እንደ ተጠበቀ ሆኖ፣ማናቸውም ተቀጣሪ በአንድ ወር ውስጥ ከመቀጠር ከሚያገኘው ጠቅላላ የወር ወይም የወሩ ከፊል ገቢ ላይ በዚህ አዋጅ አንቀጽ ፲፪ በተወሰኑት መጣኔዎች መሠረት በእያንዳንዱ ወር ግብር ይከፍላል፡፡
፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ከመቀጠር በሚገኝ ወርሀዊ ገቢ ላይ የሚጣ ለው የገቢ ግብር ተቀጣሪው በአንድ ወር ውስጥ በተቀበለውጠቅላላ ወርሃዊ ገቢ ላይ በዚህ አዋጅ አንቀጽ ፲፪ መሠረት ተፈፃሚ የሚሆነውን መጣኔ መሠረት በማድረግ ይሰላል፡፡
፫) ተቀጣሪው በመቀጠር የሚገኘውን ገቢ ለማግኘት የሚያወጣው ማንኛውም ወጪ በተቀናሽ ሊያዝለት አይችልም፡፡

9. Schedules of Income

1) The Proclamation provides for the taxation of income in accordance with the following schedules:
   (a) Schedule 'A',income from employment;
   (b) Schedule 'B', income from rental of buildings;
   (c) Schedule 'C', income from business;
   (d) Schedule 'D', other income;
   (e) Schedule 'E', exempt income.
2) Subject to Article 60(2) of this Proclamation, a taxpayer that derives income from different sources subject to tax underthe same Schedule for a taxyearshall be taxable under the Schedule on the total income for the year.

10. Obligation to Pay Income Tax

Every person deriving income shall pay income tax in accordance with this Proclamation and the TaxAdministration Proclamation.

PART TWO
SCHEDULE 'A' –NCOME FROM EMPLOYMENT

11. Imposition of Employment Income Tax

1) Without prejudice to Article 80 of this Proclamation, Employment income tax shall be imposed for each calendar month or part there of at the rate or rates specified in Article 12 of this Proclamation on an employee who receives employment income during the month or part thereof.
2) The employment income tax imposed on an employee under sub-article (1) of this Article for a month shall be calculated by applying the rate or rates of tax applicable to the employee under Article 12 of this Proclamation to the total employment income received by the employee for the month.

4) Raawwii gabatee kanaa fi Labsii kana keewwata 79 tiif jecha ji'oota Hagayyaa fi Qaammee kaffaltiin galii qaxarriin argamu walitti ida'amee akka miindaa ji'a tokkootti gibirri itti kaffalama.

5) Labsii kana tumaan keewwata 79 keewwata xiqqaa 1 qaxaramaa tokko irratti akka raawwatu kan taasifame yoo ta'e, galii qaxaramuun argame irratti gibirri qaxaramaan kaffale isa dhumaa ta'a. Akkaataa Labsii kana keewwata 83 tiin qaxaraan gibira galii qaxaramaa irraa barbaadamu hir'isee kan hambise yoo ta'e gibirri akka kaffalametti fudhatama.

12.Taarifa Galii Qaxaramuun Argamu Irratti Raawwatamu

Galii qaxaramuun argamu irratti gibira buufamuuf taarifni raawwatiinsa qabaatu kanneen armaan gadii ti:

Galiii qaxaramuun argamu ji'aan qarshiidhaan	Taarifa galii qaxaramuun argamu irratti rawwatiinsa qabaatu
Hanga 600.00	% 0
601.00 - 1,650.00	% 10
1,651.00 - 3,200.00	% 15
3,201.00 - 5,250.00	% 20
5,251.00 - 7,800.00	% 25
7,801.00 - 10,900.00	% 30
10,900.00 ol	% 35

13. Galii Qaxaramuu Irraa Argamu

1) Keewwata kana keewwata xiqqaa 2 fi 3 jalatti kan tumame akkuma jirutti ta'ee, galiiwwan qaxaramuu irraa argaman kan jedhaman kanneen armaan gadii ti:
   (a) Qaxaramichi qaxarrii yeroo darbee, kan yeroo ammaa fi kan gara fuula duraa waliin wal qabatee miindaa, durgoo, kaffaltii dabalataa (bonus), komishinii, kennaa jajjabeessituu bu'aa raawwii hojii gaarii yookiin kaffaltii gatii tajaajilaa biroo fudhate;

፬) ለዚህ ሠንጠረዥና ለዚህ አዋጅ አንቀጽ ፸፱ አፈፃፀም ሲባል፤ በነሐሴና በጳጉሜ ወራት የሚከፈለው የቅጥር ገቢ ተደምሮ እንደ የአንድ ወር ደመወዝ ግብር ይከፈልበታል፡፡

፭) በአንድ ተቀጣሪ ላይ የዚህ አዋጅ አንቀጽ ፸፱(፩) ድንጋጌ ተፈፃሚ የተደረገ እንደሆነ በመቀጠር በተገኘው ገቢ ላይ ተቀጣሪው የከፈለው ታክስ የመጨረሻ ይሆናል፡፡ ቀጣሪው በአንቀጽ ፹፫ መሠረት ከተቀጣሪው የሚፈለገውን የገቢ ግብር ቀንሶ ያስቀረ እንደሆነ ግብሩ እንደተከፈለ ይቆጠራል፡፡

፲፪. በመቀጠር በሚገኝ ገቢ ላይ ተፈፃሚ የሚሆኑ መጣኔዎች

ከመቀጠር በሚገኝ ገቢ ላይ ለሚጣለው ግብር ተፈፃሚ የሚሆነው መጣኔ የሚከተለው ነው፤

በየወሩ ከመቀጠር የሚገኝ ገቢ በብር	ከመቀጠር በሚገኝ ገቢ ላይ ተፈፃሚ የሚሆን መጣኔ
0 —600	0%
601-1,650	10%
1,651-3,200	15%
3,201-5,250	20%
5,251-7,800	25%
7,801-10,900	30%
ከ 10,900 በላይ	35%

፲፫. ከመቀጠር የሚገኝ ገቢ

፩) የዚህ አንቀጽ ንዑስ አ ን ቀ ጽ (፪)እና (፫) ድንጋጌዎች እንደተጠበቁ ሆነው፣ ከመቀጠ ር የሚገኙ ገቢዎች ናቸው የሚባሉት የሚከተሉት ናቸው፡
   (ሀ) ሠራተኛው ካለፈው፣ አሁን ካለው ወይም ወደፊት ከሚመጣው ቅጥር ጋር በተያያዘ የተቀበለው ደመወዝ፣ ምንዳ፣አበል፣ ጉርሻ፣ ኮሚሽን፣የመልካም ሥራ አፈፃፀም ማበረታቻ ስጦታ ወይም ሌላ የአገልግሎት ዋጋ ክፍያ፤

3) An employee shall not be allowed a deduction for any expenditure incurred in deriving employment income.

4) For the purposes of this Schedule and Article 79 of this Proclamation, the employment income attributable to the months of Nehassie and Pagumen shall be aggregated and treated as the employment income of a single calendar month.

5) If Article 79(1) applies to an employee, the employment income tax payable by the employee shall be a final tax on the employment income of the employee and the tax shall be discharged if the employer has withheldtax from the income in accordance with Article 83 of this Proclamation.

12.Employment Income Tax Rates

The rates of employment income tax are:

Employment Income (per month) Birr	Employment Income Tax Rate
0 –600	0%
601-1,650	10%
1,651-3,200	15%
3,201-5,250	20%
5,251-7,800	25%
7,801-10,900	30%
Over 10,900	35%

13. Employment Income

1) Subject to sub-rticles (2) and (3) of this Article, employment income means the following:
   (a) salary, wages, an allowance, bonus, commission, gratuity,or other remuneration received by an employee in respect of a past, current, or future employment;

(b) Qaxarrii yeroo darbee, kan yeroo ammaa yookiin kan gara fuula duraa ilaalchisee gatii faayidaa akaakuudhaan argamu qaxaramichi fudhatu;

(c) Qaxaramichi hojii irraa yoo hir'ifamu, hojii yoo gadi dhiisu yookiin hojii akka gadi dhiisu amansiisuuf kaffaltii kaffalamu dabalatee sababa waliigalteen hojii addaan citeef fedhiidhaan, waliigalteedhaan yookiin bu'uura murtii qaama murtii akka kennuuf aangoon kennameefiitiin kaffaltii fudhate kamiyyuu;

2) Galiin qaxaramuu irraa argamu galii gibira irraa bilisa taasifame hin dabalatu.

3) Qaxaraan kamiyyuu gibira qaxaramaan kaffalamuu qabu galii qaxaramaa irraa osoo hin hir'isiin ofuma isaatii qaxaramaaf guutummaan yookiin gar-tokkee isaa yoo kaffaleef; hangi gibiraa qaxaraadhaan kaffalame hanga maallaqaa qaxaramaan qaxarrii irraa argatee gibirri itti kaffalamu irratti ida'amee gibirri shallagama.

4) Manni Maree faayidaa qaxaramaan mindaadhaan ala akaakuudhaan argatu haala gatiin itti murtaa'uu fi gibirri itti kaffalamu ilaachisee dambii ni baasa.

Kutaa Sadii

Gabatee "B", Galii Kiraa Manaa Irraa Argamu

14. Galii Kiraa Manaa Irratti Gibira Buusuu

1) Namni mana kireessuudhaan galii argatu akkaataa Labsii kana keewwata 15 tiin taarifa kaa'ameen tokkoon tokkoo bara gibiraatti gibira galii kiraa manaa ni kaffala.

2) Kaffalaan gibiraa tokko bara gibiraatti galii kiraa manaa irraa argatu irratti gibirri kaffalu akkaataa Labsii kana keewwata 15 jalatti taarifa ibsameen galii waggaa gibirri itti kaffalamu irratti raawwachiisuun kan shallagamu ta'a.

(ለ) ያለፈን፣ የአሁኑን ወይም የወደፊትን ቅጥር አስመልክቶ ሠራተኛው የሚቀበለው የዓይነት ጥቅማ ጥቅም ዋጋ፤

(ሐ) ተቀጣሪው ከሥራ ሲቀነስ፣ ሥራውን ሲለቅ ወይም ሥራውን እንዲለቅ ለማግባባት የሚከፈል ገንዘብን ጨምሮ የሥራ ውል በመቋረጡ ምክንያት በፈቃደኝነት፣በስምምነት ወይም በዳኝነት ውሳኔ መሠረት የተቀበለው ማንኛውም የገንዘብ መጠን፤

፪) በመቀጠር የሚገኝ ገቢ ከግብር ነፃ የተደረገን ገቢ አይጨምርም፡፡

፫) ማንኛውም ቀጣሪ ተቀጣሪው መክፈል የሚኖርበትን ግብር ከተቀጣሪው ገቢ ላይ ሳይ ቀንስ ራሱ ለተቀጣሪው በሙሉ ወይም በከፊል የከፈለለት እንደሆነ፣ በቀጣሪው የተከፈለው የግብር መጠን ተቀጣሪው ከመቀ ጠር ከሚያገኘው ግብር በሚከፈልበት የገን ዘብ መጠን ላይ ተደምሮ ግብሩ ይሰላል፡፡

፬) የክልሉ ምክር ቤት ከደመወዝ ሌላ በዓይነት የሚሰጡ ጥቅማ ጥቅሞች ዋጋ የሚወሰን በትንና ግብር የሚከፈልበትን ሁኔታ አስመልክቶ ደንብ ያወጣል፡፡

ክፍል ሦስት

ሠንጠረዥ "ለ" ከቤት ኪራይ የሚገኝ ገቢ

፲፬. በቤት ኪራይ ገቢ ላይ ግብር ስለመጣል

፩) ቤት በማከራየት ገቢ የሚያገኝ ሰው በዚህ አዋጅ አንቀጽ ፲፭ በተመለከተው መጣኔ ወይም መጣኔዎች መሠረት በእያንዳንዱ የግብር ዓመት የቤት ኪራይ ገቢ ግብር ይከፍላል፡፡

፪) በግብር ዓመቱ አንድ ግብር ከፋይ ከቤት ኪራይ በሚያገኘው ገቢ ላይ የሚከፈለው ግብር በዚህ አዋጅ አንቀጽ ፲፭ ሥር የተመለከቱትን መጣኔዎች ግብር በሚከፈልበት ዓመታዊ ገቢ ላይ ተፈፃሚ በማድረግ ይሰላል፡፡

(b) the value of fringe benefits received by an employee in respect of a past,current, or future employment;

(c) an amount received by an employee on termination of employment, whether paid voluntarily,under an agreement, or as a result of legal proceedings, including any compensation for redundancy or loss of employment, or a golden handshake payment.

2) Employment income shall not include exempt income.

3) If an employer pays the employment income tax payable by an employee, in whole or part, without withholding tax from the employment income of the employee, the amount of tax paid by the employer shall be included in the employment income of the employee.

4) The Council of regional government shall make Regulations for determining the value and taxation of fringe benefits.

Part Three

SCHEDULE 'B' INCOME FROM RENTAL OF BUILDINGS

14. Imposition of Rental Income Tax

1) Rental income tax shall be imposed for each tax year at the rate or rates specified in Article 15 of this Proclamation on a person renting out a building or buildings who has taxable rental income for the year.

2) the rental incometax payable by a taxpayer for a tax year shall be clculated by applying the rate or rates of tax applicable to the taxpayerunder Article 15 of this Proclamation to the taxable rental income of the taxpayer for the year.

3) Gabateen kun akkaataa Labsii kana keewwata 54 tiin galii gibirri galii kiraa itti kaffalamu irratti raawwatiinsa hin qabaatu.

15. Taarifa Gibira Galii Kiraa Manaa

1) Taarifni gibiraa galii kiraa manaa dhaabbilee irratti raawwatiinsa qabu % 30 dha.
2) Taarifni galii kiraa manaa namoota dhuunfaa irratti raawwatiinsa qabu kan armaan gadii ta'a:

Galiii kiraa manaa gibirri itti kaffalamu waggaadhaan	Taarifa galii kiraa manaa
Hanga 7,200.00	% 0
7,201.00 -19,800.00	% 10
19,801.00 - 38,400.00	% 15
38,401.00 - 63,000.00	% 20
63,001.00 - 93,600.00	% 25
93,601-130,800	% 30
130,800.00 ol	% 35

16. Galii Kiraa Manaa Gibirri Itti Kaffalamu

1) Galii kiraa manaa waggaa keessatti kaffalaa gibiraa tokkoon gibirri itti kaffalamu jedhamu kaffalaan gibiraa bara gibiraa keessatti mana kireessuudhaan galii waliigalaa argate irraa baasiin waliigalaa kaffalaa gibiraaf heyyamame irraa hir'ifamee galii hafu dha.
2) Keewwata kana keewwata xiqqaa 3 fi 4 jalatti kan tumame akkuma jirutti ta'ee, kaffalaan gibiraa tokko waggaa keessatti mana kireessuun galiin waliigalaa argatu kanneen armaan gadii ni dabalata:
   (a) Daballii gatii kiraa yookiin kaffaltiiwwan walfakkaatan biroo dabalatee akkaataa waliigaltee kiraatiin hanga galii waliigalaa kamiyyuu kaffalaan gibiraa waggaa keessatti argatu;
   (b) Bu'uura waliigaltee kiraatiin kireeffataan kireessaa bakka bu'uun bara gibiraa sana keessatti kaffaltii inni qaama biroof kaffalu;

፫) ይህ ሠንጠረዥ በዚህ አዋጅ አንቀጽ ፶፬ መሠረት የኪራይ ገቢ ግብር ለሚከፈልበት ገቢ ተፈፃሚነት አይኖረውም፡፡

፲፭. የኪራይ ገቢ ግብር መጣኔዎች

፩) በድርጅቶች የኪራይ ገቢ ላይ ተፈፃሚ የሚሆነው የግብር መጣኔ ፴% (ሰላሳ በመቶ) ነው፡፡
፪) በግለሰቦች የኪራይ ገቢ ላይ ተፈፃሚ የሚሆኑት መጣኔዎች የሚከተሉት ናቸው፡፡

ግብር የሚከፈልበት የኪራይ ገቢ በዓመት	የኪራይ ገቢ ግብር መጣኔ
0-7,200	0%
7,201-19,800	10%
19,801-38,400	15%
38,401-63,000	20%
63,001-93,600	25%
93,601-130,800	30%
ከ130,800 በላይ	35%

፲፮. ግብር የሚከፈልበት የቤት ኪራይ ገቢ

፩) የአንድ ግብር ከፋይ ግብር የሚከፈልበት የግብር ዓመቱ የኪራይ ገቢ ነው የሚባለው ግብር ከፋዩ በግብር ዓመቱ ውስጥ ቤት በማከራየት ካገኘው ጠቅላላ ዓመታዊ ገቢ ላይ ለግብር ከፋዩ የተፈቀደው ጠቅላላ ወጪ ተቀናሽ ተደርጎ የሚቀረው ገቢ ነው፡፡
፪) የዚህ አንቀጽ ንዑስ አንቀጽ (፫) እና (፬) እንደተጠበቁ ሆነው፣ አንድ ግብር ከፋይ በግብር ዓመቱ ቤት በማከራየት የሚያገኘው ጠቅላላ ገቢየሚከተሉትን ይጨምራል፡፡
   (ሀ) የኪራይ ዋጋ ጭማሪን ወይም ተመሳሳይክፍያዎችን ጨምሮ፣ በኪራይ ውሉ መሠ ረት ግብር ከፋዩ በዓመቱ የሚያገኘው ማናቸውም የገንዘብ መጠን፤
   (ለ) በኪራይ ውሉ መሠረት ተከራዩ አከራዩንበመወከል በግብር ዓመቱ ለሌሎች የሚከፍ ላቸው ክፍያዎች፤

3) This Schedule shall not apply to rental income subject to tax under Article 54.

15. Rental Income Tax Rates

1) The rate of rental income tax applicable to a body is 30%.
2) The rates of rental income tax applicable to an individual are

Taxable rental Income(per year)	Rental Income Tax Rate
0 - 7,200	0%
7,201-19,800	10%
19,801-38,400	15%
38,401-63,000	20%
63,001-93,600	25%
93,601-130,800	30%
Over 130,800	35%

16. Taxable Rental House Income

1) The taxable rental income of a taxpayerfor a tax year is thegross amount of income derived by the taxpayer from the rental of a building for the year reduced by the total amount of deductions allowed to the taxpayer for the year.
2) Subject to sub-articles (3) and (4) of this Article, the gross amount of income derived by a taxpayer from the rental of a building for a tax year shall include the following
   (a) all amounts derived by the tax payer during the year under the lease agreement, including any lease premium or similar amount;
   (b) all payments made by the lessee during the year on behalf of the less or according to the lease agreement;

(c) Kaffalaan gibiraa miidhaa mana irra gahe sirreessuuf kan itti hin fayyadamnee fi miidhaa manicha irra gahu sirreessuuf akka ooluuf kan qabatee fi bara gibirichaatti boondii yookiin wabummaa yookiin hanga maallaqaa wal fakkaatu kaffalaa gibiraatiif galii ta'e;

(d) Kaffaltii kiraa manaa kaffalaa gibiraaf kaffalamutti dabalataan bu'uura waliigaltee kiraatiin kireeffataan ofii isaatiin suphaa yookiin fooyyessa manichaatiif maallaqa inni baasii godhu.

3) Kaffalaan gibiraa manicha kan kireesse meeshaalee waliin yoo ta'e, galiin waliigalaa kaffalaan gibiraa argate galii kiraa meeshaa irra argames ni hammata.

4) Galiin waliigalaa kaffalaan gibiraa mana kireessuun argatu galii gibira irraa bilisa ta'e hin dabalatu.

5) Kaffalaan gibiraa galmee herregaa qabachuuf dirqama hin qabne bara gibiraa tokko keessatti galii gibirri itti kaffalamu yeroo shallagamutti baasiiwwan armaan gadii akka hir'ifamaatti qabamu:

(a) Taaksii osoo hin dabalatiin lafichaaf yookiin mana kireeffame waliin walqabatee kaffalaan gibiraa mootummaf yookiin bulchiinsa magaalaaf bara gibiraachaa keessatti kaffaltiiwwan kaffale;

(b) Mana yookiin mi'aa fi meeshaa manaa haaromsuuf, suphaaf, hir'ifama dullumaaf kan ta'u maallaqa waliigalaa kiraa manaa, mi'a manaa fi meeshaa irraa argate keessaa % 50.

6) Tumaan keewwata kana keewwata xiqqaa 5 akkaataa Labsii kanaatiin kaffaltoota gibiraa galmee herregaa qabachuuf dirqama qaban irratti sababa kamiiniyyuu raawwatiinsa hin qabaatu.

(ሐ) ግብር ከፋዩ ጉዳቱን ለማስተካከል ያልተጠቀመበት እና በቤቱ ላይ ለሚደርሰው ጉዳት ማስተካከያ ይሆን ዘንድ የያዘው እና በግብር ዓመቱ ለግብር ከፋዩ ገቢ የተደረገው ማንኛውም ቦንድ፣ ዋስትና ወይም ተመሳሳይ የገንዘብ መጠን፤

(መ) ለታክስ ከፋዩ ከሚከፈለው ኪራይ በተጨማሪ በኪራዩ ውል መሠረት ተከራዩ ራሱ ለቤቱ እድሳት ወይም ማሻሻያ የሚያወጣው ገንዘብ፤

፫) ግብር ከፋዩ ቤቱን ያከራየው ከዕቃዎች ጋር በሚሆንበትጊዜ፣ ያገኘው ጠቅላላ ገቢ ከዕቃዎቹ የተገኘውን የኪራይ ገቢም ያጠቃልላል፡፡

፬) ግብር ከፋዩ ቤት በማከራየት የሚያገኘው ጠቅላላ ገቢ ከገቢ ግብር ነፃ የሆነን ገቢ አይጨምርም፡፡

፭) በአንድ የግብር ዓመት የሂሳብ መዝገብ የመያዝ ግዴታ የሌለበት ግብር ከፋይ ግብር የሚከፈልበት ገቢ በሚሰላበት ጊዜ የሚከተሉት ወጪዎች በተቀናሽ ይያዛሉ፡-

(ሀ) ታክስን ሳይጨምር ለመሬቱ ወይም ከተከራየው ቤት ጋር በተገናኘ ግብር ከፋዩ ለመንግሥት ወይም ለከተማ አስተዳደር በግብር ዓመቱ ውስጥ የከፈላቸው ክፍያዎች፤

(ለ) ለቤቶች፣ ለቤት ዕቃና መሣሪያ ማደሻ፣መጠገኛና ለእርጅና መተኪያ የሚሆን ከቤት፣ ከቤት ዕቃ እና ከመሳሪያ ኪራይ ከሚገኘው ጠቅላላ ገንዘብ ላይ ሃምሳ በመቶ፤

፮) የዚህ አንቀጽ ንዑስ አንቀጽ (፭) ድንጋጌ በማናቸውም ምክንያት በዚህ አዋጅ መሠረት የሂሣብ መዝገብ የመያዝ ግዴታ ላለባቸው ግብር ከፋዮች ተፈፃሚ ሊሆን አይችልም፡፡

(c) the amount of any bond,security,orsimilar amount that, during the year, the taxpayer is entitled to retain as a result of damage to the building and that has not been used by the tax payer in repairing the damage to the building;

(d) the value of any renovation or improvement made under the lease agreement to the building when the cost was borne by the lessee in addition to the rent payable to the taxpayer.

3) If a taxpayer leases a furnished building, the gross amount of income derived by the taxpayer from the lease of the building shall include any amount attributable to the lease of the furniture or equipment.

4) The gross amount of income derived bya taxpayer from the lease of a building shall not include exempt income.

5) In computing the taxable rental income for a tax year of a taxpayer who does not maintain books of account, adeduction shall be allowed for the following amounts:

(a) any fees and charges, but not tax levied by a State or City Administration in respect of the land or building leased and paid by the taxpayer during the year;

(b) an amount equal to fifty percent (50%)of the gross rental income derived by the taxpayer for the year as an allowance for the repair, maintenance and depreciation of the building, furniture, and equipment.

6) The provisions of sub-article 5 of this Article shall not be applicable for taxpayers who are required to maintain books of account under this Proclamation, for any reason what so ever.

7) Kaffalaan gibiraa galmee herregaa qabatu bara gibirichaatti galii gibirri itti kaffalamu yommuu shallagamu baasii galii kana argachuuf bahee fi baasii barbaachisaa kaffalaa gibiratiin kaffalame kan hir'ifamu ta'ee; baasiin kunis kanneen armaan gadii ni dabalata:
   (a) Kiraa lafaa bakka manichi irra qubate;
   (b) Baasii suphaa;
   (c) Hir'ifama dulluma manichaa, mi'ootaa fi meeshaawwan manaa;
   (d) Dhalaa fi araboonii inshuraansii;
   (e) Taaksii osoo hin dabalatiin lafichaaf yookiin mana kireeffame waliin walqabatee kaffalaan gibiraa kaffaltiiwwan mootummaa yookiin bulchiinsa magaalaatiif kaffale;

17. Kireeffatee Kireessaa

1) Kirreeffatee kireessan bara gibiraa tokko keessatti galii gibirri itti kaffalamu argateera kan jedhamu kireeffatee kireessaan bara gibiraa keessatti galii waliigalaa kiraa irraa argatu keessaa kiraa kireessaa muummeedhaaf kaffalamu akkasumas baasiiwwan barbaachisoo biroo galicha argachuuf baase erga hir'ifamee booda maallaqa hafu dha.
2) Abbaan qabeenyaa manaa kireeffataan akka mana kirreeffate deebisee kireessu heeyyamu, kireeffataan gibira galii kiraa osoo hin kaffalin yoo hafe bakka isaa bu'ee gibiricha kaffaluuf dirqama ni qabaata.

18. Mana Haaraa Kireeffamu Beeksisuu

1) Manni kireeffamuuf ijaaramu akkuma ijaaramee xumurameen yookiin kireeffameen lamaanuu keessaa yeroo dursutti abbaan manichaa fi konteraakterri manicha ijaare ijaarsi manichaa xumuramuu isaa yookiin kireeffamuu isaa galii kiraa irraa argamu irratti maqaa nama gibira kaffaluu qabuu, teessoo fi lakkoofsa eenyummeessaa kaffalaa gibiraa, bulchiinsa gandaa yookiin bulchiinsa naannawaa manichi itti argamutti beeksisuuf dirqama qabu.

፯) የሂሳብ መዝገብ የሚይዝ ግብር ከፋይ በግብር ዓመቱ ግብር የሚከፈልበት ገቢ በሚሰላበት ጊዜ ገቢውን ለማግኘት የወጣና በግብር ከፋዩ የተከፈለ አስፈላጊ የሆነ ወጪ ተቀናሽ የሚደረግ ሲሆን፣ ይህም ወጪ የሚከተሉትን ይጨምራል፡
   (ሀ) ቤቱ ያረፈበት መሬት ኪራይ፤
   (ለ) የጥገና ወጪ፤
   (ሐ) የቤቱ፣ የቤት ዕቃዎችና የመሣሪያዎች የእርጅና ቅናሽ፤
   (መ) ወለድና የመድን አረቦን፤
   (ሠ) ታክስን ሳይጨምር ለመሬቱ ወይም ከተከራየው ቤት ጋር በተገናኘ ግብር ከፋዩ ለመንግሥት ወይም ለከተማ አስተዳደር የከፈላቸው ክፍያዎች፤

፲፯. የተከራይ አከራዮች

፩) የተከራይ አከራይ በግብር ዓመቱ ያገኘው ግብር የሚከፈልበት ገቢ ነው የሚባለው የተከራይ አከራዩ በግብር ዓመቱ ከተቀበለው ጠቅላላ የኪራይ ገቢ ላይ ለዋናው አከራይ የሚከፍለው ኪራይ እንዲሁም ገቢውን ለማግኘት ያወጣቸው ሌሎች አስፈላጊ ወጪዎች ከተቀነሱ በኋላ የሚቀረው ገንዘብ ነው
፪) ተከራይ የተከራየውን ቤት መልሶ እንዲያከራይ የሚፈቅድ የቤት ባለቤት ተከራዩ ግብሩን ሳይከፍል ቢቀር ስለእርሱ ሆኖ ግብሩን የመክፈል ኃላፊነት ይኖርበታል፡፡

፲፰. የሚከራይ አዲስ ቤትን ስለማሳወቅ

፩) ለኪራይ የሚሰራ ቤት ተሰርቶ እንዳለቀ ወይም ቤቱ እንደተከራየ፣ ከሁለቱ በሚቀድመው ጊዜ የቤቱ ባለቤትና የቤቱ ሥራ ተቋራጭ የቤቱ ግንባታ የተጠናቀቀ ወይም የተከራየ መሆኑን ከቤቱ ኪራይ በሚገኘው ገቢ ላይ የሚፈለገውን ግብር መክፈል ያለበትን ሰው ስም፣አድራሻና የታክስ ከፋይ መለያ ቁጥር፣ቤቱ ለሚገኝበት የቀበሌ አስተዳደር ወይም የአካባቢ አስተዳደር ማሳወቅ አለባቸው፡፡

7) In computing the taxable rental income for a tax year of a taxpayer who maintains books of account a deduction shall be allowed for any expenditures to the extent necessarily incurred by the taxpayer in deriving rental income and paid during the year including:
   (a) The cost of the lease of land on which the building is situated;
   (b) Repairs and maintenance;
   (c) depreciation of the building, furniture and equipment;
   (d) Interest and insurance premiums; and
   (e) Fees and charges, but not tax,levied by aregion or City Administration in respect of the land or building leased.

17. Sub-leases

1) The taxable rental income of a sub-lesser of a building for a tax year shall be the difference between the total rental income received by the sub-lesser during the year and the total rental income paid to the lesser of the building plus other expenses to the extent necessarily incurred by the sublesser to generate the income.
2) The owner of a building who allows a lessee to sub-lease the building shall be liable for the rental income tax payableby the lessee if the lessee fails to pay the tax.

18. New Rental Building Notification

1) At the earlier of the time construction of a rental building is completed or when the building is rented, the ownerof the building and the builder shall notify the kebele administration or local administration in which the building is located about the completion and the name, address, and TIN of the person liable for rental income tax with respect to the building.

2) Bulchiinsi gandichaa fi bulchiinsi naannawaa bu'uura beeksisa kanaatiin ragaa argate Abbaa Taayitichaatiif beeksisuu qabu.

Kutaa Afur
Gabatee "C", Galii Hojii Daldala Irraa Argamu

19. Galii Hojii Daldalaa Irratti Gibira Buusuu

1) Kutaa kana keessatti kan tumame akkuma jirutti ta'ee, bara gibiraa tokko keessatti namni galii gibirri itti kaffalamu argatu, tokkoon tokkoo bara gibiraatiif akkaataa Labsii kana keewwata 20 tiin taarifa tarreeffameen gibira galii hojii daldalaa ni kaffala.
2) Gibirri galii hojii daldalaa kaffalaan gibiraa bara gibiraa tokko keessatti kaffalu kan shallagamu taarifa Labsii kana keewwata 20 jalatti ibsame galii waggaa kaffalaa gibira gibirri itti kaffalamu irratti raawwatiinsa akka qabaatu taasisuudhaani.

20. Taarifa Gibira Galii Hojii Daldalaa

1) Taarfni gibira galii hojii daldalaa dhaabbilee irratti raawwatiinsa qabu % 30 dha.
2) Taarifni gibira galii hojii daldalaa nama dhuunfaa irratti raawwatiinsa qabaatu kanneen armaan gadii ta'a:

Galiii hojii daldalaa irraa argamu kan gibirri itti kaffalamu waggaadhaan	Taarifa gibira galii hoji daldalaa
Hanga 7,200.00	% 0
7,201.00 - 19,800.00	% 10
19,801.00 - 38,400.00	% 15
38,401.00 - 63,000.00	% 20
63,001.00 - 93,600.00	% 25
93,601.00 - 130,800.00	% 30
130,800.00 ol	% 35

፪) የቀበሌው አስተዳደር እና የአካባቢው አስተዳደር በማስታወቂያው መሠረት የተገኘውን መረጃ ለባለሥልጣኑ መግለጽ አለባቸው፡፡

ክፍል አራት
ሠንጠረዥ "ሐ" ከንግድ ሥራ የሚገኝ ገቢ

፲፱. በንግድ ሥራ ገቢ ላይ ግብርን ስለመጣል

፩) በዚህ ክፍል የተደነገገው እንደተጠበቀ ሆኖ፤ በግብር ዓመቱ ግብር የሚከፈልበት ገቢ ያለው ሰው በእያንዳንዱ የግብር ዓመት በዚህ አዋጅ አንቀጽ ፳ በተመለከተው መጣኔ ወይም መጣኔዎች መሠረት የንግድ ሥራ ገቢ ግብር ይከፍላል፡፡

፪) አንድ ግብር ከፋይ በአንድ የግብር ዓመት የሚከፍለው የንግድ ሥራ ገቢ ግብር የሚሰላው በዚህ አዋጅ አንቀጽ ፳ የተመለከተው መጣኔ ወይም መጣኔዎች በግብር ከፋዩ የግብር ዓመት ግብር የሚከፈልበት ገቢ ላይ ተፈፃሚ እንዲሆኑ በማድረግ ነው፡፡

፳. በንግድ ሥራ ገቢ ላይ ተፈፃሚ የሚሆኑ መጣኔዎች

፩) በድርጅት ላይ ተፈፃሚ የሚሆነው የንግድ ሥራ ገቢ የግብር መጣኔ ሰላሳ በመቶ (፴%) ነው፡፡

፪) በግለሰብ ላይ ተፈፃሚ የሚሆኑት የንግድ ሥራ ገቢ ግብር መጣኔዎች የሚከተሉት ናቸው፡፡

ግብር የሚከፈልበት የኪራይ ገቢ	የኪራይ ገቢ ግብር
በዓመት	መጣኔ
0-7,200	0%
7,201-19,800	10%
19,801-38,400	15%
38,401-63,000	20%
63,001-93,600	25%
93,601-130,800	30%
ከ130,800 በላይ	35%

2) The Kebele Administration or Local Administration shall communicate the information contained in the notification to the Authority.

Part Four
Schedule 'C' Income From Business

19. Imposition of Business Income Tax

1) Subject to provisions of this Part, business income tax shall be imposed for each tax year at the rate or rates specified in Article 20 of this Proclamation on a person conducting business that has taxable income for the year.
2) The business income tax payable by a taxpayer for a tax year shall be calculated by applying the rate or rates of tax applicable to the tax payer under Article 20 of this Proclamation to the taxable incomeof the taxpayer for the year.

20. Business Income Tax Rates

1) The rate of business income tax applicable to a body is [30%].
2) The rates of business income tax applicable to an individual are:axable Business

Income (per year) Birr	Business Income Tax Rate
0 - 7,200	0%
7,201-19,800	10%
19,801-38,400	15%
38,401-63,000	20%
63,001-93,600	25%
93,601-130,800	30%
Over 130,800	35%

3) Keewwata kana keewwata xiqqaa 1 jalatti kan tumame jiraatuyyuu, interpiraayizoonni xixiqqaan gibira kan kaffalan bu'uura taarifa keewwata kana keewwata xiqqaa 2 jalatti tumameen ta'a.

4) Raawwii keewwata kanaatiif "Interpiraayizoota Xixiqqaa" kan jedhu Dambii Deeggarsa Misooma Interpiraayizoota Maayikiroo fi Xixiqqaa Naannoo Oromiyaa Lakk. 139/2004 tiin kennameef ni qabaata.

21. Galii Hojii Daldalaa Gibirri Itti Kaffalamu

1) Galii hojii daldalaa waggaa kaffalaa gibiraa gibirri itti kaffalamu kan jedhamu galii waliigalaa kaffalaan gibiraa waggaa keessatti hojii daldalaatiin argate irraa baasiin waliigalaa kaffalaa gibiraaf heyyamame hir'ifamee hanga galii argamu dha.

2) Tumaalee Labsii kanaa, dambii manni maree baasuu fi qajeelfama Abbaan Taayitichaa baasu akkuma jirutti ta'ee, galiin kaffalaan gibiraa waggaa keessatti gibira itti kaffalu kan murtaa'u kaffalaan gibiraa bu'uura sadarkaalee dhiyeessa gabaasa faayinaansii hordofuutiin ibsa bu'aa fi kasaaraa yookiin ibsa galii inni qopheessu irratti hundaa'uun ta'a.

22. Galii Hojii Daldalaa

1) Tumaaleen Labsii kanaa akkuma eegamanitti ta'ee, bara gibiraa tokko keessatti galiin hojii daldalaa kaffalaa gibiraa kanneen armaan gadiitti tarreeffaman ni dabalata:

   (a) Galii qaxaramuu irraa argamu osoo hin dabalatiin kaffalaan gibiraa meeshaalee gurguruu fi jijjiiruun akkasumas tajaajila kennuun hanga mallaqaa argatu dabalatee hanga mallaqaa waliigalaa hojii daldalaatiin bara gibiraa keessatti argate;

፫) የዚህ አንቀጽ ንዑስ አንቀጽ (፩) ድንጋጌ ቢኖርም ጥቃቅን ኢንተርፕራይዞች ግብር የሚከ ፍሉት በዚህ አንቀጽ ንዑስ አንቀጽ (፪) ሥር በተመለከቱት መጣኔዎች መሠረት ይሆናል፡፡

፬) ለዚህ አንቀጽ አፈፃፀም" ጥቃቅን ኢንተርፕ ራይዞች" የሚለው የኦሮሚያ ጥቃቂንና አነስተኛ ኢንተርፕራይዞችን ለመደገፍ በወጣ ው ደንብ ቁጥር ፻፴፱/፪ሺ፬ የተሰጠውን ትርጉም ይይዛል፡፡

፳፩. ግብር የሚከፈልበት የንግድ ሥራ ገቢ

፩) የአንድ ግብር ከፋይ ግብር የሚከፈልበት ዓመታዊ የንግድ ሥራ ገቢ ነው የሚባለው ከንግድ ሥራ ከተገኘ ጠቅላላ የግብር ዓመቱ ገቢ ላይ ለግብር ከፋዩ የተፈቀዱት ወጪዎች ተቀናሽ ከተደረጉ በኋላ የሚገ ኘው የገቢ መጠን ነው፡፡

፪) በዚህ አዋጅ ሌሎች ድንጋጌዎች፣ የክልሉ ምክር ቤት በሚያወጣቸው ደንቦች እና ባለሥልጣኑ በሚያወጣቸው መመሪያዎች የተመለከቱት እንደተጠበቁ ሆነው፣ የአንድ ግብር ከፋይ ግብር የሚከፈልበት የግብር ዓመቱ ገቢ የሚወሰነው ግብር ከፋዩ በፋይናንስ ሪፖርት አቀራረብ ደረጃዎች መሠረት በሚያዘጋጀው የትርፍና ኪሳራ ወይም የገቢ መግለጫ ላይ በመመስረት ይሆናል፡፡

፳፪. የንግድ ሥራ ገቢ

፩) የዚህ አዋጅ ሌሎች ድንጋጌዎች እንደተጠበቁ ሆነው፤ በአንድ የግብር ዓመት የአንድ የን ግድ ሥራ ገቢ ግብር ከፋይ የንግድ ሥራ ገቢ የሚከተሉትን ይጨምራል፡-

   (ሀ) ከመቀጠር የሚገኝ ገቢን ሳይጨምር ግብር ከ ፋ ዩ ዕቃዎችን በማስተላለፍ እንዲሁም አገልግሎቶችን በመስጠት የሚያገኘውን የገንዘብ መጠን ጨምሮ በግብር ዓመቱ ከንግድ ሥራ ያገኘው ጠቅላላ ገንዘብ መጠን፤

3) Notwithstanding sub-article (1)of this Article Micro Enterprises shall pay income tax in accordancewith rates prescribed under sub-article (2) of this Article.

4) For the purpose of this Article "Micro Enterprises" shall have the meaning provided under the oromia regional government Regulations No. 139/2004 issued to provide insentive for small enterprise

21. Taxable Business Income

1) The taxable business income of a tax payer for a tax yearshall be the total business income of the taxpayer for theyear reduced by the total deductions allowed to the taxpayer for the year.

2) The taxable business income of a taxpayer for a tax yearshall be determined in accordance with the profit and loss, or income statement, of the taxpayer for the year prepared in accordance with the financial reporting standards, subject toother provisions of this Proclamation, Regulations issued by the Council of regonal government,and Directives issued by the Autority.

22. Business Income

1) Subject to other provisions of this Proclamation, the business income of a taxpayer for a tax year shall include the following:

   (a) the gross amounts derived by the taxpayer during the year from the conduct of a business, including the gross proceeds from the disposal of trading stock and thegross fees for the provision of services (other than employment income);

(b) Meeshaa daldalaaf oolu osoo hin dabalatiin,bara gibiraa keessatti hanga maallaqaa qabeenya hojii daldalaa dabarsuun argate;

(c) Bu'uura Labsii kanaatiin hanga maallaqaa biroo kamiyyuu bara gibiraatiif galii kaffalaa gibiraa ta'ee fudhatamu.

2) Galiin hojii daldalaa irraa argamu galii gibira irraa bilisa ta'e hin dabalatu.

3) Keewwata kana keewwata xiqqaa 4 jalatti kan tumame akkuma jirutti ta'ee, akkaataa keewwata kana keewwata xiqqaa 1 (b) tiin galii hojii daldalaa keessatti haammatamu galiin qabeenya hojii daldalaa dabarsuun argamu gatii galmee bu'aa qulqulluu qabeenya hojii daldalichaatiin oli ta'e qabeenyi hojii daldalichaa yeroo darbu galii qabeenya darbe irraa argamudha.

4) Qabeenyi hojii daldalaa tokko akkaataa Labsii kana keewwata 55 tiin gibirri kan itti kaffalamu yoo ta'e:

(a) Akkaataa keewwata kana keewwata xiqqaa 1(b) tiin qabeenya hojii daldalaa galii hojii daldalaa keessatti hammatamu dabarsuun galiin argamu baasii qabeenya hojii daldalichaatiif taasifame hanga maallaqaa gatii galmee bu'aa qulqulluu qabeenya hojii daldalichaa kan caalu yoo ta'u;

(b) Bu'aa baasii ol argamu irratti akkaataa Labsii kana keewwata 55 tiin gibirri itti kaffalama.

23. Baasiiwwan Hir'ifaman

1) Tumaaleen Labsii kanaa akkuma eegamanitti ta'ee, bara gibiraatti galii kaffalaan gibiraa gibira itti kaffalu murteessuuf baasiiwwan akka hir'ifamatti kanneen armaan gadii ni dabalatu:

(a) Galii hojii daldalichaa keessatti galiiwwan hammataman argachuuf, hojii daldalichaaf wabummaa kennuu fi hojii daldalichaa itti fufsiisuuf baasiiwwan barbaachisoo bara gibiraa keessatti kaffalaa gibiraatiin taasifaman;

(ለ) ለንግድ የሚውል ዕቃን ሳይጨምር በግብር ዓመቱ የንግድ ሥራ ሀብትን በማስተላለፍ የሚገኝ የገንዘብ መጠን፤

(ሐ) በዚህ አዋጅ መሠረት ለግብር ዓመቱ የግብር ከፋዩ ገቢ ተደርጎ የሚወሰድ ሌላ ማንኛውም የገንዘብ መጠን፤

፪) ከንግድ ሥራ የሚገኝ ገቢ ከገቢ ግብር ነፃ የተደረገን ገቢ አይጨምርም፡፡

፫) የዚህ አንቀጽ ንዑስ አንቀጽ (፬) ድንጋጌ እንደተጠበቀ ሆኖ፣ በዚህ አንቀጽ ንዑስ አንቀጽ (፩)(ለ) መሠረት በንግድ ሥራ ገቢ ውስጥ የሚካተተው የንግድ ሥራ ሀብትን በማስተላለፍ የሚገኝ ገቢ ከንግድ ሥራ ሀብቱ የ መዝገብ ዋጋ በላይ የሆነው የንግድ ሥራ ሀብቱ በሚተላለፍበት ጊዜ ከተላለፈው ሀብት የተገኘው ገቢ ነው፡፡

፬) አንድ የንግድ ሥራ ሀብት በዚህ አዋጅ አንቀጽ ፶፭ መሠረት ግብር የሚከፈልበት ከሆነ፡-

(ሀ) በዚህ አንቀጽ ንዑስ አንቀጽ (፩)(ለ) መሠረት በንግድ ሥራ ገቢ ውስጥ የሚካ ተተውን የንግድ ሥራ ሀብትን በማስተ ላለፍ የሚገኘውን ገቢ ለንግድ ሥራውሀብ ት የተደረገው ወጪ ከንግድ ሥራው ሀብ ት የተጣራ የመዝገብ ዋጋ የሚበልጠው የገንዘብ መጠን ሲሆን፤

(ለ) ከወጪው በላይ በሚገኘው ጥቅም ላይ በአንቀጽ ፶፭ መሠረት ግብር ይከፈልበታል፡፡

፳፫. ተቀናሽ የሚደረጉ ወጪዎች

፩) የዚሀ አዋጅ ድንጋጌዎች እንደተጠበቁ ሆነው፣ በግብር ዓመቱ የግብር ከፋዩን ግብር የሚከፈልበት ገቢ ለመወሰን በተቀናሽ የሚያዙት ወጪዎች የሚከተሉትን ይጨምራሉ፡-

(ሀ) በንግድ ሥራው ገቢው ውስጥ የተካተቱትን ገቢዎች ለማግኘት፣ ለንግዱ ሥ ራ ዋስትና ለመስጠትና የንግድ ሥራውን ለማስቀጠል በግብር ከፋዩ በግብር ዓመቱ ውስጥ የተደረጉ አስፈላጊ የሆኑ ወጪዎች፤

(b) a gain on disposal of a business asset (other than trading stock) made by the taxpayer during the tax year;

(c) any other amount included in business income of the taxpayer for the tax year under this Proclamation.

2) Business income shall not include an amount that is exempt income.

3) Subject to subarticle (4) of this Article,the gain on disposal of a business asset included in business income under sub-article (1)(b) of this Article is the amount by which theconsideration for the disposal of theasset exceeds the net book value of the asset at the time of disposal.

4) If a business asset is a taxable asset under Article 55 of this Proclamation:

(a) the gain on disposal of the asset included in business income under sub-article (1)(b) of this Article is the amount (if any) by which the cost of the asset exceeds the net book value of the asset at the time of disposal; and

(b) any gain above cost is taxable under Article 55.

23. Deductible Expenditures

1) Subject to provisions of this Proclamation, in determining the taxable income of a taxpayer for a tax year, the deductions allowed to a taxpayer shall include the following:

(a) Any expenditure to the extent necessarily incurred bythe taxpayer during the year in deriving,securing,and maintaining amounts included in business income;

(b) Akkaataa sadarkaalee gabaasa faayinaansiitiin kan shallagame bara gibiraa keessatti baasii meeshaa daldalaa gurgurameef kaffalaa gibiraatiin bahe;
(c) Akkaataa Labsii kana keewwata 26tiin murtaa'uun galii hojii daladaala argachuuf qabeenya hojii irra oolan gatiin isaanii hir'atuu fi qabeenya hojii daldala kiliyaa (intanjable property) hir'ifama dullumaa waliigalaa bara gibiraa keessatti herregamu;
(d) Kaffalaan gibiraa bara gibirichaatti meeshaa daldaalaa osoo hin dabalatiin kisaaraa qabeenyaawwan hojii daldalaa gurguruudhaan yookiin jijiiruudhaan isa mudatu;
(e) Bara gibirichaatiif akkaataa Labsii kanaatiin kaffalaa gibiraatiif baasiiwwan biroo kamiyyuu akka hir'ifamaatti eeyyamamuuf.

2) Qabeenyi gibirri itti kaffalamu qabeenya gatiin isaa hir'atu yoo ta'e malee, kasaaraa yeroo qabeenyi gibirri itti kaffalamu darbu qaqqabuuf Labsii kana keewwatni 55 raawwatiinsa kan qabaatu yommuu ta'u, keewwata kana keewwata xiqqaa 1 (d)'n garuu raawwatiinsa hin qabaatu.

3) Raawwii keewwata kana keewwata xiqqaa 1(d) tiif, kasaaraa qabeenya daldalaa dabarsuudhaan qaqqabu kan jedhamu yeroo qabeenyichi gurgurametti hangi maallaqa gatii galmee bu'aa qulqulluu qabeenyichaa hanga gatii qabeenyichi itti darbe caaleeni dha.

24. Baasii Dhalaa

1) Keewwata kana keewwata xiqqaa 2 jalatti kan tumame akkuma eegametti ta'ee, kaffalaan gibiraa liqii yookiin idaa biroo fudhate yookiin waliigalteen taasise galii hojii daldalaa isaa argachuuf kan oolche hanga ta'etti dhalli kanaan wal qabatee kaffalame bara gibiraa keessatti galii gibirri itti kaffalamu kaffalaa gibiraatti yeroo murtaa'u akka baasiitti qabamaaf.

(ለ) በፋይናንስ ሪፖርት አቀራረብ ደረጃዎች በተመለከተው መሠረት የተሠላ በግብር ዓመቱ በግብር ከፋዩ ለተሸጠ የንግድ ዕቃ የወጣ ወጪ፤
(ሐ) በዚህ አዋጅ አንቀጽ ፳፮ በሚወሰነው መሠረት የንግድ ሥራ ገቢን ለማግኘት ሥራ ላይ የዋሉ ዋጋቸው የሚቀንስ ሀብቶች እና ግዙፋዊ ሀልዎት ለሌላቸው የንግድ ሥራ ሀብቶች በግብር ዓመቱ የሚታሰበው ጠቅላላ የእርጅና ቅናሽ፣
(መ) ግብር ከፋዩ የንግድ ዕቃን ሳይጨምር በግብር ዓመቱ የንግድ ሥ ራ ሀብትን ሲያስተላልፍ የሚገጥመው ኪሳራ፣
(ሠ) ለግብር ዓመቱ በዚህ አዋጅ መሠረትለግብር ከፋዩ በተቀናሽነት የሚፈቀድ ሌላ ማናቸውም ወጪ፣

፪) ግብር የሚከፈልበት ሀብት ዋጋው የሚቀንስሀብት ካልሆነ በስተቀር፣ ግብር የሚከፈልበት ሀብት በሚተላለፍበት ጊዜ ለሚደርስ ኪሳራ የዚህ አዋጅ አንቀጽ ፶፭ ተፈፃሚ የሚሆን ሲሆን፣ የዚህ አንቀጽ ንዑስ አን ቀጽ(፩)(መ) ግን ተፈፃሚ አይሆንም፡፡

፫) ለዚህ አንቀጽ ንዑስ አንቀጽ (፩)(መ) አፈፃፀም፤ የንግድ ሥራ ሀብትን በማስተላለፍ የሚደርስ ኪሳራ የሚባለው ሀብቱ በተላለ ፈበት ጊዜ የሀብቱ የተጣራ የመዝገብ ዋጋ ሀብቱ ከተላለፈበት ዋጋ በሚበልጠው የገንዘብ ልክ ነው፡፡

፳፬. የወለድ ወጪ

፩) የዚህ አንቀጽ ንዑስ አንቀጽ(፪) እንደተጠበቁ ሆነው፤ግብር ከፋዩ የወሰደውን ብድር ወይ ም ሌላ ዕዳ ወይም ያደረገውን ስምምነት የንግድ ሥራ ገቢውን ለማግኘት ተግባር ያዋ ለው እስከሆነ ድረስ ከዚህ ጋር በተያያዘ የተከፈለው ወለድ የግብር ከፋዩ የግብር ዓመቱ ግብር የሚከፈልበት ገቢ በሚወሰ ንበት ጊዜ እንደወጪ ይያዝለታል፡፡

(b) The cost of trading stock disposed of by the taxpayer during the year as determined in accordance with the financial reporting standards;
(c) The total amount by which the depreciable assets and business intangibles of the taxpayer have declined in value during the year from use in deriving business income as determined under Article 26 of this Proclamation;
(d) A loss on disposal of a business asset (other than trading stock) disposed of by the taxpayer during the year;
(e) Any other amount allowed as adeduction to the taxpayer under this Proclamation for the year.

2) Article 55 of this Proclamation and not sub-article (1)(d) of this Article shall apply to a loss on disposal of a taxable asset except when the taxable asset is a depreciable asset.

3) For the purposes of sub-article (1)(d) of this Article, a loss on disposal of a business asset is the amount by which the net book value of the asset at the time of disposal exceeds the consideration for the disposal.

24. Interest Expenditure

1) Subject to subarticle (2) of this Article, indetermining the taxable income of a taxpayer for a tax year, the taxpayer shall be allowed a deduction for any interest incurred by the taxpayer in a tax year to the extent that the taxpayer has used the proceeds or benefit of the debt or other instrument or agreement that gives rise to the interest to derive business income.

2) Baasiiwwan kanatti aananiif hir'ifamni hin heeyyamamu:
   (a) Dhalichi hanga dhala liqii Baankii Biyyoolessaa fi Baankii Daladalaa gidduutti taasifamu irratti shallagamu % 2'n kan caalu yoo ta'e, akka hir'ifamaatti hin qabamu; haa ta'u malee dhalichi:
   (b) Dhaabbata faayinaansii Baankii Biyyoolessaatiin beekamtiin kennameef; yookiin
   (c) Baankii biyya alaa namoota Itiyoophiyaa keessa jiraataniif liqii akka kennu heeyyamameef, kan kaffalame yookiin kan kaffalamu yoo ta'e akka hir'ifamaatti ni qabama.
   (d) Galiin dhalichaa galii hojii daldalaa nama quunnamtii qabuu keessatti kan hin hammatamne yoo ta'ee malee, dhala kaffalaan gibiraa tokko nama jiraataa Itiyoophiyaa quunnamtii qabuuf kaffale yookiin kaffalu.

25. Kennaawwan Kaayyoo Tola Ooltummaatiif Taasifaman

1) Galiin waggaa kaffalaan gibiraa gibirri itti kaffalamu yeroo murtaa'utti kennaan kaffalaan gibiraa taasise hir'ifama kan taasifamu kennichi kanneen armaan gadiitiif kan taasifame yoo ta'e dha:
   (a) Dhaabbata yookiin waldaa tola ooltota Itiyoophiyaa keewwata kana keewwata xiqqaa 3 jalatti ibsameef; yookiin
   (b) Waamicha mootummaan taasiseen kenna misoomaaf, walabummaa biyyattii fi tokkummaa kabachiisuuf yookiin balaa yookiin weerara uumamaa yookiin nam-tolchee ittisuuf yookiin waamicha kana fakkaataniif deebii kennuuf kan taasifame yoo ta'edha.
2) Kaffalaa gibiraatiif akkaataa keewwata kana keewwata xiqqaa 1 tiin hir'ifamni waliigalaa heeyyamamu, galii waggaa kaffalaa gibiraa gibirrii itti kaffalamu %10 caaluu hin qabu.

፪) ለሚከተሉት ወጪዎች ተቀናሽ አይፈቀድም፡-
   (ሀ) ወለዱ በብሔራዊ ባንክ እና በንግድ ባንኮች መካከል በተደረገ ብድር ከሚ ታሰብ የወለድ መጣኔ ፪% (ሁለት በመቶ) የሚበልጥ ከሆነ በተቀናሽ አይያዝም፤ ነገር ግን ወለዱ፤
   (ለ) በኢትዮጵያ ብሔራዊ ባንክ ዕውቅና ለተሰጠው የፋይናንስ ተቋም ፣ ወይም
   (ሐ) በኢትዮጵያ ለሚገኙ ሰዎች ብድር እንዲሰጥ ለተፈቀደለት የውጭ ሀገር ባንክ፣ የተከፈለ ወይም የሚከፈል ከሆነ በተቀናሽ ይያዛል፡፡
   (መ) የወለዱ ገቢ ግንኙነት ባለው ሰው የሰንጠረዥ "መ" ሥራ ገቢ ውስጥ ካልተካተተ በስተቀር፣ አንድ ግብር ከፋይ በኢትዮጵያ ነዋሪ ለሆነ ግንኙነት ላለው ሰው የከፈለው ወይም የሚከፍለው ወለድ

፳፭. ለበጎ አድራጎት ዓላማ የሚደረጉ ስጦታዎች

፩) የግብር ከፋዩ ግብር የሚከፈልበት የግብር ዓመቱ ገቢ በሚወሰንበት ጊዜ ግብር ከፋዩ ያደረገው ስጦታ ተቀናሽ የሚደረገው ስጦታው ለሚከተሉት የተደረገ ሲሆን ነው፡-
   (ሀ) በዚህ አንቀጽ ንዑስ አንቀጽ(፫) ለተመለ ከተው የኢትዮጵያ የበጎ አድራጎት ድርጅት ወይም የኢትዮጵያ ማኅበር፤ወይም
   (ለ) መንግሥት ባደረገው ጥሪ መሠረት ለልማት፣የሀገሪቱን ሉዓላዊነትና የግዛት አንድነት ለማስከበር፣ሰው ሰራሽ ወይም የተፈጥሮ አደጋ ወይም ወረርሽኝ ለመከላ ከል ወይም ለተመሳሳይ ጥሪዎች ምላሽ ለመስጠት የተደረገ ከሆነ፤ ነው፡፡
፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ለግብር ከፋዩ የሚፈቀደው ጠቅላላ ተቀናሽ ከግብር ከፋዩ ግብር የሚከፈልበት የግብር ዓመቱ ገቢ ፲% (አሥር በመቶ) መብለጥ የለበትም፡፡

2) No deduction shall be allowed for the following:
   (a) Interest paid or payable by a taxpayer in excess of the rate used between the National Bank of Ethiopia and commercial banks increased by 2 percentage points; unless the interest is paid or payable to:
   (b) A financial institution recognisedby the National Bank of Ethiopia; or
   (c) A foreign bank permitted to lend to persons in Ethiopia;
   (d) Interest paid or payable by a taxpayer to a related person who is a resident of Ethiopia except when the interest is included in the schedule 'D' of the related-person.

25. Charitable Donations

1) In determining the taxable income ofa tax payer for a tax year,the tax payer shall be allowed a deduction for the amount of a donation when the donation is made:
   (a) To Ethiopian Charities and Ethiopian Societies defined in sub-article (3) of this Article
   (b) In response to a call for development or an emergency call issued by the Government to defend the sovereignty and integrity of the country, to prevent or provide relief in relation to man made or natural disasters or an epidemic, or for any other similar cause;
2) The total deduction allowed to a taxpayer under sub-article (1) of this Article for a tax year shall not exceed 10% of the taxable income of the tax payer for the year.

3) Raawwii keewwata kanaatiif "dhaabbata tola oolaa Itiyoophiyaa" yookiin "waldaa Itiyoophiyaa" kan jedhu hiika Labsii Dhaabbilee fi Waldaalee Tola Ooltotaa Lak. 621/2001 Federaalaa keessatti kennameef ni qabaata.

26. Hir'ifama Dullumaa

1) Galii kaffalaan gibiraa bara gibiraatti gibira kaffalu murteessuuf kaffalaan gibiraa galii argamsiisuuf bara gibiraatti qabeenya hojii irra oolchee fi gatiin isaanii hir'atuu fi qabeenya daldala kiliyaa (intanjable property) hanga maallaqaa gatiin isaanii hir'ateen hir'ifama dullumaa taasisuun ni eeyyamamaf;
2) Tumaaleen Labsii kanaa akkuma eegametti ta'ee, qabeenyawwan gatiin isaanii hir'atanii fi qabeenyawwan hojii daldaala kiliyaa (intanjable property) hir'ifamni dullumaa tokko tokkoo bara gibiraatti taasifamu dambii Manni Maree baasuun ni murtaa'a.
3) Kaffalaan gibiraa tokko bara gibiraatti galii hojii daldaala hundumaa argachuuf qabeenyawwan gatiin isaanii hir'atu yookiin qabeenyawwan daldala kiliyaa (intanjable property) kan hin fayyadamne yoo ta'e, akkaataa keewwata kanaatiin hir'ifamni dullumaa shallagamu bu'uura keewwata kana keewwata xiqqaa 2 tiin ta'ee, herrigni waggaa yeroo qabeenyi hojii daldalichaa hojii irra hin oole haala wal madaaleen erga hir'ifameen booda dha.
4) Kaffalaan gibiraa tokko bara gibiraa tokko keessatti qabeenya gatiin isaa hir'atuu fi qabeenya daldala kiliyaa (intanjable property) galii gartokkeen gibirri itti kanfalamu argachuuf gar- tokkeen immoo tajaajila biroof kan itti fayyadame yoo ta'e, bu'uura Keewwata kanaatiin hir'ifamni dullumaa taasifamu sirreeffamni akkaataa keewwata kana keewwata xiqqaa 3tiin taasifamu tilmaama keessa galee akkaata keewwata kana keewwata xiqqaa 2 tiin hanga galii hojii daldaalaa argachuuf hojiirra oolcheen kan shallagamu ta'a.

፫) ለዚህ አንቀጽ አፈፃፀም“ የኢትዮጵያ የበጎ አድራጎት ድርጅት” ወይም “የኢትዮጵያ ማኅበር” በበጎ አድራጎት ድርጅቶችና ማህበራት አዋጅ ቁጥር ፮፻፳፩/፪ሺ፩ የተሰጠው ትርጉም ይኖረዋል፡፡

፳፮. የእርጅና ቅናሽ

፩) የግብር ከፋዩን በግብር ዓመቱ ግብር የሚከፈልበትን ገቢ ለመወሰን ግብር ከፋዩ ገቢውን ለማስገኘት በግብር ዓመቱ ጥቅም ላይ ላዋላቸው እና ዋጋቸው ለሚቀንስ ሀብቶች እና ግዙፋዊ ህልዎት ለሌላቸው የንግድ ሥራ ሀብቶች ዋጋቸው በቀነሰው የገንዘብ መጠን ልክ የእርጅና ቅናሽ ለማድረግ ይፈቀድለታል፡፡
፪) የዚህ አዋጅ ድንጋጌዎች እንደተጠበቁ ሆኖ፣ዋጋቸው ለሚቀንስ ሀብቶች እና ግዙ ፋዊ ህልዎት ለሌላቸው የንግድ ሥራ ሀብቶች በየግብር ዓመቱ የሚደረገው የእ ርጅና ቅናሽ የክልሉ ምክር ቤት በሚያወ ጣው ደንብ ይወሰናል፡፡
፫) አንድ ግብር ከፋይ በግብር ዓመቱ በሙሉ የንግድ ሥራ ገቢውን ለማግኘት ዋጋቸው የሚቀንስ ሀብቶችን ወይም ግዙፋዊ ህልዎት የሌላቸውን ሀብቶች ያልተጠቀመ እንደሆነ በዚህ አንቀጽ መሠረት የሚደረገው የእርጅና ቅናሽ የሚሰላው በዚህ አንቀጽ ንዑስ አንቀጽ (፪) መሠረት ሆኖ፣የንግድ ሀብቱ ጥቅም ላይ ያልዋለበት ዓመት ሂሣብ ተመጣ ጣኝ በሆነ መልኩ ከተቀነሰ በኂላ ነው፡፡
፬) አንድ ግብር ከፋይ በአንድ የግብር ዓመት ውስጥ ዋጋው የሚቀንስ ሀብት እና ግዙፋዊ ህልዎት የሌለው ሀብት በከፊል የገቢ ግብር የሚከፈልበትን ገቢ ለማግኘት በከፊል ደግሞ ለሌላ አገልግሎት የተጠቀ መበት እንደሆነ በዚህ አንቀጽ መሠረት የሚደረገው የእርጅና ቅናሽ በዚህ አንቀጽ ንዑስ አንቀጽ (፫) መሠረት የሚደረ ገው ማስተካከያ ከግምት ውስጥ ገብቶ በንዑስ አንቀጽ (፪) መሠረት የንግድ ሥራ ገቢውን ለማግኘት በዋለው መጠን የሚሰላ ይሆናል፡፡

3) For the purpose of this Proclamation, Ethiopian Charities and Ethiopian Societies shall have the meaning provided for under the Charities and Societies Proclamation No. 621/2009.

26. Depreciation of Depreciable Assets and Business Intangibles

1) In determining the taxable income ofa taxpayer for a taxyear, the tax payer shall be allowed a deduction for the amount by which the depreciable assets and business intangibles of the taxpayer declined invalue during the year through use in deriving business income.
2) Subject to this Proclamation, the amount by which the depreciable assets or business intangibles of a taxpayer decline in value during a tax year shall be computed in accordance with the Regulations to be issued by the Council of regional government .
3) If a taxpayer does not use a depreciable asset or business intangible for the whole of a tax year in deriving business income, the amount allowed as a deduction under this Article shall be the amount computed in accordance with sub-article (2) of this Article reduced by the proportion of the year that the asset was not so used.
4) If a taxpayer uses a depreciable asset or business intangible during a tax year partly to derive business income and partly for another use, the amount allowed as a deduction underthis Article shall be the proportion of the amount computed Under sub-article (2) of this Article (after taking account of any adjustment under sub-article (3) of this Article) that relates to the derivation of business income.

5) Kaffalaan gibiraa tokko bara gibiraa tokko keessatti qabeenya gatiin isaa hir'atuu fi qabeenya hojii daldala kiliyaa (intanjable property) galii gar-tokkeen gibirri itti kafalamu argamsiisuuf gar tokkeen immoo tajaajila biroof erga fayyadamee booda qabeenyicha bara gibirichaa keessatti kan gurgure yookiin kan jijjiire yoo ta'e, akkaataa Labsii kana keewwata 23 (1)(b) yookiin 1(d) jalatti tumameen hangi bu'aa yookiin kasaaraa kan shallagamu hanga bu'aa yookiin kasaaraa hojii daldaalichaa mudate yookiin hanga gumaacha galii hojii daldalichaatiif taasiseen karaa madaalawaa ta'een qoqqoodamuun ta'a.

6) Qabeenyawwan gatiin isaanii hir'atu yookiin qabeenyawwan hojii daldala kiliyaa (intanjable property) hir'ifama dullumaa shallagamuu kan eegalu qabeenyichi galii hojii daldalaa argamsiisuuf guyyaa tajaajilaaf qophii itti ta'ee fi tajaajila kennuuf eegale irraa kaasee yoo ta'u, gamoo kaffalaa gibiraatiin ijaarame yoo ta'utti Abbaan Taayitichaa kaffalaa gibiraatiif ijaarsi gamoo xummuramuu kan mirkaneessu waraqaa ragaa guyyaa kenne dura ta'uu hin danda'u.

7) Keewwata kana keessatti :

(a) "Qabeenyawwan hojii daldala kiliyaa (intanjable property)" jechuun guutummaan yookiin gartokkeen galii hojii daldaalaa argamsiisuuf kan oolan qabeenyaawwan armaan gadii ti:

(i) Mirga waraabbii, paatantii, diizayinii yookiin moodelii, pilaanii, foormulaa yookiin adeemsa hojii iccitii, mallattoo daldaalaa yookiin qabeenya walfakkataa biroo bara murtaa'eef qofa tajaajilu;

(ii) Tarreeffama maamiltootaa, sarara tamsaasaa yookiin maqaa addaa,mallattoo yookiin fakkii yookiin akkaataa daldala kiliyaa (intanjable property) biroo bara murtaa'eef qofa tajaajilu;

፭) አንድ ግብር ከፋይ በአንድ የግብር ዓመት ውስጥ ዋጋው የሚቀንስን ሀብት እና ግዙፋዊ ሀልዎት የሌለው የንግድ ሥራ ሀብት በከፊል የገቢ ግብር የሚከፈልበትን ገቢ ለማስገኘት በከፊል ደግሞ ለሌላ አገልግሎት ከተጠቀመበት በኋላ ይህንን ሀብት በዚያው የግብር ዓመት ውስጥ ያስተላለፈው እንደሆነ በዚህ አዋጅ አንቀጽ ፳፫(፩)(ለ) ወይም (፩)(መ) የተደነገገው የትርፍ ወይም የኪሳራ መጠን የሚሠላው የንግድ ሥራው ያጋጠመው የትርፍ ወይም የኪሳራ መጠ ን ለንግድ ሥራው ገቢ በነበረው አስተዋጽኦ መጠን ሚዛናዊ በሆነ መንገድ እየተከፋፈለ ይሆናል፡፡

፮) ዋጋቸው የሚቀንስ ሀብቶች ወይም ግዙፋ ዊ ሀልዎት የሌላቸው የንግድ ሥራ ሀብቶች የእርጅና ቅናሽ መታሰብ የሚጀምረው ሀብቱ የንግድ ሥ ራ ገቢውን ለማስገኘት ለአገልግሎት ዝግጁ ከሆነበትና አገልግሎት መስጠት ከጀመረበት ቀን አንስቶ ሲሆን፣ በግብር ከፋዩ የተገነባ ህንፃ በሚሆንበት ጊዜ ተቆጣጣሪው ባለስልጣን ለግብር ከፋዩ የህንፃው ግንባታ መጠናቀቁን የሚያረጋግ ጥ የምስክር ወረቀት ከሰጠበት ቀን በፊት ሊሆን አይችልም፡፡

፯) በዚህ አንቀጽ ውስጥ፣

(ሀ) "ግዙፋዊ ሀልዎት የሌላቸው የንግድ ሥራ ሃብቶች" ማለት በሙሉ ወይም በከፊል የንግድ ሥራ ገቢን ለማስገኘት የሚውሉ የሚከተሉት ሀብቶች ናቸው፡

(i) የቅጅ መብት፣ ፓተንት፣ ዲዛይን ወይም ሞዴል፣ ፕላን፣ ምስጢራዊ ቀመር ወይም የአሠራር ሂደት፣ የን ግድ ምልክት፣ ወይም ለተወሰነ ዘመን ብቻ የሚያገለግል ሌላ ተመሳሳይ ሀብት፤

(ii) የደንበኞች ዝርዝር፣ የሥርጭት መስመር ወይም የተለየስም፣ ምልክት ወይ ም ስዕል ወይም ለተወሰነ ዘመን ብቻ የሚያገለግል ሌላ ግዙፋዊ ሀልዎት የሌለው የንግድ ዘይቤ፤

5) If a taxpayer has used a depreciable asset or business Intangible partly in deriving business income and partly foranother use and the tax payer disposes of the asset or intangible during a tax year, the amount of the gain or loss on disposal to which Article 23(1)(b) or (1)(d) of this Proclamation applies shall be the fair proportional part of the gain or loss that relates to the derivation of business income.

6) The depreciation of a depreciable asset or business intangible shall commence when the asset or intangible is ready and available for use in deriving business income, but,in the case of a building constructed by a taxpayer, not before the regulatory authority has issued the taxpayer with a certificate of completion for the building.

7) In this Article:

(a) "business intangible" means any of the following when used wholly or partly to derive business income:

(i) a copyright, patent, design or model, plan, secret formula or process, trademark, or other like asset or right that has a limited useful life;

(ii) a customer list, distribution channel, or unique name, symbol or picture, or othermarketing intangible that has a limited useful life;

(iii) Waggaa tokkoo oliif ta'ee yeroo murtaa'eef kan tajaajilu mirga waaliigaltee irraa maddu (baasii dursee kanfalames dabalatee)
(iv) Qabeenyaa daldala kiliyaa (intanjable property) kan socho'us ta'ee kan hin sochoone argachuuf baasii ba'e osoo hin dabalatiin waggaa tokkoo oliif baasii faayidaa kennu.
(b) "Qabeenya gatiin isaa hir'atu" jechuun Qabeenya socho'u daldala kiliyaa (intanjable property) haalawwan armaan gadii guutu ta'ee, fooyya'iinsa qabeenya hin sochoone irratti taasifamus ni dabalata:
(i) Bara tajaajilaa waaggaa tokkoo caalu kan qabu;
(ii) Sababa dullumaan yookiin yeroon irra darbuutiin gatiin isaa kan hir'achuu danda'u;
(iii) Gar-tokkeen yookiin guutummaan galii hojii daldalaa argamsiisuuf faayidaa irra kan oole.
(c) "Fooyya'insa qabeenyaa hin sochone irratti taasifamu" jechuun mana yookiin qaama manichaa biroo kan ta'u yookiin manicha waliin dhaabbataan kan wal qabate dabalata manicha irratti taasifamu kamiyyuu yookiin jijjiirama yoo ta'u daandii, daandii keessoo, iddoo dhaabbii konkolaataa fi ijaarsa dallaa kamiyyuu ni dabalata.

27. Kasaaraa Dabarsuu

1) Hir'ifama bu'uura keewwata kanaatiin heeyyamamu osoo hin dabalatiin, gibira waggichaatiif baasiin hir'ifamu galii waliigalaa kaffalaan gibiraa bara gibirichaa keessatti argate yoo caale hangi maallaqaa caalee argame kasaaraa kaffalaa gibiraa irratti qaqqabe ta'a.

(iii) ከአንድ ዓመት በላይ ሆ ኖ ለተወሰነ ጊዜ የሚያገለግል ከውል የሚመነጭ መብት (ወጪው አስቀድሞ የተከፈለንም ጨምሮ)፤
(iv) ማንኛውንም ግዙፋዊ ህልዎት ያለውን የሚንቀሳቀስም ሆነ የማይንቀሳቀስ ሀብት ለማግኘት የወጣን ወጪ ሳይጨምር፣ ከአንድ ዓመት በላይ ጥቅም የሚሰጥ ወጪ፤
(ለ) "ዋጋው የሚቀንስ ሀብት" ማለት የሚከተሉትን ሁኔታዎች የሚያሟላ ግዙፋዊ ህልዎት ያለው የሚንቀሳቀስ ሀብት ወይም በማይን ቀ ሳ ቀስ ሀብት ላይ የሚደረግ ማሻሻያ ነው፡-
(i) ከአንድ ዓመት የሚበልጥ የአገልግሎት ዘመን ያለው፤
(ii) በእርጅና ወይም ጊዜው በማለፉ ምክንያት ዋጋው ሊቀንስ የሚችል፤
(iii) በከፊል ወይም በሙሉ የንግድ ሥራ ገቢ ለማግኘት ጥቅም ላይ የዋለ፤
(ሐ) "በማይንቀሳቀስ ሀብት ላይ የሚደረግ ማሻሻያ" ማለትቤት ወይምሌላ የቤቱ አካል የሚሆን ወይም ከቤቱ ጋር ለዘለቄታው የተያያዘ በቤቱ ላይ የሚደረግ ማንኛውም ጭማሪ ወይም ለውጥ ሲሆን መንገድን፣መጋቢ መንገድ፣ የመኪና ማቆሚያ፣አጥር ወይም ግንብን ይጨምራል፡፡

፳፯. ኪሳራን ስለማሸጋገር

፩) በዚህ አንቀጽ መሠረት የሚፈቀደውን ተቀናሽ ሳይጨምር፣ ለግብር ዓመቱ ተቀናሽ የሚደረገው ወጪ ግብር ከፋዩ በግብር ዓመቱ ካገኘው ጠቅላላ ገቢ ከበለጠ በብልጫ የታየው የገንዘብ መጠን ግብር ከፋዩ የደረሰ በት ኪሳራ ይሆናል፡፡

(iii) Contractual rights (including arising as a result of a prepayment of an expenditure) with a benefit for alimited period, but which exceeds one year;
(iv) An expenditure that providesan advantage or benefit for a period of more than one year, but not including exenditure incurred to acquire any tangible movable or immovable asset;
(b) "Depreciable asset" means tangible movable asset or a structural improvement to immovable asset that:
(i) Has a useful life exceeding one year;
(ii) is likely to lose value as a result of normal wear and tear, or obsolescence; and
(iii) Is used wholly or partly to derive business income; and
(c) "Structural improvement", meansa building or any other addition or alteration to immovable asset that becomes part of, or is permanently affixed to, the immovable asset including a road, driveway, car park, fence, or wall.

27. Loss carry forward

1) If the total amount of deductions allowed to a taxpayer for a tax year (other than a deduction allowed under this Article) exceeds the total business income of the taxpayer for the year, the amount of the excess shall be the taxpayer's loss for the year.

2) Tumaan keewwata kana keewwata xiqqaa 4 jalatti tumame akkuma eegametti ta'ee, kaffalaan gibiraa bara gibiraa keessatti kasaaraan yoo isa mudate, kasaaraa bara gibirichaatti isa mudate bara gibiraa itti aanutti dabarsuu ni danda'a; waan ta'eefis, galiin kaffalaa gibiraa gibirri itti kaffalamu kan bara gibiraa itti aanuu yoo shallagamu kasaaraan ce'e akka hir'ifamaatti qabama.
3) Kaffalaan gibiraa kasaaraa isaa akkaataa keewwata kana keewwata xiqqaa 2tiin guutummaan guututti hir'isuu kan hin dandeenye yoo ta'e, kasaaraa hin hir'ifamne bara gibiraa itti aanutti dabarsuuf hanga maallaqaa bakka buufamee akkaataa keewwata kana keewwata xiqqaa 2 jalatti ibsameen galii waliigalaa waggaa bara gibirichaa keessatti argame irraa hir'isuun kasaarichi guutumaa guutuutti hir'ifamee hanga xumuramutti dabarsuu kan danda'u yoo ta'u, garuu kaffalaan gibiraa kasaaraa irra qaqqabe dhuma waggaa kasaarichi irra qaqqabee irraa eegalee waggoottan gibiraa 5 (shani) oliif dabarsuu hin danda'u.
4) Kaffalaan gibiraa akkaataa keewwata kana keewwata xiqqaa 2 tiin waggoota lama kasaaraan irra qaqqabe yoo jiraatee fi tokkoon tokkoo kasaaraa kan darbe yoo ta'e kasaaraa biroo dabalataa kamiyyuu akka dabarsuuf heeyyamamuufii hin qabu.
5) Kaffalaan gibiraa akkaataa keewwata kanaatiin kasaaraa dabarsuu kan danda'u akkaataa dambii gibiraa irratti ibsameen ta'a.

28. Baasiiwwanii fi Kasaaraawwan Hin Hir'ifamne

1) Labsii kanaan kan tumameen alatti basiiwwaan armaan gadii akka hir'ifamaatti hin qabaman:

፪) የዚህ አንቀጽ ንዑስ አንቀጽ (፬) ድንጋጌ እንደተጠበቀ ሆኖ፣ግብር ከፋዩ በግብር ዓመቱኪሳራ ካጋጠመው፣በግብር ዓመቱ የደረሰውን ኪሳራ ለሚቀጥለው የግብር ዓመት ለማሸጋገር ይችላል፤ ስለሆነም የግብር ከፋዩ የሚቀጥለው ዓመት ግብር የሚከ ፈልበት ገቢ በሚሰላበት ጊዜ የተሸጋገረው ኪሳራ በተቀናሽነት ይያዛል፡፡

፫) ግብር ከፋዩ ኪሳራውን በዚህ አንቀጽ ንዑስ አንቀጽ (፪) መሠረት ሙ ሉ በሙሉ መቀነስ ያ ል ቻ ለ እንደሆነ ያልተቀነሰውን ኪሳራ ለሚቀጥለው የግብር ዓመት ማሸጋገር እና የተካካሰውን የገንዘብ መጠን በዚህ አንቀጽ ንዑስ አንቀጽ (፪) በተገለጸ ው መሠረት በዚያው የግብር ዓመት ከተገኘው ጠቅላላ ገቢ ላይ በመቀነስ ኪሣራ ው ሙሉ በሙሉ ተቀናሽ ተደርጐ እስከሚያልቅ ድረስ ማሸጋገር የሚችል ሲሆን፣ ነገር ግን ግብር ከፋዩ የደረሰበትን ኪሣራ ኪሣራው ከተከሰተበት ዓመት መጨረሻ ጀምሮ ከሚቆጠሩ አምስት የግብር ዓመታት በላይ ማሸጋገር አይችልም፡፡

፬) ግብር ከፋዩ በዚህ አንቀጽ ንዑስ አንቀጽ (፪) መሠረት ለኪሳራ የተዳረገባቸው ሁለት ዓመታት ካሉ እና እያንዳንዱ የተሸጋገረ እንደሆነ ግብር ከፋዩ ሌላ ማንኛውንም ተጨማሪ ኪሳራ እንዲያሸጋግር ሊፈቀድለት አይችልም፡፡

፭) ግብር ከፋዩ በዚህ አንቀጽ መሠረት ኪሳራ ሊያሸጋግር የሚችለው በገቢ ግብር ደንቡ በተመለከተው መሠረት ይሆናል፡፡

፳፰. ተቀናሽ የማይደረጉ ወጪዎች እና ኪሳራዎች

፩) በዚህ አዋጅ ከተደነገገው በስተቀር የሚከተ ሉት ወጪዎች በተቀናሽ አይያዙም፡-

2) Subject to sub-article (4) of this Article, if a taxpayer has a loss for a tax year, the taxpayer shall carry the amount of theloss forward to the next following tax year and the loss shall be allowed as a deduction in computing the taxpayer's taxable income for that following year.
3) If a taxpayer is not able to wholly deduct a loss under sub-article (2) of this Article, the taxpayer shall carry the amount not deducted forward to the next following tax year and apply the amount as specified in sub-article (2) of this Article in that year, and so on until the loss is fully deducted,but a taxpayer shall not carry a loss forward for more than 5 tax years after the end of year in which the loss was incurred.
4) If there has been two tax years in which a taxpayer has incurred a loss under sub-article (1) of this Article and each of those losses has been carried for ward under sub-article (2) of this Article, the taxpayer shall not be permitted to carry forward any further losses under subarticle (2) of this Article.
5) A taxpayer shall carry forward a loss in accordance with the Regulations.

28. None-deductible Expenditures and Losses

1) Except as provided for in this Proclamation, no deduction is allowed for the following:

(a) Labsii kana keewwata 23 keewwata xiqqaa 1 (c) tiin haala tumameen yoo ta'e malee baasiiwwan amala kaappitaalummaa qaban;
(b) Aksiyoona kubbaaniyaa yookiin waldaa shariikaaf bu'uura ta'e kaappitaala guddisuuf baasii ba'u;
(c) Buusii sooramaa yookiin fandii profidentii miindaa qaxaramaa irraa %15 ol fedhiidhaan taasifamu;
(d) Qoodinsa gahee aksiyoonaa fi gahee bu'aa;
(e) Inshuraansiidhaan, beenyaadhaan yookiin bu'uura waliigaltee wabummaatiin baasii yookiin kasaaraa deebi'e yookiin kan deebi'uu danda'u;
(f) Seera yookiin waliigaltee kamiyyuu darbuudhaan adabbii maallaqaa buufamu yookiin beenyaa kaaffalamu;
(g) Kaffalaan gibiraa galmee herregaa isaa irratti kan qabatu yeroodhaan baasii kan hin taasifamne garuu baasiiwwan yookiin kasaaraawwan bara gibiraa gara fuulduraatti uumamaniif of eeggannoof akka ta'uuf maallaqa yookiin herrega of eeggannoo qabame;
(h) Bu'uura Labsii kanaa yookiin seera gibiraa biyya alaatiin gibira galii kaffalame yookiin taaksii dabalata qabeenyaa akka deebi'u tasifamu;
(i) Qaxaramaa waajjira isaa bakka bu'ee bakka garaagaraatti argamuuf galii qaxaramuun argamu irraa %10 ol durgoo ittigaafatamummaa kaffalamu;
(j) Kanneen armaan gadiitti tarreeffaman irraa kan hafe baasii bashannanaaf bahu:
(i) Hojiin daladalaa kaffalaa gibiraa tajaajila bashannanaa kennuu yoo ta'u; yookiin

(ሀ) በዚህ አዋጅ አንቀጽ ፳፫ (፩)(ሐ) በተደነገገው አኳኋን ካልሆነ በስተቀር የካፒታልነት ባህርይ ያላቸው ወጪዎች፤
(ለ) የኩባንያ አክሲዮን ወይም የሽርክና ማህበር መሠረት የሆነውን ካፒታል ለማሳደግ የሚወጣ ወጪ፤
(ሐ) ከተቀጣሪው የወር ደመወዝ ፲፭% (አሥራ አምስት መቶኛ) በላይ በፈቃደኝ ነት የሚደረግ የጡረታ ወይም የፕሮቪደንት ፈንድ መዋጮ፤
(መ) የአክሲዮን ድርሻ እና የትርፍ ድርሻ ክፍፍል፤
ሠ) በመድን፣በካሳ ወይም በዋስትና ውል መሠረት የተመለሰ ወይም ሊመለስ የሚችል ወጪ ወይም ኪሳራ፤
(ረ) ማንኛውንም ሕግ ወይም ውል በመጣስ የሚጣል የገንዘብ ቅጣት ወይም የሚከፈል ካሳ፤
(ሰ) ግብር ከፋዩ በሂሳብ መዝገቡ የሚይዘው በወቅቱ ወጪ ያልተደረገ ነገር ግን ለወደፊት በግብር ዓመቱ ለሚከሰቱ ወጪዎች ወይም ኪሳራዎችመጠባበቂያ ይሆን ዘንድ የሚያዝ ገንዘብ ወይም የመጠባበቂያ ሂሣብ
(ሸ) በዚህ አዋጅ ወይም በውጭ ሀገር የታክስ ሕግ መሠረት የተከፈለ የገቢ ግብር ወይም ተመላሽ የሚደረግ የተጨማሪ እሴት ታክስ፤
(ቀ) መሥሪያ ቤቱን ወክሎ በተለያዩ ቦታዎች ለሚገኝ ተቀጣሪ ከተቀጣሪው ከመቀጠር የሚገኝ ገቢ ፲%(አሥር በመቶ) በላይ የሚከፈል የኃላፊነት አበል፤
(በ) ከሚከተሉት በስተቀር ለመዝናኛ የሚወጣ ወጪ፤
(i) የግብር ከፋዩ የንግድ ሥራ የመዝናኛ አገልግሎት መስጠት ሲሆን፤ወይም

(a) An expenditure of a capital nature except to the extent providedf or under Article23(1)(c) of this Proclamation;
(b) An increase in the share capital of a company or the basic capital of a registered partnership;
(c) Voluntary pension or provident fund contributions inrespect of an employee in excess of 15% of the monthly employment income of the employee;
(d) Dividends and paid-out profit shares;
(e) An expenditure or loss to the extent recovered or recoverable under a policy of insurance, or a contract of indemnity, guarantee, or surety;
(f) A fine or penalty imposed,orpunitive damages awarded, for violation of any law, regulation, or contract; an amount that a person has transferred, in its financial accounts, to a reserve or provision for expenditures or losses not yet incurred but expected to be incurred in a future tax year;
(g) Income tax paid under this Proclamation or under a foreign tax law, or recoverable value added tax representation expenditures of an employee in excess of 10% of the employment income of the employee;
(h) Expenditure incurred in the provision of entertainment,except:
(i) When the person's business involves the provisionof entertainment; or

(ii) Abbaan Taayitichaa qajeelfamaan hanga hir'ifama taasifamu heeyyameen qaxaraan hojii albuuda baasuu, manufaakcheriingii yookiin qonna irratti bobba'e hojjattoota isaa bashannansiisuuf baasii baasu;

(k) Labsii kana keewwata 25 jalatti kan ibsameen alatti kennaa yookiin gargaarsa taasifame;

(l) Baasii dhuunfaa kaffalaan gibiraa ofii isaaf baasu;

(m) Kaffalaan gibiraa qabeenya hojii daldalaa tokko nama quunnamtii qabuuf yeroo dabarsu kasaaraa qaqqabu;

(n) Baasiiwwan dambii bahuun akka hir'ifamaatti hin qabaman jedhaman.

2) Keewwata kana keessatti "bashannana" jechuun nyaata, dhugaatii, tamboo, bakka boqqonnaa, kan itti buhaaran yookiin keessummeessa gosa kamiiyyuu nama kamiifiyyuu dhiyaatu jechuu dha.

Kutaa Shan
Qabiinsa Herrega Gibira

29. Bara Herregaa

1) Keewwanni kun kaffaltoota gibiraa armaan gadii irratti raawwatiinsa ni qabaata:

(a) Akkaataa Labsii kana keewwata 2 keewwata xiqqaa 23 (a) tiin hiika bara gibiraatiif kennameetiin kaffalaa gibiraa dhuunfaa bara herrega isaa akka bara gibiraatti akka itti fayyadamu heeyyamni kennameef;

(b) Dhaabbata.

2) Kaffalaa gibiraa keewwanni kun raawwatiinsa irratti qabaatu, bara herregaati kan jedhamu madaallii herrega faayinaansii waggaa kaffalaa gibiraa yeroo itti cufamee dhumu yeroo ji'oota 12 (kudha lama) ti.

3) Kaffalaan gibiraa kamiyyuu Abbaa Taayitichaa irraa dursee heeyyama barreeffamaan osoo hin argatiinii fi haal-dureewwan Abbaa Taayitichaatiin kaa'aman osoo hin guutiin bara herrega isaa jijjiiruu hin danda'u.

(ii) ሚኒስትሩ በመመሪያ ተቀናሽ እንዲደረግ በሚፈቅደው ልክ በማዕድን ማውጣት፣ በማኑፋክቸሪንግ ወይም በግብርና ሥራ የተሠማራ ቀጣሪ ሠራተኞቹን ለማዝናናት የሚያወጣው ወጪ፤

(ተ) በአንቀጽ ፳፰ ከተመለከተው ውጪ የሚደረግ ስጦታ ወይም እርዳታ፤

ቸ) ግብር ከፋዩ ለራሱ የሚያወጣው የግል ውጪ፤

(ኀ) ግብር ከፋዩ አንድን የንግድ ሥራ ሀብት ግንኙነት ላለው ሰው ሲያስተላልፍ የሚደርስ ኪሳራ፤

(ነ) የክልሉ ምክር ቤት በሚያወጣው ደንብ ተቀናሽ የማይደረጉ ናቸው የተባሉ ወጪዎች፤

፪) በዚህ አንቀጽ "መዝናኛ" ማለት ለማንኛውም ሰው የሚቀርብ ምግብ፣ መጠጥ፣ ትንባሆ፣ ማረፊያ፣መደሰቻ ወይም ማናቸውም ዓይነት መስተንግዶ ነው፡፡

ክፍል አምስት
የታክስ ሂሳብ አያያዝ

፳፱. የሂሳብ ዓመት

፩) ይህ አንቀጽ በሚከተሉት ግብር ከፋዮች ላይ ተፈፃሚ ይሆናል፡-

(ሀ) በዚህ አዋጅ አንቀጽ ፪(፳፫) (ሀ) ለግብር ዓመት በተሰጠው ትርጉም መሠረት የራሱን የሂሳብ ዓመት እንደ ግብር ዓመት አድርጎ እንዲጠቀም ፈቃድ ለተሰጠው ግለሰብ ግብር ከፋይ፤

(ለ) በድርጅት፤

፪) ይህ አንቀጽ ተፈፃሚ ለሚሆንበት ግብር ከፋይ የሂሳብ ዓመት ነው የሚባለው የግብር ከፋዩ ዓመታዊ የፋይናንስ ሂሳብ ሚዛን በሚዘጋበት ጊዜ የሚጠናቀቀው የአሥራ ሁለት ወራት ጊዜ ነው፡፡

፫) ማንኛውም ግብር ከፋይ ከባለሥልጣኑ አስቀድሞ በጽሁፍ ፈቃድሳያገኝና ባለሥልጣኑ የሚያስቀምጣቸውን ቅድመ-ሁኔታዎች ሳያ ሟላ የሂሳብ ዓመቱን ለመቀየር አይችልም፡፡

(ii) to the extent that the expenditure is allowed as a deduction under a Directive issued by the Autority relating to food provided for free to employees by an employer conducting a mining, manufacturing,or agricultural business;

(k) a donation or gift except as provided for in Article 25 of this Proclamation;

(l) personal consumption expenditure;

(m) a loss on the disposal of a business asset by a taxpayer to a related person;

(n) expenditure to the extent disallowed under Regulationsto be issued by the region.

2) In this Article, "entertainment" means the provision to any person of food, beverages,tobacco, accommodation, amusement, recreation, or hospitality of any kind.

Part Five
Tax Accounting

29. Accounting Year

1) This Article shall apply to the following taxpayers:

(a) an individual who has been granted permission to use the individual's accounting year as their tax year under the definition of "tax year" in Article 2(23)(a) of this Proclamation;

(b) Institution

2) The accounting year of a taxpayer to whom this Article applies is the period of 12 months ending on the date of the annual balance of the financial accounts of the taxpayer.

3) A taxpayer shall not change its accounting year for tax purposes unless it obtains prior approval, in writing, from the Authority and complies with any conditions that maybe attached to the approval.

4) Kaffalaan gibiraa akkaataa keewwata kana keewwata xiqqaa 3 jalatti tumameen haal- dureewwan heeyyama kennameefiitiin wal qabatee jiru kamiyyuu osoo hin guutiin kan hafe yoo ta'e, Abbaan Taayitichaa akeekkachiisa barreeffamaa kennuun heeyyama kenne haquu ni danda'a.

5) Barri herregaa kaffalaa gibiraa akkaataa keewwata kana keewwata xiqqaa 3 yookiin 4 tiin kan jijjiirame yoo ta'e, jijjiiramichi osoo hin taasifamiin bara gibiraa jiruu fi guyyaa barri gibiraa haaraan itti eegalu gidduu yeroon jiru "bara ce'umsaa" jedhamee kan beekamuu fi bara gibiraa of danda'e taasifamee fudhatama.

6) Barri herregaa kaffalaa gibiraa bara bajataa waliin yeroo wal hin simne ta'utti seerri bara herregaatiif raawwatiinsa qabu seera bara baajataa bara herregichaa keessaatti xumuramu irratti raawwatiinsa qabu dha.

30. Mala Qabiinsa Herrega Taaksii Jijjiiruu

1) Kafaalaan gibiraa mala qabiinsa herrega isaa jijjiiruudhaaf Abbaa Taayitichaaf iyyata barreeffamaan dhiyeessuu ni danda'a. Abbaan Taayitichaa jijjiirrichi galii kaffalaan gibiraa gibira itti kaffalu sirriitti shallaguuf kan barbaachisu ta'uu isaa yoo itti amane iyyata kaffalaan gibiraa mala qabiinsa herrega isaa jijjiiruuf dhiyeeffate fudhachuu isaa barreeffamaan beeksisuu ni danda'a.

2) Akkaataa keewwata kana keewwata xiqqaa 1 tiin bara gibiraa malli qabiinsa herrega kaffalaa gibiraa itti jijjiiramutti sadarkaan kaffalaa gibiraas kan jijjiiramu yoo ta'e, galiin kaffaalaa gibiraa osoo hin galmaa'iin akka hin hafne yookiin irra deebiin akka hin galmoofne gochuuf mata dureewwan galii irratti, baasiiwwan hir'ifaman irratti yookiin herrega taaksii bakka buufamu irratti jijjiiramicha wajjin wal qabatee sirreeffama barbaachisu taasisuu qaba.

፬) ግብር ከፋዩ በዚህ አንቀጽ ንዑስ አንቀጽ (፫) በተመለከተው መሠረት ከተሰጠው ፈቃድ ጋር የተያያዘውን ማንኛውንም ቅድመ-ሁኔታ ሳያሟላ የቀረ እንደሆነ፣ ባለሥልጣኑ የጽሁፍ ማስጠንቀቂያ በመስጠት የሰጠውን ፈቃድ ሊሰርዘው ይችላል፡፡

፭) የግብር ከፋዩ የሂሳብ ዓመት በንዑስ አንቀጽ (፫) ወይም (፬) መሠረት የተለወጠ እንደሆነ ለውጡ ከመደረጉ በፊት ባለው የግብር ዓመ ት እና አዲሱ የግብር ዓመት በሚጀምርበት ቀን መካከል ያለው ጊዜ "የመሸጋገሪያ ዓመት" በመባል የሚታወቅና ራሱን የቻለ የግብር ዓመት ተደርጎ ይወሰዳል፡፡

፮) የ ግ ብ ር ከፋዩ የሂሳብ ዓመት ከበጀት ዓመቱ ጋር የማይገጥም በሚሆንበት ጊዜ ለሂሳብ ዓመቱ ተ ፈ ፃ ሚ የሚሆነው ሕ ግ በ ሂ ሳ ብ ዓ መ ቱ ውስጥ በሚጠናቀቀው የበጀት ዓመት ተፈፃሚ የሚሆነው ሕግ ነው፡፡

፴. የታክስ ሂሳብ አያያዝ ዘዴን ስለመለወጥ

፩) ግብር ከፋዩ የሂሳብ አያያዝ ዘዴውን ለመለ ወጥ ለባለሥልጣኑ የጽሁፍ ማመልከቻ ሊያቀርብ ይ ች ላ ል ፤ ባለሥልጣኑም ለውጡ የግብር ከፋዩን ግብር የሚከፈልበት ገቢ በትክክል ለማስላት የሚያስፈልግ መሆኑን ሲያምንበት ግብር ከፋዩ የሂሳብ ዘዴውን ለ መ ለ ወ ጥ ያቀረበውን ማመልከቻ መቀበሉን በጽሁፍ ሊያሳውቀው ይችላል፡፡

፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረትየግብር ከፋዩ የሂሳብ አያያዝ ዘዴ በሚለወ ጥበት የግብር ዓመት የግብር ከፋዩ የግብር ከፋይ ደረጃም የሚለወጥ ከሆነ፣ የግብር ከፋዩ ገቢ ሳይመዘገብ እንዳይቀር ወይም በድጋሚ እንዳይመዘገብ ለማድረግ በገቢ ርዕሶች፣በተቀናሽ ወጪዎች ወይም በታክስማካካሻ ሂሳቦች ላይ ከለውጡ ጋር በተያያዘ ተገቢውን ማስተካከያ ማድረግ አለበት፡፡

4) The Authority may, by notice in writing, revoke an approval under sub-article (3) of this Article if the taxpayer fails to comply with any of the conditions attached to the approval.

5) When the accounting year of a taxpayer changes as a result of sub-article (3) or (4) of this Article, the period between the last full accounting year prior to the change and the date on which the new accounting yearcommences shall be treated as a separate accounting year referred to as a"transitional accounting year".

6) When the accounting year of a taxpayer does not coincidewith the fiscal year, the law applicable for the accounting year shall be the law applicable for the fiscal year that ends during the accounting year.

30. Change in Tax Accounting Method

1) A taxpayer may apply to the Authority, in writing, for a change in the taxpayer's method of accounting and the Authority may, by notice in writing, approve the application but only when satisfied that the change is necessary to properly compute the taxable income of the taxpayer.

2) If a taxpayer's method of accounting changes under sub-article (1) of this Article including when there is a change in the Category of the taxpayer,the taxpayer shall make adjustments in the tax year of change to items of income,deduction, and credit, and to any other items affected by the change, so that no item is omitted and no item is taken into account more than once.

31. Idaawwan Hin Sassaabamne

1) Bara gibiraa tokko keessatti galii kaffalaa gibiraa gibirri itti kaffalamu murteessuuf haal-dureewwan armaan gadii guutamanii yoo argaman idaan hin sassaabamne kaffalaa gibiraatiif akka hir'ifamaatti ni qabamaaf:
   (a) Hangi maallaqaa idaa hin sassaabamne wajjin walgitu dursee galii hojii daldalaa kaffalaa gibiraa ta'ee yoo qabame;
   (b) Idichi yookiin idicha keessaa hangi maallaqaa murtaa'e galmee herregaa bara gibiraa kaffalaa gibiraa keessaa kan haqame yoo ta'e;
   (c) Idaa deebisiisuuf tarkaanfiin seeraa fudhatamee idichi osoo hin deebi'iin yoo hafe.
2) Kaffalaa gibiraatiif bu'uura keewwata kanaatiin bara gibiraatti hangi maallaqaa hir'ifamni heeyyamamuufii hanga idaa galmee herregaa kaffalaa gibiraa iraa haqamee caaluu hin qabu.
3) Keewwatni kun dhaabbilee faayinaansii Labsii kana keewwata 32 irratti raawwatiinsa hin qabaatu.

32. Dhaabbilee Faayinaansii fi Kubbaanniyyaawwan Inshuraansii

Dambiin Manni Maree Bulchiinsaa Mootummaa Naannichaa gibira galii ilaalchisee baasu dhimmoota armaan gadii hammachuu ni danda'a:

1) Herrega eeggannoo dhaabbileen faayinaansii kaasaraaf qabatan haala itti hir'ifamu;
2) Kubbaanniyyaawwan insuraansii wabii lubbuu osoo hin dabalatiin, wabii insuraansii yeroon isaanii itti hin dabarre baasan waliin walqabatee herrega eeggannoo qabatan haala itti hir'ifamni taasifamu;
3) Kubbaanniyyaawwan insuraansii lubbuuf haala shallaggii galii gibirri itti kaffalamuu.

፴፩. የማይሰበሰቡ ዕዳዎች

፩) በአንድ የግብር ዓመት ውስጥ የግብር ከፋዩን ግብር የሚከፈልበት ገቢ ለመወሰን የሚከተሉት ሁኔታዎች ተሟልተው ሲገኙ የማይሰበሰበው ዕዳ ለግብር ከፋዩ በተቀናሽነት ይያዝለታል፡-
   (ሀ) ከማይሰበሰው ዕዳ ጋር ተመጣጣኝ የሆነ የገንዘብ መጠን ቀደም ሲል የግብር ከፋዩ የንግድ ሥራ ገቢ ሆኖ ተይዞ ከሆነ፤
   (ለ) ዕዳው ወይም የዕዳው የተወሰነ የገንዘብ መጠን ከግብር ከፋዩ የግብር ዓመት የሂሳብ መዝገብ ላይ ሲሰረዝ፤
   (ሐ) ዕዳውን ለማስመለስ የሕግ እርምጃ ተወስዶ ዕዳው ሳይመለስ ሲቀር፤
፪) ለግብር ከፋዩ በዚህ አንቀጽ መሠረት በግብር ዓመቱ የሚፈቀደው የተቀናሽ የገንዘብ መጠን በግብር ከፋዩ የሂሳብ መዝገብ ከተሰረዘው የዕዳ መጠን መብለጥ አይኖርበትም፡፡
፫) ይህ አንቀጽ የዚህ አዋጅ አንቀጽ ፴፪ ተፈፃሚ ለሚሆንባቸው የፋይናንስ ተቋማት ተፈፃሚ አይሆንም፡፡

፴፪. የፋይናንስ ተቋማት እና የኢንሹራንስ ኩባንያዎች

የክልሉ ምክር ቤት የሚያወጣው የገቢ ግብር ደንብ የሚከተሉትን ጉዳዮች የሚወስኑ ድንጋጌዎችን ሊይዝ ይችላል፡-

፩) የፋይናንስ ተቋማት የሚይዙት የኪሳራ መጠባበቂያ ሂሣብ ተቀናሽ የሚደረግበትን አካኋን
፪) የሕይወት መድን ኢንሹራንስ ኩባንያዎችን ሳይጨምር፣የኢንሹራንስ ኩባንያዎች ከሚያወጡዋቸው ጊዜያቸው ካላለፈባቸው የኢንሹራንስ ዋስትናዎች ጋር በተያያዘ የሚይዙት የመጠባበቂያ ሂሣብ ተቀናሽ ስለሚደረግበት ሁኔታ፤
፫) የሕይወት መድን ኩባንያዎች ግብር የሚከፈልበት ገቢ የሚሠላበትን ሁኔታ፤

31. Bad Debts

1) In determining the taxable income of a taxpayer for a taxyear, the taxpayer shall be allowed a deduction for a bad-debt when the following conditions are satisfied:
   (a) The amount of the debt has previously been included inthe business income of the taxpayer;
   (b) The debt or part of the debt is written off in thetaxpayer's financial accounts for the tax yearin accordance with the financial accounting standards;
   (c) Legal action has been taken to collect the debt but thedebt is irrecoverable.
2) The amount of the deduction allowed to a taxpayer underthis Article for a tax year shall not exceed the amount of thedebt written off in the taxpayer's financial accounts for that year.
3) This Article shall not apply to a financial institution to which Article 32 of this Proclamation applies.

32. Financial Institutions and Insurance Companies

The Regulations may provide rules for the following:

1) the deduction of the loss reserve of finacial institutions;
2) the deduction of the reserve for unexpired risks of insurance companies (other than life insurance companies);
3) the calculation of thetaxable income of life insurance Companies

33. Waliigalteewwan Yeroo Dheeraaf Turan

1) Kaffalaan gibiraa galii gibiraa hojii daldalaatiif herrega isaa akkaataa qabiinsa herregaa herrega walitti qabamuu fi kaffalamu irratti hundaa'een qabatu waliigaltee yeroo dheeraa waliigale keessatti akkaataa dhibbeentaa bara gibirichaa xumurameetiin bu'uura godhachuun galii isaa galii hojii daldalaa keessa yeroo galchu baasii isaas qixuma dhibbeentaa kanaatiin akka hir'ifamaatti akka qabamuuf taasifama.
2) Waliigaltee yeroo dheeraaf kaffalaa gibiraatiin taasifame keessatti bara gibirichaatti kan xumurame dhibbeentaan kan murtaa'u jijjiirama bara gibirichaa jiru dabalatee baasii kaffalaan gibiraa bara gibiraa sana keessatti baase tilmaama baasii waliigalaa waliigaltichaa wajjin wal bira qabuudhaan ta'a.
3) Kaffalaan gibiraa waliigaltee yeroo dheeraaf taasifame wajjin wal qabatee bara waliigaltee dhumaatti kasaaraan kan irra qaqqabee fi akkaataa keewwata 27 tiin kisaaraa isaa akka dabarfatu kan eeyyamameef ta'us kasaaraa isaa dabarsuu kan hin dandeenye ta'ee bara waliigaltee dhumaa hojii daldalaa Itiyoophiyaatti hojjechuu kan dhaabe yoo ta'e kaffalaan gibiraa kun kasaaraa irra qaqqabe gara duubaatti deebi'ee bara gibiraa darbeetti akka hir'ifamaatti akka qabamuuf ni taasifama.
4) Kaffalaan gibiraa kisaaraa irra qaqqabe akkaataa Labsii kana keewwata xiqqaa 3 tiin duubatti deebi'ee guutumaa guuttuutti akka baasii hir'ifamaatti akka qabamu taasisuu kan hin dandeenye yoo ta'e, kisaaraan hin hir'ifamne gara duubaatti deebi'ee gara bara gibiraa darbe dura jirutti kan dabarfamu ta'ee akkaataa keewwata kana keewwata xiqqaa 3 tiin hir'ifamni ni taasifama.
5) Waliigaltee yeroo dheeraatiin kaffalaa gibiraa irra kasaaraan qaqqabeera kan jedhamu haal-dureewwan armaan gadii bakka tokkotti guutamanii yoo argaman ta'a:

፴፫. ለረጅም ጊዜ የሚቆዩ ውሎች

፩) ለንግድ ሥራ ገቢ ግብር ሂሳቡን በተሰብሳቢና ተከፋይ ሂሳብ ዘዴ የሚይዝ ግብር ከፋይ ከተዋዋለው የረዥም ጊዜ ውል ውስጥ በግብር ዓመቱ የተጠናቀቀውን መቶኛ መሠረት በማድረግ ገቢውን በንግድ ሥራ ገቢው ውስጥ ሲያካትት ወጪውም በዚያው መቶኛ ልክ በተቀናሽነት እንዲያዝለት ይደረጋል፡፡
፪) በግብር ከፋዩ ለረጅም ጊዜ ከተደረገው ውል ውስጥ በግብር ዓመቱ የተጠናቀቀው በመቶኛ የሚወሰነው በግብር ዓመቱ የሚኖረውንለውጥ ጨምሮ ግብር ከፋዩ በግብር ዓመቱ የወጣውን ወጪ ከአጠቃላይ የውሉ ወጪ ግምት ጋር በማነፃፀር ይሆናል፡፡
፫) ግብር ከፋዩ ለረጅም ጊዜ ከተደረገ ውል ጋር ተያይዞ በውሉ የመጨረሻ ዓመት ኪሳራ የደረሰበት እና በአንቀጽ ፳፯ መሠረት ኪሳራውን እንዲያሸጋግር የተፈቀደለት ቢሆንም ኪሳራውን ማሸጋገር ያልቻለ ሆኖ በውሉ ዘመን መጨረሻ በኢትዮጵያ የንግድ ሥራ መሥራት ያቆመ እንደሆነ ይህ ግብር ከፋይ የደረሰበት ኪሳራ ወደ ኋላ ተመልሶ በአምናው የግብር ዓመት በተቀናሽ ነት እንዲያዝለት ይደረጋል፡፡
፬) ግብር ከፋዩ የደረሰበትን ኪሳራ በዚህ አንቀጽ ንዑስ አንቀጽ(፫) በተመለከተው መሠረት ወደ ኋላ ተመልሶ ሙሉ በሙሉ በተቀናሽ ወጪነት እንዲያዝ ማድረግ ያልቻለ እንደሆነ፣ያልተቀነሰው ኪሳራ ወደኋላ ተመልሶ ወደ አቻምናው የግብር ዓመት የሚሸ ጋገር ሆኖ በዚህ አንቀጽ ንዑስ አንቀጽ(፫) በተመለከተው መሠረት ተቀናሽ ይደረጋል፡፡
፭) ግብር ከፋዩ በረዥም ጊዜ ው ል ኪሣራ ደርሶበታል የሚባለው የሚከተሉት ቅድመ-ኔታዎች በአንድነት ተሟልተው ሲገኙ ይሆናል፡-

33. Long-term Contracts

1) A taxpayer accounting for business income tax on an accrual basis shall include amounts in business income and claim deductions for expenditures arising under a long-term contract for a tax year based on the percentage of the contract completed during the year.
2) The percentage of a long-term contract completed by a taxpayer during a tax year shall be determined by comparing the total costs incurred by the taxpayer during year allocated to the contract with the total estimated contractcosts,including any variations or fluctuations.
3) When, at the end of the final tax yearof a long term contract, a taxpayer has a final year loss in relation to the contract that the taxpayer is permitted to carry forward under Article 27 but is unable to do so for the reason that the taxpayer ceasesto carry on business in Ethiopia at the end of the contract, the taxpayer may carry the loss back to the preceding tax year and the loss shall be allowed as a deduction in that year.
4) If a taxpayer is not able to wholly deduct a loss carried backunder sub-article (3) of this Article, the amount not deductedmay be carried back to the next preceding tax year and applied as specified in sub-article (3) of this Article in that year.
5) A taxpayer has a final year loss under a long-term contract if both the following conditions are satisfied:

(a) Kaayyoo hojii xumurame dhibbeentaan shallaguuf jecha galiin gibirri itti kaffalamu akkaataa waliigalteetiin ni aragama jedhamee tilmaamame galii gibirri itti kaffalamu dhugumatti argame caalee yoo argame;

(b) Akkaataa keewwata kana keewwata xiqqaa 5 (a) tiin maallaqni caalmaan argame bu'uura keewwata kanaatiin shallagamee kan irra gahame bara gibiraa waliigaltichi itti xumurametti garaagarummaa galii fi baasii hojii daldalaa gidduu jiru caalee yoo argame;

6) Raawwii keewwata kanaatiif, "waliigaltee yeroo dheeraaf turu" jechuun yeroo hojiin kun eegalamee kaasee ji'oota 12 (kudha lama) keessatti ni xumurama jedhamee kan tilmaamamu irraa kan hafe, bara gibiraa jalqabame keessatti hojii oomishuu, dhaabuu yookiin ijaarsaa akkasumas tajaajila kanneen wajjin wal qabate kan hin xumuramne dha.

34. Kaffaltoota Gibiraa Sadarkaa "B" tiif Sirna Taaksii Salphaa

Galiin kaffaltoota gibira sadarkaa "B" gibirri itti kaffalamu bara gibirichaa kan shallagamu akkaataa Labsii kanaatiin yoo ta'u, haalawwan keewwata kanaan ibsaman eegamuu qabu:

1) Kaffalaan gibiraa galii hojii daldala isaa fi baasii hir'ifamu kan qabatu mala qabiinsa herregaa maallaqa callaa irratti hundaa'uun ta'uu qaba.

2) Raawwii Labsii kana keewwata 26 tiif jecha qabeenyawwan gatiin isaanii hir'atuu fi qabeenya hojii daldalaa kaffalaa gibiraa daldala kiliyaa (intanjable property) baasiin dullumaa taasifamu %100 ta'a.

3) Baasiin meeshaalee daldalaa bara gibirichaa keessatti argamaniif bahe hir'ifamaan ni qabama.

(ሀ) የተጠናቀቀውን ሥራበመቶኛ ለማስ ላት ዘዴ ዓላማ ሲባል በውሉ ይገኛል ተብሎ የተገመተውግብር የሚከፈልበት ገቢ በእርግጠኛነት ከተገኘው ግብር ከሚከፍለበት ገቢ በልጦ ሲገኝ፤ እና

(ለ) በዚህ ንዑስ አንቀጽ ፊደል ተራ (ሀ) መሠረት በብልጫ የታየው ገንዘብ በዚህ አንቀጽ መ ሠ ረ ት ተሰልቶ ከተደረሰበት ውሉ በተጠናቀቀበት የግብር ዓመት የንግድ ሥራ ገቢና ወጪው መካከል ካለው ልዩነት በልጦ ሲገኝ፤

፮) ለዚህ አንቀጽ አፈፃፀም "ለረጅም ጊዜ የሚቆይ ውል" ማለት ሥራው ከተጀመረበት ጊዜ አንስቶ በ፲፪ ወራት ውስጥ ይጠናቀቃል ተብሎ ከሚገመተው በስተቀር በተጀመረበት የግብር ዓመት ውስጥ ያልተጠናቀቀ የማምረት፣የመትከል ወይም የግንባታ ሥራ እንዲሁም ከእነዚህ ጋር የተያያዘ አገልግሎት ነው፡፡

፴፬. ለደረጃ "ለ" ግብር ከፋዮች ቀላል የታክስ ሥርዓት

በግብር ዓመቱግብር የሚከፈልበት የደረጃ "ለ" ግብር ከፋዮች ገቢ የሚሰላውበዚህአዋጅ መሠረት ሲሆን በዚህ አንቀጽ የተመለከቱት ሁኔታዎች መጠበቅ ይኖርባቸዋል፡-

፩) ግብር ከፋዩ የንግድ ሥ ራ ገቢውንና ተቀናሽ ወጪውን የሚይዘው በጥሬ ገንዘብ እንቅስቃሴ ላ ይ በተመሰረተ የሂሳብ አያያዝ ዘዴ መሆን አለበት፤

፪) ለዚህ አዋጅ አ ን ቀ ጽ ፳፮ አፈፃፀም ሲባል፣ ዋ ጋ ቸ ው ለሚቀንሱ ሀብቶች እና ግዙፋዊ ህልዎት ለሌላቸው የግብር ከፋዩ የንግድ ሥራ ሀብቶች የሚደረገው የእርጅና ቅናሽ 100% (መቶ ፐርሰንት) ይሆናል፤

፫) በግብር ዓ መ ቱ ለ ተ ገ ኙ የንግድ ዕቃዎች የወጣ ወጪ በተቀናሽነት ይያዛል፤

(a) the taxable income estimated tobe made under the contract for the purposes of the percentage of completion method exceeds the actual taxable income,if any, under the contract; and

(b) the amount of the excess underparagraph (a) of this sub-article exceeds the difference between thebusiness income and deductible expenditures computed under sub-article (1) of this Article for the tax year in which the contract was completed;

6) In this Article, "longterm contract"means a contract for manufacture, installation or construction, or, in relation to each,the performance of related services, that is not completed within the tax year in which work under the contract commenced, other than a contract estimated to be-completed within 12 months of the date on which work under the contract commenced.

34. Simplified Tax System for Category 'B' Taxpayers

The taxable income for a tax year of a Category 'B' taxpayer shall be computed in accordance with this Proclamation subject to the following modifications:

1) the taxpayer shall account for-business income and deductible expenditures on a cash basis;

2) the rate of depreciation applicable to the depreciable assets and business intangibles of the taxpayer for the purposes of Article 26 of this Proclamation shall be 100%;

3) a deduction is allowed for the cost of trading stock acquired during the year;

4) Labsii Bulchiinsa Taaksii keewwata 19 keewwata xiqqaa 2 jalatti kan ibsame yeroon galmee herregaa qabatee turuu fi murtii gibiraa fooyyessuuf Labsii Bulchiinsa Taaksii keewwata 30 keewwata xiqqaa 2 (b) jalatti yeroon ibsame waggaa 3 (sadii) ta'a.

Kutaa Jaha
Dhaabbilee

35. Dhaabbata Tokko To'achuuf Jiijjiirama Taasifamu

1) Keewwata kana keewwata xiqqaa 2 jalatti kan tumame akkuma eegametti ta'ee, dhaabbanni tokko "bara kasaaraa" jedhamee caqasamutti bara gibiraa kasaaraan irra gahe akkaataa Labsii kana keewwata 27 tiin gara "bara ce'umsaa" jedhamee gara caqasamutti bara itti aanutti dabarsuu kan danda'u bara kasaarichaatti, bara ce'umsattii fi baroota gidduu galan kamittiyyuu namni gahee abbummaa muummee kubbaaniyyichaa % 50 ol ta'e qabate nama wal fakkaatu yoo ta'e qofa dha.
2) Akkaataa Keewwata kana Keewwata Xiqqaa 1 tiin dabarsa kasaaraa dhorkuun kan hin danda'amne:
   (a) Bara kasaaraatti, bara ce'umsaa fi baroota gibiraa gidduu galan hundatti dhaabbatichi hojii daldalaa gosa tokko kan hojjete yoo ta'e; yookiin
   (b) Abbummaan muummee dhaabbatichaa erga jijjiirame boodas kasaaraan qaqqabe baasiidhaan hir'ifamee hanga xumuramutti dhaabbatichi hojii daldalaa haaraa irratti kan hin bobbaanee fi dhaabbatichi yookiin miseensonni dhaabbatichaa kayyoon ol'aanaan hojii daldalaa haaraa irratti bobba'aniif kasaaraan qaqqabe galii hojii daldalaa haaraa irraa argame irraa akka hir'ifamu taasisuudhaan gibira galii hojii daldalaa dhaabbatichaan kaffalamuu qabu hir'isuuf kan hin taane yoo ta'edha.

፬) በታክስ አስተዳደር አዋጅ አንቀጽ ፲(፪) የተመለከተው የሂሳብ መዛግብትን ይዞ የማቆያው ጊዜ እና የግብር ውሳኔን ለማሻሻል በታክስ አስተዳደር አዋጅ አንቀጽ ፴(፪)(ለ) የተመለከተው ጊዜ ሦስት ዓመት ይሆናል፡፡

ክፍል ስድስት
ድርጅቶች

፴፭. አንድን ድርጅት በመቆጣጠር ረገድ የሚደረግ ለውጥ

፩) የዚህ አንቀጽ ንዑስ አንቀጽ (፪)እንደተጠበቀሆኖ አንድ ድርጅት "የኪሳራ ዓመት" ተብሎ በሚጠቀሰው የግብር ዓመት የደረሰበት ኪሳራ በዚህ አዋጅ አንቀጽ ፳፯ ወይም መሠረት "የመሸጋገሪያ ዓመት" ተብሎ ወደ ሚጠቀሰው የሚቀጥለው ዓመት ሊያሸጋግር የሚችለውበኪሳራው ዓመት፣ በማሸጋገሪያውዓመትእና በማናቸውም ጣልቃ ገብ ዓመታት የኩባንያውን ከ፶%(ሃምሳ በመቶ) በላይ የሆነውን የዋና ባለቤትነት ድርሻ የያዘው ሰው ተመሳሳይሰው የሆነ እንደሆነ ብቻ ነው፡፡
፪) በዚህ አንቀጽ ን ዑ ስ አንቀጽ(፩) መሠረት የኪሳራ መሸጋገርን መከልከል የማይቻለው፡-
   (ሀ) በኪሳራው ዓመት፣በማሸጋገሪያው ዓመት እና በሁሉም ጣልቃገብ የግብር ዓመታት ድርጅቱ አንድ ዓይነት የንግድ ሥራ የሠራ እንደሆነ፤ ወይም
   (ለ) የድርጅቱ ዋና ባለቤትነት ከተለወጠም በኂላ የደረሰው ኪሣራ በወጪነት ተቀናሽ ተደርጐ እስከሚጠናቀቅ ድረስ፣ ድርጅቱ በአዲስ የንግድ ሥራ ያልተሠማራ እና ድርጅቱ ወይም የድርጅቱ አባላት በአዲስ የንግድ ሥራ ላይ የተሰማሩበት ዋነኛ ዓላማ የደረሰው ኪሣራ በአዲሱ የንግድ ሥራ ከተገኘው ገቢ ላይ ተቀናሽ እንዲ ሆን በማድረግ በድርጅቱ ሊከፈል የሚገባውንየንግድ ሥራ ገቢ ግብር ለማሳነስያልሆነ እንደሆነ ነው፡፡

4) The period for the retention of documents under Article 19(2)of the Tax Administration Proclamation and theperiod for the amendment of tax assessments under Article 30(2)(b) ofthe Tax Administration Proclamationshall be 3 years.

Part Six
Institutions

35. Change in Control of a Body

1) Subject to sub-article (2) of this Article, a body shall carry a loss forward for a tax year(referedto as the "loss year")nder Article 27of this Proclamation to a subsequent tax year (referred to as the "carry forward year") only when the same person holds more than 50% of the underlying ownership of the body in the lossyear, the carry forward year, and all intervening tax years.
2) Sub-article (1) of this Article shall not prevent the carry forward of loss by a body when the body:
   (a) conducts the same business in the loss year, the carry forward year, and all intervening tax years; and
   (b) does not,until the loss has been fully deducted, engage in any new business activity after the change in underlying ownership if theprincipal purpose of the body or the members of the body in engaging in the new business activity is to utilize the loss so as to reduce the business income tax payable on the incomearising from the new business activity.

36. Kubbaanniyyaa Irra Deebiin Gurmaa'u

1) Kubbaanniyyaan jiraataa Naannichaa ta'e "daddabarsaa" jedhamee kan waamamu kubbaanniyyaa jiraataa Naannichaa ta'e "kan darbuuf" jedhamee kan ibsamuuf kubbaanniyyaa jiraataa Naannichaa ta'e biroof irra deebiin gurmaa'uu waliin wal qabatee qabeenya hojii daldalaa kan dabarseef yoo ta'e:
   (a) Dabarsuun isaa qabeenya hojii daldalaa akka waan gurgureetti, jijjiireetti yookiin kenneetti hin fudhatamu;
   (b) Kubbaanniyyaan qabeenyi hojii daldalichaa darbeefis yeroo qabeenyi hojii daldalaa darbeefitti dabarsichi qabeenya hojii daldalichaa argachuuf baasiin baase qabeenyicha waliin wal qixa ta'e baasuudhaan qabeenya hojii daldalichaa akka argateetti lakkaa'ama;
   (c) Namni qabeenyichi darbeef jijjiirraa qabeenya darbeefiitiin aksiyoona kan kenne yoo ta'e, baasiin aksiyoonotaaf taasifame yeroo qabeenyaa darbe dabrsuun raawwatamutti gatii duraan ture waliin wal qixa ta'uu qaba.

2) Keewwata kan keewwata xiqqaa 1 jalatti kan ibsame qabeenya hojii daldalaa qabeenya gatiin isaa hir'atu yookiin qabeenya hojii daldala kiliyaa (intanjable property) yoo ta'e, bu'uura keewwata kana keewwata xiqqaa 1 tiin baasii qabeenya hojii daldalaaatiif bahe jedhamuun kan ibsame yeroo dabarsi qabeenyichaa raawwatamutti kan ture gatii galmee bu'aa qulqulluu qabeenya hojii daldalaa kan ilaallatu ta'a.

3) Raawwii keewwata kanaatiif "irra deebiin gurmaa'uu" jechuun:
   (a) Walitti makamuu kubbaanniyyoota jiraataa Naannichaa ta'an lama yookiin lamaa olii;

፴፮. የኩባንያ እንደገና መደራጀት

1) በክልሉ ነዋሪ የሆነ ኩባንያ"አስተላላፊ" ተብሎ የሚጠራ በኢትዮጵያ ነዋሪ የ ሆ ነ ኩባንያ" የሚተላለፍለት" ተብሎ ለሚጠቀ ስ ለሌላ በክልሉ ነዋሪ ለሆነ ኩባንያ እንደገና ከመደራጀት ጋር ተያይዞ የንግድ ሥራ ሀብት ያስተላለፈለት እንደሆነ፡-
   (ሀ) ማስተላለፉ የንግድ ሥራ ሀብትን እንደመሸጥ፣መለወጥወይምመስጠትተደርጎ አይወሰድም፤
   (ለ) የንግድ ሥራ ሀብቱ የተላለፈለት ኩባንያም የንግድ ሥራ ሀብቱ በተላለፈበት ጊዜ አስተላለፊው የንግድ ሥራ ሀብቱን ለማግኘት ካወጣው ወጪ,ጋር እኩል የሆነ ወጪበማውጣት የንግድ ሥራ ሀብቱን እንዳገኘው ተደርጎ ይወሰዳል፤
   (ሐ) ሀብቱ የተላለፈለት ሰው በተላለፈለት ሀብት ለውጥአክሲዮን የሰጠ እንደሆነ ለአክሲዮኖቹ የተደረገው ወጪ፣ የተላለ ፈው ሀብት ማስተላለፍ በሚከናወንበት ጊዜ ከነበረው ዋጋ ጋር እኩል መሆን ይኖርበታል፡፡

2) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተጠቀሰው የንግድ ሥራ ሀብት ዋጋው የሚቀንስ ሀብት ወይም ግዙፋዊ ሀልዎት የሌለው የንግድ ሥራ ሀብት የሆነ እንደሆነ፣ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) ለንግዱ ሥራ ሀብት የተደረገው ወጪ በሚል የተጠቀሰው የሀብ ቱ መተላለፍ በሚደረግበት ጊዜ ያለውን የንግድ ሥራ ሀብቱን የተጣራ የመዝገብ ዋጋ የሚመለከት ይሆናል፡፡

3) ለዚህ አንቀጽ አፈፃፀም "እንደገና መደራጀት" ማለት፡-
   (ሀ) በክልሉ ነዋሪ የሆኑ ሁለት ወይም ከሁለት በላይ የሆኑ ኩባንያዎች መዋሃድ፤

36. Corporate Reorganizations

1) If a resident company(referred to as the 'transferor')transfers abusiness asset to another resident company(referred to as the 'transferee') as part of reorganization:
   (a) The transfer shall not be treatedas a disposal of the business asset by the transferor;
   (b) The transferee shall be treated as having acquired thebusiness asset fora cost equal to the transferor's cost for the asset at the time of the transfer; and
   (c) If the transferee has issued shares in exchange for thetransferred asset, the cost of the shares is equal to thecost of the transferred asset at the time of the transfer.

2) If the business asset referred to in sub-article (1) of thisArticle is a depreciable asset or business intangible, thereference in sub-article(1) of this Article to the cost of thebusiness asset is a reference to the net book value of thebusiness asset at the time of the transfer.

3) In this Article,"reorganization" means:
   (a) A merger of two or more resident companies;

(b) Kubbaanniyyaa jiraataa Naannichaa ta'e gatii aksiyoonaa sagalee kennisiisu % 50 yookiin gatiin waliigala aksiyoonota biroo % 50 jijjiirraa aksiyoonaa dhaabbatni miseensa kubbaanniyyaa irra deebiin gurmaa'u ta'uun argatu qofaan kan gurgurame yookiin karaa biroo kamiiniyyuu kan darbe yoo ta'e:

(c) Kubbaanniyyaa miseensa kubbaanniyyaa irra deebiin gurmaa'u keessatti gama kaffaltii gahee aksiyoonaatiin mirga addaa kan hin kennisiifnee fi haala hirmaannaa sagalee argamsiisu qofaan qabeenyaa kubbaanniyyaa jiraataa Itiyoophiyaa ta'ee fi irra deebiin gurmaa'uudhaan miseensa ta'e keessaa % 50 ol yookiin kubbaanniyyaa jiraataa Naannichaa ta'e kan birootiif kenname yookiin kan darbe yoo ta'e;

(d) Kubbaanniyyaa jiraataa Naannichaa ta'e gara kubbaaniyyaa lama yookiin isaa oliitti yoo hiramu; yookiin

(e) Dhaabbanni daldalaa tokko kaappitaala kittillayoota isaa; kappitaala dhaabbatichaa kan qabataniif yoo hiru dha.

4) Tumaan Keewwata kana raawwatiinsa kan qabaatu Abbaan Taayitaa walitti makamiinsa taasifame, abbummaa qabachuu, dhuunfachu, hiramuu yookiin kaappitaala kittillayoota isaa kaayyoon bu'uuraa gocha kaappitaala dhabbatichaa warra qabataniif dabarsuu taaksii irraa baqachuu akka hin taane yoo itti amanee dha.

Kutaa Torba
Hojiiwwan Albuudaa FI Boba'aa

37. Hiika

Akkaataan jechichaa hiika biroo kan kennisiisuuf yoo ta'e malee kutaa kana keessatti:

1) "Kontiraaktara" jechuun nama kamiyyuu mootummaa waliin waliigaltee bu'aa raawwate dha.

2) "Naannawwaa Waliigaltee" jechuun waliigaltee boba'aa keessatti naannawaa waliigaltee jedhamee iddoo moggaaffamedha.

(ለ) በክልሉ ውስጥ ነዋሪ የሆነውን ኩባንያ ድምጽ የሚያሰጥ የአክሲዮን ዋጋ ፶% (ሃምሳ በመቶ) ወይም የሌሎች ጠቅላላ የአክሲዮኖች ዋጋ ሃምሳ በመቶ እንደገና በሚደራጀው ኩባንያ አባል የሚሆን ድርጅት በሚያገኘው አክሲዮን ለውጥ ብቻ በማናቸውም መንገድ የተላለፈ እንደሆነ፣

(ሐ) እንደገና በ ሚ ደ ራ ጀ ው ኩባንያ ውስጥ አባል ለሆነኩባንያ በአክሲዮን ድርሻ ክፍያ ረገድ ልዩ መብት በማያሰጥና የድምጽ ተሳትፎ ብቻ በሚያስገኝ አኳኋን፣በኢትዮጵያ ነዋሪ ከሆነ እና የእንደገና መደራጀቱ አባልከሆነ ኩባንያ ሀብት ውስጥ ሃምሳ በመቶ ወይም ከዚያ በላይ ሌላ በኢትዮጵያ ነዋሪ ለሆነ ኩባንያየተሰጠ ወይም የተላለፈ እንደሆነ፤

(መ) በኢትዮጵያ ነዋሪ የሆነ ኩባንያ ወደ ሁለት ወይም ከዚያ በላይ ወደሆኑ ኩባንያዎ ች ሲከፋፈል፤ወይም

(ሠ) አንድ የንግድ ሥራ ድርጅት የተቀጽላዎቹን ካፒታል፣የድርጅቱን ካፒታል ለያዙ ሲያከፋፍል ነው።

፬) የዚህ አንቀጽ ድንጋጌ ተፈፃሚ የሚሆነው የታክሱ ባለሥልጣን የተደረገው ውህደት፣ በባለቤትነት መያዝ፣መጠቅለል፣መከፋፈል ወይም የተቀጽላዎቹን ካፒታል የድርጅቱን ካፒታል ለያዙ የማስተላለፍ ተግባር ዋነኛ ዓላማ ከታክስ ለመሸሽ ያለመሆኑን ሲያምንበት ነው።

ክፍል ሰባት
የማዕድን እና የነዳጅ ሥራዎች

፴፯. ትርጓሜ

የቃሉ አገባብ ሌላ ትርጉም ካልተሰጠው በስተቀር በዚህ ምዕራፍ ሥር፡-

፩) "ሥራ ተቋራጭ" ማለት ከመንግሥት ጋርየነዳጅ ስምምነት ያደረገ ማንኛውም ሰው ነው፤

፪) "የውል ክልል" ማለት በነዳጅ ስምምነት ውስጥ የውል ክልልተብሎ የተሰየመ አካባቢ ነው፤

(b) The acquisition or take-over of 50% or more of thevoting shares and 50% or more of allother shares by value of a resident company solely in exchange for shares in another resident company that is a party to the reorganization;

(c) The acquisition of 50% or more of the assets of aresident company by another resident company that is aparty to the reorganization solely in exchange for shareswith voting rights but no preferential right to dividends;

(d) A division of a resident company into two or moreresident companies; or

(e) When a company divided its capital to its share.

4) This Article shall apply only when the Authority is satisfied that the merger, acquisition,takeover, division, or spin off does not have a principal purpose of tax avoidance.

Part Seven
Mining and Petroleum works

37. Definitions

unless definde otherwise in this proclamation termes used herein shall have;

1) "Contractor" means a person who has entered into a petroleum agreement with the government;

2) "Contract area" means the area designated as the contract area under a petroleum agreement;

3) “Waliigaltee mirga dabarsuuf taasifamu” jechuun waliigaltee Labsii kana keewwatni 44 raawwatinsa irratti qabaatu dha.
4) “Baasii misoomsuu” jechuun baasii qabeenya gatiin isaa hir’atu osoo hin dabalatiin nama yookiin kontiraaktara eeyyamni kennameef baasii kappitalaa hojii misoomaa hojjachuuf baahu yoo ta’u, kanneen armaan gadii ni dabalata:
   (a) Hojiiwwan armaan gadii raawwachuuf baasii yeroo kamiyyuu bahu:
   (i) “Baasii barbaachaa” gaaleen jedhu keewwata kana keewwata xiqqaa 6 (a)(i) tiin hiika kennameen faayidaa ibsame osoo hin dabalatiin baasii albuuda baasuutiin yookiin hojii boba’aatiin faayidaa argachuuf bahu; yookiin
   (ii) “Baasii barbaachaa” gaaleen jedhu keewwata kana keewwata xiqqaa 6 (a)(ii) tiin hiika kenname osoo hin dabalatiin
   (b) Baasii albuuda baasuu yookiin odeeffannoo hojii boba’aa argachuuf bahu.
   (c) Mirga albuuda baasuu yookiin waliigaltee boba’aa waliin walqabateen baasii bu’uraalee misooma hawwaasummaa diriirsuuf ba’u.
5) “Hojiiwwan Misoomaa” jechuun:
(a) Hojii albuuda baasuutiif yoo ta’u heeyyama hojii albuuda baasuutiin hojii heeyyamame; yookiin
(b) Hojii boba’aaf yoo ta’u hojii boba’aa waliin wal qabatee hojiiwwan misoomaa fi oomishuuf waliigaltee boba’aatiin heeyyamamanidha.
6) “Baasii barbaachaa” jechuun baasii qabeenyawwan gatiin isaanii hir’ataniif ba’u osoo hin dabalatiin nama heeyyamni kennameef yookiin kontiraaktarichaan hojii qorannoo gaggeessuuf baasii ba’u yoo ta’u, kanneen armaan gadii ni dabalata:

፫) “መብትን ለማስተላለፍ የሚደረግ ስምምነት” ማለት የዚህ አዋጅ አንቀጽ ፵፬ ተፈፃሚ የሚሆንበት ስምምነት ነው፤
፬) “የማልሚያ ወጪ” ማለት ዋጋው ለሚ ቀንስ ሀብት የሚወጣን ወጪን ሳይጨምር ፈቃድ በተሰጠውሰው ወይም በሥራ ተቋራጩ የልማት ሥራዎችን ለ መሥራት የሚወጣ የካፒታል ወጪ ሲሆን የሚከተሉትንም ይጨምራል፡፡
   (ሀ) የሚከተሉትን ተግባራት ለማከናወን በማናቸውም ጊዜ የሚወጣ ወጪ፡-
   (i) “የፍለጋ ወጪ” ለሚለው ሀረግበዚህ አንቀጽ ንዑስ አንቀጽ (፮)(ሀ)(፩) በተሰጠው ትርጉም የተመለከተውን ጥቅም ሳይጨምር፤በማዕድን ማውጣት ወይም በነዳጅ ሥራ ጥቅም ለማግኘትየሚወጣ ወጪ፤ ወይም
   (ii) “የፍለጋ ወጪ”ለሚለው ሀረግ በዚህ አንቀጽ ንዑስ አንቀጽ (፮) (ሀ)(፪) በተሰጠው ትርጉም የተመለከተውን ሳይጨምር
   (ለ) የማዕድን ማውጣት ወይም የነዳጅ ሥራ መረጃ ለማግኘት የወጣ ወጪ፤
   (ሐ) ከማዕድን ማውጣት መብት ወይም ከነዳጅ ስምምነት ጋር በተያያዘ ለማህበራዊ መሠረተ-ልማት ዝርጋታ የሚወጣ ወጪ፣
፭) “የልማት ሥራዎች” ማለት፡-
   (ሀ) ለማዕድን ማውጣት ሥራ ሲሆን በማዕድን ማውጣት ሥራ ፈቃድ የተፈቀደ ሥራ፤ ወይም
   (ለ) ለነዳጅ ሥራ ሲሆን ከነዳጅ ሥራ ጋር ተያይዞ ለልማትና ለማምረት በነዳጅ ስምምነት የተፈቀዱ ሥራዎች ናቸው፡፡
፮) “የፍለጋ ወጪ” ማለት ዋጋቸው ለሚቀንስ ሀብቶች የሚወጣውን ወጪ ሳይጨምር ፈቃድ በተሰጠው ሰ ው ወይም በሥራ ተቋራጩ የምርመራ ሥራዎችን ለማካሄድ የሚወጣ ወጪ ሲሆን የሚከተሉትን ይጨምራል፡፡

3) “Farm-out agreement” means an agreement to which Article 44 of this Proclamation applies;
4) “Development expenditure” means capital expenditure incurred by a licensee or contractor in undertaking development operations, other than expenditure incurred in acquiring a depreciable asset, and includes the following:
   (a) Expenditure whenever incurred in acquiring:
   (i) An interest in a mining right or petroleum agreement, other than an interest referred to in paragraph 6(a)(1) of the definition of “exploration
   (ii) Expenditure” in this Article; or mining or petroleum information, other than information referred to in paragraph 6(a)(2) of the definition
   (b) Of “exploration expenditure” or petroleum information, in this Article;
   (c) Social infrastructure expenditure incurred relation todevelopment operations under a mining right or petroleum agreement;
5) “Development operations” means:
   (a) For mining operations, authorised operations under a mining licence; or
   (b) For petroleum operations, authorised operations relating to development and production under a petroleum agreement;
6) “Exploration expenditure” means capital expenditure incurred by a licensee or contractor in undertaking exploration operations, other than expenditure incurred in acquiring a depreciable asset, and includes the following:

(a) Kanneen armaan gadii argachuuf baasii bahe:
(i) Mootummaa yookiin waliigaltee mirga dabarsu irraa baasii faayidaa mirga barbaachaa ilaallatu argachuuf bahu; yookiin
(ii) Mootummaa yookiin waliigaltee mirga dabarsu irraa odeeffannoo barbaachaa argachuuf baasii bahu; yookiin
(b) Hojii barbaacha albuudaa yookiin waaliigaltee boba'aa waliin walqabatee baasii ijaarsa bu'uraalee misooma hawwaasummaatiif bahu.
7) "Odeeffannoo barbaachaa" jechuun:
(a) Mirga barbaacha albuudaa keessatti albuudota hammataman argachuuf barbaacha taasifamuuf odeeffannoo gargaaru ; yookiin
(b) Waliigaltee boba'aa keessatti boba'aa hammatame argachuuf barbaacha taasifamuuf odeeffannoo gargaaru dha.
8) "Hojii barbaachaa" jechuun:
(a) Barbaacha albuudatiif yoo ta'u hojii mirga barbaacha albuudaa keessatti heeyyamame; yookiin
(b) Hojii boba'aatiif yoo ta'u waliigaltee boba'aa keessatti hojii barbaachaa heeyyamame dha.
9) "Mirga barbaachaa" jechuun bu'uura Labsii Albuudaatiin mirga hojii barbaacha albuudaa mootummaadhaan heeyyamamee yookiin bu'uura waliigatee boba'aatiin heeyyama barbaachaa kennamedha.
10) "Naannawaa heeyyamni itti kenname" jechuun naannawaa heeyyamni albuuda baasuu itti kennamedha.
11) "Nama heeyyamni kennameef " jechuun nama mirgi albuuda baasuu kennameefii dha.
12) "Mirga barbaachaa albuudaa" jechuun bu'uura Labsii albuudaatiin mirga sakatta'uu, barbaaduu yookiin heeyyama qabatanii turuu kenname dha.
13) "Odeeffannoo albuudaa" jechuun odeeffannoo hojii albuudaa waliin wal qabatedha.

(ሀ) የሚከተሉትን ለማግኘት የወጣ ወጪ፡-
(i) ከመንግሥት ወይም መብትን ከሚያስተላልፍ ስምምነት የፍለጋን መብት የሚመለከት ጥቅም ለማግኘት የሚወጣወጪ፤ወይም
(ii) ከመንግሥት ወይም መብትን ከሚያስተላልፍ ስምምነት የፍለጋ መረጃን ለማግኘት የሚወጣ ወጪ፤ ወይም
(ለ) ከማዕድን ፍለጋ ሥራ ወይም ከነዳጅ ስምምነት ጋርተያይዞ ለማህበራዊ መሠረተ-ልማት ግንባታ የሚወጣ ወጪ፤
፯) "የፍለጋ መረጃ" ማለት፡-
(ሀ) በማዕድን ፍለጋ መብት ውስጥ የተካተቱ ማዕድናትን ለማግኘት ለሚደረግ ፍለጋ የሚያገለግል መረጃ፤ወይም
(ለ) በነዳጅ ስምምነት ውስጥ የተካተተን ነዳጅ ለማግኘትለሚደረግ ፍለጋ የሚያገለግል መረጃ ነው፡፡
፰) "የፍለጋ ሥራ" ማለት፡-
ሀ) ለማዕድን ፍለጋ ሲሆን በማዕድን ፍለጋ መብት ውስጥ የተፈቀደ ሥራ፤ ወይም
(ለ) ለነዳጅ ሥራ ሲሆን በነዳጅ ስምምነት ውስጥ የተፈቀደ የፍለጋ ሥራ ነው፡፡
፱) "የፍለጋ መብት" ማ ለ ት በማዕድን አዋጅ መሠረት በመንግሥት የተፈቀደ የማዕድን ፍለጋ መብት ወይም በነዳጅ ስምምነት መሠረት የተሰጠ የፍለጋ ፈቃድ ነው፡፡
፲) "ፈቃድ የተሰጠበት አካባቢ" ማለት የማዕድን ማውጣት ፈቃድ የተሰጠበት አካባቢ ነው፡፡
፲፩) "ፈቃድ የተሰጠው ሰው" ማለት ማዕድን የማውጣት መብት የተሰጠው ሰው ነው፡፡
፲፪) "የማዕድን ፍለጋ መብት" ማለት በማዕድን አዋጅ መሠረት የተሰጠ የቅኝት፣ የፍለጋ፣ ወይም ፈቃድን ይዞ የመቆየት መብት ነው፡፡
፲፫) "የማዕድን መረጃ" ማለት ከማዕድን ሥራዎች ጋር የተያያዘ መረጃ ነው፡፡

(a) Expenditure incurred in acquiring:
(i) An interest in an exploration right from theGovernment or under a farm-out agreement; or
(ii) Exploration information from the Government orunder a farm-out agreement;
(b) Social infrastructure expenditure incurred in relation toexploration operations under a mining exploration rightor petroleum agreement;
7) "Exploration information" means information relating to the search for:
(a) Minerals under a mining exploration right; or
(b) Petroleum under a petroleum agreement;
8) "Exploration operations" means:
(a) For mining operations, authorised operations under a mining exploration right; or
(b) For petroleum operations, authorised operations relating to exploration under a petroleum agreement;
9) "Exploration right" means a mining exploration rightgranted under Mining Proclamation or an exploration licenceissued under a petroleum agreement;
10) "Licence area" means the area that is the subject of a miningright;
11) "Licensee" means a person who has been granted a miningright;
12) "Mining exploration right" means a reconnaissance, exploration, or retention licence granted under the Mining Operations Proclamation;
13) "Mining information" means information relating to mining operations;

14) "Hojiiwwan Albuudaa" jechuun bu'uura mirga albuudaatiin hojiiwwan heeyyamamani dha.
15) "Mirga albuudaa" jechuun bu'uura Labsii Hojii Albuudatiin heeyyama sakatta'uu, qorannoo, heeyyama qabatanii turuu yookiin oomisha albuudaa mootummaadhaan kennamu dha.
16) "Waliigaltee boba'aa" jechuun hojii boba'aatiin wal qabatee bu'uura seera rogummaa qabuun waliigaltee namni tokko mootummaa waliin walii mallatteessudha.
17) "Odeeffannoo boba'aa" jechuun odeefannoo hojii boba'aa waliin wal qabatedha.
18) "Hojiiwwan boba'aa" jechuun hojiiwwan waliigaltee boba'aatiin heeyyamamani dha.
19) "Baasii bu'uraalee misooma hawwaasummaa" jechuun namni yookiin kontraaktarri heeyyamni kennameef bu'uura dirqama mirga hojii albuudaa yookiin waliigaltee boba'aa irra jiruutiin manneen ummataa, hospitaala, daandii yookiin bu'uraalee misoomaa hawaasummaa kana fakkaatan ijaaruuf baasii kappitaalaa baasu yookiin buusii fandii misooma hawaasummaatiif taasisu dha.
20) "Kontiraaktara Xiqqaa" jechuun nama qaxxarriidhaan tajaajila kennu osoo hin dabalatiin nama heeyyamni kennameefiif hojii albuuda baasuu waliin tajaajilawwan walqabatan nama kennudha.
21) Jechi Labsii Bulchiinsa Taaksii keessatti hiikni itti kenname labsii kana keessatti hojjiira kan oolu yoo ta'ee fi Labsii kanaan hiikni kan itti hin kennamne yoo ta'e hiika Labsii Bulchiinsa Taaksii keessatti kennameef ni qabaata.

፲፬) "የማዕድን ሥራዎች" ማለት በማዕድን መብት መሠረት የተፈቀዱ ሥራዎች ናቸው፡፡
፲፭) "የማዕድንመብት" ማ ለ ት በማዕድን ሥራዎች አዋጅ መሠረት በመንግሥት የሚሰጥ የ ቅ ኝ ት ፣ የምርመራ፣ፈቃድን ይዞ የመቆየት ወይም የማዕድን ማምረት ፈቃድ ነው፡፡
፲፮) "የነዳጅ ስምምነት" ማለት በነዳጅ ሥራዎች አዋጅ መሠረትአንድ ሰው ከመን ግሥት ጋር የሚፈራረመው ስምምነት ነው፡፡
፲፯) "የነዳጅ መረጃ" ማለት ከነዳጅሥራዎች ጋር የተያያዘ መረጃ ነው፡፡
፲፰) "የነዳጅ ሥራዎች" ማለት በነዳጅ ስምምነት የተፈቀዱ ሥራዎች ናቸው፡፡
፲፱) "የማህበራዊ መ ሠ ረ ተ - ልማት ወጪ" ማለት ፈቃድ የተሰጠው ሰው ወይም ሥራ ተቋራጭ በማዕድን ሥራ መብት ወይም በነዳጅ ስምምነት ባለበት ግዴታ መሠረት የህዝብ ትምህርት ቤቶችን፣ ሆስፒታልን፣ መንገድን ወይም ሌላ ተመሳሳይ ማህበራዊ መሠረተ-ልማት ለመገንባት የሚያወጣው የካፒታል ወጪ ወይም ለማህበረሰብ ልማት ፈንድ የሚያደርገው መዋጮ ነው፡፡
፳) "ንዑስ-ሥራ ተቋራጭ" ማለት በተቀጣሪነት አገልግሎት የሚሰጥን ሰው ሳይጨምር ፈቃድ ለተሰጠው ሰው ከማዕድን ማውጣት ሥራ ጋር የተያያዙ አገልግሎቶችን የሚሰጥ ሰው ነው፡፡
፳፩) በታክስ አስተዳደር አዋጅ ትርጉም የተሰጠው ቃል በዚህ አዋጅ ውስጥ ጥቅም ላይ የዋለ እንደሆነ ለዚህ አዋጅ የተለየ ትርጉም ካልተሰጠው በ ስ ተ ቀ ር በታክስ አስተዳደር አዋጁ የተሰጠው ትርጉም ይኖረዋል፡፡

14) "Mining operations" means authorised operations under a mining right;
15) "Mining right" m e a n s are connaissance,exploration,retention, or mining licence granted under the Mining Operations Proclamation;
16) "Petroleum agreement" means an agreement that a personhas entered into with the Government under the PetroleumOperations Proclamation;
17) "Petroleum information" means information relating to petroleum operations;
18) "Petroleum operations" means authorized operations under a petroleum agreement;
19) "Social infrastructure e x - penditure" means capital expenditure that a licensee or contractor is required to incurunder a mining right or petroleum agreement on the construction of a public school, hospital, road, or similar social infrastructure; and
20) "Subcontractor" means a person supplying services to alicensee in respect of mining operations undertaken by thelicensee, other than a person supplying services as an employee.
21) Aterm used in this Proclamationthat isdefined in the Tax Administration Proclamation shall have the meaning in the Tax Administration Proclamation unless defined otherwise in this Proclamation

38. Namaa fi Kontraaktara Heeyyamni Kennameef Irratti Gibira Buusuu

1) Fooyya'iinsi Kutaa Torba kana jalatti tumaman akkuma eegametti ta'ee, Keewwatni kun nama yookiin kontiraaktara heeyyamni kennameef irratti raawwatinsa ni qabaata.
2) Gibira nama yookiin kontiraaktara heeyyamni kennameef ilaalchisee Kutaa kanaa fi kutaawwaan biroo Labsichaa jalatti kan tumame gidduu walsimuu dhabuun kan uumame yoo ta'e Kutaan kun raawwatiinsa ni qabaata.
3) Nama yookiin kontiraaktara heeyyamni kennameef irratti taarfni gibira galii hojii daldalaa raawwatinsa qabaatu % 25 ta'a.
4) Namni heeyyamni kennameef kaffaltii kamiyyuu kantiraaktara xiqqaa jiraataa Naannichaa hin taaneef raawwatu irraa % 10 gibira hir'isee Abbaa Taayitichaatiif galii taasisuu qaba.
5) Akkaataa keewwata kana keewwata xiqqaa 4 tiin hangi gibira kaffalamuu kan shallagamu baasiiwwan moobilaayizeeshinii fi dimoobilaayizeeshiniin hir'ifamaniiti dha.

39. Daangaa Hir'ifama Baasiiwwan Hojii Albuudaa Yookiin Boba'aa Irratti Taasifaman

1) Namni heeyyamni kennameef naannawaa heeyyamni itti kennameef keessatti baasii hojii albuuda baasuu hojjachuuf baasu hir'ifamaan kan qabamuuf naannawaa heeyyamni itti kennameef keessatti hojii albuudaa waliin walqabatee galii hojii daladalaa bara gibiraa keessatti argate irraa qofa ta'a.
2) Namni heeyyamni kennameef naannawaa heeyyamni itti kennameef keessatti bara gibirichaatti yeroo hojii albuudaa hojjatutti kasaaraan kan isa muudate yoo ta'e kasaaraan kun gara bara gibirra itti aanuutti darbee namni heeyyamni kennameef naannawaa heeyyamni itti kennameef keessatti hojii albuuda baasuu hojjechuun galii hojii daldaalaatiin argatu irraa hir'ifamni ni taasifama.

፴፰. ፈቃድ በተሰጠው ሰውእናሥራ ተቋራጭ ላይ ግብር ስለመጣል

፩) በዚህ ምዕራፍ የተቀመጡት ማሻሻያዎች እንደተጠበቁ ሆነው፤ ይህ አንቀጽ ፈቃድ በተሰጠው ሰው ወይም በሥራ ተቋራጩ ላይ ተፈፃሚነት ይኖረዋል፡፡
፪) ፈቃድበተሰጠው ሰው ወይም በሥራ ተቋራጩ ላይ የሚጣለውን ግብር በተመለከ ተ በዚህ ምዕራፍ እና በአዋጁ ሌሎች ክፍሎች በተደነገገው መካከል አለመጣጣም የተፈጠረ እንደሆነ ይህ ምዕራፍ ተፈፃሚ ይሆናል፡፡
፫) ፈቃድ በ ተ ሰ ጠ ው ሰው ወይም በሥራ ተቋራጩ ላይ ተፈፃሚ የሚሆነው የንግድ ሥራ ገቢ ግብር መጣኔ ፳፭%(ሃያ አምስት በመቶ) ነው፡፡
፬) ፈቃድ የተሰጠው ሰው በክልሉ ነዋሪ ላልሆነ ንዑስ-ሥራ ተቋራጭ ከሚፈፅመው ማንኛ ውም ክፍያ ላ ይ ፲%(አሥር በመቶ) ግብር ቀንሶ ለባለሥልጣኑ ገቢ ማድረግ አለበት፡፡
፭) በዚህ አንቀጽ ንዑስ አንቀጽ (፬) መሠረት የሚከፈለው የግብር መጠን የሚሰላው የሞቢላይዜሽን እና የዲሞቢላይዜሽን ወጪዎች ተቀናሽ ተደርገው ነው፡፡

፴፱. በማዕድን ወይም በነዳጅ ሥራዎች ተቀናሽ የሚደረጉ ወጪዎች ገደብ

፩) ፈቃድ የተሰጠው ሰው በፈቃድ ክልል ውስጥ የማዕድን ማውጣት ሥራ ለመሥራት የሚያወጣው ወጪ በተቀናሽነት የሚ ያዝለት ፈቃድ በተሰጠበት ክልል ውስጥ ከማዕድን ሥራ ጋር በተያያዘ በግብር ዓመቱ ካገኘው የንግድ ሥራ ገቢ ላይ ብቻ ነው፡፡
፪) ፈቃድ የተሰጠው ሰው ፈቃድ በተሰጠበት ክልል ውስጥ በግብር ዓመቱ የማዕድን ሥራውን በሚሰራበት ጊዜ ኪሳራ ያጋ ጠመው እንደሆነ ይህ ኪሳራ ወደሚቀ ጥለው የግብር ዓመት ተሸጋግሮ ፈቃድ የተሰጠው ሰው በፈቃድ ክልሉ ውስጥ የማዕድን ማውጣት ሥራ በመስራት ከሚያገኘው የንግድ ሥራ ገቢ ላይ ተቀናሽ ይደረጋል፡፡

38. Taxation of Licensees and Contractors

1) This Proclamation shall apply to a licensee or contractorsubject to the modifications in this Chapter.
2) If there is any inconsistency in the taxation of a licensee or contractor as between this Chapter and the other parts of this Proclamation, this Chapter shall prevail.
3) The business income tax rate applicable to a licensee or contractor is 25%.
4) A licensee effecting payment to a non-resident sub-contractor shall withhold and transfer to the tax authority 10% of the Payment.
5) In calculating the tax payable under sub article (4) of this article, deduction shall be allowed for cost of mobilization and demobilization.

39. Limitation of Deductions Relating to Mining or PetroleumOperations

1) A deduction for expenditure to the extent incurred by alicensee in undertaking mining operations in a licence areaduring a tax year shall be allowed only against the business income derived by the licensee from the mining operations in the licence area during the year.
2) If a licensee has a loss in respect of mining operations in a licence area for a tax year, the amount of the loss shall becarried forward and allowed as a deduction against thebusiness income of the licenseederived from mining operations in the licence area in the next following tax yearof the licensee.

3) Namni heeyyamni kennameef kasaaraa isaaa akkaataa keewwata kana keewwata xiqqaa 2tiin guutummaa guutuutti hir'isuu kan hin dandeenye yoo ta'e, kasaaraa hin hir'ifamne bara gibiraa itti aanutti dabarsuu fi hanga bakka buufame akkaataa keewwata kana keewwata xiqqaa 2 jalatti ibsameen galii waliigalaa baruma gibirichaatti argame irraa hir'isuun kasaarichi guuttummaa guututtii hir'ifamee haga xumuramutti dabarsuu kan danda'u yoo ta'uu, garuu namni heeyyamni kennameef kasaaraa isa mudate dhuma waggaa kasaarichi itti qaqqabe irraa jalqabee kan lakkaa'amu bara gibiraa kudhan caaluuf dabarsuu hin danda'u.

4) Namni heeyyamni kennameef hojii albuuda baasuutiin walqabate naannawaa heeyyamniitti kenname keessatti kasaaraan irra gaheera kan jedhamu hojii albuuda baasuu naannawaa heeyyamni itti kenname keessatti raawwatuun wal qabatee baasiin bara gibirichaatti akka hir'ifamaatti qabameef bara gibirichaatti naannawicha keessatti galii hojii albuuda baasuu hojjachuun argate kan caale yoo ta'edha.

5) Keewwatni kun akkaataa barbaachisummaa isaatti fooyya'insi irratti taasifamaa bu'uura waliigaltee boba'aatiin naannawaa waliigalteen kontiraaktarichaaf kenname ilaalchisee kan raawwatu ta'a.

40. Baasii Barbaachaa

1) Raawwii Labsii kana keewwata 26 tiif baasiin barbaachaa nama yookiin kontiraaktara heeyyamni kennameefiin bahu qabeenya hojii daldala kiliyaa (intanjable property) umurii waggaa tokkoo qaban akka ta'anitti fudhatamu.

2) Taarifni hir'ifama dullumaa qabeenya hojii daldalaa gatiin isaa hir'ifamu kan yeroo jalqabaatiif hojii irra oole % 100 ta'a.

፫) ፈቃድ የተሰጠው ሰው ኪሳራውን በዚህ አንቀጽ ንዑስ አንቀጽ (፪) መሠረት ሙሉ በሙሉ መቀነስ ያልቻለ እንደሆነ ያልተቀነሰውን ኪሳራ ለሚቀጥለው የግብር ዓመት ማሸጋገር እና የተካካሰውን መጠን በዚህ አንቀጽ ንዑስ አንቀጽ (፪) በተገለጸው መሠረት በዚያው የግብር ዓመት ከተገኘው ጠቅላላ ገቢ ላይ በመቀነስ ኪሣ ራው ሙሉ በሙሉ ተቀናሽ ተደርጐ እስከሚያልቅ ድረስ ማሸጋገር የሚችልሲሆን፣ነገር ግን ፈቃድ የተሰጠው ሰው የደረሰበትን ኪሣራ ኪሣራው ከተከሰተበት ዓመት መጨረሻ ጀምሮ ከሚቆጠሩ አሥር የግብር ዓመታት በላይ ማሸጋገር አይችልም፡፡

፬) ፈቃድ የተሰጠው ሰ ው ከማዕድን ማውጣት ሥራ ጋር በተያያዘ ፈቃድ በተሰጠበት ክልል ውስጥ ኪሳራ ደረሰበት የሚባለው በፈቃድ ክልል ውስጥ ከሚያከናውነው የማዕድን ማውጣት ሥራ ጋር በተያያዘ በግብር ዓመቱ በተቀናሽነት የሚያዝለት ወጪ በዚሁ ግብር ዓመት በዚሁ ክልል የማዕድን ማውጣት ሥራ በመሥራት ካገኘው የንግድ ሥራ ገቢ የበለጠ እንደሆነ ነው፡፡

፭) ይህአንቀጽ እንደ አስፈላጊነቱ ማሻሻያ እየተደረገበት በነዳጅ ስምምነት መሠረት ለ ሥ ራ ተ ቋራጩ የተሰጠውን ውል የተገባበት ክልል በሚመለከት ተፈፃሚ ይሆናል፡፡

፵. የፍለጋ ወጪ

፩) ለዚህ አዋጅ አንቀጽ ፳፮ አፈፃፀም፣ ፈቃድ በተሰጠው ሰው ወይም በሥራ ተቋራጩ ለፍለጋ የሚወጡ ወጪዎች የአገልግሎት ዘመናቸው አንድ ዓመት የሆኑ ግዙፋዊ ሀልዎት የሌላቸው የንግድ ሥራ ሀብቶች ተደርገው ይወሰዳሉ፡፡

፪) ለመጀመሪያ ጊዜ ጥቅም ላይ የዋለው ለፍለጋ ሥራ የሆነ ዋጋው የሚቀንስ የንግድ ሥራ ሀብት የእርጅና ቅናሽ መጣኔው ፻ % (መቶ በመቶ) ይሆናል፡፡

3) The amount of a loss of a licensee for a tax year that is notdeducted under subarticle (2) of this Article shall be carriedforward by the licensee to the next following tax year and deductible from the gross income of the licensee in that year in accordance with subarticle (2) of this Article, and so onuntil the loss is fully deducted, provided however that thelicensee can't carry forwarda loss sustainedin a tax yearbeyond ten years from the end of the tax year in which the loss was sustained.

4) A licensee has a loss in relation to mining operations in alicence area for a tax year if the total deductions of thelicensee in respect of mining operations undertaken by the licensee in the licence area during the year exceed the totalamount of business income derived from such operations inthe area for the year.

5) This Article shall apply, with the necessary changes made, to a contractor in relation to a contract area of the contractor under a petroleum agreement.

40. Exploration Expenditure

1) For the purposes of Article 26 of this Proclamation,exploration expenditure incurred by a licensee or contractorshall be treated as a business intangible with a useful life of one year.

2) The depreciation rate for a depreciable asset that has its firstuse in exploration operations shall be 100%.

41. Baasii Misoomsuu

1) Keewwata kana keewwata xiqqaa 3 jalatti kan tumame akkuma eegametti ta'ee, raawwii Labsii kana keewwata 26 tiif jecha baasiin misoomsuu nama yookiin kontiraaktara heeyyamni kennameefii akka qabeenya hojii daldala kiliyaa (intanjable property) kan yeroo waggaa afuriif tajaajiluutti lakkaa'ama.
2) Keewwata kana keewwata xiqqaa 4 jalatti kan tumame akkuma eegametti ta'ee, namni yookaan kontraaktarri heeyyamni kennameef oomisha daldalaaf oolu oomishuu osoo hin jalqabiin baasii misoomsuu kan baase yoo ta'e, baasiin kun akka baasii yeroo oomishini daldalaaf oolu oomishamuu jalqabe bahetti lakkaa'amee tumaaleen Labsii kanaa keewwata 26 raawwatiinsa ni qabaata.
3) Keewwata kana keewwata xiqqaa 4 jalatti kan tumame akkuma eegametti ta'ee, namni yookaan kontraaktarri heeyyamni kennameef osoo oomisha daldalaaf oolu oomishuu hin jalqabiin qabeenya tajaajila hojii misoomaatiif oolu kan gatiin isaa hir'achuu danda'u kan bite yookiin kan ijaare yoo ta'e qabeenyi kun yeroo oomishini daldalaaf oolu jalqabametti akka bitame yookiin akka ijaarametti lakkaa'amee tumaaleen Labsii kana keewwata 26 raawwatiinsa ni qabaata.
4) Hangi hir'ifamaa baasii misoomsuu akkaataa keewwata kana keewwata xiqqaa 2tiin heeyyamamu yookiin akkaataa keewwata kana keewwata xiqqaa 3tiin qabeenya hojii daldalaa sababa dullumaatiin gatiin isaa hir'atuuf bara gibirichaatti hir'ifamni dullumaa taasifamu kan shallagamu akkaataa herrega armaan gadiitiin ta'a:

፵፩. የማልሚያ ወጪ

፩) የዚህ አንቀጽ ንዑስ አንቀጽ (፫) እንደተጠበቀ ሆኖ፣ ለዚህ አዋጅ አንቀጽ ፳፮ አፈፃፀም ሲባል ፈቃድ የተሰጠው ሰው ወይም የሥራ ተቋራጩ የማልሚያ ወጪ ለአራት ዓመታት ያህል የሚያገለግል ግዙፋዊ ሀልዎት የሌለው የንግድ ሥራ ሀብት እንደሆነ ተደርጐ ይወሰዳል፡፡
፪) የዚህ አንቀጽ ንዑስ አንቀጽ (፬) እንደተጠበቀ ሆኖ፣ ፈቃድየተሰጠው ሰው ወይም የሥራ ተቋራጭ ለንግድ የሚውል ምርት ማምረት ከመጀመሩ በፊት የማልሚያ ወጪ ያወጣ እንደሆነ፤ ይህ ወጪ ለንግድ የሚሆን ምርት ማምረት በተጀመረበት ጊዜ እንደወጣ ወጪ ተቆጥሮ የዚህ አዋጅ አንቀጽ ፳፮ ድንጋጌ ተፈፃሚ ይሆናል፡፡
፫) የዚህ አንቀጽ ንዑስ አንቀጽ (፬) እንደተጠበቀ ሆኖ፣ ፈቃድ የተሰጠው ሰው ወይም የሥራ ተቋራጭ ለንግድ ሥራ የሚሆን ምርት ማምረት ከመጀመሩ በፊት ለማልሚያ ሥራዎች አገልግሎት የሚውል ዋጋው ሊቀንስ የሚችል ሀብት የገዛ ወይም የገነባ እንደሆነ ይህ ሀብት ለንግድ ሥራ የሚሆን ምርት በተጀመረበት ጊዜ እንደተገዛ ወይም እንደተገነባ ተቆጥሮ የዚህ አዋጅ አንቀጽ ፳፮ ድንጋጌ ተፈፃሚ ይሆናል፡፡
፬) በዚህ አንቀጽ ንዑስ አንቀጽ (፪) የሚፈቀደው የማልሚያ ወጪ ተቀናሽ መጠን ወይም በዚህ አንቀጽ ንዑስ አንቀጽ (፫) መሠረት በእርጅና ምክንያት ዋጋው ለሚቀንስ የንግድ ሥራ ሀብት በግብር ዓመቱ የሚደረገው የእርጅና ቅናሽ የሚሰላው በሚከተለው ቀመር መሠረት ይሆናል፡-

41. Development Expenditure

1) For the purposes of Article 26 of this Proclamation and subject to sub-article (2) of this Article, development expenditure of a licensee or contractor shall be treated as a business intangible with a useful life of 4 years.
2) Subject to sub-article (4) of this Article, if a licensee or contractor incurs development expenditure before the commencement of commercial production, Article 26 of this Proclamation shall apply on the basis that the expenditure was incurred at the time of commencement of commercial production.
3) Subject to sub-article (4) of this Article, if a depreciable asset for use in development operations is acquired or constructed by a licensee or contractor before the ommencement of commercial production, Article 26 of this Proclamation shall apply to the asset on the basis that it was acquired or constructed at the time of commencement of commercial production.
4) The amount of the deduction allowed for development expenditure referred to in sub-article (2) of this Article or the depreciation deduction allowed for adepreciable asset referred to insub-article (3) of this Article for the tax year in which the commencement of commercial production occurs shall be computed according to the following formula:

A x B/C

A- hanga baasichaa yookaan baasii qabeenyichaaf taasifame;

B- guyyaa daldalaaf oomishu-un jalqabamee kaasee hanga guyyaa dhumaa bara gibiraa daldalaaf oomishamuu itti jalqabe gidduu guyyoota jiran;

C- bara gibiraa oomishini dalda-laaf oolu itti oomishamuu jalqa-bame keessatti baay'ina guyyoota jiranii.

5) Waliigaltee mirga dabarsuuf taasifamu osoo hin dabalatiin, namni heeyyamni kennameef mirga hojii albuudaa keessaa faayidaa tokko kan dabarse yoo ta'e yookiin kontraaktari-chi waliigaltee boba'aatiin mir-ga argate keessaa mirga yookiin faayidaa tokko kan dabarse yoo ta'e namni yookiin kontiraaktar-ri heeyyamni kennameef akka faayidaa mirga isaa dabarsuun argateetti kan fudhatamu hojiin dabarsuu yeroo raawwatamet-ti herrega hir'ifama taasifam-eef yookiin haala kamiiniyyuu herrega deebii hin taane osoo hin dabalatin baasiin misoomaa nama hayyamni kennameefii yookaan kontraaktarichi baase erga hir'ifamee booda ta'a.

6) Raawwii keewwata kanaatiif "oomisha daldalaaf ta'u oomi-shuu jalqabuu" jechuun bu'uu-ra Biiroo Bishaan, Albuudaa fi Inarjii murteessuun guyyoo-ta walitti aanan 30 keessaa guyyoota 25 oomshini ol'aanaan itti oomishamuu danda'ame guyyoota 30 keessaa guyyaa isaa jalqabaa ti.

42. Baasii Deebisanii Haaromsuu

1) Namni yookiin kontraaktarri bu'uura karoora deebisanii haar-omsuu heeyyamameen heeyyam-ni kennameef hojii albuudaa yookiin boba'aa waliin wal qaba-tee buusiin inni bara gibiraa kees-satti fandii deebisanii haaromsuuf taasisu bara gibirichaa buusichi raawwatame keessatti akka hir'if-amaatti qabama.

ሀ × ለ /ሐ

ሀ- የወጪው መጠን ወይም ለሀብቱ የተደ ረገ ወጪ፣

ለ- ንግድ ማምረት ከተጀመረበት ቀን አ ንስቶ ለንግድ ማምረት በተጀመረበት የግብር ዓመት የመጨረሻ ቀን መካከል ያሉት ቀናት፣

ሐ- ለንግድ የሚሆን ምርት ማምረት በተጀ መረበት የግብር ዓመት ያሉት ቀናት ብዛት፣

፭) መብትን ለማስተላለፍ የሚደረግ ስምምነትን ሳይጨምር፣ፈቃድ የተሰጠው ሰው ከማዕድን ሥራ መብት ውስጥ አንድ ጥቅም ያስተላለፈ እንደሆነ ወይም ደግሞ የሥራ ተቋራጩ በነዳጅ ስምምነ ት ካገኘው መብት ውስጥ አንድ መብት ወይም ጥቅም ያስተላለፈ እንደሆነ ፈቃድ የተሰጠው ሰው ወይም የሥራ ተቋራጩ መብቱን በማስተላለፍ የሚያገኘው ጥቅም ተደርጎ የሚወሰደው የማስተላለፉ ተግ ባር በተከናወነበት ጊዜ ተቀናሽ የተደረገለትን ወይምበማናቸውም መንገድ ያልመለ ሰውን ሂሣብ ሳይጨምር ፈቃድ ለተሰጠ ው ሰው ወይም የሥራ ተቋራጩ ያወጣ ው የማልሚያ ወጪ ከተቀነሰ በኂላ ነው።

፮) ለዚህ አንቀጽ አፈፃፀም "ለንግድ የሚሆንምርት ማምረትመጀመር" ማለት የውሃ፣ የማዕድንና ኢኔረጂ ቢሮ በሚወስነው መሠረት ከ ፴ ፳ ተከታታይ ቀናት ውስጥ ከፍተኛ ምርት ማምረት በተቻለባቸው ፳፭ ቀናት ካሉት ፴ ቀናት ውስጥ የመጀመሪያው ቀን ነው።

፵፪. የመልሶ ማቋቋሚያ ወጪ

፩) በተፈቀደ መልሶ ማቋቋሚያ ዕቅድ መሠ ረት ፈቃድ የተሰጠው ሰው ወይም የሥራ ተቋራጭ ከማዕድን ወይም ከነዳጅ ሥራዎች ጋር ተያይዞ በግብር ዓመቱ ለመልሶ ማቋቋሚያ ፈንድ የሚያደርገው መዋጮ መዋጮው በተደረገበት የግብር ዓመት በተቀናሽነት ይያዛል።

A x B/C where:

A is the amount of the expendi-ture or the cost of the asset;

B is the number of days in the period beginning on thedate of commencement of com-mercial production andend-ing on the last day of the tax year in which commercial production commenced; and

C is the number of days in the tax year in which commercial production commenced.

5) If, other than under a farm-out agreement, a licensee dispos-es of an interest in a mining right or a contractor disposes of an interest in a petroleum agreement, any gain arising on the disposal is reduced by any development expenditure in-curred by the licensee or con-tractor that has not been de-ducted or otherwise recouped by the licensee or contractor at the time of the disposal.

6) In this Article, "commence-ment of commercial produc-tion"means the first day of the period of 30 consecutive days during which the average level of production on the25 highest production days in the 30-dayperiod reaches a pro-duction level as determined by the Bureauof water,Mines,en-ergy to be commercial pro-duction.

42. Rehabilitation Expenditure

1) A contribution made by a licensee or contractor to a re habilitation fund in accor-dance with an approved reha-bilitation plan in relation to mining or petroleum oper-ations shall be allowed as a deduction in the tax year in which the contribution was made.

2) Namni yookiin kontraaktarri heeyyamni kennameef hojii albuudaa yookiin boba'aa ilaalchisee bu'uura karoora deebisanii haaromsuu ragga'een baasiin hojii hojjetuuf baasu karaa kallattiinis ta'e alkallattiin fandii deebisanii haaromsuu irraa kan hin kaffalamneef yoo ta'e, bara gibiraa baasichi bahe keessatti akka hir'ifamaatti qabamaaf.

3) Maallaqni fandii deebisanii haaromsuu keessatti kuufamu yookiin bu'uura karoora deebisanii haaromsuutiin baasii barbaachisu haguuguuf maallaqni fandii deebisanii haaromsuu irraa baasii taasifamu gibira galii irraa bilisa.

4) Maallaqni fandii deebisanii haaromsuu irraa baasii ta'ee nama yookiin kontraaktara heeyyama qabuuf deebii ta'e, nama yookiin kontraaktara heeyyamni kennameef bara gibiraa maallaqichi deebii ta'etti akka galii hojii daldalaatti fudhatama.

5) Hojiin deebisanii haaromsuu yeroo xumuramutti maallaqni irraa hafee fandii deebisanii haaromsuu nama yookiin kontraaktara heeyyamni kennameef keessa kan jiru yoo ta'e, maallaqni kun akka maallaqa galii hojii daldalaa nama yookiin kontraaktara heeyyamni kennameef bara gibira hojii deebisanii haaromsuu itti xumurame keessatti akka heeyyama fudhatetti fudhatama.

6) Raawwii keewwata kanaatiif:

(a) "Karoora deebisanii haaromsuu mirkanaa'e" jechuun dirqamoota waliigaltee boba'aa yookiin mirga albuudaa keessatti murtaa'an dabalatee karoora deebisanii haaromsuu bakka albuudni yookaan boba'aan itti argamuu Biiroo Bishaan, Albuudaa fi Inarjii Oromiyaatiin ykn qaamaa Mana hojii Mootumma kallatiin dhimmichi ilaalatuun mirkanaa'edha.

፪) ፈቃድ የተሰጠው ሰው ወይም የሥራ ተቋራጩ የማዕድን ወይም የነዳጅ ሥራን በሚመለከት በፀደቀ መልሶ ማቋቋሚያ ዕቅድ መ ሠ ረ ት ለሚሰራው ሥራ የሚያወጣው ወጪ በቀጥታም ሆነ በተዘዋዋሪ መንገድ ከመልሶ ማቋቋሚያ ፈንድ ያልተከፈለው እንደሆነ ወጪው በወጣበት የግብር ዓመት በተቀናሽነት ይያዝለታል፡፡

፫) በመልሶ ማቋቋሚያ ፈንድ ውስጥ የሚጠራቀም የገንዘብ መጠን ወይም በመልሶ ማቋቋሚያ ዕቅድ መሠረት የሚያስፈልገውን ወ ጪ ለ መ ሸ ፈ ን ከማቋቋሚያ ፈንድ ወጪ የሚደረግ የገንዘብ መጠን ከገቢ ግብር ነፃ ነው፡፡

፬) ከመልሶ ማቋቋሚያ ፈንድ ወጪ ሆኖ ፈቃ ድ ለተሰጠው ሰው ወይም የሥራ ተቋራጩ ተመላሽ የተደረገ የገንዘብ መጠን ተመላሽ በተደረገበት የግብር ዓመት ፈቃድ የተሰጠው ሰው ወይም የሥራ ተቋራ ጩ የንግድ ሥራ ገ ቢ ተደርጎ ይወሰዳል፡፡

፭) የመልሶ ማቋቋሚያ ሥ ራ በሚጠና ቀቅትጊዜ ፈቃድ በተሰጠው ሰው ወይም የሥራ ተቋራጭ የመልሶ ማቋቋሚያ ፈንድ ውስጥ ትርፍ የገንዘብ መጠን በሚኖርበት ጊዜ ይህ የገንዘብ መጠን የመልሶ ማቋቋሙ ስራ በተጠናቀቀበት የግብር ዓመት ፈቃድ የተሰጠው ሰው ወይም የሥራ ተቋራጩ የንግድ ሥራ ገቢ ተደርጎ ይወሰዳል፡፡

፮) ለዚህ አንቀጽ አፈፃፀም፡-

(ሀ) "የፀደቀ የመልሶ ማቋቋሚያ ዕቅድ" ማለት በማዕድን መብት ወይም በነዳጅ ስምምነት የሚወሰኑትን ግዴታዎች ጨምሮ የውሃ፣የማዕድንና ኢነርጂ ቢሮ የፀደቀ የማዕድን ወይም የነዳጅ ማውጫ ቦታ መልሶ ማቋቋሚያ ዕቅድ ነው፤

2) An expenditure incurred by a licensee or contractor in carrying out work required by an approved rehabilitation plan in respect of the mining or petroleum operations of the licensee or contractor shall be allowed as a deduction for the tax year in which the expenditure is incurred provided that the work is not paid for, directly or indirectly, from money made available out of a rehabilitation fund.

3) An amount accumulated in a rehabilitation fund, or an amount withdrawn from a rehabilitation fund to meet expenditure incurred under an approved rehabilitation plan,shall be exempt income.

4) An amount withdrawn from a rehabilitation fund and returned to the licensee or contractor is business income of the licensee or contractor for the tax year in which the amount was returned.

5) Any surplus in a rehabilitation fund of a licensee or contractor at the time of completion of re habilitation isbusiness income of the licensee or contractor for the tax year in which rehabilitation is completed.

6) In this Article:

(a) Approved rehabilitation plan"means a plan for rehabilitation of a mine or petroleum site approved by Bureau of water, Mines & energy,including rehabilitation obligations specified in amining right or petroleum agreement; and

(b) “Fandii deebisanii haaromsuu” jechuun naannawaa mirga albuudaa yookiin waliigaltee boba’aa keessatti haammatame sirreessuuf baasiiwwan fuulduraaf barbaachisan haguuguuf bu’uura mirga albuudaa yookiin waliigatee boba’aatiin taa’uu qabuu fi maallaqa Biiroo Bishaan, Albuudaa, fi Inarjii Oromiyaa ykn qaamaa Mana hojii Mootumma kallatiin dhimmichi ilaalatuu fi namni yookiin kontraaktarri heeyyama fudhate waliin bulchani dha.

43. Hir’ifama Invastmantiif Taasifamu

1) Namni yookiin kontiraaktarri heeyyamni kennameef dameelee hojii misoomaa biroo abbaa taayitaa heeyyama kennuutiin heeyyamameen baasii invastimantii hojii invastimantii irra oole galii waliigalaa tokkoon tokkoo bara gibiraa irraa hanga % 5 hir’ifamuu ni danda’a.

2) Namni yookiin kontraaktarri heeyyamni kennameef akkaataa keewwata kana keewwata xiqqaa 1tiin bara gibiraa tokko keessatti hanga maallaqaa hir’ifama taasisee bara gibiraa hir’ifamichi taasifame irraa eegalee hanga dhuma bara gibiraa itti aanutti invastimantii irra kan hin oolchine yoo ta’e, galii waliigalaa nama yookiin kontraaktara bara gibirichaatti heeyyama fudhate irratti ida’ama.

44. Mirga Dabarsuu

1) Mirga dabarsuun kan raawwatamu haalawan armaan gadii guutamanii yoo argamaniidha:

(a) “Dabarsaa” jedhamee kan caqasamu abbaa heeyyamaa yookiin kontraaktarri mirga albuuda baasuun yookiin waliigaltee boba’aatiin mirga murtaa’aa argate namni “Mirgi darbeef” jedhamee nama caqasamu biroof dabarsuuf “waliigaltee dabarsaa”jedhamee waliigaltee waamamu kan taasise yoo ta’edha.

(ለ) “መልሶ ማቋቋሚያ ፈንድ” ማለት በማዕድን መብት ወይም በነዳጅ ስምምነት የተሸፈነውን ክልል ለማስተካከል ለወደፊ ት የሚያስፈልጉ ወጪዎችን ለመሸፈን በማዕድን መብትወይም በነዳጅ ስምምነት መሠረት መ ቀ መ ጥ የሚገባው እና የውሃ፣የማዕድንና ኤኔርጂ ቢሮ እና ፈቃድ የተሰጠው ሰው ወይም የሥራ ተቋራጩ በጋራ የሚያስተዳድሩት ገንዘብ ነው፡፡

፵፫. ስለ ኢንቨስትመንት ተቀናሽ

፩) ፈቃድ የተሰጠው ሰው ወይም ሥራ ተቋራጩ በፈቃድ ሰጪው ባለሥልጣን በተፈቀዱ ሌሎች የልማት መስኮች ወጪ ሆኖ ኢንቨስት ለሚደረግ የኢንቨስትመንት ወጪ ከእያንዳንዱ የግብር ዓመት ጠቅላላ ገቢው ላይ እስከ ፭% (አምስት በመቶ) መቀነስ ይችላል፡

፪) ፈቃድ የተሰጠው ሰው ወይም ሥራ ተቋራጭ በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት በአንድ የግብርዓመት ተቀናሽ ያደረገውን የገንዘብ መጠን ተቀናሽ ከተደረገበት የግብር ዓመት ቀጥሎ እስካ ለው የግብር ዓመት መጨረሻ ድረስ ኢንቨስት ካላደረገ በዚሁ የግብር ዓመት ፈቃድ የተሰጠው ሰው ወይም ሥራ ተቋ ራጭ ጠቅላላ ገቢው ላይ ይደመራል፡፡

፵፬. መብትን ስለማስተላለፍ

፩) መብትን ማስተላለፍ ተፈፃሚ የሚሆነው የሚከተሉት ሁኔታዎች ተሟልተው ሲገኙ ይሆናል፡-

(ሀ) “አስተላላፊ” ተብሎ የሚጠቀሰው ባለፈቃድ ወይም ሥራ ተቋራጭ በማዕድን ማውጣት መብት ወይም በነዳጅ ስምም ነት ያገኘውን የተወሰነ መብት “መብት የተላ ለፈለት” ተብሎ ለሚጠቀሰው ሌላ ሰው ለማስተላለፍ “የማስተላለፍ ስምምነት” ተብሎ የሚጠቀስ ስምምነት ያደረገ እንደሆነ፤

b) “rehabilitation fund” means a fund or account required to be established under a mining right or petroleum agreement to provide for the future payment of remedial work to the licence area covered by the mining right or contract area under the petroleum agreement and is managed jointly by Bureau of water, Mines & energy and the licensee or contractor.

43. Deduction allowed for reinvestment

1) A licensee or contractor may deduct up to 5% from his gross income in each tax year for any investment expenditure incurred by the licensee or contractor towards investment in development projects authorized by the licensing authority.

2) The amount deducted by a licenseeor contractor in a tax year in accordance with sub article (1) of this article, shall form part of the taxable income of the licensee or contractor of the next following tax year, unless it is invested at the end of that year.

44. Farm-outs

1) Farm-outs shall apply if the following conditions are satisfied:

(a) A licensee or contractor (referred to as the ‘transferor’)has entered into an agreement (referred to asa ‘farm-out agreement’) with a person (referred to as the ‘transferee’) for the transfer of part of the interest of the transfer or in a mining right or petroleum agreement;

(b) Namni mirgi darbeef gatii inni nama mirgicha guutumaa guutuutti yookiin gar-tokkeen dabarseef kaffalu baasii namni mirgi darbeef kaffaluuf waliigale yookiin mirgoota muraasa namni mirgicha dabarsu hambise irraa dirqamoota maddan hunda yookiin gartokkeen nama mirgicha dabarse bakka bu'uun dirqama bahachuu qabus ni dabalata.

2) Mirga dabarsuun yeroo raawwatamutti:

(a) Namni mirga dabarsu mirga osoo hin dabarsiin hambiseen walqabatee gatiin hojii namni mirgi darbeef raawwatu kanneen armaan gadii keessatti hin haammatamu:

(i) Namni mirga dabarsu mirga dabarseef gatii fudhatu; yookiin

(ii) Galii hojii daldalaa nama mirga dabarsuu; fi

(b) Namni mirga dabarsu mirga darbeef maallaqa inni fudhate yookiin fudhatu irratti kanneen armaan gadii raawwatiinsa ni qabaatu.

(i) Namni mirga dabarsu mirga dabarseen walqabatee baasii baaseef hir'ifamni inni argate akka deebi'u sababa taasifameef hanga qarshii fudhate irratti tumaaleen Labsii kanaa keewwata 69 raawwatiinsa ni qabaata.

(ii) Maallaqa namni mirga dabarsu fudhate irratti tumaan Labsii kanaa keewwata 69 raawwatiinsa kan qabaatu baasiin hir'ifamaa kan caale yoo ta'e hangi maallaqaa caalmaan mul'atee gatii mirga darbee ta'ee fudhatama.

45. Mirga Albuudaa Yookiin Boba'aa Karaa Alkallattiin Dabarsuu

1) Mirgi abbummaa bu'uuraa nama heeyyamni kennameefii yookiin kontraakterichaa % 10 ol kan jijjiirame yoo ta'e, namni heeyyamni kennameef yookiin kontraakterichi jijjiirama kana battalumatti Abbaa Taayitichaaf barreeffamaan beeksisuu qaba.

(ለ) መብቱ የተላለፈለት ሰው ከመብት አስተላላፊው በሙሉ ወይም በከፊል ለተላለፈለት መብት የሚከፍለው ዋጋ መብት የተላለፈለት ሰው ሊከፍል የተስማማበትን ወጪ ወይም መብት አስተላላፊው ካስቀረው የተወሰነ መብ ት የሚመነጩ የተወሰኑትን ወይም ሁሉንም ግዴታዎች መብት አስተላላፊውን ተክቶ ለመወጣት የሚገባውን ግዴታም ይጨምራል፡፡

፪) መብትን ማስተላለፍ ተፈፃሚ በሚሆንበት ጊዜ፤

(ሀ) መብት አስተላላፊው ካስቀረው መብት ጋር በተያያዘ መብት የተላለፈለት ሰው የሚያከና ውነው ሥራ ዋጋ በሚከተሉት ውስጥ አይካተትም፡-

(i) መብት አስተላላፊው ለተላለፈው መብት በተቀበለው ዋጋ፤ ወይም

(ii) በመብት አስተላላፊው የንግድ ሥራ ገቢ፤ እና

(ለ) መብት አስተላላፊው ለተላለፈው መብት በተቀበለው ወይም በሚቀበለው የገንዘብ መጠን ላይ የሚከተሉት ተፈፃሚነት ይኖራቸዋል፡-

(i) መብት አስተላላፊው ከተላለፈው መብት ጋር በተያያዘ ላወጣው ወጪ ያገኘው ተቀናሽ ተመላሽ በመደረጉ ምክንያት በተ ቀበለው የገንዘብ መጠን ላይ የዚህ አዋጅ አንቀጽ ፷፱ ድንጋጌ ተፈፃሚ ይሆናል፣

(ii) መብት አስተላለፊው ከተቀበለው የገንዘብመጠን የዚህ አዋጅ አንቀጽ ፷፱ ድንጋጌ ተፈፃሚ የሚሆንበት ተቀናሽ ወጪ የበለጠ እንደሆነ በብልጫ የታየው የገንዘብ መጠን የተላለፈው መብት ዋጋ ተደርጎ ይወሰዳል፡፡

፵፭. የማዕድን ወይም የነዳጅ መብትን በተዘዋዋሪ መንገድ ስለማስተላለፍ

፩) ፈቃድ የተሰጠው ሰው ወይም የሥራ ተቋራጩ የነበረው ዋና የባለቤትነት መብት ከ፲% (ከአስር በመቶ) በላይ የተለወጠ እንደሆነ ፈ ቃ ድ የተሰጠው ሰው ወይም ሥ ራ ተቋራጩ ይህንኑ ለውጥ ወዲያውኑ ለባለሥልጣኑ በጽሁፍማሳወቅ አለበት፡፡

(b) The consideration given by thetransferee for the transferred interest wholly or partly includes the transferee agreeing to incur expenditure, or undertaking some or all of the work commitments of the transferor,in respect of the part of the interest retained by the transferor.

2) If farm-out applies:

(a) The value of any work undertakenby the transferee in relation to the part of the interest retained by the transfer or shall not beincluded in:

(i) The consideration received by the transferor for the transferred interest; or

(ii) The business income of the transferor; and

(b) The following applies to any amountinmoney receivedor receivable by the transfer or for the transferred interest:

(i) Article 69 of this Proclamation shall apply to the amount in money on the basis that it is a recoupment by the transfer or of any deductions allowed for expenditure incurred by the transfer or in respect of the transferred interest;

(ii) If the amount in money exceeds the amount of deducted expenditure to which Article 69 of this Proclamation applies,the excess shall be treated as consideration received for the transferred interest.

45. Indirect Transfers of Mining or Petroleum Rights

1) If there is a 10% or more change in the underlying owner ship of a licensee or contractor, the licensee orcontractor shall immediately notify the Authority, in writing,of the change.

2) Dhaabbata tokko keessatti mirga miseensummaa isaa kallattiin yookiin karaa alkallattiin dabarsuuf namni beeksisa keewwata kana keewwata xiqqaa 1 keessatti tumame kennuu qabu jiraataa Naannichaa kan hin taane yoo ta'e, namni yookiin kontiraakterri heeyyamni kennameef bakka bu'aa nama jiraataa Naannichaa hin taanee akka ta'anitti lakkaa'amee dabarsicha waliin walqabatee akka Labsii kanaatti gibira kaffalamuu qabu kaffaluuf dirqama qabu.

3) Akkaataa keewwta kana keewwata xiqqaa 2 tiin namni heeyyamni kennameef yookiin kontraakterri nama jiraataa Itiyoophiyaa hin taane bakka bu'uudhaan gibirri kaffalan kamiyyuu bu'uura Labsii kanaatiin idaa taaksii nama jiraataa Naannichaa hin taane irraa barbaadamu waliin bakka buufama.

4) Raawwii Labsii kanaatiif jecha, keewwata kana keewwata xiqqaa 2 jalatti kan ibsame faayidaan miseensummaa dhaabbata tokko keessatti qabu akka qabeenya hojii daldalaatti fudhatama.

Kutaa Saddeet
Gibira Idil-Addunyaa

46. Gibira Hojii Daldalaa Idil-Addunyaa

Akkaataa raawwii gibira hojii daldala biyya alaatti kaffalame bakka buusuu fi hir'ifama kasaaraa daldala biyya alaa bu'uura Labsii Gibira Galii Mootummaa Federaalaatiin kan raawwatamu ta'a.

Kutaa Sagal
Gibira Hojii Daldala Tilmaama Irratti Hundaa'e

47. Gibira Galii Kaffaltootni Gibiraa Sadarkaa "C" Kaffalan

Kaffaltootni gibiraa sadarkaa "C" tokkoon tokkoo bara gibiraatti gibira galii hojii daldalaa kan kaffalan mala kaffaltii gibiraa dambii bahuun murtaa'uun ta'a.

፪) በአንድ ድርጅት ውስጥ የአባልነት መብቱን በቀጥታ ወይም በተዘዋዋሪ መንገድ የሚያስተላልፈው በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተጠቀሰውን ማስታወቂያ መስጠት ያለበት ሰው የኢትዮጵያ ነዋሪ ያልሆነ እንደሆነ ፈቃድ የተሰጠው ሰው ወይም የሥራ ተቋራጩ በክልሉ ነዋሪ ያልሆነው ሰው ወኪል እንደሆኑ ተቆጥሮ ከማስተላለፉ ጋር ተያይዞ በዚህ አዋጅ መሠረት ሊከፈል የሚገባውን ግብር የመክፈል ግዴታ አለባቸው፡፡

፫) በዚህ አንቀጽ ንዑስ አንቀጽ ፪ መሠረት ፈቃድ የተሰጠውሰው ወይም የሥራ ተቋራጩ በኢትዮጵያ ነዋሪ ያልሆነውን ሰው በመወከል የከፈሉት ማንኛውም ግብር በዚህ አዋጅ መሠረት በኢትዮጵያ ነዋሪ ካልሆነው ሰው ላይ ከሚፈለገው የታክስ ዕዳ ጋር ይካካሳል፡፡

፬) ለዚህ አዋጅ አፈፃፀም ሲባል፣ በዚህ አንቀጽ ንዑስ አንቀጽ ፪ የተመለከተው በአንድ ድርጅት ውስጥ ያለው የአባልነትጥቅም እንደ ንግድ ሥራ ሀብት ተደርጎ ይወሰዳል፡፡

ክፍል ስምንት
ዓለም ዓቀፍ ግብር

፵፮. ዓለም ዓቀፍ የንግድ ሥራ ግብር

በውጥ አገር የተከፈለ የንግድ ሥራ ገቢ ግብር የሚካካስበትና ኪሣራ ተቀናሽ የሚደረግበት ሁኔታ ተፈጻሚ የሚሆነው በፌዴራል የገቢ ግብር አዋጅ መሠረት ይሆናል

ክፍል ዘጠኝ
በግምት ላይ የተመሠረተ የንግድ ሥራ ግብር

፵፯. የደረጃ "ሐ" ግብር ከፋዮች ስለሚከፍሉት የገቢ ግብር

የደረጃ "ሐ" ግብር ከፋዮች በእያንዳንዱ የግብር ዓመት የንግድ ሥራ ገቢ ግብር የሚከፍሉት በሚወጣው ደንብ በሚወሰነው የግብር አከፋፈል ዘዴ ነው፡፡

2) If the person directly or indirectly disposing of the membership interest in a body to which a notice under sub-article (1) of this Article relates is a non-resident, the licensee or contractor shall be liable,as agent for the non-resident, for any tax payable under this Proclamation by the non-resident person in respect of the disposal.

3) Any tax paid by a licensee or contractor on behalf of a non-resident under sub-article (2) of this Article shall be credited against the tax liability of the non-resident under this Proclamation.

4) The membership interest in a body referred to in sub-article of this Article shall be treated as a business asset for the purposes of this Proclamation.

Part Eight
International Tax

46. International Business Income Tax

a tax credit and a deduction of loses under "Schedule C"in respect of which the resident has paid foreign income tax, shall be applied according to the Federal income tax proclamation

Part 9
Presumtitive Business Taxes

47. Taxation of Category 'C' Taxpayers

A Category 'C' taxpayer shall pay businessincome tax for each tax year in accordance with the mode of payment of tax to be determined by a Regulations to be issued

Kutaa Kudhan

Gabatee "D" – Galiiwwan Biroo

48. Galii Namoota Jiraataa Itiyoophiyaa Hin Taanee

1) Namni jiraataa Itiyoophiyaa hin taane gahee bu'aa, dhala, royaaliitii, kaffaltii hojii gaggeessaa, kaffaltii tajaajila teeknikaa yookiin araboonii inshuuraansii Naannicha keessaa kan argate yoo ta'e, akkaataa taarifa keewwata kana keewwata xiqqaa 2 jalatti tumameen dirqama gibira kaffaluu qaba.
2) Namni jiraataa Itiyoophiyaa hin taane taarifni gibira itti kaffalu:
   (a) Kaffaltii waliigalaa araboonii inshuuraansiif kaffalamu yookiin royaaliitii irraa % 5;
   (b) Galii waliigalaa gahee bu'aa yookiin dhala irraa %10;
   (c) Galii waliigalaa kaffaltii hojii gaggeessaa yookiin tajaajila teeknikaa irraa % 15.
3) Galiin gahee bu'aa, dhala, royaaliitii, kaffaltii hojii gaggeessaa, kaffaltii tajaajila teeknikaa, yookiin araboonii inshuuraansii irraa argame namni jiraataa Itiyoophiyaa hin taane karaa dhaabbata dhaabiin hojjetuutiin hojii daldalaa Naannicha keessatti gaggeessu irraa yoo ta'e, keewwata kana keewwata xiqqaa 2 jalatti kan tumame raawwatiinsa hin qabaatu. Kun yeroo ta'utti, galiiwwan kun akkuma haala isaatti bu'uura Gabatee "C" yookiin "D" tiin gibirri itti kaffalama.

49. Kaffaltii Tajaajila Teeknikaa fi Royaaliitii Akka Bakka Buufamu Gaafatamee Irratti Gibira Kaffalamu

1) Keewwatni kun raawwatinsa kan qabaatu haalawwan armaan gaditti tarreeffaman guutamanii yoo argamani dha:
   (a) Namni jiraataa Itiyoophiyaa hin taane karaa dhaabbata dhaabbiin hojjetuu osoo hin ta'ii ofuma isaatiin tajaajila teeknikaa yookiin tajaajila kiraayii (liizii) meeshaa kan kennu yoo ta'e;

ክፍል አስር

ሠንጠረዥ "መ" - ሌሎች ገቢዎች

፵፰. በኢትዮጵያ ነዋሪ ያልሆኑ ሰዎች ገቢ

፩) በኢትዮጵያ ነዋሪ ያልሆነ ሰው የትርፍድርሻ፣ ወለድ፣ሮያሊቲ፣ የሥራ አመራር ክፍያ፣የ ቴ ክ ኒ ክ አገልግሎት ክፍያ ወይም የመድን አረቦን ከኢትዮጵያ ውስጥ ያገኘ እንደሆነ በዚህ አንቀጽ ንዑስ አንቀጽ(፪) በተመለከተው መጣኔ መሠረት ግብር የመክፈል ግዴታ አለበት፡፡
፪) በኢትዮጵያ ነዋሪ ያልሆነ ሰው ግብር የሚከፍልበት መጣኔ፡-
   (ሀ) ለመድህን በሚከፈል አረቦን ወይም ከሮያሊቲ ጠቅላላው ክፍያ ላይ ፭%
   (ለ) ከትርፍ ድርሻ ወይም ከወለድ፣ ጠቅላላ ገቢ ላይ ፲%
   (ሐ) ከስራ አመራር ክፍያ ወይም ከቴክኒክ አገል ግሎት ክፍያ ከጠቅላላ ገቢው ላይ ፲፭%፤
፫) የትርፍ ድርሻ፣ የወለድ፣ የሮያሊቲ፣ የስራ አመራር ክፍያ፣የቴክኒክ አገልግሎት ክፍያወይም የመድን አረቦን ገቢ የተገኘው በኢ ትዮጵያ ነዋሪ ያልሆነ ሰው በቋሚነት በሚሰራ ድርጅት አማካኝነት ኢትዮጵያ ውስጥ ከሚያከናውነው የንግድ ሥራ የሆነ እንደሆነ የዚህ አንቀጽ ንዑስ አንቀጽ(፪) ተፈፃሚ አይሆንም፡፡ ይህ በሚሆንበት ጊዜ እነዚህ ገቢዎች እንደ ሁኔታው በሰንጠረዥ "ሐ" ወይም "መ" መሠረት ግብር ይከፈልባቸዋል፡፡

፵፱. እንዲተካ በተጠየቀ የቴክኒክ አገልግሎት ክፍያ እና ሮያልቲ ላይ ስለሚከፈል ግብር

፩) ይህ አንቀጽ ተፈፃሚ የሚሆነው የሚከተሉት ሁኔታዎች ተሟልተው ሲገኙ ይሆናል፡-
   (ሀ) በኢትዮጵያ ነዋሪ ያልሆነ ሰው በቋሚነት በሚሠራ ድርጅት አማካኝነትሳይሆን በራሱ የቴክኒክ አገልግሎት ወይም የመሣሪያ ኪራይ (ሊዝ) አገልግሎት የሰጠ እንደሆነ፤

Part 10

Schedule 'D' –Other Income

48. Income of Non-residents

1) A non-resident who has derived an Ethiopian source dividend, interest, royalty, management fee, technical fee, orinsurance premium shallbe liable for non-resident tax at the rate specified in sub-article (2) of this Article.
2) The rate of non-resident tax is:
   (a) For an insurance premium or royalty,5% of the gross amount of the premium or royalty;
   (b) For a dividend or interest,10% of the gross amount of the dividend or interest;
   (c) For a management or technical fee, 15 % of the gross amount of the fee.
3) Sub-article (2) of this Article shall not apply to a dividend, interest, royalty, management fee, technical fee, or insurance premium that is attributable to a business carried on by the non-resident through a permanent establishment in Ethiopia and, in that case, the amount shall be taxable under Schedule 'C" or 'D", as the case may be.

49. Taxation of Recharged Technical Fees and Royalties

1) This Article shall apply when the following conditions are satisfied:
   (a) A nonresident supplies technical services or the lease of equipment other than through a permanent establishment in Ethiopia;

(b) Tajaajilli teeknikaa yookiin tajaajilli kiraayii (liizii) meeshaa namni kennameef “tajaajila fudhataa” jedhamee kan waamamu:

(i) Hojii daldalaa karaa dhaabbata dhaabbiin Itiyoophiyaan alatti hojjetu raawwatu osoo hin dabalatiin jiraataa Naannichaa yoo ta’e; yookiin

(ii) Jiraataa Itiyoophiyaa kan hin taanee fi karaa dhaabbata dhaabbiin hojjetuu hojii daldalaa kan raawwatu yoo ta’e;

(c) Dhiyeessii yookiin liizicha waliin walqabatee nama jiraataa Itiyoophiyaa hin taaneef kaffaltiin tajaajila teeknikaa yookiin royaaliitii kan kaffalame tajaajila fudhataa waliin nama qunnamtii qabu jiraataa Itiyoophiyaa hin taaneen yoo ta’e;

(d) Namni qunnamtii qabu kaffaltii tajaajila teeknikaa yookiin royaaliitii tajaajila fudhataa irraa kan gaafate yoo ta’e.

2) Keewwatni kun yeroo raawwii qabaatutti namni quunnamtii qabu tajaajila fudhatichaaf tajaajila teeknikaa yookiin tajaajila liizii meeshaa akka kennetti fudhatamee akkasumas maallaqni akka bakka buufamu gaafatame tajaajila teeknikaa yookiin liizii meeshaaf akka kaffaltii kaffalameetti lakkaa’amee tumaaleen Labsii kanaa akka raawwatiinsa qabaatan ni taasifama.

50. Gibira Tajaajila Kennitoota Bashannanaa Jiraataa Itiyoophiyaa Hin Taanee

1) Hojii tajaajila bashannanaa Naannicha keessatti gaggeeffamu irratti hirmaataa kan ta’u namni yookiin gareen jiraataa Itiyoophiyaa hin taane tajaajila bashaannanaa kennu galii waliigalaa tajaajila bashannanaa irraa argatu irraa %10 gibira ni kaffala.

2) Galii miseensummaa garee irraa argamu dabalatee fayyadamaan galii tajaajila bashannanaa irraa argamuu nama bashannansiisu osoo hin ta’iin nama biroo yoo ta’e, galii waliigalaa namni kun argatu irratti tumaan keewwata kana keewwata xiqqaa 1 kan raawwatu ta’a.

(ለ) የቴክኒክ አገልግሎት ወይም የመሣሪያ ኪራይ (ሊዝ) አገልግሎት የተሰጠው ("አገልግሎት ተቀባይ" ተብሎ የሚጠቀሰው) ሰው፤

(i) ከኢትዮጵያ ውጪ ባለ በቋሚነት በሚሠራ ድርጅት አማካኝነት የሚያከ ናውነውን የንግድ ሥራ ሳይጨምር፣ በኢትዮጵያ ነዋሪ ከሆነ፤ ወይም

(ii) በኢትዮጵያ ነዋሪ ያልሆነ እና በቋሚ ነት በሚሠራ ድርጅት አማካኝነት የንግድ ሥራ የሚያከናውን ከሆነ፤

(ሐ) ከአቅርቦቱ ወይም ከሊዙ ጋር በተያያዘ በኢትዮጵያ ነዋሪ ላልሆነው ሰው የቴክኒክ አገልግሎት ወይም የሮያሊቲ ክፍያ የተከፈለው ከአገልግሎት ተቀባዩ ጋር ግንኙነት ባለው በኢትዮጵያ ነዋሪ ባልሆነ ሰው የሆነ እንደሆነ፤

(መ) ግንኙነት ያለው ሰው የቴክኒክ አገልግሎት ወይም የሮያሊቲ ክፍያውን ከአገልግሎት ተቀባዩ የጠየቀ እንደሆነ፤

2) ይህ አንቀጽ ተፈፃሚ በሚሆንበት ጊዜ ግንኙነት ያለው ሰው ለአገልግሎቱ ተቀባይ የቴክ ኒክ አገልግሎቱን ወይም የመሣሪያውን ሊዝ አገልግሎት እንደሰጠ ተቆጥሮ እንዲሁም እን ዲተካ የተጠየቀው ገንዘብ ለቴክኒክ አገልግሎቱ ወይም ለመሣሪያው ሊዝ የተከ ፈለ ክፍያ እንደሆነ ተቆጥሮ የዚህ አዋጅ ድንጋጌዎች ተፈፃሚ እንዲሆኑ ይደረጋል።

፶. በኢትዮጵያ ነዋሪ ያልሆኑ የመዝናኛ አገልግሎት ሰጪዎች ግብር

፩) በክልሉ በሚካሄድ የመዝናኛ አገልግሎት ተግባር ላይ ተሳታፊ የሚሆን በክልሉ ነዋሪ ያልሆነ የመዝናኛ አገልግሎት የሚሰጥ ሰው ወይም ቡድን ከመዝናኛ አገልግሎት በሚያገኘው ጠቅላላ ገቢ ላይ ፲% ግብር ይከፍላል።

፪) በቡድን አባልነት የሚገኝን ገቢ ጨምሮ ከ መዝናኛ አገልግሎት የሚገኘው ገቢ ተጠቃ ሚ አዝናኙ ሳይሆን ሌላ ሰው የሆነ እንደሆነ ይህ ሰው በሚያገኘው ጠቅላላ ገቢ ላይ የዚህ አንቀጽ ንዑስ አንቀጽ (፩)ድንጋጌ ተፈፃሚ ይሆናል።

(b) The technical services are supplied, or equipment leased,to a person (referred to as the “recipient”) who is:

(i) A resident of the region, other than in relation to a business conducted by the resident through a permanent establishment outside Ethiopia; or

(ii) A non-resident conducting business in Ethiopia through a permanent establishment;

(c) The technical fee or royalty in respect of the supply or lease is paid to the non-resident by another non-resident that is a related person of the recipient;

(d) The technical fee or royalty is recharged by the related person to the recipient.

2) If this Article applies,the Proclamation shall apply as if the related person is supplying the technical services or leased equipment to the recipient and the recharged amount is the technical fee for the services or royalty for the leased equipment.

50. Taxation of Non-resident Entertainers

1) A non-resident entertainer or group of non-resident entertainers who has derived incomefrom the participation by the entertainer or group in a performance taking place in oromia shall be liablefor income tax at the rate of 10% on the gross income derived from the performance without deduction of expenditures.

2) When the income for a performance by an entertainer,including as member of a group, is derived not by the entertainer but by another person, sub-article (1) of this Article shall apply to the gross income derived by that other person.

3) Raawwii keewwata kanaatiif:
   (a) “Tajaajila bashannanaa kan kennu” jechuun ispoortessaa yookiin weellisaa ni dabalata.
   (b) “Garee” kilabii (garee) ispoortii ni dabalata.
   (c) “Tajaajila bashannanaa” dorgommii ispoortii ni dabalata.

51. Royaaliitii

1) Namni jiraataa Itiyoophiyaa ta’e royaaliitii naannicha keessatti kan argate yoo ta’e, kaffaltii waliigalaa royaaliitii irraa % 5 gibira galii kaffaluuf dirqama qaba.
2) Namni jiraataa Itiyoophiyaa hin taane karaa dhaabbata dhaabbiidhaan Naannicha keessa jiruu fi hojjetuun galii royaaliitii naannicha keessatti yoo argatu, kaffaltii royaaliitii waliigalaa irraa % 5 gibira galii kaffaluuf dirqama qaba.

52. Gahee Bu’aa

1) Namni jiraataa Itiyoophiyaa ta’e naannicha keessatti gahee bu’aa argate galii waliigalaa gahee bu’aa irraa % 10 gibira galii gahee bu’aa kaffaluuf dirqama qaba.
2) Namni jiraataa Itiyoophiyaa hin taane karaa dhaabbata dhaabbiidhaan Naannicha keessa jiruu fi hojjetuun galii gahee bu’aa naannicha keessatti yoo argatu, galii waliigalaa gahee bu’aa irraa % 10 gibira galii kaffaluufdirqama qaba.

53. Dhala

1) Namni jiraataa Itiyoophiyaa ta’ee fi Naannicha keessatti dhala argate:
   (a) Dhalicha kan argate dhaabbilee maallaqaatti maallaqa isaa qusannaan kan kaawwate yoo ta’e, galii waliigalaa dhala irraa % 5 gibira galii kaffaluuf dirqama ni qaba.
   (b) Haala biroo kamiiniyyuu dhala kan argatu yoo ta’e, galii waliigalaa dhala irraa % 10 gibira galii kaffaluuf dirqama qaba.

፫) ለዚህ አንቀጽ አፈፃፀም፡-
   (ሀ) "የመዝናኛ አገልግሎት ሰጪ"ስፖርተኛን እና ሙዚቀኛን ይጨምራል፤
   (ለ) "ቡድን" የስፖርት ክለብን (ቡድንን) ይጨምራል፤
   (ሐ) "የመዝናኛ አገልግሎት "የስፖርት ውድድርን ይጨምራል።

፶፩. ሮያሊቲ

፩) በኢትዮጵያ ነዋሪ የሆነ ሰው ከክልሉ ሮያሊቲ ያገኘ እንደሆነ በጠቅላላ የሮያሊቲ ክፍያ ላይ ፭% የገቢ ግብር የመክፈል ግዴታ አለበት።
፪) በኢትዮጵያ ነዋሪ ያልሆነ ሰው በክልሉ ውስጥ ባለው በቋሚነት የሚሠራ ድርጅት አማካኝነት በክልሉ ውስጥ የሮያሊቲ ገቢ ሲያገኝ በጠቅላላ የሮያልቲ ክፍያ ላይ ፭% የገቢ ግብር የመክፈል ግዴታ አለበት።

፶፪. የትርፍ ድርሻ

፩) በኢትዮጵያ ነዋሪ የሆነና የትርፍ ድርሻ ያገኘ ሰው በጠቅላላው የትርፍ ድርሻ ገቢ ላይ ፲% የትርፍ ድርሻ የገቢ ግብር የመክፈል ግዴታ አለበት።
፪) በኢትዮጵያ ነዋሪ ያልሆነ ሰው በክልሉ ውስጥ ባለው በቋሚነት በሚሠራ ድርጅት አማካኝነት በክልሉ ውስጥ የትርፍ ድርሻ ገቢ ሲያገኝ በጠቅላላ የትርፍ ገቢው ላይ ፲% የገቢ ግብር የመክፈል ግዴታ አለበት።

፶፫. ወለድ

፩) የኢትዮጵያ ነዋሪ የሆነና እና በክልሉ ወለድ ያገኘ ሰው፡-
   (ሀ) ወለዱን ያገኘው በገንዘብ ተቋማት ገንዘቡን በቁጠባ አስቀምጦ ሲሆን በጠቅላ ላውየወለድ ገቢ ላይ ፭% የገቢ ግብር የመክፈል ግዴታ አለበት፤
   (ለ) በሌላ በማንኛውም ሁኔታ ወለድ የሚያገኝ ከሆነ በጠቅላላው የወለድ ገቢ ላይ ፲% የገቢ ግብር የመክፈል ግዴታ አለበት፤

3) For the implementation of this Article:
   (a) “ntertainer” includes musician and sports person;
   (b) “Group” includes a sporting team;and
   (c) “Performance” includes a sporting event.

51. Royalties

1) A resident of Ethiopia who derives a royalty shall be liable for income tax at the rate of 5% on the gross amount of the royalty.
2) A non-resident who derives oromia source royalty that is attributable to a permanent establishment of the non-resident in oromia shall be liable for income tax at the rate of 5% on the gross amount of the royalty

52. Dividends

1) A resident of Ethiopia who derives a dividend in the region shall be liable for income tax at the rate of 10% of the gross amount of the dividend.
2) A non-resident who derives the regional source dividend that is attributable to a permanent establishment of the non-resident in the region shall be liable for income tax at the rateof 10% on the gross amount of the dividend.

53. Interest

1) A resident of Ethiopia who derives interest shall be liable for income tax at the rate of:
   (a) In the case a savings deposit with a financial institutionthat is a resident of Ethiopia, 5% of the gross amount of the interest; or
   (b) In any other case, 10% of thegross amount of the interest.

2) Namni jiraataa Itiyoophiyaa hin taane karaa dhaabbata dhaabbiidhaan Naannicha keessa jiruu fi hojjetuun Naannicha keessatti galii dhalaa yoo argatu:
   (a) Dhalicha kan argate dhaabbata maallaqaa jiraataa Itiyoophiyaa ta'etti maallaqa isaa qusannaan kaawwachuun yoo ta'u, galii waliigalaa dhala irraa % 5 gibira galii kaffaluuf dirqama qaba.
   (b) Haala biroo kamiiniyyuu dhala kan argatu yoo ta'e, galii waliigalaa dhala irraa % 10 gibira galii kaffaluuf dirqama qaba.

54. Galii Darbee Darbee Qabeenya Kireessuun Argamu

1) Naannicha keessatti darbee darbee qabeenya (lafa, mana yookiin qabeenya socho'u kamiyyuu) kireessuun namni galii argatu galii waliigalaa kiraa irraa %15 gibira galii kiraa kaffaluuf dirqama qaba.
2) Tumaan keewwata kanaa akkaataa Labsii kana keewwata 49 yookiin 52 tiin galii gibirri royaaliitii itti kaffalamu irratti raawwatiinsa hin qabaatu.

55. Faayidaa Qabeenya Kaappitaalaa Dabarsuun Argamu

1) Namni tokko "qabeenya gibirri itti kaffalamu" jedhamee waamamu qabeenyaa hin sochoone, aaksiyoona yookiin boondii dabarsuudhaan faayidaa kan argate yoo ta'e, faayidaa argame irratti bu'uura taarifa keewata kana keewwata xiqqaa 2 irratti ibsameen gibira galii kaffaluuf dirqama qaba.
2) Akkaataa keewwata kana keewwata xiqqaa 1 tiin gibira kaffalamu irratti taarifni raawwatiinsa qabu:
   (a) Qabeenyota ramaddii 'A' gibirri itti kaffalamu % 15;
   (b) Qabeenyota ramaddii 'B' gibirri itti kaffalamu % 30 ta'a.

፪) በኢትዮጵያ ነዋሪ ያልሆነ ሰው በክልል ውስጥ ባለው በቋሚነት በሚሠራ ድርጅት አማካኝነት በ ክ ል ሉ ውስጥ የወለድ ገቢ ሲያገኝ፡-
   (ሀ) ወለዱን ያገኘው በኢትዮጵያ ነዋሪ በሆነ የገንዘብ ተቋም ገንዘቡን በቁጠባ አስቀምጦ ሲሆን በጠቅላላው የወለድገቢ ላይ ፭% የገቢ ግብር የመክፈል ግዴታ አለበት፤
   (ለ) በሌላ በማንኛውም ሁኔታ ወለዱን የሚያገኝ ከሆነ በጠቅላላው የወለድ ገቢ ላይ ፲% የገቢ ግብር የመክፈል ግዴታ አለበት፤

፶፬. ሀብትን አልፎ አልፎ በማከራየት የሚገኝ ገቢ

፩) በክልሉ ውስጥ አልፎ አልፎ ሀብት (ማንኛውንም መሬት፣ቤት፣ ወይም የሚንቀ ሳቀስ ሀብት) በማከራየት ገቢ የሚያገኝ ሰው ከጠቅላላው የኪራይ ገቢ ላይ ፲፭% የኪራይገቢ ግብር የመክፈል ግዴታ አለበት፡፡
፪) የዚህ አንቀጽ ድንጋጌ በዚህ አዋጅ በአንቀጽ ፵፱ ወይም ፶፪ መሠረት የሮያሊቲ ግብር በሚከፈልበት ገቢ ላይ ተፈፃሚ አይሆንም፡፡

፶፭. የካፒታል ሀብቶችን በማስተላለፍ የሚገኝ ጥቅም

፩) አንድ ሰው"ግብር የሚከፈልበት ሀብት" ተብሎ የሚጠቀስን የማይንቀሳቀስ ሀብት፣ አክሲዮን ወይም ቦንድ በማስተላለፍ ጥቅም ያገኘ እንደሆነ በተገኘው ጥቅም ላይ በዚህ አንቀጽ ንዑስ አንቀጽ (፪) በተመለከተው መጣኔ መሠረት የገቢ ግብር የመክፈል ግዴታ አለበት፡፡
፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት በሚከፈለውግብር ላይ ተፈፃሚ የሚሆነው መጣኔ፡-
   (ሀ) ለምድብ ሀ ግብር የሚከፈልባቸው ሀብቶች ፲፭ %፤
   (ለ) ለምድብ ለ ግብር የሚከፈልባቸው ሀብቶች ፴ % ይሆናል፡፡

2) A non-resident who derives the regional source interest that is attributable to a permanent establishment of the non-resident in oromia shall be liable for income tax at the rate of:
   (a) In the case a savings deposit with a financial institution that is a resident of Ethiopia, 5% of the gross amount of the interest; or
   (b) In any other case, 10% of thegross amount of the interest.

54. Income from Casual Rentals

1) A person who derives income from the casual rental of asset in Ethiopia (including any land, building, or movable asset) shall be liable for income tax on the annual gross rentalincome at the rate of 15% of the gross amount of the rental income.
2) This Article shall not apply to income that is a royalty taxable under Article 49 or 52 of this Proclamation.

55. Gains on Disposal of Certain Investment Asset

1) A person who derives a gain on the disposal of immovable asset, a share, or bond (referred to as a "taxable asset') shall be liable to pay income tax at the rate specified in sub-article 2 of this Article on the amount of the gain.
2) The rate of income tax under sub-article (1) of this Article shall be:
   (a) For a class 'A' taxable asset, 15%;
   (b) For a class 'B' taxable asset, 30%.

3) Faayidaan qabeenya gibirri itti kaffalamu dabarsuun argamu gatiin qabeenyicha dabarsuun argame gatii yeroo qabeenyichi itti dabarfame qabu caalee hanga maallaqaa argame dha.

4) Keewwata xiqqaa kana jalatti kan tarreeffaman akkuma eegamanitti ta'ee, namni tokko bara gibiraa keessatti qabeenya gibirri itti kaffalamu tokko yeroo dabarsu kasaaraan kan irra gahe yoo ta'e, kasaarichi bara gibirichaatti qabeenya ramaddii walfakkaataa keessa jiru gibirri itti kaffalamu yeroo dabarfamu galii argamu waliin akka buufamu taasifama.

(a) Kasaarichi galii bu'uura keewwata kanaatiin argame bakka buusuuf kan oolu dha.
(b) Kasaaraan bakka hin buufamne hanga bakka buufamee xumuramutti qabeenyi ramaddii walfakkaataa keessa jiru yeroo dabarfamutti bakka buusuuf akka ooluuf yeroo hin murtoofneef ni dabarfama.
(c) Namni tokko nama qunnamtii qabuuf qabeenya kan dabarse yoo ta'e, kasaaraa qaqqabeef beekamtiin hin kennamuuf;
(d) Namni tokko kasaaraa isaarra qaqqabeef haala amansiisaa ta'een ibsuu yoo danda'e qofadha.

5) Kasaaraan qabeenya gibirri itti kaffalamu dabarsuutiin qaqqabu baasii yeroo qabeenyichi gurgurametti bahe hanga maallaqaa gatii qabeenyichi itti dabarfamee caalee argame dha.

6) Qabeenyi gibirri itti kaffalamu dabarfame qabeenya hojii daldalaa yeroo ta'utti Labsii kana keewwatni 36 raawwatiinsa ni qabaata. Raawwii Keewwata kanaatiif:

(a) "Qabeenya hin sochoone" gamichi osoo hin dabarfamiin dura waggoota lamaaf guutummaa guutuutti gamoo mana jireenyaatiif tajaajilehin dabalatu.
(b) "Qabeenya gibirri itti kaffalamu ramaddii 'A' " jechuun qabeenya hin sochoone jechuu dha.
(c) "Qabeenya gibirri itti kaffalamu ramaddii 'B' " jechuun akasiyoonotaa fi boondiiwwan jechuu dha.

፫) ግብር የሚከፈልበትን ሀ ብ ት በማስተላለፍ የሚገኘው ጥቅም ሀብቱን በማስተላለፍ የተገኘው ዋጋ ሀብቱ በተላለፈበት ጊዜ ከነበረው ዋጋ በልጦ የተገኘው የገንዘብ መጠን ነው፡፡

፬) በዚህ ንዑስ አንቀጽ የተዘረዘሩት እንደተጠበቁሆኖ፣ አንድ ሰው በግብር ዓመቱ ውስጥ አንድን ግብር የሚከፈልበት ሀብት ሲያስተ ላልፍ ኪሳራ የደረሰበት እንደሆነ ኪሣራው በዚያው የግብር ዓመት በተመሳሳይ ምድብ ያለ ግብር የሚከፈልበት ሀብት ሲተላለፍ ከሚገኘው ገቢ ጋር እንዲቻቻል ይደረጋል፡-

(ሀ) ኪሳራው የሚውለው በዚህ አንቀጽ መሠረት የተገኘን ገቢ ለማቻቻል ነው፤
(ለ) ያልተቻቻለው ኪሳራ ተቻችሎ እስከሚያልቅ ድረስ በተመሳሳይ ምድብ ውስጥ ያለ ሀብት በሚተላለፍበት ጊዜ ለማካካስ እንዲውል ላልተወሰነ ጊዜ ይሸጋገራል፤
(ሐ) አንድ ሰው ግንኙነት ላለው ሰው ሀብት ያስተላለፈ እንደሆነ የደረሰው ኪሳራ ዕው ቅና አይሰጠውም፤
(መ) አንድ ሰው የደረሰበትን ኪሳራ በሚያሳምን መንገድ ማስረዳት የቻለ እንደሆነ ነው፡፡

5) ግብር የሚከፈልበትን ሀብት በማስተላለፍ የደረሰው ኪሳራ ሀብቱ በተላለፈበት ጊዜ ለሀብቱ የወጣው ወጪ ሀብቱ ከተላለፈበት ዋጋ የሚበልጠው የገንዘብ መጠን ነው፡፡

፮) የተላለፈው ግብር የሚከፈልበት ሀብት የንግድ ሥራ ሀብት በሚሆንበት ጊዜ የዚህ አዋጅ አንቀጽ ፴፮ ተፈፃሚ ይሆናል፡፡ ለዚህ አንቀጽ አፈፃፀም፡-

(ሀ) "የማይንቀሳቀስ ሀብት" ሕንፃው ከመተላለፉ በፊት ለሁለት ዓመታት ሙሉ በሙሉ ለመኖሪያነት ያገለገለ ሕንፃን አይጨምርም፤
(ለ) "ምድብ "ሀ" ግ ብ ር የሚከፈልበት ሀብት ማለ ት የማይንቀሳቀስ ሀብት ማለት ነው፤
(ሐ) "ምድብ "ለ" ግብር የሚከፈልበት ሀብት" ማለት አክሲዮኖችና ቦንዶች ማለት ነው፡፡

3) The amount of a gain on disposal of a taxable asset by a person shall be the amount by which the consideration for the disposal of the asset exceeds the cost of the asset at the time of disposal.

4) If a person makes a loss on disposal of a taxable asset during a tax year, the loss shall be recognised and be available to offset a gain on disposal of a taxable asset of the same class during the year subject to the following:

(a) the loss may be used only to offset gains under this Article;
(b) the unused amount of a loss can be carried forward indefinitely for offset against gains on disposal of taxable assets of the same class until fully offset;
(c) no loss is recognised on the disposal of a taxable asset by a person to a related person;
(d) When the person has substantiated the amount of the loss to the satisfaction of the Authority.

5) The amount of a loss on disposal of a taxable asset is the amount by which the cost of the asset at the time of disposal exceeds the consideration for the disposal.

6) Article 36 of this Proclamation shall apply when the taxable asset transferred is also a business asset.In this Article:

(a) "immovable asset" shall not include a building held and wholly used as a private residence for 2 years prior to the disposal of the asset;
(b) "Class 'A' taxable asset" means immovable asset; and
(c) "Class 'B' taxable asset" means shares and bonds.

56. Bu'aa Tasaa

1) Akkaataa raawwii gibira gaalii kaffaltii bu'aa tasaa bu'uura Qajeelfama Ministeera Maallaqaa fi Walta'iinsa Diinagdee Mootummaa Federaalaa baasuun kan raawwatamu ta'a.
2) Keewwata kana keewwata xiqqaa 1 jalatti kan ibsame akkuma eegametti ta'ee, naannicha keessatti bu'aa tasaa hin hammatamin irratti Biiroon Maallaqaa fi Walta'iinsa Diinagdee Oromiyaa Qajeelfama baasuu ni danda'a.
3) Akkaataa keewwata kanaatiin "bu'aa tasaa" jechuun bu'aa dhamaatii malee argame, hin eegamne yookiin irra deddeebiin hin argamne biroo kamiyyuu dha.

57. Bu'aa Addaan Hin Qoodamne

Bu'uura Qajeelfama Abbaan Taayitichaa baasuun bara gibiraa tokko keessatti gibirri erga kaffalamee booda bu'aan qulqulluun dhaabbatichaa miseensaaf hin hiramnee fi deebi'ee hojii invastimantiirra hin oolle irraa %10 gibirri ni kaffalama.

58. Bu'aa Dhaabbata Dhaabbiidhaan Hojjetuun Ergamu

1) Karaa dhaabbata Naannicha keessatti dhaabbiidhaan hojjetuutiin namni jiraataa Itiyoophiyaa hin taane hojii daldalaa hojjetu bu'aa dhaabbata dhaabbiidhaan Naannicha keessaa hojjetu irraa ergamuuf irraa % 10 gibira kaffaluuf dirqama qaba.
2) Raawwiin keewwata kanaa Dambii Manni Maree Bulchiinsa Mootummaan Naannichaa baasuun kan murtaa'u ta'a.

59. Galiiwwan Biroo

Bu'uura gabatee A, B, C fi gabateewwan kana keewwattoota birootiin namni galii gibirri galii itti hin kaffalamne argate kamiyyuu galii waliigalaa isaa irratti %15 gibira galii kaffaluuf dirqama qaba.

፶፮. ንፋስ አመጣሽ ትርፍ

፩) የፌደራል ገንዘብ እና ልማት ትብብር ሚኒስትር በሚያወጣው መመሪያ ከተመለ ከቱ የ ን ግ ድ ሥራዎች የሚገኝ ንፋስ አመጣሽ ትርፍ በመመሪያው በተመለከ ተው የማስከፈያ ልክ ግብር ይከፈልበታል፡፡
፪) በዚህ አንቀጽ ንዑስ አንቀጽ ፩ ሥር የተጠቀሰው እንደተጠበቀ ሆኖ በክልሉ ውስጥ ንፋስ አመጣሽ ገቢን በተመለከተ የኦሮሚያ ገንዘብ እና ልማት ትብብር ቢሮ መመሪያ ሊያወጣ ይችላል፡፡
፫) በዚህ አንቀጽ "ንፋስ አመጣሽ ትርፍ" ማለት ማንኛውም ያለልፋት የሚገኝ፣ያልተጠበ ቀወይም ሌላ ተደጋግሞ የማይገኝ ትርፍ ነው፡፡

፶፯. ያልተከፋፈለ ትርፍ

ባለሥልጣኑ በሚያወጣውመመሪያ መሠረት በአንድ የግብር ዓመት ግብር ከተከፈለ በኋላ ለአባላቱ ያልተከፋፈለ እና መልሶ ኢንቨስት ያልተደረገ የተጣራ የድርጅቱ ትርፍ ፲% ግብር ይከፈልበታል፡፡

፶፰. በቋሚነት በሚሠራ ድርጅት የሚላክትርፍ

፩) በክልሉ ውስጥ በቋሚነት በሚሠራ ድርጅት አማካኝነት የንግድ ሥራ የሚያከናውን በኢትዮጵያ ነዋሪ ያልሆነ ሰው በክልሉ ውስጥ ካለው በቋሚነት በሚሠራ ድርጅት በሚላክለት ትርፍ ላይ ፲ % ግብር የመክፈል ግዴታ አለበት፡፡
፪) የዚህ አንቀጽ አፈፃፀም የሚመራው የክልሉ ምክር ቤት በሚያወጣው ደንብ መሠረት ይሆናል፡፡

፶፱. ሌሎች ገቢዎች

በሠንጠረዥ ሀ፣ ለ፣ ሐ እና በዚህ ሠንጠረዥ ሌሎች አንቀጾች መሠረት የገቢ ግብር የማይከፈልበት ማንኛውንም ገቢ ያገኘ ሰው በጠቅላላ ገቢው ላይ ፲፭% የገቢ ግብር የመክፈል ግዴታ ይኖርበታል፡፡

56. Windfall Profit

1) Windfall profit obtained from businesses prescribed in a directive to be issued by the Minister shall be liable to tax at a rate to be determined in such Directive.
2) The Oromia regional state Finance and Economic co'oparation is empowered to prescribe by a directive the manner in which the tax is assessed and factors that need to be taken into consideration;
3) In this Article, "windfall profit" means any unearned,unexpected, or other non-recurring gain.

57. Undistributed profit

Tax shall be paid at the rate of 10%on the net undistributed profit of a body in a tax year to the extent that it is not reinvested,in accordance with the directive to be issued by the Autority.

58. Repatriated Profit

1) A non-resident body conducting business in the region through a permanent establishment shall be liable for tax atthe rate of 10% on the repatriated profit of the permanent establishment.
2) The application of of this Article shall be determined by the regulations to be issued by the council of regional government .

59. Other Income

A person who derives any income that is not taxable under Schedule A, B, C, or the other Articles of this Schedule shall be liable for incometax at the rate of 15% on the gross amount of the income.

60. Tumaalee Waliigalaa Gabatee "D" Waliin Walitti Hidhamiinsa Qaban

1) Gibirri akkaataa gabatee "D"tiin buufamu galii gabateewwan biroo jalatti gibirri itti kaffalamu yookiin galii gibira galii irraa bilisa ta'an irratti raawwatiinsa hin qabaatu.
2) Gibirri bu'uura gabatee kanaatiin buufamu galicha irratti gibira isa dhumaa ta'a.
3) Namni jiraataa Naannichaa ta'ee royaaliitii irraa, gahee bu'aa irraa, dhala irraa yookiin qabeenya gibirri itti kaffalamu Labsii kana keewwata 59 jalatti ibsame dabarsuun galii aragate kan biyya alaa irraa argame yoo ta'e namni kun galii akkaataa gabatee kanaatiin kaffalamu irraa gibirri biyya alaatti galii kana irratti kaffale zeeroodhaa gaditti osoo hin bu'iin hir'ifama akka taasifamu ni heeyyamamaaf.
4) Akkaataa keewwata kana keewwata xiqqaa 3tiin gibira hir'ifama hin taasifamne dabarsuun hin danda'amu.
5) Namni gibira hir'isee qabachuuf dirqama qabu akkaataa Labsiitiin gibiricha hir'isee kan hambise yoo ta'e akkaataa Labsii kana keewwata 48, 49, 50, 51, 52 yookiin 53 jalatti tarreeffameen kaffalaan gibiraa dirqama gibira kaffaluu irra jiru akka bahatetti lakkaa'ama.

Kutaa Kudha Tokko
Gabatee "E" Galii Gibira Galii Irraa Bilisa Ta'e

61. Galii Gibira Galii Irraa Bilisa Ta'e

1) Galiiwwan armaan gadii gibira galii irraa bilisa ta'u:
   (a) Raawwii keewwata kana keewwata xiqqaa 1 (a) (ii), (iii), (iv) fi (vi)tiif Qajeelfama Manni Maree Bulchiinsa Mootummaa Naannichaa baasuun daangaan taasisu akka eegametti ta'ee, galiiwwan armaan gadii qaxaramaadhaaf kaffalaman gibira galii irraa bilisa ta'u:

፷. ከሠንጠረዥ "መ" ጋር የተያያዙ ጠቅላላ ድንጋጌዎች

፩) በሠንጠረዥ "መ" መሠረት የሚጣል ግብር በሌሎች ሠንጠረዦች ሥር ግብር ለሚከፈልበት ገቢ ወይም ከገቢ ግብር ነፃ በሆኑ ገቢዎች ላይ ተፈፃሚ አይሆንም፡፡
፪) በዚህ ሠንጠረዥ መሠረት የሚጣለው ግብር በገቢው ላይየመጨረሻ ግብር ይሆናል፡
፫) በክልሉ ነዋሪ የሆነ ሰው ያገኘው የሮያሊቲ፣ የትርፍ ድርሻ፣ የወለድ ወይም በአንቀጽ ፶፱ የተመለከተውን ግብር የሚከፈልበትን ሀብት በማስተላለፍ ያገኘው ገቢ ከውጭ ሀገር የተገኘ እንደሆነ፣ይህ ሰው በዚህ ሠንጠረዥ ከሚከፈለው ገቢ ላይ በውጭ ሀገር በዚሁ ገቢ ላይ የከፈለው ግብር ከዜሮ በታች ሳይወርድ ተቀናሽ እንዲደረግ ይፈቀድለታል፡፡
፬) በዚህ አንቀጽ ንዑስ አንቀጽ (፫)መሠረት ተቀናሽ ያልተደረገን ግብር ለማሸጋገር አይቻልም፡፡
፭) ግብርን ቀንሶ የመያዝ ኃላፊነት ያለበት ሰው በዚህ አዋጅ መሠረት ግብሩን ቀንሶ ያስቀረ እንደሆነ በዚህ አዋጅ አንቀጽ ፵፰,፵፱,፶,፶፩,፶፪ ወይም ፶፫ በተመለከተው መሠረት ግብር ከፋዩ ያለበትን ግብር የመክፈል ግዴታ እንደተወጣ ይቆጠራል፡፡

ክፍል አስራ አንድ
ሠንጠረዥ "ሠ" - ከገቢ ግብርነፃ የሆነገቢ

፷፩. ከገቢ ግብር ነፃ የሆነ ገቢ

፩) ለዚህ አዋጅ አፈፃፀም ሲባል የሚከተሉት ገቢዎች ከገቢ ግብር ነፃ ናቸው፡-
   (ሀ) የክልሉ ምክር ቤት በዚህ አንቀጽ ንዑስ አንቀጽ ፩ ሀ(፪)፣(፫)፣(፬) እና (፮) በተመለከቱት ላይ በሚያወጣው መመሪያ የሚያደርገው ገደብ እንደተጠበቀ ሆኖ፣ለተቀጣሪው የሚከፈሉየሚከተሉት ገቢዎች ከገቢ ግብር ነፃ ናቸው፡-

60. General Provisions Relating to Schedule 'D' Income

1) Tax under Schedule D shall not apply toan amount that is liable to tax under another Schedule or an amount that is exempt income.
2) Tax imposed on income under this Schedule shall be a final tax on the income.
3) If a royalty, dividend, interest, gain on disposal of a taxable asset, or income referred to in Article 59 of this Proclamation derived by a resident of Ethiopia is foreign income, the resident is allowed to reduce, but not below zero, the tax payable under this Schedule in respect of the income by the amount of any foreign tax paid in respect of the income.
4) There shall be no carry forward of any unused foreign tax under sub-article (3) of this Article.
5) The liability of a person for income tax under Article 48, 49, 50, 51, 52 or 53 of this Proclamation shall be discharged if a with holding agent has withheld tax from the income inaccordance with Part Ten of this Proclamation.

Part Eleven
Schedule 'E' – Exempt Income

61. Exempt Income

1) The following amounts are exempt income for the purposesof this Proclamation:
   (a) Subject to the limits set forth in the directive to beissued by the council of regional government in regard to items specified under number1(a) (2), (3), (4) and (6) of thisparagraph following benefits provided to an employee:

(i) Maallaqa hojjechiisaan hojjetaan isaa yoo dhukkubsatu tajaajila fayyaa hojjetichaatiif kaffale:

(ii) Akkaataa waliigaltee hojiitiin durgoo geejjibaa hojjetaadhaaf kaffalamu;

(iii) Sababa rakkisummaa iddoo yookiin haala hojiitiin durgoo hojjetaadhaaf kaffalamu;

(iv) Hojjetichi hojii idilee isaatiin ala hojicha hojjechuuf yeroo socho'utti durgoo geejjibaa fi durgoo oolmaaf kaffalamuuf;

(v) Kaffaltiin geejjibaa bu'uura waliigaltee qaxarriitiin kan kaffalame yoo ta'e, hojjetaa iddoo hojii isaatiin alatti akka hojjetuuf filatamee qaxarameef baasiin geejjibaa yeroo hojii galu yookiin hojii isaa xumuree deebi'u kaffalamuuf akkasumas baasii geejjibaa hojjettoonni biyya alaa biyya isaaniitii yoo dhufanii fi gara biyya isaaniitti yoo deebi'an kaffalamu;

(vi) Nyaataa fi dhugaatii hojjechiisaan hojii albuuda baasuu,oomishaa fi daldala qonnaa irratti bobba'e tolaan hojjetaa isaatiif dhiyeessu;

(vii) Mootummaan Naannichaa hojjettoota biyya alaatti erguuf durgoo kaffalu.

(b) Miseensa boordii yookiin barreessaa dhaabbata misoomaa mootummaa yookiin waajjiraalee mootummaa akkasumas garee qo'attootaa Bulchiinsi Mootummaa Naannichaa yookiin Bulchiinsi magaalaa dhaabu keessatti miseensa yookiin barreessaa ta'uun durgoo kaffalamu;

(c) Faayidaa hojjetaatiif jecha miindaa ji'aa qaxaramichaa irraa %15 hanga hin caalleen ji'aan buusii sooromaa yookiin proovidant fandii qaxaraadhaan buufamu;

(d) Labsii Sooromaa Hojjettoota Mootummaa fi Labsii Sooroma Hojjettoota Dhaabbata Dhuunfaatiin galii sooromaa gibira irraa bilisa taasifame;

(i) ሠራተኛው ሲታመም አሠሪው ለሠራተኛው ህክምና አገልግሎት የከፈለ ለት ገንዘብ፤

(ii) በሥራ ውል መሠረት ለሠራተኛው የሚከፈል የትራንስፖርት አበል፤

(iii) በሥራ ቦታው ወይም በሥራ ሁኔታው አስቸጋሪነት ምክንያት ለሠራተኛው የሚከፈል አበል፤

(iv) ሠራተኛው ከመደበኛ ሥራው ውጪ ሥ ራውን ለማከናወን ሲንቀሳቀስ የሚከፈ ለ ው የመጓጓዣ ወጪ እና የውሎ አበል፤

(v) የመጓጓዣ ወጪው በቅጥር ውሉ መሠረት የተከፈለ ከሆነ ከሥራ ቦታው ውጪ ተመልምሎ ለተቀጠረ ሠራተኛ ወደ ሥራው ሲመጣ ወይም ሥራውን አጠናቆ ሲመለስ የሚከፈለው የመጓጓዣወጪ፣ እንዲሁም የውጭ ሀገር ሠራተ ኞች ከሀገራቸው ሲመጡና ወደ ሀገራቸ ው ሲመለሱ የሚከፈል የመጓጓዣ ወጪ

(vi) (የማዕድንማውጣት፣የማኑፋክቸሪንግ እና የግብርና የንግድ ሥራ የሚሠራ ቀጣሪ ለተቀጣሪው በነፃ የሚያቀርበው ምግብና መጠጥ፤

(vii) የክልሉ መንግስት በውጭ አገር ለሚመድባቸው ሠራተኞች የሚከፈል አበል፤

(ለ) የመንግሥት የልማት ድርጅቶች ወይም የመንግሥት መስሪያ ቤቶች የቦርድ አባል ወይም ፀሐፊ እንዲሁም የክልል መንግሥት ወይም የከተማ አስተዳደሮች በሚያቋቁሟቸ ው የጥናት ቡድኖች አባል ወይም ፀሐፊ በመሆን የሚከፈል አበል፤

(ሐ) ለሠራተኛው ጥቅም ተብሎ ከተቀጣሪው የወር ደመወዝ ፲፭ % ባልበለጠ መጠን በየወሩ በቀጣሪው የሚዋጣ የጡረታ መዋጮ ወይም የፕሮቪደንት ፈንድ፤

(መ) በመንግሥት ሠራተኞች የጡረታ አዋጅእና በግል ድርጅት ሠራተኞች የጡረታ አዋጅ ከግብር ነፃ የተደረገ የጡረታ ገቢ፤

(i) an amount paid by an employer to cover the actual-cost of medical treatment of an employee;

(ii) an allowance in lieu of means of transportation granted under a contract of employment;

(iii) a hardship allowance;

(iv) transport expenses and per diempayments to an employee travelling on a tour of duty;

(v) travelling expenses paid to an employee recruited from place other than the place of employment on joining or completion of employment, including, in the case of a foreign employee, travel expenses from and to their country of originbut only if the travel expenses have been paid pursuant to specific provisions of the employee's contract of employment;

(vi) food and beverages provided for free to anemployee by an employer conducting a mining, manufacturing, or agricultural business;

(vii) allowances paid by the regional government to employees engaged in public service in a foreign country

(b) allowances paid to members and secretaries of boards of public enterprises, public bodies, or study-groups established by the regional Government or City administration;

(c) contributions by an employer to a pension, provident,orother retirement fund for the benefit of an employee provided the monthly total of contributions does not exceed 15% of the monthly employment income of the employee;

(d) a pension to the extent exempt from tax under the Public Servants Pension Proclamation or the Private Organisation Employees ' Pension Proclamation;

(e) Galii Naannichii fi bulchiinsi magaalotaa hojii idilee isaaniitiin wal qabsiisuun argatan;

(f) Bu'uura waliigaltee idil-addunyaatiin hanga galii gibira irraa bilisa taasifame;

(g) Bu'uura waliigatee mootummaa Federaalaa Dimokiraatawaa Rippaabiliika Itiyoophiyaa gibira irraa bilisa taasisuun akkuma jirutti ta'ee, bu'uura waliigaltee mootummaan naannichaa galiin kamiyyuu gibira irraa bilisa kan ta'u haalawwan armaan gadii guutamanii yoo argamaniidha:

(i) Waliigaltichi kan taasifame mootummaaf gargaarsa maallaqaa, teeknikaa, namoomaa yookiin gargaarsa bulchiinsaa dhiyeessuuf yoo ta'e;

(ii) Keewwata gibira irraa bilisa taasisuu danda'u ilaalchisee Abbaan Taayitichaa waliigaluu isaa barreeffamaan yoo ibsu.

(h) Damee hojii kamiinuu raawwii hojii ol'aanaadhaaf yookiin bu'uura Labsii Bulchiinsa Taaksii keewwata 135 tiin badhaasa kennamu;

(i) Nama miidhaan irra ga'eef yookiin sababa du'a nama biraaf beenyaa kaffalamu;

(j) Labsii kana keewwata 55 jalatti kan tumame akkuma eegametti ta'ee, kennichi galii qaxaramuu, kiraa yookiin hojii daldalaa yoo ta'e malee maallaqa callaa yookiin qabeenya kennaadhaan yookiin dhaalaan argamu;

(k) Dhaabbata barnootaa keessatti barumsa tolaan hordofuuf kaffaltii raawwatamu;

(l) Kaffaltiiwwan qallabaaf yookiin deeggarsa daa'immaniif kennaman;

(m) Galii hojii daldalaa kaayyoo dhaabbatichi dhaabbate waliin wal hin qabanne osoo hin dabalatin galii dhaabbatni bu'aaf hin dhaabbatne argatu;

(ሠ) የክልል ወይም የከተማ አስተዳደሮች ከመደበኛ ሥራዎቻቸው ጋር በተያያዘ የሚያ ገኙት ገቢ፤

(ረ) በዓለም ዐቀፍ ስምምነት መሠረት ከግብር ነፃ የሆነ የገቢ መጠን፤

(ሰ) በኢትዮጵያ ፌ ደ ራ ላ ዊ ዲሞክራሲያዊ ሪፐብሊክ መንግሥት በተደረገ ስምምነት (ከዚህ በ ኋ ላ "ከግብር ነፃ ማድረግ የሚያስችል አንቀጽ" ተብሎ የሚጠቀስ) መሠረት ማናቸውም ገቢ ከግብር ነፃ የሚሆነው የ ሚ ከ ተ ሉ ት ሁኔታዎች ተሟልተው ሲገኙ ነው፡-

(i) ስምምነቱ የተደረገው ለመንግሥት የገንዘብ፣የቴክኒክ፣ሰብአዊ ወይም አስተዳደራዊ እርዳታ ለማቅረብ የሆነ እንደሆነ፤

(ii) ከግብር ነፃ ማድረግ የሚያስችለውንአንቀጽ በሚመለከት ሚኒስትሩ መስ ማማቱን በጽሁፍ ሲገልጽ፤

(ሸ) በማንኛውም መስክ ለላቀ የሥራ ክንውን ወይም በታክስ አስተዳደር አዋጅ አንቀጽ ፻፴፭ መሠረት የሚሰጥ ሽልማት፤

(ቀ) በተቀባዩ ላይ በደረሰ ጉዳት ወይም በሌላሰው ሞት ምክንያት የሚከፈል ካሳ፤

(በ) በዚህ አዋጅ አንቀጽ ፶፭ የተደነገገው እንደተጠበቀ ሆኖ፣ ስጦታው የመቀጠር፣የኪራይ ወይም የንግድ ሥራ ገቢ ካልሆነ በስተቀር በስጦታ ወይም በውርስ የሚገኝ ጥሬ ገንዘብ ወይም ሀብት፤

(ተ) በትምህርት ተቋም ውስጥ ትምህርትን በነፃ ለመከታተል የሚፈፀም ክፍያ፤

(ቸ) ለቀለብ ወይም ለህፃናት ድጋፍ የሚሰጡ ክፍያዎች፤

(ኀ) ድርጅቱ ከተቋቋመበት ዓላማ ጋር የማይገናኝ የንግድ ሥራ ገቢን ሳይጨምር ለትርፍ ያልተቋቋመ ድርጅት የሚያገኘው ገቢ፤

(e) an amount derived by the region or Local Government,- from activities that are incidental to official operations;

(f) an amount exempt from tax to the extent provided for under an international agreement;

(g) An amount exempt from tax to the extent provided under a provision al Agreement entered into by the Government of the Federal Democratic Republic of Ethiopia, when the following conditions are satisfied:

(i) The agreement is for the provision of financial, technical, humanitarian, or administrative assistance to the Government; and

(ii) The Autority has concurred, in writing, with the exemption provision;

(h) A public award for outstanding performance in any field or an award granted under Article 135 of the Tax Administration Proclamation;

(i) An amount as compensation for personal injury or thedeath of another person;

(j) Subject to Article 55 of this proclamation, a cash amount, or the value of asset, acquired by gift or inheritance, other than a gift that is employment, rentalor business income;

(k) A scholarship or bursary for attendance at an educational institution;

(l) Maintenance or child support payments;

(m) The income of a nonprofit organization other than business income that is not directly related to the core function of the organization;

(n) Maallaqni yeroo lakkaa'amu hir'ina qaqqabu bakka buusuuf hanga ta'u qofa qaxaraan qaxaramaa isaatiif kan kaffaluu fi kaayyoo kanaaf ooluun isaa kan mirkanaa'e kaffaltii maallaqa callaa bakka buusuuf oole;
(o) Bu'uura seera Naannichaa ragga'ee ittiin hojjetamaa jiruutiin haala addaatiin galii gibira irraa bilisa taasifame.
p) Hojjettoota mana jireenyaatii hojjetaniif miindaa kaffalamu;
(q) Kontraaktarri hojii boba'aa irratti bobba'e kontraaktaroota xiqqaatiif kaffaltii kaffallu.

2) Keewwata kana keewwata xiqqaa a – q kan tumame akkuma eegametti ta'ee, sababa diinagdee, bulchiinsaa yookiin hawaasummaatiif galii tokko haala gibira galii irraa bilisa itti ta'u ilaalchisee Manni Maree Bulchiinsaa Mootummaa Naannichaa Dambii baasuu ni danda'a.

Kutaa Kudha Lama
Tumaalee Waliinii
Kutaa Xiqqaa Tokko
Qabeenya

62. Qabeenya Argachuu

Namni tokko qabeenya argate kan jedhamu yeroo maqaan abbaa qabeenyummaa seeraan darbeefii kaasee yoo ta'u qabeenyichi mirga yookiin filannoo yoo ta'utti yeroo mirgi yookiin filannoon kun itti kennames ni dabalata.

63. Qabeenya Dabarsuu

1) Namni tokko qabeenya isaa dabarse kan jedhamu qabeenya isaa yoo gurguru, jijjiiru yookiin haala biraatiin maqaa abbaa qabeenyummaa qabeenyicha irratti qabu yeroo dabarsu yoo ta'u, qabeenyichi akka haqamu, abbaa qabeenyaa duraatiif akka deebi'u, akka badu, akka barbaadaa'u, yeroon tajaajila isaa akka darbu yookiin nama biraaf dabarfamee akka kennamu taasisuu ni dabalata;
2) Namni kamiyyuu qabeenya kanaan dura hin turre qabeenya nama biraa akka ta'u kan taasise yoo ta'e, namni kana taasise yeroo qabeenyichi uumametti qabenya maqaa isaatiin ture nama lammaffaaf akka dabarsetti lakkaa'ama;

(ነ) ገንዘብ በሚቆጠርበት ጊዜ ለሚደርሰው ጉድለት ማካካሻ በሚሆን መጠን ብቻ ቀጣሪ ው ለተቀጣሪው የሚከፍለው እና ለዚሁ ዓላማ መዋሉ የተረጋገጠ የጥሬ ገንዘብ ማካ ካሻ ክፍያ፤
(ኘ) በክልሉ ፀንቶ በሚሰራበት ሕግ መሠረት በተለይ ከገቢ ግብር ነፃ የተደረገ ገቢ፤
(አ) ለመኖሪያ ቤት ሠራተኞች የሚከፈል ደመወዝ፤
(ከ) በነዳጅ ሥራ ላይ የተሰማራ ሥራ ተቋራጭ ለንዑስ ሥራ ተቋራጮች የሚፈፅመው ክፍያ፡

፪) በዚህ አንቀጽ ንዑስ አንቀጽ ፩ ከሀ እስከ ከ የተደነገጉት እንደተጠበቁ ሆነው ለኢኮኖሚያዊ፣ለአስተዳደራዊ ወይም ለማህበራዊ ምክንያቶች አንድ ገቢ ከገቢ ግብር ነፃ ሊሆን የሚችልበትን ሁኔታ አስመልክቶ የክልሉ ምክር ቤት ደንብ ሊያወጣ ይችላል፡፡

ክፍል አስራ ሁለት
የወል ድንጋጌዎች
ንኡስ ክፍል አንድ
ሀብት

፷፪. ሀብት ስለማግኘት

አንድ ሰው ሀብት አገኘ የሚባለው ሕጋዊ የሀብት ባለቤትነት ስም ከተላለፈለት ጊዜ አንስቶ ሲሆን ሀብቱ መብት ወይም ምርጫ በሚሆ ንበት ጊዜ ይህ መብት ወይም ምርጫ የተሰጠበትንም ጊዜ ይጨምራል፡፡

፷፫. ሀብትን ስለማስተላለፍ

፩) አንድ ሰው ሀብቱን አስተላለፈ የሚባለው ሀብቱን ሲሸጥ፣ሲለውጥ ወይም በሌላ መንገድ በሀብቱ ላ ይ ያለውን የባለቤትነት ስም ሲያስተላልፍ ሲሆን፣ ሀብቱ እንዲሠረዝ፣ለቀድሞ ባለቤቱ እንዲመለስ፣ እንዲጠፋ፣ወይም ጊዜው እንዲያልፍ ወይም ለሌላ ተላልፎ እንዲሠጥ ማድረግን ይጨምራል፡፡
፪) ማናቸውም ሰው ከዚህ ቀደም ያልነበረ ሀብት የሌላ ሰው ሀብት እንዲሆን ያደረ ገ እንደሆነ፣ ይህንን ያደረገው ሰው ሀብቱ በተፈጠረበት ጊዜ በባለቤትነቱ ስም የነበረን ሀብት ለሁለተኛው ሰው እንዳስተላለፈ ይቆጠራል፡፡

(n) A cash indemnity allowance paid by an employer to anemployee, but only to the extent that the allowance compensates the employee for short falls on money counts;
(o) An amount that is specifically exempted from income tax under a law in force in Ethiopia;
(p) Salaries paid to domestic servants;
(q) Payments made by Contractors engaged in petroleum operations to their sub-contractors.

2) Without prejudice to this article sub article 1 A -Q; The Council of regional government shall issue regulations; exempt any income for economic, administrative, or social reasons

Part Twelve
Common Provisions
Chapter One
Assets

62. Acquisition of an Asset

A person acquires an asset when legal title to the asset passes to the person, including,in the case of an asset that is a right or option, the granting of the right or option to the person.

63. Disposal of an Asset

1) A person disposes of an asset when the person has sold,exchanged, or otherwise transferred legal title to theasset,and includes when the asset is cancelled, redeemed,relinquished, destroyed, lost, expired, or surrendered.
2) If a person creates an asset in another person being an asset that did not previously exist, the first mentioned person shall be treated as having made a disposal of the asset to the second-entioned person at the time the asset is created.

3) Qabeenyi tokko dhaalaan yookaan dhaamoodhaan yoo darbe, yeroo qabeenyichi darbetti namni du'e sun qabeenyicha akka dabarsetti lakkaa'ama;
4) Qabeenya dabarsuun kutaa muraasa qabeenya hojii daldalaa tokko gurguruu yookiin dabarsuu ni dabalata;
5) Raawwii Labsii kanaatiif qabeenya nama tokkoo "abbaa qabeenyaa jedhamee kan waamamu" qulqulleessaaf, adeemsa kasaaraa keessatti nama imaanaa fudhateef yookiin fudhataadhaaf kennuun qabeenyicha akka waan gurguruu yookiin jijjiiruutti kan hin lakkaa'amne yoo ta'u, qabeenyichaan wal qabatee hojiileen qulqulleessaadhaan abbaa imaanaatiin yookiin fudhataadhaan raawwataman abbaan qabeenyichaa akka raawwateetti lakkaa'amu.

64. Baasii Qabeenyaaf Taasifamu

1) Tumaaleen keewwata kanaa akkuma eegamanitti ta'ee qabeenyota daldala kiliyaa (intanjable property) osoo hin dabalatiin baasiin qabeenya tokkoo idaa'ama kanneen armaan gadii ta'a:
   (a) Yeroo qabeenyichi argametti gatii gabaa sirrii qabeenya akaakuudhaan kennamuu dabalatee gatii abbaan qabeenyichaa qabeenyichaaf kaffale yoo ta'u, qabeenyichi kan ijaarame, oomishame yookiin kan misoome yoo ta'e baasii ijaaruuf oomishuuf yookiin misoomsuuf bahe ni dabalata;
   (b) Adeemsa qabeenyicha argachuuf gurguruuf yookiin geeddaruuf taasifamu keessatti baasii bahe kamiyyuu;
   (c) Baasii abbaan qabeenyichaa qabeenyicha dhaabuuf, geeddaruuf, haaromsuuf, deebisee ijaaruuf yookiin fooyyessuuf baase kamiyyuu.
2) Tumaan keewwata kanaa akkuma eegametti ta'ee, baasii qabeenya hojii daldala kiliyaa (intanjable property) tokkooti kan jedhamu:

፫) አንድ ሀብት በውርስ ወይም በኑዛዜ ከተላለፈ፣ ሀብቱ በተላለፈበት ጊዜ ሟቹ ሀብቱን እንዳስተላለፈ ይቆጠራል።
፬) ሀብትን ማስተላለፍ የአንድን የንግድ ሥራ ሀብት የተወሰነ ክፍል ማስተላለፍንም ይጨምራል።
፭) ለዚህ አዋጅ አፈፃፀም የአንድን ሰው ሀብት ("ባለቤቱ" ተብሎ የሚጠቀስ) ለአጣሪ፣ በኪሣራ ሂደት ለተሰየመ ባለአደራ፣ ወይም ለተቀባይ መስጠት ሀብቱን እንደ ማስተላለፍ የማይቆጠር ሲሆን ከሀብቱ ጋር ተያይዞ በአጣሪው፣በባለአደራው ወይም በተቀባዩ የሚከናወኑ ተግባራት ባለቤቱ እንዳከናወናቸው ይቆጠራሉ።

፷፬. ለሀብት የሚደረግ ወጪ

፩) የዚህ አንቀጽ ድንጋጌዎች እንደተጠበቁ ሆኖ፣ግዙፋዊ ህልዎት የሌላቸው የንግድ ሥራ ሀብቶችን ሳይጨምር የአንድ ሀብት ወጪ የሚከተሉት ድምር ይሆናል፡-
   (ሀ) ሀብቱ በተገኘበት ጊዜ በዓይነት የሚሰጥን ሀብት ትክክለኛ የገበያ ዋጋ ጨምሮ፣ ባለሀብቱ ለሀብቱ የከፈለው ዋጋ ሲሆን ሀብቱ የተገነባ፣የተመረተ፣ወይም የለማ እንደሆነ ለግንባታ፣ለማምረት ወይም ለማልማት የወጣውን ወጪ ይጨምራል፤
   (ለ) ሀብቱን በማግኘት፣ለመሸጥ ወይም በማስተላለፍ ሂደት የወጣ ማንኛውም ወጪ፤
   (ሐ) ሀብቱን ለመትከል፣ለመቀየር፣ ለማደስ፣መልሶ ለመገንባት ወይም ለማሻሻል ባለሀብቱ ያወጣው ማንኛውም ወጪ፤
፪) የዚህ አንቀጽ ድንጋጌ እንደተጠበቀ ሆኖ፣የአንድ ግዙፋዊ ህልዎት የሌለው የንግድ ሥራ ሀብት ወጪ ነው የሚባለው፡-

3) If an asset is transmitted by succession or under a will, thedeceased shall be treated as having disposed of the asset atthe time the asset is transmitted.
4) A disposal shall include the disposal of a part of an asset.
5) The vesting of an asset of a person (referred to as the"owner") ina liquidator, trustee-in-bankruptcy, or receivershall not be treated as a disposal of the asset for the purposesof this Proclamation, and acts done in relation to the asset bythe liquidator, trustee-in-bankruptcy, or receiver shall be treated as done by the owner.

64. Cost of an Asset

1) Subject to this Article, the cost of an asset (other than abusiness intangible) of a person shall be the total of the following amounts:
   (a) The total consideration given by the person for theasset, including thefair market value of any consideration in kind determined at the time theasset is acquired and, if the asset is constructed, produced, or developed, the cost of construction,production, or development;
   (b) Any incidental expenditure incurred by the person inacquiring or disposing of the asset;
   (c) Any expenditure incurred by the person to install, alter,renew, reconstruct, or improve the asset.
2) Subject to this Article, the cost of a business intangible is:

(a) Labsii kana keewwata 26 keewwata xiqqaa 7 (a) (i), (ii) yookiin (iii)tiin hiika gaalee “qabeenya hojii daldala kiliyaa (intanjable property)” jedhuuf kenname keessatti qabeenya hojii daldala kiliyaa (intanjable property) waliin wal qabatee qabeenyawwan kana argachuuf, uumuuf, fooyyessuu fi haaromsuuf akkasumas qabeenyawwan kana argachuuf yookiin dabarsuuf baasii biroo bahu;

(b) Labsii kana keewwata 26 keewwata xiqqaa 7 (a) (i - iv) tiin hiika gaalee “qabeenya hojii daldala kiliyaa (intanjable property)” jedhuuf kenname keessatti qabeenya hojii daldala kiliyaa (intanjable property) ibsame waliin wal qabatee baasii bahedha

3) Akkaataa haalawwan Labsii kana keewwata 66 keewwata xiqqaa 2 jalatti tumamaniin baasiin qabeenya kennaadhaan argamuu, gatii gabaa sirrii yeroo qabeenyichi kennaadhaan argametti turedha;

4) Gatiin qabeenya tokkoo labsii kanaan baasii kamiyyuu akka hir’ifamu heeyyamame hin dabalatu;

5) Gatiin qabeenya tokkoo abbaan qabeenyichaa filannoo qabeenyicha argachuuf taasisu waliin walqabatee baasiiwwan bahani ni dabalata;

6) Gatiin qabeenya tokkoo sababa miidhaa qabeenyicha irra gaheetiin herrega hir’ifamaa galmee herrega abbaa qabenyichaa irratti galmaa’ee jiru hin dabalatu;

7) Namni tokko qabeenya tokko keessaa gar-tokkeen kan dabarse yoo ta’e, gatii gabaa sirrii yeroo qabeenyi kun bitamuu ilaalcha keessa galchuudhaan gatiin qabeenyichaa gahee qabeenya gurguramee fi abbaa qabeenyichaa harka jiru gidduutti hirama;

8) Akkaataa Labsii kanaatiin galii hojii daldalaa kaffalaa gibiraa keessatti kan haammatame yoo ta’e malee, gatiin qabeenya kaffalaa gibiraa tokkoo kaffalaan gibiraa yeroo qabeenyicha argatu maallaqa deegarsaa fudhatu yookiin fudhate deeggarsa, deebii, koomishinii, yookiin maallaqaa deeggarsaa biroo kamiyyuu hin dabalatu;

(ሀ) በዚህ አዋጅ አንቀጽ ፳፮ ንዑስ አንቀጽ (፯)(ሀ)(፩)፣(፪)ወይም (፫) "ግዙፋዊ ሀልዎት የሌለው የንግድ ሥራ ሀብት" ለሚለው ሀረግ በተሰጠው ትርጉም ከተመለከቱት ግዙፋዊ ሀልዎት ከሌላቸው የንግድ ሥራ ሀብቶች ጋር በተያያዘ እነዚህን ሀብቶች ለማግኘት፣ለመፍጠር፣ ለማሻሻል እና ለማደስ እንዲሁም እነዚህን ሀብቶች ለማግኘት ወይም ለማስ ተላለፍ የሚወጣ ሌላ ተጓዳኝ ወጪ፤

ለ) በዚህ አዋጅ አንቀጽ ፳፮ ንዑስ አንቀጽ (፯)(ሀ)(፩-፬) "ግዙፋዊ ሀልዎት የሌለው የንግድ ሥ ራ ሀብት"ለሚለው ሀረግ በተሰጠው ትርጉም ውስጥ ከተመለከተው ግዙፋዊ ሀልዎት የሌለው የንግድ ሥራ ሀብት ጋር በተያያዘ የወጣ ወጪ ነው፤

፫) በዚህ አዋጅ አንቀጽ ፷፮(፪) በተደነገጉት ሁኔታዎች መሠረት በስጦታ የሚገኝ ሀብት ወጪ ሀብቱ በስጦታ በተገኘበት ጊዜ የነበረው ትክክለኛ የገበያ ዋጋ ነው።

፬) የአንድ ሀብት ዋጋ በዚህ አዋጅ ተቀናሽ እንዲደረግ የተፈቀደውን ማንኛው ንም ወጪ አይጨምርም።

5) የአንድ ሀብት ዋጋ የሀብቱ ባለቤት ሀብቱን የማግኘት ምርጫ እንዲኖረው ከማድረግ ጋር በተያያዘ የወጡ ወጪዎ ችን ይጨምራል።

፮) የአንድ ሀብት ዋጋ በሀብቱ ላይ በ ደረሰ ጉዳት ምክንያት በሀብቱ ባለቤት የሂሳብ መዝገብ ላይ ተመዝግቦ የሚገኘውን ተቀናሽ ሂሳብ አያካትትም።

፯) አንድ ሰው ከአንድ ሀብት ውስጥ ከፊሉን ያስተላለፈ እንደሆነ፣ ይህ ሀብት ሲገዛ የነበረውን ትክክለኛ የገበያ ዋጋ ታሳ ቢ በማድረግ የሀብቱ ዋጋ በተላለፈው እና በባለሀብቱ እጅ ባለው ድርሻ መካከል ይከፋፈላል።

፰) በዚህ አዋጅ መሠረት በግብር ከፋዩ የንግድ ሥራ ገቢ ውስጥ የተካተተ ካል ሆነ በስተቀር፣ የአንድ ግብር ከፋይ ሀብ ት ዋጋ ግብር ከፋዩ ሀብቱን ሲያገኝ የተቀበለውን ወይም የሚቀበለውን ማ ን ኛ ው ን ም ድጎማ፣ተመላሽ፣ ኮሚሽን ወይም ሌላ ማን ኛውንም የገንዘብ ድጋፍ አይጨምርም።

(a) In relation to a business intangible referred to inparagraph (1), (2),or (3) of the definition of“ business intangible” in sub article (7) (a) of Article 26 of this Proclamation,the total expenditure incurred by the person in acquiring, creating,improving, and renewing the intangible, and anyincidental expenditure incurred in acquiring or disposing of the intangible; or

(b) In relation to a business intangible referred to in the definition of “business intangible” in sub article 7 (a)(1-4) of Article 26 of this Proclamation, the amount of the expenditure.

3) The cost of an asset acquired by way of gift in thecircumstances specified in Article 66(2) of this Proclamation shall be the fair marketvalue of the assetat the time of the acquisition.

4) The cost of an asset shall not include any amountallowed as a deduction under this Proclamation.

5) The cost of an asset of a person shall include anyamount given by the person for the grant of an option to acquire the asset.

6) The cost of an asset of a person shall not be reduced byan impairment write down in relation to the asset madein the financial accounts of the person.

7) If a person disposes of a part of an asset, the cost of theasset shall be apportioned between the part of the asset retained and the part disposed of in accordance withtheir respective fair market values determined at the time the person acquired the asset.

8) The cost of an asset of a person shall not include theamount of any grant, subsidy, rebate, commission, orother financial assistance received or receivable by aperson in respect of the acquisition of the asset, exceptto the extent to which the amount is included in the business income of the person taxable under this Proclamation.

9) Manni Maree dambii baasuun gatii qabeenya tokkoo murteessuuf dhimmoota biroo ilaalcha keessa galuu qaban murteessuu ni danda'a.

65. Gatii Galmee Bu'aa Qulqulluu Qabeenya Hojii Daldalaa

1) Tumaan keewwata kana keewwata xiqqaa 2 jalatti tumame akkuma eegametti ta'ee, gatii galmee bu'aa qulqulluu qabeenya hojii daldalaa tokkooti kan jedhamu qabeenyicha argachuf baasii ba'e irraa qabeenyicha waliin wal qabatee akkaataa Labsii kana keewwata 26 keewwata xiqqaa 1 tiin hir'ifama heeyyamame yookiin keewwata kana keewwata 26 keewwata xiqqaa 3 tiin osoo raawwatamuu baate hir'ifamni heeyyamamu erga hir'ifamee booda bu'aa argamuudha;
2) Gatiin galmee bu'aa qulqulluu qabeenya hojii daldalaa kaffalaa gibira tokkoo yeroo tilmaamamutti Labsiin kun keewwata 64 keewwata xiqqaa 7 raawwatiinsa kan qabaatu yoo ta'e, gatii galmee qulqulluu qabeenya hojii daldalichaati kan jedhamu akkaataa Labsii kana keewwata 64 keewwata xiqqaa 7 tiin baasii gahee qabeenyichaa qulqulluu jedhamee fudhatamu irraa
3) Akkaataa Labsii kana keewwata 26 keewwata xiqqaa 1 tiin hir'ifamni baasii kaffalaa gibiraatiif taasifamu yookiin osoo tumaan Labsii kanaa keewwata 26 keewwata xiqqaa 4 raawwatamuu baatee baasiin hir'ifamuuf ture erga hir'ifamee booda herrega hafudha.

66. Galii Qabeenya Dabarsuun Argamu

1) Namni tokko qabeenya tokko yoo dabarsu galii qabeenya kana irraa argame ta'ee kan fudhatamu maallaqa waliigalaa yeroo qabeenyicha dabarsu fudhate yookiin fudhatu yoo ta'u, yeroo qabeenyichi darbetti gatii gabaa sirrii faayidaa akaakuudhaan argame kamiyyuu ni dabalata;
2) Dhaabbata tola oolaa Naannichaa yookiin Itiyoophiyaa yookiin Waldaa Itiyoophiyaatiif gargaarsa kennamu osoo hin dabalatiin qabeenyi kennaadhaan kan darbe yoo ta'e gatiin gabaa sirrii yeroo qabeenyichi darbetti jiru galii qabeenyicha irraa argame akka ta'etti fudhatama;

፱) የክልሉ ምክር ቤት በሚያወጣው ደንብ የአንድን ሀብት ዋጋ ለመወሰን ከግምት ውስጥ ሊገቡ የሚገባቸውን ሌሎች ዝርዝር ድንጋጌዎች ሊወስን ይችላል፡፡

፷፭. የንግድ ሀብት የተጣራ የመዝገብ ዋጋ

፩) የዚህ አንቀጽ ንዑስ አንቀጽ (፪) ድንጋጌ እንደተጠበቀ ሆኖ፣ የአንድ የንግድ ሥራ ሀ ብት የተጣራ የመዝገብ ዋጋ ነው የሚባለ ው ሀብቱን ለማግኘት ከወጣው ወጪ ላይ ከሀብቱ ጋርበተያያዘ በዚህ አዋጅ አንቀጽ ፳፮(፩) መሠረት የተፈቀደው ተቀናሽ ወይም በዚህ አዋጅ አንቀጽ ፳፮ (፩)ተግባራዊ ባይደረግ ኖሮ የሚፈቀደው ተቀናሽ ከተቀነሰ በኋላ የሚገኘው ውጤት ነው፡፡
፪) የአንድ ግብር ከፋይ የንግድ ሥራ ሀብት የተጣራ የመዝገብ ዋጋ በሚሰላበት ጊዜ የዚህ አዋጅ አንቀጽ ፷፬(፯) ተፈፃሚ የሚ ደረግ ከሆነ የንግድ ሥራ ሀብቱ የተጣራ የመዝገብ ዋጋ ነው የሚባለውበ ዚ ህ አዋጅ አንቀጽ ፷፬(፯)መሠረት
፫) የሀብቱ ድርሻ ነው ተብሎ ከሚወሰደው ወጪ ላይ በዚህ አዋጅ አንቀጽ ፳፮(፩) ለግብር ከፋዩ የሚደረገው የወጪ ተቀናሽ ወይም የዚህ አዋጅ አንቀጽ ፳፮(፬) ድንጋጌ ተግባራዊ ባይደረግ ኖሮ ተቀናሽ ይደረግ የነበረው ወጪ ከተቀነሰ በኋላ የሚቀረው ሂሣብ ነው፡፡

፷፮. ሀብትን በማስተላለፍ የሚገኝ ገቢ

፩) አንድ ሰው አንድን ሀብት ሲያስተላልፍ ከዚ ህ ሀብት የተገኘ ገቢ ሆኖ የሚወሰደው ሀብቱን ሲያስተላልፍ የተቀበለው ወይም የሚቀበለው ጠቅላላ የገንዘብ መጠን ሲሆን፣ ሀብቱ በተላለፈበት ጊዜ በዓይነት የተገኘውን ማንኛውንም ጥቅም ትክክለኛ የገበያ ዋጋ ይጨምራል፡፡
፪) በክልሉ የበጎ አድራጎት ደርጅት ወይም የኢትዮጵያ ማህበር የ ሚ ሰ ጥ ን እርዳታ ሳይጨምር ሀብት በስጦታ የተላለፈ እንደሆነ ሀብቱ በተላለፈበት ጊዜ ያለው የሀብቱ ትክክለኛ የገበያ ዋጋ ከሀብቱ የተገኘ ገቢ እንደሆነ ተደርጎ ይወሰዳል፡፡

9) The Council of regional Government may make regulations to provide further rules for determining the cost of an asset.

65. Net Book Value of a Business Asset

1) Subject to sub-article (2) of this Article, the net bookvalue of a business asset of a taxpayer is the cost of the asset reduced by any deductions allowed to the taxpayer in respect of the asset under Article 26(1) ofthis Proclamation, or that would have been allowed but for Article 26(3) of this Proclamation.
2) If Article 64(7) of this Proclamation applies to a business asset of a taxpayer, the net book valueof the asset is the cost apportioned to the asset under the sameArticle reduced by any deductions allowed to the tax payer in respect of the asset under Article 26(1) of this Proclamation,
3) or that would have been allowed but for Article 26(4) of this Proclamation, that relate to the cost apportioned to the asset under Article 64(7) of this Proclamation.

66. Consideration for the Disposal of an Asset

1) The consideration for the disposal of an asset by a person isthe total amount received or receivable by the person for theasset, including the fair market value of any consideration-in-ind determined at the time of disposal.
2) If an asset is disposed of by way of gift, other than as a donation to the region or donation to an Ethiopian Charity or Ethiopian Association, the consideration for the disposal shall bethe fair marketvalue of the asset at the time of thedisposal.

3) Namni tokko qabeenya isaa dabarsuun galii argate qabeenyicha dabarsuun wal qabatee filannoo dhiyaateef irraa faayidaa argate ni dabalata. Ta'us faayidaan kun akka galiitti kan fudhatamu filannoo dhiyaateef waliin wal qabatee faayidaa argate irratti gibira kan hin kaffale yoo ta'e qofa;

4) Qabeenyi tokko kan bade yookiin kan barbadaa'e yoo ta'e, gatii qabeenya kanaati kan jedhamu abbaan qabeenyichaa sababa qabeenyichi badeef yookiin barbadaa'eef hanga beenyaa fudhatee yookiin fudhatuu yoo ta'u kanneen armaan gadii ni daalata:

   (a) Akkaataa imaammata inshuraansiitiin sababa beenyaa yookiin waliigaltee birootiin hanga maallaqaa fudhatee yookiin fudhatuu;
   (b) Sababa walta'iinsaatiin hanga maallaqaa fudhaatuu; yookiin
   (c) Murtii Mana Murtii irratti hundaa'uudhaan hanga maallaqa fudhatee yookiin fudhatuu,

(5) Namni tokko bittaa fi gurgurtaa tokkotti qabeenya lama yookiin isaa ol ta'an kan dabarse yoo ta'ee fi gatiin tokkoon tokkoo qabeenyichaa adda ba'ee kan hin beekamne yoo ta'e sababa akkaataa gatii gabaa sirrii yeroo qabeenyonni darbanitti tureen dabarseef hangi maallaqaa fudhate qabeenyota darbaniif akkaataa gahee isaaniitiin ni hiramaaf;

6) Kaffalaan gibiraa tokko ragaa gatii qabeenya darbee agarsiisu dhiyeessuu kan hin dandeenye yoo ta'e, gatii gabaa sirriin yeroo qabeenyichi darbe ture gatii qabeenyichaa akka ta'etti fudhatama.

67. Bu'aa Yookiin Kasaaraa Dabarsuu

1) Raawwii Labsii kanaatiif jecha keewwata kana keewwata xiqqaa 2 jalatti kan tumame akkuma eegametti ta'ee, qabeenyi tokko yoo darbu sababa haalawwan armaan gadiitiin faayidaan argame yookiin kasaaraan qaqqabe kamiyyuu kaffaltii gibiraatiif ilaalcha keessa hin galu:

፫) አንድ ሰው ሀብቱን በማስተላለፍ ያገኘው ገቢ፣ ሀብቱን ከማስተላለፍ ጋር በተያያዘ ከቀረበለት ም ር ጫ ያገኘውን ጥቅም ይጨምራል፡፡ ሆኖም ይህ ጥቅም እንደገቢ ተደርጐ የሚወሰደው ከቀረበለት ምርጫ ጋር በተያያዘ ባገኘው ጥቅምላይ ግብር ያልከፈለ ሲሆን ብቻ ነው፡፡

፬) አንድ ሀብት የጠፋ ወይም የወደመ እንደሆነ፣ የዚህ ሀብትዋጋ ነው የሚባለው ባለሀብቱ ሀብቱ በመጥፋቱ ወይምበመውደሙ ምክንያት የተቀበለው ወይም የሚቀበለው የካሳመጠን ሲሆን የሚከተሉትን ይጨምራል፡-

   (ሀ) በመድን ፖሊሲ መሠረት፣ በካሳ ወይም በሌላ ስምምነት ምክንያት የተቀበለውን ወይም የሚቀበለውን የገንዘብ መጠን፤
   (ለ) በድርድር ምክንያት የ ሚ ቀ በ ለ ው ን የገንዘብ መጠን፤ወይም
   (ሐ) የፍርድ ቤት ውሳኔን ተከትሎ የተቀበለውን ወይምየሚቀበለውን የገንዘብ መጠን፤

፭) አንድ ሰው በአንድ ግብይት ሁለትና ከዚያ በላይ የሆኑሀብቶችን ያስተላለፈ እንደሆነና የእያንዳንዱ ሀብት ዋጋ ተለይቶ ያልታወቀ እንደሆነ፣ ሀብቶቹ በተላለፉበት ጊዜ ባለው ትክክለኛ የገበያ ዋጋ መሠረት በማስተላለፉ ምክንያት የተቀበለው የገንዘብ መጠን ለተላለፉትሀብቶች እንደየ ድርሻቸው ይደለደላል፡፡

፮) አንድ ግብር ከፋይ የተላለፈውን ሀብት ዋጋ የሚያሳይ ማስረጃ ማቅረብ ያልቻለ እንደሆነ ሀብቱ በተላለ ፈበት ጊዜ የነበረው ትክክለኛ የገበያ ዋጋ የሀብቱ ዋጋ ተደርጎ ይወሰዳል፡፡

፷፯. ጥቅምን ወይም ኪሳራን ስለ ማስተላለፍ

፩) ለዚህ አዋጅ አፈፃፀም ሲባል፣ የዚህ አንቀጽንዑስ አንቀጽ (፪) ድንጋጌ እንደተጠበቀ ሆኖ፣ በሚከተሉት ሁኔታዎች ምክንያት አንድሀብት ሲተላለፍ የተገኘ ማናቸውም ዓይነት ጥቅም ወይም የደረሰ ኪሳራ ለግብር አከፋፈል ከግምት ውስጥ አይገባም፡-

3) The consideration for the disposal of an asset by aperson includes the consideration for the grant of anoption in relation to the disposal ofthe asset, but only ifthe person has not been subject to tax in respect of anygain made on the grant of the option.

4) If an asset has been lost or destroyed by a person, the consideration for the asset includes anycompensation,indemnity, or damages received or receivable by the person as a result of the loss or destruction, includingamounts received or receivable:

   (a) Under an insurance policy, indemnity, or other agreement;
   (b) Under a settlement; or
   (c) As a consequence of a judicial decision.

5) If two or more assets are disposed of by a person in asingle transaction and the consideration for each asset is not specified, the total consideration shall be apportioned among the assets disposed of in proportion to their respective fair market values determined at the time of the disposal.

6) If a taxpayer is unable to provide documentarye vidence of the consideration for the disposal of anasset, the consideration shall be the fair market value ofthe asset at the time of disposal.

67. Deferral of Recognition of Gain or Loss

1) For the purposes of this Proclamation and subject to sub-article (2)of thisArticle, no gain or loss shall be taken to arise on the disposal of an asset:

(a) Haati warraa fi abbaan warraa yeroo wal hiikanitti qoodinsa qabeenyaa taasifamu;
(b) Sababa du'a nama tokkootiin qulqulleessaa dhaalaatiif yookiin dhaaltuuf qabeenyi yoo darbu;
(c) Sababa qabenyichi badeef yookiin barbadaa'eef yookiin faayidaa hawaasaaf jecha mootummaadhaan fudhatamuu isaatiin kana booda "qabeenya bakka buufame" jedhamee kan caqasamu galiin argame karaa nama maallaqicha fuudheen qabeenyichi erga badee yookiin barbadaa'ee yeroo waggaa tokkoo keessatti yookiin yeroo dabalataa Abbaan Taayitichaa heeyyamu keessatti qabeenya walfakkaataa kana booda "qabeenya bakka buufamu" jedhamee caqasamu horachuuf kan oole yoo ta'e;
(d) Qabeenyichi kana booda "qabeenya bakka buufame" jedhamee kan caqasamu qabeenya gatiin isaa gadi bu'aa yoo ta'e fi abbaan qabeenyichaa yeroo ji'a jahaa qabeenyichi bakka buufame bade yookiin barbadaa'e keessatti yookiin yeroo kana caalaa dheeratu Abbaan Taayitichaa heeyyamu keessatti guutummaa guutuutti yookiin gar-tokkeen galii hojii daldalaa argachuuf kan oolu gatiin isaa kan gadi bu'u kana booda "qabeenya bakka buufamu" jedhamee kan waamamu qabeenya walfakkaatu kan horate yoo ta'e.

2) Namni qabeenya bakka buufame argate qabeenya kana fuulduraaf yeroo dabarsutti bu'uura Labsii kanaatiin gibirri inni kaffaluu qabu kan hin jirre yoo ta'u, tumaaleen keewwata kana keewwata xiqqaa 1 (a) fi (b) raawwatiinsa hin qabaatani.

3) Tumaaleen keewwata kana keewwata xiqqaa 1 (a) yookiin (b) yeroo raawwatamanitti namni qabeenyicha argate hanga maallaqaa namni qabeenyicha dabarsu yeroo qabeenyichi dabarfamutti qabeenyichatti baaseetiin qabeenyicha akka argatetti lakkaa'ama.

(ሀ) ባልና ሚስት በሚፋቱበት ጊዜ የሚደረግ የሀብት ክፍፍል፤
(ለ) አንድሰው በመሞቱ ምክንያት ለውርስ አጣሪው ወይም ለወራሹ ሀብት ሲተላለፍ፤
(ሐ) ሀብቱ በመጥፋቱ ወይም በመውደሙ ወይም ሀብቱ ለህዝብ ጥቅም ሲባል በመንግሥት በመወሰዱ ምክንያት (ከዚህ በኋላ "የተተካው ሀብት" ተብሎ የሚጠቀስ) የተገኘው ገቢ ገንዘቡን በተቀበለው ሰው አማካኝነት ሀብቱ በጠፋ ወይም በወደመ በአንድ ዓመት ጊዜ ውስጥ ወይም ባለሥልጣኑ በሚፈቅደው ተጨማሪ ጊዜ ውስጥ ተመሳሳይ ሀብት (ከዚህ በኋላ"የመተኪያ ሀብት" ተብሎ የሚጠቀስ) ለማፍራት የዋለ እንደሆነ፤ ወይም
(መ) ሀብቱ (ከዚህ በኋላ "የተተካው ሀብት" ተብሎ የሚጠራ) ዋጋው የሚቀንስ ሀብት የሆነ እንደሆነና ባለሀብቱ የተተካው ሀብት በጠፋ ወይም በወደመ በስድስት ወር ጊዜ ወይም ባለሥልጣኑ በሚፈቅደው ከዚህ የረዘመ ጊዜ ውስጥ ሙሉ በሙሉ ወይም በከፊል የንግድ ሥራ ገቢ ለማግኘት የሚውል ዋጋው የሚቀንስ (ከዚህ በኋላ "የመተኪያ ሀብት" ተብሎ የሚጠራ) ተመሳሳይሀብት ያፈራ እንደሆነ፤

፪) የተተካውን ሀብት ያገኘው ሰው ይህንን ሀብት ለወደፊት በሚያስተላልፍበት ጊዜ በዚህ አዋጅ መሠረት ሊከፍል የሚገባው ግብር የሌለ ሲሆን፣የዚህ አንቀጽንዑስ አንቀጽ (፩)(ሀ) እና (ለ) ድንጋጌዎች ተፈፃሚ አይሆኑም፡፡

፫) የዚህ አንቀጽ ንዑስ አንቀጽ (፩) (ሀ) ወይም (ለ) ድንጋጌዎች ተፈፃሚ በሚሆኑበት ጊዜ ሀብቱን ያገኘው ሰው ሀብቱን የሚያስተላ ልፊው ሰው ሀብቱ በሚተላለፍበት ጊዜ ለሀብቱ ባወጣው የገንዘብ መጠን ልክ ሀብቱን እንዳገኘ ይቆጠራል፡፡

(a) Between spouses as part of a divorce settlement;
(b) By reason of the transmission of the asset on the death of a person to an executor or beneficiary;
(c) By reason of the loss or destruction, or compulsory acquisition of the asset (referred to as the "replacedasset") if the consideration for the disposalis reinvested by the recipient in an asset of a like kind(referred to asa "replacement asset") within one year of the disposal or within such further period asthe Authority shall allow; or
(d) If the asset is a depreciable asset(referred to as the"replaced asset") and the person acquires adepreciable asset of a like kind to be wholly used to derive amounts included in business income(referred to as the "replacement asset") within six months after the disposal or within such further period as the Authority allows.

2) Sub-article (1)(a) or (b) of this Article shall not apply if the person acquiring the asset will not be subject to tax under the Proclamation in respect of a subsequent disposal of the asset.

3) If sub-article (1)(a) or (b) of this Article applies, the person acquiring the asset shall be treated as acquiringthe asset for an amount equal to the cost of the asset for the person disposing of the asset at the timeof the disposal.

4) Tumaaleen keewwata kana keewwata xiqqaa 1 (c) yookiin (d) jalatti tumaman yeroo raawwatamanitti gatiin qabeenya bakka buufamuu gatii qabeenya bakka buufamee kan caale yoo ta'e, gatii qabeenya bakka buufamuu ta'ee kan fudhatamu yeroo qabeenychi darbetti gatii qabeenya bakka buufamee irraa hangi maallaqaa caalee argame itti dabalameeti.
5) Tumaaleen keewwata kana keewwata xiqqaa 1 (c) yookiin (d) jalatti tumaman yeroo raawwatamanitti gatiin qabeenya bakka buufameef kaffalame gatii qabeenya bakka buufamuu kan caale yoo ta'e, gatii qabeenya bakka buufamuuti kan jedhamu yeroo qabeenyichi darbetti gatii galmee bu'aa qulqulluu qabeenya bakka buufame irraa hangi maallaqaa caalmaan mul'ate hir'ifameeti. Ta'us, zeeroodhaa gadi ta'uu hin qabu.
6) Gatiin galmee bu'aa qulqulluu qabeenyichaa hir'isuuf kanhin oolle akkaataa keewwata kana keewwata xiqqaa 5 tiin hangi maallaqaa bu'aa ta'ee argamee galii kaffalaa gibiraa keessatti haammatamuu qaba.
7) Qabeenyi darbe gatiin isaa kan hir'atu yookiin qabeenya hojii daldala kiliyaa (intanjable property) kan ta'e yoo ta'e:
   (a) Keewwata kana keewwata xiqqaa 3 jalatti "hanga maallaqaa qabeenyaaf baasee" jechuun kan ibsame gatii galmee bu'aa qulqulluu qabeenyichaa ta'ee fudhatama.
   (b) Keewwata kana keewwata xiqqaa 4 fi 5 jalatti "baasii qabeenya bakka buufameef taasifame" jechuun kan ibsame gatii galmee bu'aa qulqulluu qabeenya bakka buufamee ta'ee fudhatama.

፬) የዚህ አንቀጽ ንዑስ አንቀጽ (፩)(ሐ) ወይም (መ)ድንጋጌዎች ተፈፃሚ በሚሆኑበት ጊዜ የመተኪያው ሀብት ዋጋ ከተተካው ሀብት ዋጋ የበለጠ እንደሆነ የመተኪያው ሀብት ዋጋ ሆኖ የሚወሰደው ሀብቱ በተላለፈበት ጊዜ ከተተካው ሀብት ዋጋ ላይ በብልጫ የታየው የገንዘብ መጠን ተጨምሮበት ነው፡፡
፭) የዚህ አንቀጽ ንዑስ አንቀጽ (፩)(ሐ) ወይም (መ) ድንጋጌዎች ተፈፃሚ በሚሆኑበት ጊዜ ለተተካው ሀብት የተከፈለው ዋጋ ከመተኪያው ሀብት ዋጋ የሚበልጥ ከሆነ፤ የመተኪያው ሀብት ዋጋ ነው የሚባለው ሀብቱ በተላለፈበት ወቅት ያለው የተተካው ሀብት የተጣራ የመዝገብ ዋጋ ላይ በብልጫ የታየው የገንዘብ መጠን ተቀንሶ ነው፡፡ ነገር ግን ከዜሮ በታች መሆን የለበትም፡፡
፮) የሀብቱን የተጣራ የመዝገብ ዋጋ ለመቀነስ ያልዋለው በዚህ አንቀጽ ንዑስ አንቀጽ(፭) መሠረት በትርፍ የታየው የገንዘብ መጠን በግብር ከፋዩ ገቢ ውስጥ መካተት አለበት፡፡
፯) የተላለፈው ሀብት ዋጋው የሚቀንስ ወይም ግዙፋዊ ሀልዎት የሌለው የንግድ ሥራ ሀብት የሆነ እንደሆነ፡-
   (ሀ) በዚህ አንቀጽ በንዑስ አንቀጽ (፫) "ለሀብት ባወጣው የገንዘብ መጠን" በሚል የተመለ ከተው አገላለጽ የሀብቱ የተጣራ የመዝገብ ዋጋ ተደርጎ ይወሰዳል፤
   (ለ) በዚህ አንቀጽ በንዑስ አንቀጽ (፬) እና (፭) "ለተተካውሀብት የተደረገ ወጪ" በሚል የተመለከተው የተተካውሀብት የተጣራ የመዝገብ ዋጋ ተደርጎ ይወሰዳል፤

4) If sub-article (1)(c) or (d) of this Article applies and thecost of the replacement asset exceeds the consideration for the replaced asset, the cost of the replacement asset shall be the cost of the replaced asset at the time ofdisposal increased by the amount of the exces.
5) If subarticle (1)(c) or (d) of this Article applies and the consideration received for the replaced asset exceeds the consideration given for the replacement asset,the cost of the replacement asset shall be the net book value of the replaced asset at the time of disposal reduced by the amount of the excess, but not below zero.
6) Any part of the excess under sub-article (5) of this Article that is not used to reduce the net book value ofthe asset shall be included in the income of the person.
7) If the asset disposed of is a depreciable asset or business in tangible, the reference:
   (a) In sub-article (3) of this Article to the "cost of theasset", shall be treated as a reference to the netbook value of the asset; and
   (b) In sub articles (4) and (5) of this Article to the"cost of the replaced asset", shall be treated as a reference to the net book value of the replaced asset

68. Qabeenya Dabarfaman Galmeessuu

Dabarsa qabeenya tokkoo fudhachuuf, galmeessuuf yookiin karaa biroo kamiiniyyuu darbuusaa mirkaneessuuf namni seeraan aangoon kennameef kamiyyuu sababa dabarsa qabeenyichaatiin kaffaltii gibiraa bu'uura Labsii kanaatiin kaffalamuu qabu kaffalamuu isaa osoo hin mirkaneessiin dabarfamuu isaa fudhachuu, galmeessuu yookiin mirkaneessuu hin danda'u

Kutaa Xiqqaa Lama
Tumaalee Waliinii Biroo

69. Baasii Deebi'e

Kanfalaan gibiraa tokko bara gibiraa tokkotti baasii baaseef akka hir'ifamaatti kan qabameef yoo ta'e yookiin idaan hin sassaabamne kan haqameef yoo ta'ee fi fuulduratti garuu kaffalaan gibiraa baasii maallaqa callaa yookiin akaakuudhaan akka hir'ifamaatti qabameef yookiin hanga maallaqaa idaa haqameef bakka buufamu kan fudhate yoo ta'e, hangi maallaqaa kaffalaan gibiraa fudhate akka galii bara gibiraa maallaqicha itti fudhatetti argametti kan lakkaa'amu yoo ta'u, galiin kunis galii hir'ifamni irraa tasifameefii ture waliin ramaddii wal fakkaataa ni qabaata.

70. Hojii Galii Argamsiisu Dhaabuu

1) Kaffalaan gibiraa kamiyyuu:
   (a) Bara gibirichaatti galiin argamuun dura hojii daldaalaa, sochii hojii, yookiin investimantii dhaabe irraagalii kan argate yoo ta'ee; fi
   (b) Galichi kan argame hojiin daldalichaa, sochiin hojii yookiin investimantii dhaabbachuun dura osoo ta'ee, bu'uura Labsii kanaatiin gibirri kan itti kaffalamu yoo ta'utti hojiin daldalaa, sochiin hojii yookiin investimantichi yeroo galichi argametti akka hin dhaabbannetti lakka'amee galicha irratti Labsiin kun raawwatinsa akka qabaatu ni taasifama.

፷፰. የተላለፉ ሀብቶችን ስለመመዝገብ

የአንድን ሀብት መተላለፍ ለመቀበል፣ ለመመዝገብ ወይም በሌላ በማንኛውም መንገድ መተላለፉን ለማፅደቅ በሕግ ሥልጣን የተሰ ጠው ማንኛውም ሰው በሀብቱ መተላለፍ ምክንያት በዚህ አዋጅ መሠረት መከፈል የሚገ ባው ማንኛውም ግብር መከፈሉን ሳያረጋግጥ መተላለፉን ሊቀበል፣ ሊመዘግብ ወይም ሊያፀድቅ አይችልም፡፡

ንዑስ ክፍል ሁለት
ሌሎች የወል ድንጋጌዎች

፷፱. የተመለሰ ወጪ

አንድ ግብር ከፋይ በ አ ን ድ የግብር ዓመት ላወጣው ወጪ ተቀናሽ የተያዘለት እንደሆነ ወይም የማይሰበሰብ ዕዳ የተሰረ ዘለት እንደሆነ እና በቀጣይ ግን ግብር ከፋዩ በገንዘብ ወይም በዓይነት በተቀናሽ የተያዘለትን ወጪ ወይም የተሰረዘለትን ዕዳ የሚያካክስ የገንዘብ መጠን የተቀበለ እንደ ሆነ ግብር ከፋዩ የተቀበለው የገንዘብ መጠን ገንዘቡን በተቀበለበት የግብር ዓመት እንደተገኘ ገቢ የሚቆጠር ሲሆን ይህም ገቢ ተቀናሽ ተደር ጉለት ከነበረው ገቢ ጋር ተመሳሳይ ምድብ ይኖረዋል፡፡

፸. ገቢ የሚያስገኝ ሥራስለማቆም

፩) ማናቸውም ግብር ከፋይ፡-
   (ሀ) በግብር ዓመቱ ገቢው ከመገኘቱ በፊት ካቆመው የንግድ ሥራ፣የሥራ እንቅስቃሴ፣ ወይምኢንቨስትመንት ገቢ ያገኘ እንደሆነ፤እና
   (ለ) ገቢው የተገኘው የንግዱ ሥራ፣የሥራው እንቅስቃሴ ወይም ኢንቨስትመንቱ ከመቆሙ በፊት ቢሆን ኖሮ በዚህ አዋጅ መሠረት ግብር የሚከፈልበት በሚሆ ንበት ጊዜ፤የንግዱ ሥራ፣የሥራው እንቅስ ቃሴ ወይም ኢንቨስትመንቱ ገቢው በተገኘበ ት ጊዜ እንዳልቆመ ተቆጥሮ በገቢው ላይ ይህ አዋጅ ተፈፃሚ እንዲሆን ይደረጋል፡፡

68. Registration of Transferred Assets

Any person authorised by law to accept, register, or in any way approve the transfer of an asset shall not accept,register, or approve the transfer unless satisfied that any tax payable under this Proclamation in respect of the transfer has been paid.

Sub Part Two
Other Common Rules

69. Recovered Expenditure

If a taxpayer has been allowed a deduction for an expenditureincurred, or bad debt written off, in a tax year and,-subsequently,the taxpayer has received, in cash or in kind, any amount as areimbursement or recovery of, or an indemnity for the expenditure or bad debt, the amount received shall be treated asincome derived by the taxpayer in the tax year in which it is received and the income shall have the same character as the income to which the deduction related.

70. Cessation of Income Earning Activity

1) When:
   (a) Any amount is derived by a taxpayerin a tax yearfrom a business, activity, or investment that had ceased before the amount was derived; and
   (b) If the amount had been derived before the business,activity, or investment ceased it would have been income subject to tax under this Proclamation;this Proclamation shall apply to the amount on the basis thatthe business, activity, or investment had not ceased at the time the amount was derived.

2) Keewwata kana keewwata xiqqaa 1tiin galii ibsame argachuuf baasiin bahe haga Labsii kanaan heeyyamamametti akka hir'famaattini qabama.

71. Hanga Maallaqaa Akaakuudhaan Argamee

Labsii kana keewwata 13 keewwata xiqqaa 3 jalatti kan tumame akkuma eegametti ta'ee, hangi maallaqaa akaakuudhaan argamee yookiin gatiin kaffaltii raawwatamee yeroo hangi maallaqichaa argametti yookiin kaffaltichi raawwatametti gatii gabaa sirrii qabeenyichi qabaachaa ture yoo ta'u, gatiin kun yeroo murta'utti daangaan mirga qabeenyicha dabarsuu irratti kaa'ame tilmaamaa keessa hin galu.

72. Baasiiwwan Qoqqooduu

1) Tumaaleen Labsii kanaa akkuma eegamanitti ta'ee, baasiin kamiyyuu:
   (a) Gosa galii tokkoo ol ta'e argachuuf; yookiin
   (b) Gosa galii tokkoo argachuufi Kaayyoo birootiif kan oole yoo ta'e, hangaa fi amala hojiilee fi baasiiwwan tilmaama keessa galchuun baasiiwwan karaa sababawaa ta'een ni qoqqoodama.
2) Kanneen armaan gaditti tarreeffaman gosawwan galii garagaraa akka ta'anitti fudhatamu:
   (a) Galii qaxaramuu irraa argamu;
   (b) Galii mana kireessuun argamu;
   (c) Galii hojii daldalaa;
   (d) Tokkoon tokkoo gosa galii of danda'e ta'ee kan fudhatamu gabatee "D"jalatti galii gibirri itti kaffalamu.
   (e) Galii gibira galii irraa bilisa ta'e.

73. Sharafa Maallaqaa

1) Akkaataa Labsii kanaatiin hangi maallaqaa herreggamu qarshiin ibsamuu qaba.

፪) በዚህ አንቀጽ ንዑስ አንቀጽ(፩) የተመለከተውን ገቢ ለማግኘት የወጣ ወጪ በዚህ አዋጅ በሚፈቀደው መጠን በተቀናሽ ይያዛል

፸፩. በዓይነት የተገኘ የገንዘብ መጠን

የዚህ አዋጅ አንቀጽ ፲፫(፫) እንደተጠበቀ ሆኖ፣በዓይነት የተገኘ የገንዘብ መጠን ወይም የተፈፀመ ክፍያ ዋጋ የገንዘቡ መጠን በተገኘበት ወይም ክፍያው በተፈፀመበት ጊዜ ሀብቱ የነበረው ትክክለኛው የገበያ ዋጋ ሲሆን፣ ይህ ዋጋ በሚወሰንበት ጊዜ ሀብቱን በማስተላ ለፍ መብት ላይ የተጣለው ገደብ ግምት ውስጥ አይገባም፡፡

፸፪. ወጪዎችን ስለማከፋፈል

፩) የዚህ አዋጅ ድንጋጌዎች እንደተጠበቁ ሆነው፣ ማናቸውም ወጪ፡-
   (ሀ) ከአንድ በላይ የሆኑ የገቢ ዓይነቶችን ለማግኘት፤ወይም
   (ለ) አንድን የገቢ ዓይነት ለማግኘት እና ለሌሎች ዓላማዎች የዋለ እንደሆነ፤የሥራዎ ቹን ወይም የወጪዎቹን አንጻራዊ ባህርይና መጠን ግ ም ት ው ስ ጥ በማስገባት ወጪ ዎቹ ምክንያታዊ በሆነ መንገድ ይከፋፈላሉ፡፡
፪) የሚከተሉት የተለያዩ የገቢ ዓይነቶች ተደርገው ይወሰዳሉ፡-
   (ሀ) ከመቀጠር የሚገኝ ገቢ፤
   (ለ) ቤትን በማከራየት የሚገኝ ገቢ፤
   (ሐ) የንግድ ሥራ ገቢ፤
   (መ) እያንዳንዱ ራሱን የቻለ የገቢ ዓይነት ሆኖ የሚወሰደው በሠንጠረዥ "መ" ሥር ግብር የሚከፈልበት ገቢ፤
   (ሠ) ከገቢ ግብር ነፃ የሆነ ገቢ፤

፸፫. የገንዘብ ምንዛሪ

፩) በዚህ አዋጅ መሠረት የሚሰላ የገንዘብ መጠን በብር መገለጽ አለበት፡፡

2) An expense incurred to derive an amount to which sub-article (1)of this Article applies shall be deductible to the extent allowed under the Proclamation.

71. Amounts in Kind

Subject to Article 13(3) of this Proclamation, the value of an amount derived or incurred as a benefit-in-kind shall be the fair market value of the benefit at the time that the benefit is derived or incurred and determined ignoring any restriction on transfer.

72. Apportionment of Expenditures

1) Subject to this Proclamation, an expenditure relating to:
   (a) The derivation of more than one class of income; or
   (b) The derivation of a class of income and to some other purpose;shall be apportioned on any reasonable basis taking account of the relative nature and size of the activities or purposes towhich the expenditure relates.
2) The following shall be treated as a separate class of income:
   (a) Employment income;
   (b) Income from the rental of buildings;
   (c) Business income;
   (d) Each amount taxable under Schedule D is aseparate class of income; and
   (e) Exempt income.

73. Currency Translation

1) An amount taken into account under this Proclamation shall be expressed in Birr.

2) Hangi maallaqaa maallaqa qarshiin ala ta'een yoo qabame; raawwii Labsii kanaatiif jecha hagi maallaqichaa yeroo galmee herreggaa irratti galmaa'u bu'uura shallaggii sharafaa Baankiin Biyyoolessa Itiyoophiyaa baaseen herregamee maallaqichi gara qarshiitti jijjiirrama.
3) Faayidaan bittaa fi gurgurtaa sharafa biyya alaatiin taasifameen argame yookiin kasaaraan qaqqabe kaffaltii gibiraatiif jecha bara gibiraa bittaa fi gurgurtaan itti gaggeeffame keessatti faayidaa argame yookiin kasaaraa qaqqabe akka ta'etti ibsamuu qaba.

Kutaa Kudha Sadii
Yaalii Gibira Dhoksuuf Taasifamu Ittisuu

74. Galii Qoqqooduu

1) Kaffalaan gibiraa tokko nama qunnamtii qabu waliin bittaa fi gurgurtaa raawwatu galii qoqqooduuf yoo yaale, sababa galichi qoqqoodameef hir'ina gibiraa galii mudatu ittisuuf jecha Abbaan Taayitichaa galii fi baasii namoota lamaanii hir'ate sirreessuu ni danda'a.
2) Kanfalaan gibiraa tokko galii isaa qoqqooduuf yaalera kan jedhamu:
   (a) Kanfalaan gibiraa karaa kallattis ta'ee al kallattiin galii isaa yookiin mirga galicha argamsiisu nama quunnamtii qabuuf yoo dabarsu;
   (b) Kanfalaan gibiraa maallaqa callaa dabalatee qabeenya kamiyyuu kallattiinis ta'e al kallatti nama quunnamtii qabuuf yoo dabarsuu fi namni qabeenyichi darbeef qabeenya darbeefii irraa galii yookiin faayidaa yoo argatu akkasumas sababa qabeenyichi darbeef yookiin sababoota qabeenyichi darbeef keessaa tokko galii nama dabarsee yookiin nama darbeefii xiqqeessuuf yoo ta'u dha.

፪) የገንዘብ መጠን ከብር ውጪበሆነ ገንዘብየተያዘ ከሆነ፣ ለዚህ አዋጅ አፈፃፀም ሲባል የገንዘቡ መጠን በሂሣብ መዝገብ በሚመዘገብበት ጊዜ በወቅቱ የኢትዮጵያ ብሔራዊ ባንክ ባወጣው የምንዛሬ ተመን መሠረት ተሰልቶ ገንዘቡ ወደ ብር ይለወጣል፡፡
፫) በውጭ ምንዛሪ በሚደረግ ግብይት የተገኘ ጥቅም ወይም የደረሰ ኪሳራ ለግብር አከፋፈል ሲባል ግብይቱ በተከናወነበት የግብር ዓመት ውስጥ እንደተገኘ ጥቅም ወይም እንደ ደረሰ ኪሳራ ሆኖ መገለጽ አለበት፡፡

ክፍል አሥራ ሶስት
ከግብርለመሸሽ የሚደረገውን ጥረትስለመከላከል

፸፬. ገቢን መከፋፈል

፩) አንድ ግብር ከፋይ ግንኙነት ካለው ሰውጋር በሚኖረው ግብይት ገቢን ለመከፋፈል ከሞከረ፣ ገቢው በመከፋፈሉ ምክንያት የሚደርሰውን የገቢ ግብር መቀነስ ለመከላ ከል ሲባል ባለሥልጣኑ የሁለቱን ሰዎች ገቢ እና ተቀናሽ ወጪ ሊያስተካክለው ይችላል፡፡
፪) አንድ ግብር ከፋይ ገቢውን ለመከፋፈል ሞክሯል የሚባለው፡-
   (ሀ) ግብር ከፋዩ በቀጥታም ሆነ በተዘዋዋሪ መን ገድ ገቢውን ወይም ገቢውን የሚያስገኘውን መብት ግንኙነት ላለው ሰው ሲያስተላልፍ፤
   (ለ) ግብር ከፋዩ ጥሬ ገንዘብን ጨምሮ ማናቸውንም ሀብት በቀጥታም ሆነ በተዘዋዋሪ መንገድ ግንኙነት ላለው ሰው ሲያስተላልፍ ና ሀብቱ የተላለፈለት ሰው ከተላለፈው ሀብት ገቢ ወይም ጥቅም ሲያገኝ፤ እንዲሁም ሀብቱ የተላለፈበት ምክንያት ወይም ከተላለፈባቸው ምክንያቶች አንዱ የአስተላላፊውን ወይም የተላለፈለትን ሰው ገቢ ዝቅ ለማድረግ ሲሆን ነው፡፡

2) If an amount is in a currency other than Birr, theamount shall be translated to Birr at the National Bankof Ethiopia prevailing exchange rate applying betweenthe foreign currency and Birr on the date the amount is taken into account for the purposes of this Proclamation.
3) All gains and losses arising from transactions in foreign-exchanges shallbe brought to account for tax purposesas additions to taxable income or deductible losses inthe tax year in which they are realised.

PART 13
ANTI-TAX AVOIDANCE

74. Income Splitting

1) If a taxpayer attempts to split incomewith a related person,the Authority shall adjust the income and tax credits of bothpersons to prevent any reduction in tax payable as a result ofthe splitting of income.
2) A taxpayer shall be treated as having attempted to split income when:
   (a) The taxpayer transfers income orthe right to income,directly or indirectly, to a related person; or
   (b) The taxpayer transfers asset, including money, directlyor indirectly, to a related person with the result that therelated person receives or enjoys the benefit of theincome from that asset;and the reason or one of the reasons for the transfer is to lower the total tax payable upon the income of the transferorand the transferee.

3) Namni tokko galii isaa qoqqooduuf kan yaale ta'uu fi ta'uu dhabuu murteessuuf Abbaan Taayitichaa gatii qabeenya darbeef kenname (yoo jiraate) tilmaama keessa galchuu qaba.

75. Gatii Dabarsuu

1) Bittaa fi gurgurtaan qajeeltoo gatii gabaatiin hin raawwatamne kamiyyuu yoo jiraatu, gatii gabaa sirriitiin kan mul'atu, galii, faayidaa, hir'ifama, kasaaraa yookiin bakka buufama sirrii murteessuuf Abbaan Taayitichaa galiiwwan, faayidaawwan, hir'ifama baasiiwwanii, kasaaraawwan yookiin bakka buufama kanneen namoota bittaa fi gurgurtaa raawwatan gidduutti qoqqooduu yookiin hiruu danda'a.
2) Bittaa fi gurgurtaan keewwata kana keewwata xiqqaa 1 irratti raawwatu qaama waliigalan keessaa tokko Naannicha keessa kan jiruu fi Naannichaaf gibira kaffaluuf dirqama kan qabu yoo ta'eefi qaamni bittaa fi gurgurtaa raawwate inni biroon immoo Naannichaan alatti kan argamu yoo ta'e qoqqooddii, hiruu, qoqqooddii galii, faayidaa, herrega hir'ifamaa, kasaaraa yookiin bakka buufamni gibiraa kamiyyuu taasifamu bu'uura qajeelfama Abbaan Taayitichaa baasuun ta'a.
3) Namni jiraataa Itiyoophiyaa hin taane, dhaabbata dhaabbiidhan Naannicha keessatti hojjatu yookiin namni jiraataa Naannichaa ta'ee dhaabbata dhaabbiidhan Itiyoophiyaan alatti hojjetu qoqqooddiin galii yookiin baasii taasifamu bu'uura qajeelfama Abbaan Taayitichaa baasuun ta'a.
4) Akkaataa keewwata kana keewwata xiqqaa 3tiin qajeelfamni bahu bittaa fi gurgurtaa guutummaa guutuutti Naannicha keessatti raawwatamaniifis raawwatinsa ni qabaata.
5) Kaffalaan gibiraa tokko beeksisa gibiraa bara gibirichaatti dhiyeessu keessatti tarreeffama bittaa fi gurgurtaa namoota quunnamtii qaban waliin raawwate waliin dhiyeessuu qaba.

፫) አንድ ሰው ገቢውን ለመከፋፈል የሞከረ መሆን አለመሆኑን ለመወሰን ባለሥልጣኑ ለተ ላለፈው ሀብት የተሰጠውን ዋጋ(ካለ) ግምትውስጥ ማስገባት አለበት፡፡

፸፭. ስለማሸጋገሪያ ዋጋ

፩) በገበያ ዋጋ መርህ ያልተደረገ ማንኛውም ግብይት ሲኖር፣በትክክለኛ የገበያ ዋጋ የሚታየውን ትክክለኛ ገቢ፣ ጥቅም፣ተቀናሽ፣ ኪሳራ፣ ወይም ማካካሻ ለመወሰን ባለሥልጣኑ እነዚህን ገቢዎች፣ጥቅሞች፣ተቀናሽ ወጪዎች፣ኪሣራዎች ወይም ማካካሻዎች ግብይቱን ባደረጉት ወገኖች መካከል ሊያከፋፍል ወይም ሊደለድል ይችላል፡፡
፪) የዚህ አንቀጽንዑስ አንቀጽ (፩) ተፈፃሚ በሚሆንበት ግብይት ከተዋዋዩቹ አንዱ በክልሉ ውስጥ የሚገኝና በክልሉ ግብር የመክፈል ኃላፊነት ያለበት ሲሆን እናየግብይቱ ሌላኛው ወገን ደግሞ ከክልሉ ውጭ የሚገኝ እንደሆነ ማንኛውም ክፍፍል፣ ድልድል፣የገቢ ክፍፍል፣ጥቅም፣ተቀናሽ ሂሣብ፣ ኪሣራ ወይም የግብር ማካካሻ የሚደረገው ባለሥልጣኑ በሚያወጣው መመሪያ መሠረት ይሆናል፡፡
፫) በኢትዮጵያ ነዋሪ ያልሆነ ሰው በክልሉ ውስጥ ላለው በቋሚነት የሚሠራ ድርጅት ወይም በክልሉ ነዋሪ የሆነ ሰው ከኢትዮጵያ ውጭ ላለው በቋሚነት የሚሠራ ድርጅት የገቢ ወይም የወጪ ድልድል የሚደረገው ባለሥልጣኑ በሚያወጣው መመሪያ መሠረት ይሆናል፡፡
፬) በዚህ አንቀጽ ንዑስ አንቀጽ (፫) መሠረት የሚወጣው መመሪያ ሙሉ በሙሉ በክልሉ ውስጥ ለሚከናወኑ ግብይቶችም ተፈፃሚ ሊሆን ይችላል፡፡
፭) አንድ ግብር ከፋይ ለግብር ዓመቱ በሚያቀርበው የግብር ማስታወቂያ ውስጥ ግንኙነት ካላቸው ሰዎች ጋር ያደረጋቸውን ግብይቶች ዝርዝር አብሮ ማቅረብ አለበት፡፡

3) In determining whether a person has attempted to split income,the Authority shall consider the value,if any,given for the transfer.

75. Transfer Pricing

1) The Authority may, in respect of any transaction that isnot an arm's length transaction, distribute, apportion, or allocate income, gains, deductions, losses,or tax credits between the partiesto the transaction as is necessary to reflect the income, gains, deductions, losses, or creditsthat would have been realised in an arm's length transaction.
2) If a party to a transaction to which sub-article (1) of this Article applies is located in, and subject to tax in, The region and another party to the transaction is located outside the region, any distribution, apportionment, or allocation of income, gains, deductions,losses, or tax credits shall be made in accordance with a Directive issued by the Autority.
3) The allocation of income or deductions to a permanent establishment in oromia of a non-resident or to a permanent establishment of a resident of oromia outside Ethiopia shall be made in accordance with a Directive issued by the Autority.
4) The Directive referred to in sub-article (3) of thisArticle may apply also to transactions that take placewholly in the region.
5) A taxpayer shall include details of transactions with related persons during a tax year with the taxpayer's tax declaration for the year.

6) Bu'uura keewwata kanaan "bittaa fi gurgurtaa bu'uura gatii gabaatiin raawwatamu" jechuun namootni quunnamtii hin qabne bu'uura gatii gabaatiin bittaa fi gurgurtaa raawwatanidha.

76. Karoora Gibira Dhoksuuf Taasifamu

1) Abbaan Taayitichaa haalawwan armaan gadii raawwatamaniiru jedhee yoo amane tumaalee Keewwata kanaa hojiirra oolchuu ni danda'a.
   (a) Karoorri gibira dhoksuuf dandeessisu yoo qopha'u yookiin hojiirra yoo oolu;
   (b) Bu'uura karoorichaatiin namni tokko faayidaa gibiraa yoo argatuu; fi
   (c) Dhimma bu'uuraa karoorichaa tilmaama keessa galchuudhaan namni karooricha irratti waliigale yookiin karooricha hojiirra oolche, kaayyoon tokkichi yookiin inni bu'uuraa kana gochuuf isa dandeessise faayidaa gibiraa keewwata kana keewwata xiqqaa 1(b) argachuuf jedhee murteessuuf kan danda'amu yoo ta'edha.
2) Labsii kana keessatti tumaan faallaa ta'e jiraatus; Keewwatni kun yeroo raawwii qabaatutti Abbaan Taayitichaa waligalteen karooraa kamiyyuu akka hin taasifamne yookiin waliigaltichi akka hojiirra hin oolletti lakkaa'uun gocha gibira dhoksuuf taasifame ittisuuf yookiin hir'isuuf haalawwan rogummaa qabu jedhu tilmaama keessa galchuun gibira nama gibira kaffaluuf dirqama qabuu yookiin gibira nama karooricha waliin quunnamtii qabuu murteessuu ni danda'a.
3) Bu'uura Keewwata kanaatiin murtiin gibiraa kan kenname yoota'e, murticha hojii irra oolchuuf akka danda'amu Abbaan Taayitichaa murtee gibiraa ilaalchisee kaffalaa gibiraatiif beeksisa ni kenna.

፮) በዚህ አንቀጽ "በገበያ ዋጋ መሠረት የሚደረግ ግብይት" ማለት ግንኙነት የሌላቸው ሰዎች በገበያ ዋጋ መሠረት የሚያደርጉት ግብይት ነው፡፡

፸፮. ከግብር ለመሸሽ የሚደረጉ ዕቅዶች

፩) የሚከተሉት ሁኔታዎች ተፈፅመዋል ብሎ ሲያምን ባለሥልጣኑ የዚህን አንቀጽ ድንጋጌዎች ተግባራዊ ሊያደርግ ይችላል፡-
   (ሀ) ከግብር ለመሸሽ የሚያስችል ዕቅድ ሲዘጋጅ ወይም ተግባራዊ ሲሆን፤
   (ለ) በዕቅዱ መሠረት አንድ ሰው የግብር ጥቅም ሲያገኝ፤እና
   (ሐ) የዕቅዱን መሠረታዊ ጉዳይ ግምት ውስጥ በማስገባት በዕቅዱ የተስማማው ወይም ዕቅዱን ተግባራዊ ያደረገውሰው ይህንን ሊያደርግ የቻለበት ብቸኛው ወይም ዋነኛው ዓላማ በዚህ አንቀጽ ንዑስ አንቀጽ ፩(ለ) የተመለከተውን የግብር ጥቅም ለማግኘት ነው ብሎ ለመደምደ ም የሚቻል ሲሆን ነው፡፡
፪) በዚህ አዋጅ ውስጥ ሌላ ተቃራኒ ድንጋጌ ቢኖርም፣ይህ አንቀጽ ተፈፃሚ ሲሆን ባለሥልጣኑ ምንም ዓይነት የዕቅድ ስምም ነት እንዳልተደረገ ወይም ስምምነቱ ተግባራዊ እንዳልተደረገ በመቁጠር ከግብር ለመሸሽ የተደረገውን ተግባር ለመከላ ከል ወይም ለመቀነስ አግባብነት ይኖረዋል የሚለውንሁኔታ ግምት ውስጥ በማስገባትግብር የመክፈል ግዴታ ያለበትን ሰው ወይም ከዕቅዱ ጋር ግንኙነት ያለውን ሰው ግብር ሊወስን ይችላል፡፡
፫) በዚህ አንቀጽ መሠረት የግብር ው ሳ ኔ የተሰጠ ሲሆን፣ውሳኔውን ተግባራዊ ማድረግ ይቻል ዘንድ ባለሥልጣኑ የግብር ው ሳኔውን አስመልክቶ ለግብር ከፋዩ ማስታወቂያዎች ይሰጣል፡፡
ለዚህ አንቀጽ አፈፃፀም "ዕቅድ" የሚከተ ሉትን ይጨምራል፡-

6) In this Article, "arm's length transaction" means atransaction between independent persons whoare dealing at arm's length with each other.

76. Tax Avoidance Schemes

1) This Article shall apply when the Authority is satisfied that:
   (a) A scheme has been entered into or carried out;
   (b) A person has obtained a tax benefit in connectionwith the scheme; and
   (c) Having regard to the substance of the scheme, itwould be concluded that a person, or oneof the persons, who entered into or carried out the schemedid so for the sole or dominant purpose of enablingthe person to obtain the tax benefit referred to sub article 1(b) of this article.
2) Despite any thing in this Proclamation, when this Article applies, the Authority may determine the tax liability of the person who obtained the tax benefit and of any other person related to the scheme as if the scheme had not been entered into or carried outor insuch manner as in the circumstances the Authority considers appropriate for the prevention or reduction of the tax benefit.
3) If a determination is made under this Article, the Authority shall serve a notice or notices of assessment to give effect to the determination.

4) Raawwii Keewwata kanaatiif: “karoorri” kanneen armaan gadii ni dabalata:
   (a) Adeemsa murii keessatti raawwatamuu kan danda’u yookiin kan hin dandeenye ta’us yookiin ifaan yookiin callisaan kan raawwatame ta’us ta’uu baatus waliigaltee, haala mijeessuu, waadaa seenuun, yookiin dhimma tokko raawwachuuf walta’uu;
   (b) Karoora yookiin yaada kamiyyuu dhiyeessuu, adeemsa gocha tokkoo yookiin adeemsa raawwii gocha tokkoo.
5) Faayidaa gibiraa jechuun:
   (a) Gibira namni kamiyyuu kanfaluu qabu hir’isuu;
   (b) Dirqama namni tokko gibira kaffaluuf qabu tursiisuu; yookiin
   (c) Gocha biroo kamiyyuu gibira dhoksuuf raawwatamu dha.

Kutaa Kudha Afur
Tumaalee Bulchiinsaa fi Adeemsa

77. Raawwatiinsa Labsii Bulchiinsa Taaksii

Labsii kana keessatti kan tumame akkuma eegametti ta’ee, Labsii kana raawwachiisuuf akkaataa barbaachisummaa isaatti tumaaleen Labsii Bulchiinsa Taaksii raawwatiinsa ni qabaatu.

78. Qabiinsa Galmee

1) Kaffaltoonni gibiraa sadarkaan “A” gibira galii hojii daldaalaa kaffaluuf dirqama qaban bu’uuraa sadarkaalee dhiyeessa gabaasa faayinaansiitiin galmeewwan herregaa qabachuuf dirqama kan qaban yoo ta’u, keessattuu galmeewwan armaan gadii qabachuu qabu:
   (a) Guyyaa qabeenyawwan dhaabbataan itti bitaman, gatii itti bitaman, qabeenyicha fooyyessuuf baasii bahee fi gatii galmee qulqulluu wayitaawaa qabeenyichaa sanada agarsiisu dabalatee qabeenyaafi idaa hojii daldalichaa galmee agarsiisu;

(ሀ) በፍርድ ሂደት ውስጥ ተፈፃሚ ሊሆን የሚችል ወይም የማይችል ቢሆንም፣ወይም በግልጽ ወይም በአንድምታ የተደረገ ቢሆንም ባይሆንም፣ስምምነትን፣ማመቻቸትን፣ ቃል ኪዳን መግባትን፣ ወይም አንድን ነገር ለመፈፀም መስማማትን፤
(ለ) ማንኛውንም ዕቅድ፣ ወይም ሀሳብ ማቅረብ፣ የአንድን ድርጊት ሂደት ወይም የአንድን ድርጊት አፈፃፀም፡፡

5) “የግብር ጥቅም” ማለት፡-
(ሀ) ማንኛውም ሰው ሊከፍል የሚገባውን ግብር መቀነስ፤
(ለ) የአንድን ሰው ግብር የመክፈል ኃላፊነት ማዘግየት፤ ወይም
(ሐ) ሌላማንኛውም ከግብር ለመሸሽ የሚከናወን ድርጊት ነው፡፡

ክፍል አሥራ አራት
አስተዳደራዊናየሥነ-ሥርዓትድንጋጌዎች

&7. የታክስ አስተዳደር አዋጅ ተፈፃሚነት

የዚህ ክፍል ድንጋጌዎች እንደተጠበቁ ሆነው፣ ይህንን አዋጅ ለማስተዳደር የታክስ አስተዳደር አዋጅ ተፈፃሚ ይሆናል፡፡

&8. መዝገብ ስለመያዝ

1) የንግድ ሥራ ገቢ ግብር የመክፈል ኃላፊነት ያለባቸው የደረጃ “ሀ” ግብር ከፋዮች በፋይናንስ ሪፖርት አቀራረብ ደረጃዎች መሠረት የተዘጋጁ የሂሳብ መዝገቦችን የመያዝ ግዴታ ያለባቸው ሲሆን፤ በተለይም የሚከተሉትን መዛግብት መያዝ አለባቸው፡-
(ሀ) ቋሚ ሀብቶች የተገዙበትን ቀን፣ የተገዙበትንዋጋ፣ ሀብቱን ለማሻሻል የወጣውን ወጪ እና የሀብቱን የወቅቱን የተጣራ የመዝገብ ዋጋ የሚያሳይ ሰነድን ጨምሮ የንግድ ሥራውን ሀብትና ዕዳ የሚያሳይ መዝገብ፤

4) In this Article:“scheme” includes:
(a) An agreement, arrangement, promise,or undertaking, whether express or implied andwhether or not enforceable by legal proceedings; or
(b) any plan, proposal, course of action, or courseof conduct; and
5) “Tax benefit” means:
   (a) Reduction in a liability of a person to pay tax;
   (b) A postponement of a liability of a person to pay tax;or
   (c) Any other avoidance of a liability of a person to pay tax

PART 14
ADMINISTRATIVE AND PROCEDURAL RULES

77. Application of Tax Administration Proclamation

The Tax Administration Proclamation shall apply for thepurposes of the administration of this Proclamation but subject to this Part.

78. Record-keeping

1) Category ‘A’ tax payers liable for business income tax shallkeep booksof account prepared in accordancewith thefinancial accounting reporting standards and, in particular shall keep the following:
   (a) A record of the business assets and liabilities of thetaxpayer, including a register of fixed assets showing the acquisition date, the cost of acquisition, any costs of improvement in relation to the asset, and the current netbook value of the asset;

(b) Hojii daldala kaffalaa gibirichaa waliin walqabatee galii guyyaa guyyaan argamee fi baasii kamiyyuu sanada agarsiisu;

(c) Hojii daldalichi waliin walqabatee bittaa fi gurgurtaa meeshaawwan daldalaa akkasumas tajaajila kaffalaa gibiraatiin kennamanii fi argaman ilaalchisee sanada dhimmoota itti aanan argisiisu:

(i) Meeshaalee daldalaa gabaa irra oolche yookiin fudhatee fi tarreeffama tajaajilaa kenname yookiin argamee;

(ii) Maqaa namoota kaffalaa gibiraa irraa meeshaa daldalaa yookiin tajaajilawwan bitanii yookiin kaffalaa gibiraatiif dhiyeessanii fi lakkoofsa eenyummaa kaffalaa gibiraa akkuma haala isaatti;

(iii) Nagaheewwan dursa lakkoofsi kennameef kan lakkoofsa eenyummaa kaffalaa gibiraa dhiyeessaa qabatan;

(d) Sanada gosa, hangaa fi gatii meeshawwan daldalaa dhuma bara gibiraatti harka kaffalaa gibiraatti argamanii fi mala tilmaama gatii agarsiisuu;

(e) Sanada biroo kamiyyuu itti gaafatamummaa gibiraa kaffalaa gibiraa murteessuuf dandeessisu.

2) Kaffaltootni gibiraa sadarkaa “B” gibira galii hojii daldaalaa kaffaluuf dirqama qaban sanadoota armaan gadii qabachuuf dirqama qabu:

(a) Galmee galii fi baasii guuyya guyyaa argisiisu;

(b) Galmee gurgurtaa fi bittaa hunda agarsiisu;

(c) Galmee mindaa fi durgoowwanii;

(d) Sanada biroo kamiyyuu itti gaafatamummaa gibiraa kaffalaa gibiraa murteessuuf dandeessisu.

3) Kaffaltoonni gibiraa sadarkaa “C” bu’uura dambii Manni Maree baasuun kan murtaa’u galmee galii gurgurtaa waliigalaa agarsiisu yookiin galmee barbaachisaa biroo qabachuuni danda’u.

(ለ) ከግብር ከፋዩ ንግድ ሥራ ጋር በተያያዘ በየቀኑ የተገኘውን ማናቸውንም ገቢ እና ወጪ የሚያሳይ ሰነድ፤

(ሐ) ከንግድ ሥራው ጋር በተያያዘ የንግድ ዕቃዎችን ግዢና ሽያጭ እንዲሁም በግብ ር ከፋዩ የተሰጡ እና የተገኙ አገልግሎ ቶችን በተመለከተ የሚከተሉትን የሚያሳይ ሰነድ፤

(i) ለገበያ የዋሉትን ወይም የተቀበላቸውን የንግድ ዕቃዎች እና የተሰጠውን ወይም የተገኘውን አገልግሎት ዝርዝር፣

(ii) ከግብር ከፋዩ ላይ የንግድ ዕቃዎችን ወይም አገልግሎቶችን የገዙ ወይም ለግብር ከፋዩ ያቀረቡ ሰዎችን ስም እና የታክስ ከፋይ መለያ ቁጥር(እንደሁኔታው)፣

(iii) የአቅራቢውን የግብር ከፋይ መለያ ቁጥር የያዙ አስቀድሞ ቁጥር የተሰጣ ቸው ደረሰኞችን፣

(መ) በግብር ዓመቱ መጨረሻ በግብር ከፋዩ እጅ የሚገኙ የንግድ ዕቃዎች ን ዓይነት፣መጠንና ዋጋ እና የዋጋ መገመቻ ዘዴን የሚያሳይ ሰነድ፤

(ሠ) የግብር ከፋዩን የግብር ኃላፊነት ለመወሰን የሚያስችል ሌላ ማንኛውም ሰነድ።

፪) የንግድ ሥራ ገቢ ግብር የመክፈል ኃላፊነት ያለባቸው የደረጃ “ለ” ግብር ከፋ ዮች የሚከተሉትን ሰነዶች የመያዝ ግዴታ አለባቸው፡-

(ሀ) የየቀኑን ገቢ እና ወጪ የሚያሳይ መዝገብ፤

(ለ) ሁሉንም ግዥዎችና ሽያጮችን የሚያሳይ መዝገብ፣

(ሐ) የደመወዝና የአበሎች መዝገብ፤

(መ) የግብር ከፋዩን የግብር ኃላፊነት ለመወሰን የሚያስችል ሌላ ማንኛውም አግባብነት ያለው ሰነድ፤

፫) የደረጃ “ሐ” ግብር ከፋዮች የክልል መስተዳድር ምክር ቤት በሚያወጣው ደንብ በሚወሰነው መሠረት ጠቅላላ የሽያጭ ገቢያቸውን የሚያሳይ ወይም ሌላ አስፈላጊ መዝገብ ሊይዙ ይችላሉ።

(b) A record of all daily income and expenditures related to the taxpayer’s business;

(c) A record of all purchases and sales of trading stock, and services provided and received by the taxpayer showing the following:

(i) The particular trading stock sold or received andservices supplied or received;

(ii) The name and TIN (if any) of the purchasers from,and suppliers to, the taxpayer of trading stock or services;

(iii) Pre-numberedi n v o i c e s containing the supplier’s TIN;

(d) A record of trading stock on handat the end of thetaxpayer’s tax year, including the type, quantity,and cost of the stock, and the method of valuation used;

(e) Any other document relevant in determining the taxliability of the taxpayer.

2) Category ‘B’ taxpayers liable for business income tax shall keep the following:

(a) A record of daily income and expenditures;

(b) A record of all purchases and sales of trading stock;

(c) A salary and wages register

(d) Any other document relevant in determining the tax liability of the taxpayer.

3) Category ‘C’ taxpayers may keep a record of gross income and shall keep such other records as may bespecified in the Regulations.

4) Bu'uura Labsii kana Gabatee "B" tiin kaffalaan gibiraa sadarkaa "A" yookiin "B" gibira kaffaluuf dirqama qabu sanadoota armaan gadii qabachuuf dirqama qabu:
   (a) Sanada galii kiraarraa argate argisiisu;
   (b) Kaffaltiiwwan manichaan walqabate mootummaaf yookiin bulchiinsa magaalaatiif kaffalame sanada agarsiisu;
   (c) Haala Labsii kana keewwata 16 keewwata xiqqaa 5 (b) raawwatiinsa itti qabaatu yoo ta'emalee, baasii kamiyyuu manichaan walqabatee bahu sanada argisiisu;
   (d) Guyyaa gamoon kireeffamu itti argame, gatii gamichi itti argame, baasii gamicha fooyyessuuf bahee fi gatii galmee qulqulluu wayitaawaa gamichaa sanada agarsiisu;
   (e) Mannicha ilaalchisee waliigaltee kireessaa fi kireeffataa kamiyyuu sanada agarsiisu.
5) Akkaataa Labsii kana keewwata 55 tiin kaffalaan gibiraa gibira kaffaluuf dirqama qabu guyyaa qabeenyi gibirri itti kaffalamu argame, gatii itti argamee fi qabeenyicha fooyyessuuf baasii biro bahe kamiyyuu, galii yeroo qabeenyichi darbutti argate galmee argisiisu qabachuuf dirqama qaba.
6) Kaffalaan gibiraa baasiin tokko akka hir'ifamaatti akka qabamuuf yookiin gatii qabeenya tokkoo keessatti akka hammatamuuf kan dandeessisu ragaa sanadaa dhiyeessuu kan hin dandeenye yoo ta'e, Abbaan Taayitichaa kanneen armaan gadiiheeyyamuu dhiisuu danda'a:
   (a) Baasiin akka hir'ifamaatti akka qabamu;
   (b) Baasiin tokko gatii qabeenya tokkkoo keessatti akka hammatamu.
7) Raawwii Keewwata kanaatiif Abbaan Taayitichaa qajeelfamani baasa.

፬) በዚህ አዋጅ ሠንጠረዥ "ለ" መሠረት ግብር የመክፈል ኃላፊነት ያለበት የደረጃ "ሀ" ወይም" ለ"ግብር ከፋይ የሚከተሉትን ሰነዶች የመያዝ ግዴታ አለበት፡-
   (ሀ) ከኪራይ የተቀበለውን ገቢ የሚያሳይ ሰነድ፤
   (ለ) ከቤቱ ጋር በተያያዘ ለመንግሥት ወይም ለከተማ አስተዳደር የተከፈሉትን ክፍያዎ ች የሚያሳይ ሰነድ፤
   (ሐ) የዚህ አዋጅ አንቀጽ ፲፮(፭)(ለ) ተፈፃሚ በሚሆንበት ሁኔታ ካልሆነ በስተቀር ከቤቱ ጋር ተያይዞ የሚወጣውን ማንኛውንም ወጪ የሚያሳይ ሰነድ፤
   (መ) የሚከራየው ሕንፃ የተገኘበትን ቀን፣ ሕንፃው የተገኘበትን ዋጋ፣ ሕንፃውን ለማሻሻ ል የወጣውን ወጪ እና የህንፃውን የወቅ ቱን የተጣራ የመዝገብ ዋጋ የሚያሳይ ሰነድ፤
   (ሠ) ቤቱን በሚመለከት የተደረገ ማንኛውንም የተከራይ አከራይ ስምምነት የሚያሳይ ሰነድ
፭) በዚህ አዋጅ አንቀጽ ፶፭ መሠረት ግብር የመክፈል ኃላፊነት ያለበት ግብር ከፋይ ግብ ር የሚከፈልበት ሀብት የተገኘበትን ቀን፣ የተገኘበትን ዋጋ እና ሀብቱን ለማሻሻል የወጣ ሌላ ማንኛውንም ወጪ፣ ሀብቱ በሚ ተላለፍበትጊዜ የተቀበለውን ገቢ የሚያሳይ መዝገብ የመያዝ ግዴታ አለበት።
፮) ግብር ከፋዩ አንድ ወጪ በተቀናሽነት እንዲያዝለት ወይም በአንድ ሀብት ዋጋ ውስጥ እንዲካተትለት የሚያስችለውን የሰነድ ማስረጃ ማቅረብ ያልቻለ እንደሆነ ባለሥልጣኑ የሚከተሉትን ላይፈቅድ ይችላል፡-
   (ሀ) ወጪ በተቀናሽነት እንዲያዝ፤
   (ለ) አንድ ወጪ በአንድ ሀብት ዋጋ ውስጥ እንዲካተት፤
፯) ባለሥልጣኑ ለዚህ አንቀጽ አፈፃፀም የሚያግ ዙ መመሪያዎችን ያወጣል።

4) A category 'A' or 'B' taxpayer liable for tax under Schedule B of this Proclamation shall keep the following:
   (a) A record of rental income received;
   (b) A record of fees and charges paid to a State or City Administration in relation to the building;
   (c) Unless Article 16(5)(b) of this Proclamation applies, a record of any expenditures incurred in relation to the building;
   (d) A register of rental buildings showing the acquisition date, the cost of acquisition, any costsof improvement in relation to the building, and the current net book value of the building;
   (e) A record of any sub-lease arrangement in respect of the building.
5) A taxpayer taxable under Article 55of this Proclamationshall keep a record of the acquisition date of the taxableasset, the cost of acquisition,any costs of improvement in relation to the asset, and the consideration received ondisposal of the asset.
6) if the taxpayer is unable to produce documentary evidence relating to the circumstancesgiving rise to the claim for thededuction or the inclusion of the amount in the cost of anasset.The Authority may disallow a claim by a taxpayer for the following:
   (a) A deduction for an expenditure;
   (b) The inclusion of an amount of expenditure in the cost of an asset,
7) The Authority shall issue directives necessary for the implementation of this Article.

79. Gibira Beeksisuu

1) Qaxaramaan tokko ji'a tokko keessatti qaxxartoota tokkoo oliif kan hin hojjane yookiin gibira hir'isee galii gochuuf dirqama kan hin qabne yoo ta'e malee, gibiricha beeksisuuf dirqama hin qabu.
2) Qaxaramaan tokko ji'a tokko keessatti qaxxartoota tokkoo olii kan qabu yookiin galii ofii isaa irraa gibira hir'isee qabachuuf dirqama kan qabu yoo ta'e, qaxaramichi dhuma ji'a sadiin booda guyyoota 30'n jiran keessatti beeksisa gibiraa dhiyeessuu qaba.
3) Qaxaramaan tokko dirqama gibira beeksisuu kan hin qabne yoo ta'e, qaxaraan akkaataa Labsii kana keewwata 89 tiin nagahee gibira hir'ifamee hafe qaxaramaaf kennuu agarsiisu kaayyoo Labsii kanaa fi Labsii Bulchiinsa Taaksiitiif jecha qaxarichi gibira ji'aan kaffaluu qabu irraa murtii gibiraa kenname ta'ee fudhatama.
4) Kaffaltootni gibiraa sadarkaa "A" fi "B" gibira bara gibirichaa kan beeksisan yeroo armaan gadii keessatti ta'a:
   (a) Kaffaltoonni gibiraa sadarkaa "A" barri gibirichaa yeroo xumuramee eegalee ji'oota afur jiran keessatti;
   (b) Kaffaltoonni gibiraa sadarkaa "B" barri gibirichaa yeroo xumuramee eegalee ji'oota lama jiran keessatti.
5) Beeksifni gibiraa akkaataa keewwata kana keewwata xiqqaa 4 tiin dhiyaatu kanneen armaan gadii qabaachuu qaba:
   (a) Kaffaltoota gibiraa sadarkaa "A" tiif ibsa bu'aa fi kasaaraa fi ibsa qabeenyaa fi idaa kaffalaa gibiraa kanbara gibirichaa; yookiin
   (b) Kaffaltoota gibiraa sadarkaa "B" tiif ibsa herrega bu'aa fi kasaaraa gibira waggaa kan kaffalaa gibirichaa.

፸፱. ግብርን ስለማሳወቅ

፩) አንድ ተቀጣሪ በአንድ ወር ውስጥ ከአንድ በላይ ለሆኑ ቀጣሪዎች የማይሰራ ወይ ም ግብርን ቀንሶ ገቢ የማድረግ ግዴታ ያለበት ካልሆነ በስተቀር ግብሩን የማስታወቅ ግዴታ የለበትም፡፡
፪) አንድ ተቀጣሪ በአንድ ወር ውስጥ ከአንድ በላይ ቀጣሪዎች ያሉት ወይም ከራስ ገቢ ላይ ግብር ቀንሶ የመያዝ ግዴታ ያለበት እ ንደሆነ፣ ተቀጣሪው ከየሦስት ወሩ መጨረሻበኋላ ባሉት ፴ ቀናት ውስጥ የግብር ማስታወቂያ ማቅረብ ይኖርበታል፡፡
፫) አንድ ተቀጣሪ ግብር የማሳወቅ ግዴታ የሌለበት ሲሆን ቀጣሪው በአንቀጽ ፹፱ መሠረት ለተቀጣሪው የሚሰጠው ግብር ተቀንሶ ቀሪ መ ሆ ኑ ን የሚያሳየው ደረሰኝ ለዚህ አዋጅና ለታክስ አስተዳ ደር አዋጅ ዓላማ ሲባል ቀጣሪው በየወሩ መክፈል በሚኖርበት ግብር ላይ እንደተሰጠ የግብር ውሳኔ ተደርጎ ይወሰዳል፡፡
፬) የደረጃ "ሀ" እና "ለ" ግብር ከፋዮች የግብር ዓመቱን ግብር የሚያሳውቁት በሚከተሉት ጊዜያት ውስጥ ይሆናል፡-
   (ሀ) የደረጃ "ሀ" ግብር ከ ፋ ዮ ች የግብር ዓመቱ ከተጠናቀቀበት ጊዜ አንስቶ ባሉ ት የአራት ወራት ጊዜ ውስጥ፤
   (ለ) የደረጃ "ለ" ግብር ከፋዮች የግብር ዓመቱ ከተጠናቀቀበት ጊዜ አንስቶ ባሉት የሁለት ወራት ጊዜ ውስጥ፤
፭) በዚህ አንቀጽ ንዑስ አንቀጽ (፬) መሠረት የሚቀርብ የግብር ማስታወቂያ የሚከተሉትን መያዝ ይኖርበታል፡-
   (ሀ) ለደረጃ "ሀ" ግብር ከፋዮች፣ የግብር ከፋዩንየግብር ዓመቱን ትርፍና ኪሳራ መግ ለጫ እና የሃብትና ዕዳ መግለጫ፤ ወይም
   (ለ) ለደረጃ "ለ" ግብር ከፋዮች፣የግብር ከፋዩን የግብር ዓመቱን የትርፍና ኪሳራ የሂሳብ መግለጫ፤

79. Tax Declarations

1) An employee shall not be required to file a tax declarationunless the employee has more than one employer for acalendar month or he has self-withholding obligation.
2) If an employee has more than one employer for a calendarmonth or a selfwithholding obligation, the employee shall file a tax declaration within 30 days from the end of everythree months .
3) For an employee who is not required to file a tax declaration,the withholding tax receipt provided by the employer to the employee under Article 89 of this Proclamation for a month shall be treated for the purposes of this Proclamation and the Tax Administration Proclamation as an assessment of the amount of tax pay able by the employee for the month being that amount as set out on the statement.
4) A Category'A' or Category'B' taxpayer shall file a tax declaration for a tax year within:
   (a) For Category A taxpayers, 4 months from the end of thetax year; or
   (b) For Category 'B' taxpayers, 2 months from the end ofthe tax year.
5) A tax declaration filed under sub-article (4) of this Articlefor a tax year shall be accompanied by:
   (a) For a Category 'A' taxpayer, the taxpayer's profit andloss statement and balance sheet for the year; or
   (b) For a Category 'B' taxpayer, the taxpayer's profit and loss statement for the year.

6) Kaffalaan gibiraa sadarkaa "C" yeroo Labsii kana keewwata 80 keewwata xiqqaa 4 jalatti murtaa'e keessatti beeksisa gibirichaa dhiyeessuu qaba.

7) Galii argate irraa sababa gibirichi hir'ifameef bilisa yoo taasifame malee kaffalaan gibiraa galii Gabatee "D"qabu bara gibirichaatti bittaa fi gurgurtaa galicha argamsiise erga taasifamee eegalee ji'oota lamaan jiran keessatti beeksisa gibiraa dhiyeessuuf dirqama qaba.

80. Gibira Kaffaluu

1) Yeroon kaffaltii qaxaramaan tokko gibira galii qaxaramuu irraa aragamu ji'aan kaffaluu qabu yeroo kaffalaan gibiraa beeksisa gibiraa kan ji'a sadi sadii itti dhiyeessudha.

2) Kaffaltootni gibiraa sadarkaa "A" fi "B" yeroo galii waggaa isaanii beeksisuu qabanitti gibira bara gibirichaatti kaffaluu qaban kaffaluu qabu.

3) Kaffalaa gibiraa Labsii kana keewwata 79 keewwata xiqqaa 7 ilaallattu bittaa fi gurgurtaa yeroo gibirri itti kaffalamuu ilaalchisee yeroo beeksifni gibiraa itti dhiyaatu ta'a.

4) Kaffalaan gibiraa sadarkaa "C" bu'uura dambii Labsii kana raawwachiisuuf bahuutiin tokkoon tokkoo bara baajataatiif yeroo Adoolessa 1 hanga Adooleessa 30 jiru gidduutti gibira kaffaluu qaba.

81. Meeshaleen Biyya Keessa Yeroo Galan Gibira Dursee Kaffalamu

1) Kaffalaa gibiraa gabatee "C" Meeshaalee daldaalaaf oolan gara biyya keessatti yoo galchu baasii meeshawwan gatii gumurukaa, araboonii inshuraansii geejjibuuf baasu gibira hojii daldaalaaf dursee AbbaaTaayitaatiif ni kaffala.

፮) የደረጃ "ሐ" ግብር ከፋይ በዚህ አዋጅ አንቀጽ ፹(፬) በተወሰነው ጊዜ ውስጥ የግብር ማስታወቂያውን ማቅረብ አለበት፡፡

፯) ካገኘው ገቢ ላይ ግብሩ ተቀናሽ የተደረገ በመሆኑ ምክንያት ነፃ ካልተደረገ በስተቀር የ ሠንጠረዥ "መ" ገቢ ያለው ግብር ከፋይ በ ግብር ዓመቱ ገቢውን ያስገኘው ግብይት ከተደረገ ጀምሮ ባሉት ሁለት ወ ራ ት ውስጥ የግብር ማስታወቂያ የማቅረብ ግዴታ አለበት፡፡

፹. ግብርን ስለመክፈል

፩) አንድ ተቀጣሪ ለወሩ መ ክ ፈ ል የሚኖርበት ከመቀጠር የሚገኝ ገቢ ግብር የመክፈያ ጊዜ ግብር ከፋዩ የየሦስት ወሩን የግብር ማስታወቂያ የሚያቀርብበት ጊዜ ነው፡፡

፪) የደረጃ "ሀ" ወይም "ለ" ግብር ከፋዩች ዓመታዊ ገቢያቸውን ማስታወቅ ባለባቸው ጊዜ በግብር ዓመቱ ሊከፍሉት የሚገባውን ግብር ከፋዮቹ መክፈል አለባቸው፡፡

፫) የዚህ አዋጅ አንቀጽ ፸፱(፯) የሚመለከተውግብር ከፋይ ግብር መክፈያ ጊዜ ግብይቱን አስመልክቶ የግብር ማስታወቂያ መቅረብ የሚኖርበት ጊዜ ይሆናል፡፡

፬) የደረጃ "ሐ" ግብር ከፋይ በዚህ አዋጅ ሥር በሚወጣ ደንብ መሠረት ለእያንዳንዱ በጀ ት ዓመት ከሐምሌ ፩ ቀን እስከ ሐምሌ ፴ ቀን ባለው ጊዜ ውስጥ ግብሩን መክፈል ይኖርበታል፡፡

፹፩. ዕቃዎች ወደ ሀገር በሚገቡበት ጊዜ በቅድሚ ያ ስለሚከፈል ግብር

፩) የሠንጠረዥ "ሐ" ግብር ከፋይ ለንግድ የሚውሉ ዕቃዎችን ወደ ሀገር ሲያስገባ የዕቃዎቹን የጉምሩክ ዋጋ፣ የመድን አረ ቦንና የማጓጓዣ ወጪ የንግድ ሥራ ገቢ ግብር በቅድሚያ ለባለሥልጣኑ ይከፍላል፡፡

6) A Category 'C' taxpayer shall file a tax declaration withinthe period specified in Article 84(4) of this Proclamation.

7) A taxpayer who has Schedule 'D' income for a tax year thatis not discharged by the withholding of tax from the incomeshall file a tax declaration within two months after the dateof the transaction giving rise to the income.

80. Payment of Tax

1) The employment income tax payable by an employee for acalendar month shall be due on the date that the taxpayer'stax declaration for every threemonths in which the monthoccurs is due.

2) The tax payable for a tax year by a Category 'A' or Category'B' tax payer shall be due on the date that the taxpayer's tax declaration for the year is due.

3) The tax payable by a taxpayer to whom Article 79(7) appliesin respect of atransaction shall be due on the date that thetax declaration in relation to the transaction is due.

4) A Category 'C' taxpayer shall pay tax on the 7th day of Julyto the 6th day of August each fiscal year in accordance withthe Regulations issued here under.

81. Advance Payment of Tax in Relation to Imports

1) A taxpayer under Schedule 'C' importing goods for commercial use shall make an advance payment of businessincome tax to the Authority equal to value of the goods.

2) Bu'uura keewwata kana keewwata xiqqaa1tiin gibira kaffaluun irra jiraatu kan kaffalamu meeshaaleen too'annaa gumurukaa jalaa dursa osoo hin bahiin ta'ee, gibirri kunis bara gibiraa kaffalaan gibiraa meeshaalee biyya keessa galchuun itti raawwate idaan gibira hojii daldalaa kaffalaa gibiraa irraa barichatti barbaadamu waliin bakka buufama.
3) Bu'uura keewwata kana keewwata xiqqaa 2tiin bakka buusuun kan danda'amu, bara gibiraa tokkotti hanga gibiraa yeroon yeroon kaffalame kaffalaan gibiraa bara gibiraatti idaa gibira galii hojii daldalaa kaffaluun irra jiru yoo caale, hangi maallaqaa garaa garummaan mul'ate akkaataa Labsii Bulchiinsa Taaksii keewwata 51 tiin hojii irra ni oola.
4) Raawwii keewwata kanaatiif "Meeshaleen daldaalaaf oolan" gaaleen jedhu hiika qajeelfama Abbaan Taayitichaa kennu ta'a.

82. Gibira Yeroo Yeroon Kaffaluu

1) Keewwata kana keewwata xiqqaan 2 akka eegametti ta'ee, kaffalaan gibiraa Gabatee "C" ji'a 6ffaa bara gibirichaa keessatti itti aanee ji'a dhufu hanga guyyaa dhumaatti gibira galii hojii daldalaa gar-tokkeen kaffaluu ni danda'a.
2) Keewwata kana keewwatni xiqqaan 3 fi 4 akka eegamanitti ta'ee, kaffalaan gibiraa tokko yeroo kaffaltii tokkotti gibiraa gar-tokkee kaffaluu danda'u gibira galii hojii daldalaa bara gibiraa darbe kaffalame walakkaa isaa ta'a.
3) Kaffalaan gibiraa bara gibiraa darbe gibira galii hojii daldalaa kaffaluuf dirqama kan hin qabne yoo ta'e, hangi gibira gar-tokkee kaffalamuu bara gibiraa dhiyoo keessatti gibira galii hojii daldalaa qabaataa ture walakkaa isaa ta'a.

፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት መከፈል የሚኖርበት ግብር የሚከፈለው ዕቃዎቹ ከጉምሩክ ቁጥጥር ከመውጣታቸው በፊት ሆኖ፤ ይህም ግብር ግብር ከፋዩ ዕቃዎቹን ወደ ሀገር ውስጥ የማስገባቱ ተግባር በተከናወነበት የግብር ዓመት ከግብር ከፋዩላይ ከሚፈለገው ዓመታዊ የንግድ ሥራ ግብር ዕዳ ጋር ይካካሳል፡፡
፫) በዚህ አንቀጽ ንዑስ አንቀጽ (፪) መሠረት ሊካካስ የሚችለው በአንድ የግብር ዓመት በየጊዜው የተከፈለው የግብር መጠን ግብር ከፋዩ በግብር ዓመቱ መክፈል ከሚኖርበት የንግድ ሥራ ገቢ ግብር ዕዳ የበለጠ እንደሆነ፤ በልዩነት የታየው የገንዘብ መጠን በታክስ አስተዳደር አዋጅ አንቀጽ ፶፩ መሠረት ሥራ ላይ ይውላል፡፡
፬) ለዚህ አንቀጽ አፈፃፀም "ለንግድ የሚውሉ ዕቃዎች" የሚለው ሀረግ ባለሥልጣኑ በሚያወጣው መመሪያ ትርጉም የሚሰጠው ይሆናል፡፡

፹፪. ግብርን በየጊዜው መክፈል

፩) የዚህ አንቀጽ ንዑስ አንቀጽ (፪) እንደተጠበቀ ሆኖ፣የሠንጠረዥ "ሐ" ግብር ከፋይ በግብር ዓመቱ ውስጥ ፮ኛውን ወር ተከትሎ እስከሚመጣው ወር የመጨረሻ ቀን ድረስ የንግድ ሥራ ገቢ ግብሩን በከፊል ለመክፈል ይችላል፡፡
፪) የዚህ አንቀጽ ንዑስ አንቀጽ (፫) እና (፬) እንደተጠበቁ ሆኖ፣አንድ ግብር ከፋይ በአንድ የክፍያ ጊዜ መክፈል የሚችለው ከፊል ግብር ባለፈው የግብር ዓመት የተከፈለውን የንግድ ሥራ ገቢ ግብር ግማሽ ይሆናል፡፡
፫) ግብር ከፋዩ ባለፈው የግብር ዓመት የንግድ ሥራ ገቢ ግብር የመክፈል ኃላፊነት ያልነበረበት ከሆነ በከፊል የሚከፈለው የግብር መጠን በጣም ቅርብ በነበረው የግብር ዓመት የነበረው የንግድ ሥራ ገቢ ግብር ግማሽ ይሆናል፡፡

2) The tax payable under sub-article (1) of this Article shall be paid before the goods are released from Customs control and shall be credited against the taxpayer's business income taxliability for the tax year in which the import occurred.
3) If the total amount of advance payments of tax creditedunder sub-article (2) of this Article for a tax year exceeds thebusiness income tax liability of the taxpayer for the year, the excess is applied in accordance with Article 51 of the Tax Administration Proclamation.
4) The Autority may issue a Directivedefining "commercial use" for the purposes of this Article.

82. Installment of Tax

1) Subject to sub-article (2) of this Article, a Schedule 'C'taxpayer may pay an installment of business incometax fora tax year on the last day of the month following the end ofthe sixth month of the year.
2) Subject to sub-article (3) and (4) of this Article, the amountof the installment of tax for a tax year payable by a taxpayer may be one-half of the amount of the business income tax payable by the taxpayer for the previous tax year.
3) If a taxpayer did not have a business income tax liability for the previous year, the amount of the installment may be one-half of the amount of the business income tax payable in the most recent tax year in which the taxpayer had a businessincome tax liability.

4) Akkaataa keewwata kana keewwata xiqqaa 2 tiin kaffalaa gibiraa tokkoon gibirri gar- tokkeen kaffalamuu qabu irraa kaffalaan gibiraa akkaataa Labsii kana keewwata 84 tiin gibirri kaffalame hir'ifama kan taasifamu yoo ta'u, hir'ifamni taasifamee kan hafu zeeroodhaa gaditti ta'uu hin danda'u.
5) Akkaataa keewwata kanaatiin kaffalaan gibirichaa bara gibirichaatti gibirri gar- tokkeen kaffale gibira galii hojii daldalaa bara gibirichaatti kaffaluu qabuun waliin baka bu'a.
6) Akkaataa keewwata kana keewwata xiqqaa 5 tiin bakka buufamuu kan danda'u kaffalaan gibiraa hanga gibiraa bara gibiraa tokkotti gar-tokkeen kaffale gibira galii waggaatti kaffaluu qabu kan caale yoo ta'e, hangi maallaqaa garaagarummaadhaan mul'ate akkaataa Labsii Bulchiinsa Taaksii keewwata 51 tiin hojii irra ni oola.
7) Akkaataa keewwata kanaatiin "Gibira galii hojii daldalaa" jechuun kan ibsame "gibira galii kiraa" jechuun kan ibsames dabalatee keewwatni kun kaffalaa gibiraa gabatee "B" tiifis raawwatiinsa qabaachuu ni danda'a.
8) Keewwata kanaan "qoqqooduun yeroo kaffaltiin itti raawwatamu" jechuun bara gibiraa kaffalaa gibiraa ilaalchisee bara gibirichaa keessatti guyyaa dhumaa ji'a jahan jalqabaa ti.

Kutaa Kudha Shan
Herreegota Kaffalaman Irraa Gibira Hir'isanii Hambisuu

83. Galii Qaxaramuun Argamu Irraa Gibira Hir'isanii Hambisuu

1) Keewwata kana keewwata xiqqaa 2 jalatti kan ibsame akkuma eegametti ta'ee, qaxaraan kamiyyuu akkaataa Labsii kana keewwata 11 tiin galii qaxaramuun argamu gibirri itti kaffalamu qaxaramaaf yeroo kaffalutti akkaataa Labasii kana keewwata 12 jalatti tumameen bu'uura hanga taarifa gibiraa raawwatamuun tokkoon tokkoo yeroo kaffaltiitti gibira galii kaffalamuu qabu kaffaltii waliigalaa irraa hir'isee hambisuuf dirqama qaba.

፬) በዚህ አንቀጽ ንዑስ አንቀጽ (፪) መሠረት በአንድ ግብር ከፋይ በከፊል ሊከፈል ከሚገባው ግብር ላይ፣ ግብር ከፋዩ በዚህ አዋጅ አንቀጽ ፹፬ መሠረት የከፈለው የቅድሚያ ክፍያ መሠረት የተከፈለው ግብር ተቀናሽ የሚደረግ ሲሆን፣ ተቀናሽ ተደርጐ የሚቀረው ከዜሮ በታች ሊሆን አይችልም፡፡
፭) ግብር ከፋዩ በግብር ዓመቱ በዚህ አንቀጽመሠረት በከፊል የከፈለው ግብር በግብር ዓመቱ መክፈል ካለበት የንግድ ሥራ ገቢ ግብር ጋር ይካካሳል፡፡
፮) በዚህ አንቀጽ ንዑስ አንቀጽ (፭) መሠረት ሊካካስ የሚችለው ግብር ከፋዩ በአንድ የግብር ዓመት በከፊል የከፈለው የግብር መ ጠ ን በዓመቱ መክፈል ከሚኖርበት የገቢ ግብር የበለጠ እንደሆነ፤ በልዩነት የታየው የገንዘብ መጠን በታክስ አስተዳደር አዋጅ አንቀጽ ፶፩ መሠረት ሥራ ላይ ይውላል፡፡
፯) በዚህ አንቀጽ "የንግድ ሥራ ገቢ ግብር" የሚለው አገላለጽ "የኪራይ ገቢ ግብር"የሚለውን አገላለጽ አካቶ ይህ አንቀጽ ለሠንጠረዥ "ለ"ግብር ከፋይም ተፈፃሚነት ሊኖረው ይችላል፡፡
፰) በዚህ አንቀጽ "ከፋፍሎ የመክፈያ ጊዜ" ማለትየግብር ከፋዩ የግብር ዓመት በሚመለከት በግብር ዓመቱ ውስጥ የመጀመሪው ስድስ ት ወር የሚያበቃበት መጨረሻ ቀን ነው፡፡

ክፍል አሥራ አምስት
ከተከፋይ ሂሳብላይ ግብርን ቀንሶ ስለማስቀረት

፹፫. ከመቀጠር ከሚገኝ ገቢ ላይ ግብርን ቀንሶ ማስቀረት

፩) የዚህ አንቀጽ ንዑስ አንቀጽ(፪) እንደ ተጠበቀ ሆኖ፣ ማንኛውም ቀጣሪ በዚህ አዋጅ አንቀጽ ፲፩ መሠረት ከመቀጠር የሚገኝ ግብር የሚከፈልበት ን ገቢ ለተቀጣሪው በሚከፍልበት ጊዜ በዚህ አ ዋጅ አንቀጽ ፲፪ በተደነገገው መሠረት ተፈፃሚ በሚሆነው የግብር መጣኔ መሠረት በእያንዳንዱ የክፍያ ጊዜ መከፈል የሚኖርበ ትን የገቢ ግብር ከጠቅላላው ክፍያ ላይ ቀንሶ የማስቀረት ግዴታ አለበት፡፡

4) The amount of an installment pay able by a taxpayer for an installment period as determined under sub-article (2) of this Article shall be reduced, but not below zero, by any advance tax paid under Article 84 of this Proclamation or any with holding tax paid under Article 92 of this Proclamation inrespect of the business income derived by the tax payer during the installment period.
5) An installment of tax paid by a tax payer under this Article for a tax year shall be credited against the business income tax liability of the taxpayer for the year.
6) If the amount of the installment of tax credited under sub-article (5) of this Article for a tax year exceeds thebusiness income tax liability of the taxpayer for the year,the excess shall be applied in accordance with Article 51 of the Tax Administration Proclamation.
7) This Article may apply to a Schedule 'B' taxpayer on thebasis that a reference in this Article to "business income tax"shall be treated as a reference to "rental income tax".
8) In this Article, "installment period", in relation to the taxyear of a taxpayer, means the period of six months ending onthe sixth month of the year

PART 15
WITHHOLDING TAX

83. Withholding of Tax from Employment Income

1) Subject to sub-article (2) of this Article, an employer paying employment income to an employee who is subject to employment income tax under Article 11 of this Proclamation shall with hold tax from the gross amount of each payment of employment income made to the employee at the rate or rates applicable to the employee as specifiedin Article 12 of this Proclamation.

2) Qaxaraan qaxaramaan qaxarrii tokkoo ol irraa galii argachuu isaa kan beekuu fi qaxaraan biraa yookiin qaxartoonni biroo waliigala galii qaxaramaa irratti hundaa'anii gibira galii hir'isanii akka hin galchine kan beeku yoo ta'e, qaxaraan galii qaxaramaa walitti qabuudhaan gibira galii hir'isee hambisuuf dirqama qaba.

3) Qaxaraan galii qaxaramuun argamu qaxaramaaf kaffalu irraa dirqamni gibira hir'isee hambisuu isaa kaffaltiiwwan hojjetichaaf raawwatu irraa dirqamoota biroo qaxaradhaan hir'ifamuu qaban dursa niqabaata.

84. Namoota Jiraataa Itiyoophiyaa Hin Taaneef Kaffaltiiwwan Raawwataman Irraa Gibira Hir'isanii Hambisuu

1) Namni jiraataa Naannichaa ta'ee fi namni jiraataa Itiyoophiyaa hin taane dhaabbatni dhaabbiidhaan Naannicha keessatti hojjetu qabu nama jiraataa Itiyoophiyaa hin taaneef kaffalatii bu'aa gahee, kontiraaktara xiqqaa, dhalaa, royaalitii, hojii gaggeessaa, teeknikaa, araboonii inshuraansii, bu'aa gara alaatti ergamuu yookiin kaffaltii galiiwwan biroo kan raawwate yoo ta'e, akkuma rogummaa isaatti bu'uura Labsii kana keewwata 38 (4), 48 (2), 51, 52, 53, 58 yookiin 59 tiin taarifa gibiraa tumameen nama jiraataa Naannichaa hin taaneef kaffaltii waliigalaa raawwatamu irraa gibira galii hir'isee hambisuu qaba.

2) Namni jiraataa Naannichaa ta'ee fi namni jiraataa Itiyoophiyaa hin taane dhaabbata dhaabbiidhaan Naannicha keessatti hojjetu qabu nama bashannansiisaa jiraataa Naannicha hin taaneef akkaataa Labsii kana keewwata 50 tiin kaffaltii gibirri itti kaffalamu kan raawwate yoo ta'e, akkaataa taarifa gibiraa Labsii kana keewwata 50 keewwata xiqqaa 1 jalatti tumameen kaffaltii waliigalaa bashannansiisaaf kaffalu irraa gibira galii hir'isee hambisuu qaba.

፪) ቀጣሪው ተቀጣሪው ከአንድ በላይ የሆነ ከመቀጠር የሚገኝ ገቢ እንዳለው ያወቀና ሌላው ቀጣሪ ወይም ሌሎቹ ቀጣሪዎች በጠቅላላው የተቀጣሪው ገቢ ላይ ተመስርተው የገቢ ግብሩን ቀንሰው እንደማያስቀሩ ያወቀ እንደሆነ ቀጣሪው የተቀጣሪውን ገቢ በማጠቃለል የገቢ ግብር ቀንሶ የማስቀረት ግዴታ አለበት፡፡

፫) ቀጣሪው ለተቀጣሪው ከሚከፍለው ከመቀጠር የሚገኝ ገቢ ላይ ግብር ቀንሶ የማስቀረት ግዴታው ለሠራተኛው ከሚፈፅማቸው ክፍያዎች ላይ በቀጣሪው ተቀናሽ መደረግ ካለባቸው ሌሎች ግዴታዎች ቅድሚያ ይኖረዋል፡፡

፹፬. በኢትዮጵያ ነዋሪ ላልሆኑ ሰዎች ከሚፈፀሙ ክፍያዎች ላይግብርን ቀንሶ ማስቀረት

፩) የክልሉ ነዋሪ የሆነ ሰው እና በኢትዮጵያ ነዋሪ ያልሆነሰው በክልሉ ያለው በቋሚነት የሚሠራ ድርጅት በኢትዮጵያ ነዋሪ ላልሆነ ሰው የትርፍ ድርሻ፣የንዑስ ሥራ ተቋራጭ ክፍያ፣የወለድ፣ የሮያሊቲ፣ የሥራ አመራርክፍያ፣ የቴክኒካል ክፍያ፣ የመድን አረቦን፣ ወደ ውጭ የሚላክ ትርፍ ወይም የሌሎች ገቢዎች ክፍያ የፈፀመ እንደሆነ እንደአግባብነቱ በዚህ አዋጅ አንቀጽ ፴፰(፬)፣ ፵፰(፪)፣ ፶፩፣ ፶፪፣ ፶፫፣ ፶፰ ወይም ፶፱ በተደነገገው የግብርመጣኔ መሠረት በክልሉ ነዋሪ ላልሆነው ሰው ከሚፈፅመውጠቅላላ ክፍያ ላይ የገቢ ግብር ቀንሶ መያዝ አለበት፡፡

፪) የክልሉ ነዋሪ የሆነ ሰው እና በኢትዮጵያ በቋሚነት የሚሠራ ድርጅት ያለው ነዋሪ ያልሆነ ሰው በክልሉ ነዋሪ ላልሆነ አዝናኝ በዚህ አዋጅ አንቀጽ ፶ መሠረት ግብርየሚከፈልበት ክፍያየፈፀመእንደሆነ በዚህ አዋጅ አንቀጽ ፶(፩) በተደነገገው የግብር መጣኔ መሠረት ለአዝናኙ ከሚፈፅመው ጠቅላላ ክፍያ ላይ የገቢ ግብር ቀንሶ መያዝ አለበት፡፡

2) If an employer is aware that an employee has more than one employment and that the other employer, or none of the other employers, are withholding tax based on the aggregated employment income, the employer shall withhold tax based on the aggregated employment income.

3) The obligation of an employer to withhold tax from a payment of employment income to an employee shall have priority over any obligations of the employer to with hold any other amount from a payment of employment income to an employee.

84. Withholding of Tax from Payments to Non-residents

1) A resident of the region or a permanent establishment in the region of a non-resident making a payment of a dividend, repatriated profit, payment to sub-contractor, interest, royalty, management fee, technical fee, insurance premiumor other income that is subject to tax, as the case may be shall with hold tax from the gross amount paid at the tax rate applicable to the income as specified in Article 38(4), 48(2),51,52,53,58 or 59 of this Proclamation.

2) A resident of the region and a permanent establishment in Ethiopia of a non resident making a payment to a non-Resident entertainer that is income of the non-resident entertainer subject to tax under Article 50 shall withhold taxfrom the gross amount paid at the tax rate specified in Article 50(1) of this Proclamation.

3) Namni jiraataa Naannichaa ta'e bu'aa hin qoqqoodamne kan qabu yoo ta'e, bu'aa kana irraa akkaataa Labsii kana keewwata 57 jalatti tumameen gibira hir'isee hambisuu qaba.

85. Kaffaltii Gahee Bu'aa, Bu'aa Hin Qoqqoodamne, Dhalaa fi Rooyaalitii Irraa Gibira Hir'isanii Hambisuu

1) Namni jiraataa Naannichaa ta'ee fi namni jiraataa Itiyoophiyaa hin taane dhaabbata dhaabbiidhaan hojjetu akkaataa Labsii kana keewwata 51 tiin kaffaltii rooyaalitii gibirri itti kaffalamu yeroo raawwatuttibu'uura taarifa keewwata kanaan tumameen gibiricha kaffaltii waliigalaa irraa hir'isee hambisuu qaba.

2) Dhaabbanni jiraataa Naannichaa ta'ee akka haala isaatti akkaataa Labsii kana keewwata 52 yookiin 58 tiin kaffaltii bu'aa gahee gibirri itti kaffalamu yookiin bu'aa hin qoqqoodamne nama jiraataa Naannichaa ta'eef yoo raawwatu yookiin hambisu bu'uura taarifa keewwata kanaan ibsameen gibira hir'isee hambisuuf dirqama qaba.

3) Namni jiraataa Naannichaa ta'ee yookiin namni jiraataa Itiyoophiyaa hin taane dhaabbata dhaabbiidhaan hojjetu akkaataa Labsii kana keewwata 53 yookiin 58 tiin dhala gibirri itti kaffalamu yookiin bu'aa gara alaatti ergamu kan kaffale yoo ta'e, bu'uura taarifa keewwata kanaan ibsameen gibiricha hir'isee hambisuuf dirqama qaba.

86. Kaffaltiiwwaan Naannichaa Keessatti Raawwataman Irraa Gibira Hir'isanii Hambisuu

1) Intarpiraayizii maayikiroo fi xixiqqaa irraa kan hafe; dhaabbanni, manni hojii mootummaa, dhaabbanni bu'aaf hin dhaabbanne yookiin dhaabbanni miti mootummaa akkasumas kaffaltoonni gibiraa qajeelfama Abbaan Taayitichaa baasuun gibira hir'isanii akka hambisan dirqamni itti kenname bittaa fi gurgurtaa armaan gadiitiif kaffaltii waliigalaa rawwatan irraa % 2 gibira hir'isanii hambisuuf dirqama qabu:

፫) በክልሉ ነዋሪ የሆነ ሰው ያልተከፋፈለ ትርፍ ያለው እንደሆነ ከዚህ ትርፍ ላይ በዚህ አዋጅ አንቀጽ ፶፯ በተደነገገው መሠረት ግብሩን ቀንሶ መያዝ አለበት፡፡

፹፭. ከትርፍ ድርሻ፣ ካልተከፋፈለ ትርፍ፣ከወለድ እና ከሮያሊቲ ክፍያዎች ላይ ግብር ቀንሶ ማስቀረት

፩) በክልሉ ነዋሪ የሆነ ሰው እና በኢትዮጵያ ነዋሪ ያልሆነሰው በቋሚነት የሚሠራድርጅትበዚህ አዋጅ አንቀጽ ፶፩ መሠረት ግብር የሚከፈልበት የሮያሊቲ ክፍያ በሚፈፅምበትጊዜ በዚያው አንቀጽ በተወሰነው መጣኔ መሠረት ግብሩንከጠቅላላው ክፍያ ላይ ቀንሶ ማስቀረት አለበት፡፡

፪) በክልሉ ነዋሪ የሆነ ድርጅት እንደአግባብነቱ በዚህ አዋጅአንቀጽ ፶፪ ወይም አንቀጽ ፶፰ መሠረት ግብር የሚከፈልበትየትርፍ ድርሻክፍያ ወይም ያልተከፋፈለ ትርፍ በክልሉነዋሪ ለሆነ ሰው ሲፈፅም ወይም ሲይዝ በዚያው አንቀጽበተወሰነው መጣኔ መሠረት ግብር ቀንሶ የማስቀረት ግዴታአለበት፡፡

፫) በክልሉ ነዋሪ የሆነ ሰው ወይም በኢትዮጵያ ነዋሪ ያልሆነ ሰው በ ቋ ሚ ነ ት የሚሠራ ድር ጅት በዚህ አዋጅ አንቀጽ ፶፫ ወይም ፶፰ መሠረት ግብር የሚከፈልበት ወለድ ወይም ወደ ውጭ የሚላክ ትርፍ የከፈለ ወይም ያልተከፋፈ ለትርፍ እንደሆነ በዚያው አንቀጽ በተወሰነው የግብር መጣኔ መሠረት ግብሩን ቀንሶ የማስቀረት ግዴታ አለበት፡፡

፹፮. በክልሉ ውስጥ ከሚፈፀሙ ክፍያዎች ላይ ግብር ቀንሶ ስለማስቀረት

፩) ከጥቃቅን ኢንተርፕራይዝ በስተቀር ድርጅት፣የመንግሥት መስሪያ ቤት፣ለትርፍ ያልተቋቋ መ ድርጅት ወይምመንግስታዊ ያልሆነ ድርጅ ት እንዲሁም ባለሥልጣኑ በሚያወጣው መመሪያ ግብር ቀንሰው እንዲያስቀሩ ኃላፊነት የተሰጣቸው ግብር ከፋዮች ለሚከተሉት ግብይቶች ከሚፈፅሙት ጠቅላላ ክፍያ ላይ ፪% ግብር ቀንሰው የማስቀረት ግዴታ አለባቸው፡-

3) A Company which is a resident of the region shall withholdtax specified under Article 57 of this Proclamation on its undistributed profit.

85. Withholding of Tax from Dividend,Undistributed profit,Repatriated profit, Interest, and Royalties

1) A resident of the region or a permanent establishment in Ethiopia of a non-resident paying a royalty that is subject to tax under Article 51 of this Proclamation shall withhold tax from the gross amount of the royalty at the rate specified in that Article.

2) A resident body paying a dividend that is subject to taxunder Article 52 or that has undistributed profit subject to tax under Article 58 of this-Proclamation, as the case may be, shall withhold tax from the gross amount of the dividend or un distributed profit at the rate specified in that Article.

3) A resident of the region or a permanent establishment in Ethiopia of a non-resident paying interest or repatriated profits that is subject to tax under Article 53 or 58 of this Proclamation or undistributed profit shall withhold tax from the gross amount of the interest or the repatriated profit at the rate specified in those Articles.

86. Withholding of Tax from Domestic Payments

1) Except micro enterprises, bodies having legal personality,government agencies , non profit organizations, or non-governmental organizations and other tax payers required to with hold tax by a directive of the authority, shall withhold tax at the rate of 2% of the gross amount of a payment made for the following:

(a) Itiyoophiyaa keessatti bittaa yeroo tokkoo yookiin waliigaltee dhiyeessii meeshaa tokkoof qarshii 10,000.00 (kuma kudhan) ol ta'eef kaffaltii dhiyeessii meeshaa raawwatamuuf;

(b) Itiyoophiyaa keessatti bittaa yeroo tokkootiin yookiin waliigaltee tajaajilaa tokkootiin qarshii 3,000.00 (kuma sadii) oli kaffaltii raawwatamu;

2) Meeshaaleen yookiin tajaajiloonni hanga maallaqaa keewwata kana keewwata xiqqaa 1 jalatti ibsameen gadi ta'een adda bahanii yoo dhiyaatanii fi meeshaaleen yookiin tajaajiloonni kun hojimaata idileetiin dhiyeessii altokkoon kan dhiyaatanii fi maallaqni dhiyeessiif kaffalamus hanga maallaqa keewwata kana keewwata xiqqaa 1 jalatti ibsame akka caalu kan tilmaamamu yoo ta'e, keewwata kana keewwatni xiqqaan 1 raawwatiinsa ni qabaata.

3) Keewwata kana keewwatni xiqqaan 2 raawwatiinsa yeroo qabaatutti, Abbaan Taayitichaa hanga gibiraa hin kaffalamneef murteessuunii fi beeksisa barreeffamaa keennuudhaan gibira hin kaffalamiin hir'ifamee hambifamuun irra ture dhiyeessaa yookiin bitataa kaffalchiisuu ni danda'a.

4) Dhiyeessaan keewwata kana keewwatni xiqqaan 1 irratti raawwatamu nama gibira hir'isee hambisuuf lakkoofsa eenyummeessaa kaffalaa gibiraa kan hin kennine yoo ta'e, namni gibira hir'see hambisuuf dirqama qabu kaffaltii waliigalaa raawwatu irraa % 30 hir'isee hambisuuf dirqama qaba.

5) Akkaataa keewwata kana keewwata xiqqaa 4 tiin gibirri hambifamee kaffalamu:

(a) Galii dhiyeessaan dhiyeessii irraa argatu ilaalchisee gibira isa dhumaa ta'a.

(b) Qajeelfamaan yookiin murtii bulchiinsaatiin hafuu hin danda'u.

(ሀ) በኢትዮጵያ ውስጥ በአንድ ግዥ ወይም በአንድ የዕቃ አቅርቦት ውል ከብር ፲ሺ ብር በላይ ለሆነ የዕቃ አቅርቦት ለሚፈፀም ክፍያ፤

(ለ) በኢትዮጵያ ውስጥ በአንድ የአገልግሎት ውል ከብር ፫ሺ ብር (ሶስት ሺህ ብር) በላይ በሚፈፀም ክፍያ፤

፪) ዕቃዎች ወይም አገልግሎቶች በዚህ አንቀጽንዑስ አንቀጽ(፩) ከተመለከተው ገንዘብ በሚያንስ መጠን ተነጣጥለው ሲቀርቡና እነ ዚህ ዕቃዎች ወይም አገልግሎቶች በመደበኛው አሰራር በአንድ አቅርቦት እንደሚቀርቡና ለአቅርቦቱ የሚከፈለው ገንዘብም በ ዚ ህ አንቀጽ ንዑስ አንቀጽ (፩) ከተወሰነው የገንዘብ መጠን እንደሚበልጥ የሚገመት ከሆነ፣የዚህ አንቀጽ ንዑስ አንቀጽ (፩) ተፈፃሚ ይሆናል፡፡

፫) የዚህ አንቀጽ ንዑስ አንቀጽ (፪) ተፈፃሚ በሚሆንበት ጊዜ፣ባለሥልጣኑ ያልተከፈለውን የግብር መጠን በመወሰን እና የጽሁፍ ማስታወቂያ በመስጠት ያልተከፈለውን ተቀንሶ መያዝ የነበረበትን ግብር ከአቅራቢው ወይም ከገዥው ላይ ለማስከፈል ይችላል፡

፬) የዚህ አንቀጽ ንዑስ አንቀጽ (፩) ተፈፃሚ የሚሆንበት አቅራቢ ግብር ቀንሶ ለሚያስቀረው ሰው የታክስ ከፋይ መለያ ቁጥሩን ያልሰጠ እንደሆነ ግብሩን ቀንሶ የማስቀረት ግዴታ ያለበት ሰው ከሚፈፅመው ጠቅላላ ክፍያ ላይ ፴% ቀንሶ የማስቀረት ግዴታ አለበት፡፡

፭) በዚህ አንቀጽ ንዑስ አንቀጽ (፬) መሠረት ተይዞ የሚከፈለውግብር፡-

(ሀ) አቅራቢው ከአቅርቦቱ የሚያገኘውን ገቢ በተመለከተ የመጨረሻ ግብር ይሆናል፤

(ለ) በመመሪያ ወይም በአስተዳደራዊ ውሳኔ ቀሪ ሊደረግ አይችልም፤

(a) The supply of goods in Ethiopia involving more than10,000 Birr in one transaction or supply contract;

(b) The supply of services involving more than 3,000 Birr inone supply contract

2) Subarticle (1) of this Article shall apply to separate supplies of goods or services for an amount that is lessthan the amount specified in sub article (1) of this Article when it would reasonably be expected that the goods or services would ordinarily be supplied in a single supply for anamount exceeding the amount specified in sub-article (1) of this Article.

3) When subarticle (2) applies, the Authority may determine the amount of any unpaid withholding tax and,by notice inwriting, recover the unpaid withholding tax from either the supplier or purchaser.

4) If the supplier in a transaction towhich sub-article (1) applies has failed to provide their TIN to the withholding agent, the withholding agent shall withhold tax at the rate of30% of the gross amount of the payment made

5) The withholding tax payable under sub-article (4):

(a) shall be a final tax on the income derived by thesupplier from the supply; and

(b) shall not be waivered by either a Directive or administrative decision.

6) Hanga maallaqaa akkaataa keewwata kana keewwata xiqqaa 1 tiin murtaa'e Abbaan Taayitichaa qajeelfama baasuun jijjiiruuni danda'a.

87. Galii Gibira Irraa Bilisa Ta'e Irraa Gibirri Hir'ifamee Kan Hin Hambifamne Ta'uu

Bu'uura Labsii kanaatiin namni gibira hir'isee hambisuuf dirqama qabu, galii gibira irraa bilisa ta'e irraa gibira hir'isee hambisuu hin danda'u.

88. Galiin Gibirri Irraa Hir'ifamu Haala Itti Kaffalameera Jedhamu

Galii gibirri irraa hir'ifamu nama gibira hir'isee hambisuuf dirqama qabuun kaffalameera kan jedhamu kanneen armaan gadii keessaa tokko yoo raawwatamu dha:

1) Galiin gibirri irraa hir'ifamu nama kaffaltiin raawwatamuuf qabatamatti yoo kaffalame;
2) Galiin gibirri irraa hir'ifamu ajaja nama kaffalamuufiitiin yookiin akkaataa seeraatiin maqaa nama kaffalamuufiitiin yoo kaffalame;
3) Galiin gibirri irraa hir'ifamu faayidaa nama kaffalamuufiitiif jecha hojii irra yoo oole, kuufame, yookiin qabeenyaa kaappitaalaa argachuuf yoo oole;
4) Galiin gibirri irraa hir'ifamu faayidaa nama kaffalamuufiitiif jecha maqaa nama kaffalamuufiitiin yoo qabameef.

89. Nagahee Gibirri Hir'ifamee Hambifamuu Isaa Mirkaneessu Kennuu

Kaffaltii tokko irraa gibirri hir'ifamee yeroo hambifamutti namni gibiricha hir'isee hambisu kaffalticha nama fuudhuuf bu'uura qajeelfama Abbaan Taayitichaa baasuun nagahee gibirri hir'ifamee hambifamuu isaa ibsu kennuuf dirqama qaba.

፮) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተወሰነውን የገንዘብ መጠን ባለሥልጣኑ በመመሪያ ሊለውጠው ይችላል፡፡

፹፯. ከግብር ነፃ በሆኑ ገቢዎች ላይ ግብር ተቀንሶ የማይያዝ ስለመሆኑ

በዚህ ምዕራፍ መሠረት ግብር ቀንሶ የመያዝ ግዴታ ያለበት ሰው ከግብር ነፃ በሆነ ገቢ ላይ ግብር ቀንሶ መያዝ አይችልም፡፡

፹፰. ግብር ተቀናሽ የሚደረግበት ገቢ ተከፈለ ስለሚባልበት ጊዜ

ለዚህ የአዋጁ ክፍል አፈፃፀም ሲባል፣ግብር ተቀናሽ የሚደረግበት ገቢ ግብር ቀንሶ የ መያዝ ግዴታ ባለበት ሰው ተከፈለ የሚባለው ከሚከተሉት አንዱ ሲፈፀም ነው፦

፩) ግብር ተቀናሽ የሚደረግበት ገቢ ክፍያ ለሚፈፀምለት ሰው በእርግጥ ሲከፈል፤
፪) ግብር ተቀናሽ የሚደረግበት ገቢ በተከፋዩ ትዕዛዝ ወይም በሕግ መሠረት በተከፋዩ ስም ሲከፈል፤
፫) ግብር ተቀናሽ የሚደረግበት ገቢ ለተከፋዩ ጥቅም ሲባል ሥራ ላይ ከዋለ፣ ከተጠራቀመ፣ ወይም ለካፒታል ሀብትማግኛ ሲውል፣
፬) ግብር ተቀናሽ የሚደረግበት ገቢ ለተከፋዩ ጥቅም ሲባል በተከፋዩ ስም ሲያዝለት፡፡

፹፱. ግብር ተቀንሶ መያዙን የሚያረጋግጥ ደረሰኝ ስለመስጠት

ከአንድ ክፍያ ላይ ግብር ተቀንሶ በሚያዝበት ጊዜ፣ ግብሩን ቀንሶ የሚይዘው ሰው ክፍያውን ለሚቀበለው ሰው ባለሥልጣኑ በሚያወጣው መመሪያ መሠረት ግብር ተቀንሶ መያዙን የሚያረጋግጥ ደረሰኝ የመስጠት ግዴታ አለበት፡፡

6) The Autority may, by Directive, change the amounts specified in sub-article (1) of this Article.

87. No Withholding from Exempt Income

A withholding agent shall not withholdtax under this proclamation from an amount that is exempt income of the recipient.

88. Time of Payment of Withholding Income

For the purposes of this Part,withholding income shall be treatedas having been paid by a withholding agent to a person if any ofthe following applies:

1) the withholding income is actually paid to the person;
2) the withholding income is applied on behalf of the personeither at the instruction of the person or under any law;
3) the withholding income is reinvested,accumulated,or capitalized for the benefit of the person;
4) the withholding income is credited to an account for the benefit of the person.

89. Withholding Tax Receipt

At the time of withholding tax fromwithholding income, a withholding agent shall provide the recipient of the withholding income with a withholding tax receipt in the approved form inaccordance with the directive of the authority.

90. Gibira Hir'ifamee Hambifame Kaffaluu

1) Namni gibira hir'isee hambisuuf dirqama qabu kamiyyuu maallaqa kaffalu irraa gibira hir'isee hambisu ji'a kaffaltii itti raawwatee booda guyyoota 30'n jiran keessatti Abbaa Taayitichaatiif kaffaluu qaba.
2) Namni gibira hir'isee hambisuun kaffaluuf dirqama qabu gibira akkaataa keewwata kana keewwata xiqqaa 1 tiin hir'ifamee hambifame bu'uura guca mirkanaa'eetiin Abbaa Taayitichaa beeksisuu fi gibiricha kaffaluuf dirqama qaba.
3) Namni gibira hir'isee hambisuuf dirqama qabu kamiyyuu:
   (a) Bu'uura Labsii kanaatiin gibira hir'isee kan hin hambifne yoo ta'e; yookiin
   (b) Gibira hir'isee hambise akkaataa keewwata kana keewwata xiqqaa 1 jalatti tumameen Abbaa Taayitichaatiif kan hin kaffalle yoo ta'e, gibira Abbaa Taayitichaatiif kaffalamuu qabu ilaalchisee itti gaafatamummaa ni qabaata.
4) Namni gibira hir'isee hambisuuf dirqama qabu sababa gibiricha hir'isee hin hambifneef hanga gibiraa keewwata kana keewwata xiqqaa 3 jalatti ibsameef itti gaafatamaa yeroo ta'utti gibira ofii isaatiif kaffale nama kaffaltiin raawwatameef irraa deebisiisuuf mirga qaba.

91. Gibira Hir'ifamee Hambifameef Bakka Buufama Gibiraa Kennamu

1) Bu'uura Labsii kanaatiin gibirri galii irraa hir'ifame akkaataa Labsii kana keewwata 11 keewwata xiqqaa 5 yookiin keewwata 60 keewwata xiqqaa 2 tiin gibira isa xummuraa yeroo hin taanetti kaffalaan gibirichaa gibira hir'ifamee hambifameef bara gibirichaatti bakka buufama gibiraa argachuuf mirga qaba.
2) Gibirri akkaataa keewwata kana keewwata xiqqaa 1 tiin kaffalame hanga gibira waggaa kaffalaa gibiraa irraa barbaadamuun gadi yoo ta'e, kaffalaan gibirichaa galii isaa yeroo beeksisutti gibira garaagarummaan irraa barbaadamu kaffaluuf dirqama qaba.

፺. ተቀንሶ የተያዘውን ግብር ስለመክፈል

፩) ማንኛውም ግብር ቀንሶ የማስቀረት ግዴታ ያለበት ሰው ከሚከፍለው ገንዘብ ላይ ቀንሶ የሚያስቀረውን ግብር ክፍያ ከፈፀመበት ወር በኋላ ባሉት ፴ ቀናት ውስጥ፣ለባለሥልጣኑ መክፈል ይኖርበታል፡፡
፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት ተቀንሶ የሚያዝ ግብር የሚከፍል ግብር ቀንሶ የመያዝ ግዴታ ያለበት ሰውተቀናሽ ተደርጎ የተያዘውን ግብር በፀደቀው ቅጽ መሠረት ለባለሥልጣኑ የማስታወቅና ግብሩን አ ብ ሮ የመክፈል ኃላፊነት አለበት፡፡
፫) ማንኛውም ግብር ቀንሶ የመያዝ ግዴታ ያለበት ሰው፡-
   (ሀ) በዚህ የአዋጁ ክፍል በተደነገገው መሠረት ግብር ቀንሶያልያዘ ከሆነ፤ ወይም
   (ለ) ቀንሶ የያዘውን ግብር በዚህ አንቀጽ ንዑስ አንቀጽ (፩) በተደነገገው መሠረት ለባለሥ ልጣኑ ያልከፈለ እንደሆነ፤ለባለሥልጣኑ መከፈል የሚኖርበትን ግብር በተመለከተ ኃላፊ ይሆናል፡፡
፬) ግብር ቀንሶ የመያዝ ግዴታ ያለበት ሰውግብሩን ቀንሶ ባለመያዙ ምክንያት በዚህ አንቀጽ ንዑስ አንቀጽ (፫) ለተመለከተው የግብር መጠን ኃላፊ በሚሆንበት ጊዜ እርሱ የከፈለውን ግብር ክፍያ ከተፈፀመለት ሰው ላይ የማስመለስ መብት አለው፡፡

፺፩. ተቀንሶ ለተያዘ ግብር የሚሰጥ የግብር ማካካሻ

፩) በዚህ አዋጅ መሠረት ከገቢ ላይ የተቀነሰውግብር በዚህ አዋጅ አንቀጽ ፲፩(፭) ወይም ፷(፪) መሠረት የመጨረሻ ግብር በማይሆንበት ጊዜ ግብር ከፋዩ ተቀንሶ ለተያዘው ግብር በግብር ዓመቱ የግብር ማካካሻ የማግኘት መብት አለው፡፡
፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት የተከፈለው ግብር ከግብር ከፋዩ ላይ በዓመቱ ከሚፈለገው የግብር መጠን ያነሰእንደሆነ ግብር ከፋዩ ገቢውን በሚያስታውቅበት ጊዜ በልዩነት የሚፈለገውን ግብር የመክፈል ግዴታ አለበት፡፡

90. Payment of Withholding Tax

1) Tax that a withholding agent is required to withhold fromwithholding income shall be paid to the Authority within 30days after the end of the month in which the withholdingincome was paid.
2) A withholding agent required to pay withholding tax undersubarticle (1)of this Article shall file a withholding taxdeclaration in the approved form with the payment.
3) If a withholding agent:
   (a) fails to withhold tax as required under this Part; or
   (b) having withheld tax fails to pay the tax to the Authority as required under sub-article (1) of this Article;the withholding agentshall be personally liable to paythe amount of tax to the Authority.
4) A withholding agent personally liablefor an amount of taxunder sub-article (3) of this Article as a result of failing towithhold the tax is entitled to recover the tax paid from the recipient of the payment.

91. Credit for Withholding Tax

1) If the withholding income of a taxpayer for a tax year is notsubject to final taxation under Article 11(5) or 60(2) of thisProclamation, the taxpayer shall be allowed a tax credit forthe withholding tax.
2) If the amount of the tax credit allowed under subarticle (1)of this Article is less than the total tax liability of thetaxpayer for the year,the taxpayer shall pay the differenceby the due date for filing the tax payer's tax declaration for the year.

3) Gibirri akkaataa keewwata kana keewwata xiqqaa 1 tiin kaffalame hanga gibira waggaa kaffalaa gibiraa irraa barbaadamuu caalee kan argame yoo ta'e, gibirri caalmaadhaan kaffalame akkaataa Labsii Bulchiinsa Taaksii keewwata 51 jalatti tumameen kan raawwatamu ta'a.

Kutaa Kudha Jaha
Tumaalee Adda Addaa

92. Aangoo Dambii fi Qajeelfama Baasuu

1) Labsii kana raawwachiisuuf Manni Maree Bulchiinsaa Mootummaa Naannichaa Dambii baasuu ni danda'a.
2) Labsii kanaa fi Dambii Labsicha hojiirra oolchuuf bahu raawwachiisuuf Abbaan Taayitichaa Qajeelfama baasuu ni danda'a.

93. Seerota Rawwatiinsa Hin Qabaanne

1) Labsii Gibira Galii Mootummaa Naannoo Oromiyaa Lak. 74/1995, Labsii Lak. 74/1995 Fooyyessuuf Labsii Bahe Lak. 134/2000, Labsii Lak. 74/1995 Akka Fooyya'eetti Irra Deebiin Fooyyessuuf Labsii Bahe Lak. 171/2004 akkasumas Labsii Gibira Galii Hojii Albuudaa Lak. 92/1997 Labsii kanaan haqamanii jiru.
2) Seerotnii fi barmaatileen hojii Labsii kanaan faallessan kamiyyuu dhimmoota Labsii kana keessatti hammataman irratti raawwatiinsa hin qabaatan.

94. Tumaalee Ce'umsaa

1) Labsiin kun osoo hojiirra hin ooliin dura bara gibiraa jiruuf raawwiin seerota Labsii kanaan haqamanii kan itti fufu ta'a.
2) Labsii kanaan jechi bara gibiraa darbe jedhu akkaataa barbaachisummaa isaatti bara gibiraa seerota haqaman keessa jirus ni dabalata.

፫) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት የተከፈለው ግብር ከግብር ከፋዩ ላይ በግብር ዓመቱ ከሚፈለገው የግብር መጠን በልጦ የተገኘ እንደሆነ በብልጫ የተከፈለው ግብር በታክስ አስተዳደር አዋጅ አንቀጽ ፶፩ በተደነገገው መሠረት ተፈፃሚ ይሆናል፡፡

ክፍል አሥራ ስድስት
ልዩ ልዩ ድንጋጌዎች

፺፪. ደንብና መመሪያዎችን የማውጣት ሥልጣን

፩) ለዚህ አዋጅ ትክክለኛ አፈፃፀም የክልል መስተዳድር ምክር ቤት ደንብ ያወጣል፡፡
፪) ባለሥልጣኑ ለዚህ አዋጅ እና ለሚወጣው ደንብ ሥራ ላይ ለማዋል መመሪያዎችን ሊያወጣ ይችላል፡፡

፺፫. የተሻሩ እና ተፈፃሚነት የማይኖራቸው ሕጎች

፩) የኦሮሚያ ክልላዊ ምንግስት የገቢ ግብር አዋጅ ቁጥር ፸፬/፲፱፻፹፰ ፣አዋጅ ቁጥር ፸፬/፲፱፻፹፰ ለማሻሻል የወጣ አዋጅ ቁጥር ፻፴፬/፪ሺ፣ አዋጅ ቁጥር ፸፬/፲፱፻፹፰ በድጋሚ ለማሻሻል የወጣ አዋጅ ቁጥር ፻፸፩/፪ሺ፬ እና የማዕድን ሥራ ገቢ.ግብር አዋጅ ቁጥር ፺፪/፲፱፻፺፯ በዚህ አዋጅ ተሽረዋል፡፡
፪) ይህን አዋጅ የሚቃረን ሌላ ማንኛውም ሕግበዚህ አዋጅ በተመለከቱት ጉዳዮች ላይ ተፈፃሚ አይሆንም፡፡

፺፬. የመሸጋገሪያ ድንጋጌዎች

፩) ይህ አዋጅ ተፈፃሚ መሆን ከሚጀምርበት የግብር ዓመት በፊት ላለው የግብር ዓመት በዚህ አዋጅ የተሻሩ ሕጎች ተፈፃሚነት ይቀጥላል፡፡
፪) በዚህ አ ዋ ጅ ያለፈው የግብር ዓመት የሚለው አገላለፅ እንደ አግባብነቱ በተሻረው ሕግ ያለውን የግብር ዓመትም ይጨምራል፡፡

3) If the amount of the tax credit allowed under sub-article (1 of this Article exceeds the total tax liability of the taxpayerfor the year, the excess shall be applied in accordance withArticle 51 of the Tax Administration Proclamation

Part Sixteen
Miscellaneous Provisions

92. Power to Issue Regulations and Directives

1) The Council of regional government may issue Regulations necessary for the proper implementation of this Proclamation.
2) The Autority may issue Directives necessary for the proper implementation of this Proclamation and Regulations.

93. Repealed and Inapplicable Laws

1) The Income Tax Proclamation No. 74/1995, Proclamation to amend this income tax proclamation No.134/2000, a proclamation to reamend the amended income tax prpclamtion No. 74/1995 of Oromiya National regional state perocalmation No.171/2012 and the mining income tax proclamation No.92/97 is her by repaled.
2) No other law may, in so far as it is inconsistent with this Proclamation, be applicable with respect to matters provided for by this Proclamation.

94. Transitional Provisions

1) Subject to the Tax Administration Proclamation, the lawshere by repealed shall continue to apply for the tax year preceding the tax year in which this proclamation enters into force.
2) A reference in this Proclamation to a previous tax yearincludes, when the context requires, a reference to a taxyear under the repealed laws.

3) Akkaataa Labsii kana keewwata 69 tiin ibsi hir'ifama kanaan dura taasifamee, baasii, kasaaraa yookiin idaa hin sassaabamne jedhu bu'uura seera haqameetiin baasii hir'ifame, kasaaraa yookiin idaa hin sassaabamne ni dabalata.

4) Akkaataa Labsii kanaatiin ibsi bu'aa fi kasaaraa yookiin galii akkaataa Qophii fi Dhiyeessa Gabaasa Faayinaasiitiin kan qophaa'u ta'ee, akkaataa gabatee yeroo Boordiin Qabiinsa Herregaa fi Odiitii oromiyaa hundaa'u baasuun ta'a. Gabateen yeroo hanga hojiirra ooluu eegalutti seerri haqame raawwatiinsa ni qabaata.

5) Abbaan Taayitichaa yeroo Labsiin kun hojii irra oole irraa eegalee waggaa tokko keessatti yeroo sadarkaan kaffalaa gibiraa akkaataa Labsii kanaatiin tumame itti rawwatamu ni murteessa. Kun hanga murtaaa'utti sadarkaa kaffalaa gibiraa ilaalchisee seerri haqame raawwatiinsa ni qabaata.

6) Dambiiwwanii fi qajeelfamoonni bu'uura seerota haqamaniitiin bahan hanga Labsii kanaan wal hin faallessinettii fi dambiiwwanii fi qajeelfamoota birootiin hanga bakka bu'anitti rawwiin isaanii kanitti fufu ta'a.

95 Yeroo Labsichi Hojiirra Itti Oolu

Labsiin kun Adoolessa 1 bara 2008 irraa eegalee galii argame irratti raawwatiinsa ni qabaata.

Finfinnee,
Guraandhala 24 Bara 2009
Lammaa Magarsaa
Pirezidaantii Mootummaa Naannoo Oromiyaa

፫) በዚህ አዋጅ አንቀጽ ፷፱ መሠረት ቀደም ሲል የተደረገ ተቀናሽ፣ወጪ፣ኪሳራ ወይም የማይሰበሰብ እዳ የሚለው አገላለጽ በተሻረው ሕግ መሠረት የተቀነሰን ወጪ፣ ኪሳራ ወይም የማይሰበሰብ ዕዳን ይጨምራል፡፡

፬) በዚህ አዋጅ መሠረት የትርፍ እና ኪሣራ ወይም የገቢ.መግለጫ በፋይናንስ ሪፖርት አዘገጃጀትና አቀራረብ አዋጅ መሠ ረት የሚዘጋጀው የኦሮሚያ የሂሳብ አያያ ዝና ኦዲት ቦርድ በሚያወጣው የጊዜ ሰሌዳ መሠረት ይሆናል፡፡የጊዜ ሰሌዳው ተፈፃሚ እ ስ ከ ሚ ሆ ን ድረስ የተሻረው ሕግ ተፈፃሚነት ይቀጥላል፡፡

፭) ባለሥልጣኑ ይህ አዋጅ በሥራ ላይ ከዋለበት ጊዜ ጀምሮ በአንድ ዓመት ጊዜ ውስ ጥ በዚህ አዋጅ የተደነገገው የግብር ከፋዮች ደረጃ ተፈፃሚ የሚሆንበትን ጊዜ ይወስናል፡፡ ይህ እስከሚወሰን ድረስ የግብር ከፋዮችን ደረጃ በሚመለከት የተሻረው ሕግ ተፈፃሚ ይሆናል፡፡

፮) በተሻሩት ሕጎች መሠረት የወጡ ደንቦች እና መመሪያዎች ከዚህ አዋጅ ጋር እስ ካልተቃረኑ እና በሌሎች ደንቦችና መመሪያዎች እስከሚተኩ ድረስ ተፈፃሚነታቸው ይቀጥላል፡፡

፺፭. አዋጁ የሚፀናበት ቀን

ይህ አዋጅ ከሐምሌ ፩ ቀን ፪ሺ፰ ዓ.ም ጀምሮ በተገኘ ገቢ ላይ ተፈፃሚ ይሆናል፡፡

ፊንፊኔ
የካቲት ፳፬ ቀን ፪ሺ፱
ለማ መገርሳ
የኦሮሚያ ክልላዊ መንግስት ፕሬዝዳንት

3) A reference in Article 69 of thisProclamation to a previously deducted expenditure, loss, or bad debt includesa reference to expenditure, loss, or bad debt deducted under the repealed law.

4) Profit and loss or income statement to be prepared under this proclamation shall be in accordance with the schedule to be set by the Oromiya Audit and Accounting Board. The laws here by repealed shall continue to apply until theschedule becomes operative.

5) The Authority shall determine within one year from theeffective date of this Proclamation, the date from when the Category of taxpayers provided here in shall begin to apply. The repealed law relating to the Category of taxpayersshall continueto apply until that time.

6) Regulations and Directives issued under the Repealed laws shall continue to apply to the extent that they are not inconsistent with this Proclamation and until such time as they are replaced by new Regulations and Directives.

95. Effective Date

This Proclamation shall apply on incomederived as of 8th day of July , 2016.

Finfinne
March 3, 2017
Lema Megersa
President of Oromia Regional State