



DAWLADDA DEEGAANKA SOOMAALIDA
DHOOOL GAZETA
Somali Regional State
የሶማሌ ክልላዊ መንግሥት

Qimaha የንዱዋጋ. Unit Price	Dhool Gazeta Waxaa Soo Saara Golaha Xildhibaanada Dawladda Deegaanka Soomaalida	✉392
Bayaan Tirsi: 192/2012 Bayaanka ee Cashuurta Dakhliga Dawladda.....Bog 1	አዋጅ ቁጥር 192/2012 የገቢ ግብር አዋጅገጽ 1	ProclamationNo. 192/2020 Income Tax Proclamation Page 1

Bayaan Trisi 192/2012

Bayaanka Cashuurta Dakhliga
Dawladda deegaanka Soomaalida

Maadaaama oo ay lagama maarmaan noqotay in la dajiyo nidaam cashuureed hufan oo casri ah kaasoo lajaaaqadaya oo taageeraya sii amba qaadida heerka horumarka uu dalkeena iyo deegaankeenu gaadhay.

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

Hadaba, si waafaqsan Qodobka 49 (3) (B) ee Dastuurka dib loo habeeyay ee Dawladda Deegaanka Soomaalida, Golaha Xildhibaanadu waxa uu bayaamiyay sidan:

QAYBTA KOOWAAD
GUUD AHAAN
Qodobka 1^{aad} Ciwaan Gaabaan

Bayaankan waxaa loogu yeedhi karaa "**Bayaanka Cashuurta Dakhliga Dawladda deegaanka Soomaalida ee tirsigiisu yahay: 192/2012**"

አዋጅ ቁጥር 192/2012
የሶማሌ ክልል የገቢ ግብር አዋጅ

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

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

የሶማሌ ክልላዊ መንግሥት አንቀጽ ፶5(1) እና (01) መሠረት የሚከተለው ታውጏል።

ክፍል አንድ
ጠቅላላ

1. አጭር ርዕስ
ይህ አዋጅ "የሶማሌ ክልል የገቢ ግብር አዋጅ ቁጥር 192/2012" ተብሎ ሊጠቀስ ይችላል።

PROCLAMATION NO. 192/2020
SOMALI REGIONAL STATE
INCOME TAX PROCLAMATION

WHEREAS, 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;

WHEREAS, 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 Constitution of Somali Regional State the state Council hereby proclaimed as follows:

PART ONE
GENERAL

1. Short Title
This Proclamation may be cited as the "**Somali Regional State Income Tax Proclamation No. 192/2020**".

Qodobka 2^{aad} Qeexid

Weedhaha bayaanka gudihiisa lagu isticmaalay ee lagu xusay bayaanka maamulka cashuurta waxay yeelanaysaa macnaha lagu siiyay bayaanka maamulka cashuurta Hadii aan sikale loogu qeexin Bayaankan. Hase ahaatee Bayaankan dhexdiisa:

1. “**Cadad**” macnaheeda waxaa kujira cadadka alaab ahaan.

2. “**Hawl Ganacsi**” waxaa loola jeeda:

- a) dhaq dhaqaaq kasta oo shaqo oo loo fuliyo in macaash laga helo, hawl warshadeed, xirfad oo loo fuliyo si joogto ah ama mudo gaaban ayna ku jiraan adeeg bixinta shaqaalaynta ama kiraynta gurayaha,
- b) dhaqaaq kasta oo shaqo oo kale oo Xeerka ganacsiga Itoobiya u aqoonsado in ay tahay hawl ganacsi
- c) Dhaqaaq kasta oo, marka laga reebo kiraynta gurayaha shirkadaha saamiga ama shirkadaha mas’uuliyadoodu xadidantahay wuxuu doonaba ha noqdo ujeedada shirkadaasi.

3. “**Hanti ganacsi**” waxaa loola jeedaa hanti kasta oo loo dhigay ama isticmaalay howlaha shaqo gabi ahaanba ama qayb ahaan si loo soo saaro Dakhliga Ganacsiga.

4. “**Dakhliga Ganacsiga**” wuxuu leeyahay maclaha uu ugu yaalo qodabka 21^{aad} ee bayaankan.

5. “**ka jarid**” waxaa loola jeedaa:

b). Cashuurta dakhliga ganacsiga iyo kirada:

- 1) Xisaabinta cashuurta waajibtay canshuur-bixiyaha ee nidaamka xisaabeed ee ku salaysan ururinta, xuquuqda helida, ama
 - 2) Xisaabinta cashuurta ku waajibtay canshuur-bixiyaha ee nidaamka kuslaysan lacag caddaan ah ee lahelay, ama
- t). Cashuur kale oo kasta oo bayaanka lagu waajibiyay, helideeda.

6. “**Qaybsiga Saamiga**” waxaa loola jeedaa uqaybinta faaiidada xubnaha shirkadaha, waxaana kamid ah:

- a) Xadiga ay shirkada ugu celiso xubinka xubinimadiisa awgeed ee kusal go’an dhimtaanka qayb ahaan hantida (raasamaalka) shirkada marka xadiga celisku kabadan ayahay qiimaha magaca u yaalka ah ee la dhimay.
- b) Xadiga ay shirkada ugu celiso xubin tirtirida xubinimada oo ay kamid yihiin hanti kala qaadida shirkada ama soo.

2. ጥርጉም

በታክስ አስተዳደር አዋጅት ርጉም የተሰጠው ቃል በዚህ አዋጅ ውስጥ ጥቅም ላይ የዋለ እንደሆነ ለዚህ አዋጅ የተለየ ጥርጉም ካልተሰጠው በስተቀር በታክስ አስተዳደር አዋጅ የተሰጠው ጥርጉም ይኖረዋል። ከዚህም በተጨማሪ ለዚህ አዋጅ አፈፃፀም፡-

- 1/ "የገንዘብ መጠን" በዓይነት የተገለፀ መጠንንም ይጨምራል፤
- 2/ "የንግድ ሥራ" ማለት፡-
 - ሀ) በተከታታይ ወይም ለአጭር ጊዜ ለትርፍ የሚከናወን ማንኛውም የኢንዱስትሪ፣ የንግድ፣ የሙያ ወይም ሸክሽናል ሥራ ሲሆን ተቀጣሪ ለቀጣሪው የሚሰጠውን አገልግሎት ወይም ቤት ማከራየትን አይጨምርም፤
 - ለ) በንግድ ሕግ መሠረት የንግድ ሥራነው ተብሎ እውቅና የተሰጠው ሌላ ማንኛውም ሥራ፣ ወይም
 - ሐ) ሕንፃ ማከራየትን ሳይጨምር የከብንያው ዓላማ ምንም ቢሆን ማንኛውም የአክሲዮን ማህበር ወይም ኃላፊነቱ የተወሰነ የግል ማህበር የሚሠራው ማንኛውም ሥራ፤
- 3/ "የንግድ ሥራ ሀብት" ማለት የንግድ ሥራ በማከናወን ሂደት በሙሉ ወይም በከፊል የንግድ ሥራ ገቢ ለማግኘት የተያዘ ወይም ጥቅም ላይ የዋለ ሀብት ነው፤
- 4/ "የንግድ ሥራ ገቢ" በዚህ አዋጅ በአንቀጽ ፳1 የተሰጠው ጥርጉም ይኖረዋል፤
- 5/ "ማግኘት" ማለት፡-
 - ሀ) ለንግድ ሥራ እና ለኪራይ ገቢ ግብር፤
 - (1) በአክራሪ የሒሳብ አያያዝ ዘዴ ሒሳቡን ለሚይዝ ግብር ከፋይ፣ ለመቀበል የሚያስችል መብት ማግኘት፤
 - (2) ሒሳቡን በጥሬ ገንዘብ እንቅስቃሴ ላይ በተመሠረተ የሒሳብ አያያዝ ዘዴ ለሚይዝ ግብር ከፋይ፣ መቀበል፣ ወይም
 - ለ) በዚህ አዋጅ መሠረት ለተጣለ ማንኛውም ሌላ ግብር፣ መቀበል ነው፤
- 6/ "የትርፍ ድርሻ" ማለት አንድ ድርጅት ለአባላቱ የሚያከፋፍለው ጥርፍ 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 ከብንያው በመፍረሱ ወይም ሽርክና በመቋረጡ ምክንያት የአባልነት ጥቅም ሲሰረዝ ለአባሉ ተመላሽ የተደረገለት በካፒታሉ ውስጥ ከነበረው በስሙ ከተመዘገበ የአባልነት ጥቅም ዋጋ በላይ የሆነው የገንዘብ መጠን፤

2. Definitions

A term used in this Proclamation that is defined in the Tax Administration Proclamation shall have the meaning in the Tax Administration Proclamation unless defined otherwise in this Proclamation.

1. “**amount**” includes an amount-in-kind;

2. “**business**” means

- a) any industrial, commercial, professional, or vocational activity conducted for profit and whether conducted continuously or short-term, but does not include the rendering of services as an employee or the rental of buildings;
- b) any other activity recognized as a trade under the Commercial Code; or
- c) any activity, other than the rental of buildings, of a share company or private limited company whatever the objects of the company;

3. “**business asset**” means an asset held or used in the conduct of a business wholly or partly to derive business income

4. “**business income**” has the meaning in Article 21 of this Proclamation;

5. “**derive**” means:

- a) For the business income tax:
 - 1) for a taxpayer accounting for tax on an accruals basis, the arising of the right to receive; or
 - 2) for a taxpayer accounting for tax on a cash basis, received; or
- b) For any other tax imposed under this Proclamation, received;

6. “**dividend**” means a distribution of profits by a body to a member and includes the following:

- a) An amount returned by a body to a member 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 by which 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 of a partnership, to the extent that the amount returned exceeds the nominal value of the membership interest

- 16. **“Dulsaar”** waxaa loola jeedaa xadi lacageed mudaysan ama wadar duuduub ah lagu bixiyo taasi oo lagu mutaysto in lacag la isticmaalo ama mudo kubixin loo cayimay, waxaana kamid ah, dhimitaan, kordhin ama xadi kale oo qiimo ahaan udhigma.
- 17. **“Kharash Maamul”** waxaa loola jeedaa xadi lacageed oo lagu mutayso adeeg bixin maarayneed, laakiin aanu kujirin dakhliga shaqaalaynta lagu helo.
- 18. **“Xafiiska”** waxaa loola jeedaa Xafiiska Dakhliga Dawladda Deegaanka Soomaalida.
- 19. **“Xafiiska Maaliyada”** ama **“Madaxa Xafiiska Maaliyadda”** waxaa loola jeedaa Xafiiska maaliyada Deegaanka iyo Madaxa Xafiiska maaliyada siday u kala horeeyaan.
- 20. **“Deegaan”** Waxaa loola jeedaa Deegaanka Soomaalida.
- 21. **“la helay”** waxaa kamid ah:
 - b) Marka laga eego Dhinaca cashuur bixiyaha iyadoo uu dalabku kayimid cashuur bixiyaha ama sharci uu waajibiyay.
 - t) Dib-loogu maalgaliyay, loo ururiyay ama looga dhigay hanti raasamaal ah cashuur bixiyaha.
 - j) Loogu shubay akoon xisaabedka ama loo kaydiyay cashuur bixiyaha.
 - x) Ama hadii kale loogu diyaariyay cashuur bixiyaha.
- 22. **“Royalty”** waxaa loola jeedaa lacag hal mar ama markasta ujeedo kasta loo bixiyo oo ay kamid yihiin kuwan hoos ku xusan:
 - b) Helida isticmaalka xuquuqda qoraalada hal-abuur, farshaxanka, ama howlaha cilmiga sayniska oo ay kujiraan samaynta filimada iyo cajaladaha lagu baahinayo radio-ga, tv-ga ama internet-ka.
 - t) Helida xuquuqda baahinta maqalka, muqaalka ama labadaba iyadoo lagu baahinayo tv-ga, radio, internet-ka, dayax-gacmeed, xadhko, optic fiber ama farsamo kale oo lamid ah oo la xidhiidha telefishanka, raadhiyawga ama interneetka.
 - j) Helida isticmaalka lahaanshaha xuquuqda, xuquuqda maskaxeed, hal-abuurka, calaamada ganacsiga, nashaqad, qorshe, and qaaciido sir ah amah hab socod ama xuquuq kale oo hanti ah.

- 16. **“ወለድ”** ማለት ገንዘብን ለመጠቀም ወይም የክፍያ ጊዜን ለማራዘም በየጊዜው ወይም በአንድ ጊዜ የሚከፈል የገንዘብ መጠን ሲሆን ቅናሽ፣ ፕሪሚየምን ወይም ሌሎች ተመሳሳይ ክፍያዎችንም ይጨምራል።
- 17. **“የሥራ አመራር ክፍያ”** ማለት ለሥራ አመራር ወይም አስተዳደራዊ አገልግሎት የሚከፈል የገንዘብ መጠን ሲሆን ከመቀጠር የሚገኝ ገቢን አይጨምርም፤
- 18. **“ቢሮ”** ማለት ያሰማሊ ክልል መንግስት ጋቢዎች ቢሮ ።
- 19. **“ያፋይናንስ ቢሮ”** እና **“ያፋይናንስ ዋና ባለስልጣን”** ማለት ያሰማሊ ክልል መንግስት ያፋይናንስ ቢሮ እና ያፋይናንስ ዋና ባለስልጣን ማለት ነው።
- 20. **“ክልል”** ማለት ያሰማሊ ክልል መንግስት።
- 21. **“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።
- 22. **“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 ሲሆን፣ የሲኒማቶግራፊ ፊልሞችና ለፊደሎች፣ ለቴሌቪዥን ወይም ለኢንተርኔት ሥርጭት የሚውሉ ፊልሞችና ቴፖችን መጠቀም ወይም ለመጠቀም መብት ማግኘትን ይጨምራል፤
 - ለ) ከቴሌቪዥን ወይም ከሬድዮ ወይም ከኢንተርኔት ሥርጭት ጋር ተያይዞ በሳተላይት፣ በኬብል፣ በኦፕቲክ ፋይበር፣ 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፤

- 16. **“interest”** means a periodic or lump sum 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;
- 17. **“management fee”** means an amount as consideration for the rendering of any managerial or administrative service, but does not include employment income;
- 18. **“Bureau”** means the Bureau of Revenue of Somali Regional State;
- 19. **“Bureau of Finance or Head of Finance Bureau”** means the Bureau of Finance or the head of finance bureau of Somali Regional State.
- 20. **“State”** Means the Somali regional state.
- 21. **“received”**, includes:
 - a. applied on behalf of the Tax Payer either at the request of the Tax Payer or under any law;
 - b. reinvested, accumulated, or capitalized for the benefit of the Tax Payer;
 - c. credited to an account or carried to a reserve for the benefit of the Tax Payer
- 22. **“royalty”** means a periodic or lump sum amount as consideration for any of the following:
 - a) the use of, or the right to use any copyright 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 fiber, or similar technology in connection with television, radio, or internet broadcasting;
 - c) The use of, or the right to use any patent, invention, trademark, design or model, plan, secret formula or process, or other like property or right;

x) Isticmaalka ama xuquuqda isticmaalka aalad kasta oo warshadeed, ganacsi, ama Aaladaha saysniska.

Kh) Isticmaalka ama xuquuqda isticmaalka khibrad kasta oo warshadeed, ganacsi, ama Khibrada saysniska.

d) Qodabkan xuquuqaha ama hantida lagu faahfaahyay ee (b) ilaa (x) taageero siin dheeri ah si looga faaiidaysto isticmaalkeeda.

23. "Sanad Cashuureed" waxaa loola jeedaa:

b) Qofka marka laga hadlayo, waxay ka dhigan tahay muddo hal sano ah laga bilaabo 1 hamle-30 sane. Hadii aanuXafiisku siinin fasax qoraal ah iyo qof isticmaala sanad xisaabeed gaah u ah, oo buuxiyay shuruudo ay Xafiisku u dajisay ogaysiinta dhexdeeda.

t) Marka laga hadlayo shirkada waa sanad miisaaniyadeedka shirkada. Ama,

j) Sanad kala guurka lagu xeeriyay qodabaka 28^{aad} ee bayaankan.

24. "Canshuur bixiye" waxaa loola jeeda sida ku xusan bayaankan, qof kasta oo uu waajib ka saaran yahay bixinta cashuurta

25. "Lacagta lagubixiyo adeega farsamada" waxaa loola jeedaa lacagta lagu bixiyo adeegyada farsamo, xirfadeed ama latalin oo ay kamid yihiin lacagta lagu siiyo shaqsiyaadka bixiya xirfadlayaasha bixiya adeeg.

26. "Alaabta Ganacsiga ee Bakhaarka Taala" waxaa kamid ah:-

b) Shay kasta oo lasoo saaray, warshadeeyay, lasoo iibsaday ama loo helay si loo warshadeeyo, lool iibiyo ama loo badalo.

t) Alaab kasta oo gashi ah oo loo isticmaalayo habka waxsoo saarka ama warshadaynta. Ama,

x) Xoolo kasta nool, Marka laga reebo xoolaha loo isticmaalo rarka iyo Shaqooyinka kale.

27. "Lahaanshaha ugu muhiimsan" waxaa loola jeedaa marka laga hadlayo shirkad, faaiidada xubinimada lagu yeeshay si toos ah ama si dadban ee uu qof helo isagoo maraya shirkad isku dhex jirta shirkado ama haayad aanay lahaanshaheeda Kama danbaysta ah lahayn shaqsiyaad.

28. "Hay'ad" waxaa loola jeedaa Shirkad Ganacsi oo iskeed u taagan, Shirkad heshiis Wadaag ah ku dhisan, Wakaaladaha Dawladda, Shirkadaha Adeegyada lacagta bixiya ama

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 ንዑስ አንቀጽ ከፊደል ተራ (ሀ-ሠ) የተዘረዘሩትን ሀብቶች ወይም መብቶች መጠቀም እንዲቻል በተጨማሪነትና በተቀጽላነት የሚሰጥ ድጋፍ፤

23. "የግብር ዓመት" ማለት፡-

ሀ) ለግለሰብ ሲሆን፣ ባለሥልጣኑ በጽሁፍ ማስታወቂያ ፈቃድ ካልሰጠ እና በጽሁፍ ማስታወቂያው የተወሰኑትን ቅድመ-ሀኔታዎች በማሟላት ግለሰቡ የራሱን የሂሳብ ዓመት ካልተጠቀመ በስተቀር፣ ከሐምሌ 1 ቀን እስከ ሰኔ ፬ ቀን ያለው የአንድ ዓመት ጊዜ ነው፤

ለ) ለድርጅት ሲሆን የድርጅቱ የሂሳብ ዓመት፤ ወይም

ሐ) በዚህ አዋጅ አንቀጽ ፳8 የተወሰነው የመሸጋገሪያ የሂሳብ ዓመት ነው፤

24. "ግብር ከፋይ" ማለት በዚህ አዋጅ መሠረት ግብር የመክፈል ግዴታ የተጣለበት ሰው ነው፤

25. "የቴክኒክ ክፍያ" ማለት ለቴክኒካዊ፣ ሙያዊ፣ ወይም ለማማከር አገልግሎት የሚከፈል ክፍያ ሲሆን፣ የቴክኒክ ወይም ሌሎች ባለሙያዎችን ለመጠቀም የሚከፈል ክፍያን ይጨምራል፤

26. "የንግድ ዕቃ" የሚከተሉትንም ይጨምራል፡

ሀ) ማንኛውም የተመረተ፣ የተፈሰሰ፣ የተገዛ ወይም ለማምረት፣ ለመሸጥ ወይም ለመለወጥ በማናቸውም ሁኔታ የተገኘ ዕቃ፤

ለ) በማምረት ወይም በመፈሰሰ ሂደት ውስጥ ጥቅም ላይ የሚውል ማንኛውም ጥሬ ዕቃ ወይም አላቂ ዕቃ፤ ወይም

ሐ) ለጭነት ወይም ለሥራ የሚያገለግሉ እንስሳትን ሳይጨምር ማንኛውም እንስሳት፤

27. "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፤

28. "ግብር ቀንሶ ገቢ የማድረግ ኃላፊነት የተጣለበት ሰው" ማለት ከሚከፈለው ክፍያ ላይ በዚህ አዋጅ ክፍል አሥር መሠረት ግብር ቀንሶ የማስቀረት ኃላፊነት ያለበት ሰው ሲሆን፣ በዚህ አዋጅ አንቀጽ ፺3 መሠረት ከሚቀበለው ክፍያ ላይ ግብር ራሱ ቀንሶ የማስቀረት ኃላፊነት ያለበትንም ሰው ይጨምራል፤

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

f) the supply of assistance that is ancillary and subsidiary to, and is furnished as a means of enabling the application or enjoyment of property 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 to 30th Sene, unless the Authority has granted permission, by notice in writing and subject to such conditions as may 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. transitional accounting year as determined under Article 28 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) Anything produced, manufactured, purchased or otherwise 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. "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 Part Ten of this Proclamation from a payment made by the person and includes a person required to self-withhold tax under Article 90 of this Proclamation

- 29. Shidkad kale oo lagu aasaasay Dalka gudihhiisa ama dibediisa.
- 30. **“Shirkad”** waxaa loola shirkad ganacsi ee lagu aasaasay hab waafaqsan Xeerka Ganacsiga ee dalka taasi oo leh jiritaan sharci waxaana ku jira shirkadaha laga aasaasay hab waafaqsan sharciyada dalalka kale.
- 31. **“Qofka la saaray mas’uuliyada jarista cashuurta iyo soo xaraynta”** waxaa loola jeeda qof kasta oo uu waajib ka saaran yahay jarista cashuurta sida lagu xeeriyay Qaybta Tobnaad ee Bayaankan, waxaana kujira qofka looga baahanyahay inuu isla laftiisu cashuur iska jaro xadiga lacageed ee uu helo sida ku cad qodabka 87^{aad} ee bayaankan iyo
- 32. **“Dakhliga lajarayo”** waxaa loola jeedaa dakhliga laga rabo in cashuur laga jaro sida ku cad Qaybta Tobnaad ee bayaankan.

Qodobka 3^{aad} Darajooyinka cashuur bixiyayaasha

- 1. Ujeedada bayaankan waxaa cashuur bixiyayaasha lahaanayaan darajooyinkan:
 - b) cashuur bixiyaha darajada(B) waa:
 - 1) Shirkad, ama
 - 2) Shaqsi kasta oo iib sanadeedkiisu yahay 1,000,000 birr ama wax ka badan.
 - c) Cashuur bixiyaha darajada(T) waa shaqsi aan ahayn shirkad oo dakhliga sanadeedkiisa guud yahay ama kabadan yahay 500,000 birr kana kayaryahay 1000,000 Birr.
 - j) Cashuur bixiyaha darajada(J) waa ganacsade shaqsi ah oo aan ahayn shirkad oo dakhliga sanadeedkiisa guud kayaryahay 500,000 Birr.
- 2. Xafiisku isagoo ka duulaysa xogta dakhliga uu cashuur bixiyuhu soo gudbistay ama xogo kale oo ay heshay, ayuu go'aamin karaa in darajada cashuur-bixiyuhu isabalay sanad cashuureedka.
- 3. Madaxa Xafiisku ugu yaraan shantii sanaba halmar isaga oo ku xisaabtamaya isbedbedelka Heerka nolosha waxa uu badali karaa xadiga dakhliga guud ee sanad laha ah ee farqada (1) ee qodabkan si Cashuur bixiyeyaasha loogu kalasaaro darajada cashuur bixiye “B” darajada cashuur bixiye “T” ama darajada cashuur bixiye “J”.

29. “ግብር ተቀናሽ የሚደረግበት ገቢ.” ማለት በዚህ አዋጅ ክፍል አሥር መሠረት ግብር ተቀንሶ የሚያገባበት ገቢ ማለት ነው

3. የግብር ክፍያ ደረጃዎች

1/ ለዚህ አዋጅ አፈፃፀም ሲባል የሚከተሉት የግብር ክፍያ ደረጃዎች ይኖራሉ:-

- ሀ) የደረጃ “ሀ” ግብር ክፍያ፤
 - (1) ድርጅት፣ ወይም
 - (2) ጠቅላላ ዓመታዊ ገቢው ብር 1 ሚሊዮን (አንድ ሚሊዮን ብር) ወይም ከዚህ በላይ የሆነ ማንኛውም ሌላ ሰው፤
 - ለ) የደረጃ “ለ” ግብር ክፍያ የሚባለው ድርጅትን ሳይጨምር ዓመታዊ ጠቅላላ ገቢው ከብር 1 ሚሊዮን (አንድ ሚሊዮን ብር) የሚያንስ ነገር ግን ብር 5) ሺ (አምስት መቶ ሺ ብር) እና ከዚያ በላይ የሆነ፤
 - ሐ) ደረጃ “ሐ” ግብር ክፍያ የሚባለው ድርጅትን ሳይጨምር ዓመታዊ ጠቅላላ ገቢው ከብር 5) ሺ (አምስት መቶ ሺ ብር) የሚያንስ ሰው ነው።
- 2/ የታክስ ባለሥልጣኑ ታክስ ክፍያ የሚያሳውቀውን ግብር ወይም የሚያገኘውን ሌላ መረጃ መሠረት በማድረግ ለግብር ዓመቱ የግብር ክፍያ ደረጃ የተለወጠ መሆን አለመሆኑን ይወስናል።
- 3/ ቢሮ በዚህ አንቀጽ ንዑስ አንቀጽ(1) የተመለከተውን ግብር ክፍያችን የደረጃ “ሀ”፣ የደረጃ “ለ” ወይም የደረጃ “ሐ” ግብር ክፍያ ብሎ ለመመደብ የሚያስችለውን ዓመታዊ ጠቅላላ የገቢ መጠን በኢኮኖሚ ጥናት ላይ በመመስረት ቢያንስ በአምስት ዓመት ጊዜ ውስጥ ማሻሻል አለበት።

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

3. Categories of Taxpayer

- 1. For the purposes of this Proclamation there shall be the following categories of business taxpayers.
 - a) category “A” taxpayer being
 - 1/ a company
 - 2. any other person having an annual gross income of Birr 1,000,000 or more;
 - b) category “B” taxpayer being a person, other than a Company, having an annual gross income of Birr 500,000 or more but less than 1,000,000c)
 - Category “C” taxpayer being a person other than a Company, having an annual gross income of less than Birr 500,000
- 3. The Bureau 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.

Qodobka 4^{aad} Xarunta joogtada ah

1. Marka laga reebo arrimaha lagu qeexay farqda (2) (3) (4) iyo (5) ee qodobkan, xarunta joogtada ah waa goobta cayiman ee shaqada ganacsiga ee qof leeyahay dhamaanteed ama qayb kamid ah laga fuliyo.
2. Kuwan soo socda ayaa si gaar ah loo aqoonsaday inay yihiin xarunta joogtada ah ee shaqo ganacsi:
 - b) Goobta Xafiiska maamulka, laan, xafiis, warshad, bakhaar ama goobta howlaha farsamo, hase ahaatee kamid ma ahaa xafiis wakiil ka ah shaqada ganacsi ee qofka Guud ahaan.
 - t) Goobta macdan qodista, baadhista ama soo saarista ilaha khayraadka dabiiciga ah.
 - j) Adeeg siinta ay kamidka yihiin; adeega latalinta shaqsigu bixiyo ama ta uu shaqaale ama qof kale ugu shaqaalaysiiyay bixinta Adeegaasi hadii nooca shaqo ku xidhan tahay mashruuc shaqeynaya muddo ama muddooyin isku gayntoodu kabadan tahay boqol sideetan iyo saddex Maalmood Halsano Gudahood.
3. Goobta dhismaha ama goobta lagu fuliyo hawlaha dhismaha ama isku rakibista ama howlah kormeerka laxidhiidha shaqada mashruuca waxay noqonayaan xarun joogto ah kaliya marka goobta mashruuca ama shaqada ay sii socota muddo kabadan boqol iyo sideetan iyo saddex Maalmood.
4. iyadoo ay sideeda tahay arrimah alagu xeeriyay farqada (1) iyo (2) ee qodabkan, marka shaqsi aan ahayn wakiil si madax-banaan howlihiisa shaqo uqabta, oo matalay shaqsi kale(oo loo yaqaano wakiishe), la-wakiishuhuwuxuu wakiishaha uga dhigan yahay xarunta shaqo ee joogtada ah hadii qofkaasi:
 - b) si joogto ah uu isagoo matalaya wakiishaha uga gorgortamo heshiisyada.
 - t) Uu xafido bukhaarka alaabta uu shaqsigu keeno alaabta si joogto ah isagoo matalaya wakiishaha.

Qodobkan dhexdiisa, **“wakiil madax banaan”** waxaa loola jeedaa: - dilaal, wakiil guud, iyo wakiil kasta oo isagoo matalay shaqsiga u howl-gala si madx-banaan, laakiin waa marka laga reebo shaqsiga si kali ah ama wakiishe oo kale ah ugu howl-qabta shaqsi kale hadii xidhiidhkooda maaliyadeed iyo

4. በቋሚነት የሚሠራ ድርጅት

የዚህ አንቀጽ ንዑስ አንቀጽ (2)፣(3)፣(4) እና (5) ድንጋጌዎች እንደተጠበቁ ሆነው፡- "በቋሚነት የሚሠራ ድርጅት" የሚባለው ማናቸውም ሰው የንግድ ሥራውን በሙሉ ወይም በከፊል የሚያከናውንበት ቋሚ የንግድ ሥራ ቦታ ነው፡፡

2/ 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 ፍላጋ፣ ወይም ማምረት ሥራ የሚከናወንበት ቦታ፤

ሐ) ለአንድ ወይም ለተያያዙ ፕሮጀክቶች በአንድ ዓመት ጊዜ ውስጥ ከ1፻፹3 (አንድ መቶ ሰማንያ ሦስት) ቀናት በላይ ለሆነ ጊዜ ተቀጣሪዎችን ወይም ሌሎች ሠራተኞችን በመመደብ የምክር አገልግሎትን ጨምሮ ሌሎች ማናቸውም አገልግሎቶች የሚሰጡበት ቦታ፤

3/ የግንባታው ሥራ፣ ፕሮጀክቱ ወይም የሥራ እንቅስቃሴው ከ1፻፹3 (አንድ መቶ ሰማንያ ሦስት) ቀናት በላይ የሚቆይ እስከሆነ ድረስ የህንፃ ግንባታ ሥራ የሚከናወንበት ሥፍራ፣ የግንባታ፣ የመገጣጠም ወይም የተከለ ፕሮጀክት ወይም ከእነዚህ ጋር የተገናኙ የቁጥጥር ሥራዎች በቋሚነት የሚሠራ ድርጅት ተደርገው ይወሰዳሉ፡፡

4/ በዚህ አንቀጽ ንዑስ አንቀጽ (1) እና (2) የተደነገገው ቢኖርም ራሱን ችሎ የሚሠራ ወኪል በመደበኛ የንግድ ሥራ አካሄድ ከሚያከናውነው ተግባር በስተቀር ማናቸውም ሰው"ወካይ" ተብሎ ለሚጠራ ሌላ ሰው ወኪል በመሆን በሌላ ሰው ስም የሚሰራ በሚሆንበት ጊዜ ወኪሉ የወካዩ በቋሚነት የሚሠራድርጅት ነው የሚባለው፡-

ሀ) በወካዩ ስም በቋሚነት ውሎችን የሚደራደር፤ ወይም ለ) በወካዩ ስም የንግድ ዕቃዎችን ለማስረከብ አከማችቶ የሚይዝ ከሆነ ነው፡፡

5. 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 በዋነኝነት ለአንድ ሰው ወኪል በመሆን የሚሠሩትን አይጨምርም፡፡

4. Permanent Establishment

1. A permanent establishment is a fixed place of business through which the business of a person is wholly or partly carried on.
2. The following are specifically treated as 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) 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 connected project for a period or periods aggregating more than ninety days in any one-year period.
- 3) A building site, or a construction, assembly, or installation project, or supervisory activities connected with such site or project shall be a permanent establishment only when the site, project, or activities continue for more than ninety 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:
 - 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.

6. iyo ganacsi uu ka duwan yahay kuwan dhexmari lahaa dad kala madax-banaan.

Qodobka 5^{aad} Deganaanshaha.

- 1. Kuwa soo socdaa waa kuwa degan Deegaanka:
 - b) Shaqsi leh degenaansho
 - t) Shirkad leh degenaansho
 - j) Dawladda deegaanka, Maamulada Gobolada, maamulada Degmooyinka, maamulada magaalooyinka Deegaanka iyo Tuulooyinka Deegaanka.
- 2. Iyada oo ay sideeda tahay arrimaha lagu qeexay farqda (3) iyo (4) ee Qodobkan Shakhsiga degan Deegaanku waa;
 - b) Qofka deegaanka gudhiisa ku leh cinwaan deeganaasho oo rasmi ah;
 - t) Si xidhiidh ah ama kala Deegaanka ugu sugnaada 183 maalmood in kabadan muddo hal sano gudaheed ah.
- 3. Shakhsiga Deegaanka deganaa sida ku cad farqada (2) ee Qodobkan sanad cashuureedka (sanad- cashuureedka waqtiga la joogo), laakiin aan ahayn mid deganaa deegaanka sanad cashuureedkii tagay, kaliya waxaa loo aqoonsanaya inuu dalka deganaa laga soo bilaabo maalintii ugu horaysay ee shaqsiga Deegaanka yimiday.
- 4. Shakhsiga Deegaanka deganaa sida ku cad farqada(2) ee Qodobkan sanad cashuureedka la joogo, laakiin aan ahayn mid deganaa doona deegaanka sanad cashuureedka soo socda, waxa loo aqoonsanaya inuu deegaanka deganaa ilaa maalinta u dambaysa ee uu ka tegay Deegaanka.
- 5. Urur ama shirkada deegaanka degan waa shirkada:
 - b) lagu aasaasay ama lagu daray mid lagu aasaasy Deegaanka dhexdiisa.
 - t) ay itoobiya kuleedaha xarunteed maamulka ee wax ka go'aan.
- 6. Shirkad degan deegaanka waa urur degan deegaanka
- 7. Cida aan deganayn deegaanku waa cidkasta oo aan degnaansho ku lahayn Deegaanka.

Qodobka 6^{aad} Haha Dakhli

- 1. Dakhliga laga helo shaqaalaynta ee uu qaato shaqaale waa dakhli uu abuuray dhaqaalaha Deegaanka, marka:
 - a) Goobta ay ahaataba halagu bixiyee cadadka lacageed ee lagu helo shaqo ka qabsontay Deegaanka dhexdiisa.
 - b) Goobata ay ahaataba halagu bixiyee, cadadka lacagta ay shaqaale Siisay Dawladda Deegaanka Soomaalida ama cid matalaysa.

5. ነዋሪነት

- 1/ የሚከተሉት የኢትዮጵያ ነዋሪዎች ናቸው:-
 - ሀ) ነዋሪ የሆነ ግለሰብ፤
 - ለ) ነዋሪ የሆነ ድርጅት፤
 - ሐ) የኢትዮጵያ ፌዴራላዊ ዲሞክራሲያዊ ሪፐብሊክ መንግሥት እንዲሁም ማናቸውም የክልል መንግሥት ወይም የከተማ አስተዳደር፤
 - 2/ የዚህ አንቀጽ ንዑስ አንቀጽ (3) እና (4) እንደተጠበቁ ሆነው፤ አንድ ግለሰብ በኢትዮጵያ ነዋሪ ነው የሚባለው፡-
 - ሀ) በኢትዮጵያ ውስጥ ቋሚ የመኖሪያ አድራሻ ያለው፤
 - ለ) የኢትዮጵያ ዜግነት ያለውና ከኢትዮጵያ ውጭ በከንሱላር፣ በዲፕሎማቲክ ወይም በተመሳሳይ ሥራ ተመድቦ የሚሰራ፤
 - ሐ) በኢትዮጵያ ውስጥ በአንድ ዓመት ጊዜ ውስጥ ሳያቋርጥ ወይም በመመለስ ከ1)W3 (አንድ መቶ ሰማንያ ሶስት) ቀናት በላይ የኖረ ግለሰብ፤
 - 3/ በዚህ አንቀጽ ንዑስ አንቀጽ (2) መሠረት "የተያዘው የግብር ዓመት" ተብሎ ለሚጠቀሰው ለአንድ የግብር ዓመት ነዋሪ የሆነ ግለሰብ ባለፈው የግብር ዓመት ነዋሪ ያልሆነ እንደሆነ በተያዘው የግብር ዓመት እንደነዋሪ ሆኖ የሚቆጠረው ለመጀመሪያ ጊዜ ኢትዮጵያ ውስጥ መኖር ከጀመረበት ቀን አንስቶ ነው፡፡
 - 4/ አንድ ግለሰብ በዚህ አንቀጽ ንዑስ አንቀጽ (2) መሠረት በተያዘው የግብር ዓመት ነዋሪ ሆኖ፣ ነገር ግን በሚቀጥለው የግብር ዓመት ነዋሪ ያልሆነ እንደሆነ፣ በተያዘው የግብር ዓመት እንደ ነዋሪ ሆኖ የሚቆጠረው ግለሰብ ለመጨረሻ ጊዜ ኢትዮጵያ ውስጥ ከኖረበት ቀን በፊት ላለው ጊዜ ነው፡፡
 - 5/ አንድ ድርጅት በኢትዮጵያ ነዋሪ ነው የሚባለው፡-
 - ሀ) በኢትዮጵያ ውስጥ የተቋቋመ ወይም የተመሠረተ እንደሆነ፤
 - ለ) ወሳኝ የሆነ አመራር የሚያካሂድበት ሥፍራ በኢትዮጵያ ውስጥ ያለው እንደሆነ፤ ነው፡፡
 - 6/ በኢትዮጵያ ነዋሪ የሆነ ከባንድ በኢትዮጵያ ነዋሪ የሆነ ድርጅት ነው፡፡
 - 7/ ነዋሪ ያልሆነ ሰው የሚባለው ማንኛውም በኢትዮጵያ ነዋሪ ያልሆነ ሰው ነው፡፡

6. የገቢ ምንጭ

- 1/ አንድ ተቀጣሪ ከመቀጠር የሚያገኘው ገቢ በኢትዮጵያ የመነጨ ነው የሚባለው፡-
 - ሀ) ክፍያው የሚፈጸምበት ሥፍራ ግምት ውስጥ ሳይገባ ኢትዮጵያ ውስጥ ከሚከናወን የቅጥር አገልግሎት የተገኘ ገቢ፤ ወይም
 - ለ) የቅጥር አገልግሎቱ የትም ቢከናወን በኢትዮጵያ ፌዴራላዊ ዲሞክራሲያዊ ሪፐብሊክ መንግሥት ወይም በኢትዮጵያ ፌዴራላዊ ዲሞክራሲያዊ ሪፐብሊክ መንግሥት ስም ክፍያው ለተቀጣሪው ከተፈጸመ፤ ነው፡፡

1. Residence1/ The following are

- residents of Ethiopia:
 - a) a resident individual;
 - b) a resident body;
 - c) the Government of Ethiopia, and any regional state or city government in Ethiopia.
- 2/ Subject to sub-Articles (3) and (4) of this Article, a resident individual is an individual who:
 - a) has a domicile in Ethiopia;
 - b) is a citizen of Ethiopia who is a consular, diplomatic, or similar official posted abroad;
 - c) is present in Ethiopia, continuously or intermittently, for more than 183 days in a one-year period.
- 3/ An individual who is a resident individual under sub-article (2) of this Article for a tax year (referred to as the "current tax 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 in Ethiopia.
- 4/ An individual who is a resident individual under sub-article (2) of this Article for the current tax year but who is not a resident individual for the following tax year shall be treated as a resident individual in the current tax year only for the period ending on the last day on which the individual was present in Ethiopia.
- 5/ A resident body is a body that:
 - a) is incorporated or formed in Ethiopia; or
 - b) has its place of effective management in Ethiopia.
- 6/ A resident company is a company that is a resident body.
- 7/ A non-resident is any person who is not a resident of Ethiopia.

6. Source of Income

- 1. Employment income derived by an employee shall be Ethiopian source income:
 - a) to the extent that it is derived in respect of employment exercised in Ethiopia, wherever paid; or
 - b. if it is paid to the employee by, or on behalf of, the Government of Ethiopia, wherever the employment is exercised.

QAYBTA LABAAD

DAKHLIGA SHAXDA “B”

Qodobka 10^{aad} Canshuurta Laga Bixiyo Dakhliga Shaqaalenimo

1. Iyadoon waxba loo dhimayn qodabka 81^{aad} ee bayaankan, shaqsi kasta oo dakhli ku hela shaqaalanimo bil ama bilkastaa wuxuu hab waafaqsan qodobka 11^{aad} ee ee bayaankan ku bixin dakhligaas uu helay bisha ama qayb kamid ah bisha cashuur.
2. Cashuurta dakhliga shaqaalenimo ee uu farqada(1) ee qodabkani saaray shaqaalaha bishii waxaa laxisaabin iyadoo la isku darayowadarta guud ee Dakhliga uu shaqaaluhu helo bishii hab waafaqsan qodabka 11^{aad} ee bayaankan.
3. Kharashka uu shaqaaluhu ubixiyo si uu uhelo dakhliga shaqaalenimo looma ogolaanayo looga dhimo kharash ahaan.
4. Hab waafaqsan ujeedada qodabka 84^{aad} ee bayaankan, dakhliga shaqaalenimo ee lahay bilaha nahaase iyo pagumnta si wadajir loo xisaabiyo ayaa loo tixgalin sidii hal bil.
5. Waxaa loo tixgalin cashuur kamadanbays ah in labixiyay hadii marka dakhliga shaqaalenimo ee uu helay shaqaalaha uu kajaro loo shaqeeyuhu, sida kucad qodabka 80(1) ee bayaankan. Cashuurta dakhliga la jaray waxaa loo tixgalinayaa cashuur kamadanbays ah sida lagu xeeriyay qodabka 84^{aad} ee bayaankan marka uu cida loo shaqeeyo uu ka jaray.

Qodobka 11^{aad} Heerarka Canshuurta Shaqaaleynta.

Heerka cashuurta dakhliga shaqaalenimadu waa:

Dakhliga bishiiba laga helo shaqaalaynta	Heerka Canshuurta ee la bixinayo
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%
10,900 wixii ka badan	35%

ከፍላጊት

ሠንጠረዥ "ሀ" ከመቀጠር የሚገኝ ገቢ

10. ከመቀጠር በሚገኝ ገቢ ላይ ግብር ስለመጣል

1/ በዚህ አዋጅ በአንቀጽ ፹4 የተደነገገው እንደተጠበቀ ሆኖ፣ ማናቸውም ተቀጣሪ በአንድ ወር ውስጥ ከመቀጠር ከሚያገኘው ጠቅላላ የወር ወይም የወሩ ከፊል ገቢ ላይ በዚህ አዋጅ አንቀጽ 01 በተወሰኑት መጣኔዎች መሠረት በእያንዳንዱ ወር ግብር ይከፍላል፡፡

2/ በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት ከመቀጠር በሚገኝ ወርሀዊ ገቢ ላይ የሚጣለው የገቢ ግብር ተቀጣሪው በአንድ ወር ውስጥ በተቀበለው ጠቅላላ ወርሃዊ ገቢ ላይ በዚህ አዋጅ አንቀጽ 01 መሠረት ተፈጻሚ የሚሆነውን መጣኔ መሠረት በማድረግ ይሰላል፡፡

3/ ተቀጣሪው በመቀጠር የሚገኘውን ገቢ ለማግኘት የሚያወጣው ማንኛውም ወጪ በተቀናሽ ሊያዘለት አይችልም፡፡

4/ ለዚህ ሠንጠረዥና ለዚህ አዋጅ አንቀጽ ፹8 አፈጻጸም ሲባል፤ በከተሰጠው በጸገሜ ወራት የሚከፈለው የቅጥር ገቢ ተደምሮ እንደ የአንድ ወር ደመወዝ ግብር ይከፈልበታል፡፡

5/ በአንድ ተቀጣሪ ላይ የዚህ አዋጅ አንቀጽ ፹3(1) ድንጋጌ ተፈጻሚ የተደረገ እንደሆነ በመቀጠር በተገኘው ገቢ ላይ ተቀጣሪው የከፈለው ታክስ የመጨረሻ ይሆናል፡፡ ቀጣሪው በአንቀጽ ፹8 መሠረት ከተቀጣሪው የሚፈለገውን የገቢ ግብር ቀንሶ ያስቀረ እንደሆነ ግብር እንደተከፈለ ይቆጠራል፡፡

11. በመቀጠር በሚገኝ ገቢ ላይ ተፈጻሚ የሚሆኑ መጣኔዎች

ከመቀጠር በሚገኝ ገቢ ላይ ለሚጣለው ግብር ተፈጻሚ የሚሆኑት መጣኔዎች የሚከተሉት ናቸው፡-

PART TWO

SCHEDULE ‘A’ – INCOME FROM EMPLOYMENT

10. Imposition of Employment Income Tax

1. Without prejudicing with the provisions of Article 81 of this proclamation Employment income tax shall be imposed for each calendar month at the rate or rates specified in Article 11 of this Proclamation on an employee who receives employment income during the month.
 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 11 of this Proclamation to the total employment income received by the employee for the month.
 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 84 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.
- If Article 80(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

11. Employment Income Tax Rates

The rates of employment income tax are:

በየወሩ ከመቀጠር የሚገኝ ገቢ ቡብር	ከመቀጠር በሚገኝ ገቢ ላይ ተፈጻሚ የሚሆን መጣኔ	Employment Income (per month) Birr	Employment Income Tax Rate
0-600	0%	0 – 585	0%
601-1,650	10%	586-1,650	10%
1,651-3,200	15%	1,651-3,145	15%
3,201-5,250	20%	3,146-5,195	20%
5,251-7,800	25%	5,196-7,758	25%
7,801-10,900	30%	7,759-10,833	30%
ከ10,900 በላይ	35%	Over 10,833	35%

Qodobka 12^{aad}Dakhliga laga helo shaqaalaynta

- 1. iyadoon waxba loo dhimayn farqada(2)(3) ee qodabkan dakhliga laga helo shaqaalaynta waxaa loola jeedaa:
 - b) Lacagaha uu shaqaaluhu kahelo shaqaalaynta waqti tagay, waqti xaadirkan ama shaqaalaynta mustaqbalka ee ay kamid yihiin mushaarka, gunada, dhiirigalin, guno-dheeriya,koomishin ama Abaalmarinta shaqo wanaag lagu siiyay.
 - t) Faaiidooyin dhaqaale oo uu shaqaaluhu kahelay shaqo uu qabtay waqti tagay, waqti-xaadirkan amaba shaqo uu mustaqbalka qaban doono.
 - j) Xadi lacageed oo shaqaaluhu lahay marka shaqaalaytiisa ladhimo, marka ay dhamaato mudada ama heshiiska shaqaalenimadu, lacagtaas oo uu ku helay nidaam sharci loogu gooyay oo ay ku jiraan magdhowga shaqo waayida ama macal salaamaynta.
- 2. Dakhliga laga helo shaqaalayntu kuma jiro dakhliga cashuurta laga saamaxay.
- 3. Hadii loo shaqeeyuhu uu bixiyo dakhliga laga helo shaqaalaynta gabi ahaanba ama qayb kamid ah isgoon ka jarin cashuurta dakhliga laga helo shaqaalaynta ee shaqaalaha, cadadka uu cashuurta uu loo shaqeeyuhu bixiyay waxaa lagu dari cashuurta dakhliga ee shaqaalaha.
- 4. GolahaHawlfintu wuxuu hab waaafaqsan Qodob hoosaadka (1) ee qodobkan usoo saari karaa Xeer-nidaameedyo lagu go'aaminayo heerka Cashuurta dakhliga ee laga qaadayo Dakhliga shaqaalaha.

QAYBTA SADDEXAAD

DAKHLIGA	SHAXDA	"T"
DAKHLIGA	LAGA	HELO
KIRAYNTA	GURYAHA	

Qodobka 13^{aad}kusoo rogid
Cashuurta Dakhliga kirada
guryaha.

Waxaa ku waajibaysa qofka kireeya guri ama Guryo ee helay Dakhliga kirada guryaha ee canshuurmaya sanad-cashuureed kasta inuu cashuur kabixiyo iyadoo laraacayo Heerka ama Heerarka lagu qeexay qodabka 14^{aad} ee bayaankan.

12. ከመቀጠር የሚገኝ ገቢ

- 1/ የዚህአንቀጽ ንዑስ አንቀጽ (2) እና (3) ድንጋጌዎች እንደተጠበቁ ሆነው፣ከመቀጠር 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፤
 - ለ) ያለፈን፣ የአሁኑን ወይም የወደፊትን ቅጥር አስመልክቶ ሠራተኛው የሚቀበለው የዓይነት ጥቅማ ጥቅም ዋጋ፤
 - ሐ) ተቀጣሪው ከሥራ ሲቀንስ፣ ሥራውን ሲለቅ ወይም ሥራውን እንዲለቅ ለማግኘት የሚከፈል ገንዘብንጨምሮ የሥራ ውል በመቋረጡ ምክንያት በፈቃደኝነት፣ በስምምነት ወይም በዳኝነት ውሳኔ መሠረት የተቀበለው ማንኛውም የገንዘብ መጠን፤
- 2/ በመቀጠር የሚገኝ ገቢ ከግብር ነፃ የተደረገን ገቢ አይጨምርም፡፡
- 3/ ማንኛውም ቀጣሪ ተቀጣሪው መከፈል የሚኖርበትን ግብር ከተቀጣሪው ገቢ ላይ ሳይቀንስ ራሱ ለተቀጣሪው በሙሉ ወይም በከፊል የከፈለለት እንደሆነ፣ በተቀጣሪው የተከፈለው የግብር መጠን ተቀጣሪው ከመቀጠር ከሚያገኘው ግብር በሚከፈልበት የገንዘብ መጠን ላይ ተደምሮ ግብሩ ይሰላል፡፡
- 4/ የሚኒስትሮች ምክር ቤት ከደመወዝ ሌላ በዓይነት የሚሰጡ ጥቅማጥቅሞች ዋጋ የሚወሰንበትንና ግብር የሚከፈልበትን ሁኔታ አስመልክቶ ደንብ ያወጣል፡፡

ክፍል ሦስት

ሠንጠረዥ "ለ"

ከቤት ኪራይ የሚገኝ ገቢ

03. በቤት ኪራይ ገቢ ላይ ግብር ስለመጣል

- 1/ ቤት በማከራየት ገቢ የሚያገኝ ሰው በዚህ አዋጅ አንቀጽ 04 በተመለከተው መጣኔ ወይም መጣኔዎች መሠረት በእያንዳንዱ የግብር ዓመት የቤት ኪራይ ገቢ ግብር ይከፍላል፡፡

12. Employment Income

- 1/ Subject to sub-articles (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) 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 Bureaus shall make Regulations for determining the value and taxation of fringe benefits.

PART THREE

SCHE DU LE ‘ B ’ – INCOME

FROM RENTAL OF BUILDINGS

13. Imposition of Rental Income Tax

- 1. Rental income tax shall be imposed for each tax year at the rate or rates specified in Article 14 of this Proclamation on a person renting out a building or buildings who has taxable rental income for the year.
- 2. Subject to sub-article (3) of this Article, the rental income tax payable by a taxpayer for a tax year shall be calculated

Iyadoo ay sideeda tahay arrimaha lagu sheegay qodob hoosaadka (3) ee qodabkan, Cashuurta dakhliga kiraynta gurayaha ee uu bixinayo kireeyaha guryuhu sanad-cashuureedka waxaa laxisaabin iyadoo la raacayo Heerka ama heerarka cashuurta ee lagu sheegay qodabka 14^{aad} ee bayaankan, marka la isku geeyo wadarta dakhliga kiraynta ee uu kireeyuhu helo sanadkii. Shaxdandhaqangal kuma dakhliga kiraynta laga helo ee lagu sheegay Qodabka 55^{aad} ee Bayaankan.

Qodobka 14^{aad} Heerka Canshuurta laga Bixinayo dakhliga kiraynta guryaha

- Xadiga cashuurta ee laga bixinaayo Dakhliga kiraynta guryaha shirkadaha jiritaanka qofnimo leh waa 30%.
- Xadiga cashuurta ee laga bixinaayo Dakhliga kiraynta guryaha shaqsiyaadku waa:

Dakhliga kirada sanadlaha ah	Heerka Cashuurta Dakhliga Kirada
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%
130,800 wixii ka badan	35%

Qodobka 15^{aad} Dakhliga kirada guryaha ee Canshuurta ku waajibtay

Dakhliga kirada guryaha ee cashuur bixiyaha ay Canshuurta ku waajibtay sanad cashuureedka waa wadarta guud ee dakhliga uu kahelay kiraynta guri ama guryo sanadkaas oo laga jaray cadadka dhimida loo ogol yahay sanadkaas.

2/ በግብር ዓመቱ አንድ ግብር ከፋይ ከቤት ኪራይ በሚያገኘው ገቢ ላይ የሚከፈለው ግብር በዚህ አዋጅ አንቀጽ 04 ሥር የተመለከቱትን መጣኔዎች ግብር በሚከፈልበት ዓመታዊ ገቢ ላይ ተፈጻሚ በማድረግ ይሰላል።

3/ ይህ ሰንጠረዥ በዚህ አዋጅ አንቀጽ ፶8 መሠረት የኪራይ ገቢ ግብር ለሚከፈልበት ገቢ ተፈጻሚነት አይኖረውም።

14. የኪራይ ገቢ ግብር መጣኔዎች

1/ በድርጅቶች የኪራይ ገቢ ላይ ተፈጻሚ የሚሆነው የግብር መጣኔ ፻% (ስላሳ በመቶ) ነው።

2/ በግለሰቦች የኪራይ ገቢ ላይ ተፈጻሚ 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%

15. ግብር የሚከፈልበት የኪራይ ገቢ

1/ የአንድ ግብር ከፋይ ግብር የሚከፈልበት የግብር ዓመቱ የኪራይ ገቢ ነው የሚባለው ግብር ከፋይ በግብር ዓመቱ ውስጥ ቤት በማከራየት ካገኘው ጠቅላላ ዓመታዊ ገቢ ላይ ለግብር ከፋይ የተፈቀደው ጠቅላላ ወጪ ተቀናሽ ተደርጎ የሚቀረው ገቢ ነው።

2/ የዚህ አንቀጽ ንዑስ አንቀጽ (3) እና (4) እንደተጠበቁ ሆነው፣ አንድ ግብር ከፋይ በግብር ዓመቱ ቤት በማከራየት የሚያገኘው ጠቅላላ ገቢ የሚከተሉትን

by applying the rate or rates of tax applicable to the taxpayer under Article 14 of this Proclamation to the taxable rental income of the taxpayer for the year.

3. This Schedule shall not apply to rental income subject to tax under Article 55

14. 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) Birr	Rental Income Tax Rate
0 - 7,000	0%
7,001-19,300	10%
19,301-37,750	15%
37,751-62,350	20%
62,351-93,100	25%
93,101-130,000	30%
Over 130,000	35%

15. Taxable Rental Income

- 1. The taxable rental income of a taxpayer for a tax year is the gross amount of income derived by the taxpayer from the rental of a building or buildings 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:

Iyadood waxba loo dhimayn qodob hoosaadyada (3) iyo (4) ee qodobkan , dakhliga guud ee cashuur bixiyuhu kahelay kiraynta guryaha waxaa kujira:-

b. Dhamaan wadarta cadadka uu cashuur-bixiyuhu ka helay sanadkaas heshiiska kiraynta, oo ay ku jiraan carbuunta kiraynta ama cadad lamid ah.

t. Dhammaan lacagaha uu kiraystuhu bixiyay sanadkaa dhexdiisa ee lasiiyay kireeyaha ama loo bixiyay hab waafaqsan heshiiska kiraynta.

j. Cadad kasta oo lacageed ama wax lamid ah oo uu cashuur bixiyuhu xuquuq ulahaa inuu boondhi ama damaanad ahaan ugu haysto burburka soo gaadhi kara guryaha laakiin uuna cashuur bixiyuhu u isticmaalin dayac tirka guryaha

x. Qiimaha casriyaynta iyo dayactirka guryaha ee ay ku heshiiyeen kireeyaha iyo kiraystaha marka culayska waajibaadka uu dusha uritay kiraystuhu kasakow bixinta lacagta kiraynta.

Hadii cashuur-bixiyuhu kireeyo guri qalabaysan dakhliga guud ee uu kireeyuhu kahelo kiraynta guryaha waxaa lagu dari wadarta lacageed oo uu kahelay kiraynta qalabka.

Dakhliga guud ee uu kireeyuhu kahelo kiraynta guryahakuma jiro dakhliga cashuurta laga saamaxay.

Marka laxisaabinayo dakhliga laga helo kirada ee ay cushuuri ku waajibtay cashuur bixiyaha aan xafidin buugaagta xisaab xidhka sanad cashuureedka, waxaa loo ogolyahay in laga dhimo kharashyadan hoos kuqoran:

b)Kharash iyo lacag kasta oo dheeri ah oo aan cashuur ahayn oo ay kusoo rogtay Degmo ama maamul-magaalo dhulka ama guri uu cashuur bixiyuhu kireeystay oo uu bixiyay sanad cashuureedkaas.

t)Cadad lacageed oo kadhigan 50% dakhliga guud ee kiraynta guriga uu cashuur bixiyuhu sanad cashuureedka uhelay qoondaha dayac-tirka,hagaajinta duugowka guryahha, qalabka iyo alaabtiisa.

Arinta farqada(5) ee qodabkan lagu xeeriyay xaalad kastoo dhacdaba dhaqan gal kuma aha cashuur bixiyayaasha uu Bayaankani ku waajibiyay inay xafidaan oo ay lahaadaan dhokumentiyoo xisaab xidh.

ሀ) የኪራይ ዋጋ ጭማሪን ወይም ተመሳሳይ ክፍያዎችን ጨምሮ፣ በኪራይ ውሉ መሠረት ግብርከፋዩ በዓመቱ የሚያገኘው ማናቸውም የገንዘብ መጠን፤

ለ) በኪራይ ውሉ መሠረት ተከራዩ አከራዩን በመወከል በግብር ዓመቱ ለሌሎች የሚከፍላቸው ክፍያዎች፤

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 በኪራይ ውል መሠረት ተከራዩ ራሱ ለቤቱ እድሳት ወይም ማሻሻያ የሚያወጣው ገንዘብ፤

3/ ግብር ከፋዩ ቤቱን ያከራየው ከዕቃዎች ጋር በሚሆንበት ጊዜ፣ ያገኘው ጠቅላላ ገቢ ከዕቃዎቹ የተገኘውን የኪራይ ገቢም ያጠቃልላል።

4/ ግብር ከፋዩ ቤት በማከራየት የሚያገኘው ጠቅላላ ገቢ ከገቢ ግብር ነፃ የሆነን ገቢ አይጨምርም።

5/ በአንድ የግብር ዓመት የሂሳብ መዝገብ የመያዝ ግዴታ የሌለበት ግብር ከፋዩ ግብር የሚከፈለበት 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፤

6/ የዚህ አንቀጽ ንዑስ አንቀጽ (5) ድንጋጌ በማናቸውም ምክንያት በዚህ አዋጅ መሠረት የሂሳብ መዝገብ የመያዝ ግዴታ ላለባቸው ግብር ከፋዮች ተፈፃሚ ሊሆን አይችልም።

- a) All amounts derived by the taxpayer 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 lessor according to the lease agreement;
 - c) the amount of any bond, security, or similar 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 taxpayer in repairing the damage to the building;
 - d) the value of any renovation or improvement made under the lease agreement to the land or 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 by a 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, a deduction 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. Marka laxisaabinayo dakhliga kiraynta guryaha laga helo ee cashuuri kuwaajibtay sanad cashuureedka ee cashuur bixiyaha isticmaala dokumenti xisaab xidh oo sax ah, waxaa dhimaal ahaan loogu ogol yahay kharash kasta oo uu galay oo muhiim u ah dhalinta dakhliga laga helo kiraynta guryaha ee uu bixiyay sanadkaas, waxaana kujira:-

B.Kharashka kubaxay kirada dhulka uu gurigu ku yaalo.

T.Dayactirka iyo hagaajinta.

J.Qiimaha duugowga guryaha, alaabta iyo qalabka

x. Dulsarka iyo carbuunta caymiska, iyo Kh.Kharash iyo lacag kasta oo dheeri ah oo aan cashuur ahayn oo ay kusoo rogtay degmo ama maamul-magaalo dhulka ama dhismaha lakireeyay.

Qodobka 16^{aad}sii Kireeye.

1. Dakhliga laga helo kiraynta guriga ee cashuuri ku waajibtay ee sii kireeyaha dhisme sanad cashuureedku wuxuu noqonayaa faraqa udhexeeya dakhliga guud ee sii kireeyahu ka helay sanad cashuureedkaas kiraynta guriga oo laga jaray wadarta guud ee uu siiyay kireeyaha oo loo geeyay kharashaadka uu ugabay ee muhiimka u ah abuurida dakhliga sii kireeyuhu.

2. Mulkiilaha guriga ee u ogolaaday inuu kiraystaha guriga sii kiraynta ayaa masuul ka ah cashuurta saaran dakhliga kiraynta guriga laga helo ee ku waajibtay kireeyaha haduu sii kireeyuhu bixin waayo cashuurta.

Qodobka 17^{aad}Ogaysiinta kiraynta guyaha cusub.

Xiliga ugu dhaqsaha badan ee uu dhismaha gurigu dhamaystirmo ama guriga la kiraysto, waa inuu mulkiilaha iyo cidda dhistay gurigu wargaliyaan maamullka xaafada uu gurigu kuyaalo xogta la xidhiidha dhamaystirka guriga, magaca iyo cinwanka TIN-ka qofka ama shaqsiyaadka ay masuuliyadi kasaarantahay bixinta cashuurta dakhliga kiraynta guryaha. Maamulka xaafada wuxuu xil kasaaranayahy inay Xafiiska ku wargaliyaan xogta lalalacodsiiyay.

7/ የሂሳብ መዝገብ የሚይዝ ግብር ከፋይ በግብር ዓመቱ ግብር የሚከፈልበት ገቢ በሚሰጠበት ጊዜ ገቢውን ለማግኘት የወጣና በግብርከፋዩ የተከፈለ አስፈላጊ የሆነ ወጪ ተቀናሽ የሚደረግ ሲሆን፤ ይህም ወጪ የሚከተሉትን ይጨምራል፡-

ሀ) ቤቱ ያረፈበት መሬት ኪራይ፤ ለ) የጥገና ወጪ፤

ሐ) የቤቱ፤ የቤት ዕቃዎችና የመሳሪያዎች የእርጅና ቅናሽ፤ መ) ወለድና የመድን አረቦን፤

ሠ) ታክስን ሳይጨምር ለመሬቱ ወይም ከተከራየው ቤት ጋር በተገናኘ ግብር ከፋይ ለመንግሥት ወይም ለከተማ አስተዳደር የከፈላቸው ከፍተኛዎች፤

16. የተከራይ አከራዮች

1/ 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።

2/ ተከራይ የተከራየውን ቤት መልሶ እንዲያከራይ የሚፈቅድ የቤት ባለቤት ተከራዩ ግብሩን ሳይከፍል ቢቀር ስለእርሱ ሆኖ ግብሩን የመክፈል ኃላፊነት ይኖርበታል።

17. የሚከራይ አዲስ ቤትን ስለማሳወቅ

1/ 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 ማስታወቅ አለባቸው።

2/ የቀበሌው አስተዳደር እና የአካባቢው አስተዳደር በማስታወቂያው መሠረት የተገኘውን መረጃ ለባለሥልጣኑ መግለጽ 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 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

fees and charges, but not tax, levied by a State or city administration in respect of the land or building leased

16. Sub-leases

1. The taxable rental income of a sub-lessor of a building for a tax year shall be the difference between the total rental income received by the sub-lessor during the year and the total rental income paid to the lessor of the building.

2. The owner of a building who allows a lessee to sub-lease the building shall be liable for the rental income tax payable by the lessee if the lessee fails to pay the tax.

17. 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 owner of the building and the builder shall notify the kabele administration and local administration in which the building is located about the completion and the name, address, and TIN of the person or persons liable for rental income tax with respect to the building.

2. The kabele Sadministration and local administration shall communicate the information contained in the notification to the Authority.

QAYBTA AFRAAD

**SHAXDA “J”DHAKHLIGA
SHAQADA GANACSIGA**

CUTUBKA KOOBAAD

**CASHURTA LAGA QADAYO
DHAKHLIGA LAGA HELO
SHAQADA GANACSIGA**

**Qodobka 18^{aad}Kusoo rogidda
cashuurta dakhliga laga helo
shaqada Ganacsiga**

1. Iyada oo ay sideeda tahay Xaaldaha lagu sheegay Qaybtan. Qofkasta oo helay dakhli waxaa ku wajjibah in u cashuur bixiyo sanad miisaniyadeedka ama sanad miisaniyeedkasta, waxaana laga qaadi heerka ama heerarka cashuureed ee lagu qeexay Qodobka 19^{aad} ee Bayaankan.
2. markala xisaabinayo cashuurta laga qaadayo dakhliga laga helo shaqada ganacsiga ee lagu xeeriyay qodobka 19^{aad} ee bayaankan, waxaa la isku dari wadarta dakhliyada uu cashuur bixiyuhu ka helay shaqada ganacsi ee cashuurtu ku waajibtay.

Qodobka 19^{aad}Heerarka Cashuureed ee laga qaadayo Dakhliga laga helo shaqada Ganacsiga.

1. Dakhliga ganacsi ay canshuurtu ku waajibtay ee shirkadaha jiritaanka qofnimo leh waxaa lagu canshuuri 30% (boqolkiiba soddon) ah.
2. Dakhliga ganacsi ay canshuurtu ku waajibtay ee canshuur bixiyayaasha shaqsiyaadka ahi waa:

Dakhliga sanadka ee shaqada ganacsiga ee canshuurta laga bixiyo	Heerka Cashuurta dakhliga bixinayo
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%
130,800 wixii ka badan	35%

ክፍል አራት

ሠገጠረዥ “ሐ”ከንግድ ሥራ የሚገኝ ገቢ

ምዕራፍ አንድ

ከንግድ ሥራዎች

በሚገኝ ገቢ ላይ ግብርን ስለመጣል

08. በንግድ ሥራ ገቢ ላይ ግብርን ስለመጣል

1/ በዚህ ክፍል የተደነገገው እንደተጠበቀ ሆኖ፤ በግብር ዓመቱ ግብር የሚከፈልበት ገቢ ያለው ሰው-በእያንዳንዱ የግብር ዓመት በዚህ አዋጅ አንቀጽ 19 በተመለከተው መጣኔ ወይም መጣኔዎች መሠረት የንግድ ሥራ ገቢ ግብር ይከፍላል።

2/ አንድ ግብር ከፋይ በአንድ የግብር ዓመት የሚከፍለው የንግድ ሥራ ገቢ ግብር የሚሰላው በዚህ አዋጅ አንቀጽ

19 የተመለከተው መጣኔ ወይም መጣኔዎች በግብር ከፋይ የግብር ዓመት ግብር የሚከፈልበት ገቢ ላይ ተፈጻሚ እንዲሆኑ በማድረግ ነው።

19. በንግድ ሥራ ገቢ ላይ ተፈጻሚ የሚሆኑ መጣኔዎች

1/ በድርጅት ላይ ተፈጻሚ የሚሆነው የንግድ ሥራ ገቢ የግብር መጣኔ ሰላሳ በመቶ (፱ %) ነው።

2/ በግለሰብ ላይ ተፈጻሚ የሚሆኑት የንግድ ሥራ ገቢ ግብር መጣኔዎች የሚከተሉት ናቸው።

ከንግድ ሥራ የሚገኝ ግብር የሚከፈልበት ገቢ በዓመት	የንግድ ሥራ 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%

PART FOUR

SCHEDULE ‘C’ – INCOME FROM BUSINESS

CHAPTER ONE

IMPOSITION OF BUSINESS INCOME

TAX

18. Imposition of Business Income Tax

1. Subject to this Part, business income tax shall be imposed for each tax year at the rate or rates specified in Article 19 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 taxpayer under Article 19 of this Proclamation to the taxable income of the taxpayer for the year.

19. 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:

Taxable Income (per year) Birr	Business Income Tax Rate
0 - 7,000	0%
7,001-19,300	10%
19,301-37,750	15%
37,751-62,350	20%
62,351-93,100	25%
93,101-130,000	30%
Over 130,000	35%

3. Iyada oo au sideeda tahay Xaalada lagu sheegay Qodob hoosaadka (1) ee Qodobkan, shirkadaha yar yar waxay cashuurta u bixinayaan hab waafaqsan qodob hoosaadka (2) ee qodobkan.

4. Ujeedada Qodobkan “shirkadaha yar yar” waxa yeelanayaan micnaha lagu siiyay Bayaanka Aasaasida wakalaadaha Shaqo Abuurista iyo Damaanad qaadka Cuntada ee magaalooyinka.

Qodobka 20^{aad} Dakhliga laga helo ganacsiga ee cashuurtu ku waajibbayso

1. Marka la xisaabinayo Dakhliga ay cashuurtu ku waajibbayso sanad cashuureedka waxaa la isku gayn wadarta dakhligi ka soo galay ganacsiga oo dhan iyadoo laga jarayo kharashadka loo ogolyahay cashuur bixiyaha.

2. Marka la xisaabinayo wadarta cashuurta ee uu bixinayo Cashuurbixiyuhu waxaa la waafajin diiwaanada xisaabeed ee cadeynaya faa’iidada iyo khasaraha ama xaaladiisa dakhli iyadoo loo hogaansamayo Qodobada bayaankan, Xeer-nidaameedyada ay soo saaran golaha Hawlfiintu iyo Awaamiirta lasoo saaro.

Qodobka 21^{aad} Dakhliga laga helo Ganacsiga

1. iyadoo ay sideeda tahay arrimaha lagu xeeriyay Bayaankan, dakhliga Ganacsiga laga helo waxaa kamid ah:

b) Guud ahaan wadarta dakhliga Cashuur bixiyuhu uu ka heloganacsiga oo ay ku jirto iibinta Alaabta iyo Gunada uu ka helo adeeg bixinta oo laga reebo dakhliga shaqaaleynta.

t) Faa’iidada laga helo iibinta alaab ganacsi oo ay ku jiraan Saamiyada ee sanad cashuureedkaas gudahiisa la sameeyo.

j) Sida uu bayaankan xeerinayo dakhliga loo aqoonsanyahay cashuur bixiyuhu inuu u helay sanad cashuureedka dhexdiisa waa lacag kasta oo uu helayoo bayaankani u aqoonsaday Dakhli Ganacsi.

2. Dakhliga laga helo shaqada ganacsiga laguma darayo dakhliga cashuurta laga saamaxay.

Iyadoo ay sideeda tahay arrimaha lagu xeeriyay qodob hoosaadka (4) ee qodobkan, dakhliga laga helo warejinta hantida ganacsi ee lagu sheegay qodob hoosaadka (1) (b) ee qodobkan waxaa loola jeeda Dakhliga laga helay wareejinta hantida ee kasareeya qiimaha hantidaasi taagnayd waqtigii la wareejinayay.

3/ የዚህ አንቀጽ ንዑስ አንቀጽ (1) ድንጋጌ ቢኖርም ጥቃቅን ኢንተርፕራይዞች ግብር የሚከፍሉት በዚህ አንቀጽ ንዑስ አንቀጽ (2) ሥር በተመለከቱት መጣኔዎች መሠረት ይሆናል።

4/ ለዚህ አንቀጽ አፈፃፀም ጥቃቅን ኢንተርፕራይዞች” የሚለው የፌዴራል ከተሞች የሥራ ዕድል ፈጠራና የምግብ ዋስትና ኤጀንሲን ለማቋቋም በወጣው የሚኒስትሮች ምክር ቤት ደንብ ቁጥር 3) & 4/ 2ሺ.8 የተሰጠውን ትርጉም ይይዛል።

20. ግብር የሚከፈልበት የግድ ሥራ ገቢ

1/ የአንድ ግብር ከፋይ ግብር የሚከፈልበት ዓመታዊ የግድ ሥራ ገቢ ነው የሚባለው ከግድ ሥራ ከተገኘ ጠቅላላ የግብር ዓመቱ ገቢ ላይ ለግብር ከፋዩ የተፈቀዱት ወጪዎች ተቀናሽ ከተደረጉ በኋላ የሚገኘው የገቢ መጠን ነው።”

2/ በዚህ አዋጅ ሌሎች ድንጋጌዎች፣ የሚኒስትሮች ምክር ቤት በሚያወጣቸው ደንቦች እና ቢሮ በሚያወጣቸው መመሪያዎች የተመለከቱት እንደተጠበቁ ሆነው፣ የአንድ ግብር ከፋይ ግብር የሚከፈልበት የግብር ዓመቱ ገቢ የሚወሰነው ግብር ከፋዩ በፋይናንስ ሪፖርት አቀራረብ ደረጃዎች መሠረት በሚያዘጋጅው የትርፍና ኪሳራ ወይም የገቢ መግለጫ ላይ በመመስረት ይሆናል።

21. የግድ ሥራ ገቢ

1/ የዚህ አዋጅ ሌሎች ድንጋጌዎች እንደተጠበቁ ሆነው፣ በአንድ የግብር ዓመት የአንድ የግድ ሥራ ገቢ ግብር ከፋይ የግድ ሥራ ገቢ የሚከተሉትን ይጨምራል፡-

ሀ) ከመቀጠር የሚገኝ ገቢን ሳይጨምር ግብር ከፋዩ ዕቃዎችን በማስተላለፍ እንዲሁም አገልግሎቶችን በመስጠት የሚገኘውን የገንዘብ መጠን ጨምሮ በግብር ዓመቱ ከግድ ሥራ ያገኘው ጠቅላላ ገንዘብ መጠን፤

ለ) ለግድ የሚውል ዕቃን ሳይጨምር በግብር ዓመቱ የግድ ሥራ ሀብትን በማስተላለፍ የሚገኝ የገንዘብ መጠን፤

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

2/ ከግድ ሥራ የሚገኝ ገቢ ከገቢ ግብር ነፃ የተደረገ ገቢ አይጨምርም።

3/ የዚህ አንቀጽ ንዑስ አንቀጽ (4) ድንጋጌ እንደተጠበቀ ሆኖ፣ በዚህ አንቀጽ ንዑስ አንቀጽ (1)(ለ) መሠረት በግድ ሥራ ገቢ ውስጥ የሚካተተው የግድ ሥራ ሀብትን በማስተላለፍ የሚገኝ ገቢ ከግድ ሥራ ሀብቱ የመዘገብ ዋጋ በላይ የሆነው የግድ ሥራ ሀብቱ በሚተላለፍበት

ጊዜ ከተለፈው ሀብት የተገኘው ገቢ ነው።

20. Taxable Income

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

2. The taxable income of a taxpayer for a tax year shall 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 to any modifications made in this Proclamation, regulations made by the Executive Council and directives issued by the Bureau.

21. Business Income

1. Subject to 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 the gross fees for the provision of services (other than employment income);

b. the gross amounts derived by the taxpayer during the year from the investment of the capital of a business, including dividends, interest, and royalties;

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

d. 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 sub-article (4) of this Article, the gain on disposal of a business asset included in business income under sub-article (1)(c) of this Article is the amount by which the consideration for the disposal of the asset exceeds the net book value of the asset at the time of disposal.

4. If a business asset is a taxable asset under Article 56 of this Proclamation:

a) The gain on disposal of the asset included in business income under

Qodobka 23aad Kharashyada dulsarka

1. Iyado an wax loo dhimayn arrimaha lagu xeeriyay Qodob hoosaadka (2) ee qodobkan iyo qodobka 47^{aad} ee bayaankan, waxaa kharash ahaan loogu tix gelinayaa cashuur bixiyaha cashuur sanadeedkaas dulsarkii uu bixiyay marka daynta uu qaatay geliyo ganacsigiisa ama heshiiska uu galay yahay mid ganacsigiisa sii socodsiiinaysa.

2. kharashadka hoos ku xusan lagama jaraayo:

b) Haduu yahay dulsarku mid ka sareya 2% heerka dulsarka ee daynta uu ku bixiyo bankiga qaranka iyo bankiyada ganacsiga cadaadka ay ku kala daysadan loama tix galinayo kharash ahaan, marka laga reebo:

1. Haddii ay tahay hay'ad adeega lacageed bixisa oo fasax ka haysata bankiga qaranka itoobiya.

2. Haddii uu yahay bangi wadanka dibadisa laga leeyahay oo fasax loo siiyay in dadka wadanka gudihisa ku nool dayn uu u siiyo.

t) Shaqsi ay xidhiid leeyihiin Ganacsadaha dulsarka uu bixiyay ama uu bixin doono haddii aan dulsarkaasi loogu sheegin Shaxda "X".

Qodobka 24aad Hay'adaha ujeedoyinkoodu yahayshaqo bani aadaminimo

1. Marka la go'aaminayo cashuurta sanad miisaniyeedka ee uu bixinayo cashuur bixiyuhu deeqda ama hadyada uu bixiyay waxaa looga jari kharash ahaan, marka ay Deeqdu noqoto:

b) sida lagu xeeriyay qodob hoosaadka (3) ee Qodobkan, haduu yahay hay'ad bani aadaminimo oo itoobiya laga leeyahay ama urur itoobiyaana, ama

t) Baaqa ay dawladda sameeysay oo ku saabsan hormarka, marka la ilaalinayo madax banaanida iyo midnimada wadanka, marka ay dhacdo maasiibo bani aadam uu sameeyay ama tu si rabaani ah u timiday ama Xanuunada faafa.

3. Ujeedada Qodobkan si loo meelmariyo, micnaha u yeelanayo hay'ad bani aadaminimo oo itoobiya laga leeyahay ama urur itoobiyaan ah waxaa u noqonaya micnaha lagu siiyay bayaanka maamulka ururada rayidka ah iyo ururada Bulshada ee tirsigisu yahay: 1113/2019.

23. የወለድ ወጪ

1/ የዚህ አንቀጽ ንዑስ አንቀጽ (2) እና የዚህ አዋጅ አንቀጽ

፵7 አንድተጠብቁ ሆነው፤ ግብር ከፋዩ የወሰደውን ብድር ወይም ሌላ ዕዳ ወይም ያደረገውን ስምምነት የንግድ ሥራ ገቢውን ለማግኘት ተግባር ያዋለው እስከሆነ ድረስከዚህ ጋር በተያያዘ የተከፈለው ወለድ የግብር ከፋዩ የግብር ዓመቱግብር የሚከፈልበት ገቢ በሚወሰንበት ጊዜ እንደወጪ ይያዝላታል።

2/ ለሚከተሉት ወጪዎች ተቀናሽ አይፈቀድም፡-

ሀ) ወለዱ በብሔራዊ ባንክ እና በንግድ ባንኮች መካከል በተደረገ ብድር ከሚታሰብ የወለድ መጣኔ 2% (ሁለት በመቶ) የሚበልጥ ከሆነ በተቀናሽ አይያዝም፤ ነገር ግን ወለዱ፤

(1) በኢትዮጵያ ብሔራዊ ባንክ ዕውቅና ለተሰጠው የፋይናንስ ተቋም፤ ወይም

(2) በኢትዮጵያ ለሚገኙ ሰዎች ብድር እንዲሰጥ ለተፈቀደለት የውጭ ሀገር ባንክ፤

የተከፈለ ወይም የሚከፈል ከሆነ በተቀናሽ ይያዛል።

ለ) 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፤

24. ለበጎ አድራጎች ዓላማ የሚደረጉ ስጦታዎች

1/ የግብር ከፋዩ ግብር የሚከፈልበት የግብር ዓመቱገቢ በሚወሰንበት ጊዜ ግብር ከፋዩ ያደረገው ስጦታ ተቀናሽ የሚደረገው ስጦታው ለሚከተሉት የተደረገ ሲሆን ነው፡-

ሀ) በዚህ አንቀጽ ንዑስ አንቀጽ (3) ለተመለከተው የኢትዮጵያ የበጎ አድራጎች ድርጅት ወይም የኢትዮጵያ ማኅበር፤ ወይም ለ) መንግሥት ባደረገው ጥሪ መሠረት ለልማት፤ የሀገሪቱን ሉዓላዊነትና የግዛት አንድነት ለማስከበር፤ ሰው ሰራሽ ወይም የተፈጥሮ አደጋ ወይም ወረርሽኝ ለመከላከል ወይም ለተመሳሳይ ጥሪዎች ምላሽ ለመስጠት የተደረገ ከሆነ፤ ነው።

2/ በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት ለግብር ከፋዩ የሚፈቀደው ጠቅላላ ተቀናሽ ከግብር ከፋዩ ግብር የሚከፈልበት የግብር ዓመቱገቢ 0% (አሥር በመቶ) መብለጥ የለበትም።

3/ ለዚህ አንቀጽ አፈፃፀም የኢትዮጵያ የበጎ አድራጎች ድርጅት ወይም "የኢትዮጵያ ማኅበር" በበጎ አድራጎች ድርጅቶች ማህበራት አዋጅ ቁጥር 6) 1/2g=ሺ.1 የተሰጠው ትርጉም ይኖረዋል።

23. Interest Expenditure

1) Subject to this Article and Article 46 of this Proclamation, in determining 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 if 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) 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 to:

(1) a financial institution recognized by the National Bank of Ethiopia; or

(2) a foreign bank permitted to lend to persons in Ethiopia;

b) 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 business income of the related person.

24. Charitable Donations

1) In determining the taxable income of a taxpayer for a tax year, the taxpayer shall be allowed a deduction for the amount of a donation when the donation is made:

a) to a non-profit organization as defined in Article 3 of this Proclamation; or

b) in response to 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 taxpayer for the year.

3) For the purpose of this proclamation Ethiopian resident charity society shall have the meaning given to Ethiopian resident charity society under the proclamation to regulate the charities and society proclamation No. 1113/2019.

4. hadi hantidu noqoto dhismo u cashuur bixiyuhu u dhisay waa in uuna ka horeynin maalinta ay Xafiiska dabagalku siisay aqoonsiga dhamaystirka.

25^{aad} Duugowga Hantida iyo Hantida aan la Taabankarin

- 1. Marka la go'aaminayo Dakhliga ganacsi ee ay canshuurtu ku waajibayso, waxaa loo ogolyahay in laga jaro kharashaadka la xidhiidha hantida duugow ku imanayo ama hantidaaan muuqanin.
- 2. Iyadoo aan waxba laga badalaynin Qodobada bayaankan, hantida qiimo dhimis lagu samaynayo sabab la xidhiidha duugow ama Hantida aanla taabankarincashuur sanadeed kasta waxaa loo sameyn hab waafaqsan Xeer-nidaameedka uu soo saaro Golaha Hawflintu.
- 3. Hadii aanucashuur bixiyuhu isticmaalin qiimo dhimis hantida duugow ku imanayo ama hantida aan la taabankarin, waxaa la raaci sida uu sheegayo Qodob hoosaadka (2) ee Qodobkan.
- 4. Cashuur bixiyaha cashuur sanadeedka dhexdiisa hantida qiimo dhimis duugow la xidhiidha ku imanayo ama hantida aan la taabankarin qayb ka mida u isticmaalo dakhli uucashuur ka bixinayo qaybta kalena u isticmaala adeeg kale qiimo dimista dugoowga la xidhiidha waxaa loo xisaabin hab waafaqsan qodob hoosadka (3) ee Qodobkan iyadoo saxitanka lagu hab waafaqsan qodob hoosadka (2) ee qodabkan.
- 5. Cashuur bixiyaha cashuur sanadeedka dhexdiisa hantida duugoow ku imanayo ama hantida ganacsi ee aan la taabankarin qayb ka mid ah u isticmalo dakhli u cashuur ka bixinayo qaybta kalena u isticmala adeeg kale isla markaana u iibiyay ama badalay hantida isla sanad cashureedka gudhihiisa, khasaaraha ama faa'iidada waxaa loo xisaabinaya si waafaqsan hadba qaybta uu u isticmaalay dakhli dhalinta hab waafaqsan qodobada 22(1)(t) ama 22(1)(j) ee bayankan.
- 6. hantida qiimo dhimis lagu samaynayo sabab la xidhiidha duugow ama Hantida aan taabankarin waxaa qiimo dhiimista dugoowga loo xisabinaya marka hantidu ay diyaar u noqoto in ay dhaliso dakhli ganacsi iyo marka u bilaabo adeegga,

25. የእርጅና ቅናሽ

- 1/ የግብር ከፋዩን በግብር ዓመቱግብር የሚከፈልበትንገቢ ለመወሰን ግብር ከፋዩ ገቢውን ለማስገኘት በግብር ዓመቱ ጥቅም ላይ ላዋላቸው እና ዋጋቸው ለሚቀንስ ሀብቶች እና ግዙፋዊ ሀልዎት ለሌላቸው የንግድ ሥራ ሀብቶች ዋጋቸው በቀነሰው የገንዘብ መጠን ልክ የእርጅና ቅናሽ ለማድረግ ይፈቀዳሉ፡፡
- 2/ የዚህ አዋጅ ድንጋጌዎች እንደተጠበቁ ሆኖ፣ ዋጋቸው ለሚቀንስ ሀብቶችእና ግዙፋዊ ሀልዎት ለሌላቸው የንግድ ሥራ ሀብቶች በየግብር ዓመቱየሚደረገው የእርጅና ቅናሽ የሚኒስትሮች ምክር ቤት በሚያወጣው ደንብ ይወሰናል፡፡
- 3/ አንድ ግብር ከፋይ በግብር ዓመቱ በሙሉ የንግድ ሥራ ገቢውን ለማግኘት ዋጋቸው የሚቀንስ ሀብቶችን ወይም በዚህ አንቀጽ መሠረት የሚደረገው የእርጅና ቅናሽ የሚሰላው በዚህ አንቀጽ ንዑስ አንቀጽ (2) መሠረት ሆኖ፣ የንግድ ሀብቱ ጥቅም ላይ ያልዋለበት ዓመት ሂሳብ ተመጣጣኝ በሆነ መልኩ ከተቀነሰ በኋላ ነው፡፡
- 4/ አንድ ግብር ከፋይ በአንድ የግብር ዓመት ውስጥ ዋጋው የሚቀንስ ሀብት እና ግዙፋዊ ሀልዎት የሌለው ሀብት በከፊል የገቢ ግብር የሚከፈልበትን ገቢ ለማግኘት በከፊል ደግሞ ለሌላ አገልግሎትየተጠቀመበት እንደሆነ በዚህ አንቀጽ መሠረት የሚደረገው የእርጅና ቅናሽ በዚህ አንቀጽ ንዑስ አንቀጽ (3) መሠረት የሚደረገው ማስተካከያ ከግምት ውስጥ ገብቶ በንዑስ አንቀጽ (2) መሠረት የንግድ ሥራ ገቢውን ለማግኘት በዋለው መጠን የሚሰላ ይሆናል፡፡
- 5/ አንድ ግብር ከፋይ በአንድ የግብር ዓመት ውስጥ ዋጋው የሚቀንስሀብት 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 !2(1)(ሐ) ወይም ፳2 (1)(መ) የተደነገገው የትርፍ ወይም የኪሳራ መጠንሚሠላው የንግድ ሥራው ያጋጠመው የትርፍ ወይም የኪሳራ መጠን ለንግድ ሥራው ገቢ በነበረው እስተዋጽኦመጠንሚዛናዊ በሆነ መንገድ እየተከፋፈለ ይሆናል፡፡
- 6/ ዋጋቸው የሚቀንስ ሀብቶች ወይም ግዙፋዊ ሀልዎት የሌላቸው የንግድ ሥራ ሀብቶች የእርጅና ቅናሽ መታሰብ የሚጀምረው ሀብቱ የንግድ ሥራ ገቢውን ለማስገኘት ለአገልግሎት ዝግጁ ከሆነበትና አገልግሎት መስጠት ከጀመረበት ቀን አንስቶ ሲሆን፣ በግብር ከፋዩ የተገነባ ህንፃ በሚሆንበት ጊዜተቆጣጣሪው ባለስልጣን ለግብር ከፋዩ የህንፃው ግንባታ መጠናቀቁን የሚያረጋግጥ የምስክር ወረቀት ከሰጠበት ቀን በፊት ሊሆን አይችልም፡፡

25. Depreciation of Depreciable Assets and Business Intangibles

- 1) In determining the taxable income of a taxpayer for a tax year, the taxpayer shall be allowed a deduction for the amount by which the depreciable assets and business intangibles of the taxpayer declined in value 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 cabinet.
- 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 under this 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) If a taxpayer has used a depreciable asset or business intangible partly in deriving business income and partly for another use and the taxpayer disposes of the asset or intangible during a tax year, the amount of the gain or loss on disposal to which Article 21(1)(c) or 21(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. qodobkan dhexdiisa:
b)“Hantida aan la taabankarin”waxaa loo la jeeda dhamaan ama qayb ka mid ah kuwa hoos ku xusan oo dhalinaysa dakhli ganacsi:
 1. Xuquuqda Qoraalka, Lahaanshaha, Halabuurka, Naqshada, Moodheelka, Qorshe, Qaaciido Sir ah, Astaan Ganacsi iyo wixii lamid ah.
 2. Liska macaamiisha, khadka baahinta ama magac gaara, calaamad ama sawir ama nooc ganacsi oo wakhti kooban la isticmaalayo.
 3. Xuquq lagu heelayo Heeshis wakhti sanad kabadan shaqayna kharashka hormarinta loo bixiyay marka lagu daro.
 4. Marka laga reebo kharashka loo galay in la helo hantida ganacsi ee an muuqanin kuwa guurtada ah iyo kuwa ma guurtada ah kharash la bixiyo oo lagu heelayo xuquq wakhti sanad ka saareya.
t)“Hanti Duugoobeysa” waxaa lolaa jeeda nooca Hanti ee la taabankaro ha ahaato mid guurtada ah iyo kuwa ma guurtada ahtaasi oo:
 1. adeeg bixisa waqti ka badan sanad,
 2. Dugoow awgeed ama wakhtiga oo ka tagay awgeed u isdhimayan qiimahoodu.
 c) Hadi la isticmalo sii loo helo qayb ka mid ah ama dhaman dakhli ganacsi **“Dib u habaynta Dhismaha”** waxaa loola jeedaa isbedelka lagu sameeyay hantida ma guurtada ah taas oo ah guuri ama hanti si joogto ah ugu dhagsan wado, wado kuso dhacaysa wadada weyn,meel ay Baabuurtu istaagaan(parking) ama deyr.

26^{aad}Gudbinta Khasaaraha

1) Hadii isugeynta kharashyada loo ogolyahay cashuur bixiyaha in laga jaro (sika duwan mida lagu sheegay Qodobkan) ay ka badato wadarta Dakhligiisa Guud ee sanadka, cadadka kharashku ka batay dakhliga waxaa loo aqoonsan inuu yahay khasaaraha cashuur bixiyaha ee sanadkaas.
 2) Iyada oo ay sideeda tahay arrimaha lagu sheegay Qodob hoosaadka 4^{aad} ee Qodobkan, khasaaraha soo gaadha Cashuur bixiyaha sanad waxaa loo ogolyahay in kharasha ahaan loogu xisaabiyo sanadka ku xiga islamarkaana laga jaro macaashkiisa.

7/ በዚህ አንቀጽ ውስጥ፡
 ሀ) “ግዙፋዊ ሀልዎት የሌላቸው የንግድ ሥራ ሃብቶች” ማለት በሙሉ ወይም በከፊል የንግድ ሥራ ገቢን ለማስገኘት የሚውሉ የሚከተሉት ሀብቶች ናቸው፡-
 (1) የቅጅ ሙብት፣ ፓተንት፣ ዲዛይን ወይም ሞዴል፣ ፕላን፣ ምስጢራዊ ቀመር ወይም የአሠራር ሂደት፣ የንግድ ምልክት፣ ወይም ለተወሰነ ዘመን ብቻ የሚያገለግል ሌላ ተመሳሳይ ሀብት፤
 (2) የደንበኞች ዝርዝር፣ የሥርጭት መስመር ወይም የተለየ ስም፣ ምልክት ወይም ስዕል ወይም ለተወሰነ ዘመን ብቻ የሚያገለግል ሌላ ግዙፋዊ ሀልዎት የሌለው የንግድ ዘይቤ፤
 (3) ከአንድ ዓመት በላይ ሆኖ ለተወሰነ ጊዜ የሚያገለግል ከውል የሚመነጭ ሙብት (ወጪው አስቀድሞ የተከፈለ ነገር ጨምሮ)፤
 (4) ማንኛውንም ግዙፋዊ ሀልዎት ያለውን የሚንቀሳቀስ ሆነ የማይንቀሳቀስ ሀብት ለማግኘት የወጣን ወጪ ሳይኖር፤ ከአንድ ዓመት በላይ ጥቅም የሚሰጥ ወጪ፤
 ለ) “ግግር የሚቀንስ ሀብት” ማለት የሚከተሉትን ሁኔታዎች የሚያሟላ ግዙፋዊ ሀልዎት ያለው የሚንቀሳቀስ ሀብት ወይም በማይንቀሳቀስ ሀብት ላይ የሚደረግ ማሻሻያ ነው፡-
 (1) ከአንድ ዓመት የሚበልጥ የአገልግሎት ዘመን ያለው፤
 (3) በአርጅና ወይም ጊዜው በማለፉም ከንግድ ጋር ውላ ቀንስ የሚችል፤ በከፊል ወይም በሙሉ የንግድ ሥራ ገቢ ለማግኘት ጥቅም ላይ የዋለ፤
 ሐ) "በማይንቀሳቀስ ሀብት ላይ የሚደረግ ማሻሻያ" ማለት ቤት ወይም ሌላ የቤት አካል የሚሆን ወይም ከቤት ጋር ለዘለቄታው የተያያዘ በቤት ላይ የሚደረግ ማንኛውም ጭማሪ ወይም ለውጥ ሲሆን መንገድን፣ መጋቢ መንገድ፣ የመኪና ማቆሚያ፣ አጥር ወይም ግንብን ይጨምራል፡፡

26. ከሳራን ስለማሸጋገር

1/ 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 የደረሰበት ከሳራ ይሆናል፡፡
 2/ የዚህ አንቀጽ ንዑስ አንቀጽ (4) ድንጋጌ እንደተጠበቀ ሆኖ፣ ግብር ከፋዩ በግብር ዓመቱ ከሳራ ካጋጠመው፣ በግብር ዓመቱ የደረሰውን ከሳራ ለሚቀጥለው የግብር ዓመት ለማሸጋገር ይችላል፤ ስለሆነም የግብር ከፋዩ የሚቀጥለው ዓመት ግብር የሚከፈልበት ገቢ በሚሰላበት ጊዜ የተሸጋገረው ከሳራ በተቀናሽነት ይያዛል፡፡

7) In this Article:
 “business intangible” means any of the following when used wholly or partly to derive business income:
 a) a copyright, patent, design or model, plan, secret formula or process, trademark, or other like property or right that has a limited useful life;
 b) a customer list, distribution channel, or unique name, symbol or picture, or other marketing intangible that has a limited useful life;
 c) Contractual rights (including arising as a result of a prepayment of an expenditure) with a benefit for a limited period, but which exceeds one year;
 d) an expenditure that provides an advantage or benefit for a period of more than one year, but not including expenditure incurred to acquire any tangible movable or immovable property;
 “Depreciable asset” means tangible movable property or a structural improvement to immovable property that:
 a) has a useful life exceeding one year;
 b) is likely to lose value as a result of normal wear and tear, or obsolescence; and
 c) is used wholly or partly to derive business income; and “structural improvement”, means a building or any other addition or alteration to immovable property that becomes part of, or is permanently affixed to, the immovable property including a road, driveway, car park, fence, or wall.
26. 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/ 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 the loss 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) hadii Cashuur bixiyaha ay u suurtoobi waydo inuu ka wada jaro macaashkiisa khasaarihii soo gaadhay sanad Cashuureedkii tegay sida lagu sheegay Qodob hoosaadka (2) ee Qodobkan waxaa loo ogolaan inuu ka jaro hadba sanad xisaabeedka ku xiga ilaa inta khasaarahaas la wada jarayo hase ahaatee looma ogola Cashuur bixiyaha inuu kharashkas ka jaro wax ka badan shan sanadood oo lagasoo bilaabayo sanadka uu khasaarahaas ku dhacay.

4) hadii cashuur bixiyuhu uu khasaare ku dhaco laba sanad cashuureed hab waafaqsan Qodob hoosaadka (1) ee qodobkan, islamarkaasna uu khasaarahaas usoo gudbeen sanadadii ku xigay sida lagu sheegay qodob hoosaadka (2) ee qodobkan, Cashuur bixiyaha looma ogola inuu khasaareyaal kale usoo gudbiyo sanadada xiga sida lagu sheegay qodob hoosaadka (2) ee qodobkan.

5) cashuur bixiyaha waxaa loo ogolaan inuu u gudbiyo khasaaraha soo gaadha ee lagu sheegay Qodob-hoosaadka (2) iyo (3) ee Qodobkan hab waafaqsan Xeer-nidaameedyada ay suu saaraan Golaha Hawlfulinta DDS.

Qodobka 27^{aad} khasaaraha iyo Kharashyada aan la ogolayn in la jaro.

1. hadii aan si kale loogu xusin Bayaankan, kharashaadkan soo socda looma ogola in laga jaro Cashuur bixiyaha:

b) Dhamaan kharashaadka la xidhiidha Raasamaalka marka lagu reebo kuwa lagu qeexay Qodobka 22(1)(j) ee Bayaankan.

Wadarta la kordhiyo share-ka shirkadda wadaaga ah ama raasamaalka shirkada ay wadaagaan dad kooban.

Wadarta si iskii ah uu ugu deeqo shaqaaluhu sanduuqa Hawlgabka eeka badan 15% mushaharka Shaqaalahaas. Wadarta lacageed ee si joogto ah loo siiyo shaqsiyada ku jira heshiiska wadaaga ee shirkadda iyo macaashka laga helo shirkadaasi.

Kh) kharashaadka ama khasaaraha laga helay magdhawgeeda ama laga heli karo heshiis Caymis, Heshiis damaanad ama habab kale.

d) Ganaax la saaray ama magdhaw lagu soo rogay oo sabab la xidhiidha jabin sharci ama Heshiis.

3/ ግብር ከፋዩ ኪሳራውን በዚህ አንቀጽ ንዑስ አንቀጽ (2) መሠረት ሙሉ በሙሉ መቀነስ ያልቻለ እንደሆነ ያልተቀነሰውን ኪሳራ ለሚቀጥለው የግብር ዓመት ማሸጋገር እና የተካካሰውን የገንዘብ መጠን በዚህ አንቀጽ ንዑስ አንቀጽ (2) በተገለጸው መሠረት በዚያው የግብር ዓመት ከተገኘው ጠቅላላ ገቢ ላይ በመቀነስ ኪሳራው ሙሉ በሙሉ ተቀናሽ ተደርጎ እስከሚያልቅ ድረስ ማሸጋገር የሚችል ሲሆን፣ ገር ግን ግብር ከፋዩ የደረሰበትን ኪሳራ ኪሳራው ከተከሰተበት ዓመት መጨረሻ ጀምሮ ከሚቆጠሩ አምስት የግብር ዓመታት በላይ ማሸጋገር

4/ ግብር ከፋዩ በዚህ አንቀጽ ንዑስ አንቀጽ (2) መሠረት ለኪሳራ የተዳረገባቸው ሁለት ዓመታት ያሉ እና እያንዳንዱ ኪሳራ በዚህ አንቀጽ ንዑስ አንቀጽ (2) መሠረት የተሸጋገረ እንደሆነ ግብር ከፋዩ በዚህ አንቀጽ ንዑስ አንቀጽ (2) መሠረት ሌላ ማንኛውንም ተጨማሪ ኪሳራ እንዲያሸጋገር ሊፈቀድለት አይችልም፡፡

5/ ግብር ከፋዩ በዚህ አንቀጽ መሠረት ኪሳራ ሊያሸጋገር የሚችለው በገቢ ግብር ደንቡ በተመለከተው መሠረት ይሆናል፡፡

፳7. ተቀናሽ የማይደረጉ ወጪዎች እና ኪሳራዎች

1/ በዚህ አዋጅ ከተደነገገው በስተቀር የሚከተሉት ወጪዎች በተቀናሽ አይያዙም፡-

ሀ) በዚህ አዋጅ አንቀጽ 12(1)(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 05% (አሥራ አምስት መቶኛ) በላይ በፈቃደኝነት የሚደረግ የጡረታ ወይም የፕሮቬደንት 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፤

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 forward under sub-article (2) of this Article, the taxpayer shall not be permitted to carry forward any further losses under sub-article (2) of this Article

5/ A taxpayer shall carry forward a loss under sub-articles (2) and (3) of this Article in accordance with the Regulations.

27. Non-deductible Expenditures and Losses

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

a) an expenditure of a capital nature except to the extent provided for under Article 22(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 in respect 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;

- r) Wadarkasta oo shaqsi wareejiyay isaga oo isticlaamala Godadka xisaabeed isaga oo ugu talo galay inuu ku daboolo kharashaad la galay ama kharaase sanadka soo socda la geli doono.
- s) Cashuurta Dakhliga ee loo bixiyo hab waafaqsan bayaankan ama sharciyada wadamada Dibeda ama Cashuurta lagu Daro Qiimaha Alaabta (VAT)
- sh) kharashaadka wakiilnimo ee uu galo shaqaaluhu marka uu ka bato 10% wadarta Dakhliga ama mushaarka shaqaalaha.
- Dh) kharashaadka loo galo sababo madodaalined marka laga reebo:
 - 1) Marka shaqada ama mihnada qofku ay tahay Bixinta Adeega Madadaalinta.
 - 2) Iyada oo laraacayo Awaamiirta uu soo saaro Xafiiska Maaliyadu, Cuntada iyo sharaabka si lacag la'aan ah loo siiyo shaqaalaha goobaha Macdan qodista, Warshadaha iyo Beeraha.
- c) Deeqaha iyo Hadiyadaha la bixiyo marka laga reebo kuwa lagu xusay Qodobka 24^{aad} ee Bayaankan.
- g) Kharashaadka shaqsiga goonida u ah;
- f) Waxyaabaha ku luma qof xidhiidh ehelnimo la leh Cashuur bixiyaha.
- q) Dhamaan kharashaadka la ogolyahay marka la raaco Xeer-nidaameedka ay soo saaraan Golaha Hawlfulintu.

2. Qodobkan gudahiisa “**Madadaalo**” waxaa loola jeeda siinta Cuntada, Sharaabka, cabitaanada kala duwan, Meelaha la dago, Goobo nasasho iyo soo dhaweynta noockasta ooay tahay.

CUTUBTA LABAAD

XISAABINTA CASHUURTA

Qodobka 28^{aad} Sanad Xisaabeedka

- 1) qodobkani waxa uu dhaqangal ku yahay Cashuur bixiyeyaashan:
- b) Shaqsiyada loo ogolaaday inay isticmaalaan hab xisaabeed sanadeedka u gaarka ah hab waafaqsan xarafka (b) ee lagu qeexay “sanad cashuureedka” ee Qodob hoosaadka (23) ee Qodobka 2^{aad} ee Bayaankan.
- t) Shirkad.
- 2) Sanad xisaabeedka cashuur bixiyuhu ee qodobkan lagu sheegay waxa uu ka koobanyahay 12 bilood oo ku dhamaanaysa Taariikhda uu soo xidhmayo buug xisaabeedka cashuur bixiyuhu.

ሰ) ግብር ከፋዩ በሂሳብ መዝገቡ የሚይዘው በወቅቱ ወጪያልተደረገ ገር ግን ለወደፊት በግብር ዓመቱ ለሚከሰቱ ወጪዎች ወይም ኪሳራዎች መጠባበቂያ ይሆን ዘንድ የሚያዝ ገንዘብ ወይም የመጠባበቂያ ሂሳብ፤

ሸ) በዚህ አዋጅ ወይም በውጭ ሀገር የታከሰ ሕግ መሠረት የተከፈለ የገቢ ግብር ወይም ተመላሽ የሚደረግ የተጨማሪ እሴት ታክስ፤

ቀ) መሥሪያ ቤቱን ወክሎ በተለያዩ ቦታዎች ለሚገኝ ተቀጣሪ ከተቀጣሪው ከመቀጠር የሚገኝ ገቢ 0% (አሥር በመቶ) በላይ የሚከፈል የኃላፊነት እባል፤

- በ) ከሚከተሉት በስተቀር ለመዝናኛ የሚወጣ ወጪ፤
 - (1) የግብር ከፋዩ የንግድ ሥራ የመዝናኛ አገልግሎት መስጠት ሲሆን፤ ወይም
 - (2) ቢሮ በመመሪያ ተቀናሽ እንዲደረግ በሚፈቅደው ልክ በማዕድን ማውጣት፤ በማኑፋክቸሪንግ ወይም በግብርና ሥራ የተሠማራ ቀጣሪ ሠራተኞችን ለማዝናኛት የሚያወጣው ወጪ፤
- ተ) በአንቀጽ 4ከተመለከተው 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) የሚኒስትሮች ምክር ቤት በሚያወጣው ደንብ ተቀናሽ የማይደረጉ ናቸው የተባሉ ወጪዎች፤

2/ በዚህ አንቀጽ "መዝናኛ" ማለት ለማንኛውም ሰው የሚቀርብ ምግብ፣ መጠጥ፣ ትንባሆ፣ ማረፊያ፣ መደሰቻ ወይም ማናቸውም ዓይነት መስተንግዶ ነው።

ምዕራፍ ሁለት የታክስ ሂሳብ አያያዝ

28. የሂሳብ ዓመት

1/ ይህ አንቀጽ በሚከተሉት ግብር ከፋዮች ላይ ተፈጻሚ ይሆናል፡-

- ሀ) በዚህ አዋጅ አንቀጽ 2(ጸ1)(ሀ) ለግብር ዓመት በተሰጠው ትርጉም መሠረት የራሱን የሂሳብ ዓመት እንደ ግብር ዓመት አድርጎ እንዲጠቀም ፈቃድ ለተሰጠው ግለሰብ ግብር ከፋይ፤
- ለ) ቢድርጅት፤
- 2/ ይህ አንቀጽ ተፈጻሚ ለሚሆንበት ግብር ከፋይ የሂሳብ ዓመት ነው የሚባለው የግብር ከፋዩ ዓመታዊ የፋይናንስ ሂሳብ ሚዛን በሚዘጋገበት ጊዜ የሚጠናቀቀው የአሥራ ሁለት ወራት ጊዜ ነው።

- f) a fine or penalty imposed, or punitive damages awarded, for violation of any law, regulation, or contract;
 - g) 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;
 - h) income tax paid under this Proclamation or under a foreign tax law, or recoverable value added tax;
 - i) representation expenditures of an employee in excess of 10% of the employment income of the employee;
 - j) expenditure incurred in the provision of entertainment, except:
 - (1) when the person’s business involves the provision of entertainment; or
 - (2) to the extent that the expenditure is allowed as a deduction under a Directive issued by the Bureau relating food provided to 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 24 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 regulations to be issued by the Council of Bureaus.
- 2/ If a withholding agent is allowed a deduction for a payment from which the agent is required to withhold tax under Part Ten of this Proclamation, the agent shall not be allowed to claim the deduction until the withholding tax has been paid unless to the Authority.
- 3/ In this Article, “entertainment” means the provision to any person of food, beverages, tobacco, accommodation, amusement, recreation, or hospitality of any kind.

CHAPTER TWO

TAX ACCOUNTING

28. 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 paragraph (a) of the definition of “tax year” in Article 2 of this Proclamation;
 - b) a body.
- 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) Cashuur bixiyuhu uma bedeli karo sanad xisaabeedkiisa sababo la xidhiidha cashuurta awgeed hadii aanu qoraal ogolaansho ah ka helin Xafiiska isaga oo raacaya shuruudaha lagu xidhay.
- 4) Xafiisku wuxuu la laaban karaa ogolaanshaha ay siisay Cashuurbixiyaha marka uu u hogaansami waayo shuruudaha ay ku xidhay bedelaada sanad xisaabeedkiisa hab waafaqsan Qodobhoosaadka (3) ee Qodobkan.
- 5) Marka sanad Cashuureedka cashuurbixiyuhu uu is bedelo hab waafaqsan Qodob hoosaadyada (3) iyo (4) ee Qodobkan waqtiga u dhexeeya sanad xisaabeedkii buuxay ee hore iyo bilowga sanad cashuureedka cusub waxaa lagasoo qaadi sanad xisaabeed gooni ah waxaana lagu magacaabi “sanad Cashuureedka kala guurka”.
- 6) Marka sanad xisaabeedka cusub aanu la soconin sanad miisaaniyadeedka, sharciga dhaqangalka ku ah sanad xisaabeedka caadiga ah ayaa dhaqangal ku ah sanad xisaabeedkaas.

Qodobka 29^{aad} bedelaada nidaam Cashuureedka

- 1. Cashuurbixiyuhu waxa uu Xafiiska usoo gudbin karaa codsi qoraal ah oo uu ku codsanayo bedelaada nidaam xisaabeedka cashuurta, Xafiiskduna marka ay ku qanacdo in isbedelkani uu hagaajinayo nidaamka xisaabinta Cashuurta ayay isaga oo qoraal ku muujinaya ayuu ogolaan karaa in cashuur bixiyuhu bedelo nidaamka xisaabeed
- 2. hadii nidaamka xisaabinta cashuurbixiyaha la bedelo hab waafaqsan qodobhoosaadka (1) ee qodobkan ooay ku jirto marka la bedelo derejada Cashuur bixiyaha, Cashuur bixiyuhu waa inuu sameeyaa wixii isku hagaajin ah ee la xidhiidha Wadarta dakhligiisa, waxyaabaha laga jarayo, Deynta si loo suurto geliyo inaan waxna laga tegin waxyaabaha qaarna labojeer la xisaabin.

Qodobka 30^{aad} Daynta aan la soo Uruurin

- 1. Marka la go'aaminayo dakhliga canshuurta laga bixinayo ee sanad cashuureedka, waxaa laga jari daynta aan la soo ururin hadii ay shuruudahan soo socda buuxiyaan:-

3/ **ማንኛውም ግብር ከፋይ ከባለሥልጣት አስቀድሞ በጽሁፍ ፈቃድ ሳያገኝና ባለሥልጣት የሚያስቀምጣቸውን ቅድመ-ሁኔታዎች ሳያሟላ የሂሳብ ዓመቱን ለመቀየር አይችልም፡፡**

4/ ግብር ከፋይ በዚህ አንቀጽ ንዑስ አንቀጽ (3) በተመለከተው መሠረት ከተሰጠው ፈቃድ ጋር የተያያዘውን ማንኛውንም ቅድመ-ሁኔታ ሳያሟላ የቀረ እንደሆነ፣ ባለሥልጣት የጽሁፍ ማስጠንቀቂያ በመስጠት የሰጠውን ፈቃድ ሊሰርዘው ይችላል፡፡

5/ የግብር ከፋይ የሂሳብ ዓመት በንዑስ አንቀጽ (3) ወይም (4) መሠረት የተለወጠ እንደሆነ ለውጡ ከመደረጉ በፊት ባለው የግብር ዓመት እና አዲሱ የግብር ዓመት በሚጀምርበት ቀን መካከል ያለው ጊዜ "የመሸጋገሪያ ዓመት" በመባል የሚታወቅ ራሱን የቻለ የግብር ዓመት ተደርጎ ይወሰዳል፡፡

6/ የግብር ከፋይ የሂሳብ ዓመት ከበጀት ዓመቱ ጋር የማይገጥም በሚሆንበት ጊዜ ለሂሳብ ዓመቱ ተፈጻሚ የሚሆነው ሕግ በሂሳብ ዓመቱ ውስጥ በሚጠናቀቀው የበጀት ዓመት ተፈጻሚ የሚሆነው ሕግ ነው፡፡

29. የታክስ ሂሳብ አያያዝ ዘዴን ስለመለወጥ

1. ግብር ከፋይ የሂሳብ አያያዝ ዘዴውን ለመለወጥ ለባለሥልጣት የጽሁፍ ማመልከቻ ሊያቀርብ ይችላል፤ ባለሥልጣትም ለውጡ የግብር ከፋይን ግብር የሚከፈልበት ገቢ በትክክል ለማስላት የሚያስፈልገውን መሆኑን ሲያምንበት ግብር ከፋይ የሂሳብ ዘዴውን ለመለወጥ ያቀረበውን ማመልከቻ መቀበሉን በጽሁፍ ሊያሳውቀው ይችላል፡፡

2. በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት የግብር ከፋይ የሂሳብ አያያዝ ዘዴ በሚለወጥበት የግብር ዓመት የግብር ከፋይ የግብር ከፋይ ደረጃም የሚለወጥ ከሆነ፣ የግብር ከፋይ ገቢ ሳይመዘገብ እንዳይቀር ወይም በድጋሚ እንዳይመዘገብ ለማድረግ በገቢ ርዕሶች፣ በተቀናሽ ወጪዎች ወይም በታክስ ማካካሻ ሂሳቦች ላይ ከለውጡ ጋር በተያያዘ ተገቢውን ማስተካከያ ማድረግ አለበት፡፡

30. የሚያሰበሰቡ ዕዳዎች

1/ በአንድ የግብር ዓመት ውስጥ የግብር ከፋይን ግብር የሚከፈልበት ገቢ ለመወሰን የሚከተሉት ሁኔታዎች ተሟልተው ሲገኙ የሚያሰበሰበው ዕዳ ለግብር ከፋይ በተቀናሽነት ይያዝላታል፡-

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 may be attached to the approval.

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 year commences 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 coincide with 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.

29. 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.

30. Bad Debts

1/ In determining the taxable income of a taxpayer for a tax year, the taxpayer shall be allowed a deduction for a bad debt when the following conditions are satisfied:

b) Hadii Cadad lacageed oo u dhigma daynta aan la soo ururin marka hore lagu sii darsaday dakhliga.

t) Hadii dayntu ay tahay mid laga tiray diiwaanka xisaabta ee canshuur bixiyaha hab waafaqsan nidaamka xisaabaadka.

j) Marka la xaqiijiyo in la qaaday talaabo kastoo sharciya oo lagu soo celinayo daynta hase ahaatee lagu guul daraystay soo celinta daynta hab waafaqsan nidaamka Xisaabaadka.

2. Cadadkalacagta la ogol yahay in lajaro waa inuuna kabadnaan cadadka laga tiray diiwaanka xisaabta ee canshuur bixiyaha ee sanad cashuureedkaas.

3. Qodabkani dhaqan gal kuma aha hay'adaha adeega lacagaha bixiya ee lagu sheegay Qodobka 31^{aad} ee Bayaankan.

Qodobka 31^{aad} Shirkadaha Adeegyada Lacagta iyo shirkadaha caymiska

Golaha hawfulinta ee Deegaanku waxa uu soo saari Xeer-nidaameedyo lagu xeerinayo arimaha soosocda:

b)Wadarta laga jarayo kaydka Shirkadaha Lacagta khasaare kuyimid darteed

t)Wadarta laga jarayo kaydka khatarta aan mudadiisu dhicin Shirkadaha caymiska (marka laga reebo shirkadaha caymiska nafta)

j)Habka loo xisaabinayo dakhliga cashuuri ku waajibbayso ee shirkadaha caymiska.

Qodobka 32^{aad} Heshiisyada Wakhtiga Dheer Soconaya

1. Iyadoo lagu hagaajinayo habka bixinta canshuurta ee canshuur bixiyaha, ayaa wuxuu xisaabta Cashuurta la xidhiidhta heshiiska shaqada ganacsiga ee muddada dheer soconaya wadarta dakhli ee uu bixinayo cashuurbixiyuhu waxaa la go'aamin iyadoo la xisaabiyo heshiiska boqolkiiba inta la dhamaystiray.

2. Heshiiska mudada dheer soconaya, marka la xisaabinayo cashuurta sanadka waxaa la qiimaynshaqada la dhameeyay sanadkaasi boqolkiiba inta uu yahay shaqadii guud ee heshiiska kharashka la bixiyay dhamaadka sannadka sixitaanada la sameeyay

u) hoojeynta dhaqan ee ay tahay in ay tahay mid laga tiray diiwaanka xisaabta ee canshuur bixiyaha hab waafaqsan nidaamka xisaabaadka

l) dhaqan ee ay tahay in ay tahay mid laga tiray diiwaanka xisaabta ee canshuur bixiyaha hab waafaqsan nidaamka xisaabaadka

h) dhaqan ee ay tahay in ay tahay mid laga tiray diiwaanka xisaabta ee canshuur bixiyaha hab waafaqsan nidaamka xisaabaadka

h) dhaqan ee ay tahay in ay tahay mid laga tiray diiwaanka xisaabta ee canshuur bixiyaha hab waafaqsan nidaamka xisaabaadka

2/ Aqooni haysiyo oo ay tahay in ay tahay mid laga tiray diiwaanka xisaabta ee canshuur bixiyaha hab waafaqsan nidaamka xisaabaadka

3/ Aqooni haysiyo oo ay tahay in ay tahay mid laga tiray diiwaanka xisaabta ee canshuur bixiyaha hab waafaqsan nidaamka xisaabaadka

31. Fududiyada iyo Fududiyada

Fududiyada iyo Fududiyada

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Fududiyada iyo Fududiyada

l) Fududiyada iyo Fududiyada

u) Fududiyada iyo Fududiyada

h) Fududiyada iyo Fududiyada

32. Aqooni Haysiyo oo ay tahay in ay tahay mid laga tiray diiwaanka xisaabta ee canshuur bixiyaha hab waafaqsan nidaamka xisaabaadka

1/ Aqooni haysiyo oo ay tahay in ay tahay mid laga tiray diiwaanka xisaabta ee canshuur bixiyaha hab waafaqsan nidaamka xisaabaadka

2/ Aqooni haysiyo oo ay tahay in ay tahay mid laga tiray diiwaanka xisaabta ee canshuur bixiyaha hab waafaqsan nidaamka xisaabaadka

3/ Aqooni haysiyo oo ay tahay in ay tahay mid laga tiray diiwaanka xisaabta ee canshuur bixiyaha hab waafaqsan nidaamka xisaabaadka

4/ Aqooni haysiyo oo ay tahay in ay tahay mid laga tiray diiwaanka xisaabta ee canshuur bixiyaha hab waafaqsan nidaamka xisaabaadka

5/ Aqooni haysiyo oo ay tahay in ay tahay mid laga tiray diiwaanka xisaabta ee canshuur bixiyaha hab waafaqsan nidaamka xisaabaadka

6/ Aqooni haysiyo oo ay tahay in ay tahay mid laga tiray diiwaanka xisaabta ee canshuur bixiyaha hab waafaqsan nidaamka xisaabaadka

7/ Aqooni haysiyo oo ay tahay in ay tahay mid laga tiray diiwaanka xisaabta ee canshuur bixiyaha hab waafaqsan nidaamka xisaabaadka

8/ Aqooni haysiyo oo ay tahay in ay tahay mid laga tiray diiwaanka xisaabta ee canshuur bixiyaha hab waafaqsan nidaamka xisaabaadka

9/ Aqooni haysiyo oo ay tahay in ay tahay mid laga tiray diiwaanka xisaabta ee canshuur bixiyaha hab waafaqsan nidaamka xisaabaadka

10/ Aqooni haysiyo oo ay tahay in ay tahay mid laga tiray diiwaanka xisaabta ee canshuur bixiyaha hab waafaqsan nidaamka xisaabaadka

a) the amount of the debt has previously been included in the business income of the taxpayer;

b) the debt or part of the debt is written off in the taxpayer's financial accounts for the tax year in accordance with the financial accounting standards;

c) Legal action has been taken to collect the debt but the debt is irrecoverable.

2/ the amount of the deduction allowed to a taxpayer under this Article for a tax year shall not exceed the amount of the debt written off in the taxpayer's financial accounts for that year.

2/ the amount of the deduction allowed to a taxpayer under this Article for a tax year shall not exceed the amount of the debt written off in the taxpayer's financial accounts for that year.

3/ This Article shall not apply to a financial institution to which Article 31 of this Proclamation applies.

31. Financial Institutions and Insurance Companies

The Regulations may provide rules for the following:

a) the deduction of the loss reserve of financial institutions;

b) the deduction of the reserve for unexpired risks of insurance companies (other than life insurance companies);

c) the calculation of the net income of life insurance companies.

32. 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 contract costs, including any variations or fluctuations.

3. iyo marka lagu daro qiimaha isbedelaya qiimaha guud.

4. Marka dhamaadka sanad cashuureedka ugu danbeeya ee heshiiska mudada dheer, waxaa loo ogol yahay khasaare sanadka ugu danbaysa ee heshiiska cashuur bixiyaha Gudbinta khasaaraha qodabka 26^{aad}, hadiise maadaama oo uu joojiyay cashuur bixiyuhu shaqo ganacsi Deegaanka dhexdiisa gabagabada sanadka, waxaa loo ogol yahay in khasaare celis ama kabis ahaan loogu xisaabiyo iyadoo cadadka la ogalyahay in laga dhimo dib loogu celinayo sanad cashuureedkii lasoo dhaafay.

5. Haduuna awoodin cashuur bixiyuhu in laga dhimo Guud ahaan khasaaraha horay loogu tixgaliyay hab waafaqsan Qodob hoosaadka (3) ee qodabkan, waxaa lacagta aan loo jarin loo gadaal loogu gubin sanad cashuureedka kasii horeeyay sanadkaas iyadoo la adeegsanayo hab waafaqsan Qodob hoosaadka (3) ee qodabkan.

6. Waxaa loo tixgalinayaa cashuur bixiyaha inuu gabagabada sanadka ku khasaaray heshiis soconaya mudo dheer haduu buuxiyo labada shuruudood ee soo socda:

7. Hadii uu dakhliga la qiyaasay inuu heshiiska dhamaystirkiisa ka helayo uu xaalad kastoo jirta owgeed kabato Dakhliga la cashuurayo.

t) Faraqa kalabadasho ee lagu sheegay xarafka (b) ee qodob hoosaadkan haduu yahay mid kabadan kharashka xisaabinta loo ogolyahay cashuurbixiyaha in laga jaro hab waafaqsan Qodob hoosaadka (1) qodabkan ee sanad cashuureedka ladhamaystiray wixii lagu heshiiyay, xadiga kala badashada lagu sheegay xarafka (t) ee qodab hoosaadkan waa xadiga dhamaadka sanadka la khasaaray.

8. Qodabkan dhexdiisa **“heshiis soconaya mudo dheer”** waxaa loola jeedaa:- heshiisyada warshadaynta, qalab rakibista, howlaha dhismaha ama wax laxidhiidha midkood, qabashada howlaha adeegbixinta kuwaasi oo aan dhamaystirmin sanadka uu howsha lagu heshiiyay bilaabmay oo aan ka ahayn heshiis dhamaystirkiisa lagu qiyaasay inuu mudo 12 bilood ku dhamaado laga bilaabo taariikhda heshiiska lagalay.

3/ ግብር ከፋዩ ለረጅም ጊዜ ከተደረገ ውል ጋር ተያይዞ በውሉ የመጨረሻ ዓመት ኪሳራ የደረሰበት እና በአንቀጽ ፳፭ 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 በተቀናሽነት እንዲያዘለት ይደረጋል።

4/ ግብር ከፋዩ የደረሰበትን ኪሳራ በዚህ አንቀጽ ንዑስ አንቀጽ (3) በተመለከተው መሠረት ወደ ኋላ ተመልሶ ሙሉ በሙሉ በተቀናሽ ወጪነት እንዲያዝ ማድረግ ያልቻለ እንደሆነ፣ ያልተቀነሰው ኪሳራ ወደኋላ ተመልሶ ወደአቻምናው የግብር ዓመት የሚሸጋገር ሆኖ በዚህ አንቀጽ ንዑስ አንቀጽ (3) በተመለከተው መሠረት ተቀናሽ ይደረጋል።

5/ ግብር ከፋዩ በረዥም ጊዜ ውል ኪሳራ ደርሶበታል የሚባለው የሚከተሉት ቅድመ-ሁኔታዎች በአንድነት ተሟልተው ሲገኙ ይሆናል፡-

ሀ) የተጠናቀቀውን ሥራ በመቶኛ ለማሰላት ዘዴ ዓላማ ሲባል በውሉ ይገኛል ተብሎ የተገመተው ግብር የሚከፈልበት ገቢ በአርግጠኛነት ከተገኘው ግብር ከሚከፍለበት ገቢ በልጦ ሲገኝ፤ እና

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

፩/ ለዚህ አንቀጽ አፈፃፀም “ለረጅም ጊዜ የሚቆይ ውል” ማለት ሥራው ከተጀመረበት ጊዜ አንስቶ በ02 ወራት ውስጥ ይጠናቀቃል ተብሎ ከሚገመተው በስተቀር በተጀመረበት የግብር ዓመት ውስጥ ያልተጠናቀቀ የማምረት፣ የመትከል ወይም የግንባታ ሥራ እንዲሁም ከእነዚህ ጋር የተያያዘ አገልግሎት ነው።

3/ When, at the end of the final tax year of 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 26 but is unable to do so for the reason that the taxpayer ceases to 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 back under sub- article (3) of this Article, the amount not deducted may 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) the taxable income estimated to be 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 under paragraph (a) of this sub-article exceeds the difference between the business income and deductible expenditures computed under sub-article (1) of this Article for the tax year in which the contract was completed, and the amount of the excess under paragraph (b) of this sub-article is the amount of the final year loss.

6/ In this Article, “long-term 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.

Qodobka 33^{aad}Nidaamka lafududeeyay ee cashuur-bixiyayaasha darajada (B)

Iyadoo laraacayo isbadalada soo socda, dakhliga cashuurta lagabixiyo ee cashuur-bixiyayaasha darajaada (T) waxaa lagu xisaabin hab waafaqsan nidaamkan.

1. Wuxuu cashuur-bixiyuhu Dakhliga shaqada ganacsiga, kharashka iyo lacagta kharash ahaan loo ogol yahay in laga dhimo ku xisaabin hab kusalaysan lacag cadaan ah.
2. Xadiga duugowga hantida iyo Hantida aan la lataaban karin ee cashuur bixiyaha marka la dhaqan galinayo qodabka 25^{aad} ee bayaankan wuxuu noqon 100%.
3. Waxaa la ogol yahay dhimida kharashka badeecada bakhaarka taala ee sanadka.
4. Mudada xafidida dukumentiga ee qodabka 17(2) ee bayaanka maamulka cashuurta iyo mudada dibloogu habaynayo qiyaasta cashuurta ee qodabka 28(2) (t) ee bayaankaa maamulka cashuurtu wuxuu noqon 3 sanadood.

CUTUBKA SADEXAAD

SHIRKADAHA JIRITAANKA SHARCIYEED LEH

Qodobka 34^{aad} isbadalka gacan kuhaynta shirkad jiritaan sharciyeed leh

1. Iyadoo arrinta lagu xusay qodob hoosaadka (2) ee qodobkan ay sideeda ahaanayso, shirkadaha jiritaanka sharciyeed leh waxay uguudbin khasaaraha sanad cashuureedka (ee loogu yeedho sanadka khasaaray) ee qodobada 26^{aad} ama 46^{aad} ee bayaankan sanadka xiga (ee loogu yeedho sanadka horay ugu gudbinta) kaliya marka lahaanshaha shirkada uu leeyahay hal shaqsi in kabadan 50%, sanadka la khasaaray, sanadka horay loogu gudbiyay iyo dhamaan sanad-cashuureedyada soo dhax gala.
2. Farqada (1) ee qodobkani kama joojinayso in shirkadi horay ugu gudbiso sanadka xiga sanadka lakhasaay, marka shirkadu:-
 - a) Ay ku howlan tahay sanadka la khasaaray, sanadka horay loogu gudbiyay iyo dhamaan sanad-cashuureedyada soo dhax gala shaqo ganacsi oo isku mid ah.

33. ለደረጃ “ለ” ግብር ከፋዮች ቀላል የታክስ ሥርዓት

በግብር ዓመቱ ግብር የሚከፈልበት የደረጃ “ለ” ግብር ከፋዮች ገቢ የሚሰጠው በዚህ አዋጅ መሠረት ሲሆን በዚህ አንቀጽ የተመለከቱት ሁኔታዎች መጠበቅ ይኖርባቸዋል፡-

- 1/ ግብር ከፋዩ የንግድ ሥራ ገቢውንና ተቀናሽ ወጪውን የሚይዘው በጥሬ ገንዘብ እንቅስቃሴ ላይ በተመሰረተ የሂሳብ አያያዝ ዘዴ መሆን አለበት፤
- 2/ በዚህ አዋጅ አንቀጽ ፳5 አፈፃፀም ሲባል፣ ዋጋቸው ለሚቀንሱ ሀብቶች እና ግዙፋዊ ሀልዎት ለሌላቸው የግብር ከፋዩ የንግድ ሥራ ሀብቶች የሚደረገው የእርጅና ቅናሽ ፻% (መቶ ፐርሰንት) ይሆናል፤
- 3/ በግብር ዓመቱ ለተገኙ የንግድ ዕቃዎች የወጣ ወጪ በተቀናሽነት ይያዛል፤
- 4/ በታክስ አስተዳደር አዋጅ አንቀጽ 07(2) የተመለከተው የሂሳብ መዛግብትን ይዞ የማቆያው ጊዜ እና የግብር ውሳኔን ለማሻሻል በታክስ አስተዳደር አዋጅ አንቀጽ ፳8(2) (ለ) የተመለከተው ጊዜ ሦስት ዓመት ይሆናል፡፡

ምዕራፍ ሦስት ድርጅቶች

44. አንድን ድርጅት በመቆጣጠር ረገድ የሚደረግ ለውጥ

- 1/ የዚህ አንቀጽ ንዑስ አንቀጽ (2) እንደተጠበቀ ሆኖ አንድ ድርጅት "የከላራ ዓመት" ተብሎ በሚጠቀሰው የግብር ዓመት የደረሰበት ከላራ በዚህ አዋጅ አንቀጽ ፳6 ወይም አንቀጽ ፵6 መሠረት "የመሸጋገሪያ ዓመት" ተብሎ ወደሚጠቀሰው የሚቀጥለው ዓመት ሊያሸጋግር የሚችለው በከላራው ዓመት፣ በማሸጋገሪያው ዓመት እና በማናቸውም ጣልቃገብ ዓመታት የከላራውን ከ፻% (ሃምሳ በመቶ) በላይ የሆነውን የዋና ባለቤትነት ድርሻ የያዘው ሰው ተመሳሳይ ሰው የሆነ እንደሆነ ብቻ ነው፡፡
- 2/ በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት የከላራ መሸጋገርን መከፈከል የማይቻለው፡-
 - a) በከላራው ዓመት፣ በማሸጋገሪያው ዓመት እና በሁሉም ጣልቃገብ የግብር ዓመታት ድርጅቱ አንድ ዓይነት የንግድ ሥራ የሠራ እንደሆነ፣ ወይም

33. Simplified Tax System for Category 'B' Tax payers

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:

- a) The taxpayer shall account for business income and deductible expenditures on a cash basis;
- b) The rate of depreciation applicable to the depreciable assets and business intangibles of the taxpayer for the purposes of Article 25 of this Proclamation shall be 100%;
- c) a deduction is allowed for the cost of trading stock acquired during the year;
- d) the period for the retention of documents under Article 17(2) of the Tax Administration Proclamation and the period for the amendment of tax assessments under Article 28(2)(b) of the Tax Administration Proclamation shall be 2 years.

CHAPTER THREE BODIES

34. 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 (referred to as the "loss year") under Article 25 or 45 of 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 loss year, 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 the principal 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 income arising from the new business activity.

Hadii ilaa inta laga gaadhayo gudista ama kasoo kabashada khasaaraha, ayna samayn wax shaqo ganacsi ah oo cusub kadibinta aan isbadal lagusamaynin ujeedada ay shirkadu usaasaantahay ama xubnaha shirkada ee sameeyaan shaqo ganacsi oo cusub si ay u dhimaan dakhliga shaqada ganacsiga ee lacashuurayo.

Qodobka 35^{aad}Dibu qaabaynta Shirkaddala wada leeyahay

- . Hadii Deegaanka Dagan (oo loogu yeedho “wareejiye”) ay ugu wareejiso hanti ganacsi taasi oo qayb ka ah dibu qaabaynta, shirkad kale oo Deegaanka Dagan (oo loogu yeedho “loo wareejiye”:
- b) Isku wareejinta hantida ganacsi ee mid ku wareejiyo midka kale looma qadanayo hanti la iibiyay.
- t) Shirkadda loo wareejiyay hantida ganacsi waaxaa loo aqoonsan kula wareegay hantidaas hadii kharashka kaga baxay lawareegidu ay lamid tahay kharashka hanti wareejiyuhu galay.
- k) Hadii shirkada loo wareejiyay hantida ganacsigu ay bixiso saamiyo ay ku badalanayso hantidaas ganacsi ee loo wareejiyay, marka kharashka saamiyadu lamid noqon qiimaha hantida lawreejiyay xiliga hanti-wareejinta.
- . Hadii hantida shaqada ganacsi ee lagu xusay Qodob hoosaadka (1) ee qodobkani ay tahay mid duugoobaysa amahanti ganacsi oo aan lataaban Karin, u adeegsiga Qodob hoosaadka (1) ee qodabkan ee kharashka hantida ganacsigu ayaa waxaa loo adeegsan qiimaha diwaanka hantida ganacsiga ee xiliga hanti wareejinta.
- . Qodabkan dhexdiisa “dibu- qaabayn” waxaa loola jeedaa:
 - b) Midowga labo shirkadood ama wax kabadan oo Deegaanka degan
 - t) Marka boqolkiiba kontan (50%) saamiyada codka leh ama qiimaha guud ee dhamaan saamiyada Shirkadii boqolkiiba konton(50%) ay la wareegto shirkad Deegaanka gudihiiisa degan.
 - j) Marka 50% (boqolkiiba konton) ama in ka badan hantida ay leedahay shirkad deegaanka degan la wareegto shirkad kaloo deegaanka degan saamiyada codka leh oo aan mudnaasho xuquuqeed oo gaar ah ku helayn dhinaca saamiyada ee shirkada qaybta ka ah dib u qaabaynta.

ለ) የድርጅቱ ዋና ባለቤትነት ከተለወጠም በኋላ የደረሰው ኪሣራ በወጪነት ተቀናሽ ተደርጎ እስከሚጠናቀቅ ድረስ፤ ድርጅቱ በአዲስ የንግድ ሥራ ያልተሠማራ እና ድርጅቱ ወይም የድርጅቱ አባላት በአዲስ የንግድ ሥራ ላይ የተሰማሩበት ዋነኛ ዓላማ የደረሰው ኪሣራ በአዲስ የንግድ ሥራ ከተገኘው ገቢ ላይ

35. የኩባንያ እንደገና መደራጀት

- 1/ በኢትዮጵያ ነዋሪ የሆነ ኩባንያ“አስተላላፊ” ተብሎ የሚጠራ በኢትዮጵያ ነዋሪ የሆነ ኩባንያ“የሚተላለፍለት” ተብሎ ለሚጠቀስ ለሌላ በኢትዮጵያ 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 ወጪጋር እኩል የሆነ ወጪበማውጣት የንግድ ሥራ ሀብቱን እንዳገኘው ተደርጎ ይወሰዳል፤
- ሐ) ሀብቱ የተላለፈለት ሰው በተላለፈለት ሀብትለውጥ አክሲዮን የሰጠ እንደሆነ ለአክሲዮኖቹ የተደረገው ወጪ፣ የተላለፈው ሀብት ማስተላለፍ በሚከናወንበት ጊዜ ከነበረው ዋጋ ጋር እኩል መሆን ይኖርበታል፡፡
- 2/ በዚህ አንቀጽ ንዑስ አንቀጽ (1) የተጠቀሰው የንግድ ሥራ ሀብት ዋጋው የሚቀንስ ሀብት ወይም ግዙፋዊ ሀልዎትየሌለው የንግድ ሥራ ሀብት የሆነ እንደሆነ፣ በዚህ አንቀጽ ንዑስ አንቀጽ (1) ለንግዱ ሥራ ሀብት የተደረገው ወጪ በሚል የተጠቀሰው የሀብቱ መተላለፍ በሚደረግበት ጊዜ ያለውን የንግድ ሥራ ሀብቱን የተጣራ የመዝገብ ዋጋ የሚመለከት ይሆናል፡፡
- 3/ ለዚህ አንቀጽ አፈፃፀም “እንደገና መደራጀት” ማለት፡-
- ሀ) በኢትዮጵያ ነዋሪ የሆኑ ሁለት ወይም ከሁለት በላይ የሆኑ ኩባንያዎች መዋሃድ፤
- ለ) በኢትዮጵያ 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 በሚደራጀው ኩባንያ ውስጥ አባል ለሆነ ኩባንያ በአክሲዮን ድርሻ ከፍተኛ ልዩ መብት በማያሰጥና የድምጽ ተሳትፎ ብቻ በሚያስገኝ አካላት፣ በኢትዮጵያ ነዋሪ ከሆነ እና የእንደገና መደራጀቱ አባል ከሆነ ኩባንያ ሀብት ውስጥ ሃምሳ በመቶ ወይም ከዚያ በላይ ሌላ በኢትዮጵያ ነዋሪ ለሆነ ኩባንያ የተሰጠ ወይም የተላለፈ እንደሆነ፤

35. Corporate Reorganizations

- 1/ If a resident company (referred to as the “transferor”) transfers a business asset to another resident company (referred to as the “transferee”) as part of reorganization:
 - a) The transfer shall not be treated as a disposal of the business asset by the transferor;
 - b) the transferee shall be treated as having acquired the business asset for a 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 the transferred asset, the cost of the shares is equal to the cost of the transferred asset at the time of the transfer.
- 2/ If the business asset referred to in sub-article (1) of this Article is a depreciable asset or business intangible, the reference in that sub-article to the cost of the business asset is a reference to the net book value of the business asset at the time of the transfer.
- 3/ In this Article, “reorganization” means:
 - a) a merger of two or more resident companies;
 - b) the acquisition or takeover of 50% or more of the voting shares and 50% or more of all other 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 a resident company by another resident company that is a party to the reorganization solely in exchange for shares with voting rights but no preferential right to dividends;
 - d) a division of a resident company into two or more resident companies; or
 - e) a spin off.
- 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.

x) Marka shirkad deegaanka degan u sii kala qaybsanto labo shirkadood ama wax ka badan oo deegaanka deggan.
 Kh) Marka la aasaaso shirkad kale oo cusub iyadoo la iibinayo share-ka shirkada hada jirta.
 4. Arimaha qodabkan lagu xeeriyay kaliya wuxuu dhaqan galayaa marka Xafiisku xaqiijiso in midowga, wareejinta, qaybinta ama waxyaabaha ku lamaan aysan ahayn ujeedada ugu wayn ee looga dan leeyahay lunsii canshuureed.

CUTUBKA AFRAAD
HAWLAHA MACDANTA

Qodobka 36^{aad} Qeexitaanada cutubka afraad

Ereyada aan lagu qeexin cutubkan dhexdiisa waxay yeelanayaan micnaha lagu siiyay bayaanka Hawlaha Macdanta. Hase ahaatee Hadii aan Weedhu micno kale yeelan, Cutubkan dhexdiisa:

1. **“Qandaraasle”** waxaa loola jeedaa qofka dowlada lagalay heshiis laxidhiidha Macdan.
2. **“Heshiiska wareejinta xuquuqda”** waxaa loola jeedaa heshiiska lagu sheegay qodabka 43^{aad} ee bayaankan.
3. **“Kharashka horumarinta”** waxaa loola jeedaa: kharashka ay gasho cida fasaxa haysata ama uu qandaraasle uu kugalay howlaha horumarinta, ee kabaxsan kharashka uu ugalay iibsashada hanti-duugoobi karta, waxaana kamid ah:-
 b) Kharashka lagalo markasta oo la iibsanayo ama helayo:-
 1. Dulsaaarka xuquuqda macdan qodidoo aan ahayn dulsaaarka lagu xusay qodob hoosaadka 5(b)(2) ee qeexida **“kharashka sahaminta”** ee qodabkan; ama
 2. Xogaha qodida macdanta ee aan ahayn xogta lagu xusay qodob hoosaadka 5(b) (1) ee qeexida **“kharashka sahaminta”** ee qodabkan.
 t) Kharashka kaabayaasha bulshada ee lagu xeeriyay heshiika xuquuqda macdan qodida dhexdiisa.
4. **“Hawlaha horumarinta”** waxaa loola jeedaa Howlaha macdanta ee shatiga lagu fasaxay.
“kharashka sahaminta” waxaa loola jeedaa kharashka uu galo cida haysata shatigu ama qandaraasluhu xiliga uu kujiro howlaha sahaminta ee aan ahayn qarashka iibsadashada hanti-duugowda

መ) በኢትዮጵያ ነዋሪ የሆነ ኩባንያ ወደሁለት ወይም ከዚያ በላይ ወደሆኑ ኩባንያዎች ሲከፋፈል፤ ወይም ሠ) አንድ የንግድ ሥራ ድርጅት የተቀጽላዎቹን ካፒታል፣ የድርጅቱን ካፒታል ለያዙ ሲያከፋፍል ነው።
 4/ የዚህ አንቀጽ ድንጋጌ ተፈፃሚ የሚሆነው የታክስ ባለሥልጣን የተደረገው ውህደት፣ በባለቤትነት መያዝ፣ መጠቅለል፣ መከፋፈል ወይም የተቀጽላዎቹን ካፒታል የድርጅቱን ካፒታል ለያዙ የማስተላለፍ ተግባር ዋነኛ ዓላማ ከታክስ ለመሸሽ ያለመሆኑን ሲያምንበት ነው።

ምዕራፍ አራት
የማዕድን እና የነዳጅ ሥራዎች

36. ትርጓሜ
 በዚህ ምዕራፍ ውስጥ ትርጉም ያልተሰጣቸው ቃላትና ሀረጎች በማዕድን ሥራዎች አዋጅ እና በነዳጅ ሥራዎች አዋጅ የተሰጣቸውን ትርጉም ይይዛሉ። ከዚህም በተጨማሪ የቃሉ አገባብ ሌላ ትርጉም ካልተሰጠው በስተቀር በዚህ ምዕራፍ ሥር:-

- 1/ “ሥራ ተቋራጭ” ማለት ከመንግሥት ጋር የነዳጅ ስምምነት ያደረገ ማንኛውም ሰው ነው፤
- 2/ “የውል ክልል” ማለት በነዳጅ ስምምነት ውስጥ የውል ክልል ተብሎ የተሰየመ አካባቢ ነው፤
- 3/ “መብትን ለማስተላለፍ የሚደረግ ስምምነት” ማለት የዚህ አዋጅ አንቀጽ ፱3 ተፈፃሚ የሚሆንበት ስምምነት ነው፤
- 4/ “የማልሚያ ወጪ” ማለት ዋጋው ለሚቀንስ ሀብት የሚወጣን ወጪን ሳይጨምር ፈቃድ በተሰጠው ሰው ወይም በሥራ ተቋራጭ የልማት ሥራዎችን ለመሥራት የሚወጣ የካፒታል ወጪ ሲሆን የሚከተሉትንም ይጨምራል።
 ሀ) የሚከተሉትን ተግባራት ለማከናወን በማናቸውም ጊዜ የሚወጣ ወጪ፡-
 (1) “የፍለጋ ወጪ” ለሚለው ሀረግ በዚህ አንቀጽ ንዑስ አንቀጽ (6)(ሀ)(1) በተሰጠው ትርጉም የተመለከተውን ጥቅም ሳይጨምር፣ በማዕድን ማውጣት ወይም በነዳጅ ሥራ ጥቅም ለማግኘት የሚወጣ ወጪ፤ ወይም
 (2) “የፍለጋ ወጪ” ለሚለው ሀረግ በዚህ አንቀጽ ንዑስ አንቀጽ (6) (ሀ)(2) በተሰጠው ትርጉም የተመለከተውን ሳይጨምር የማዕድን ማውጣት ወይም የነዳጅ ሥራ መረጃ ለማግኘት የወጣ ወጪ፤
 ለ) ከማዕድን ማውጣት መብት ወይም ከነዳጅ ስምምነት ጋር በተያያዘ ለማህበራዊ መሠረተ-ልማት ዝርጋታ የሚወጣ ወጪ፤
 5/ “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።

CHAPTER FOUR
MINING AND PETROLEUM OPERATIONS
36. Chapter Four Definitions
 In this Chapter, unless the context otherwise requires:
 1/ “contractor” mean a person who has entered into a petroleum agreement;
 2/ “contract area” mean the area designated as the contract area under a petroleum agreement;
 3/ “farm-out agreement” means an agreement to which Article 42 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:
 (1) 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 expenditure” in this Article; or
 (2) Mining or petroleum information, other than information referred to in paragraph 6(a)(2) of the definition of “exploration expenditure” in this Article;
 b) social infrastructure expenditure incurred relation to development operations under a mining right or petroleum agreement;
 5/ “development operations” means:
 a) for mining operations, authorized operations under a mining license; or
 b) for petroleum operations, authorized 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) Expenditure incurred in acquiring:
 (1) an interest in an exploration right from the Government or under a farm-out agreement; or
 (2) exploration information from the Government or under a farm-out agreement;
 b) social infrastructure expenditure incurred in relation to exploration operations under a mining exploration right or petroleum agreement;

- 1. waxaana kamid ah kuwa soo socda:-
- b)Kharashka lagu galo iibsashada:
 - 1. Dulsaaraka dowladu saarto xuquuqda sahaminta ama heshiiska xuquuq wareejinta
 - 2. Xogta sahaminta ee dowlada laga helo ama heshiiska xuquuq wareejinta ku lifaaqan
- t)Kharashyada kaabayaasha bulshada ee la fuliyay iyadoo loo hogaansamayo heshiiska xuquuqda sahaminta macdanta.
- 6. **“Xogta Sahaminta”** waxaa loola jeedaa xogta laxidhiidha raadintaMacdanaha hoos yimaada xuquuqaha sahaminta macdanta.
- 7. **“Hawlaha Sahaminta”** waxaa loola jeedaa howlaha la fasaxay ee qaybta ka ah xuquuqda sahaminta macdanta.
- 8. **“Xuquuqda sahaminta”** waxaa loola jeedaa xuquuqda sahaminta macdanta ee qof lagu siiyay bayaanka macdanta.
- 9. **“Goobta shatiga”** waxaa loola jeedaa goobaha lagu xeeriyay heshiiska xuquuqda macdan qodida
- 10. **“Cida haysata shatiga”**waxaa loola jeedaa qofka lasiiyay xuquuqda macdan qodida
- 11. **“Xuquuqda macdan sahaminta”**waxaa loola jeedaasahaminta, daraasaadka, ama shatiga qodista macdanta mustaqbalka qof lagu siiyay hab waafaqsan bayaanka howlaha macdanta
- 12. **“Xogaha macdan qodida”**waxaa loola jeedaaxog laxidhiidha howlaha macdanta.
- 13. **“hawlaha macdanta”**waxaa loola jeedaa howlaha lagu fasaxay heshiiska xuquuqsiinta macdanta
- 14. **“Xuquuq macdan qodid”**waxaa loola jeedaa daraasaad,sahamin,xafidid ama shatiga macdan qodida lagu bixiyay hab waafaqsan bayaanka howlaha macdanta.
- 15. **“Kharashka kaabayaash bulshada”**waxaa loola jeedaa kharashka ee loogu baahanyahay inay gasho cida haysata shatiga ama qandaraasle lasiiyay xuquuqda qodida macdanta oo ay kamid yihiin:- dhisida dugsi,xarun caafimaad, wado ama kaabe kale oo lamid ah.
- 16. **“Qandaraaslaha Labaad (subcontractor)”** waxaa loola jeedaaqof adeeg siiya cida haysata shatiga howlaha macdanta oo aan ahayn shaqaalihiiisa.

6/ “የፍለጋወጪ” ማለት ዋጋቸው ለሚቀንስ ሀብቶች የሚወጣውን ወጪ ሳይጨምር ፈቃድ በተሰጠው ሰው ወይም በሥራ ተቋራጭ የምርመራ ሥራዎችን ለማካሄድ የሚወጣ ወጪ ሲሆን የሚከተሉትን ይጨምራል፡፡

- ሀ) የሚከተሉትን ለማግኘት የወጣ ወጪ፡-
 - (1) ከመንግሥት ወይም መብትን ከሚያስተላልፍ ስምምነት የፍለጋን መብት የሚመለከት ጥቅም ለማግኘት የሚወጣ ወጪ፤ ወይም
 - (2) ከመንግሥት ወይም መብትን ከሚያስተላልፍ ስምምነት የፍለጋ መረጃን ለማግኘት የሚወጣ ወጪ፤ ወይም
- ለ) ከማዕድን ፍለጋ ሥራ ወይም ከነዳጅ ስምምነት ጋር ተያይዞ ለማህበራዊ መሠረተ-ልማት ግንባታ የሚወጣ ወጪ፤

7/ “የፍለጋ መረጃ” ማለት፡-
 ሀ) በማዕድን ፍለጋ መብት ውስጥ የተካተቱ ማዕድናትን ለማግኘት ለሚደረግ ፍለጋ የሚያገለግል መረጃ፤ ወይም
 ለ) በነዳጅ ስምምነት ውስጥ የተካተተ ነዳጅ ለማግኘት ለሚደረግ ፍለጋ የሚያገለግል መረጃ ነው፡፡

8/ “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፡፡
 9/ “የፍለጋ መብት” ማለት በማዕድን አዋጅ መሠረት በመንግሥት የተፈቀደ የማዕድን ፍለጋ መብት ወይም በነዳጅ ስምምነት መሠረት የተሰጠ የፍለጋ ፈቃድ ነው፡፡
 0/ “ፈቃድ የተሰጠበት አካባቢ” ማለት የማዕድን ማውጣት ፈቃድ የተሰጠበት አካባቢ ነው፡፡

- 01/ “ፈቃድ የተሰጠው ሰው” ማለት ማዕድን የማውጣት መብት የተሰጠው ሰው ነው፡፡
- 02/ “የማዕድን ፍለጋ መብት” ማለት በማዕድን አዋጅ መሠረት የተሰጠ የቅኝት፣ የፍለጋ፣ ወይም ፈቃድን ይዞ የመቆየት መብት ነው፡፡
- 03/ “የማዕድን መረጃ” ማለት ከማዕድን ሥራዎች ጋር የተያያዘ መረጃ ነው፡፡
- 04/ “የማዕድን ሥራዎች” ማለት በማዕድን መብት መሠረት የተፈቀዱ ሥራዎች ናቸው፡፡
- 05/ “የማዕድን መብት” ማለት በማዕድን ሥራዎች አዋጅ መሠረት በመንግሥት የሚሰጥ የቅኝት፣ የምርመራ፣ ፈቃድን ይዞ የመቆየት ወይም የማዕድን ማምረት ፈቃድ ነው፡፡
- 06/ “የነዳጅ ስምምነት” ማለት በነዳጅ ሥራዎች አዋጅ መሠረት አንድ ሰው ከመንግሥት ጋር የሚፈራረመው ስምምነት ነው፡፡
- 07/ “የነዳጅ መረጃ” ማለት ከነዳጅ ሥራዎች ጋር የተያያዘ መረጃ ነው፡፡
- 08/ “የነዳጅ ሥራዎች” ማለት በነዳጅ ስምምነት የተፈቀዱ ሥራዎች ናቸው፡፡

- 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, authorized operations under a mining exploration right; or
 - b) For petroleum operations, authorized operations relating to exploration under a petroleum agreement;
- 9/ “exploration right” means a mining exploration right granted under Mining Proclamation or an exploration license issued under a petroleum agreement;
- 10/ “license area” means the area that is the subject of a mining right;
- 11/ “licensee” means a person who has been granted a mining right;
- 12/ “mining exploration right” means a reconnaissance, exploration, or retention license granted under the Mining Operations Proclamation;
- 13/ “mining information” means information relating to mining operations;
- 14/ “mining operations” means authorized operations under a mining right;
- 15/ “mining right” means a reconnaissance, exploration, retention, or mining license granted under the Mining Operations Proclamation፤
- 16/ “petroleum agreement” means an agreement that a person has entered into with the Government under the Petroleum Operations Proclamation;
- 17/ “petroleum information” means information relating to petroleum operations;
- 18/ “petroleum operations” means authorised operations under a petroleum agreement;
- 19/ “social infrastructure expenditure” means capital expenditure that a licensee or contractor is required to incur under a mining right or petroleum agreement on the construction of a public school, hospital, road, or similar social infrastructure; and

waxaa horay loogu gudbin sanadka xiga marka labarbardhigo macaashka uu kahelo shaqada ganacsi uu kahelo howlaha macdanta sanadka soo socda.

- 2. Khasaaraha gaadhay ee aan kharash laga dhimayo loogu tixgalin, cida haysta shatiga ee lagu sheegay qodob hoosaadka (2) ee qodabkan waxaa horay loogu gudbin sanadka xiga,iyadoo kharash ahaan looga jarayo dakhliigiisa guud, hab waafaqsan qodob hoosaadka (2) ee qodabkan taasi oo soconaysa ilaa inta loo celinayo khasaaraha gaadhay hase ahaatee kama badan karto toban sano oo ka bilaabmaysa sanadka la khaasaaray.
- 3. Wuu khasaaray cida haysata shatiga waxaa la odhan marka kharashka sharciyan la ogal yahay ee uu galay guud ahaan kabato marka labarbardhigo Dakhliga uu kahelay sanad cashuureedka goobta uu uhaysto shatiga ee howlaha macdanta.

Qodobka 39^{aad}Kharashka sahaminta

- 1. Iyada oo la raacayo ujeedada Bayaankan qodabkiisa 25^{aad}, kharashka kaga baxa sahaminta cida shatiga haysata ama qandaraasle, waxaa loo aqoonsan shaqo aan lataabankarin oo ganacsi ah taasi oo leh waxtar muddo ah 1 sano.
- 2. Qiimo dhaca duugowga hantida ee loo adeegsado howlaha sahamintu waxuu noqon 100%

Qodobka 40^{aad}Kharashka howlaha horumarinta

- 1. Iyada oo la raacayo ujeedada Bayaankan qodabkiisa 25^{aad}, hase ahaatee aan waxba loo dhimayn qodob hoosaadka (2) ee qodabkan, waxaa kharashka qandaraaslaha kaga baxa howlaha horumarinta loo aqoonsan shaqo aan lataabankarin oo ganacsi ah taasi oo leh waxtar muddo ah 4 sano.
- 2. Iyadoon waxba loo dhimayn qodob hoosaadka (4) ee qodabkan, hadii kahor waxsoo saarka ganacsi ee suuq-gaynta uu qandaraasluhu bixiyo kharash horumarineed waxaa dhaqalgal ku noqon Qodobka 25^{aad} ee Bayaankan waxaana loo aqoonsan kharashkaas kharashka qandaraaslaha kaga baxa howlaha waxsoosaarka. Iyadoon waxba loo dhimayn qodob hoosaadka (4) ee qodabkan, hadii kahor waxsoo saarka ganacsi ee suuq-gaynta uu qandaraasluhu ku bixiyo kharash alaab duugoobeysa

3/ **ፈ.ቃድ** የተሰጠው ሰው ኪሳራውን በዚህ አንቀጽ ንዑስ አንቀጽ (2) መሠረት ሙሉ በሙሉ መቀነስ ያልቻለ እንደሆነ ያልተቀነሰውን ኪሳራ ለሚቀጥለው የግብር ዓመት ማሸጋገር እና የተካካሰውን መጠን በዚህ አንቀጽ ንዑስ አንቀጽ (2) በተገለጸው መሠረት በዚያው የግብር ዓመት ከተገኘው ጠቅላላ ገቢ ላይ በመቀነስ ኪሳራው ሙሉ በሙሉ ተቀናሽ ተደርጎ እስከሚያልቅ ድረስ ማሸጋገር የሚችል ሲሆን፣ ነገር ግን ፈ.ቃድ የተሰጠው ሰው የደረሰበትን ኪሳራ ኪሳራው ከተከሰተበት ዓመት መጨረሻ ጀምሮ ከሚቆጠሩ አሥር የግብር ዓመታት በላይ ማሸጋገር አይችልም።

4/ **ፈ.ቃድ** የተሰጠው ሰው ከማዕድን ማውጣት ሥራ ጋር በተያያዘ ፈ.ቃድ በተሰጠበት ክልል ውስጥ ኪሳራ ደረሰበት የሚባለው በፈ.ቃድ ክልል ውስጥ ከሚያከናውነው የማዕድን ማውጣት ሥራ ጋር በተያያዘ በግብር ዓመቱበተቀናሽነት የሚያዘለት ወጪ በዚህ ግብር ዓመት በዚህ ክልል የማዕድን ማውጣት ሥራ በመሥራት ካገኘው የንግድ ሥራ ገቢ የበለጠ እንደሆነ ነው።

5/ ይህ አንቀጽ እንደ አስፈላጊነቱ ማሻሻያ እየተደረገበት በነዳጅ ስምምነት መሠረት ለሥራ ተቋራጭ የተሰጠውን ውል የተገባበት ክልል በሚመለከት ተፈጻሚ ይሆናል።

39. የፍለጋ ወጪ

- 1/ ለዚህ አዋጅ አንቀጽ ፳5 አፈፃፀም፣ ፈ.ቃድ በተሰጠው ሰው ወይም በሥራ ተቋራጭ ለፍለጋ የሚወጡ ወጪዎች የአገልግሎት ዘመናቸው አንድ ዓመት የሆኑ ግዙፋዊ ሀልዎች ዘመናቸው የንግድ ሥራ ሀብቶች ተደርገው ይወሰዳሉ።
- 2/ ለመጀመሪያ ጊዜ ጥቅም ላይ የዋለው ለፍለጋ ሥራ የሆነ ዋጋው የሚቀንስ የንግድ ሥራ ሀብት የእርጅና ቅናሽ መጣኔው ፻% (መቶ በመቶ) ይሆናል።

40. የማልሚያ ወጪ

- 1/ የዚህ አንቀጽ ንዑስ አንቀጽ (2) እንደተጠበቀ ሆኖ፣ ለዚህ አዋጅ አንቀጽ ፳5 አፈፃፀም ሲባል ፈ.ቃድ የተሰጠው ሰው ወይም የሥራ ተቋራጭ የማልሚያ ወጪ ለአራት ዓመታት ያህል የሚያገለግል ግዙፋዊ ሀልዎት የሌለው የንግድ ሥራ ሀብት እንደሆነ ተደርጎ ይወሰዳል።
- 2/ የዚህ አንቀጽ ንዑስ አንቀጽ (4) እንደተጠበቀ ሆኖ፣ ፈ.ቃድ የተሰጠው 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 ፳5 ድንጋጌ ተፈጻሚ ይሆናል።

3/ The amount of a loss of a licensee for a tax year that is not deducted under sub-article (2) of this Article shall be carried forward by the licensee to the next following tax year and deductible in that year in accordance with sub-article (2) of this Article, and so on until the loss is fully deducted or the mining operations in the licence area cease.

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

39. Exploration Expenditure

- 1/ For the purposes of Article 25 of this Proclamation, exploration expenditure incurred by a licensee or contractor shall be treated as a business intangible with a useful life of one year
- 2/ The depreciation rate for a depreciable asset that has its first use in exploration operations shall be 100%.

40. Development Expenditure

- 1/ For the purposes of Article 25 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 25 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 commencement of commercial production, Article 25 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.

waxaa dhaqangal ku noqon Qodobka 25^{aad} ee Bayaankanwaxaana loo aqoonsan kharashkaas kharashka qandaraaslaaha kaga baxa howlahawaxsoosaarka.

3. Kharashka lagu bixiyo hawlaha horumarinta ee lagu sheegayqodob hoosaadka (2) iyo kharashka lagu bixiyo alaabta Duugoobeysa ee lagu sheegay qodob hoosaadka (3) ee qodobkan ee baxda sanad cashuureedka uu bilaabo waxsoo saarka suuq-gaynta waxaa lagu xisaabin qaaciidadn:

B x T/J

Halka:

B: kharashka hantiyeed ee uu galay,

T: tirada maalmaha oo ka bilaabmaysa taariikhda waxsoosaarka suuq gaynta kuna dhamaata maalinta ugu danbaysa sanad cashuureedka ay bilaabatay wax soo saarka suuq gayntau.

J: tirada maalmaha ay waxsoosaarka suuq gayntu bilaabantay.

4. Marka laga reebo heshiis xuquuq gubinta hadii cid shati haysata uu dulsaar ka iibsado xuquuq qodid macdaneed ama uu qandaraasle dulsaar ka iibsado, kharashka ku baxay howlaha horumarinta ayaa kharash ahaanloogu xisaabin ama aan loo kabin xiliga iibka.

5. Qodabkan dhexdiisa “bilaabida waxsoo saarka iyo suuq-gaynta” waxaa loola jeedaa maalinta ugu horaysa 30 Bari oo xidhidsan oo celcelis ahaan ah 25 Bari ee wax soosaarku ugu sarayso ee 30 Bari. Hab waafaqsan siday go’aamisay Wakaaladda ilaalinta Deegaanka, macdanta iyo tamartu.

Qodobka 41^{aad} Kharashka dibu dajinta

1. Cida haysata shatiga waxaa kharash ahaan loogu tixgalinayaa qaadhaanka waafaqsan qorshe la ansixiyay ee uu kuxbixiyo dibu-dajin ee howlaha macdanta, sanad cashuureedka uu qaadhaankaas bixiyay.

2. Kharashka uu qandarasle ama cida haysata shatigu ku galo howlaha macdanta ee ubaahan qorshe dibu dajin, waxaa sanad cashuureedka uu galay kharash ahaan loogu tixgalin hadii lacagta shaqada lagu bixiyay aanay ahayn mid laga bixiyay sanduuqa dibu dajinta.

3/ የዚህ አንቀጽ ንዑስ አንቀጽ (4) 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 ፳5 ድንጋጌ ተፈጻሚ ይሆናል።

5/ ሙብትን ለማስተላለፍ የሚደረግ ስምምነትን ሳይጨምር፤ ፈቃድ የተሰጠው ሰው ከማዕድን ሥራ ሙብት ውስጥ አንድ ጥቅም ያስተላለፈ እንደሆነ ወይም ደግሞ የሥራ ተቋራጭ በካዲት ስምምነት ካገኘው ሙብት ውስጥ አንድ ሙብት ወይም ጥቅም ያስተላለፈ እንደሆነ ፈቃድ የተሰጠው ሰው ወይም የሥራ ተቋራጭ ሙብቱን በማስተላለፍ የሚያገኘው ጥቅም ተደርጎ የሚወሰደው የማስተላለፉ ተግባር በተከናወነበት ጊዜ ተቀናሽ የተደረገለትን ወይም በማናቸውም መንገድ ያልመለሰውን ሂሳብ ሳይጨምር ፈቃድ ለተሰጠው ሰው ወይም የሥራ ተቋራጭ ያወጣው የማልሚያ ወጪ ከተቀነሰ በኋላ ነው።

6/ ለዚህ አንቀጽ አፈፃፀም “ለንግድ የሚሆን ምርት ማምረት መጀመር” ማለት የማዕድን፣ የካዲት የተፈጥሮ ጋዝ ሚኒስቴር በሚወስነው መሠረት ከ፴ ተከታታይ ቀናት ውስጥ ከፍተኛ ምርት ማምረት በተቻለባቸው ፳5 ቀናት ካሉት ፴ ቀናት ውስጥ የመጀመሪያው ቀን ነው።

41. የመልሶ ማቋቋሚያ ወጪ

1/ በተፈቀደ መልሶ ማቋቋሚያ ዕቅድ መሠረት ፈቃድ የተሰጠው ሰው ወይም የሥራ ተቋራጭ ከማዕድን ወይም ከካዲት ሥራዎች ጋር ተያይዞ በግብር ዓመቱ ለመልሶ ማቋቋሚያ ፈንድ የሚያደርገው መዋጮ መዋጮው በተደረገበት የግብር ዓመት በተቀናሸነት ይያዛል።

2/ ፈቃድ የተሰጠው ሰው ወይም የሥራ ተቋራጭ የማዕድን ወይም የካዲት ሥራን በሚመለከት በፀደቀ መልሶ ማቋቋሚያ ዕቅድ መሠረት ለሚሰራው ሥራ የሚያወጣው ወጪ በቀጥታም ሆነ በተዘዋዋሪ መንገድ ከመልሶ ማቋቋሚያ ፈንድ ያልተከፈለው እንደሆነ ወጪው በወጣበት የግብር ዓመት በተቀናሸነት ይያዛል።

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 a depreciable asset referred to in sub-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: $A \times \frac{B}{C}$ where:

A is the amount of the expenditure or the cost of the asset;

B is the number of days in the period beginning on the date of commencement of commercial production and ending 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 disposes 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 incurred by the licensee or contractor that has not been deducted or otherwise recouped by the licensee or contractor at the time of the disposal.

6/ In this Article, “commencement of commercial production” means the first day of the period of 30 consecutive days during which the average level of production on the 25 highest production days in the 30-day period reaches a production level as determined by the Ministry of Mines, Petroleum and Natural Gas to be commercial production.

41. Rehabilitation Expenditure

1/ A contribution made by a licensee or contractor to a rehabilitation fund in accordance with an approved rehabilitation plan in relation to mining or petroleum operations shall be allowed as a deduction in the tax year in which the contribution was made.

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.

Qodobka 43^{aad}Heshiishyada xuquuq gubbinta

Heshiishyada wareejinta xuquuqaha waxaa la adeegsada marka shuruudaha soosocda la buuxiyo:

)Marka cida haysata shatiga ama qandaraaslaha oo **“loogu yeedho xuquuq gubbiye”** uu heshiis loo yaqaano**“heshiiska xuquuq gubbinta”** uu lagalo qof loo yaqaano **“loo gubbiye xuquuq”** heshiiskaasi oo ah in loo gudbiyo qayb kamid ah faa’iidada xuquuq wareejiyaha ee laxidhiidha macdan,

Gabi ahaan ama qayb ahaan faa’iidada uu qofka xuquuqda loo wareejiyay bixiyay waxaa loo aqoonsana kharash uu qofka faa’iidada loo gudbiyay galo ama inuu sii amba qaado howlo xuquuq gudbiyaha uyaala oo kamid ah mida uhadhay wareejiyaha.

. Qodobkan waxa uu dhaqangal ku yahay:

t)Shaqo kasta oo uu qabto qofka loo wareejiyay xuquuqdu oo la xidhiidha qaybta uu xuquuq wareejiyuhu la hadhay marka:

. Qiimaha wareejiyahu uu kubadashay xuquuqda loo gudbiyay

. Dakhliga shaqada ganacsi ee xuquuq wareejiyaha

t)Lacagta uu qataay ama ka heli doono wareejiyahu xuquuqda uu wareejiyay waxay ku fulaysaa xaaladahan soo socda:-

. Kharashka loogu ogolaaday in laga jaro Dakhligiisa xuquuqda wareejintga darteed, waxaa dhaqangal ku ah qodobka 70^{aad} ee Bayaankan.

. Lacagta uu ka qaatay xuquuqda uu wareejiyay ee qodobka 70^{aad} ee bayaankan loogu celiyay, hadii ay ka badnaato xaddiga kharash ahaan loogu ogolyahay waxaa loo aqoonsan inuu waxaa dheeriga ah yahay qiimaha xuquuqda lawareejiyay.

Qodobka 44^{aad}Wareejinta aan tooska ahayn ee xuquuqda macdanta

1. Qandaraasle ama cida shatiga haysata hadii uu xaalada mulkiyada xuquuqda lahaanshaha wax kabadalo 10% ama wax ka badan, waa inuu qoraal ahaan Xafiiska kuwargaliyo.

lyada oo Qodobhoosaadka (3) ee Qodobkani uu sidiisa yahay, qofka qodob hoosaadka (1) ee qodobkani kuwajibiyay wargalinta, hadii cida laga wareejiyay deegaanka daganayn waxaa qandaraaslaha ama cida shatiga haysata waxaa loo aqoonsan inuu wakiil ugayahay cida wareejisay islamarkaana masuul ka yahay wixii cashuur bixin laxidhiidha ee cashuurta

43. መብትን ስለማስተላለፍ

1/ መብትን ማስተላለፍ ተፈፃሚ የሚሆነው የሚከተሉት ሁኔታዎች ተሟልተው ሲገኙ ይሆናል:-

ሀ) “አስተላላፊ” ተብሎ የሚጠቀሰውባለፈቃድ ወይም ሥራ ተቋራጭ በማዕድን ማውጣት መብት ወይም በካዲስምምነት ያገኘውን የተወሰነ መብት “መብት-የተላለፈለት” ተብሎ ለሚጠቀሰው ሌላ ሰው ለማስተላለፍ “የማስተላለፍ ስምምነት” ተብሎ የሚጠቀስምምነት ያደረገ እንደሆነ፤

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

(1) መብት አስተላላፊው ለተላለፈው መብት በተቀበለው ዋጋ፤ ወይም

(2) በመብት አስተላላፊው የንግድ ሥራ ገቢ፤ እና

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

(1) መብት አስተላላፊው ከተላለፈው መብት ጋር በተያያዘ ላወጣው ወጪ ያገኘው ተቀናሽ ተመላሽ በመደረጉ ምክንያት በተቀበለው የገንዘብ መጠን ላይ

የዚህ አዋጅ አንቀጽ ፸3ድንጋጌ ተፈፃሚ ይሆናል፤

(2) መብት አስተላላፊው ከተቀበለው የገንዘብ መጠን የዚህ አዋጅ አንቀጽ ፸3ድንጋጌ ተፈፃሚ የሚሆንበት ተቀናሽ ወጪ የበለጠ እንደሆነ በብልጫ የታየው የገንዘብ መጠን የተላለፈው መብት ዋጋ ተደርጎ ይወሰዳል፡፡

፳4. የማዕድን ወይም የካዲስ መብትን በተዘዋዋሪ መንገድ ስለማስተላለፍ

1/ ፈቃድ የተሰጠው ሰው ወይም የሥራ ተቋራጭ የነበረው ዋና የባለቤትነት መብት ከ0% (ከአስር በመቶ) በላይ የተሰጠ እንደሆነ ፈቃድ የተሰጠው ሰው ወይም ሥራ ተቋራጭ ይሆንኑ ለውጥ ወዲያውኑ ለባለሥልጣኑ በጽሁፍ ማሳወቅ አለበት፡፡

2/ በአንድ ድርጅት ውስጥ የአባልነት መብቱን በቀጥታ ወይም በተዘዋዋሪ መንገድ የሚያስተላልፈው በዚህ አንቀጽ ንዑስ አንቀጽ (1) የተጠቀሰውን ማስታወቂያ መስጠት ያለበት ሰው የኢትዮጵያ ነዋሪ ያልሆነ እንደሆነ ፈቃድ የተሰጠው ሰው ወይም የሥራ ተቋራጭ በኢትዮጵያ ነዋሪ ያልሆነው ሰው ወኪል እንደሆኑ ተቆጥሮ ከማስተላለፉ ጋር ተያይዞ በዚህ አዋጅ መሠረት ሊከፈል የሚገባውን ግብር የመክፈል ግዴታ አለባቸው፡፡

43. Indirect Transfers of Mining or Petroleum Rights

- 1/ If there is a 10% or more change in the underlying ownership of a licensee or contractor, the licensee or contractor shall immediately notify the Authority, in writing, of the change.
- 2/ Subject to sub-article (3) of this Article, if the person 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/ Sub-article (2) of this Article shall not apply when the disposal of the interest is by way of a trade in shares on a stock exchange.
- 4/ 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.
- 5/ The membership interest in a body referred to in sub-article (2) of this Article shall be treated as a business asset for the purposes of this Proclamation.

CHAPTER FIVE INTERNATIONAL TAX

44. Foreign Tax Credit for Foreign Business Income

- 1/ If a resident taxpayer has foreign income taxable under “Schedule C” in respect of which the resident has paid foreign income tax, the taxpayer shall be allowed a tax credit (referred to as a “foreign tax credit”) of an amount equal to the lesser of:
 - a) the foreign income tax paid; or
 - b) the business income tax payable under “Schedule C” in respect of the foreign income.
- 2/ The business income tax referred to in sub-article (1)(b) of this Article shall be computed by applying the average rate of business income tax applicable to the resident taxpayer for the year against the net foreign income of the resident for the year.

CUTUBKA SHANAAD

CASHUURTA CAALAMIGA AH

Qodobka 45^{aad}U celinta Cashuurta dalka debediisa lagu bixiyo

- 1. Haddii cashuur bixiye deegaanka deggan ay waajib ku tahay inuu bixiyo cashuur dalka debediisa lagaga yeeshay ee lagu xusay shaxda “J” islamarkaasna uu cashuur bixiyehaasi bixiyo cashuurtaasi, waxaa loo ogolaan in laga jaro cashuurtaasi oo loogu yeedhi doono “deynta Cashuur dibadeed” oo ku sar go’an:
 - b) Xadiga cashuurta dibadeed ee uu bixiyay, ama
 - t) Cashuurta dibadeed ee waajib ku ah cashuur bixiyaha ee lagu xusay shaxda “J”
 - 2. Cashuurta dibeda eeku waajibtay cashuur bixiyaha waa in loo xisaabiyo si gaargaar ah iyada oo la raacayo dakhliga dibadda laga helay ee lagu sheegay Qodob-hoosaadka 21 (1)(t) ee Qodobkan ee loo aqoonsaday “Dakhligagaarka ah ee laga helay dalka debadiisa” iyo Dakhliga kale ee uu ka helo dalka dibediisa sanadkaas.
 - 3. In laga jaro cashuurta dalka dibadiisa ku waajibtay waxaa la ogolyahay marka:
 - b)Haddii cashuurbixiyaha Deegaanka deggan uu cashuurtaasi bixiyay laba sano gudahood oo ka bilaabmaysa dhamaadka sanadka la helay Dakhligaas ay ku waajibtay Cashuurta dibeddu, ama waqtiga dheeriga ah ee ay Xafiiskdu ogolaatay.
 - t)Uu cashuur bixiyuhu haysto rasiidhkuu ama Boonadii uu ku bixiyay cashuurtaasi dibedda.
 - 4. Marka uu xisaabinayo Xaddiga cashuureed ee uu ka bixibayo Dakhliga uu helay, cashuur bixiyuhu waa inuu marka hore dakhligiisa ka jaraa xaddiga cashuureed ee uu dibedda ku bixiyay kahor intaanu xisaabin cashuuraha kale ee laga rabo inuu bixiyo.
 - 5. Haddii aan cashuur bixiyaha laga wada jarin sanadkaasi gudihisa cashuurtii uu ku bixiyay dalka dibadiisa, lacagtaasi dib looguma celin karo loomana wareejin karo sanad cashuureedka ku xiga sanadkaasi.
- . Qodobkan guduhiisa:

ምዕራፍአምስት ዓለም ዓቀፍ ግብር

45. በውጭ ሀገር የተከፈለን የንግድ ሥራ ግብር ስለማካካስ

1/ በኢትዮጵያ ነዋሪ የሆነ ግብር ከፋይ በሠንጠረዥ "ሐ" መሠረት ግብር የሚከፍልበት ገቢ ያለው እንደሆነ እና በዚህ ገቢ ላይ በውጭ ሀገር ግብር ከፍሎበት ከሆነ ግብር ከፋዩ በውጭ ሀገር የከፈለው ግብር "በውጭ ሀገር ለተከፈለ ግብር የሚደረግ ማካካሻ" ተብሎ የሚካካስለትከሚከተሉት ከአነስተኛው መጠን ጋር እኩል የሚሆነው የገንዘብ መጠን ነው፡፡

ሀ) በውጭ ሀገር የተከፈለው የገቢ ግብር፤ ወይም

ለ) በውጭ ሀገር በተገኘው ገቢ ላይ በሠንጠረዥ "ሐ" መሠረት ተከፋይ የሚሆነው የንግድ ገቢ ግብር፤

2/ በዚህ አንቀጽ ንዑስ አንቀጽ (1) (ለ) የተመለከተው የንግድ ገቢ ግብር የሚሰላው በዓመቱ በኢትዮጵያ ነዋሪ በሆነው ግብር ከፋይ ላይ ተፈፃሚ የሚደረገውን አማካይ የንግድ ሥራ ገቢ ግብር መጣኔ ግብር ከፋዩ ባገኘው የተጣራ የውጭ ሀገር ገቢ ላይ ተፈፃሚ በማድረግ ነው፡፡

3/ በዚህ አንቀጽ መሠረት በውጭ ሀገር የተከፈለ ግብር ሊካካስ የሚችለው፡-

ሀ) በኢትዮጵያ ነዋሪ የሆነው ሰው በውጭ ሀገር ባገኘው ገቢ ላይ ሊከፍል የሚገባውን ግብር ገቢው ከተገኘበት የግብር ዓመት በኋላ ባሉት ሁለት የግብር ዓመታት ወይም ደግሞ ባለስልጣኑ በሚፈቅደው ተጨማሪ ጊዜ ውስጥ የከፈለ እንደሆነ፤ እና

ለ) በኢትዮጵያ ነዋሪ የሆነው ሰው ለከፈለው ግብር በውጭ አገር የታከሰ ባለሥልጣን የተሰጠ ደረሰኝ ያለው እንደሆነ ብቻ ነው፡፡

4/ በኢትዮጵያ ነዋሪ የሆነው ሰው በግብር ዓመቱ መከፈል የሚኖርበትን የንግድ ሥራ ገቢ ግብር ሲያሰላ፤ ማንኛውንም የግብር ማካካሻ ተግባራዊ ከማድረጉ በፊት በውጭ ሀገር ለተከፈለ ግብር የተፈቀደውን ማካካሻ ተግባራዊ ማድረግ አለበት፡፡

5/ በአንድ የግብር ዓመት ውስጥ በኢትዮጵያ ነዋሪ የሆነው ሰው በውጭ ሀገር የከፈለው ግብር በዚያው የግብር ዓመት ሙሉ በሙሉ የማይካካስ የሆነ እንደሆነ ሳይካካስ የቀረው ግብር ተመላሽ ሊደረግ ወይም ወደቀደመው የግብር ዓመት ሊመለስ ወይም ወደሚቀጥለው የግብር ዓመት ሊሸጋገር አይችልም፡፡

3/ The foreign tax credit of a resident taxpayer for a tax year shall be computed separately for foreign income mentioned in Article 21(1)(b) of this Proclamation taxable under this Schedule (referred to as “passive foreign income”) and the other foreign income of the taxpayer.

4/ When sub-article (3) of this Article applies, deductions are apportioned for the purposes of paragraph (b) of the definition of “net foreign income” in sub-article (8) of this Article in accordance with Article 73 of the Proclamation on the basis that passive foreign income of a resident taxpayer and the other foreign income of the taxpayer are separate classes of income.

5/ A foreign tax credit shall be allowed under this Article only if:

a) the resident taxpayer has paid the foreign income tax within 2 years after the end of the tax year in which the foreign income was derived by the taxpayer or within such further time as the Authority allows; and

b) the resident taxpayer has a receipt for the tax from the foreign tax authority.

6/ In computing the business income tax payable by a resident taxpayer for a tax year, the taxpayer shall apply the foreign tax credit under this Article before applying any other tax credits of the taxpayer for the tax year.

7/ If a foreign tax credit of a resident taxpayer for a tax year is not fully credited for the year, the excess credit shall not be refunded, carried back to the preceding tax year, or carried forward to the following tax year.

8/ In this Article:

“average rate of business income tax”, in relation to a resident taxpayer for a tax year, means the percentage that the business income tax payable by the taxpayer for the year, before the allowance of any tax credit under this Proclamation, is of the taxable income of the taxpayer for the year;

1) “**Celceliska cashuurta dakhliga Ganacsiga**” waxaa loola jeedaa marka laga hadlayo cashuur bixiyaha deegaanka deggan, boqolkiiba inta waajib ku ah inuu bixiyo cashuur bixiyuhu dakhliga uu ka helay ganacsiga kahor inta aan loo samayn wax cashuur jarid ah ee lagu xusay Bayaankan.

2) “**Cashuurta dakhliga ee Dalka dibadiisa**” waxaa loola jeedaa dhamaan cashuuraha laga qaado dakhliga ee ay soo rogtay dawlada kale ama maamul hosaad ka tirsan dawlada oo ay ku jirto Cashuurta Withholding-ka hase ahaatee kuma jiraan Ganaaxyada iyo cashuur dheeri ah oo laga bixiyo dulsaarka.

3) “**Hadhaaga Dakhliga Dibadda**” waxaa loola jeedaa marka laga hadlayo cashuur bixiyaha Deegaanka deggan wadarta dakhliga laga helay dibedda ee ay ku waajibtay cashuurtu maka laga jaro waxyaabaha loo ogolyahay in laga jaro cashuur bixiyaha sanadkaasi, marka;

b)Uu si toos ah ula xidhiidho kharashkaasi la jarayaa Tabaha lagu soo saaray dakhligaasi, iyo

t) **iyada** oo loo hogaansamayo Qodobka 73^{aad} ee Bayaankan marka dakhliga dalka dibadiisa laga helay uu yahay mid iskiisa u taagan.

Qodobka 46^{aad} Khasaaraha ganacsi ee Dalka Dibadiisa

1. Xaddiga cashuur bixiyaha loo oogolyahay inuu ka jaro dakhligiisaaee lagu sheegay “SHAXDA J” waxaa laga jari karaa oo kali ah dakhligaasi.

2. Hadii khasaaraha kasoo gaadha dalka dibadiisa Cashuur bixiyaha deegaanka deggan sanad waxaa loo ogolyahay in kharasha ahaan loogu xisaabiyo sanadka ku xiga islamarkaana laga jaro dakhliga uu ka helo dibadda hab waafaqsan “SHAXDA J” sanadkaasi soo socda.

3. hadii Cashuur bixiyaha deegaanka deggan ay u suurtoobi waydo inuu ka wada jaro dakhligiisa khasaarihii soo gaadhay dalka dibadiisa sida lagu sheegay Qodob hoosaadka (2) ee Qodobkan waxaa loo ogolaan inuu ka jaro hadba sanad xisaabeedka ku xiga ilaa inta khasaarahas la wada jarayo hase ahaatee looma ogola Cashuur bixiyaha inuu kharashkas ka jaro wax ka badan shan sanad cashuureed oo lagasoo bilaabayo sanadka uu khasaarahaas ku dhacay.

6/ **ለዚህ አንቀጽ አፈፃፀም:-**

ሀ) “አማካይ የንግድ ሥራ ገቢ ግብር መጣኔ” ማለት በዚህ አዋጅ መሠረት ማንኛውም የግብር ማካካሻ ከመደረጉ በፊት በኢትዮጵያ ነዋሪ የሆነው ሰው የግብር ዓመቱ ግብር በሚከፈልበት ገቢ ላይ ተግባራዊ የሚሆነው መጣኔ ነው፤

ለ) “የውጭ ሀገር ገቢ ግብር” ማለት በከፋይ ተቀንሶ የሚያዘን ግብር ጨምሮ በውጭ ሀገር መንግሥት ወይም በውጭ ሀገር አካባቢያዊ መንግሥት የተጣለ ግብር ሲሆን፣ ቅጣትን፣ ተጨማሪ ታክስን፣ ወይም ደግሞ ይህንን ግብር በሚመለከት የሚከፈል ወለድን አይጨምርም፤

ሐ) “የተጣራ የውጭ ሀገር ገቢ” ማለት በአንድ የግብር ዓመት በኢትዮጵያ ነዋሪ የሆነን ግብር ከፋይ በሚመለከት በዚህ ሰንጠረዥ መሠረት ግብር ከፋይ በግብር ዓመቱካገኘው ጠቅላላ የውጭ ሀገር ገቢ ላይ ለግብር ከፋይ በግብር ዓመቱበዚህ ሠንጠረዥ መሠረት የሚፈቀደው ከዚህ በታች ከተዘረዘሩት ጋር በተያያዘ ተቀናሽ የሚደረገው ወጪ ከተቀነሰ በኋላ የሚቀረው ገቢ ነው፤

1) የውጭ ሀገር ገቢውን ለማግኘት ሲባል ብቻ ወጪ የተደረገ፤ እና

2) በውጭ ሀገር የሚገኝ ገቢ እራሱን የቻለ የገቢ ዓይነት ሆኖ የሚመደብ በመሆኑ የውጭ ሀገር ገቢውን ለማግኘት በወጣው መጠን በዚህ አዋጅ አንቀጽ ፸፩ መሠረት የተከፋፈለ ሲሆን፡፡

46. የውጭ ሀገር የንግድ ሥራ ኪሳራዎች

1/ በኢትዮጵያ ነዋሪ የሆነ ግብር ከፋይ በሠንጠረዥ "ሐ" መሠረት ግብር የሚከፈልበትን የውጭ ሀገር ገቢን ለማግኘት ያወጣው ወጪ በዚህ አዋጅ መሠረት ተቀናሽ የሚደረግለት በውጭ ሀገር ካገኘው ገቢ ላይ ብቻ ነው፡፡

2/ በኢትዮጵያ ነዋሪ የሆነ ግብር ከፋይ በአንድ የግብር ዓመት በውጭ ሀገር ኪሳራ ያጋጠመው እንደሆነ ኪሳራው ከደረሰበት የግብር ዓመት ቀጥሎ ላለው የግብር ዓመት የሚሸጋገር ሆኖ ይህም ኪሳራ በተሸጋገረበት የግብር ዓመት ግብር ከፋይ በውጭ ሀገር ካገኘው ገቢ ላይ በሠንጠረዥ "ሐ" መሠረት ተቀናሽ ይደረጋል፡፡

“foreign income tax” means income tax, including withholding tax, imposed by the government of a foreign country or a political subdivision of a government of a foreign country, but does not include a penalty, additional tax, or interest payable in respect of such tax; and

“net foreign income”, in relation to a resident taxpayer for a tax year, means the total foreign income of the taxpayer for the year taxable under this Schedule, as reduced by any deductions allowed to the person under this Schedule for the year that:

a) relate exclusively to the derivation of the foreign income; and

b) are apportioned to the derivation of the foreign income in accordance with Article 73 of this Proclamation on the basis that foreign income is a separate class of income.

46. Foreign Business Losses

1/ An amount that a resident taxpayer is allowed as a deduction under this Proclamation in deriving foreign income taxable under “Schedule C” shall be deductible only against that income.

4) “**Celceliska cashuurta dakhliga Ganacsiga**” waxaa loola jeedaa marka laga hadlayo cashuur bixiyaha deegaanka deggan, boqolkiiba inta waajib ku ah inuu bixiyo cashuur bixiyuhu dakhliga uu ka helay ganacsiga kahor inta aan loo samayn wax cashuur jarid ah ee lagu xusay Bayaankan.

5) “**Cashuurta dakhliga ee Dalka dibadiisa**” waxaa loola jeedaa dhamaan cashuuraha laga qaado dakhliga ee ay soo rogtay dawladaha kale ama maamul hosaad ka tirsan dawlada oo ay ku jirto Cashuurta Witholding-ka hase ahaatee kuma jiraan Ganaaxyada iyo cashuur dheeri ah oo laga bixiyo dulsaarka.

6) “**Hadhaaga Dakhliga Dibadda**” waxaa loola jeedaa marka laga hadlayo cashuur bixiyaha Deegaanka deggan wadarta dakhliga laga helay dibedda ee ay ku waajibtay cashuurtu maka laga jaro waxyaabaha loo ogolyahay in laga jaro cashuur bixiyaha sanadkaasi, marka;

b)Uu si toos ah ula xidhiidho kharashkaasi la jarayaa Tabaha lagu soo saaray dakhligaasi, iyo

t) Iyada oo loo hogaansamayo Qodobka 73^{aad} ee Bayaankan marka dakhliga dalka dibadiisa laga helay uu yahay mid iskiisa u taagan.

Qodobka 46^{aad} Khasaaraha ganacsi ee Dalka Dibadiisa

1. Xaddiga cashuur bixiyaha loo oogolyahay inuu ka jaro dakhligiisaaee lagu sheegay “SHAXDA J” waxaa laga jari karaa oo kali ah dakhligaasi.

2. Hadii khasaaraha kasoo gaadha dalka dibadiisa Cashuur bixiyaha deegaanka deggan sanad waxaa loo ogolyahay in kharasha ahaan loogu xisaabiyo sanadka ku xiga islamarkaana laga jaro dakhliga uu ka helo dibadda hab waafaqsan “SHAXDA J” sanadkaasi soo socda.

3. hadii Cashuur bixiyaha deegaanka deggan ay u suurtoobi waydo inuu ka wada jaro dakhligiisa khasaarihii soo gaadhay dalka dibadiisa sida lagu sheegay Qodob hoosaadka (2) ee Qodobkan waxaa loo ogolaan inuu ka jaro hadba sanad xisaabeedka ku xiga ilaa inta khasaarahas la wada jarayo hase ahaatee looma ogola Cashuur bixiyaha inuu kharashkas ka jaro wax ka badan shan sanad cashuureed oo lagasoo bilaabayo sanadka uu khasaarahaas ku dhacay.

3/ በኢትዮጵያ ነዋሪ የሆነው ግብር ከፋይ ኪሳራውን በዚህ አንቀጽ ንዑስ አንቀጽ (2) መሠረት በሙሉ ወይም በከፊል መቀነስ ያልቻለ እንደሆነ ኪሳራው በሙሉ ተቀንሶ እስከሚያልቅ ድረስ ወደሚቀጥሉት የግብር ዓመታት ተሸጋግሮ በዚህ አንቀጽ ንዑስ አንቀጽ (2) መሠረት ተቀናሽ ይደረጋል። ሆኖም ግብር ከፋዩ ኪሳራው ከደረሰበት የግብር ዓመት በኋላ ካሉት አምስት የግብር ዓመታት በላይ ኪሳራውን ለማሸጋገር አይችልም።

4/ ግብር ከፋዩ የውጭ ሀገር ኪሳራ ያስተናገደባቸው ሁለት የግብር ዓመታት የኖሩ እንደሆነ እና አያንዳንዱ ኪሳራ በዚህ አንቀጽ ንዑስ አንቀጽ (2) መሠረት የተሸጋገረ እንደሆነ ግብር ከፋዩ በዚህ አንቀጽ ንዑስ አንቀጽ (2) መሠረት ተጨማሪ ኪሳራዎችን ለማሸጋገር አይፈቀድላትም።

5/ አንድ ግብር ከፋይ በዚህ አንቀጽ ንዑስ አንቀጽ (2) እና (3) የተመለከቱትን የውጭ ሃገር ኪሳራዎች ሊያሸጋግር የሚችልበት ዝርዝር የአፈፃፀም ሥርዓት የሚኒስትሮች ምክር ቤት በሚያወጣው ደንብ ይወሰናል።

2/ If a resident taxpayer has a foreign loss for a tax year, the amount of the loss shall be carried forward to the next following tax year and allowed as a deduction in that year against the taxpayer’s foreign income taxable under “Schedule C” for the following year.

3/ If a resident taxpayer is not able to wholly deduct a foreign loss under sub-article (2) of this Article, the amount not deducted shall be carried forward to the next following tax year and applied 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 foreign loss forward for more than five tax years after the end of year in which the loss was incurred.

4. hadii cashuur bixiyuhu uu khasaare dibadeed ku dhaco laba sanad cashuureed hab waafaqsan Qodob hoosaadka (1) ee qodobkan, islamarkaasna uu khasaarahaas usoo gudbeen sanadadii ku xigay sida lagu sheegay qodob hoosaadka (2) ee qodobkan, Cashuur bixiyaha looma ogola inuu khasaareyaal kale usoo gudbiyo sanadada xiga sida lagu sheegay qodob hoosaadka (2) ee qodobkan.

5. Cashuur bixiyaha waxaa loo ogolaan inuu u gudbiyo khasaaraha dibada kasoo gaadhaee lagu xusay Qodob hoosaadyada (2) iyo (3) ee Qodobkan, hab waafaqsan Xeer-nidaameedyada ay suu saaraan Golaha Hawlfulinta Dawladda Deegaanka Soomaalida.

6. Qodobkan Gudhiisa “**Khasaare Dibadeed**” marka laga hadlayo Cashuur bixiye dalka deggan waxaa loola jeedaa marka waxyaabaha loo ogolyahay in qofku ka jaro dakhligiisa sanad cashuureedkaasi ay ka bataan Dakhligiisa.

Qodobka 47^{aad} Yareynta Raasamaalka

1. Iyadoo ay sideeda tahay xaaladda lagu sheegay Qodob hoosaadka (2) ee Qodobkan shirkadda dalka deggan ee laga maamulo dalka dibadiisa marka laga reebo shirkadaha Maamulka Lacagta hadii deynta lagu leeyahay marka la barbar dhigo raasamaalkeeda ay noqoto laba dalool hal dalool (2 la 1) sanad cashuureedkaas dulsaarka laga rabo inay bixiso shirkadaas waxaa lagu xisaabin Qaaciidadan:

B x T/J

Halka:

B ay tahay xadiiga guud ee laga jarayo dulsaarka sanadkaasi.

T ay tahay xaddiga deynta xad-dhaafka ah ee sanadkaas.

J wadarta celceliska deynta ee sanadkaas.

2. hadii deynta lagu leeyahay marka la barbar dhigo raasamaalkeeda ay ka badato laba dalool hal dalool (2 la 1) sanad cashuureedkaas Qodob hoosaadka (1) ee Qodobkani dhaqangal kuma aha hadii aanay celceliska deynta sanadkaasi aanay ka badanin Xaddiga Deynta ee dhererka Gacanta leeg.

Qodobkani dhaqangal kuma aha shirkadda dalka deggan eeku leh xarun ganacsi oo joogto ah sidan hase ahaatee:

6/ ለዚህ አንቀጽ አፈ.ፃፀም በአንድ የግብር ዓመት በኢትዮጵያ ነዋሪ የሆነን ግብር ከፋይ በሚመለከት፣ “በውጭ ሀገር የደረሰ ኪሳራ” ማለት ግብር ከፋዩ በሠንጠረዥ "ሐ" መሠረት ግብር የሚከፈልበትን የውጭ ሀገር ገቢ ለማግኘት ያወጣቸው ወጪዎች መጠን ከጠቅላላው የውጭ ሀገር ገቢ በልጦ ሲገኝ ነው።

47. ለኩባንያ ካፒታል የሚወሰድ ብድር

1/ የዚህ አንቀጽ ንዑስ አንቀጽ (2) ድንጋጌ እንደተጠበቀ ሆኖ፣ የፋይናንስ ድርጅቶችን ሳይጨምር በውጭ አገር ባለአክሲዮኖች ቁጥጥር ስር ያለና በኢትዮጵያ ነዋሪ የሆነ ኩባንያ የግብር ዓመቱ አማካይ ዕዳ ከአማካይ የካፒታል መዋጮ ከ2 ለ 1 የበለጠ እንደሆነ ኩባንያው ለወለድ ክፍያ ያወጣው ህ ቢታች በተመለከተው ስሌት መሠረት በተቀናሽ ለት ይደረጋል።

ሀ)

ኩባንያው በግብር ዓመቱ ተቀናሽ እንዲደረግ ለት የሚጠይቀው የወለድ ወጪ፤

ለ) ኩባንያው ከተፈቀደው መጠን በላይ የወሰደው ብድር፤ እና ሐ) ኩባንያው በግብር ዓመቱ ያለበት አማካይ ዕዳ፤

2/ በውጭ አገር ባለአክሲዮኖች ቁጥጥር ስር ያለ በኢትዮጵያ ነዋሪ የሆነ ኩባንያ አማካይ ዕዳ እና አማካይ የካፒታል መዋጮ በግብር ዓመቱ ከ2 ለ 1 የበለጠ እንደሆነ እና የኩባንያው የግብር ዓመቱ አማካይ ዕዳ ግንኙነት ከሌላቸው ሰዎች ከተወሰደው ዕዳ የማይበልጥ ከሆነ የዚህ አንቀጽ ንዑስ አንቀጽ 1 ተፈፃሚ አይሆንም።

5/ A taxpayer shall carry forward a foreign loss under sub-articles (2) and (3) of this Article in accordance with the Council of Bureaus Regulations.

6/ In this Article, “foreign loss”, in relation to a resident taxpayer for a tax year, means the amount by which the deductible expenditures incurred by the taxpayer in deriving foreign income taxable under this Schedule exceeds the amount of that income for the year.

47. Thin Capitalisation

1/ Subject to sub-article (2) of this Article, if a foreign-controlled resident company, other than a financial institution, has an average debt to average equity ratio in excess of 2 to 1 for a tax year, a deduction shall be disallowed for the interest paid by the company during that year calculated according to the following formula: **A x B/C** where:

- A is the company’s total amount of deductible interest for the year;
- B is the company’s excess debt for the year; and
- C is the company’s average debt for the year.

2/ If the average debt to average equity ratio of a foreign-controlled resident company exceeds 2 to 1 for a tax year, sub-article (1) of this Article shall not apply if the amount of the average debt of the company for the year does not exceed the arm’s length debt amount.

b)Xarunta ganacsi ee joogtada ah ee deegaanka gudihiiisa ka furan loo tixgeliyo mid si toos ah looga maamulo dibadda.

t)Marka celceliska isbarbardhigga deynta iyo raasamaalka loo xisaabiyo iyadoo la tixraacayo:

Waajibaadka deymeed ee xafiiska shirkadda aan dalka degganayn ee uu hoostago xafiiska joogtada ah ee dalka ka furan.

Raasamaalka xafiiska shirkadda aan dalka degganayn lagu xisaabtamayo xafiiska joogtada ah ee dalka gudihiiisa ka furan.

Qodobkan dhexdiisa:

b) “Xaddiga Deynta ee Qiimaha Suuqa” waxaa loola jeedaa marka laga hadlayo shirkad dalka dibadiisa laga maamulo xadiiga deymeed ee shirkaddaha maamulka lacageed ay u ogolyihiin inay deymiyaan marka ay ku xisaabtamaan dhamaan xaaladaha kala duwan eeku hareeraysan shirkadda.

t) “Celceliska deynta” marka laga hadlaho shirkad dalka dibadiisa laga maamulo waxaa lagu xisaabiyaa Qaaciidadan soo socota:

B/12

Halka:

B ay tahay wadarta deynta guud ee Shirkadda lagu yeeshay dhamaadka bisha u dambaysa ee sanadka laga xisaabiyo kaaladarka.

“celceliska Raasamaalka” marka laga hadlaho shirkad dalka dibadiisa laga maamulo waxaa lagu xisaabiyaa Qaaciidadan soo socota:

B/12

Halka:

B ay tahay wadarta raasamaalka guud ee Shirkadda lagu yeeshay dhamaadka bisha u dambaysa ee sanadka laga xisaabiyo kaaladarka

“Deyn” marka laga hadlayo shirkad dalka dibadiisa laga maamulo waxaa loola jeedaa waajibaadyada deymeed ee shirkadda taasi oo ay waajib tahay in laga bixiyo Dulsaar taasi oo lagu go’aamiyay iyada oo la raacayo Halbeega warbixinta maaliyadeed.

Kh) “Waajibaadka Deymeed” waxaa loola jeedaa mas’uuliyadda bixin lacag la siinayo qofkale iyadoo la tixraacayo waajibaad ka dhashay Balanqaad, Dikumtiyada qiimaha lacageed leh iyo Boondhiyada oo aanay ku jirin kuwan:

Xisaabaha aan la bixin,

3/ የዚህ አንቀጽ ድንጋጌዎች ከዚህ በታች በተዘረዘረው መሠረት በኢትዮጵያ በቋሚነት የሚሠራ ድርጅት ባለው በኢትዮጵያ ነዋሪ ባልሆነ ከባንያ ላይ ተፈጻሚ ይሆናል፡-

ሀ) በቋሚነት የሚሠራ ድርጅት በውጭ አገር ባለአክሲዮኖች ቁጥጥር ስር ያለ በኢትዮጵያ ነዋሪ የሆነ ከባንያ ሆኖ ይቆጠራል፤ እና

ለ) በቋሚነት የሚሠራ ድርጅት አማካይ ዕዳ እና አማካይ የካፒታል መዋጮ የሚከተለውን መሠረት በማድረግ ይሰላል፡-

(1) በቋሚነት ለሚሠራው ድርጅት የዋለው በኢትዮጵያ ነዋሪ ያልሆነው ከባንያ የወሰደው ብድር፤ እና

(2) በኢትዮጵያ ነዋሪ ያልሆነው ከባንያ ለሥራው ማንቀሳቀሻ የመደበውና በቋሚነት በሚሠራ ድርጅት አማካኝነት ሥራ ላይ የዋለው የካፒታል መዋጮ፤

4/ ለዚህ አንቀጽ አፈፃፀም፡-

ሀ) "ግንኙነት-ከሌላቸው ሰዎች የተወሰደ ዕዳ" ማለት በውጭ አገር ባለአክሲዮኖች ቁጥጥር ስር የሚገኝን በኢትዮጵያ ነዋሪ የሆነ ከባንያ በሚመለከት አንድ የፋይናንስ ተቋም ከባንያው የሚገኝበትን ሁኔታ ከግምት ውስጥ በማስገባት ግንኙነት በሌላቸው ሰዎች መካከል በሚደረግ ግብይት አኳኋን ሊያበድረው የሚችለው ገንዘብ ነው፤

ለ "አማካይ ዕዳ" ማለት በውጭ አገር ባለአክሲዮኖች ቁጥጥር ስር የሚገኝን በኢትዮጵያ ነዋሪ የሆነ ከባንያ በሚመለከት በግብር ዓመቱ ውስጥ የወሰደው በሚከተለው ቀመር ስሌቱ የሚከናወን ዕዳ ነው፡፡

ሀ /12 ለዚህ ስሌት አፈፃፀም፡-

ሀ- በሚቀጥለው የግብር ዓመት ውስጥ በአያንዳንዱ ወር መጨረሻ ከባንያው የሚፈለግበት ጠቅላላ የዕዳ መጠን ነው፡፡

ሐ) "አማካይ የካፒታል መዋጮ" ማለት፡ በውጭ አገር ባለአክሲዮኖች ቁጥጥር ስር የሚገኝን በኢትዮጵያ ነዋሪ የሆነ ከባንያ በሚመለከት፡ በግብር ዓመቱ ውስጥ የተከፈለው ቀመር ስሌቱ የሚከናወን የካፒታል ው፡፡

ሀ-በሚቀጥለው የግብር ዓመት ውስጥ በአያንዳንዱ ወር መጨረሻ ለከባንያው የተደረገ ጠቅላላ የካፒታል መዋጮ መጠን ነው፡፡

መ) "ዕዳ" ማለት በውጭ አገር ባለአክሲዮኖች ቁጥጥር ስር የሚገኝን በኢትዮጵያ ነዋሪ የሆነ ከባንያ በሚመለከት፡ በፋይናንስ ሪፖርት አቀራረብ ደረጃዎች በሚወሰነው መሠረት ወሊድ የሚከፈልበት የከባንያው ዕዳ የመክፈል ግዴታ ነው፡፡

ሠ) "ዕዳ የመክፈል ግዴታ" ማለት ከቃል ኪዳን ሰነድ፣ ከሀዋላ፣ እና ከቦንድ የሚመጣን ግዴታ ጨምሮ ለሌላ ሰው ገንዘብ መልሶ የመክፈል ግዴታ ሲሆን፣ የሚከተሉትን አይጨምርም፡-

(1) ተከፋይ ሂሳቦችን፤ ወይም

(2) ወሊድ የመክፈል ግዴታን የማያስከትል ማናቸውንም ገንዘብ መልሶ የመክፈል ግዴታ፤

3/ This Article shall apply to a non-resident company with a permanent establishment in Ethiopia on the basis of the following:

a) the permanent establishment is treated as a foreign-controlled resident company; and

b) the average debt to average equity ratio of the permanent establishment is calculated by reference to:

(1) the debt obligations of the non-resident company attributable to the permanent establishment; and

(2) the equity of the non-resident company attributable to the operations of the company conducted through the permanent establishment.

4/ In this Article:

“arm’s length debt amount”, in relation to a foreign-controlled resident company, means the amount of debt that a financial institution would be prepared to lend to the company in an arm’s length transaction having regard to all the circumstances of the company;

“average debt”, in relation to a foreign-controlled resident company for a tax year, is the amount calculated according to the following formula: $A/12$ where:

A is the sum of the amount of debt of the company at the end of each calendar month in the tax year;

“debt”, in relation to a foreign-controlled resident company, means the debt obligations of the company on which interest is payable as determined according to financial reporting standards;

“debt obligation” means an obligation to make a repayment of money to another person, including obligations arising under promissory notes, bills of exchange, and bonds, but not including:

a) accounts payable; or

b) an obligation to make a repayment

2. Waajibbaadyada bixin lacageed marka aan loo baahnayn in dulsaar la bixiyo.

d) “Raasamaalka” marka laga hadlayo shirkad dalka dibadiisa laga maamulo waxaa loola jeedaa xaddiga ugu badan xiliguu doono ha ahaadee sanad cashuureedka dhexdiisa ee lagu go’aamiyay halbeega warbixinta xisaabeedka maaliyadeedoo ay ku jirto waajibbaadyada bixinta lacageed ee aan u baahnayn dulsaar.

r) “deyn Dheeri ah” marka laga hadlayo shirkad dalka dibadiisa laga maamulo waxaa loola jeedaa marka sanad cashuureedja gudihiiisa celceliska deynta lagu leeyahay shirkadda ay ka badato xaddiga loo ogolyahay in lagu yeesho shirkadda iyada oo la raacayo qaaciidada labadiiba Hal (2 to 1).

s) “Shirkad Deegaanka deggan oo dibedda laga maamulo” waxaa loola jeedaa marka in ka badan boqolkiiba konton 50% lahaanshaha shirkadda uu leeyahay qof qof aan dalka deganayn keli ahaan ama cid xidhiidh la leh ay wada leeyihiin.

CUTUBKA LIXAAD

CASHUURTA MACAASHKA GANACSI EE LAGU GO’AMIYO QIYAAS

Qodobka 48^{aad} Cashuur bixiyayaasha darajada (J).

Waxay cashuur bixiyayaasha darajad (J) kubixinayaan cashuurta Dakhliga ganacsi sanad cashuureed kasta, hab waafaqsan xeerndaaameed ay golaha Hawflintu soo saari doonaan.

QAYBTA SHANAAD

SHAXDA “X” NOOCYADA DAKHLIYADA KALE.

Qodobka 49^{aad} Dakhliga uu helo qof aan deegaanka daganayn.

1. Hadii uu qof aan Deegaanka daganayn, ka helo dakhli saamiga, dulsaar, royalty, lacagaha adeeg bixin maamul, adeeg bixin farsamo ama carbuunta caymiska. Waxaa waajib ku ah cashuurta dadka aan cida Deegaanka daganayn ee lagu xeeriyay qodob hoosaadka(2) ee qodabkan
2. Xadiga cashuurta laga qaadayo cida aan daganayn dalku waa :-
 - b. Mida carbuunta caymiska ama royalty-gu waa wadarta guud 5%
 - t. Mida faaiidad saamiga ama dulsaar ku 10% ee dakhliga guud ama dulsaar, ama

(1) ተከፋይ ሂሳቦችን፤ ወይም
 (2) ወለድ የመክፈል ግዴታን የማያስከትል ማናቸውንም ገንዘብ መልሶ የመክፈል ግዴታ፤

ረ) "የካፒታል መዋጮ" ማለት በውጭ አገር ባለአክሲዮኖች ቁጥጥር ስር ያለን በኢትዮጵያ ነዋሪ የሆነ ኩባንያ በሚመለከት፤ የወለድ ክፍያን የማይጨምር ዕዳን መልሶ የመክፈልን ግዴታ የሚያስከትል ብድርን ጨምሮ በሂሳብ ሪፖርት ደረጃዎች መሠረት በግብር ዓመቱ ውስጥ በማናቸውም ሁኔታ ተመዝግቦ የሚገኝ ከፍተኛው የኩባንያው የካፒታል መዋጮ ነው።

ሰ) "በብልጫ የታየ ዕዳ" ማለት በውጭ አገር ባለአክሲዮኖች ቁጥጥር ስር ያለን በኢትዮጵያ ነዋሪ የሆነ ኩባንያ በሚመለከት፤ በግብር ዓመቱ ውስጥ ኩባንያው ያለበት አማካይ ዕዳ በ2 ለ 1 ቀመር መሠረት ከተፈቀደለት ከፍተኛው አማካይ ዕዳ በላይ የሆነው የገንዘብ መጠን ነው።

ሸ) "በውጭ አገር ባለአክሲዮኖች ቁጥጥር ሥር ያለ በኢትዮጵያ ነዋሪ የሆነ ኩባንያ" ማለት ከኩባንያው የአባልነት ጥቅም መካከል ከ90% (ዓመሳ በመቶ) በላይ የሚሆነው በአንድ ወይም ከአንድ በላይ በሆኑ በኢትዮጵያ ነዋሪ ባልሆኑ ሰዎች ግንኙነት ካለው ወይም ካላቸው ሰዎች ጋር በመሆን የተያዘ ኩባንያ ነው።

ምዕራፍ ስድስት

በግምት ላይ የተመሠረተ የግድ ሥራ ግብር

ደረጃ “ሐ” ግብር ከፋዮች ስለሚከፍሉት የገቢ ግብር

ደረጃ “ሐ” ግብር ከፋዮች በአያንዳንዱ የግብር ዓመት የግድ ሥራ ገቢ ግብር የሚከፍሉት የሚገኙት ምክር ቤት በሚያወጣው ደንብ በሚወስነው የግብር አከፋይነት ዘዴ ነው።

48. በኢትዮጵያ ነዋሪ ያልሆኑ ዓለም አቀፍ የአየር ትራንስፖርት ግድ የሚሰፉ ሰዎችን ግብር ስለማስከፈል

1/ በኢትዮጵያ ነዋሪ ያልሆኑ እና ዓለም ዐቀፍ የአየር ትራንስፖርት ግድ ሥራ የሚሰሩ ሰው መዳረሻቸው ከኢትዮጵያ ውጭ የሆኑ መንገደኞችን፤ እንስሳትን፤ ፖስታን፤ ሽቀጦችን ወይም ዕቃዎችን ከኢትዮጵያ ውስጥ በመጫን ያጓዝ እንደሆነ ከዚህ ስራ ከሚያገኘው ጠቅላላ ገቢ ላይ 3% (ሶስት በመቶ) የግድ ስራ ገቢ ግብር ይከፍላል።

ክፍል አምስት

ሥንጠረዥ “መ” - ሌሎች ገቢዎች

49. በኢትዮጵያ ነዋሪ ያልሆኑ ሰዎች ገቢ

1/ በኢትዮጵያ ነዋሪ ያልሆኑ ሰው የተሰፍ ድርሻ፤ ወለድ፤ ሮያሊቲ፤ የሥራ አመራር ክፍያ፤ የቴክኒክ አገልግሎት ክፍያ ወይም የመድን አረብን ከኢትዮጵያ ውስጥ ያገኘ እንደሆነ በዚህ አንቀጽ ገዕዝ አንቀጽ (2)

of money in respect of which no interest is payable;

“equity”, in relation to a foreign-controlled resident company, means the greatest amount, at any time during a tax year, of the equity of the company as determined according to financial reporting standards and includes an obligation to make a repayment of money in respect of which no interest is payable;

“excess debt”, in relation to a foreign controlled resident company for a tax year, means the amount by which the company’s average debt for the year exceeds the maximum average debt allowed for the year according to the 2 to 1 ratio; and

“foreign-controlled resident company” means a resident company in which more than 50% of the membership interests in the company are held by a non-resident either alone or together with a related person or persons.

CHAPTER SIX

PRESUMPTIVE BUSINESS TAXES

Taxation of Category ‘C’ Tax payers

A Category ‘C’ taxpayer shall pay business income tax for each tax year based on a standard assessment as determined under Regulations made by the Council of Bureaus.

48. Taxation of International Air Transportation Business of Non-residents

1/ A non-resident conducting an international air transportation business shall pay business income tax at the rate of 3% of the gross amount derived by the non-resident for the carriage of passengers, livestock, mail, merchandise, or goods embarked or loaded in Ethiopia and destined for a place outside Ethiopia.

PART FIVE

SCHEDULE ‘D’ – OTHER INCOME

49. Income of Non-residents

1/ A non-resident who has derived an Ethiopian source dividend, interest, royalty, management fee, technical fee, or insurance premium shall be liable for non-resident tax at the rate specified in sub-article (2) of this Article.

j. lacagaha adeeg bixin maamul, adeeg bixin farsamo 15% ee lacagta guud.

3. Qodob hoosaadka (1) ee qodabkan looma adeegsanayo faaiidad saamiga, dulsaaraka, royalty, lacagaha adeeg bixin maamul, adeeg bixin farsamo ama carbuunta caymiska ee uu sameeyo qofka aan deegaanka daganayni uqabto shirkad ay itoobiya tahay xarunteeda joogtada ahi Xiliga dakhligana iyadoo kolba xaalada laga duulayo waxaa lagu cashuuri hab waafaqsan shaxda “J” ama “X”.

Qodobka 50^{aad} Habka lagu cashuurayo dakhliga adeeg bixin farsamo ama royalty.

1. Marka shuruudaha soosocda laheloo ayuu qodabkani dhaqangal yeelanayaa:

b) Marka qof aan deegaanka daganayn sameeyo adeeg bixin farsamo ama uu kireeyo qalab isagoo adeegsanaya shirkad xarunteeda joogtada ahi tahay Deegaanka.

t) Hadii Adeeg siin farsamo ama kirayn qalab uu usameeyo qof “loo yaqaano qaate” kaasi oo:

2. Deegaanka deggan, marka laga reebo mida uu qofka adeeg bixiyaha adeegsado shirkad xarunteeda ganacsi tahay itoobiya dibadeeda, ama

1. Marka qof dalka aan deganayn shaqo ganacsi ah qabto isagoo adeegsanaya shirkad xarunteeda joogtada ahi tahay Deegaanka.

j) Lacagaha adeeg bixin farsamo ama royalty ee cid aan dalka daganayn siiso cid kale oo aan dalka daganayn.

x) Lacagaha adeeg bixin farsamo ama royalty ee la siiyay qof qaraabo ah.

2. Hadii qodabkan dhaqangal ku yahay, bayaankan waxaa loo adeegsan sidii in qof mid uu xidhiidh laleeyahay siinayo adeeg farsamo am ka kiraynayo qalab isla markaana lacag saarantahay adeeg biixinta farsamo ama kiraynta qalabkaaas

Qodobka 51^{aad} Nidaamka cashuurida dakhliga madadaaliyeyaasha aan dalka daganayn.

1. Dakhliga uu madadaaliye ama koox madadaaliyayaal ahi kahesho Deegaanka dhexdiisa, dakhliga guud ee ay helaan waxaa ku waajibay cashuur ah 10% , wax kharash ahaan looga dhimayo majiro.

2/ በኢትዮጵያ ነዋሪ ያልሆነ ሰው ግብር የሚከፍልበት መጣኔ፡- ሀ) ለመድሀን በሚከፈል አረቦን ወይም ከሮያሊቲ ጠቅላላው ከፍተኛ ላይ 5% (አምስት በመቶ)፤

ለ) ከትርፍ ድርሻ ወይምከወለድ፣ ጠቅላላ ገቢላይ 0% (አስር በመቶ)፤

ሐ) ከስራ አመራር ከፍተኛ ወይም ከቴክኒክ አገልግሎት ከፍተኛ ከጠቅላላ ገቢው ላይ 0.5% (አሥራ አምስት በመቶ)፤

50. እንዲተካ በተጠየቀ የቴክኒክ አገልግሎት ከፍተኛ እና ሮያሊቲ ላይ ስለሚከፈል ግብር

1/ ይህ አንቀጽ ተፈጻሚ የሚሆነው የሚከተሉት ሁኔታዎች ተሟልተው ሲገኙ ይሆናል፡-

ሀ) በኢትዮጵያ ነዋሪ ያልሆነ ሰው በቋሚነት በሚሠራ ድርጅት አማካኝነት ሳይሆን በራሱ የቴክኒክ አገልግሎት ወይም የመሳሪያ ኪራይ(ሊዝ) አገልግሎት የሰጠ እንደሆነ፤

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

(1) ከኢትዮጵያ ውጪ ባለ በቋሚነት በሚሠራ ድርጅት አማካኝነት የሚያከናውነውን የንግድ ሥራ ሳይጨምር፣ በኢትዮጵያ ነዋሪ ከሆነ፤ ወይም

(2) በኢትዮጵያ ነዋሪ ያልሆነ እና በቋሚነት በሚሠራ ድርጅት አማካኝነት የንግድ ሥራ የሚያከናውን ከሆነ፤

ሐ) ከአቅርቦቱ ወይም ከሊዘ ጋር በተያያዘ በኢትዮጵያ ነዋሪ ላልሆነው ሰው የቴክኒክ አገልግሎት ወይም

የሮያሊቲ ከፍተኛ የተከፈለው ከአገልግሎት ተቀባይ ጋር ግንኙነት ባለው በኢትዮጵያ ነዋሪ ባልሆነ ሰው የሆነ እንደሆነ፤

መ) ግንኙነት ያለው ሰው የቴክኒክ አገልግሎት ወይም የሮያሊቲ ከፍተኛ ከአገልግሎት ተቀባይ የጠየቀ እንደሆነ፤

2/ ይህ አንቀጽ ተፈጻሚ በሚሆንበት ጊዜ ግንኙነት ያለው ሰው ለአገልግሎቱ ተቀባይ የቴክኒክ አገልግሎቱን ወይም የመሳሪያውን ሊዝ አገልግሎት እንደሰጠ ተቆጥሮ እንዲሁም እንዲተካ የተጠየቀው ገንዘብ ለቴክኒክ አገልግሎቱ ወይም ለመሳሪያው ሊዝ የተከፈለ ከፍተኛ እንደሆነ ተቆጥሮ የዚህ አዋጅ ድንጋጌዎች ተፈጻሚ እንዲሆኑ ይደረጋል፡፡

51. በኢትዮጵያ ነዋሪ ያልሆኑ የመዝናኛ አገልግሎት ሰጪዎች ግብር

1/ በኢትዮጵያ በሚካሄድ የመዝናኛ አገልግሎት ተግባር ላይ ተሳታፊ የሚሆን በኢትዮጵያ ነዋሪ ያልሆነ የመዝናኛ አገልግሎት የሚሰጥ ሰው ወይም ቡድን ከመዝናኛ አገልግሎት በሚያገኘው ጠቅላላ ገቢ ላይ 0% ግብር ይከፍላል፡፡

- 2) The rate of non-resident tax is:
 - a) for an insurance premium, 5% of the gross amount of the premium;
 - b) for a dividend, interest, or royalty, 10% of the gross amount of the dividend, interest, or royalty; or
 - c) for a management or technical fee, 20% of the gross amount of the fee.

50 Taxation of Recharged Technical Fees and Royalties

1/ This Article shall apply when the following conditions are satisfied:

- a) a non-resident supplies technical services or the lease of equipment other than through a permanent establishment in Ethiopia;
- b) the technical services are supplied, or equipment leased, to a person (referred to as the “recipient”) who is
 - (1) a resident of Ethiopia, other than in relation to a business conducted by the resident through a permanent establishment outside Ethiopia; or
 - (2) 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.

51. Taxation of Non-resident Entertainers

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

Deegaanka dhexdiisa balse uu leeyahay cida aan dalka daganayn, waxaa kuwaajibtay cashuur dhan:

b. Marka dulsaarka laga helay lacag kukaydsan hay'ad adeeg lacageed bixisa oo fadhigeedu yahay Deegaanka, wuxuu ka bixin dulsaarka guud 5% oo cashuur ah

t.Dhamaan xaaladaha kale oo kaduwan farqada sare, dulsaarka uu kuhelo waxuu kabixin dulsaarka guud ee uu helay 10% oo cashuur ah.

Qodobka 55^{aad}Dakhliga laga helo kiraynta aan joogta ahayn.

1. Qofkasta oo dakhli ka hela kireyn aan joogto ahayn oo hanti ku taala Deegaanka (waxaa ku jira Dhulka, Dhismeyasha iyo hantida maguurtada ah) waxaa uu bixin 15% oo cashuur ah dakhliga guud ee uu ka helay kiraynta.
2. Qodobkani dhaqangal kuma noqonayo marka dakhligu uu yahay royaltiga lagu sheegay Qodobada 49^{aad} iyo 52^{aad} ee bayaankan.

Qodobka 56^{aad}Faaiidada laga helo waarreejinta hanti ku timiday maalgelin gaar ah

1. Qofkasta oo Dakhli kasoo galo iibinta Hanti maguurto ah, Saami ama Boondhi (oo loo tixgeliyo “Hanti la Cashuuri karo”) waxaa waajib ku ah inuu bixiyo heerka cashuureed ee lagu sheegay Qodob hoosaadka (2) ee Qodobkan.
2. Heerka Cashuureed ee laga qaadayo Hantida lagu sheegay Qodob hoosaadka (1) ee qodobkan waa:
 - a) Qaybta ‘B’ hantida la cashuuri karo 15%
 - b) Qaybta ‘T’ hantida la cashuuri kari 30%
3. Xaddiga loo tixgelinayo Dakhliga laga helay hantidu waxa uu noqonayaa faraqa u dhexeeya dakhliga hantida uu ku wareejiyay iyo kharashka hantida waqtiga la wareejinayo.
4. Hadii qofku kala kulmo khasaare waarreejinta hantida la cashuuri karo sanad cashuureedka gudihiiisa, waxaa la aqoonsan karaa marka ay isku sar go’aan dakhliga hantidaasi uu ka helay alaabta lamid ah ee uu sanadkaas iibiyay iyadoo la raacayo shuruudahan:
 - b) Marka khasaarahaasi uu ku sar go’mayo dakhliga laga helay iibinta Alaabtaasi ee lagu sheegay Qodobkan.

u) walaalka iyo qoyskiisa oo ka tirsan qoyska ay ka tirsan tahay ee ka bixin dulsaarka guud ee uu helay 5% (kharashka iyo qoyskiisa) ee qoyska.

ለ) በሌላ በማንኛውም ሁኔታ ወላጁን የሚያገኝ ከሆነ

በጠቅላላው የወላጅ ገቢ ላይ 0% (አስር በመቶ) የገቢ ግብር የመክፈል ግዴታ አለበት፤

55. ከዕድል ሙከራ የሚገኝ ገቢ

1/ በኢትዮጵያ ውስጥ በሚደረጉ የዕድል ሙከራዎች ተሳትፎ ገቢ ያገኘ ሰው ባሽነፈው ጠቅላላ ገቢ ላይ 05% (አስራ አምስት በመቶ) የገቢ ግብር የመክፈል ግዴታ አለበት።

2/ በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት በዕድል ሙከራ አሸናፊነት የተገኘው ገቢ ሲሰላ ገቢውን ያገኘው ሰው የዕድል ሙከራውን ሲያከናውን የደረሰበት ኪሳራ ተቀናሽ አይደረግለትም።

3/ በዕድል ሙከራ የተገኘው ገንዘብ ከ1ሺ ብር (አንድ ሺህብር) በታች ሲሆን የዚህ አንቀጽ ንዑስ አንቀጽ (1) ተፈጻሚ አይሆንም።

4/ ለዚህ አንቀጽ አፈፃፀም “የዕድል ሙከራ” ማለት የጨዋታው ውጤት በተሳታፊው ችሎታ ሳይሆን በዋናነት በዕድል ላይ የተመሰረተ ሲሆን ለተረጎፍ ቶምቦላንም ይጨምራል።

56. ሀብትን አልፎ አልፎ በማከራየት የሚገኝ ገቢ

1/ በኢትዮጵያ ውስጥ አልፎ አልፎ ሀብት (ማንኛውንም መሬት፣ቤት፣ ወይም የሚንቀሳቀስ ሀብት) በማከራየት ገቢ የሚያገኝ ሰው ከጠቅላላው የኪራይ ገቢ ላይ 05% (አስራ አምስት በመቶ) የኪራይ ገቢ ግብር የመክፈል ግዴታ አለበት።

2/ የዚህ አንቀጽ ድንጋጌ በዚህ አዋጅ በአንቀጽ ፶1 ወይም ፶4 መሠረት የሮያሊቲ ግብር በሚከፈልበት ገቢ ላይ ተፈጻሚ አይሆንም።

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 the gross amount of the interest.

3/ A non-resident who derives Ethiopian sources interest in any other case shall be liable to pay 10% of the gross amount of the interest;

55. Income from Games of Chance

1/ A person who derives income from winning at games of chance held in Ethiopia shall be liable for income tax at the rate of 15% on the gross amount of the winnings.

2/ In computing the gross amount of winnings under sub-article (1) of this Article, no deduction shall be allowed for any loss incurred by the person from games of chance.

3/ Sub-article (1) of this Article shall not apply when the winnings are less than [100 Birr].

4/ In this Article, “games of chance” means a game whose outcome depends primarily on chance rather than the skill of the participant, including a lottery, card game, or tombola.

56. Income from Casual Rentals

1/ A person who derives income from the casual rental of property in Ethiopia (including any land, building, or movable property) shall be liable for income tax on the annual gross rental income 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 50 or 53 of this Proclamation.

- t) Qaybta hadhay ee khasaaraha hadii loo gudbin karo waqti aan xadidnayn si looga jaro hantida kale ee la cashuuri karo ilaa inta khasaaraha dhamaantiis la jarayo.
- j)wax khasaare ah inuu dhacay lama aqoonsanayo marka hantida uu wareejiyay qof ehel la ah Qofka hantida leh.
- 5. Xaddiga khasaaruhu waa xadiga dakhliga laga helay iibinta alaabtu uu ka yarahay qiimaha ay alaabtu jooqto waqtiga la iibinayo.
- 6. Qodobka 35^{aad} ee Bayaankan ayaa dhaqangal ku ah marka alaab la cashuuri karo loo rogay Alaab ganacsi.
- 7. Qodobkan dhexdiisa:
 - b) **“Hantida maguurtada ah”** kuma jiraan guryaha loo isticmaalayay in lagu noolaado labadii sano ee ugu dambaysay intii aan hantida la iibinin.
- t) Qaybta ‘B’ hantida la cashuuri karo waa hantida maguurtada ah.
- j)Qaybta ‘T’ hantida la cashuuri kari waa saamiyada iyo Boondhiyada.

Qodobka 57^{aad} Macaashka dabayl-keenka ah.

- 1. Awaamiirta uu Xafiiska Maaliyaddu soo saaridoono ayaa lagu xeerin cashuurta laga qaadayo Macaashka loo yaqaano “Macaashka dabayl-keenka ah”
- 2. Xafiiska Maaliyaddu Awaamiirta uu soo saaro ayaa lagu Faahfaahin:
 - b)Heerka Macaashka loo aqoonsanayo macaashka dabayl-keenka ah
 - t)Noocyada shaqo ganacsi ee lasaarayo cashuurta Macaashka dabayl-keenka ah
 - j)Taariikhda dhaqan galka cashuurta noocan ah.
 - c)Habka iyo xaaladaha laga duulayo marka laxadaynayo cashuurta Macaashka dabayl-keenka ah.
- . Isagoo ka duulaya dabciga shaqada ganacsi, wuxuu Xafiisku go'aamin heerarka kala duwan ee cashuureed ee laga qadayo shaqooyinka ganacsi laxidhiidha ee ah Macaashka dabayl-keenka ah.
- . Qodabkan dhexdiisa **“Macaashka dabayl-keenka ah”** waxaa loola jeedaa faaiido kasta oo aan loo tabcan,la filayn ama aan soo noqoqonin.

57. የከተማዎችን በማስተላለፍ የሚገኝ ጥቅም

- 1/ አንድ ሰው “ግብር የሚከፈልበት ሁኔታ” ተብሎ የሚጠቀስ የማይንቀሳቀስ ሁኔታ፣ አክሲዮን ወይም ቦንድ በማስተላለፍ ጥቅም ያገኘ እንደሆነ በተገኘው ጥቅም ላይ በዚህ አንቀጽ ንዑስ አንቀጽ (2) በተመለከተው መጣኔ መሠረት የገቢ ግብር የመክፈል ግዴታ አለበት፡፡
- 2/ በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት በሚከፈለው ግብር ላይ ተፈጻሚ የሚሆነው መጣኔ፡-
 - ሀ) ለምድብ ሀ ግብር የሚከፈልባቸው ሁኔታችን 05% (አሥራ አምስት በመቶ)፤
 - ለ) ለምድብ ለ ግብር የሚከፈልባቸው ሁኔታችን ፬% (ሠላሳ በመቶ) ይሆናል፡፡
- 3/ ግብር የሚከፈልበትን ሁኔታ በማስተላለፍ የሚገኘው ጥቅም ሁኔታን በማስተላለፍ የተገኘው ዋጋ ሁኔታ በተላለፈበት ጊዜ ከነበረው ዋጋ በልጦ የተገኘው የገንዘብ መጠን ነው፡፡
- 4/ በዚህ ንዑስ አንቀጽ የተዘረዘሩት እንደተጠበቁ ሆኖ፣ አንድ ሰው በግብር ዓመቱ ውስጥ አንድን ግብር የሚከፈልበት ሁኔታ ሲያስተላልፍ ከሲብስ የደረሰበት እንደሆነ ከሆነው በዚያው የግብር ዓመት በተመሳሳይ ምድብ ያለ ግብር የሚከፈልበት ሁኔታ ሲተላለፍ ከሚገኘው ገቢ ጋር እንዲቻቻል ይደረጋል፡-
 - ሀ) ከሳራው የሚውለው በዚህ አንቀጽ መሠረት የተገኘን ገቢ ለማቻቻል ነው፤
 - ለ) ያልተቻቻለው ከሳራ ተቻቻሎ እስከሚያልቅ ድረስ በተመሳሳይ ምድብ ውስጥ ያለ ሁኔታ በሚተላለፍበት ጊዜ ለማካካስ እንዲውል ላልተወሰነ ጊዜ ይሸጋገራል፤
 - ሐ) አንድ ሰው ግንኙነት ላለው ሰው ሁኔታ ያስተላልፎ ንደሆነ የደረሰው ከሳራ ዕውቅና አይሰጠውም፤
 - መ) አንድ ሰው የደረሰበትን ከሳራ ባለስልጣኑን በሚያሳምን መንገድ ማስረዳት የቻለ እንደሆነ ነው፡፡
- 5/ ግብር የሚከፈልበትን ሁኔታ በማስተላለፍ የደረሰው ከሳራ ሁኔታ በተላለፈበት ጊዜ ለሁኔታ የወጣው ወጪ ሁኔታ ከተላለፈበት ዋጋ የሚበልጠው የገንዘብ መጠን ነው፡፡
- 6/ የተላለፈው ግብር የሚከፈልበት ሁኔታ የንግድ ሥራ ሁኔታ በሚሆንበት ጊዜ የዚህ አዋጅ አንቀጽ ፬5 ተፈጻሚ ይሆናል፡፡
- 7/ ለዚህ አንቀጽ አፈጻጸም፡-
 - ሀ) “የማይንቀሳቀስ ሁኔታ” ሕንፃው ከመተላለፉ በፊት ለሁለት ዓመታት ሙሉ በሙሉ ለመኖሪያነት ያገለገለ ሕንፃን አይጨምርም፤
 - ለ) “ምድብ ሀ” ግብር የሚከፈልበት ሁኔታ ማለት የማይንቀሳቀስ ሁኔታ ማለት ነው፤
 - ሐ) “ምድብ ለ” ግብር የሚከፈልበት ሁኔታ ማለት አክሲዮኖችና ቦንዶች ማለት ነው፡፡

57. Gains on Disposal of Certain

Investment Property

- 1/ A person who derives a gain on the disposal of immovable property, 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/ 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) 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 35 of this Proclamation shall apply when the taxable asset transferred is also a business asset.
- 7/ In this Article:
 - a) “immovable property” shall not include a building held and wholly used as a private residence for 2 years prior to the disposal of the property;
 - b) “Class ‘A’ taxable asset” means immovable property; and c) “Class ‘B’ taxable asset” means shares and bonds.

Qodobka 58^{aad}Faa'iidada aan laqaybin

Faaiidada nadiifta ah ee aan laqaybin sanad cashuureed, waxaa kuwaajibtay cashuur xadigeedu yahay 10% taasoo ku sargo'an heerka aan dibloo maalgalin, waxaan lagu xeerin doonaa Awaamiirtaau Xafiiska Maaliyaddu soo saari doono.

Qodobka 59^{aad}Faa'iidada laga saaro dalka

1. Faaiidada ay shirkad xarunteeda joogtada ahi tahay deegaanka ay udirto cid ushqaysa ee aan dalka daganayn waxaa kuwaajibtay cashuur ah 10% ee faaiidada
2. Habka loo dhaqan galinayo qodob hoosaadka (1) ee qodabkan waxaa lagu go'aamin xeernidaameed golaha Hawflintu soo aaridoonaan

Qodobka 60^{aad}Noocyada kale ee Dakhli

Qof kasta oo hela dakhli aan lagu cashuuri Karin shaxda; (B), (T), (J) ama qodabada kale ee shaxdani waxaa dakhligiisa guud kuwaajibaya cashhur dakhli oo dhan 15%.

Qodobka 61^{aad}Qodobo guud oo laxidhiidha shaxda "X".

1. Cashuurta shaxda "x" dhaqangal kuma aha:
 - b)Dakhli cashuuri kaga waajibtay shax kale. Ama,
 - t)Dakhliga laga saamaxay cashuurta.
2. Cashuurta lagu faahfaahiyay shaxdani waa cashuur kama danbaysa ah.
 - hadii qof deegaanka dagan uu helo rooyaality, faaiidada saamiga,dulsaar ama dakhliga uu kahelo wareejinta hantida cashuur bixinteeda lagu sheegay qodobka 60^{aad} waxaa loo aqoonsan inuu yahay dakhli uu ka helay dalka dibadiisa.qofkani canshuurta uu ku bixinayo shaxdan dhaxdeeda dakhliga uuka helo dalka dibadiisa waxaa loo ogalyahay inuu hoos u dhigo Cashuurta uu bixinayo, hase ahaateema gaadhsiin karo eber.
 - Hab waafaqsan Qodob hoosaadka(3) ee Qodobkan cashuurta aan ladhimin lama ogala in loo gudbiyo Sanad xisaabeedka xiga.

Qofka ay saaranyahay waajibaadka cashuur reebista sida ku cad cutubka Tobnaad ee bayaankan, waxaa loo tixgalinayaa inuu cashuurtii jaray khabiirka loo xilsaaray inuu cashuurta jaro uu u reebay hab waafaqsan qodabada bayaankan ee 49^{aad} 50^{aad}51^{aad},52^{aad}, ama 54^{aad}

58. ገፋስ አመጣሽ ትርፍ

1/ ቢ.ሮ በሚያወጣው መመሪያ ከተመለከቱ የንግድ ሥራዎች የሚገኝ ገፋስ አመጣሽ ትርፍበመመሪያው በተመለከተው የማስከፊያ ልክ ግብር ይከፈልበታል፡፡

2/ ቢ.ሮ በሚያወጣው መመሪያ:-

ሀ) ገፋስ አመጣሽ ትርፍነው ሊባል የሚችለው የገቢ መጠን፤

ለ) በገፋስ አመጣሽ ትርፍላይ የተጣለውን ግብር ሊከፍሉ የሚገባቸውን የንግድ ሥራዎች ዓይነት፤

ሐ) በዚህ አንቀጽ መሠረት የሚከፈለው ግብር ሥራ ላይ የሚውልበትን ቀን፤

መ) የግብር አወሳሰኑን ዘዴ እና ለግብሩ አወሳሰን መሠረት

የሚሆኑ ታሳቢዎችን፤ እንዲወስን ስልጣን ተሰጥቶታል፡፡

59. ያልተከፋፈለ ትርፍ

ቢ.ሮ በሚያወጣው መመሪያ መሠረት በአንድ የግብር ዓመት ግብር ከተከፈለ በኋላ ለአባላቱ ያልተከፋፈለ እና መልሶ ኢንቨስት ያልተደረገ የተጣራ የድርጅቱ ትርፍ0% (አሥር በመቶ) ግብር ይከፈልበታል፡፡

60. በቋሚነት በሚሠራ ድርጅት የሚላክትርፍ

1/ በኢትዮጵያ ውስጥ በቋሚነት በሚሠራ ድርጅት አማካኝነት የንግድ ሥራ የሚያከናውን በኢትዮጵያ ነዋሪ ያልሆነ ሰው

በኢትዮጵያ ውስጥ ካለው በቋሚነት በሚሠራ ድርጅትበሚላክለትትርፍላይ 0%(አሥር በመቶ) ግብር የመክፈልግዴታአለበት፡፡

2/ የዚህ አንቀጽ ንዑስ አንቀጽ (1) አፈፃፀም የሚመራው የሚኒስትሮች ምክር ቤት በሚያወጣው ደንብ መሠረት ይሆናል፡፡

61. ሌሎች ገቢዎች

በሠንጠረዥ ሀ፣ ለ፣ ሐ እና በዚህ ሠንጠረዥ ሌሎች አንቀጾች መሠረት የገቢ ግብር የማይከፈልበት ማንኛውንም ገቢ ያገኘ ሰው በጠቅላላ ገቢው ላይ 05% (አሥራ አምስት በመቶ) የገቢ ግብር የመክፈል ግዴታ ይኖርበታል፡፡

59. Windfall Tax

1. Windfall profit obtained from businesses prescribed in a directive to be issued by the Bureau shall be liable to tax at a rate to be determined in such Directive.
2. The Bureau is empowered to prescribe by a directive
 - a) the amount of income to be considered as windfall profit; b) businesses that are subject to tax levied on windfall profit; c) the date on which such tax shall become effective;
 - d) the manner in which the tax is assessed and factors that need to be taken into consideration;
3. The Bureau may, taking into consideration the nature of the business, prescribe different amounts to be considered as windfall profit and rates for different types of businesses.
4. In this Article, "windfall gain" means any unearned, unexpected, or other non-recurring gain.

60. 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 income tax at the rate of 20% on the gross amount of the income.

61. General Provisions Relating to Schedule 'D' Income

- 1/ Tax under Schedule D shall not apply to:
 - a) an amount that is liable to tax under another Schedule; or b) an amount that is exempt income.
- 2/ Tax imposed on income under this Schedule shall be a final tax on the income.

QAYBTA LIXAAD

SHAXDA “KH” DAKHLIGA CASHUURTA LAGA SAAMAXAY.

Qodobka 62^{aad}Dakhliga Cashuurta Laga Saamaxay.

- 1. Si waafaqsan ujeedada bayaankan noocyada dakhli ee soo socda waxaa laga saamaxay cashuur.
- B) Iyadoon waxba loo dhimayn Awaamiirta uu soo saaro Xafiiska maaliyaddu, dakhliyada lasiiyo shaqaale ee soo socda lagama qaadayo cashuur:
 - 1. Lacagta qofka shaqaalaha ah loo siiyo daryeelka caafimaadka.
 - 2. Lacagta loo siiyo nool ahaan ee heshiiska shaqaaleentu dhigayo.
 - 3. Gunada kulaylaha.
 - 4. Lacagta loo siiyo habeen dhax ahaan ama nool marka uu tagayo goob ka baxsan meesha shaqadiisa joogtada ah
 - 5. kharashka safarka meelka baxsan goobta shaqaalaysiinta si uu ugu biiro ama udhamaystiro hawl,waxaana kujira xaalada kharash qof shaqaale ajnabi ah ee imaanshaha iyo ku noqoshada wadankiisii.
 - 6. Cuntada ama sharaabka uu bilaash ku siiyo shaqaalaha ku hawlan qodida macdanta, shaqo warshadeed ama shaqada beeraha loo shaqeeyahu.
- T) Gunada lasiiyo xubnaha iyo xog haynta goleyaasha wakaaladaha dawladda,shirkadaha dawladda ama kooxahadaraasaad sameynaya ee dawlada federaalka, Deegaanada, ama maamul magaalooyinka.
- J) Qaadhaanka hawl gabka,ama qarash hawl gab ooloogu faaiidaynayo shaqaalaha oo uu bixiyo loo shaqeeyahu qaadhaanksaas oon kaserayn 15% dakhliga bishii ee shaqaalaha.
- X)Lacagta qaadhaanka hawl gabka ee cashuurta lagaga saamaxay bayaanada hawlgabka shaqaalaha dawlada iyo ururada rayidka ah.
- Kh) Dakhliga ay dhalisay dawlada Deegaanku, Degmooyinka ama maamul magaalooyinka ama bankiga qaranka hawlo dheeri ku ah shaqooyinkooda caadiga ah.
- D) Dakhli cashuurta lagu dhaafay heshiis caalami ah
- R) Dakhliga cashuurta lagaga dhaafay qodob kujira heshiis ay gashay dawladaaitoobiyaee loogu yeedho **“Qodobka Cashuur Dhaafka”** marka ay buuxsamaan shuruudaha soo socda:

ክፍልሰኛ

ሠንጠረዥ “ሠ” - ከገቢ ግብር ነፃ የሆነገቢ

62. ከገቢ ግብር ነፃ የሆነ ገቢ

- 1/ ለዚህ አዋጅ አፈፃፀም ሲባል የሚከተሉት ገቢዎች ከገቢ ግብር ነፃ ናቸው፡-
 - ሀ) ቢሮ በዚህ ፊደል ተራ በቁጥር (2) ፣(3) ፣(4) እና (6) በተመለከቱት ላይ በሚያወጣው መመሪያ የሚያደርገው ገደብ እንደተጠበቀ ሆኖ፣ ለተቀጣሪው የሚከፈሉ የሚከተሉት ገቢዎች ከገቢ ግብር ነፃ ናቸው፡-
 - (1) ሠራተኛው ሲታመም አሠሪው ለሠራተኛው ህክምና አገልግሎት የከፈለለት ገንዘብ፤
 - (2) በሥራ ውል መሠረት ለሠራተኛው የሚከፈል የትራንስፖርት አበል፤
 - 3) በሥራ ቦታው ወይም በሥራ ሁኔታው አስቸጋሪነት ምክንያት ለሠራተኛው የሚከፈል አበል፤
 - (4) ሠራተኛው ከመደበኛ ሥራው ውጪ ሥራውን ለማከናወን ሲንቀሳቀስ የሚከፈለው የመጓጓዣ ወጪ እና የውሎ አበል፤
 - (5) የመጓጓዣ ወጪው በቅጥር ውሉ መሠረት የተከፈለ ከሆነ ከሥራ ቦታው ውጪ ተመልሰው ለተቀጣሪ ሠራተኛ ወደ ሥራው ሲመጣ ወይም ሥራውን አጠናቆ ሲመለስ የሚከፈለው የመጓጓዣ ወጪ፣ እንዲሁም የውጭ ሀገር ሠራተኞች ከሀገራቸው ሲመጡና ወደ ሀገራቸው ሲመለሱ የሚከፈል የመጓጓዣ ወጪ፤
 - (6) የማዕድን ማውጣት፣ የማኑፋክቸሪንግ እና የግብርና የንግድ ሥራ የሚሠራ ቀጣሪ ለተቀጣሪው በነፃ የሚያቀርበው ምግብና መጠጥ፤
 - (7) የኢትዮጵያ ፌዴራላዊ ዲሞክራሲያዊ ሪፐብሊክ መንግሥት በውጭ አገር ለሚመድባቸው ሠራተኞች የሚከፈል አበል፤
 - ለ) የመንግሥት የልማት ድርጅቶች ወይም የመንግሥት መስሪያ ቤቶች የበርድ አባል ወይም ፀሐፊ እንዲሁም የፌዴራልና የክልል መንግሥታት ወይም የከተማ አስተዳደሮች በሚያቋቋሟቸው የጥናት ቡድኖች አባል ወይም ፀሐፊ በመሆን የሚከፈል አበል፤
 - ሐ) ለሠራተኛው ጥቅም ተብሎ ከተቀጣሪው የወር ደመወዝ05% (አሥራ አምስት በመቶ) ባልበለጠ መጠን በየወሩ በቀጣሪው የሚዋጣ የጠረታ መዋጮ ወይም የፕሮቪደንት ፈንድ፤
 - መ) በመንግሥት ሠራተኞች የጠረታ አዋጅ እና በግል ድርጅት ሠራተኞች የጠረታ አዋጅ ከግብር ነፃ የተደረገ የጠረታ ገቢ፤
 - ሠ) የኢትዮጵያ የፌዴራል፣ የክልል ወይም የአካባቢ መንግሥታት ወይም የኢትዮጵያ ብሔራዊ ባንክ ከመደበኛ ሥራዎቻቸው ጋር በተያያዘ የሚያገኙት ገቢ፤
 - ረ) በዓለም ዐቀፍ ስምምነት መሠረት ከግብር ነፃ የሆነ የገቢ መጠን፤
 - ሰ) በኢትዮጵያ ፌዴራላዊ ዲሞክራሲያዊ ሪፐብሊክ መንግሥት በተደረገ ስምምነት (ከዚህ በኋላ "ከግብር ነፃ ማድረግ የሚያስችል አንቀጽ" ተብሎ የሚጠቀስ) መሠረት ማናቸውም ገቢ ከግብር ነፃ የሚሆነው የሚከተሉት ሁኔታዎች ተሟልተው ሲገኙ ነው፡-

PART SIX

SCHE DULE ‘ E’ – EXEMPT INCOME

62. Exempt Income

- 1/ The following amounts are exempt income for the purposes of this Proclamation:
 - a) the following provided to an employee to the extent provided for in a Directive issued by the Bureau:
 - (1) an amount paid by an employer to cover the actual cost of medical treatment of an employee;
 - (2) an allowance in lieu of means of transportation granted under a contract of employment;
 - (3) a hardship allowance;
 - (4) an amount as reimbursement of travelling expenses incurred in the course of employment;
 - (5) 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 origin, but only if the travel expenses have been paid pursuant to specific provisions of the employee’s contract of employment;
 - (6) food and beverages provided for free to an employee by an employer conducting a mining, manufacturing, or agricultural business;
 - b) allowances paid to members and secretaries of boards of public enterprises, public bodies, or study groups established by the Federal or a State Government or City administration;
 - c) Contributions by an employer to a pension, provident, or other 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 Organization Employees Pension Proclamation;
 - e) an amount derived by the Federal, or a State or Local Government of Ethiopia, or the National Bank of Ethiopia, from activities that are incidental to official operations;

Qodobka 64^{aad} Wareejinta hantida

1. Shakhsigu hantida uu wareejiyay waxa la odhan karaa marka uu iibiyo, marka uu badalo ama wado kale lahaanshaha hantida ee magaciisa ku taaley wareejiyo, in laga tirtiro hantida, loo celiyo hadii hore uu ulahaa hantidaasi, uu lumo, u baaba'o, wakhtigiisu u dhaafu ama shakhsi kale lagu wareejiyo.
2. Qof kastoo hanti aan hore u jirin ka yeela in cid kale yeelato, haduu shakhsigu sidaa helay waxa loo qaadanaayaa hanti u lahaa inuu shakhsi labaad ku wareejiyay markuu alaabta cusub sameeyay.
3. Hanti la dhaxlay ama lagu dardaarmay waxa loo qadanayaa hantidaas la wareejiyay markahantidaas la wareejiyay.
4. Wareejinta hantidu waxaa kamid ah qeyb hantida kamid ah oo la wareejiyo.
5. Marka laga hadlayo hantida qofka loogu yeedho "Hantiile" qofka xisaabxidhka sameynaya marka shirkad ama qof kaco, ama masuulka loo xilsaaray shirkad kacday amaba cida gudoomaysa alaabadaas waxaa Bayaankan dhexdiisa talaabooyinka ay qaadaan loogu tixgelinayaa inuu sameeyay hantiilihii Alaabtu.

Qodobka 65^{aad} Kharashka loo galay hantida

1. iyadoo aan waxba laga badalaynin qodobkan, marka laga reebo kharashka ku baxa hantida aan la taabankarin, kharashaadka ku baxay hantida waxaa loola jeeda:
 - a) Hantida marki la heelay hadii qimihiiisa dhabta ah lagaranayo ay, hantiiluhu qiimaha uu hantida siistay haday hantidu tahay mid la dhisay, la sameeyay, ama la horumariyay waxaa ka mid noqonaya qiimaha
 - b) Heelitanka, iibinta ama badalada hantida kharash kasta oo ku baxay.
 - c) Kharash kasta oo ku baxay rakibida, badalada, cusbooneysiinta, dib uu dhiska ama wax ka badalka hantida.
2. iyado an waxba laga badalaynin qodobkan kharashka ku baxa hantida an la taabankarin waxaa loo laa jeeda:
 - a) siida u dhigayo bayankan qodobkiisa 25^{aad} qodob hoosad kiisa (7)(b)(1),(2) ama (3) micnaha u siinayo

64. U-nitizhadda qaybaha

- 1/ አንድ ሰው ሀብቱን አስተላለፈ የሚባለው ሀብቱን ሲሸጥ፣ ሲለውጥ ወይም በሌላ መንገድ በሀብቱ ላይ ያለውን የባለቤትነት ስም ሲያስተላልፍ ሲሆን፣ ሀብቱ እንዲሠረዝ፣ ለቀድሞ ባለቤቱ እንዲመለስ፣ እንዲጠፋ፣ እንዲወድም፣ ጊዜው እንዲያልፍ ወይም ለሌላ ተላልፎ እንዲሆን ማድረግን ይጨምራል።
- 2/ ማናቸውም ሰው ከዚህ ቀደም ያልነበረ ሀብት የሌለ ሰው ሀብት እንዲሆን ያደረገ እንደሆነ፣ ይህንን ያደረገው ሰው ሀብቱ በተፈጠረበት ጊዜ በባለቤትነቱ ስም የነበረን ሀብት ለሀብተኛው ሰው እንዳስተላልፈ ይቆጠራል።
- 3/ አንድ ሀብት በውርስ ወይም በኑዛዜ ከተላለፈ፣ ሀብቱ በተላለፈበት ጊዜ ሚቹ
- 3/ አንድ ሀብት በውርስ ወይም በኑዛዜ ከተላለፈ፣ ሀብቱ በተላለፈበት ጊዜ ሚቹ ሀብቱን እንዳስተላለፈ ይቆጠራል።
- 4/ ሀብትን ማስተላለፍ የአንድን የንግድ ሥራ ሀብት የተወሰነ ክፍል ማስተላለፍንም ይጨምራል።
- 5/ ለዚህ አዋጅ አደገፀም 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 እንዳከናወኑ ይቆጠራል።

65. ለሀብት የሚደረግ ወጪ

- 1/ የዚህ አንቀጽ ድንጋጌዎች እንደተጠበቁ ሆኖ፣ ግዙፋዊ ሀልዎት 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 ለማገባታ፣ ለማምረት ወይም ለማልማት የወጣውን ወጪ ይጨምራል፤
 - ለ) ሀብቱን በማግኘት፣ በማስተላለፍ ሂደት የወጣ ማንኛውም ወጪ፤
 - ሐ) ሀብቱን ለመትከል፣ ለመቀየር፣ ለማደስ፣ መልሶ ለመገንባት ወይም ለማሻሻል ባለሀብቱ ያወጣው ማንኛውም ወጪ፤
- 2/ የዚህ አንቀጽ ድንጋጌ እንደተጠበቁ ሆኖ፣ የአንድ ግዙፋዊ ሀልዎት የሌለው የንግድ ሥራ ሀብት ወጪው የሚባለው፡-
 - ሀ) በዚህ አዋጅ አንቀጽ ፳5 ንዑስ አንቀጽ (7)(ሀ)(1)፣(2) ወይም (3) "ግዙፋዊ ሀልዎት የሌለው የንግድ ሥራ ሀብት" ለሚለው ሀረግ በተሰጠው ትርጉም ከተመለከቱት ግዙፋዊ ሀልዎት ከሌላቸው

65. Disposal of an Asset

- 1/ A person disposes of an asset when the person has sold, exchanged, or otherwise transferred legal title to the asset, 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-mentioned person at the time the asset is created.
- 3/ If an asset is transmitted by succession or under a will, the deceased shall be treated as having disposed of the asset at the 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") in a liquidator, trustee-in-bankruptcy, or receiver shall not be treated as a disposal of the asset for the purposes of this Proclamation, and acts done in relation to the asset by the liquidator, trustee-in-bankruptcy, or receiver shall be treated as done by the owner.

65. Cost of an Asset

- 1/ Subject to this Article, the cost of an asset (other than a business intangible) of a person shall be the total of the following amounts:
 - a) the total consideration given by the person for the asset, including the fair market value of any consideration in kind determined at the time the asset 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 in acquiring 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) in relation to a business intangible referred to in paragraph (a),
 - (b), or (c) of the definition of "business intangible" in Article 25(7) of this Proclamation, the total expenditure incurred by the person in acquiring, creating, improving, and renewing the intangible, and any incidental expenditure incurred in acquiring or disposing of the intangible; or

Iyadoo uu sideed yahay, waxyaabaha kale oo la dhidhidha hantida ganacsi ee kale waxaa loola jeeda hantida kharash kasta oo ku baxay Helista, Abuurista, Dayactirka, Horumarinta iyo cusboonaysiinta hantida aan a taabankarin iyo kharash kasta oo loo galay helisteeda.

t) Sida u dhigayo bayankan qodobkiisa 25^{aad} qodob hoosad kiisa (7)(b)(4) hantida aan la taabankarin micnaha lagu siiyay ayaa lasiin hantida aan la taabankarin.

. Hab waafaqsan bayaankan qodobkiisa 67 (2) hanti hadiyad lagu heelay qiimihi waxaa weeyan qiimahauu suuqa ka taagan yahay waqtiga la helay.

. Qiimaha hantida kama mid noqonayo kharashka in laga jaro uu bayaankan lagu ogolyahay.

. Qiimaha hantida waxa ka mid nooqonaya kharashka uu hantiiluhu galay si uu u helo xuquuqda lahaansho.

. Hadii uu hantida burbur soo gadho hantiiluhu xisaabta dhimaalka uu buuga diiwaankisa galiyay kama mid aha.

. Qof hantidisa qayb mid ah wareejiyo, hantidan marku iibsanaayay qiimaha saxda ah ee suuqa u ka taagina iyado cabir loo qadanayo aya hantidan la qaybini oo loo qabin inta u iibiyay iyo inta lahaanshihiisa ku soo hadhay.

. Siduu dhigayo bayankan cashuur bixiyuhu hadsuuan ku jiirin hantidisa ganacsi ee u cashurta ka bixinayo, cashuur bixiyuhu marka u helaayo hantida abaal marinta, kabitaanka, koomishinka ama taageroyinka lacageed ee kale Kama mid aha.

. Golaha Hawlfulintu waxa uu soo saari karaa Xeerndaameed lagu faahfaahinayo kharashka alaabta ama Hantida.

Qodobka 66^{aad} Hantida qiimihisa nadiifta ah ee ku yaal buuga diiwaanka

Sida uu dhigayo qodob hoosaadka (2) ee qodobkan, Hantida qiimihisa nadiifta ah ee diiwaanka ku yaala waxaa loola jeeda kharashkan ku baxay hantidan marka laga jaro sida uu udhigayo qodobka 25(1) jaritaanka loo ogloyahay ama bayaankan qodobkiisa 25(3) marka la hirgalin waayo jaritaanka (dhimista) loo ogolyahay.

የንግድ ሥራ-ሀብቶች ጋር በተያያዘ እነዚህን ሀብቶች ለማግኘት፣ ለመፍጠር፣ ለማሻሻል እና ለማደስ እንዲሁም እነዚህን ሀብቶች ለማግኘት ወይም ለማስተላለፍ የሚወጣ ሌላ ተጓዳኝ ወጪ፤

ለ) በዚህ አዋጅ አንቀጽ ፳5 ንዑስ አንቀጽ (7)(ሀ)(4) "ግዙፋዊ ሀልዎት የሌለው የንግድ ሥራ ሀብት" ለሚለው ሀረግ በተሰጠው ትርጉም ውስጥ ከተመለከተው ግዙፋዊ ሀልዎት የሌለው የንግድ ሥራ ሀብት ጋር በተያያዘ የወጣ ወጪ ነው፤

3/ በዚህ አዋጅ አንቀጽ ፳(2) በተደነገጉት ሁኔታዎች መሠረት በስጦታ የሚገኝ ሀብት ወጪ ሀብቱ በስጦታ በተገኘበት ጊዜ የነበረው ትክክለኛ የገበያ ዋጋ ነው፡፡

4/ የአንድ ሀብት ዋጋ በዚህ አዋጅ ተቀናሽ እንዲደረግ የተፈቀደውን ማንኛውንም ወጪ አይጨምርም፡፡

5/ የአንድ ሀብት ዋጋ የሀብቱ ባለቤት ሀብቱን የማግኘት ምርጫ እንዲኖረው ከማድረግ ጋር በተያያዘ የወጡ ወጪዎችን ይጨምራል፡፡

6/ የአንድ ሀብት ዋጋ በሀብቱ ላይ በደረሰ ጉዳት ምክንያት

በሀብቱ ባለቤት የሂሳብ መዝገብ ላይ ተመዝግቦ የሚገኘውን ተቀናሽ ሂሳብ አያካትትም፡፡

7/ አንድ ሰው ከአንድ ሀብት ውስጥ ከሌሎች ያስተላለፈ

እንደሆነ፣ ይህ ሀብት ሲገዛ የነበረውን ትክክለኛ የገበያ ዋጋ ታሳቢ በማድረግ የሀብቱ ዋጋ በተላለፈው እና በባለሀብቱ እጅ ባለው ድርሻ መካከል ይከፋፈላል፡፡

8/ በዚህ አዋጅ መሠረት በግብር ከፋዩ የንግድ ሥራ ገቢ ውስጥ የተካተተ ክልሆን በስተቀር፣ የአንድ ግብር ከፋይ ሀብት ዋጋ ግብር ከፋዩ ሀብቱን ሲያገኝ የተቀበለውን ወይም የሚቀበለውን ማንኛውንም ድጋማ፣ ተመላሽ፣ ኮሚሽን ወይም ሌላ ማንኛውንም የገንዘብ ድጋፍ አይጨምርም፡፡

9/ የሚኒስትሮች ምክር ቤት በሚያወጣው ደንብ የአንድን ሀብት ዋጋ ለመወሰን ከግምት ውስጥ ሊገቡ የሚገባቸውን ሌሎች ዝርዝር ድንጋጌዎች ሊወሰን ይችላል፡፡

66. የንግድ ሀብት የተጣራ የመዝገብ ዋጋ

1/ የዚህ አንቀጽ ንዑስ አንቀጽ (2) ድንጋጌ እንደተጠበቀ ሆኖ፣ የአንድ የንግድ ሥራ ሀብት የተጣራ የመዝገብ ዋጋ ነው የሚባለው ሀብቱን ለማግኘት ከወጣው ወጪ ላይ ከሀብቱ ጋር በተያያዘ በዚህ አዋጅ አንቀጽ ፳5(1) መሠረት የተፈቀደው ተቀናሽ ወይም በዚህ አዋጅ አንቀጽ ፳5(3) ተግባራዊ ባይደረግ ኖሮ የሚፈቀደው ተቀናሽ ከተቀነሰ በኋላ የሚገኘው ውጤት ነው፡፡

2/ የአንድ ግብር ከፋይ የንግድ ሥራ ሀብት የተጣራ የመዝገብ ዋጋ በሚሰላበት ጊዜ የዚህ አዋጅ አንቀጽ ፳8(7) ተፈጻሚ የሚደረግ ከሆነ የንግድ ሥራ ሀብቱ የተጣራ የመዝገብ ዋጋ ነው የሚባለው በዚህ አዋጅ አንቀጽ ፳8(7) መሠረት የሀብቱ ድርሻ ነው ተብሎ ከሚወሰደው ወጪ ላይ በዚህ አዋጅ አንቀጽ ፳5(1) ለግብር ከፋዩ የሚደረገው የወጪ ተቀናሽ ወይም የዚህ አዋጅ አንቀጽ ፳5(4) ድንጋጌ ተግባራዊ ባይደረግ ኖሮ ተቀናሽ ይደረግ የነበረው ወጪ ከተቀነሰ በኋላ የሚቀረው ሂሳብ ነው፡፡

b) in relation to a business intangible referred to in paragraph (d) of the definition of "business intangible" in Article 25(7) of this Proclamation, the amount of the expenditure.

3/ The cost of an asset acquired by way of gift in the circumstances specified in Article 81(2) of this Proclamation shall be the fair market value of the asset at the time of the acquisition.

9/ The Council of Bureaus may make regulations to provide further rules for determining the cost of an asset.

66. Net Book Value of a Business Asset

1/ Subject to sub-article (2) of this Article, the net book value 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 25(1) of this Proclamation, or that would have been allowed but for Article 25(4) of this Proclamation.

2/ If Article 66(7) of this Proclamation applies to a business asset of a taxpayer, the net book value of the asset is the cost apportioned to the asset under that Article reduced by any deductions allowed to the taxpayer in respect of the asset under Article 25(1) of this Proclamation, or that would have been allowed but for Article 25(4) of this Proclamation, that relate to the cost apportioned to the asset under Article 66(7) of this Proclamation.

- J)Hadii ay hantidu lunto ama baaba’do ama dawladu la wareegto danta guud awgeed iyadii la siinayo Hanti (loogu yeedho “**hanti loogu badalay**”ay jirto dakhli lacageed cida qaadatay ee hantidu ka luntay amaka baaba’day hadii mudo hal sano gudaheed ah uu qofku lacagtaas ku maalgeliyo alaab u eeg tii hore oo loo yaqaano “**hantida lagu Bedelay**” ama waqtiga ka badan ee ay Xafiisku ogolaado.
- x) Hantida duugoobaysa (marka loogu yeedho“hantida lagu badalay”) hantiiluhu wakhtigii ay hantidu ka luntay amaka baaba’day hadii Hal sanogudaheed uu qofku lacagtaas ku maalgeliyo alaab u eeg tii hore oo loo yaqaano “hantida lagu Bedelay” ama waqtiga ka badan ee uuXafiisku ogolaado.
- 2. Sida lagu xeeriyayqodob hoosadka (1) (b) ama (t) ee qodobkan, lama dhaqangalinayo, marka Shakhsgiga helay hantida lagu badalay eysan jirin cashuur ku waajibtay oo la bixinayo wakhtiga soo socda.
- 3. HadiiSida lagu xeeriyay qodob hoosadka (1) (b) ama (t) ee qodobkan, dhaqangal ku yahay, marka la go’aaminayo qiimaha ay hantidu taagantahay waxaa loo qaadan kharashka ay hantidu taagnayd maalinta la wareejinayay.
- 4. Sida lagu xeeriyay qodob hoosadka (1)(j) ama (x) ee qodobkan, uu dhaqangal ku yahay marka hantida la badalay uu qiimaha hantida lagu badalay haduu ka sareeyo waxaa qiimaha hantida loo qaadanaya marka lagu daro lacagta(qiimaha) dheeriga ah.
- 5. hadiiSida lagu xeeriyay qodob hoosadka (1)(j) ama (x) ee qodobkan,uu dhaqangal ku yahay, marka hantida lagu badalay hanti kale oo qiimaheedu ka sareyo waxaa qiimaha hantida loo qadanaya qiimaha hantida ugu qornaa diiwaanka oo laga jaray xadiiga dheeriga ah hase ahaatee eber lama gaadhsiin karo.
- 6. Hadii aan hoos loo dhiigin qiimaha buuga duuwanka Sida uu dhigayo qodob-hoosaadka(5) ee Qodobkan dakhliga dheeriga ah waxaa lagu darayaa dakhliga uu cashuurta ka bixinayo cashuur bixiyuhu.
- 7. hantida la wareejiyay hadii ay tahay hanti duugoobaysa ama aan la taabankarin:

- 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 ሕዝብ 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) ተመሳሳይ ሀብት ያፈራ እንደሆነ፤
- 2/ የተተካውን ሀብት ያገኘው ሰው ይህንን ሀብት ለወደፊት በሚያስተላልፍበት ጊዜ በዚህ አዋጅ መሠረት ሊከፍል የሚገባው ግብር የሌለ ሲሆን፤ የዚህ አንቀጽ ንዑስ አንቀጽ (1)(ሀ) እና (ለ) ድንጋጌዎች ተፈጻሚ አይሆኑም።
- 3/ የዚህ አንቀጽ ንዑስ አንቀጽ (1)(ሀ) ወይም (ለ) ድንጋጌዎች ተፈጻሚ በሚሆኑበት ጊዜ ሀብቱን ያገኘው ሰው ሀብቱን የሚያስተላልፈው ሰው ሀብቱ በሚተላለፍበት ጊዜ ለሀብቱ ባወጣው የገንዘብ መጠን ልክ ሀብቱን እንዳገኘ ይቆጠራል።
- 4/ የዚህ አንቀጽ ንዑስ አንቀጽ (1) (ሐ) ወይም (መ) ድንጋጌዎች ተፈጻሚ 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።
- 5/ የዚህ አንቀጽ ንዑስ አንቀጽ (1) (ሐ) ወይም (መ) ድንጋጌዎች ተፈጻሚ 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 ከዚህ በታች መሆን የለበትም።
- 6/ የሀብቱን የተጣራ የመዝገብ ዋጋ ለመቀነስ ያልቀለው በዚህ አንቀጽ ንዑስ አንቀጽ (5) መሠረት በትርፍ የታየው የገንዘብ መጠን በግብር ከፋዩ ገቢ ውስጥ መካተት አለበት።

- c) by reason of the loss or destruction, or compulsory acquisition of the asset (referred to as the “replaced asset”) if the consideration for the disposal is reinvested by the recipient in an asset of a like kind (referred to as a “replacement asset”) within one year of the disposal or within such further period as the Authority shall allow; or
- d) if the asset is a depreciable asset (referred to as the “replaced asset”) and the person acquires a depreciable 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 acquiring the asset for an amount equal to the cost of the asset for the person disposing of the asset at the time of the disposal.
- 4/ If sub-article (1)(c) or (d) of this Article applies and the cost 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 of disposal increased by the amount of the excess.
- 5/ If sub-article (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 of the asset shall be included in the income of the person.

b)Si waafaqsan qodob hoosadka (3) ee qodobkan, “kharashka Hantida” waxaa loo laa jeeda qiimaha buuga ddiwaanka ugu yaala.

t) Sida uu udhigayo qodob hoosaadka (4) ama (5)ee qodobkan, “kharashka hantida lagu baadalay” lacagta ku baxida waxaa loo laa jeeda qiimaha hantida lagu baadalay qiimaha buuga ddiwaanka ugu yaala.

Qodobka 69^{aad}Diiwaangelinta hantida la kala wareejiyo

Cidkasta oo hanti si sharciga waafaqsan ula wareegta, u kala wareejiisa ama ansixisa waxaa waajib ka saaranyahay inay xaqiijiso inta aanay hantidaasi la wareegin, kala wareejin ama ansixin in cashuurtii ku waajib ka ahayd loo bixiyay hab waafaqsan Bayaankan.

CUTUBKA LABAAD

MABAADI'DA KALE EE GUUD

Qodobka 70^{aad}Kharash laceliyay.

Hadii cashuur bixiye sanad cashuureed laga dhimo karash loo aqoonsaday ama cashuur kumaqan laga masaxo kadibna cashuur bixiyahu cadaan ahaan lacag ama alaab dibloogu celiyay magdhaw ama kharash,cadadka lacag ee uu cashuur bixiyahu helay waxaa loo aqoonsan In uu yahay dakhliga shaqo ganacsi ee sanad cashuureedka uu helay dakhligaasina wuxuu la dhaqanyahay midka kharash ahaan looga dhimay.

Qodobka 71^{aad}Istaagida Shaqada Dakhliga Abuurta.

- 1. Marka:
- b. Dakhliga laga helo shaqada ama maalgalin ee sanad cashuureedka joogsatay, iyo
- t. Hadii dakhligu yahay mid lahelay kahor joogsashada shaqada ama maalgalin wuxuu noqon dakhli cashuuri ku waajibtay hab waafaqsan bayaankan. bayaanka wuxuu dhaqangal ku yahay xadiga dakhliga ee lahelay kahor joogsasho shaqo ama maalgalin dakhli dhalisa.
- 2. Sida lagu sheegay Farqada (1) ee qobodkan karashka kubaxa abuurida dakhliga waxaa loo ogalyahay in karash ahaan looga dhimo hab waafaqsan bayaanka.

7/ የተላለፈው ሀብት ዋጋው የሚቀንስ ወይም ግዙፋዊ ሀልዎት የሌለው የንግድ ሥራ ሀብት የሆነ እንደሆነ፡-

ሀ) በዚህ አንቀጽ በንዑስ አንቀጽ (3) “ለሀብት ባወጣው የገንዘብ መጠን” በሚል የተመለከተው አገላለጽ የሀብቱ የተጣራ የመዝገብ ዋጋ ተደርጎ ይወሰዳል፤

ለ) በዚህ አንቀጽ በንዑስ አንቀጽ (4) እና (5) “ለተተካው ሀብት የተደረገ ወጪ” በሚል የተመለከተው የተተካው ሀብት የተጣራ የመዝገብ ዋጋ ተደርጎ ይወሰዳል፤

69. የተላለፉ ሀብቶችን ስለመመዘገብ

የአንድን ሀብት መተላለፍ ለመቀበል፣ ለመመዘገብ ወይም በሌላ በማንኛውም መንገድ መተላለፉን ለማዕደቅ በስግ ሥልጣን የተሰጠው ማንኛውም ሰው በሀብቱ መተላለፍ ምክንያት በዚህ አዋጅ መሠረት መከፈል የሚገባው ማንኛውም ግብር መከፈሉን ሳያረጋግጥ መተላለፉን ሊቀበል፣ ሊመዘግብ ወይም ሊያፀድቅ አይችልም፡፡

70. የተመለሰ ወጪ

አንድ ግብር ከፋይ በአንድ የግብር ዓመት ላወጣው ወጪ ተቀናሽ የተያዘለት እንደሆነ ወይም የማይሰበሰብ ዕዳ የተሰረዘለት እንደሆነ እና በቀጣይ ግን ግብር ከፋዩ በገንዘብ ወይም በዓይነት በተቀናሽ የተያዘለትን ወጪ ወይም የተሰረዘለትን ዕዳ የሚያካክስ የገንዘብ መጠን የተቀበለ እንደሆነ ግብር ከፋዩ የተቀበለው የገንዘብ መጠን ገንዘቡን በተቀበለበት የግብር ዓመት እንደተገኘ ገቢ የሚቆጠር ሲሆን ይህም ገቢ ተቀናሽ ተደርጎ ለትኩረት ከነበረው ገቢ ጋር ተመሳሳይ ምድብ በኖረዋል፡፡

71. ገቢ የሚያስገኝ ሥራ ስለማቆም

1/ ማንኛውም ግብር ከፋይ፡-

ሀ) በግብር ዓመቱ ገቢው ከመገኘቱ በፊት ካቆመው የንግድ ሥራ፣ የሥራ እንቅስቃሴ፣ ወይም ኢንቨስትመንት ገቢ ያገኘ እንደሆነ፤ እና

ለ) ገቢው የተገኘው የንግድ ሥራ፣ የሥራው እንቅስቃሴ ወይም ኢንቨስትመንት ከመቆሙ በፊት ሲሆን ኖሮ በዚህ አዋጅ መሠረት ግብር የሚከፈልበት በሚሆንበት ጊዜ፤ የንግድ ሥራ፣ የሥራው እንቅስቃሴ ወይም ኢንቨስትመንት ገቢው በተገኘበት ጊዜ እንዳልቆመ ተቆጥሮ በገቢው ላይ ይህ አዋጅ ተፈጻሚ እንዲሆን ይደረጋል፡፡

2/ በዚህ አንቀጽ ንዑስ አንቀጽ (1) የተመለከተውን ገቢ ለማግኘት የወጣ ወጪ በዚህ አዋጅ በሚፈቀደው መጠን በተቀናሽ ይያዛል፡፡

7/ If the asset disposed of is a depreciable asset or business intangible, the reference: a) in sub-article (3) of this Article to the “cost of the asset”, shall be treated as a reference to the net book 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.

70. Registration of Transferred Assets

Any person authorized 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.

CHAPTER TWO OTHER COMMON RULES

70. Recovered Expenditure

If a taxpayer has been allowed a deduction for an expenditure incurred, or bad debt written off, in a tax year and, subsequently, the taxpayer has received, in cash or in kind, any amount as a reimbursement or recovery of, or an indemnity for the expenditure or bad debt, the amount received shall be treated as income 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.

71. Cessation of Income Earning Activity

- 1/ When
- a) any amount is derived by a taxpayer in a tax year from 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 that the business, activity, or investment had not ceased at the time the amount was derived.

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.

Qodobka 72^{aad}Dakhli alaab ahaan lagu helay

Sida lagu sheegay Qodob-hoosaadka (3) ee qodobka 12^{aad} ee bayaankan dakhliga laga helay ama lagu bixiyay alaab ahaan waa qiimaha suuqa ee xadiga faa'iidadaas la helay ama labixiyay waxaana la go'aamin iyadoo la iska indho tirayo xayirida wareejinta.

Qodobka 73^{aad}Qayb qaybinta kharashka

- 1. Hab waafaqsan bayaankan, kharashyada la xidhiidha:
- b. Helida noocyo dakhli oo kabadan halnooc.
- t. Helida halnooc oo dakhli iyo shaqooyin loo qabtay hawlo kale ama karashyo waxaa loo qayb qaybin iyadoo laga duulayo dabeecada ama baaxda hawlaha ama ujeedooyinka karashku laxidhiidhaan.
- 2. Kuwan soo socda waxaa loo aqoonsan dakhliyo kala duwan:
 - b)Dakhliga shaqaaleenta laga helo.
 - t)Dakhliga kiraynta guryaha laga helo.
 - j)Dakhliga shaqo ganacsi laga helo.
 - x)Dakhli kasta oo lagu cashuuro shaxda (X) waa dakhli gaar ah, iyo
 - kh)Dakhli cashuurta laga saamaxay.

Qodobka 74^{aad}Sarifka lacagta

- 1. Xadi lacageed oo loo helay hab waafaqsan bayaanka waxaa lagu muujin Birr ahaan
- 2. Hadii xadigaas lacageed tahay mid Qalaad, waxaa loo sarifi birr ahaaniyadoo lagu sarifayo heerka sarifka ee bankiga qaranka itoobiya soo saaro ee maalinta lacagta laxisaabinayo si bayaankan loo meelmariyo.
- 3. Waxaa dhamaan kasaaraha ama faa'iidada sarifka lacagta kadhasha lagu xisaabinayaa dakhli lacashuuri karo iyo kharashka la go'aamiyay in ladhimo sanad cashuureedka la ogalaaday
- 4. Xafiiska Dakhligu waxuu soo saari karaa awaamiir lagu faahfaahinayo hanaanka sarifkalacagaha Qalaad.

QAYBTA SIDEEDAAD

KA HORTEGISTA LUNSIGA CASHUURTA.

Qodobka 75^{aad}Kala Qaybinta Dakhliga.

Hadii uu cashuur bixiyahu isku dayo inuu qayb-qaybiyo dakhligiisa sida isagoo qof xidhiidh ehelnimo ka dhaxeeyo qayb siinaya

72. በዓይነት የተገኘ የገንዘብ መጠን

የዚህ አዋጅ አንቀጽ 02(4) እንደተጠበቀ ሆኖ፣ በዓይነት የተገኘ የገንዘብ መጠን ወይም የተፈጸመ ክፍያ ዋጋ የገንዘብ መጠን በተገኘበት ወይም ክፍያው በተፈጸመበት ጊዜ ሀብቱ የነበረው ትክክለኛው የገበያ ዋጋ ሲሆን፣ ይህ ዋጋ በሚወሰንበት ጊዜ ሀብቱን በማስተላለፍ መብት ላይ የተጣለው ገደብ ግምት ውስጥ አይገባም፡፡

73. ወጪዎችን ስለማከፋፈል

- 1/ የዚህ አዋጅ ድንጋጌዎች እንደተጠበቁሆነው፣ ማናቸውም ወጪ፡-
 - ሀ) ከአንድ በላይ የሆኑ የገቢ ዓይነቶችን ለማግኘት፣ ወይም
 - ለ) አንድን የገቢ ዓይነት ለማግኘት እና ለሌሎች ዓላማዎች የዋለ እንደሆነ፤ የሥራዎችን ወይም የወጪዎችን አንጻራዊ ባህርይና መጠን ግምት ውስጥ በማስገባት ወጪዎችን ከንጹህ ቢሮ መገንዘብ ይከፋፈላሉ፡፡
- 2/ 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፤

74. የገንዘብ ምዝፈራ

- 1/ በዚህ አዋጅ መሠረት የሚሰላ የገንዘብ መጠን ቡብር መገለጽ አለበት፡፡
- 2/ የገንዘብ መጠን ከብር ውጪ በሆነ ገንዘብ የተያዘ ከሆነ፣ ለዚህ አዋጅ አፈፃፀም ሲባል የገንዘብ መጠን በሂሳብ መዝገብ በሚመዘገብበት ጊዜ በወቅቱ የኢትዮጵያ ብሔራዊ ባንክ ባወጣው የምዝፈራ ተመን መሠረት ተሰልፎ ገንዘብ ወደ ብር ይለወጣል፡፡
- 3/ በውጭ ምዝፈራ በሚደረግ ግብይት የተገኘ ጥቅም ወይም የደረሰ ኪሳራ ለግብር አከፋፈል ግብይቱ በተከናወነበት የግብር ዓመት ውስጥ እንደተገኘ ጥቅም ወይም እንደ ደረሰ ኪሳራ ሆኖ መገለጽ አለበት፡፡
- 4/ ባለሥልጣኑ በውጭ ምዝፈራ ግብይት የደረሰ ኪሳራ ወይም የተገኘ ጥቅም የሚሰላበትን ዘዴ እና የውጭ ሀገር ገንዘብ ወደ ብር የሚቀየርበትን ሁኔታ የሚወስን መመሪያ ሊያወጣ ይችላል፡፡

ክፍል ስምንት

ከግብር ለመሸሸ የሚደረገውን ጥረት ስለመከላከል

75. ገቢን መከፋፈል

1/ አንድ ግብር ከፋይ ግንኙነት ካለው ሰው ጋር በሚኖረው ግብይት ገቢን ለመከፋፈል ከሞከረ፣ ገቢው በመከፋፈሉ ምክንያት የሚደርሰውን የገቢ ግብር መቀነስ ለመከላከል ሲባል ባለሥልጣኑ የሁለቱን ሰዎች ገቢ እና ተቀናሽ ወጪ ሊያስተካክለው ይችላል፡፡

72. Amounts in Kind

Subject to Article 12(4) 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.

73. 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 to which 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 a separate class of income; and
 - e) exempt income.

74. Currency Translation

- 1/ An amount taken into account under this Proclamation shall be expressed in Birr.
- 2/ If an amount is in a currency other than Birr, the amount shall be translated to Birr at the National Bank of Ethiopia exchange rate applying between the 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 shall be brought to account for tax purposes as additions to taxable income or deductible losses in the tax year in which they are realised.
- 4/ The Authority may issue a Directive providing for the translation of amounts in a foreign currency to Birr.

PART EIGHT

ANTI-AVOIDANCE

75. Income Splitting

1/ If a taxpayer attempts to split income with a related person, the Authority shall adjust the income and tax credits of both persons to prevent any reduction in tax payable as a result of the splitting of income.

Xafiisku wuxuu dib uhabayn kusamayn dakhliga iyadoo ka hortegaysa in cashuuri kulunto qaybinta dakhliga.

2. Waxaa la odhan cashuur bixiye ayaa isku dayay inuu dakhligiisa qaybqaybiyo, markuu.

b)Hadii uu cashuur bixiye dakhligiisa ama xuquuqda dakhligaasi si toos ah ama sidadban ugu wareejiyo cid xidhiidh la leh

t) Marka cashuur bixiyahu sitoos ah ama si dadban qof uu xidhiidh la leeyahay ugu wareejiyo hanti taasoo ay kujirto lacagtu dabadeed qofka wareejiyay oo hantidaas ku naaloonayo kana faaiideysanayo laakiin ujeedadiisu tahay sidii loo dhimi lahaa cashuurta dakhliga hantidaas ku waajibtay.

3. Si loo hubiyo ama go'aamiyo qofku isku dayay kala qaybinta dakhliga, Xafiisku wuxuu baadhi hadii uu jiro qiimaha la siiyay wareejinta.

Qodobka 76^{aad}Qiiimaha lawareejiyay.

1. Marka lasameeyo iib aan qiimaha suuqa kusalaysnayn, Xafiisku wuxuu dakhli uqaybin, uqoondayn, faaiidada,kharashka, khasaaraha ama cashuurta kukala waajibtay cida iibku ka dhaxeeyo si ku haboon muujinta dakhliga,khasaaraha, khaarashka ama cashuurta laqaadi lahaa hadii iibkaas lagu salayn lahaa qiimaha suuqa.

2. Hadi mid kamid ah iibka lagu sheegay qodob hoosaadka (1) ee qodabkani cida samaysay mid kamid ah uu dalka daganyahay cashuurtunaa itoobiyana ku waajibtay, halka qofka kale ee iibkaasi khuseeyona dalka dibadiisa daganyahay , wax kasta oo kamid ah uqaybinta ama dakhli uqoondaynta, faaiidada, khasaaraha amaba cashuurta kumaqan, waxaa loo go'aamin hab waafaqsan awaamiir uu Xafiisku soo saari doono.

3. Uqaybinta dakhliga ama khasaaraha ee loo sameeyay shirkad xarunteeda joogtada ahi tahay deegaanka ee laga leeyahay dalka dibadiisa ama sameeyay shirkad xarunteeda joogtada ahi tahay deegaanka, ee laga leeyahay dalka gudihisa, waxaa loo go'aamin hab waafaqsan awaamiirta uu Xafiiska Maaliyaddusoo saari doono.

4. Awaamiirtaloo soo saaro hab waafaqsanqodob hoosaadka (2) ee qodabkani waxay dhaqangal ku tahay sidoo kale iibka kadhaca dhamaan Deegaanka dhexsiisa.

2/ አንድ ግብር ከፋይ ገቢውን ለመከፋፈል ሞክሯል የሚባለው፡-

ሀ) ግብር ከፋዩ በቀጥታም ሆነ በተዘዋዋሪ መንገድ ገቢውን ወይም ገቢውን የሚያስገኘውን መብት ግንኙነት ላለው ሰው ሲያስተላልፍ፤

ለ) ግብር ከፋዩ ጥሬ ገንዘብን ጨምሮ ማናቸውንም ሀብት

በቀጥታም ሆነ በተዘዋዋሪ መንገድ ግንኙነት ላለው ሰው ሲያስተላልፍና ሀብቱ የተላለፈለት ሰው ከተላለፈው ሀብት ገቢ ወይም ጥቅም ሲያገኝ፤ እንዲሁም ሀብቱየተላለፈበት ምክንያት ወይም ከተላለፈባቸው ምክንያቶች አንዱ የአስተላልፊውን ወይም የተላለፈለትን ሰው ገቢ ዝቅ ለማድረግ ሲሆን ነው፡፡

3/ አንድ ሰው ገቢውን ለመከፋፈል የሞከረ መሆን አለመሆኑን ለመወሰን ባለሥልጣኑ ለተላለፈው ሀብት የተሰጠውን ዋጋ (ካለ) ግምት ውስጥ ማስገባት አለበት፡፡

76. ስለማሽግጋሪያ ዋጋ

1/ 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፣ ኪሳራዎች ወይም ማካካሻዎች ግብይቱን ባደረጉት ወገኖች መካከል ሊያከፋፍል ወይም ሊደለድል ይችላል፡፡

2/ የዚህ አንቀጽ ንዑስ አንቀጽ (1) ተፈጻሚ በሚሆንበት ግብይት ከተዋዋዩቹ አንዱ ኢትዮጵያ ውስጥ የሚገኝና በኢትዮጵያ ግብር የመከፈል ኃላፊነት ያለበት ሲሆን እና የግብይቱ ሌላኛው ወገን ደግሞ ከኢትዮጵያ ውጭ የሚገኝ እንደሆነ ማንኛውም ክፍፍል፣ ድልድል፣ የገቢ ክፍፍል፣ ጥቅም፣ ተቀናሽ ሂሳብ፣ ኪሳራ ወይም የግብር ማካካሻየሚደረገው ቢሮ በሚያወጣው መመሪያ መሠረት ይሆናል፡፡

3/ በኢትዮጵያ ነዋሪ ያልሆነ ሰው በኢትዮጵያ ውስጥ ላለው በቋሚነት የሚሠራ ድርጅት ወይም በኢትዮጵያ ነዋሪ የሆነ ሰው ከኢትዮጵያ ውጭ ላለው በቋሚነት የሚሠራ ድርጅትየገቢ ወይም የወጪድልድል የሚደረገው ቢሮ በሚያወጣው መመሪያ መሠረት ይሆናል፡፡

4/ በዚህ አንቀጽ ንዑስ አንቀጽ (2) መሠረት የሚወጣው መመሪያ ሙሉ በሙሉ በኢትዮጵያ ውስጥ ለሚከናወኑ ግብይቶችም ተፈጻሚ ሊሆን ይችላል፡፡

2/ A taxpayer shall be treated as having attempted to split income when:

a) the taxpayer transfers income or the right to income, directly or indirectly, to a related person; or

b) the taxpayer transfers property, including money, directly or indirectly, to a related person with the result that the related person receives or enjoys the benefit of the income from that property, and the reason or one of the reasons for the transfer is to lower the total tax payable upon the income of the transferor and the transferee.

3/ In determining whether a person has attempted to split income, the Authority shall consider the value, if any, given for the transfer.

76. Transfer Pricing

1/ The Authority may, in respect of any transaction that is not an arm's length transaction, distribute, apportion, or allocate income, gains, deductions, losses, or tax credits between the parties to the transaction as is necessary to reflect the income, gains, deductions, losses, or credits that 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, Ethiopia and another party to the transaction is located outside Ethiopia, any distribution, apportionment, or allocation of income, gains, deductions, losses, or tax credits shall be made in accordance with a Directive issued by the Bureau.

3/ The allocation of income and deductions to a permanent establishment in Ethiopia of a non-resident or to a permanent establishment of a resident of Ethiopia outside the Ethiopia shall be made in accordance with a Directive issued by the Bureau.

4/ The Directive referred to in sub-article (2) of this Article may apply also to transactions that take place wholly in Ethiopia.

5. Waxaa ku waajib ah cashuur bixiyaha in xiliga wargalinta sanad-cashuureedka inuu kusoo daro warbixinta iibka uu lasameeyay cid uu xidhiidh lawadaago.

6. Qodabkan dhexdiisa “iib lagu saleeyay qiimaha suuqa” waxaa loola jeedaa iib ay sameeyeen ama dhaxmaray dad aan lahayn xidhiidh.

Qodobka 77^{aad} Qorshayaasha lunsiga cashuurta.

1. Qodabkan waxaa lafulin marka ay Xafiisku ku qanacdo in lagu kacay xaaladaha soo socda:-

b) Marka wakaalaadu kuqanacdo in qorshaha lasameeyay ama lafuliyay

t) Marka qof qorshaha ladajiyay kaga faaiidaysto cashuurta

j) Iyadoo laqiyaasayo ujeedada ugu muhiimsan ee qorshahaas hadii lagu qanci karo in qofka fuliyay ama dhigtay qorshahaasi inay ku xanbaartay ka faaiidaysiga cashuurta ee farqada (t) ee qodab hoosaadkan lagu xusay.

2. Iyadoon waxba loo dhimayn qodobada Bayaankan, marka lameel marinayo qodabkan wuxuu Xafiisku ugo'aamin cida heshay kafaaiidaysiga cashuurta kuwaajibtay iyo cid kasta oo xidhiidh laleh qorshaha cashuur kabaxsashada, waxaana loogu go'aamin sidii iyadoon qorshahaasi samayntiisu dhicin. Ama siday Xafiisku ka hortag ama dhimida cashuur kafaaiidaysiga ugu sameyn lahayd.

3. Marka cashuur lagu xadeeyo hab waafaqsan qodabkan, wuxuu Xafiisku ogaysiin cashuur bixiyaha si loo fuliyo go'aan kaas

4. Qodabkan dhexdiisa:-

B. “Qorshe” waxaa kujira:-

1) Heshiis, suuro galin, balanqaad, ama gudo galid sitoos ah ama sidadban kaasoo noqon kara mid maxkamad ka garnaqi karto ama mid aanay ka garnaqi Karin

2) Samaynta qorshe, soo jeedin fikir, ka qaybqaadashada geedisocodka ama samaynta.

T. “Cashuur kafaa'iidaysi” waxaa loola jeedaa:-

1) Dhimida cashuurta uu qofku bixin lahaa

2) Daahinta gudashada waajibka cashuur bixinta

Dhamaan qorshekasta oo loo qoodo lunsiga cashuurta

5/ አንድ ግብር ከፋይ ለግብርዓመቱ በሚያቀርበው የግብር ማስታወቂያ ውስጥ ግንኙነት ካላቸው ሰዎች ጋር ያደረጋቸውን ግብይቶች ዝርዝር አብሮ ማቅረብ አለበት።

6/ በዚህ አንቀጽ “በገበያ ዋጋ መሠረት የሚደረግ ግብይት” ማለት ግንኙነት የሌላቸው ሰዎች በገበያ ዋጋ መሠረት የሚያደርጉት ግብይት ነው።

77. ከግብር ለመሸሽ የሚደረጉ ዕቅዶች

1/ 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 የተሰማግጠው ወይም ዕቅዱን ተግባራዊ ያደረገው ሰው ይህንን ሊያደርግ የቻለበት ብቸኛው ወይም ዋናው ዓላማ በዚህ ንዑስ አንቀጽ ፊደል ተራ (ለ) የተመለከተውን የግብር ጥቅም ለማግኘት ነው ብሎ ለመደምደም የሚችል ሲሆን ነው።

2/ በዚህ አዋጅ ውስጥ ሌላ ተቃራኒ ድንጋጌ ቢኖርም፤ ይህ አንቀጽ ተፈጻሚ ሲሆን ባለሥልጣኑ ምንም ዓይነት የዕቅድ ስምምነት እንዳልተደረገ ወይም ስምምነቱ ተግባራዊ እንዳልተደረገ በመቁጠር ከግብር ለመሸሽ የተደረገውን ተግባር ለመከላከል ወይም ለመቀነስ አግባብነት ይኖረዋል የሚለውን ሁኔታ ግምት ውስጥ በማስገባት ግብር የመክፈል ግዴታ ያለበትን ሰው ወይም ከዕቅዱ ጋር ግንኙነት ያለውን ሰው ግብር ሊወስን ይችላል።

3/ በዚህ አንቀጽ መሠረት የግብር ውሳኔ የተሰጠ ሲሆን፤ ውሳኔውን ተግባራዊ ማድረግ ይቻል ዘንድ ባለሥልጣኑ የግብር ውሳኔውን አስመልክቶ ለግብር ከፋይ ማስታወቂያዎች ይሰጣል።

4/ ለዚህ አንቀጽ አፈፃፀም

ሀ) “ዕቅድ” የሚከተሉትን ይጨምራል፡-

1) በፍርድ ሂደት ውስጥ ተፈጻሚ ሊሆን የሚችል ወይም የማይችል ቢሆንም፤ ወይም በግልጽ ወይም በአንድምታ የተደረገ ቢሆንም፤ ስምምነትን፤ ማመዛኛነትን፤ ቃል ኪዳን መግባትን፤ ወይም አንድን ነገር ለመፈፀም መስማማትን፤

2) ማንኛውንም ዕቅድ፤ ወይም ሀሳብ ማቅረብ፤ የአንድን ድርጊት ሂደት ወይም የአንድን ድርጊት አፈፃፀም።

ለ) “የግብር ጥቅም” ማለት፡-

1) ማንኛውም ሰው ሊከፍል የሚገባውን ግብር መቀነስ፤

2) የአንድን ሰው ግብር የመክፈል ኃላፊነት ማዘግየት፤ ወይም

3) ሌላ ማንኛውም ከግብር ለመሸሽ የሚከፈልን ድርጊት ነው።

4/ The Directive referred to in sub-article (2) of this Article may apply also to transactions that take place wholly in Ethiopia.

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/ In this Article, “arm’s length transaction” means a transaction between independent persons who are dealing at arm’s length with each other.

77. 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 connection with the scheme; and

c) having regard to the substance of the scheme, it would be concluded that a person, or one of the persons, who entered into or carried out the scheme did so for the sole or dominant purpose of enabling the person to obtain the tax benefit referred to in paragraph (b) of this sub-article.

2/ Despite anything 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 out or in such 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/ In this Article:

“scheme” includes:

a) an agreement, arrangement, promise, or undertaking, whether express or implied and whether or not enforceable by legal proceedings; or

b) any plan, proposal, course of action, or course of conduct; and “tax benefit” means:

a) 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

QAYBTA SAGAALAAD

XEERARKA MAAMULKA CASHUURTA.

Qodobka 78^{aad}Xadka dhaqan galka bayaanka maamulka cashuurta.

Iyadoo Qodobadaqaybtanisidooda ahaanayaan siloo meel mariyo bayaankan, waxaa lagu dhaqangelin bayaanka maamulka cashuurta.

Qodobka 79^{aad}Xafidida diwaanada.

1. Cashuurbixiyashaasha darajada “B” ee ay kuwaajibtay cashuurta shaqada ganacsiga waa inay xafidadaan oo ay diyaariyaan diwaanadan hab waafaqsan halbeegyada xisaabinta iyo warbixinta maaliyada waxayna sigaar ah uxafidayaan diwaanadan soo socda.

b. Diwaanka hantida shaqada iyo lacagta ku waajibtay cashuurbixiyaha waxaana kamid ah hantida iyada oo lugu muujinayo taariikhda kharashkii kabaxay soo iibinta hantidaas kharashka dayactirka qiimaha saafiga ee ay ku diwaangashantahay waqtiga la joogo.

t. Diwaanka maalinlaha ee dakhliga iyo kharashka laxidhiidha shaqada ganacsi ee cashuurbixiyaha

j. xafidida diwaanka dhamaan soo iibinta iyo sii iibinta hantida ganacsi ee bakhaarka taala iyo adeegyada uu bixiyo isagoo ku muujinaya:

1. Hantida ganacsi ee gaarka ah ee uu iibiyay ama helay iyo adeegyada uu helay ama bixiyay

2. Foomka magaca iyo TIN-ka (tirsi Diiwaaneedka Cashuur bixiyaha) iibsadayaasha iyo cida keenta cashuurbixiye kaganacsada hantida ganacsi ee bakhaarka taala.

3. Juwano lambar wata oo ka kooban tinka cida keenta alaabada [suppliers].

x. Diwanka hantida iibka ee gacanta lagu hayo dhamaadka sanad cashuureedka oo ay kujiraan nooca tirada iyo kharashka hantida bakhaarka taala habka loo isticmaalay qiimaynta.

Kh. Dukumenti kasta oo xidhiidh muhiim ah la leh go’amminta waajibaadka cashuur bixiyaha.

d. Xafiiska Dakhligu waxa uu soo saari karaa Awaamiir faahfaahinaysa kharashka loo galo hab waafaqsan Qodob-hoosaadka 1(j) (3) ee Qodobkan.

2. Waxay xafdiyaan cashuurbixiyayaasha darajada “T” diwaanada soo socda.

ክፍልዘጠኝ አስተዳደራዊናየሥነ-ሥርዓትድንጋጌዎች

78. የታክስ አስተዳደር አዋጅ ተፈጻሚነት

የዚህ ክፍል ድንጋጌዎች እንደተጠበቁሆነው፣ ይህንን አዋጅ ለማስተዳደር የታክስ አስተዳደር አዋጅ ተፈጻሚ ይሆናል።

79. 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 መዝገብት መያዝ አለባቸው፡-

ሀ) ቋሚ ሀብቶች የተገዙበትን ቀን፣ የተገዙበትን ዋጋ፣ ሀብቱን ለማሻሻል የወጣውን ወጪ እና የሀብቱን የወቅቱን የተጣራ የመዝገብ ዋጋ የሚያሳይ ሰነድን ጨምሮ የንግድ ሥራውን ሀብትና ዕዳ የሚያሳይ መዝገብ፤

ለ) ከግብር ከፋዩ ንግድ ሥራ ጋር በተያያዘ በየቀኑ የተገኘውን ማናቸውንም ገቢ እና ወጪ የሚያሳይ ሰነድ፤

ሐ) ከንግድ ሥራው ጋር በተያያዘ የንግድ ዕቃዎችን ግዢና

ሸያጭ እንዲሁም በግብር ከፋዩ የተሰጡ እና የተገኙ አገልግሎቶችን በተመለከተ የሚከተሉትን የሚያሳይ ሰነድ፤

(1) ለገበያ የዋሉትን ወይም የተቀበላቸውን የንግድ ዕቃዎች እና የተሰጠውን ወይም የተገኘውን አገልግሎት ዝርዝር፤

(2) ከግብር ከፋዩ ላይ የንግድ ዕቃዎችን ወይም አገልግሎቶችን የገዙ ወይም ለግብር ከፋዩ ያቀረቡ ሰዎችን ስም እና የታክስ ከፋይ መለያ ቁጥር (እንደሁኔታው)፤

(3) የአቅራቢውን የግብር ከፋይ መለያ ቁጥር የያዙ አስቀድሞ ቁጥር የተሰጣቸው ደረሰኞችን፤

መ) በግብር ዓመቱ መጨረሻ በግብር ከፋዩ እጅ የሚገኙ የንግድ ዕቃዎችን ዓይነት፣ መጠንና ዋጋ እና የዋጋ መግመጃ ዘዴን የሚያሳይ ሰነድ፤

ሠ) የግብር ከፋዩን የግብር ኃላፊነት ለመወሰን የሚያስችል ሌላ ማንኛውም ሰነድ።

2/ የንግድ ሥራ ገቢ ግብር የመክፈል ኃላፊነት ያለባቸው የደረጃ “ለ” ግብር ከፋዮች የሚከተሉትን ሰነዶች የመያዝ ግዴታ አለባቸው፡-

PART NINE ADMINISTRATIVE AND PROCEDURAL RULES

78. Application of Tax Administration Proclamation

The Tax Administration Proclamation shall apply for the purposes of the administration of this Proclamation but subject to this Part

79. Record-keeping

1/ Category A taxpayers liable for business income tax shall keep books of account prepared in accordance with the financial accounting standards and, in particular shall keep the following

a) a record of the business assets and liabilities of the taxpayer, 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 net book value of the asset;

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:

- (1) the particular trading stock sold and services supplied or received;
- (2) the name and TIN (if any) of the purchasers from, and suppliers to, the taxpayer of trading stock or services;
- (3) pre-numbered invoices containing the supplier’s TIN;

d) a record of trading stock on hand at the end of the taxpayer’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 tax liability of the taxpayer.

2/ Category ‘B’ taxpayers liable for business income tax shall keep the following:

b.Diwanka dakhliga maalinlaha iyo kharashka
t.Diwaanka dhamaan iibka iyo hantida ganacsi
j.Diwaanka mushaarka iyo gunooyinka
x.Dukumanti kasta oo caawinaya gudashada waajibaadka cashuurbixiyaha.

3. Cashuurbixiyayaasha darajada “J” waxay xafidi karaan diwaanada dakhliga guud iyo kuwa kale ee lagu xeerin doono Xeeridaameedka ay soo saaraan Golaha Hawlflintu.

4. Cashuurbixiyayaasha darajada “B” ama “T” ee ay shaxda “t” ee bayaankani cashuurta ku waajibiyay waxay xafidayaan diwaanda soo socda:

b.Diwaanka dakhliga kirada guryaha laga helo
t.Diwaanka lacagaha loo soo shubay dawladda ama Maamulka Magaalada ee laxidhiidha guryaha.
j.Hadii aanayn hoos imanayn qodabka 15 (5) (t) ee Bayaankan kharashkasta oo loo laxidhiidha dhismaha.
x.Diwaankia kiraynata guryaha kasoo muujinaya maalinta la helay kharashka kabaxay kharashka oo loo laxidhiidha dayactirka guryaha iyo qiimaha diiwaanka ku yaala.

Kh.Diwaanka heshiis kasta sii-kirayn ah oo laxidhiidha dhisme.

5. Cashuur bixiyaha lagu cashuurayo qodabka 56^{aad} ee bayaankan dhexdiisa, diwaanka taariikhda helida hantida lacashuurayo, kharashkii kubaxay helida hantida, kharashkasta oo laxidhiidha dayactirka hantidaas iyo xiligii uu wareejiyay dakhligii uu kubadashay

6. Xafiisku wuxuu diidi karaa:
b. In kharash ahaan wax looga dhimo
t. In kharash loogu daro kharashka hantida markuu soo gudbisan waayo cashuur bixiyuhu dokumenti cadayn u ah oo dhamaystiran.

7. Xafiiska Dakhligu waxau soo saari karaa awaamiir faahfaahinaysa dhaqan galinta qodabkan

Qodobka 80^{aad} Ogaysiinta cashuurta.

1. Shaqaale waajib kama saarna ogaysiinta cashuurta, haduuna ushaqayn wax kabadan hal loo shaqeeye taariikh bile ah ama uuna iskii waajibaad cashuur-iskajarid usaarayn.

ሀ) የየቀኑን ገቢ እና ወጪ የሚያሳይ መዝገብ፤
ለ) ሁሉንም ግዥዎችና ሽያጮችን የሚያሳይ መዝገብ፤ ሐ) የደመወዝንና የአበሎች መዝገብ፤
መ) የግብር ከፋዩን የግብር ኃላፊነት ለመወሰን የሚያስችል ሌላ ማንኛውም አግባብነት ያለው ሰነድ፤

3/ የደረጃ “ሐ” ግብር ከፋዮች የሚኒስትሮች ምክር ቤት በሚያወጣው ደንብ በሚወሰነው መሠረት ጠቅላላ የሽያጭ ገቢያቸውን የሚያሳይ ወይም ሌላ አስፈላጊ መዝገብ ሊይዙ ይችላሉ።

4/ 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 ክፍያዎች የሚያሳይ ሰነድ፤
ሐ) የዚህ አዋጅ አንቀጽ 05(5)(ለ) ተፈጻሚ በሚሆንበት ሁኔታ ካልሆነ በስተቀር፤ ከቤቱ ጋር ተያይዞ የሚወጣውን ማንኛውንም ወጪ የሚያሳይ ሰነድ፤
መ) የሚከራየው ሕንፃ የተገኘበትን ቀን፤ ሕንፃው የተገኘበትን ዋጋ፤ ሕንፃውን ለማሻሻል የወጣውን ወጪ እና የሀንፃውን የወቅቱን የተጣራ የመዝገብ ዋጋ የሚያሳይ ሰነድ፤
ሠ) ቤቱን በሚመለከት የተደረገ ማንኛውንም የተከራይ አከራይ ስምምነት የሚያሳይ ሰነድ፤

5/ በዚህ አዋጅ አንቀጽ ፶፬ መሠረት ግብር የመክፈል ኃላፊነት ያለበት ግብር ከፋይ ግብር የሚከፈልበት ሀብት የተገኘበትን ቀን፤ የተገኘበትን ዋጋ እና ሀብቱን ለማሻሻል የወጣ ሌላ ማንኛውንም ወጪ፤ ሀብቱ በሚተላለፍበት ጊዜ የተቀበለውን ገቢ የሚያሳይ መዝገብ የመያዝ ግዴታ አለበት።

6/ ግብር ከፋዩ አንድ ወጪ በተቀናሽነት እንዲያዘለት ወይም በአንድ ሀብት ዋጋ ውስጥ እንዲከተሉት የሚያስችለውን የሰነድ ማስረጃ ማቅረብ ያልቻለ እንደሆነ ባለሥልጣኑ የሚከተሉትን ላይፈቅድ ይችላል፡-

ሀ) ወጪ በተቀናሽነት እንዲያዘ፤
ለ) አንድ ወጪ በአንድ ሀብት ዋጋ ውስጥ እንዲከተሉት፤

7/ ባለሥልጣኑ ለዚህ አንቀጽ አፈፃፀም የሚያግዙ መመሪያዎችን ያወጣል።

80. ግብርን ስለማሳወቅ

1/ አንድ ተቀጣሪ በአንድ ወር ውስጥ ከአንድ በላይ ለሆኑ ቀጣሪዎች የማይሰራ ወይም ግብርን ቀንሶ ገቢ የማድረግ ግዴታ ያለበት ካልሆነ በስተቀር ግብሩን የማስታወቅ ግዴታ የለበትም።

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 be specified in the Regulations.

4/ A 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 15(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 costs of 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 58 of this Proclamation shall keep a record of the acquisition date of the taxable asset, the cost of acquisition, any costs of improvement in relation to the asset, and the consideration received on disposal of the asset.

6/ 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,

if the taxpayer is unable to produce documentary evidence relating to the circumstances giving rise to the claim for the deduction or the inclusion of the amount in the cost of an asset.

80. Tax Declarations

1/ An employee whose income for a tax year consists exclusively of employment income shall not be required to file a tax declaration unless the employee has more than one employer for a calendar month.

- 2. Haddii uu shaqaale ushaqeeyo waxkabadaan hal loo shaqeeye ama uu waajib ah iska jarka cashuurta saaranyahay, wuxuu soo gudbin warbixinta cashuurta muddo 30 bari gudaheed ee dhamaadka sadexdii bilood
- 3. Juwanka uu kahelay loo shaqeeyaha cashuurta kajara, shaqaalaha aan warbixinta cashuurta looga baahnayn sida lagu xeeriyaay qodobka 90^{aad} ee bayaankan bishiiba ayaa iyadoo laga duulayo cashuurta bilka uu loo shaqeeyuhu reebo ayaa si bayaankan iyo Bayaanka maamulka cashuurta loo meelmariyo ayaa looga duulayaa xadaynta cashuurta.
- 4. Cashuur bixiyayashaa darajada (B) iyo (T) waxay warbixinta sanad cashuureedka kaga soo warbixin waqtiyada soosocda:
 - b. Macaashka iyo khasaaraha cashuur bixiyaha iyo balance-sheet-ka sanadka cashuur-bixiyaha darajada (B).
 - t. Cashuur bixiyayaasha darajada (T) muddo 2 bilood gudaheeda kadib dhamaadka sanad-cashuureedka
- 5. Cashuur-kawarbixinta lagu soo gudbiyay sida uu qabo farqada(4) ee qodabakan ee sanad-cashuureedku waxay kakoobnaan:
 - b. Macaashka iyo khasaaraha cashuur bixiyaha iyo balance-sheet-ka sanadka cashuur-bixiyaha darajada (B).
 - t. Faaiidada iyo khasaaraha sanadka ee cashuurbixiyaha darajada (T).
- 6. Cashuur-bixiyaha darajada (J) wuxuu wargalintiisa cashuureed kukeeni mudada lag sheegay qodobka 81(4) ee bayaankan.
- 7. Cashuur-bixiyaha helay dakhliiga shaxda “X” dakhliigaas oo laga jarin cashuur wuxuu wargalintiisa cashuureed kukeeni mudada labo bilood gudeheed ah kadib xiliga uu sameeyay shaqada dakhliiga dhalisay.

Qodobka 81^{aad} Bixinta cashuurta

- 1. Cashuurta laga bixiyo dakhliiga shaqaalaynta ee bishii, waxay waajibaysaa xiliga warbixinta cashuurta keenisteeda loo baahanyahay.
- 2. Cashuurta ay sanadkii bixiyaan cashuur bixiyayaasha darajada (B) ama (T) waxay waajibaysaa taariikhda loo baahanyahay warbixinta cashuurtu sanadka.
- 3. Waxay waajibaysaa cashuurta lagu sheegay qodobka 80 (7) ee saran iibka uu sameeyo,

2/ አንድ ተቀጣሪ በአንድ ወር ውስጥ ከአንድ በላይ ቀጣሪዎች ያሉት ወይም ከራስ ገቢ ላይ ግብር ቀንሶ የመያዝ ግዴታ ያለበት እንደሆነ፣ ተቀጣሪው ከየሦስት ወሩ መጨረሻ በኋላ ባሉት ፬ ቀናት ውስጥ የግብር ማስታወቂያ ማቅረብ ይኖርበታል።

3/ አንድ ተቀጣሪ ግብር የማሳወቅ ግዴታ የለበት ሲሆን ተቀጣሪው በአንቀጽ ፯6 መሠረት ለተቀጣሪው የሚሰጠው ግብር ተቀንሶ ቀሪ መሆኑን የሚያሳየው ደረሰኝ ለዚህ አዋጅና ለታክስ አስተዳደር አዋጅ ዓላማ ሲባል ተቀጣሪው በየወሩ መክፈል በሚኖርበት ግብር ላይ እንደተሰጠ የግብር ውሳኔ ተደርጎ ይወሰዳል።

4/ የደረጃ “ሀ” እና “ለ” ግብር ከፋዮች የግብር ዓመቱን ግብር የሚያሳውቁት በሚከተሉት ጊዜያት ውስጥ ይሆናል፡-

ሀ) የደረጃ “ሀ” ግብር ከፋዮች የግብር ዓመቱ ከተጠናቀቀበት ጊዜ አንስቶ ባሉት የአራት ወራት ጊዜ ውስጥ፤

ለ) የደረጃ “ለ” ግብር ከፋዮች የግብር ዓመቱ ከተጠናቀቀበት ጊዜ አንስቶ ባሉት የሁለት ወራት ጊዜ ውስጥ፤

5/ በዚህ አንቀጽ ንዑስ አንቀጽ (4) መሠረት የሚቀርብ የግብር ማስታወቂያ የሚከተሉትን መያዝ ይኖርበታል፡-

ሀ) ለደረጃ “ሀ” ግብር ከፋዮች፣ የግብር ከፋዩን የግብር ዓመቱን ትርፍና ኪሳራ መግለጫ እና የሃብትና ዕዳ መግለጫ፤ ወይም

ለ) ለደረጃ “ለ” ግብር ከፋዮች፣ የግብር ከፋዩን የግብር ዓመቱን የትርፍና ኪሳራ የሂሳብ መግለጫ፤

6/ የደረጃ “ሐ” ግብር ከፋይ በዚህ አዋጅ አንቀጽ ፹4(4) በተወሰነው ጊዜ ውስጥ የግብር ማስታወቂያውን ማቅረብ አለበት።

7/ ካገኘው ገቢ ላይ ግብር ተቀናሽ የተደረገ በመሆኑ ምክንያት ነፃ ካልተደረገ በስተቀር የሠንጠረዥ “መ” ገቢ ያለው ግብር ከፋይ በግብር ዓመቱ ገቢውን ያስገኘው ግብይት ከተደረገ ጀምሮ ባሉት ሁለት ወራት ውስጥ የግብር ማስታወቂያ የማቅረብ ግዴታ አለበት።

81. ግብርን ስለመክፈል

1/ አንድ ተቀጣሪ ለወሩ መክፈል የሚኖርበት ከመቀጠር የሚገኝ ገቢ ግብር የመክፈያ ጊዜ ግብር ከፋዩ የየሦስት ወሩን የግብር ማስታወቂያ የሚያቀርብበት ጊዜ ነው።

2/ የደረጃ “ሀ” ወይም “ለ” ግብር ከፋዮች ዓመታዊ ገቢያቸውን ማስታወቅ ባለባቸው ጊዜ በግብር ዓመቱ ሊከፍሉት የሚገባውን ግብር ከፋዮቹ መክፈል አለባቸው።

3/ የዚህ አዋጅ አንቀጽ ፹3(7) የሚመለከተው ግብር ከፋይ ግብር መክፈያ ጊዜ ግብይቱን አስመልክቶ የግብር ማስታወቂያ መቅረብ የሚኖርበት ጊዜ ይሆናል።

2/ If an employee has more than one employer for a calendar month, the employee shall file a tax declaration for the month within 30 days after the end of the month.

3/ For an employee who is not required to file a tax declaration, the withholding tax certificate provided by the employer to the employee under Article 94 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 payable 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 the tax year; or
- b) for Category ‘B’ taxpayers, 2 months from the end of the tax year.

5/ A tax declaration filed under sub-article (4) of this Article for a tax year shall be accompanied by:

- a) for a Category ‘A’ taxpayer, the taxpayer’s profit and loss 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/ A Category ‘C’ taxpayer shall file a tax declaration within the period specified in Article 82(4) of this Proclamation.

7/ A taxpayer who has Schedule ‘D’ income for a tax year that is not discharged by the withholding of tax from the income shall file a tax declaration within two months after the date of the transaction giving rise to the income.

81. Payment of Tax

1/ The employment income tax payable by an employee for a calendar month shall be due on the date that the taxpayer’s tax declaration for the month is due.

- 4. Taariikhda la galay heshiiskaas.
- 5. Waxay waajibaysaa cashuurta bixinayaan cashuur bixiyayaasha darajada (J) 1-30 hamle si waafaqsan xeernidaameed loosoo saari doono dhaqan galinta bayaankan.

Qodobka 82^{aad} Cashuurta hormarinta alaabta lasoo dajiyo

- 1. Cashuurta lagu xusay shaxda “J” alaab loo isticmaalayo suuq-gayn soo dajinaya wuxuu Xafiiska ushubi homarin ah bixinta cashuurta laga bixiyo dakhliga shaqooyinka ganacsi taasi oo lamid 3% ee qiimaha Alaabta, carbuunta caymiska iyo kharashka gaadiidka.
- 2. Cashuurta lagu bixinayo qodob hoosaadka (1) ee qodabkan ee labixiyay kahor intaan alaabta jibriga laga saarin waxaa cashuurtaas laga kabi qofkaas marka uu cashuur sanadeedka bixinayo kuwaajibtay.
- 3. Hadii xadiga cashuurta ee uu hormarinta ubixiyay sida ku cad gaadiidka.
- 4. Cashuurta lagu bixinayo qodob hoosaadka (2) ee qodabkan ay kabadantahay dhamaan cashuurta kaga waajibtay shaqada ganacsi ee sanad cashuureedka, inta dheeriga ah waxaa uu ucodsan hab waafaqsan qodabka 49^{aad} ee Bayaanka Maamulka Cashuurta.
- 5. Xafiiska maaliyaddu wuxuu soo saari karaa Awaamiir qeexaysa micnaha “u isticmaalka suuq-gayn” hab waafaqsan Qodobkan.

Qodobka 83^{aad} Bixinta cashuurta ee xilikasta.

- 1. Iyadoo qodob hoosaadka (2) ee qodabkan sidiisa ahaanayo, cashuur bixiyaha shaxda “J” wuxuu cashuurta shaqada ganacsiga sanadka ku bixin karaa maalinta ugu danbaysa ee xigta dhamaad lixda bilood ee sanadka.
- 2. Iyadooay sidee tahay arrimah alagu sheegay qodob hoosaadka (4) iyo (5) ee qodobkan sidooda ahaanayo, xadiga cashuurta ah ee uu cashuur bixiyuhu kubixinkaro sanadka badhkii waxay noqon kartaa intii uu sanadkii tagay bixiyay kala badhkeed.
- 3. Hadii uuna saarayn waajib cashuur bixin sanadkii tagay, cashuur bixiyahu waxuu bixin karaa kala badhka cashuurta uu kahelay shaqo ganacsi ee sanadka ugu danbeeyay ee uu waajib cashuur bixin saarnaa.

4/ የደረጃ “ሐ” ግብር ከፋይ በዚህ አዋጅ ሥር በሚወጣ ደንብ መሠረት ለእያንዳንዱ በጀት ዓመት ከሐምሌ 1 ቀን እስከ ሐምሌ ፱ ቀን ባለው ጊዜ ውስጥ ግብሩን መክፈል ይኖርበታል፡፡

82. ዕቃዎች ወደሀገር በሚገቡበት ጊዜ በቅድሚያ ስለሚከፈል ግብር

- 1/ የሠንጠረዥ “ሐ” ግብር ከፋይ ለንግድ የሚውሉ ዕቃዎችን ወደ ሀገር ሲያስገባ የዕቃዎቹን የጉምሩክ ዋጋ፣ የመድን አረቦንና የማዳንገጥ ወጪ 3% (ሦስት በመቶ) የንግድ ሥራ ገቢ ግብር በቅድሚያ ለባለሥልጣት ይከፍላል፡፡
- 2/ በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት መክፈል የሚኖርበት ግብር የሚከፈለው ዕቃዎቹ ከጉምሩክ ቁጥጥር ከመውጣታቸው በፊት ሆኖ፣ ይህም ግብር ግብር ከፋይ ዕቃዎቹን ወደ ሀገር ውስጥ የማስገባቱ ተግባር በተከናወነበት የግብር ዓመት ከግብር ከፋይ ላይ ከሚፈለገው ዓመታዊ የንግድ ሥራ ግብር ዕዳ ጋር ይካካላል፡፡
- 3/ በዚህ አንቀጽ ንዑስ አንቀጽ (2) መሠረት ሊካካስ የሚችለው በአንድ የግብር ዓመት በየጊዜው የተከፈለው የግብር መጠን ግብር ከፋይ በግብር ዓመቱ መክፈል ከሚኖርበት የንግድ ሥራ ገቢ ግብር ዕዳ የበለጠ እንደሆነ፣ በልዩነት የታየው የገንዘብ መጠን በታከሰ አስተዳደር አዋጅ አንቀጽ ፶፱ መሠረት ሥራ ላይ ይውላል፡፡
- 4/ ለዚህ አንቀጽ አፈፃፀም ለንግድ የሚውሉ ዕቃዎች የሚለው ሀረግ ቢሮ በሚያወጣው መመሪያ ትርጉም የሚሰጠው ይሆናል፡፡

83. ግብርን በየጊዜው መክፈል

- 1/ የዚህ አንቀጽ ንዑስ አንቀጽ (2) እንደተጠበቁ ሆኖ፣ የሠንጠረዥ “ሐ” ግብር ከፋይ በግብር ዓመቱ ውስጥ ፊኛውን ወር ተከትሎ እስከሚመጣው ወር የመጨረሻ ቀን ድረስ የንግድ ሥራ ገቢ ግብሩን በክፍል ለመክፈል ይችላል፡፡
- 2/ የዚህ አንቀጽ ንዑስ አንቀጽ (3) እና (4) እንደተጠበቁ ሆኖ፣ አንድ ግብር ከፋይ በአንድ የክፍያ ጊዜ መክፈል የሚችለው ክፍል ግብር ባለፈው የግብር ዓመት የተከፈለውን የንግድ ሥራ ገቢ ግብር ግማሽ ይሆናል፡፡
- 3/ ግብር ከፋይ ባለፈው የግብር ዓመት የንግድ ሥራ ገቢ ግብር የመክፈል ኃላፊነት ያልነበረበት ከሆነ በክፍል የሚከፈለው የግብር መጠን በጣም ቅርብ በነበረው የግብር ዓመት የነበረው የንግድ ሥራ ገቢ ግብር ግማሽ ይሆናል፡፡

- 2/ The tax payable for a tax year by a Category ‘A’ or Category ‘B’ taxpayer 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 81(7) applies in respect of a transaction shall be due on the date that the tax declaration in relation to the transaction is due.
- 4/ A Category ‘C’ taxpayer shall pay tax on the 7th day of July to the 6th day of August each fiscal year in accordance with the standard assessment applicable to the taxpayer.

83. 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 business income tax to the Authority equal to 3% of the CIF value of the goods.
- 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 tax liability for the tax year in which the import occurred.

- 3/ If the total amount of advance payments of tax credited under sub-article (2) of this Article for a tax year exceeds the business income tax liability of the taxpayer for the year, the excess is applied in accordance with Article 49 of the Tax Administration Proclamation.

- 4/ The Bureau may issue a Directive defining “commercial use” for the purposes of this Article.

84. Instalment of Tax

- 1/ Subject to sub-article (2) of this Article, a Schedule ‘C’ taxpayer may pay an instalment of business income tax for a tax year on the last day of the month following the end of the sixth month of the year.
- 2/ Subject to sub-article (4) and (5) of this Article, the amount of the instalment of tax for a tax year payable by a taxpayer shall 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 instalment shall be one-half of the amount of the business income tax payable in the most recent tax year in which the taxpayer had a business income tax liability.

- 1. Lacagaha la xidhiidha faa'idada saamiga, faaiidada laga saaray dalka,lacag bixinta loo sameeyo qandaraasle qaatayaasha hoose,dulsaarka, royalty,lacagaha arimaha maamulka kubaxa,lacagaha adeeg farsamo kubaxa, carbuunta caymiska ama dakhli kale oo cashuuri ku waajibtay ay cid siiso qofka Deegaanka dagan ama shirkad xarunteeda joogtada ahi tahay Deegaanka balse ay uu leeyahay cid aan dalka daganayn ee kolba siday xaaladu tahay, waxay cashuur kajaraysaa dakhliga guud ee lacagta ay kubixisay wadarta ama wadaraha lagu xeeriyay qodabada; 37(4), 49(2), 52^{aad}, 53^{aad}, 54^{aad}, 58^{aad}, 59^{aad}ama 60^{aad}ee bayaankan.
- 2. Lacagta uu qofka dalka dagan ama shirkad xarunteeda joogtada ahi tahay itoobiya balse uu leeyahay cid aan dalka daganayn uu siiyo madadaaliye aan dalka daganayn kaasi oo ay kuwaajibayso cashuurta dadka aan dalka daganayn ee lagu sheegay qodabka 53^{aad} ee bayaankan wuxuu cashuur kajarayaa dakhliga guud ee lacagta uu bixiyay isagoo raacaya xadiga cashuurta ee qodakba 51 (1) ee bayaankan.
- 3. Shirkada dagan Deegaanka waxay cashuur kajarista ku samaynsaa macaashka aan laqaybin hab waafaqsan qodabka 58^{aad} ee bayaankan
- 4. Lacagaha la xidhiidha faa'idada saamiga, faaiidada laga saaray dalka,lacag bixinta loo sameeyo qandaraasle qaatayaasha hoose,dulsaarka, royalty,lacagaha arimaha maamulka kubaxa,lacagaha adeeg farsamo kubaxa, carbuunta caymiska ama dakhli kale oo cashuuri ku waajibtay ay cid siiso qofka Deegaanka dagan ama shirkad xarunteeda joogtada ahi tahay Deegaanka balse ay uu leeyahay cid aan dalka daganayn ee kolba siday xaaladu tahay, waxay cashuur kajaraysaa dakhliga guud ee lacagta ay kubixisay wadarta ama wadaraha lagu xeeriyay qodabada; 37(4), 49(2), 52^{aad}, 53^{aad}, 54^{aad}, 58^{aad}, 59^{aad}ama 60^{aad}ee bayaankan.
- 5. Lacagta uu qofka dalka dagan ama shirkad xarunteeda joogtada ahi tahay itoobiya balse uu leeyahay cid aan dalka daganayn uu siiyo madadaaliye aan dalka daganayn kaasi oo ay kuwaajibayso cashuurta dadka aan dalka daganayn ee lagu sheegay qodabka 53^{aad} ee bayaankan wuxuu cashuur kajarayaa dakhliga guud ee lacagta uu bixiyay isagoo raacaya

85. በኢትዮጵያ ነዋሪ ላልሆኑ ሰዎች ከሚፈፀሙ ክፍያዎች ላይ ግብርን ቀንሶ ማስቀረት

1/ የኢትዮጵያ ነዋሪ የሆነ ሰው እና በኢትዮጵያ ነዋሪ ያልሆነ ሰው በኢትዮጵያ ያለው በቋሚነት የሚሠራድርጅት በኢትዮጵያ ነዋሪ ላልሆነ ሰው የትርፍ ድርሻ፣ የንዑስ ሥራ ተቋራጭ ክፍያ፣ የወለድ፣ የርያሊቲ፣ የሥራ አመራር ክፍያ፣ የቴክኒካል ክፍያ ፣ የመድን አረባ፣ ወደ ውጭ የሚላኩ ትርፍ ወይም የሌሎች ገቢዎች ክፍያ የፈፀመ እንደሆነ እንደአግባብነቱ በዚህ አዋጅ አንቀጽ ፴7(4) ፶1(2)፣ ፶4፣ ፶5፣ ፶6፣፳2 ወይም ፳3 በተደነገገው የግብር መጣኔ መሠረት በኢትዮጵያ ነዋሪ ላልሆነው ሰው ከሚፈፀሙ ጠቅላላ ክፍያ ላይ የገቢ ግብር ቀንሶ መያዝ አለበት፡፡

2/ የኢትዮጵያ ነዋሪ የሆነ ሰው እና በኢትዮጵያ በቋሚነት የሚሠራድርጅት ያለው ነዋሪ ያልሆነ ሰው በኢትዮጵያ ነዋሪ ላልሆነ አዝናኝ በዚህ አዋጅ አንቀጽ ፶3 መሠረት ግብር የሚከፈልበት ክፍያ የፈፀመ እንደሆነ በዚህ አዋጅ አንቀጽ ፶3(1) በተደነገገው የግብር መጣኔ መሠረት ለአዝናኙ ከሚፈፀሙ ጠቅላላ ክፍያ ላይ የገቢ ግብር ቀንሶ መያዝ አለበት፡፡

3/ በኢትዮጵያ ነዋሪ የሆነ ሰው ያልተከፋፈለ ትርፍ ያለው እንደሆነ ከዚህ ትርፍ ላይ በዚህ አዋጅ አንቀጽ ፳1 በተደነገገው መሠረት ግብርን ቀንሶ መያዝ አለበት፡፡

85. Withholding of Tax from Payments to Non-residents

1/ A resident of Ethiopia or a permanent establishment in Ethiopia of a non-resident making a payment of a dividend, interest, royalty, management fee, technical fee, or insurance premium that is subject to non-resident tax shall withhold tax from the gross amount paid at the non-resident tax rate applicable to the income as specified in Article 50(2) of this Proclamation.

2/ A resident of Ethiopia or 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 52 shall withhold tax from the gross amount paid at the tax rate specified in Article 52(1) of this Proclamation.

xadiga cashuurta ee qodakba 51 (1) ee bayaankan.
Shirkada dagan Deegaanka waxay cashuur kajarista ku samaynaysaa macaashka aan laqaybin hab waafaqsan qodakba 58^{aad} ee bayaankan

Qodobka 86^{aad} Ka jarista faaiidada saamiga, faaiidada aan laqaybin, faa'iidada laga saaray dalka, dulsaarka, royalty.

1. Qofka deegaanka Dagan ama shirkad xarunteeda joogtada ahi tahay deegaanka balse uu leeyahay cid aan dalka daganayn ee bixiya royalty cashuuri ku waajibtay sida lagu xeeriyay qodakba 52^{aad} ee bayaankan wuxuu cashuur kajarayaa xadiga guud ee dakhliga royalty isagoo kajaraya xadi-cashuureedka qodabkaas lagu xusay.
2. Shirkadkasta oo sameysa lacag bixin ah macaashka saamiga hab waafaqsan qodobka 53^{aad} cashuur kuwaajibiyay ama leh faa'iido aan laqaybin hab waafaqsan qodobka 58^{aad} cashuur kuwaajibiyay wuxuu kajari cashuur xadiga guud ee faaidada saamiga ama faaiidada aan laqaybin hadba xaaladu siday tahay isagoo kajaraya xadi-cashuureedka qodabkaas lagu sheegay.
3. qofka dalka dagan ama shirkad xarunteeda joogtada ahi tahay Deegaanka balse ay uu leeyahay cid aan dalka daganayn ee bixiya dulsaar ama faaiidada dalka laga saaro taasii oo uu waajibbaad cashuur saaray qodakba 54^{aad} ama 59^{aad} ee bayaankani wuxuu kajari cashuur xadiga guud ee dulsaar ama faaiidada dalka laga saaro hadba xaaladu siday tahay isagoo kajaraya xadi-cashuureedka qodabkaas lagu sheegay.

Qodobka 87^{aad} Cashuur kajarista lacag bixinta Deegaanka gudihhiisa.

- . Marka laga reebo; shirkadaha yaryar, shirkadkasta oo leh jiritaan sharci, wakaaladaha dawladda, ururada aan faaiido abuurka ahayn ama ururada rayidka ah iyo cashuur bixiyayaasha kale ee awaamiir uu Xafiiska Dakhligu soo saaro ku waajibiso cashuur jaris, waxay kajari xadig-cashuureed ah 2% lacag bixinta arimiha soo socda:
- b. Alaab keenis ah itoobiya dhaxdeeda oo ay ku iibkiisa ku baxday inkabadan 10,000 birr ama heshiis qalab keenis.
- t. Adeeg bixinta ay kubaxayso in kabadan 3,000 birr iibkeeda ama heshiiska adeeg bixin.

86 hትርፍ ድርሻ፣ ካልተከፋፈለ ትርፍ፣ ከወለድ እና ከርያሊቲ ክፍያዎች ላይ ግብር ቀንሶ ማስቀረት

- 1/ በኢትዮጵያ ነዋሪ የሆነ ሰው እና በኢትዮጵያ ነዋሪ ያልሆነ ሰው በቋሚነት የሚሠራ ድርጅት በዚህ አዋጅ አንቀጽ ፶4 መሠረት ግብር የሚከፈልበት የርያሊቲ ክፍያ በሚፈፀምበት ጊዜ በዚያው አንቀጽ በተወሰነው መጣኔ መሠረት ግብርን ከጠቅላላው ክፍያ ላይ ቀንሶ ማስቀረት አለበት፡፡
- 2/ በኢትዮጵያ ነዋሪ የሆነ ድርጅት እንደአግባብነቱ በዚህ አዋጅ አንቀጽ ፶5 ወይም አንቀጽ ፳1 መሠረት ግብር የሚከፈልበት የትርፍ ድርሻክፍያ ወይም ያልተከፋፈለ ትርፍ በኢትዮጵያ ነዋሪ ለሆነ ሰው ሲፈፀም ወይም ሲይዝ በዚያው አንቀጽ በተወሰነው መጣኔ መሠረት ግብር ቀንሶ የማስቀረት ግዴታ አለበት፡፡
- 3/ በኢትዮጵያ ነዋሪ የሆነ ሰው ወይም በኢትዮጵያ ነዋሪ ያልሆነ ሰው በቋሚነት የሚሠራ ድርጅት በዚህ አዋጅ አንቀጽ ፶6 ወይም ፳2 መሠረት ግብር የሚከፈልበት ወለድ ወይም ወደ ውጭ የሚላክ ትርፍ የከፈለ ወይም ያልተከፋፈለ ትርፍ እንደሆነ በዚያው አንቀጽ በተወሰነው የግብር መጣኔ መሠረት ግብርን ቀንሶ የማስቀረት ግዴታ አለበት፡፡

87. በሀገር ውስጥ ከሚፈፀሙ ክፍያዎች ላይ ግብር ቀንሶ ስለማስቀረት

- 1/ ከጥቃቅን ኢንተርፕራይዝ በስተቀር ድርጅት፣ የመንግሥት መስሪያ ቤት፣ ለትርፍ ያልተቋቋመ ድርጅት ወይም መንግስታዊ ያልሆነ ድርጅት እንዲሁም ባለሥልጣኑ በሚያወጣው መመሪያ ግብር ቀንሰው እንዲያስቀሩ ኃላፊነት የተሰጣቸው ግብር ከፋዮች ለሚከተሉት ግብይቶች ከሚፈፀሙት ጠቅላላ ክፍያ ላይ 2% (ሁለት በመቶ) ግብር ቀንሰው የማስቀረት ግዴታ አለባቸው፡-
- ሀ) በኢትዮጵያ ውስጥ በአንድ ግዥ ወይም በአንድ የዕቃ አቅርቦት ውል ከብር 0ሺ ብር (አሥር ሺህ) በላይ ለሆነ የዕቃ አቅርቦት ለሚፈፀም ክፍያ፤
- ለ) በኢትዮጵያ ውስጥ በአንድ የአገልግሎት ውል ከብር 3ሺ ብር (ሶስት ሺህ ብር) በላይ በሚፈፀም ክፍያ፤

86. Withholding of Tax from Dividends, Interest, and Royalties

- 1/ A resident of Ethiopia or a permanent establishment in Ethiopia of a non-resident paying a royalty that is subject to tax under Article 53 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 tax under Article 54 of this Proclamation shall withhold tax from the gross amount of the dividend at the rate specified in that Article.
- 3/ A resident of Ethiopia or a permanent establishment in Ethiopia of a non-resident paying interest that is subject to tax under Article 55 of this Proclamation shall withhold tax from the gross amount of the interest at the rate specified in that Article.

87. Withholding of Tax from Domestic Payments

- 1/ A registered person for VAT authorized by the Authority, body having legal personality, government agency, non-profit organisation, or non-governmental organisation shall withhold tax at the rate of 2% of the gross amount of a payment made for the following:
 - a) the supply of goods in Ethiopia involving more than 10,000 Birr in one transaction or supply contract;
 - b) the supply of services involving more than 5,000 Birr in one transaction or supply contract

- 2. Qodob hoosaadka(1) ee qodabkan wuxuu ku fulaysaa qalab keenista ama adeeg bixinta ay kubaxayso lacag ka yar qiimaha lagu sheegay farqada(1) ee qodabkan marka lagu qanco in hadii la isku geeyo qiimaha alaabada ay wadartoodu ay kabadanayso qiimaha lagu xusay farqada(1) ee qodabkan.
- 3. Marka Qodob hoosaadka (1) ee qodabkan lagu fuliyo wuxuuXafiisku go'aamin cashuurta aan labixin ee aan lajarin waxayn qoraal ahaan ku ogaysiin oo ay ka shubi cida qalabka ama adeega bixisay am cida iibsatay.
- 4. Hadii cida keenta alaabta ama bixisa adeega ee lagu sheegay farqada (1) ugudbinwaayo TIN-kiisa wakiilka cashuur-reebaha ah, waxaa ku waajibtay wakiilka cashuur-reebaha inay xadi-cashuureed 30% ah ka jarato lacagta guud ee lasiiyay cida keenta alaabta ama bixisa adeega.
- . Cashuur-kajarista lagu bixiyo Qodab-hoosaadka (4) ee Qodobkan:
 - b.Waa cashuurta ugu danbaysa ee dakhliga ay howshaas ka heshay cida keenta alaabta ama bixisa adeega laxidhiidha
 - t.Cashuurtaas laguma dhaafi karo awaamiir ama go'aan
- . Xafiiska Maaliyadduwuxuu soo saari karaa awaamiir uu wax kaga bedeli karo xadiga lacageed ee lagu xusay Qodab-hoosaadka (1) ee qodabkan.

Qodobka 88^{aad} Dakhliga cashuurta laga saamaxay ee aan laga jarayn cashuur.

Cadad dakhli oo laga saamaxay cashuur, cutubkan dhexdiisa Wakiilka cashuur- jaruhu Kama jari karo wax cashuur ah.

Qodobka 89^{aad} Xiliga bixinta dakhliga cashuurta laga reebo

Siloo dhaqan galiyo qaybtan, waxaa la odhan dakhliga cashuurta laga jaro, wakiilka cashuur-jaruhu wuu siiyay qofka, markay arrimhan soo socda fulaan;

- 1. Marka dakhliga cashuurta laga reebo lasiiyay qofka
- 2. Hadii Dakhliga cashuurta laga jaro loo isticmaalay rabitaanka qofka leh ama hab uu sharci dhigay.
- 3. Dakhliga cashuurta laga jaro, dibloogu maalgaliyay, loogu ururiyay ama looga faaiideeyay qofkaas.
- 4. Dakhliga cashuurta laga jaro lagu shubuy akoon banki oo qofkaasi looga faaiideeyo

2/ *ዕቃዎች ወይም አገልግሎቶች በዚህ አንቀጽ ንዑስ አንቀጽ (1) ከተመለከተው ገንዘብ በሚያንስ መጠን ተነጣጥሎ ሲቀርቡና እነዚህ ዕቃዎች ወይም አገልግሎቶች በመደበኛው አሰራር በአንድ አቅርቦት እንደሚቀርቡና ለአቅርቦቱ የሚከፈለው ገንዘብም በዚህ አንቀጽ ንዑስ አንቀጽ (1) ከተወሰነው የገንዘብ መጠን እንደሚበልጥ የሚገመት ከሆነ፣ የዚህ አንቀጽ ንዑስ አንቀጽ (1) ተፈፃሚ ይሆናል።*

3/ *የዚህ አንቀጽ ንዑስ አንቀጽ (2) ተፈፃሚ በሚሆንበት ጊዜ፣ ባለሥልጣኑ ያልተከፈለውን የግብር መጠን በመወሰን እና የጽሁፍ ማስታወቂያ በመስጠት ያልተከፈለውን ተቀንሶ መያዝ የነበረበትን ግብር ከአቅራቢው ወይም ከገዥው ላይ ለማስከፈል ይችላል።*

4/ *የዚህ አንቀጽ ንዑስ አንቀጽ (1) ተፈፃሚ የሚሆንበት አቅራቢ ግብር ቀንሶ ለሚያስቀረው ሰው የታክስ ከፋይ መለያ ቁጥሩን ያልሰጠ እንደሆነ ግብሩን ቀንሶ የማስቀረት ግዴታ ያለበት ሰው ከሚፈፅመው ጠቅላላ ክፍያ ላይ ፬% (ሰላሳ በመቶ) ቀንሶ የማስቀረት ግዴታ አለበት።*

5/ *በዚህ አንቀጽ ንዑስ አንቀጽ (4) መሠረት ተይዞ የሚከፈለው ግብር፡-*

ሀ) *አቅራቢው ከአቅርቦቱ የሚያገኘውን ገቢ በተመለከተ የመጨረሻ ግብር ይሆናል፤*

ለ) *በመመሪያ ወይም በአስተዳደራዊ ውሳኔ ቀሪ ሊደረግ አይችልም፤*

6/ *በዚህ አንቀጽ ንዑስ አንቀጽ (1) የተወሰነውን የገንዘብ መጠን ቢሮ በመመሪያ ሊለውጠው ይችላል።*

88. 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።

89. ግብር ተቀናሽ የሚደረግበት ገቢ ተከፈሎ ስለሚባልበት ጊዜ

ለዚህ የአዋጁ ክፍል አፈፃፀም ሲባል፣ ግብር ተቀናሽ የሚደረግበት ገቢ ግብር ቀንሶ የመያዝ ግዴታ ባለበት ሰው ተከፈሎ የሚባለው ከሚከተሉት አንዱ ሲፈፀም ነው፡-

1/ *ግብር ተቀናሽ የሚደረግበት ገቢ ክፍያ ለሚፈፀምለት ሰው በእርግጥ ሲከፈል፤*

2/ *ግብር ተቀናሽ የሚደረግበት ገቢ በተከፋዩ ትዕዛዝ ወይም በሕግ መሠረት በተከፋዩ ስም ሲከፈል፤*

3/ *ግብር ተቀናሽ የሚደረግበት ገቢ ለተከፋዩ ጥቅም ሲባል ሥራ ላይ ከዋለ፣ ከተጠራቀመ፣ ወይም ለካፒታል ሀብት ማግኛ ሲውል፤*

4/ *ግብር ተቀናሽ የሚደረግበት ገቢ ለተከፋዩ ጥቅም ሲባል በተከፋዩ ስም ሲያዝለት።*

2/ Sub-article (1) of this Article shall apply to separate supplies of goods or services for an amount that is less than 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 an amount exceeding the amount specified in sub-article (1) of this Article.

3/ When sub-article (2) applies, the Authority may determine the amount any unpaid withholding tax and, by notice in writing, recover the unpaid withholding tax from either the supplier or purchaser.

4/ If the supplier in a transaction to which sub-article (1) applies has failed to provide their TIN to the withholding agent, the withholding agent shall withhold tax at the rate of 30% 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 the supplier from the supply; and
- b) shall not be waived by either a Directive or administrative decision.

6/ The Bureau may, by Directive, change the amounts specified in sub- article (1) of this Article.

88. No Withholding from Exempt Income

A withholding agent shall not withhold tax under this Chapter from an amount that is exempt income of the recipient.

89. Time of Payment of Withholding Income

For the purposes of this Part, withholding income shall be treated as having been paid by a withholding agent to a person if any of the following applies:

- a) the withholding income is actually paid to the person;
- b) the withholding income is applied on behalf of the person either at the instruction of the person or under any law;
- c) the withholding income is reinvested, accumulated, or capitalised for the benefit of the person;
- d). the withholding income is credited to an account for the benefit of the person.

Qodobka 90^{aad}Juwan ku xaqiijinta Dakhliga cashuurta laga jaray

Xiliga cashuurta laga jarayo Dakhliga, waxaa waajib ku ah wakiilka jara in uu qofkaas cashuurta laga jarayo lasiiyo Juwanka dakhli-reebista midka cashuurta kajarista dakhliga oo ku salaysan foomka lagu ansixiyay awaamiirta Xafiiska Dakhliga.

Qodobka 91^{aad} Soo shubista cashuurta lareebay

1. Cidkasta oo ay saarantahay waajib cashuur reebis, waxaa ku waajib ah inay Xafiiska ugu shubo muddo 30 Bari ah kadib dhamaadka bisha la bixiyay dakhliga cashuurta laga reebay.
2. Wakiilka cashuurta reeba ee Qodab-hoosaadka (1) ee bayaankani ku waajibay bixinbta cashuurta uu reebay, waxaa ku waajib ah inuu isagoo buuxinaya foomka la ansixiyay ku wargaliyo kuna bixiyo.
3. Wakiilka reebista cashuurtu:
 - b. Cashuurta u jariwaydo sida qaybtan dhexdeeda loogu waajibiyay, ama
 - t. Ushubiwaayo Xafiiska cashuurta uu jaray sida loogu wajibyay farqada(1) ee qodabkan

Wakiilka cashuurta waxaa shaqsiyan waajib kasaaranyahay inuu Xafiiska ushubo cadadka uu cashuurta ee aan la jarin.

4. Wakiilka cashuurta ee uu waajib kasaaranyahay inuu Xafiiska ushubo cadadka uu cashuurta, ee lagu sheegay Qodab-hoosaadka (3) ee qodabkan, wuxuu xaq uleeyahay inuu kasoo ceshado wadarta cashuurta uu shubay cida hesha dakhliga cashuurtaas laga jaro.

Qodobka 92^{aad}Kabista cashuur reebista.

1. Hadii dakhli reebista cashuur bixiyaha ee sanad cashuureedku aanay ahayn cashuur kama danbays ah sida lagu xeeriyay qodabka 10(5) ama 61(2) ee bayaankan, waxuu xaq uleeyahay cashuur bixiyahu in laga kabo cashuur-reebista.
2. Hadii ay kayartahay xadiga cashuur kabista ee lagu ogolyahay Qodab-hoosaadka (1) ee qodabkan, dhamaan waajibaadka cashuur bixin ee cashuur bixiyaha ee sanadkaas, wuxuu bixin farqiqa isagoo buuxinaya foomka wargalinta cashuurta xiliga ay gaadho cashuurtu ee sanadkaas.

90. ግብር ተቀንሶ መያዙን የሚያረጋግጥ ደረሰኝ ስለመስጠት

ከአንድ ክፍያ ላይ ግብር ተቀንሶ በሚያዘገቡት ጊዜ፣ ግብሩን ቀንሶ የሚይዘው ሰው ክፍያውን ለሚቀበለው ሰው ባለሥልጣኑ በሚያወጣው መመሪያ መሠረት ግብር ተቀንሶ መያዙን የሚያረጋግጥ ደረሰኝ የመስጠት ግዴታ አለበት፡፡

91. ተቀንሶ የተያዘውን ግብር ስለመክፈል

1/ ማንኛውም ግብር ቀንሶ የማስቀረት ግዴታ ያለበት ሰው ከሚከፍለው ገንዘብ ላይ ቀንሶ የሚያስቀረውን ግብር ክፍያ ከፈጸመበት ወር በኋላ ባሉት ሰዓት (ሰላሳ) ቀናት ውስጥ፣ ለባለሥልጣኑ መክፈል ይኖርበታል፡፡

2/ በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት ተቀንሶ የሚያዘገቡ ግብር የሚከፍል ግብር ቀንሶ የመያዝ ግዴታ ያለበት ሰው ተቀናሽ ተደርጎ የተያዘውን ግብር በፀደቀው ቅጽ መሠረት ለባለሥልጣኑ የማስታወቅና ግብሩን አብሮ የመክፈል ኃላፊነት አለበት፡፡

3/ ማንኛውም ግብር ቀንሶ የመያዝ ግዴታ ያለበት ሰው፡-

ሀ) በዚህ የአዋጁ ክፍል በተደነገገው መሠረት ግብር ቀንሶ ያልያዘ ከሆነ፣ ወይም

ለ) ቀንሶ የያዘውን ግብር በዚህ አንቀጽ ንዑስ አንቀጽ (1) በተደነገገው መሠረት ለባለሥልጣኑ ያልከፈለ እንደሆነ፣ ለባለሥልጣኑ መክፈል የሚኖርበትን ግብር በተመለከተ ኃላፊ ይሆናል፡፡

4/ ግብር ቀንሶ የመያዝ ግዴታ ያለበት ሰው ግብሩን ቀንሶ ባለመያዙ ምክንያት በዚህ አንቀጽ ንዑስ አንቀጽ (3) ለተመለከተው የግብር መጠን ኃላፊ በሚሆንበት ጊዜ እርሱ የከፈለውን ግብር ክፍያ ከተፈጸመለት ሰው ላይ የማስመለስ መብት አለው፡፡

92. ተቀንሶ ለተያዘ ግብር የሚሰጥ የግብር ማካካሻ

1. በዚህ ምዕራፍ መሠረት ከገቢ ላይ የተቀንሰው ግብር በዚህ አዋጅ አንቀጽ 0(5) ወይም ፳4(2) መሠረት የመጨረሻ ግብር በማይሆንበት ጊዜ ግብር ከፋዩ ተቀንሶ ለተያዘው ግብር በግብር ዓመቱ የግብር ማካካሻ የማግኘት መብት አለው፡፡

2. በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት የተከፈለው ግብር ከግብር ከፋዩ ላይ በዓመቱ ከሚፈለገው የግብር መጠን ያነሰ እንደሆነ ግብር ከፋዩ ገቢውን በሚያስታውቅበት ጊዜ በልዩነት የሚፈለገውን ግብር የመክፈል ግዴታ አለበት፡፡

90. Withholding Tax Certificate

At the time of withholding tax from withholding income, a withholding agent shall provide the recipient of the withholding income with a withholding tax certificate in the approved form.

91. Payment of Withholding Tax

1/ Tax that a withholding agent is required to withhold from withholding income shall be paid to the Authority within 30 days after the end of the month in which the withholding income was paid.

2/ A withholding agent required to pay withholding tax under sub-article (1) of this Article shall file a withholding tax declaration 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 agent shall be personally liable to pay the amount of tax to the Authority.

4/ A withholding agent personally liable for an amount of tax under sub-article (3) of this Article as a result of failing to withhold the tax is entitled to recover the tax paid from the recipient of the payment.

92. Credit for Withholding Tax

1/ If the withholding income of a taxpayer for a tax year is not subject to final taxation under Article 10(5) or 59(2) of this Proclamation, the taxpayer shall be allowed a tax credit for the withholding tax.

2/ If the amount of the tax credit allowed under sub-article (1) of this Article is less than the total tax liability of the taxpayer for the year, the taxpayer shall pay the difference by the due date for filing the taxpayer's tax declaration for the year.

QAYBTA KOW IYO TOBNAAD

QODOBO KALADUWAN.

Qodobka 93^{aad} Awooda Soo saarista X/nidaameed iyo Awaamiir.

1. Golaha Hawflintu wuxuu soo saari karaa xeer-nidaameedyada lagama maarmaanka u ah hirgalinta bayaankan.
2. Xafiiska Maaliyaddu waxa uu soo saari karaa awaamiir lagama maarmaanka u ah hirgalinta bayaankan. Iyo xeernidaamka lagu soo saaray hab waafaqsan farqada (1) ee qodabkan.
3. Iyada oo ay sideeda tahay arrimaha lagu xeeriyay Qodob-hoosaadka (2) ee Qodobkan, Xafiiska Dakhligu wuxuu soo saari karaa awaamiir lagama maarmaanka u ah hirgalinta bayaankan. Iyo xeernidaamka lagu soo saaray hab waafaqsan Qodob-hoosaadka (1) ee qodabkan.

Qodobka 94^{aad} Shuruucda Aan dhaqangalka lahayn

1. Waxaa hab waafaqsan bayaankan loo buriyay Bayaanka dhaqangelinta bayaanka Cashuurta Dakhliga Itoobiya ee tirsigiisu yahay 979/2016, Bayaan Tirsi: 169/2009
2. Sharci, xeer ama hab dhaqameed kasta oo ka hor imanaya arrimaha lagu xusay qodobada Bayaankan malahaanayaan wax dhaqan-gal sharci ah.

Qodobka 95^{aad} Qodobada Kala guurka

1. Iyadoo laraacayo bayaanka maamulka cashuurta, shuruucda lagu buriyay hakan dhaqan galkoodu wuusii socon sanad cashuureedka kahoreeyay sanadka uu bayaankani dhaqan galay.
2. Sanad cashuureedkii tagay ee bayaankan lagu xusay waxaa kujira marka xaaladi muhiim kadhigto sanad cashuureed lagu sheegay sharciga laburiyay.
3. Tixraaca lagu sheegay qodabkan 70^{aad} ee bayaankan ee laxidhiidha kharash, khasaare, dayn aan la ururin; waxaa kujira kkarash, khasaarre ama daynaan laururin oo laga dhimay hab waafaqsan sharciga laburiyay.

ክፍል አሥራ አንድ

ጠቅላይ ስልጣኖች

93. ደንብን መመሪያዎችን የማውጣት ሥልጣን

- 1/ ለዚህ አዋጅ ትክክለኛ አፈፃፀም የሚኒስትሮች ምክር ቤት ደንብ ያወጣል።
- 2/ ቢሮ ለዚህ አዋጅ እና በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት ለሚወጣው ደንብ ትክክለኛ አፈፃፀም አስፈላጊ የሆኑ መመሪያዎችን ሊያወጣ ይችላል።

94. የተሻሩ እና ተፈፃሚነት የማይኖራቸው ሕጎች

- 1/ በዚህ አዋጅ አንቀጽ ፪1 የተደነገገው እንደተጠበቀ ሆኖ የሚከተሉት ሕጎች (ከዚህ በኋላ “የተሻረው ሕግ” ተብለው የሚጠቀሱት) በዚህ አዋጅ ተሻረዋል፡-
 - ሀ) የገቢ ግብር አዋጅ ቁጥር 2)gW6/09) (4 ከነማሻሻያዎቹ፤
 - ለ) የማዕድን ሥራዎች ገቢ ግብር አዋጅ ቁጥር ፶3/09) W5 ከነማሻሻያዎቹ፤ እንዲሁም
 - ሐ) የነዳጅ ሥራዎች ገቢ ግብር አዋጅ ቁጥር 2፻፷6/፳8 ከነማሻሻያዎቹ፤
- 2/ ይህን አዋጅ የሚቃረን ሌላ ማንኛውም ሕግ በዚህ አዋጅ በተመለከቱት ጉዳዮች ላይ ተፈፃሚ አይሆንም።

95. የመሸጋገሪያ ድንጋጌዎች

1. በታክስ አስተዳደር አዋጅ የተደነገገው እንደተጠበቀ ሆኖ፣ ይህ አዋጅ ተፈፃሚ መሆን ከሚጀምርበት የግብር ዓመት በፊት ላለው የግብር ዓመት በዚህ አዋጅ የተሻሩ ሕጎች ተፈፃሚነት ይቀጥላል።
2. በዚህ አዋጅ ያለፈው የግብር ዓመት የሚለው አገላለፅ እንደአግባብነቱ በተሻረው ሕግ ያለውን የግብር ዓመትም ይጨምራል።
3. በዚህ አዋጅ አንቀጽ ፸3 መሠረት ቀደም ሲል የተደረገ ተቀናሽ፣ ወጪ፣ ኪሳራ ወይም የማይሰበሰብ እዳ የሚለው አገላለጽ በተሻረው ሕግ መሠረት የተቀነሰን ወጪ፣ ኪሳራ ወይም የማይሰበሰብ ዕዳን ይጨምራል።

PART ELEVEN

MISCELLANEOUS PROVISIONS

93. Power to Issue Regulations and Directives

- 1/ The Council of Bureaus may issue Regulations necessary for the proper implementation of this Proclamation, including in relation to transitional matters.
- 2/ The Bureau may issue Directives necessary for the proper implementation of this Proclamation and Regulations issued under sub-article (1) of this Article.

94. Repeal

The Income Tax Proclamation No. 979/2016, and: 169/2009002 are hereby by repealed”

95. Transitional Provisions

- 1/ The repealed law shall continue to apply to tax years prior to the tax year in which this Proclamation comes into force.
- 2/ A reference in this Proclamation to a previous tax year includes, when the context requires, a reference to a tax year under the repealed laws.
- 3/ A reference in Article 71 of this Proclamation to a previously deducted expenditure, loss, or bad debt includes a reference to expenditure, loss, or bad debt deducted under the repealed law.

- 4. Wuxuu go'aamin Xafiisku Laga bilaabo xiliga ay bayaankan dhaqan galiso, muddo hal sano gudaheeda oo ay dhaqan gal noqonayaan darajooyinka cashuur-bixiyayaasha ee bayaankan lagu xeeriyay, ilaa laga gaadhayo mudadaas shuruucda halkan lagu buriyay waxay lahaanayaan awoodi fulineed.
- 5. Xeernidaameedyada iyo awaamiirta loosoo saaray dhaqan-galinta shuruucda la buriyay waxay fulintoodii way sii socon hadii ayna qodobada bayaankan ka horimanayn ama ilaa inta kuwo cusub lagu badalayo.

Qodobka 96^{aad} Muddada Dhaqangalka Bayaaanka.

Bayaankani waxa uu dhaqangelayaa laga bilaabo maalinta golaha xildhibaanada deegaanku Ansixiyo.

Jigjiga, Sane 2012
Mudane Mustafe Muxumed Cumar Madaxweynaha Dawladda Deegaanka Soomaalida

- 4. በዚህ አዋጅ መሠረት የትርፍ እና ኪሣራ ወይም የገቢ መግለጫ በፋይናንስ ሪፖርት አዘገጃጀትና አቀራረብ አዋጅ መሠረት የሚዘጋጀው የኢትዮጵያ የሂሳብ አያያዝና ኦዲት ቦርድ በሚያወጣው የጊዜ ሰሌዳ መሠረት ይሆናል። የጊዜ ሰሌዳው ተፈጻሚ እስከሚሆን ድረስ የተሻረው ሕግ ተፈጻሚነት ይቀጥላል።
- 1. ባለሥልጣኑ ይህ አዋጅ በሥራ ላይ ከዋለበት ጊዜ ጀምሮ በአንድ ዓመት ጊዜ ውስጥ በዚህ አዋጅ የተደነገገው የግብር ከፋዮች ደረጃ ተፈጻሚ የሚሆንበትን ጊዜ ይወስናል። ይህ እስከሚወሰን ድረስ የግብር ከፋዮችን ደረጃ በሚመለከት የተሻረው ሕግ ተፈጻሚ ይሆናል።
- 2. በተሻሻሉት ሕጎች መሠረት የወጡ ደንቦች እና መመሪያዎች ከዚህ አዋጅ ጋር እስካልተቃረኑ እና በሌሎች ደንቦችና መመሪያዎች እስከሚተኩ ድረስ ተፈጻሚነታቸው ይቀጥላል።

96.አዋጅ የሚፀናበት ቀን

ይህ አዋጅ በክልሉ የምክር ቤት ከፀደቀበት ቀን ጀምሮ ተፈጻሚ ይሆናል።
ጅጅጋ ቀን. 2ሺ8ዓ.ም.
ሙስታጠፈ ሙሀመድ ዑማር
የሶማሌ ክልላዊ መንግሥት ም/ፕሬዝዳንት

96. Effective Date

This Proclamation shall enter into force upon the date approved by the State council.

Done at Jigjiga June 2020

MUSTAPHA MU'HUMED UMER
VICE PRESIDENT, SOMALI
REGIONAL STATE