



DAWLADDA DEEGAANKA SOOMAALIDA
DHOOL GAZETA
Somali Regional State
የሶማሌ ክልላዊ መንግሥት

Qimaha የንዳ. ቀጋ . Unit Price	Dhool Gazeta Waxaa Soo Saara Golaha Xildhibaanada Dawladda Deegaanka Soomaalida	✉ 392
Bayaan Tirsi: 193/2012 Bayaanka Maamulka Cashuurta ee Dawladda Deegaanka Soomaalida Bog 1	አዋጅ ቁጥር 193/2012 የሶማሌ ክልላዊ መንግሥት የታክስ አስተዳደር አዋጅ ገጽ 1	Proclamation No. 193/2020 Somali Regional State Tax Administration Proclamation Page 1

BAYAAN TIRSI:- 193 / 2012
BAYAANKA MAAMULKA
CASHUURTA DAWLADDA

Maadaama oo ay lagama maarmaan noqotay in la soo saaro bayaan gooni u ah maamulka Canshuur bixinta kaasoo lagu maamulo Cashuurbixiyeyaasha deegaanka gudahiisa islamarkaana lagu horumariyo nidaamka maamulka Canshuur bixiyaha si uu u noqdo mid cadcadaanleh, Waxtarleh islamarkaana la xisaabin karo.

Maadaama oo la rumeysan yahay in hirgelinta nidaam tayadiisu sareyso oo ka caawiya Xafiiska Dakhliga in wax laga qabto dhibaataada kiisaska Cashuurbixiyaha bixiyayaasha go'aan gaadhidoodu daba dheeraatay taas oo ay keenayso in siyaabo kala duwan loo fasiro sharciyaha cashuuraadka ee maamulka cashuurta.

Maadaama oo ay lagama maarmaan noqotay in la dhiso nidaam dib loogu eegayo cabashooyinka Cashuurbixiyeyaasha cabashooyinkaas oo ku saabsan go'aanada Canshuur bixinta. kaasi oo la heli karo, oo si fiican u abaabulan islamarkaana awood u leh in uu si hufan u xaliyo kiisaska;

አዋጅ ቁጥር 193/2012
የታክስ አስተዳደር አዋጅ

የታክስ አስተዳደር ይበልጥ ቀልጣፋ፣ ውጤታማና ተገማችነት ያለው እንዲሆን ለማድረግ በክልሉ ውስጥ ታክሶች ሁሉ የሚመሩበት ራሱን የቻለ የታክስ አስተዳደር አዋጅ እንዲኖር ማድረግ በማስፈለጉ፣

በታክስ ሕጎች አተረጓጎም ረገድ በታክስ አስተዳደር ውስጥ በሚፈጠረው ልዩነት ምክንያት ታክስ ከፋይ ሲያጋጥመው የነበረውን እንግልት ለማስቀረት የሚያስችል ወጥነት ያለው የአተረጓጎም ሥርዓት እንዲኖር ማድረግ የሚያስፈልግ በመሆኑ፣

ታክስ ከፋዮች በታክስ ውሳኔ ረገድ የሚኖራቸውን ቅሬታ ማቅረብ የሚችሉበት ተደራሽነት ያለው፣ በሚገባ የተደራጀ እና የተቀላጠፈ ውሳኔ መስጠት የሚያስችል የቅሬታ አቀራረብ ሥርዓት መዘርጋት አስፈላጊ ሆኖ በመገኘቱ

PROCLAMATION NO 193 /2020
TAX ADMINISTRATION
PROCLAMATION

WHEREAS, it is necessary to enact a separate tax administration proclamation governing the administration of domestic taxes with a view to render the tax administration system more efficient, effective and measurable ;

WHEREAS, it is believed that introducing the system of advance tax ruling helps to address the problem of prolonged pendency of taxpayers cases resulting from divergent interpretation of tax laws within the tax administration;

WHEREAS, it is necessary to establish a system for review of taxpayers' complaints on tax decisions which is accessible, well organized and capable of efficient disposition of cases;

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

1^{aad} Ciwaan Gaaban

Bayaankan waxaa loogu yeedhi karaa "Bayaanka Maamulka cashuurta Dawladda Deegaanka Soomaalida ee bayaan Tirsi: 193 / 2012".

2^{aad} Qeexid

Sharciyada Cashuurta oo dhan oo uu ku jiro Bayaankan hadaan si kale loogu sheegin, Bayaankan dhexdiisa:

1. "**Xisaabinta Labadalay**" waxaa loola jeedaa xisaabinta uu bedelay Xafiiska Dakhliga hab waafaqsan qodobka 28^{aad} ee Bayaankan;
2. "**Go'aan racfaan laga qaadan karo**" waxaa loola jeedaa:
 - b) Go'aanka diidmada ah;
 - t) Go'aan kasta oo kale oo uu Xafiiska Dakhliga usoo saaro hab waafaqsan sharciga Canshuurta oo aanay ku jirin:
 - I. Go'aanka Canshuur bixinta;
 - II. go'aan ka uu soo saaray Xafiiska Dakhliga intii uu ku gudo jiray go'aaminta Canshuur;
3. "**Foomka La Ansixiyey**" waxa uu leeyahay macnaha lagu siiyay qodobka 78^{aad} ee Bayaankan.
4. "**Xafiiska**" waxaa loola jeedaa Xafiiska Dakhliga Dawladda Deegaanka Soomaalida.
5. "**Hay'ad**" waxaa loola jeedaa shirkad, shirkad ku dhisan heshiis wadaag ah, Wakaaladaha dawladda ama hay'ad maaliyadeed, ama urur kale ha lagu aasaaso Itoobiya ama meel kale;
6. "**Komishin**" waxaa loola jeedaa Komishinka Racfaanka Canshuurata ee lagu aasaasay qodobka 85^{aad} ee Bayaankan;

የሱማሌ ክልል ምክር ቤት በተሻሻለው የክልሉ ስነ-መንግስት አንቀጽ 49 ንዑስ አንቀጽ 3(1,ሀ) ድንጋጌ ስር በተሰጠው ሥልጣን መሠረት እንደሚከተለው ታውጏል።

ክፍል አንድ

ጠቅላላ

1. አጭር ርዕስ

ይህ አዋጅ “የሱማሌ ክልላዊ መንግሥት የታክስ አስተዳደር አዋጅ ቁጥር 193/2012” ተብሎ ሊጠቀስ ይችላል።

2. ትርጉም

ይህንን አዋጅ ጨምሮ ለታክስ ስጦታ አፈፃፀም የቃሉ አገባብ ሌላ ትርጉም የሚያሰጠው ካልሆነ በስተቀር፦

1. “**የተሻሻለ የግብር ውሳኔ**” ማለት በዚህ አዋጅ አንቀጽ 28 መሠረት የገቢዎች ቢሮ የሚሰጠው የተሻሻለ የግብር ውሳኔ ነው።
2. “**ይግባኝ ሊቀርብበት የሚችል ውሳኔ**” ማለት፦
 - ሀ) በቅሬታ ላይ የተሰጠ ውሳኔ፤
 - ለ) የሚከተሉትን ሳይጨምር በቢሮው የሚሰጠው ሌላ ማንኛውም ውሳኔ፤
 - I. የታክስ ውሳኔ፤
 - II. የታክስ ውሳኔ በመስጠት ሂደት ቢሮው የሚሰጠው ውሳኔ፤
3. “**የጸደቀ ቅጽ**” በዚህ አዋጅ አንቀጽ 78 የተሰጠው ትርጉም ይኖረዋል።
4. “**ቢሮ**” ማለት የሱማሌ ክልል የገቢዎች ቢሮ ነው።
5. “**ድርጅት**” ማለት ከባንያ፣ የሽርክና ማህበር፣ የመንግሥት የልማት ድርጅት ወይም የመንግሥት የፋይናንስ ድርጅት ወይም ሌላ በኢትዮጵያ ወይም በውጭ ሀገር የተመሠረተ የሰዎች ድርጅት ነው።
6. “**ኮሚሽን**” ማለት በዚህ አዋጅ አንቀጽ 85 መሠረት የተቋቋመው የግብር ይግባኝ ኮሚሽን ነው።

NOW, THEREFORE, in accordance with Article 49 (3) (A) of the Revised Constitution of the Somali Regional state, the State Council hereby proclaimed as follows:

PART ONE

GENERAL

1. Short Title

This Proclamation may be cited as the “Tax Administration of Somali Regional state Proclamation No. 193 /2020”.

2. Definitions

In the tax laws (including this Proclamation), unless the context otherwise requires:

1. “**amended assessment**” means an amended assessment made by the Bureau under Article 28 of this Proclamation;
2. “**appealable decision**” means:
 - a) An objection decision;
 - b) Any other decision of the Bureau made under a tax law other than:
 - I. A tax decision;
 - II. A decision made by the Bureau in the course of making a tax decision;
3. “**approved form**” have the meaning in Article 78 of this Proclamation;
4. “**Bureau**” means: The Somali Regional State Revenue Bureau
5. “**body**” means a company, partnership, public enterprise or public financial agency, or other body of persons whether formed in Ethiopia or elsewhere;
6. “**Commission**” means the Tax Appeal Commission established under Article 85 of this Proclamation;

- 7. **“Shirkad”** waxa loola jeedaa Ururka shaqooyinka ganacsiga oo lagu sameeyay si waafaqsan Xeerka Ganacsiga ee Itoobiya kasoo leh jiritaan shaqsinimo, waxaana ku jira shirkadaha lagu aasaaso si waafaqsan sharciga dalalka shisheeye;
- 8. **“Xubinka Maamula”** marka laga hadlayo shirkad, waxa loola jeedaa xubin ka mid ah kuwa si khaasa haya, si toos ah ama si dadbanba, keligiis ah ama si wadajir ah ula haya qofkale oo ehelkiisa ah:
 - b) 50% ama in ka badan ee xuquuqda codbixinta lasocota ama ku lifaaqan danaha xubinimo ee shirkadda,
 - t) 50% ama in ka badan ee xuquuqda saamiga ee danaha xubinimo ee shirkadda.
 - j) 50% ama in ka badan ee xuquuqda raasamaalka ee danaha xubinimo ee shirkadda.
- 9. **“Dhokumenti”** waxaa ka mid ah:
 - b) Buuga xisaabadka, diiwaanka, xisaabadka bangiga, warqadaha juwanka qaansheegta, foojarka, qandaraas ama heshiis, ama dokumentiyada caddeymaha ee Jibriga.
 - t) Shahaado ama qoraal xisaabeed oo uu bixiyo wakiil ruqsad u leh Canshuur bixiye sida kucad Qodobka 22^{aad} ee Bayaankan; ama
 - j) Wixii macluumaad ama xog ah oo ku kaydsan qalab kaydinta xogta elektaroonik ah
- 10. **“Xisaabinta laqiyaasay”** waxaa loola jeedaa xisaabinta uu sameeyay Xafiiska Dakhligu hab waafaqsan qodobka 26^{aad} ee Bayaankan;
- 11. **“Sanad maaliyadeed”** waxa loola jeedaa sanad miisaaniyadeedka Dowladda Itoobiya,

- 7. **“ኩባንያ”** ማለት የራሱ ሕጋዊ ሰውነት ያለው በኢትዮጵያ የንግድ ሕግ መሠረት የንግድ ሥራ ለመስራት የተቋቋመ ድርጅት ሲሆን፣ በሌላ ሀገር ሕግ መሠረት የተመሠረተን ተመሳሳይ የንግድ ድርጅት ይጨምራል።
- 8. **“ወሳኝ ድምፅ ያለው አባል”** ማለት ኩባንያን በሚመለከት፣ ለራሱ ጥቅም ሲል ብቻውን ወይም ግንኙነት ካለው ሰው ጋር በቀጥታም ሆነ በተዘዋዋሪ መንገድ፡-
 - ሀ) በኩባንያው ካለው ጥቅም ጋር ተያይዞ 50% ወይም ከዚያ በላይ ድምፅ የመስጠት መብት ያለው፤
 - ለ) በኩባንያው ካለው ጥቅም ጋር ተያይዞ 50% ወይም ከዚያ በላይ የትርፍ ድርሻ የሚያገኝ፤ ወይም
 - ሐ) በኩባንያው ካለው ጥቅም ጋር ተያይዞ 50% ወይም ከዚያ በላይ የካፒታል ድርሻ ያለው አባል ነው።
- 1. **“ሰነድ”** የሚከተሉትን ይጨምራል።
 - ሀ) የሂሳብ መዝገብ፣ መዝገብ፣ ሪከርድ፣ የመመዘገቢያ ሰነድ፣ የባንክ መግለጫ፣ ደረሰኝ፣ ኢንቮይስ፣ ቫውቸር፣ ውል ወይም ስምምነት፣ የጉምሩክ ዲክላራሲዮን፤
 - ለ) በዚህ አዋጅ አንቀጽ 22 መሠረት ፈቃድ በተሰጠው የታክስ እንደራሴ የተሰጠ የምስክር ወረቀት ወይም መግለጫ፤ ወይም
 - ሐ) በኤሌክትሮኒክ የመረጃ ማከማቻ መሳሪያ ውስጥ የተከማቸ /የተያዘ/ ማንኛውም መረጃ ወይም ዳታ፤
- 10. **“በግምት የተከናወነ የታክስ ስሌት”** ማለት ቢሮው በዚህ አዋጅ አንቀጽ 26 መሠረት በግምት የሚያከናውነው የታክስ ስሌት ነው።
- 11. **“የበጀት ዓመት”** ማለት የኢትዮጵያ መንግሥት የበጀት ዓመት ነው።

- 7. **“company”** means a commercial business organization established in accordance with the Commercial Code and having legal personality, and includes any equivalent entity incorporated or formed under a foreign law;
- 8. **“Controlling member”**, in relation to a company, means a member who beneficially holds, directly or indirectly, either alone or together with a related person or persons:
 - a) 50% or more of the voting rights attaching to membership interests in the company;
 - b) 50% or more of the rights to dividends attaching to membership interests in the company; or
 - c) 50% or more of the rights to capital attaching to membership interests in the company;
- 9. **“document”** include
 - a) A book of account, record, register, bank statement, receipt, invoice, voucher, contract or agreement, or Customs entry;
 - b) A certificate or statement provided by a licensed tax agent under Article 22 of this Proclamation; or
 - c) Any information or data stored on an electronic data storage device;
- 10. **“estimated assessment”** means an estimated assessment made by the Bureau under Article 26 of this Proclamation;
- 11. **“fiscal year”** means the budgetary year of the Ethiopian Government;

- 12. "Xisaabinta Khatarta" waxaa loola jeedaa xisaabinta khatarta oo uu soo saaro Xafiisku si waafaqsan Qodobka 27^{aad} ee bayaankan;
- 13. "Amarka Garnishee-ga" waxaa loola jeedaa nidaamka garnisheega oo uu soo saaro Xafiisku si waafaqsan Qodobka 43^{aad} ee bayaankan,
- 14. "Ururka Caalamiga ah" waxaa loola jeedaa ururka ay xubno ka yihiin dalalka ama dawladaha madaxa bannaan,
- 15. "Bixinta lacagaha dulsaarka ee Cashuurta lala daaho" waxaa loola jeedaa bixinta dulsaarka daahay sida lagu sheegay qodobka 37^{aad};
- 16. "wakiilka Shatiga haysta ee Canshuurta" waxaa loola jeedaa wakiilka Canshuur bixiye ee liisanka loo siiyay hab waafaqsan Qodobka 95^{aad} ama 96^{aad} ee bayaankan;
- 17. "Wakaaladda liisan bixinta" waxaa loola jeedaa Xafiiskasta oo sida waafaqsan sharciga u idman in ay bixiyaan liisanka, oggolaansho, shahaado, dhimis, ama oggolaansho kale;
- 18. "Maareeye" waxaa loola jeedaa:
 - b) Marka laga hadlayo shirkadaha ku dhisan heshiiska wadaaga ah, qofka heshiiska saxeexay ama qofkasta oo isticmaalaya awoodaha heshiiska lagu helay
 - t) Marka laga hadlayo Shirkad, Madaxa Shirkada, Agaasimaha, Maareeyaha ama cidkasta oo kale oo fadhida boos lamid ah.
 - j) Hay'adkasta oo kale, Maareeyaha guud ama cidkasta oo kale oo fadhida boos lamid ah.
- 19. "Xubin" marka ay tahay Shirkad, waxaa loola jeedaa qofka leh danno ama faa'iido xubin ahaaneed ee shirkad oo ay kamidtahay saamiga shirkada.

- 12. "የሰጋት የታክስ ስሌት" ማለት ቢሮው በዚህ አዋጅ አንቀጽ 27 መሠረት ከሰጋት በመነሳት የሚያከናውነው የታክስ ስሌት ነው።
- 13. "የገንዘብ ክፍያ ትእዛዝ" ማለት በዚህ አዋጅ አንቀጽ 43 መሠረት በቢሮው የሚሰጥ የገንዘብ ክፍያ ትእዛዝ ነው።
- 14. "ባለሙያ ሰነድ ድርጅት" ማለት ሉሳላዊ ሥልጣን ያላቸው ሀገራት ወይም የእነዚህ ሀገራት መንግሥታት አባል የሆኑት ድርጅት ነው።
- 15. "ክፍያ ለዘገየበት የሚከፈል ወለድ" ማለት በዚህ አዋጅ አንቀጽ 37 መሠረት የታክስ ክፍያ በመዘግየቱ ምክንያት የሚከፈል ወለድ ነው።
- 16. "ፈቃድ የተሰጠው የታክስ እንደራሴ" ማለት በዚህ አዋጅ አንቀጽ 95 እና 96 መሠረት ፈቃድ የተሰጠው የታክስ እንደራሴ ነው።
- 17. "ፈቃድ ሰጪ ባለሥልጣን" ማለት ፈቃድ፣ የምስክር ወረቀት፣ ስምምነት፣ ወይም ሌላ መብት ለመስጠት በማንኛውም ሕግ የተሾመ ሰው ነው።
- 18. "ሥራ አስኪያጅ" ማለት፦
 - ሀ) ለሽርክና ማህበር ሲሆን ሽሪኩ ወይም የሽርክና ማህበር ዋና ሥራ አስኪያጅ ወይም በዚህ ደረጃ የሚሠራ ወይም ተመሳሳይ ተግባር የሚያከናውን ሰው፤
 - ለ) ለኩባንያ ሲሆን፣ የኩባንያው ዋና ሥራ አስኪያጅ፣ ዳይሬክተር፣ ዋና ሥራ አስኪያጅ፣ ወይም በኩባንያው ውስጥ ተመሳሳይ ሥልጣን ያለው ወይም በዚህ ደረጃ የሚሠራ ወይም ተመሳሳይ ተግባር የሚያከናውን ሰው፤
 - ሐ) ለሌላ ለማንኛውም ድርጅት፣ የድርጅቱ ዋና ሥራ አስኪያጅ ወይም በኩባንያው ውስጥ ተመሳሳይ ሥልጣን ያለው ሰው ወይም በዚህ ችሎታ የሚሠራ ወይም ተመሳሳይ ተግባር የሚያከናውን ሰው ነው።
- 19. "አባል" ማለት ኩባንያን በሚመለከት ማንኛውም ባለአክሲዮን ወይም በኩባንያው ውስጥ ሌላ ማንኛውም የአባልነት ጥቅም ያለው ሰው ነው።

- 12. "jeopardy assessment" means a jeopardy assessment made by the Bureau under Article 27 of this Proclamation;
- 13. "garnishee order" means a garnishee order issued by the Bureau under Article 43 of this Proclamation;
- 14. "international organization" means an organization the members of which are sovereign states or governments of sovereign states;
- 15. "late payment interest" means late payment interest imposed under Article 37;
- 16. "licensed tax agent" means a tax agent licensed under Article 95 or 96 of this Proclamation;
- 17. "licensing Bureau" means a person appointed under any law to issue a license, permit, certificate, concession, or other authorization;
- 18. "Manager" means:
 - a) for a partnership, a partner or general manager of the partnership, or a person acting or purporting to act in that capacity;
 - b) for a company, the chief executive officer, a director, general manager, or other similar officer of the company, or a person acting or purporting to act in that capacity;
 - c) for any other body, the general manager or other similar officer of the body, or a person acting or purporting to act in that capacity
- 19. "Member", in relation to a body, means a person with membership interest in the body including a shareholder in a company or a partner in a partnership;

29. **"Qaan-sheega Is-Xisaabinta"** waxaa loola jeedaa:

b) Soo sheegista Canshuurta ee loo sameeyo hab waafaqsan bayaanka Cashuurta Dakhliga.

t) Lacagaha kasoo noqotay VAT-ga sida ku qoran bayaanka VAT;

j) Lacagaha cashuuraadka ee Jibriga ee qeexaya VAT ama dhigaya Canshuurta excise-ka ee laga bixinayo alaabaha lasoo dajinayo,

x) Soo sheegista cashuurta excise-ka ee lagu xeeriyay Bayaanka Canshuur excise-ka.

kh) cashuurta Turn over-ka ee lagu xeeriyay bayaanka Canshuur Turn over.

d) Ku dhawaaqista Canshuurta hordhaca ah sida lagu sheegay Qodobka 23^{aad} ee Bayaankan.

r) Soo sheegista Canshuurta ee ku timiday dhawaaqista is-xisaabinta sida waafaqsan sharciga Canshuur bixinta,

30. **"Is-Xisaabinta Cashuur-bixiyaha"** Waxaa loola jeedaa in Cashuurbixiyaha looga baahan yahay inay soo dhaweeyaan Qaan-sheega isxisaabinta.

31. **"Cashuur"** waxaa loola jeedaa Canshuur lagu soo rogay sida waafaqsan sharciga Canshuurta waxaa ka mid ah kuwan soo socda:

b) Canshuurta Withholding-ka;

t) Lacagta horumariska ee Canshuur ahaan loo sii bixiyo ama mida qayb qayb ahaan lagu bixin karo Canshuurta sida lagu sheegay bayaanka Cashuurta dakhliga.

j) Gannaax.

x) Lacagaha dulsaarka ee daahay.

kh) Cashuurkasta oo kale oo lagu xeeriyay bayaanka Cashuurta Dakhliga.

29. **"የታክስ ስሌት ማስታወቂያ" ማለት፡-**

ሀ) በገቢ ግብር አዋጅ መሠረት የሚቀርብ የግብር ማስታወቂያ፤

ለ) በተጨማሪ እሴት ታክስ አዋጅ መሠረት የሚቀርብ የተጨማሪ እሴት ታክስ ማስታወቂያ፤

ሐ) ወደ ሀገር ውስጥ በገባው ዕቃ ላይ የሚከፈለውን ተጨማሪ እሴት ታክስ ወይም የኤክሳይዝ ታክስ የሚያሳይ የጉምሩክ ዲክላራሲዮን ፤

መ) በኤክሳይዝ ታክስ አዋጅ መሠረት የሚቀርብ የኤክሳይዝ ታክስ ማስታወቂያ፤

ሠ) በተርን ኦቨር ታክስ አዋጅ መሠረት የሚቀርብ የተርን ኦቨር ታክስ ማስታወቂያ፤

ረ) በዚህ አዋጅ አንቀጽ 23 መሠረት የሚቀርብ በቅድሚያ የሚከፈል ታክስ ማስታወቂያ፤ ወይም

ሰ) በታክስ ሕግ መሠረት የታክስ ማስታወቂያ ተብሎ የሚጠቀስ በታክስ ከፋይ የሚዘጋጅ የታክስ ስሌት ማስታወቂያ፤

30. **"ታክስን የማስላት ግዴታ ያለበት ታክስ ከፋይ"** ማለት ራሱ ያከናወነውን የታክስ ስሌት ማስታወቂያ ማቅረብ የሚገደድ ሰው ነው።

31. **"ታክስ"** ማለት በታክስ ሕጎች መሠረት የሚጣል ታክስ ሲሆን፤ የሚከተሉትን ይጨምራል፡-

ሀ) በከፋይ ተቀንሶ የሚቀር ታክስ፤

ለ) በገቢ ግብር አዋጅ መሠረት አስቀድሞ የሚከፈል ወይም በየጊዜው የሚከፈል ታክስ

ሐ) ቅጣት

መ) ክፍያ በመዘግየቱ ምክንያት የሚከፈል ወለድ ነው፤

ሠ). በገቢ ግብር አዋጅ መሠረት የሚጣል ማንኛውም ታክስ

29. **"self-assessment declaration"** means:

a) A tax declaration under the Income Tax Proclamation;

b) A VAT return under the Value Added Tax Proclamation;

c) A Customs entry to the extent that it specifies the value added tax or excise tax payable in respect of an import of goods;

d) An excise tax declaration under the Excise Tax Proclamation;

e) A turnover tax return under the Turnover Tax Proclamation

f) An advance tax declaration under Article 23 of this Proclamation; or

g) A tax declaration specified as a self-assessment declaration under a tax law;

30፣ **"self-assessment taxpayer"** means a taxpayer required to file a self-assessment declaration;

31. **"tax"** means a tax imposed under a tax law and includes the following:

a) Withholding tax;

b) Advance payments of tax and installments of tax payable under the Income Tax Proclamation;

c) Penalty;

d) Late payment interest;

e). any other tax determined by the income tax proclamation.

32. "Xisaabinta Canshuurta" waxaa loola jeedaa is-xisaabin, xisaabinta la qiyaasay, xisaabinta khatarta, xisaabinta wax laga baday, ganaax ama xisaabin kale oo lagu sameeyay si waafaqsan sharciga Canshuur bixinta;

33. "Qodobada Lunsiga Canshuurta" waxaa loola jeedaa lunsiga Cashuurta ee lagu xeeriyay:

b) Bayaanka Cashuurta Dakhliga.

t) Bayaanka Cashuurta lagu daray Qiimaha Alaabta (VAT- ka).

34. "Go'aanka Canshuureed" waxaa loola jeedaa:

b) Xisaabinta Canshuur bixinta, aan ahayn is-xisaabinta;

t) Go'aanka dhaqangelinta isxisaabinta Cashurbixiyaha sida lagu sheegay qodobka 29^{aad} ee bayaankan;

j) Go'aan ku xusan Qodobka 40 (2) ee bayaankan xaddiga Cashuurta ee uu bixinayo ama uu bixin doono Cashurbixiyuhu,

x) Go'aamada la xidhiidha daysanaha Labaad ama xaddiga cashuureed ee laga bixinayo kharashka soo kabashada.

kh) Go'aanka lacagaha dulsaarka laga bixinayo cashuurta daahday.

d) Go'aanka lagu diidayo in lasoo celinayo lacagaha lagu sheegay qodobka 49^{aad} ama 50^{aad};

r) Go'aanka cadadka daymaha dheeriga ah ee ku xusan qodobka 49^{aad} ee bayaankan, xaddiga lacagaha lasoo celinayo ee ku xusan qodobka 50^{aad} ee bayaankan, ama Wadarta lacagaha ee la rabo in dib loo bixiyo ee ku xusan qodobka 50^{aad} ee bayaankan; ama

s) Go'aan ka mid wadarta Canshuurta withholding-ka ee aan la bixin ee lagu sheegay Qodobka 86 (3) ee bayaanka lacagaha cashuurta Dakhliga.

32. "የታክስ ስሌት" ማለት የታክስ ስሌት ማስታወቂያ፣ በግምት የሚከናወን የታክስ ስሌት፣ የስጋት የታክስ ስሌት፣ የተሻሻለ የታክስ ስሌት፣ አስተዳደራዊ የታክስ ቅጣት ወይም ወለድ ስሌት፣ ወይም በታክስ ስጋት መሠረት የሚደረግ ሌላ ማንኛውም ስሌት ነው።

33. "ከታክስ የመሸሽ ድንጋጌ" ማለት

ሀ) በገቢ ግብር አዋጅ፤

ለ) የተጨማሪ እሴት ታክስ አዋጅ መሠረት የተደነገገ ከታክስ የመሸሽ ድንጋጌ ነው።

34. "የታክስ ውሳኔ" ማለት

ሀ) በታክስ ከፋይ የተከናወነውን ስሌት የማይጨምር የታክስ ስሌት፤

ለ) ታክሱን የማስላት ግዴታ ያለበት ታክስ ከፋይ በሚያቀርበው ማመልከቻ ላይ በዚህ አዋጅ አንቀጽ 29 መሠረት የሚሰጥ ውሳኔ፤

ሐ) በታክስ ከፋይ እንዲከፈል ወይም ለወደፊት እንዲከፈል በዚህ አዋጅ አንቀጽ 40(2) መሠረት የተሰጠ ውሳኔ፤

መ) በሁለተኛ ደረጃነት የሚመጣን ኃላፊነት ወይም ታክስን ለማስከፈል የሚወጣን ወጭ ማስመለስን በሚመለከት የሚሰጥ ውሳኔ፤

ሠ) ክፍያ በመዘግየቱ ምክንያት የሚጣልን ወለድ በተመለከተ የተሰጠ ውሳኔ፤

ረ) በዚህ አዋጅ አንቀጽ 49 ወይም 50 መሰረት በቀረበ የታክስ ተመላሽ ማመልከቻ ላይ የሚሰጥ የእምቢታ ውሳኔ፤

ሰ) በዚህ አዋጅ አንቀጽ 49 መሠረት ሊካካስ ከሚችለው በላይ የሆነን የታክስ ክሬዲት መጠን፣ በዚህ አዋጅ አንቀጽ 50 መሠረት የሚቀርብን የተመላሽ ጥያቄ መጠን ወይም በዚህ አዋጅ አንቀጽ 50 መሠረት እንደገና መክፈል የሚኖርበትን የተመላሽ መጠን አስመልክቶ የሚሰጥ ውሳኔ፣ ወይም

ሸ) ለቢሮው ያልተከፈለ ከተከፋይ ሂሳብ ላይ ተቀንሶ የቀረን ታክስ በሚመለከት በዚህ አዋጅ አንቀጽ 86(3) መሠረት የሚሰጥ ውሳኔ።

32. "tax assessment" means a self-assessment, estimated assessment, jeopardy assessment, amended assessment, penalty assessment, or any other assessment made under a tax law;

19. "tax avoidance provision" means: tax avoidance provisions stipulated under :-

a) the Income Tax Proclamation;

b) the Value Added Tax Proclamation;

34. "tax decision" means:

a) A tax assessment, other than a self-assessment;

b) A decision on an application by a self-assessment taxpayer under Article 29(1);

c) a determination under Article 40(2) of this Proclamation of the amount of tax payable or that will become payable by a taxpayer;

d) a determination of a secondary liability or the amount of tax recovery costs payable;

e) A determination of late payment interest payable;

f) A decision to refuse an application for a refund under Article 49 or 50;

g) a determination of the amount of an excess credit under Article 49 of this Proclamation, the amount of a refund under Article 50 of this Proclamation, or the amount of a refund required to be repaid under Article 50 of this Proclamation; or

h) a determination of the amount of unpaid withholding tax under Article 86(3) of the Income Tax Proclamation;

35. "Soo Sheegista Cashuurta" waxaa loola jeedaa sida soo socota:

b) Soo sheegista Canshuurta looga baahan yahay in la soo gudbiyo hab waafaqsan Bayaanka Cashuurta Dakhliga.

t) Soo sheegista Canshuurta withholding-ka ee lagu sheegay Bayaanka cashuurta Dakhiga.

j) Dib u celinta Cashuurta Qiimaha lagu daray (VAT) ee loo baahan yahay in lagu soo gudbiyo si waafaqsan Bayaanka cashuurta (VAT-ka).

x) Dhokumentiyada Jibriga ilaa qeexaya Cashuurta Qiimaha lagu daray (VAT) ama cashuurta excise eelaga bixiyo alaabaha lasoo dejiyo,

Kh) Soo sheegista loo baahan yahay in la soo gudbiyo ee lagu xeeriyay bayaanka Cashuurta excise-ka.

d) Cashuurta turnover-ka ee loo baahan yahay in lagu soo gudbiyo hab waafaqsan Qaan-sheega cashuurta turn over-ka.

r) Soo sheegista Canshuurta ee loo baahan yahay in uu soo gudbiyo Cashurbixiyuhu sida lagu sheegay bayaankan:

36. "Sharciyada Canshuurta" waxaa loola jeedaa:

b) Bayaankan;

t) Bayaanka canshuurta Dakhliga;

j) Bayaanka Cashuurta Cashuurta Qiimaha lagu daray (VAT ka);

x). Bayaanka Canshuurta excise-ka.

kh) Bayaanka Stamp Duty-ga;

d) Bayaanka Canshuurta turnover-ka;

r) Sharci kasta oo kale (oo aan ahayn sharciyada kastamada) kaasi oo waajibka dhigaya in la qaado Cashuur ama Lacago kale kuwaasi oo ay ururintooda waajib ka saaranyahay Xafiiska Dakhliga.

35. “የታክስ ማስታወቂያ” ማለት የሚከተሉት ናቸው፦

ሀ) በገቢ ግብር አዋጅ መሠረት መቅረብ የሚኖርበት የታክስ ማስታወቂያ፤

ለ) በገቢ ግብር አዋጅ መሠረት በከፋይ ተቀንሶ የሚያዝን ታክስ በሚመለከት የሚቀርብ የታክስ ማስታወቂያ፤

ሐ) በተጨማሪ እሴት ታክስ አዋጅ መሠረት የሚቀርብ የተጨማሪ እሴት ታክስ ማስታወቂያ፤

መ) ወደ ሀገር ውስጥ በገባው ዕቃ ላይ የሚከፈለውን የተጨማሪ እሴት ታክስ ወይም የኤክሳይዝ ታክስ የሚያሳይ የጉምሩክ ዲክላራሽን፤

ሠ) በኤክሳይዝ ታክስ አዋጅ መሠረት የሚቀርብ የታክስ ማስታወቂያ፤

ረ) በተርን ኦቨር ታክስ አዋጅ መሠረት የሚቀርብ የታክስ ማስታወቂያ፤

ሰ) በዚህ አዋጅ መሠረት በታክስ ከፋይ መቅረብ የሚኖርበት የታክስ ማስታወቂያ፤

36. “የታክስ ሕግ” ማለት፦

ሀ) ይህ አዋጅ፤

ለ) የገቢ ግብር አዋጅ፤

ሐ) የተጨማሪ እሴት ታክስ አዋጅ፤

መ) የኤክሳይዝ ታክስ አዋጅ፤

ሠ) የቴምብር ቀረጥ አዋጅ፤

ረ) የተርን ኦቨር ታክስ አዋጅ፤

ሰ) የጉምሩክን ሕግ ሳይጨምር፤ ቢሮው ታክሱን፣ ቀረጡን ወይም ክፍያውን የማስተዳደር ኃላፊነት የተሰጠው እስከሆነ ድረስ ማንኛውም ይህንን ታክስ፣ ቀረጥ፣ ወይም ክፍያ የሚጥል ሌላ ሕግ

35. “tax declaration” mean the following:

a) a tax declaration required to be filed under the Income Tax Proclamation;

b) A withholding tax declaration required to be filed under the Income Tax Proclamation;

c) a VAT return required to be filed under the Value Added Tax Proclamation;

d) A Customs entry to the extent that it specifies the value added tax or excise tax payable in respect of an import of goods;

e) A declaration required to be filed under the Excise Tax Proclamation;

f) A turnover tax return required to be filed under the Turnover Tax Declaration;

g) a tax declaration required to be filed by a taxpayer under this Proclamation;

36. “tax law” means:

a) This Proclamation;

b) The Income Tax Proclamation;

c) The Value Added Tax Proclamation;

d) The Excise Tax Proclamation;

e) The Stamp Duty Proclamation;

f) The Turnover Tax Proclamation;

g) Any other legislation (other than legislation relating to Customs) under which a tax, duty, or levy is imposed if the Bureau has responsibility for the administration of the tax, duty, or levy;

h) Any regulation or directives made under a law referred to in the above paragraphs;

37. **"Sarkaalka Canshuurta"** waxaa loola jeedaa:

b) Madaxa Xafiiska Dakhliga,

t) Ku-xigeenada Madaxa Xafiiska Dakhliga,

j) Sarkaal ama shaqaale lagu shaqaalaysiiyay hab waafaqsan bayaanka aasaasida Xafiiska Dakhliga kaasi oo mas'uul ka ah maamulka iyo fulinta sharciyada Cashuurta

38. **"Wagtiga Canshuur bixinta"** marka laga hadlayo Canshuur bixinta, waxaa loola jeedaa waqtiga cashuurbixinta warbixinteedu soo gaadhay Xafiiska Dakhliga.

39. **"Kharashka soo ururinta Canshuur"** waxaa loola jeedaa:

b) Kharashka uu Xafiisku galay marka uu soo urrinayo Cashuuraha aan la bixin sida lagu sheegay qodobka 30 (3) ee bayaankan.

t) Kharashka uu Xafiisku galay marka uu qabanayo alaabada sida lagu sheegay qodobka 41 (9) (b) ee bayaankan.

40. **"Wakiilka cashuurta"** marka laga hadlayo Cashuurbixiyaha waxa loola jeedaa shaqsi mas'uul ka ah xisaabinta rasiidka ama bixinta lacagaha ama lacagaha isagoo matalaya Cashuurbixiyaha waxaana ka mid ah kuwan soo socda:

b) Haday tahay Shirkad ku dhisan heshiis wadaag, midkamid ah dhinacyada heshiiska ama maareeyaha shirkada.

t) Shirkad marka ay tahay, Maareeyaha Guud.

j) Shaqsiyaadka aan awoodi karin, wakiilka sharciga oo masuul ka ah inuu qabto dakhliga ama faa'iidooyinka qofka wakiishay;

x) Cashuurbixiyaha ku xusan Qodobka 40^{aad} ee bayaankan, ama lacag qaadaha Cashuurbixiyaha ee lagu xeeriyay qodobkan.

37. **"የታክስ ሠራተኛ" ማለት፦**

ሀ) የገቢዎች ቢሮ ኃላፊ፤

ለ) የገቢዎች ቢሮ ምክትል ኃላፊ፤

ሐ) በገቢዎች ቢሮ ማቋቋሚያ አዋጅ መሠረት የታክስ ሕግን የማስተዳደርና የማስፈፀም ኃላፊነት የተጣለባቸው ሌሎች የቢሮ ተቀጣሪ ወይም ሠራተኛ፤

38. **"የታክስ ጊዜ" ማለት** ከታክስ ጋር በተያያዘ ለገቢዎች ቢሮ ሪፖርት የሚቀርብበት ጊዜ ነው።

39. **"ታክስ ለማስከፈል የወጡ ወጭዎች" ማለት፦**

ሀ) በ ቢሮው ያልተከፈለን ታክስ ለማስከፈል የሚያወጣቸው በዚህ አንቀጽ 30(3) የተዘረዘሩ ወጭዎች፤

ለ) በዚህ አዋጅ አንቀጽ 41(9)(ሀ) የተዘረዘሩት ቢሮው ታክስ ለማስከፈል የሚያስችልን ሀብት ሲይዝ የሚያወጣቸው ወጭዎች ናቸው።

40. **"የታክስ ወኪል" ማለት** ታክስ ከፋዩን በመወከል ውስጥ ማንኛውንም ገንዘብ ለመቀበል ወይም ለመክፈል ኃላፊነት ያለበት ግለሰብ ሲሆን የሚከተሉትን ይጨምራል፦

ሀ) የሽርክናን ማህበር በተመለከተ የሽርክና ማህበሩ ሽሪክ ወይም ሥራ አስኪያጅ፤

ለ) ኩባንያን በተመለከተ የኩባንያው ዳይሬክተር፤

ሐ) ችሎታ የሌለውን በግለሰብ በተመለከተ ችሎታ የሌለውን ግለሰብ በመወከል ወይም ለዚህ ግለሰብ ጥቅም ገቢ የሚቀበል ህጋዊ ወኪል፤

መ) በዚህ አዋጅ አንቀጽ 40 የተጠቀሰውን ታክስ ከፋይ በተመለከተ በተጠቀሰው አንቀጽ መሠረት የታክስ ከፋዩ ባለአደራ፤

37 **"tax officer"** means:

a) The Head of Revenue Bureau;

b) The Deputy Head of Revenue Bureau;

c) an officer or employee of the Bureau appointed under the Revenue Bureau Establishment Proclamation with responsibility for the administration and enforcement of the tax laws;

38 **"tax period"**, in relation to a tax, means the period for which the tax is reported to the Revenue Bureau;

39. **"tax recovery costs"** means:

a) the costs of the Bureau referred to in Article 30(3) of this Proclamation incurred in recovering unpaid tax;

b) The costs of the Bureau referred to in Article 41(9) (a) of this Proclamation incurred in undertaking seizure proceedings;

40. **"tax representative"**, in relation to a taxpayer, means an individual responsible for accounting for the receipt or payment of moneys or funds on behalf of the taxpayer and includes the following:

a) For a partnership, a partner in the partnership or a manager of the partnership,

b) For a company, a director of the company;

c) For an incapable individual, the legal representative of the individual responsible for receiving income on behalf or, or for the benefit of, the individual;

d) For a taxpayer referred to in Article 40 of this Proclamation, the receiver in relation to the taxpayer under that Article;

kh) Cashuurbixiye kasta, shaqsiga uu Xafiisku qoraal ahaan ugu ogolaaday in uu yahay wakiil Cashuurbixiye hab waafaqsan sharciyada Canshuurta;

41. "Cashuurbixiye" waxaa loola jeedaa qofka ay Cashuur Bixintu ku waajibto waxaana ka mid ah kuwan soo socda:

b) Canshuur dakhliga, qof ka aan haysan dhakhli cashuur laga bixin karo ama khasaaray si waafaqsan shaxda "i" ama "j" sanad cashuureedkaas.

t) Cashuurta VAT ka marka ay tahay, qof diiwaangashan ama laga rabo inuu is diiwaangeliyo.

j) Cashuurta Turn-over-ka Qofka laga rabo inuu bixiyo Cashuurtan.

42. "Canshuurta aan la bixinin" waxaa loola jeedaa Canshuurta aan lagu bixin taariikhdeedii, ama hadii Xafiisku u kordhiyay waqtiga si waafaqsan qodobka 32^{aad} ee bayaankan aan lagu bixin waqtigii la kordhiyay.

43. "Wakiilka Cashuurta withholding" waxaa loola jeedaa qofka loo baahan yahay in uu ka haayo Canshuurta withholding-ka ee hoos yimaada Qeybta Tobnaad ee bayaanka cashuurta dakhliga.

44. "Canshuurta withholding-ka" waxaa loola jeedaa Canshuur loo baahan yahay in laga reebo marka lacag la bixiyo hab waafaqsan Qeybta Tobnaad ee bayaanka cashuurta dakhliga.

45. "Qof" waxaa loola jeedaa qofka Bani'aadamka ah iyo waxkasta oo uu sharcigu u aqoonsaday qof.

3^{aad} **Ooimaha Suuqa ee Caadiga ah**

1. Ujeedooyinka sharciyada Cashuuraha iyo Qodobka 76^{aad} ee bayaanka canshuurta Dakhliga, qiimaha alaabta, hantida, adeegga, ama faa idada wakhtiyada gaar ah waa qiimaha ay Alaabaasi, hantidaasi ama Adeegaasi ka taagantahay suuqa furan waqtigaas iyo goobtaas.

ሠ). ማንኛውንም ታክስ ከፋይ በተመለከተ ለታክስ ሕጎች ዓላማ ሲባል ቢሮው በጽሁፍ በተሰጠ ማስታወቂያ የታክስ ከፋይ የታክስ ወኪል እንደሆነ ያስታወቀው ግለሰብ ነው።

41. "ታክስ ከፋይ" ማለት ታክስ የመክፈል ግዴታ ያለበት ሰው ሲሆን የሚከተሉትንም ይጨምራል፡-

ሀ) የገቢ ግብርን በተመለከተ በሠንጠረዥ "ለ" ወይም "ሐ" መሠረት በግብር ዓመቱ ግብር የሚከፈልበት ገቢ የሌለው በግብር እፎይታ ላይ ያለ ወይም ኪሳራ ያጋጠመው ሰው፤

ለ) የተጨማሪ እሴት ታክስን በተመለከተ ለተጨማሪ እሴት ታክስ የተመዘገበ ወይም የመመዘገብ ገዢ ግዴታ ያለበት ሰው፤

ሐ) የተርን ኦቨር ታክስን በተመለከተ የተርን ኦቨር ታክስ ከፋይ ሰው፤

42. ያልተከፈለ ታክስ" ማለት በመክፈያ ቀን ወይም ቢሮው በዚህ አዋጅ አንቀጽ 32 የተመለከተውን የታክስ መክፈያ ቀን ያራዘመ ከሆነ በተራዘመው ጊዜ ውስጥ ያልተከፈለ ታክስ ነው፤

43. "ታክስ ቀንሶ ገቢ የማድረግ ኃላፊነት የተጣለበት ሰው" ማለት በፌደራል የገቢ ግብር አዋጅ ክፍል አስር መሠረት ከተከፋይ ሂሳብ ላይ ታክስ ቀንሶ ገቢ የማድረግ ግዴታ የተጣለበት ሰው ነው፤

44. "ተቀንሶ የሚያዝ ታክስ" ማለት በገቢ ግብር አዋጅ ክፍል አስር መሠረት ከተከፋይ ሂሳብ ላይ ተቀንሶ መያዝ ያለበት ታክስ ነው፤

45. "ሰው" ማለት ማንኛውንም የተፈጥሮ ሰው ወይም በህግ የሰውነት መብት የተሰጠው አካል ነው።

3. **ትክክለኛ የገበያ ዋጋ**

1. የክልሉ የገቢ ግብር አዋጅ አንቀጽ 76 ድንጋጌ ለታክስ ሕጎች ዓላማ በአንድ በተወሰነ ጊዜ እና ቦታ የአንድ ዕቃ፣ ንብረት፣ አገልግሎት ወይም ጥቅም ትክክለኛ ዋጋ ነው የሚባለው የዕቃው፣ የንብረቱ፣ የአገልግሎቱ ወይም የጥቅሙ የወቅቱ እና የቦታው መደበኛ የገበያ ዋጋ ነው።

e) For any taxpayer, an individual that the Bureau has, by notice in writing to the individual, declared to be a tax representative of the taxpayer for the purposes of the tax laws;

41. "taxpayer" mean a person liable for tax and include the following:

a) for the income tax, a person who has zero taxable income or loss under Schedule 'B' or 'C' for a tax year;

b) for the VAT, a registered person;

c) for the Turn over Tax, a registered person

42. "Unpaid tax" means tax that has not been paid by the due date or, if the Bureau has extended the due date under Article 32 of this Proclamation, by the extended due date;

43. "Withholding agent" means a person required to withhold tax from a payment under Part Nine of the Income Tax Proclamation;

44. "withholding tax" means tax that is required to be withheld from a payment under Part Nine of the Income Tax Proclamation.

3. **Fair Market Value**

1. For the purposes of the tax laws and subject to Article 76 of the Income Tax Proclamation, the fair market value of goods, an asset, service, or benefit at a particular time and place is the ordinary open market value of the goods, asset, service, or benefit at that time and place

- 2. Haddii aysan suurtoagal ahayn in la go'aamiyo qiimaha saxda ah ee Alaabta, hantida, adeegga, ama faa'idada wakhtiyada gaar ah sida lagu sheegay qodob hoosaadka (1) ee qodobkani, qiimaha suuqa waxaa loo tixgelinta wax alaab la mid ah, hantida, adeegga, ama lacagta aad sida caadiga uga doonan lahayd suuqa furan iyada oo lagu xisaabtamayo farqiga u dhexeeya alaabta la mid ah, hantida, adeegga, ama lacagta iyo faa'iidada.
- 3. Ujeedada qodob hoosaadka (2) ee Qodobkan, qiimaha alaabta, hanti, adeegga, ama Faa'iidadu waxay la mid tahay alaab kale, hantida, adeegga, ama faa'iidada si dhow ugu eegtahay dabeecad ahaan, tayo ahaan, tiro ahaan, nidaamka ay u shaqeynayaan, qalabka ahaan, iyo sumcad ahaanba.
- 4. Haddii qiimaha suuqa badeecadaha, hanti, adeegga, ama faa'iidada aan la go'aamin karin sida lagu xusay qodob hoosaadyada sare ee qodobkan, qiimaha suuqa waxaa go'aamin doona Xafiiska Dakhliga isagoo u hogaansamaysa mabaadii'da guud ee xisaabinta ee la isla qaataay.
- 5. Iyada oo laga fogaanayo madmadow, qiimaha suuqa Alaab, hanti, adeegga, ama faa'iidada waxaa laga yaabaa inay ka bato ama ka yaraato qiimaha dhabta ah ee lagu iibinayo alaabta, hantida, adeegga, ama faa'iidada.
- 6. Xafiiska Dalhligu wuxuu soo saari karaa Awaamiir lagu go'aaminayo qiimaha suuqa ee alaabta, hantida, adeegga, ama faa'iidooyinka.

4^{aad} **Dadka xidhiidhka leh**

- 1. Ujeedooyinka sharciyada Cashuurahu iyo qodob hoosaadka (2) ee qodobkan, laba qof waxaa la odhan xiriirka ayaa ka dhexeeya, marka hal qof laga filayo in uu u dhaqmo si waafaqsan tilmaamaha, codsiyada, talooyin, ama rabitaanka qofka kale, ama labaduba, marka laga yaabo in ay u dhaqmaan si waafaqsan tilmaamaha, codsiyada, talooyin, ama rabitaanka qofka saddexaad.

- 2. በዚህ አንቀጽ ንዑስ አንቀጽ (1) በተደገገው መሠረት በአንድ የተወሰነ ጊዜ እና ቦታ የአንድን ዕቃ፣ ንብረት፣ አገልግሎት ወይም ጥቅም ትክክለኛ የገበያ ዋጋ መወሰን ያልተቻለ እንደሆነ ዋጋውን ለመወሰን ባልተቻለው ዕቃ፣ ንብረት፣ አገልግሎት በሚያስገኘው ትክክለኛ ዋጋ መካከል ላለው ልዩነት ተገቢ ውን ማስተካከያ በማድረግ የሚገኘው ዋጋ ዋጋውን ለመወሰን ያልተቻለው ዕቃ፣ ንብረት፣ አገልግሎት ወይም ጥቅም ትክክለኛ የገበያ ዋጋ ሆኖ ይወሰዳል።
- 3. በዚህ አንቀጽ ንዑስ አንቀጽ (2) አፈጻጸም፣ አንድ ዕቃ፣ ንብረት፣ አገልግሎት ወይም ጥቅም ከሌላ ንብረት፣ አገልግሎት ወይም ጥቅም ጋር ተመሳሳይ ነው የሚባለው ከሌላው ዕቃ፣ ንብረት፣ አገልግሎት ወይም ጥቅም ጋር በባህሪ፣ በጥራት፣ በብዛት፣ በሚሰጠው አገልግሎት፣ በሚይዛቸው ቁሶችና በመልካም ስም ተመሳሳይ የሆነ እንደሆነ ነው።
- 4. የአንድን ዕቃ፣ ንብረት፣ አገልግሎት ወይም ጥቅም ትክክለኛ ዋጋ በዚህ አንቀጽ መሠረት መወሰን ያልተቻለ እንደሆነ ከዋጋ አግማመት ጠቅላላ መርሆዎች ጋር በሚጣጣም መልኩ ትክክለኛው የገበያ ዋጋ በቢሮው የሚወሰን ይሆናል።
- 5. በዚህ አንቀጽ አፈጻጸም ለዕቃ፣ ለንብረት፣ ለአገልግሎት ወይም ለጥቅም የተከፈለ ዋጋ ከዕቃው፣ ከንብረቱ፣ ከአገልግሎቱ ወይም ከጥቅሙ ትክክለኛ የገበያ ዋጋ የበለጠ ወይም ያነሰ ሊሆን ይችላል።
- 6. ቢሮው የአንድን ዕቃ፣ ንብረት፣ አገልግሎት ወይም ጥቅም ትክክለኛ የገበያ ዋጋ ለመወሰን የሚያስችል መመሪያ ሊያወጣ ይችላል።

4. **ግንኙነት ያላቸው ሰዎች**

- 1. የዚህ አንቀጽ ንዑስ አንቀጽ (2) እንደተጠበቀ ሆኖ፣ ለታክስ ሕጎች አፈጻጸም ሁለት ሰዎች ግንኙነት ያላቸው ሰዎች ናቸው የሚባለው ከሁለቱ አንዱ ሰው በሌላኛው ሰው ትዕዛዝ፣ ጥያቄ፣ አስተያየት ወይም ፍላጎት መሠረት ይንቀሳቀሳል ተብሎ ሲገመት ወይም ሁለቱም ሰዎች በሌላ ሦስተኛ ወገን ትዕዛዝ፣ ጥያቄ፣ ሃሳብ ወይም ፍላጎት መሠረት ይንቀሳቀሳሉ ተብሎ ሲታመን ነው።

- 2. If it is not possible to determine the fair market value of goods, an asset, service, or benefit under sub-article (1) of this Article, the fair market value is the consideration any similar goods, asset, service, or benefit would ordinarily fetch in the open market at that time and place, adjusted to take account of the differences between the similar goods, asset, service, or benefit and the actual goods, asset, service, or benefit.
- 3. For the purposes of sub-article (2) of this Article, goods, an asset, service, or benefit is similar to other goods, asset, service, or benefit, as the case may be, if it is the same as, or closely resembles, the other goods, asset, service, or benefit in character, quality, quantity, functionality, materials, and reputation.
- 4. If the fair market value of goods, an asset, service, or benefit cannot be determined under the preceding sub-articles of this Article, the fair market value shall be the amount determined by the bureau
- 5. For the avoidance of doubt, the fair market value of goods, an asset, service, or benefit may be greater or lesser than the actual price charged for the goods, asset, service, or benefit.
- 6. The Revenue bureau may issue a Directive for the purposes of determining the fair market value of any goods, asset, service, or benefit.

4. **Related Persons**

- 1. For the purposes of the tax laws and to sub-article (2) of this Article, two persons are related persons when the relationship between the two persons is such that one person may reasonably be expected to act in accordance with the directions, requests, suggestions, or wishes of the other person, or both persons may reasonably be expected to act in accordance with the directions, requests, suggestions, or wishes of a third person.

- 2. Laba qof lama odhankaro waxaa ka dhexeeya xidhiidh sabab la xidhiidha oo kaliya in hal qof uu yahay shaqaale ama macmiilka qofka kale ama labadaba qofba ay yihiin shaqaalaha ama macaamiisha qof saddexaad.
- 3. iyada oo aan waxba loo dhimayn guud ahaanshaha qodob hoosaadka (1) ee qodobkan, dadkan waa labo qof oo xiriir ka dhexeeyo:
 - b) Shaqsi iyo qofka qaraabadiisa, haduuna Xafiisku ku qancin in labada qof mid naba aan laga filaynin in uu u dhaqmo si waafaqsan tilmaamaha, codsiyada, talooyin, ama rabitaanka ka kale;
 - t) Shirkad iyo xubin ka mid ah shirkad, marka keligiis ama si wadajir oo uu jiro qofka ama wax ka badan oo la leh xidhiidh iyadoo la raacayo qodob-hoosaadyada kale ee qodobkan, uu gacanta ugu hayo si toosa hal qof ama ama gudi badan oo isu xidhan boqolkiiba 25% xuquuqda codaynta, saamiga ama raasamaalka ee Shirkadda,
 - j) Laba shirkadood haddii qof keligiis ama si wadajir oo uu jiro qofka ama wax ka badan oo la leh xidhiidh iyadoo la raacayo qodob-hoosaadyada kale ee qodobkan, uu gacanta ugu hayo si toosa hal qof ama ama gudi badan oo isu xidhan boqolkiiba 25% xuquuqda codaynta, saamiga ama raasamaalka ee labada Shirkadood.
- 4. Kuwa soo socda waa Ehelka shakhsiga ah:
 - b. Lamaanaha qofka,
 - t. asal ahaan dadka uu kasoo jeedo, awoowyaal, waxa si toosa uga soo farcamay, walaalka, walaasha, adeer, eedo, habo, abti, aayo, ama ilmaha uu korsaday shakhsiga ama xaaska qofka,
 - j. waalidka ilmaha korsaday shakhsiga ama xaaska qofka,

- 2. አንድ ሰው የሌላ ሰው ተቀጣሪ ወይም ደምበኛ ስለሆነ ብቻ ወይም ደግሞ ሁለቱም ሰዎች የሦስተኛ ወገን ተቀጣሪዎች ወይም ደንበኞች በመሆናቸው ብቻ ግንኙነት ያላቸው ሰዎች ናቸው ለባሉ አይችሉም።
- 3. የዚህ አንቀጽ ንዑስ አንቀጽ (1) አጠቃላይ አነጋገር እንደተጠበቀ ሆኖ፣ የሚከተሉት ሰዎች ግንኙነት ያላቸው ሰዎች ናቸው፦
 - ሀ) ቢሮው ከሁለቱ አንዱ በሌላኛው ትዕዛዝ፣ ጥያቄ፣ አስተያየት ወይም ፍላጎት መሠረት አይንቀሳ ቀስም ብሎ ካለመነ በስተቀር፣ አንድ ግለሰብና የዚህ ግለሰብ ዘመድ፣
 - ለ) አንድ ድርጅት ወይም የዚህ አንቀጽ ሌሎች ድንጋጌዎች ተፈጻሚ በሚሆንበት ሁኔታ የዚህ ድርጅት አባል በራሱ ወይም ግንኙነት ካላቸው ሰዎች ጋር በመሆን በቀጥታ ወይም በአንድ ወይም ከአንድ በላይ በሆኑና በተሳሰሩ ድርጅቶች አማካይነት የድርጅቱን 25% (ሃያ አምስት በመቶ) ወይም ከዚያ በላይ የመምረጥ፣ የትርፍ ድርሻ ወይም የካፒታል ድርሻ መብት የሚቆጣጠር ሲሆን ድርጅቱና የድርጅቱ አባል ግንኙነት ያላቸው ሰዎች ናቸው፤
 - ሐ) ሁለት ድርጅቶች ግንኙነት ያላቸው ናቸው የሚባሉት አንድ ሰው ብቻውን ወይም የዚህ አንቀጽ ሌሎች ድንጋጌዎች ተፈጻሚ በሚሆኑበት ሁኔታ ግንኙነት ካለው ሰው ጋር በመሆን የሁለቱን ድርጅቶች የትርፍ ድርሻ ወይም ካፒታል በቀጥታ ወይም በሌሎች በተሳሰሩ ድርጅቶች አማካይነት 25% (ሃያ አምስት በመቶ) ወይም ከዚያ በላይ የሆነ የመምረጥ መብት፣ የተቆጣጠረ እንደሆነ ነው።
- 4. የአንድ ግለሰብ ዘመዶች ናቸው የሚባሉት የሚከተሉት ናቸው፦
 - ሀ) የትዳር ጓደኛ፤
 - ለ) ቅድመ አያት፣ አያት፣ ወደታች የሚቆጠር ዘመድ፣ ወንድም፣ እህት፣ አጎት፣ አክስት፣ የወንድም ልጅ፣ የእህት ልጅ፣ የእንጅራ እናት፣ የእንጅራ አባት፣ የጉዲፊቻ ልጅ፤
 - ሐ) የጉዲፊቻ ልጅ ወላጅ፣ ወይም የእርሱ/ሷ ባል ወይም ሚስት፤

- 2. Two persons are not related persons solely by reason of the fact that one person is an employee or client of the other, or both persons are employees or clients of a third person.
- 3. Without limiting the generality of sub-article (1) of this Article, the following are related persons:
 - a) an individual and a relative of the individual unless the Bureau is satisfied that neither person may reasonably be expected to act in accordance with the directions, requests, suggestions, or wishes of the other;
 - b) a body and a member of the body when the member, either alone or together with a related person or persons under another application of this Article, controls either directly or through one or more interposed bodies 25% or more of the rights to vote, dividends, or capital in the body;
 - c) two bodies, if a person, either alone or together with a related person or persons under another application of this Article, controls, either directly or through one or more interposed bodies, 25% or more of the rights to vote, dividends, or capital in both bodies.
- 4. the following are a relative of an individual:
 - a) The spouse of the individual;
 - b) An ancestor, lineal descendant, brother, sister, uncle, aunt, nephew, niece, stepfather, stepmother, or adopted child of the individual or spouse of the individual;
 - c) A parent of the adoptive child of the individual or spouse of the individual;

- x). Lamaanaha qof kasta oo ku tilmaaman faqradda (b) ee qodob hoosaadkan.
- 5. kuwani waxaa laga soo qaadayaa Lamaanaha Qofka:
 - b. Qof si sharciga waafaqsan u Guursaday qofka kale.
 - t. Qof kula nool qofka kale nolol wada noolaansho ah,
- 6. Ilmaha la korsaday waxaa laga soo qaadayaa inuu xidhiidh xigtonimo oo derajada koowaad ah la leeyahay cidii korsatay.

QAYBTA LABAAD

MAAMULKA SHARCIYAHA CANSHUURTA

5^{aad} Waajibaadka Xafiiska Dakhliga

Hirgalinta iyo dhaqan galinta sharciyaha Canshuurta waxaa waajibaad ka saaranyahay Xafiiska Dakhliga.

6^{aad} Waajibaadka iyo Masuuliyada Sargaalada Cashuurta

- 1. Sarkaalka cashuurta waxa uu adeegsanayaa awood kasta, ama waxa uuu samaynayaa waajibad kasta ama shaqo kasta, ee loo xilsaaray sarkaalka si waafaqsan sharciyada cashuurta ama bayaanka lagu aasaasay Xafiiska Dakhliga.
- 2. Sarkaalka cashuurta waa inuu u dhaqmaa si daacad iyo cadaalad ah marka uu gudanayo waajibaadkiisa, ama waxqabadkasta oo shaqo si waafaqsan sharciga Canshuurta, waana inuu ula dhaqmo Cashuurbixiyeyaasha si xushmad iyo ixtiraam leh.
- 3. Sarkaalka cashuurta ma adeegsan doono awood, ama waajibaad gudasho si waafaqsan sharciga Canshuurta, marka:
 - b). Uu la leeyahay qofka Cashuurbixiyaha ah xidhiidh shakhsi, qoys, ganacsi, xirfad, shaqo, ama xiriir dhaqaale,

መ) በዚህ ንዑስ አንቀጽ ፊደል ተራ (ለ) የተገለጹት ግለሰቦች ባል ወይም ሚስት።

5. የአንድ ግለሰብ የትዳር ጓደኛ የሚባሉት የሚከተሉት ናቸው፡

ሀ) ግለሰቡ በሀገሩ መንገድ ያገባው ለ) ጋብቻ ሳይኖር ከግለሰቡ ጋር እንደባልና ሚስት አብሮ የሚኖር፤

6. አንድ የጉዲፊቻ ልጅ ከጉዲፊቻ አድራጊዎች የአንደኛ ደረጃ ዘመዶች ጋር ዝምድና እንዳለው ይቆጠራል።

ክፍል ሁለት

የታክስ ሕጎችን ስለማስተዳደር

5. የገቢዎች ቢሮ ኃላፊነት

የታክስ ሕጎችን ሥራ ላይ የማዋልና የማስፈጸም ኃላፊነት የገቢዎች ቢሮ ነው።

6. የታክስ ሠራተኞች ግዴታዎችና ኃላፊነቶች

1. የታክስ ሠራተኛ በገቢዎች ቢሮ ገቢዎችና ማቋቋሚያ አዋጅ ውክልና መሠረት ለታክስ ሕጎች አፈፃፀም ሲባል የተሰጠውን ማንኛውንም ሥልጣን ሊሠራበት ወይም ማንኛውንም ተግባርና ኃላፊነቱን ሊወጣ ይገባል።

2. የታክስ ሠራተኛ በታክስ ሕጎች በተሰጠው ማንኛውም ሥልጣን የሚሠራው ወይም ማንኛውንም ተግባርና ኃላፊነቱን የሚወጣው ታማኝነትና ፍትሐዊነትን በተላበሰ መንገድ መሆን የሚገባው ሲሆን ታክስ ከፋዩንም በአክብሮት የማስተናገድ ኃላፊነት አለበት።

3. የታክስ ሠራተኛ ከሚከተሉት ጋር በተያያዘ በታክስ ሕጎች የተሰጠውን ሥልጣን ሊሠራበት ወይም ኃላፊነቱን ወይም ተግባሩን ሊያከናውን አይችልም።

ሀ) የቀረበለት ጉዳይ ከሠራተኛው የግል፣ የቤተሰብ፣ የማህበራዊ፣ የንግድ፣ የሙያ፣ የቅጥር ወይም የፋይናንስ ግንኙነት ካለው ሰው ጋር የተገናኘ ከሆነ፤

d). A spouse of any person referred to in paragraph (b) of this sub-article.

5. the following are a spouse of an individual:

- a) An individual who is legally married to the first-mentioned individual;
- b) an individual who lives in an irregular union with the first-mentioned individual.

6. an adopted child are treated as related to their adoptive parent in the first degree of consanguinity.

PART TWO

ADMINISTRATION OF THE TAX LAWS

5. Duty of the Bureau

The implementation and enforcement of the tax laws shall be the duty of the Bureau.

6. Obligations and Responsibilities of Tax Officers

1. A tax officer shall exercise any power, or perform any duty or function, assigned to the officer for the purposes of the tax laws in accordance with the appointment of the officer under tax laws under the Bureau of Revenues Establishment Proclamation.

2. a tax officer shall be honest and fair in the exercise of any power, or performance of any duty or function, under a tax law, and shall treat each taxpayer with courtesy and respect.

3. A tax officer shall not exercise a power, or perform a duty or function, under a tax law that:

- a) Relates to a person in respect of which the tax officer has or had a personal, family, social, business, professional, employment, or financial relationship;

t) Haddii kale uu ku lug leedahay dagaal gano gaara ay iskaga hor yimaadeen.

4. Sarkaalka cashuurta ama shaqaalekasta oo u shaqeeya Xafiiska waxaa ka reeban inuu aqbalo boos shaqo oo ah xisaabiye Canshuureed ama la taliye, ama ka aqbalo shaqaalaysiin qof kasta oo diyaarineya Qaan-sheega Canshuur bixiye ama siinayo talo Canshuur ku saabsan.

7^{aad} waajibaadka Gacansiinta

Dhammaan Xafiisyada Deegaanka, Wakaaladaha, Komishinada, Kuliyadaha, Shirkadaha, Qaab-dhismeedka maamul heerarkooda kala duwan ee dawladda iyo ururada aan dawliga ahayn waxa waajib ka saaranyahay in ay Gacansiyaan Xafiiska Dakhliga dhaqangelinta sharciyada Cashuurta.

8^{aad} Ilaalinta Xogta Cashuurta

1. Sarkaalka cashuurta oo kasta waa in uu ilaaliyaa dhammaan Xogta dokumentiyada iyo macluumaadka uu ku ogaaday shaqadiisa.

2. Ilaalinta Xogta lagu xusay qodob hoosaadka (1) qodobkan kama joojinayso sarkaalka cashuurta in uu u gudbiyo dukumenti ama macluumaadka dadkan soo socda:

b) Sarkaal kale oo cashuurta marka uu fulinaayo waajibaadka rasmiga ah;

t) Hay'adaha fulinta sharciga, marka ayku guda jiraan Oogista qofka ku xadgudbay sharciyada Cashuurta ama qofka dembi galay kaas oo la xidhiidha sharciyada Canshuurta midkuu doonaba ha ahaadee.

j) Komishinka ama maxkamad dacwada ku qaadaysa qofka dayn lagu yeesho ama ganaax qofka dayn la habsaama bixinta lacagaha dulsarka ama Faldambiyeed lagu eedeeyay.

ለ) በሌላ መልኩ የጥቅም ግጭት የሚያስከትል ከሆነ፤

4. የታክስ ሠራተኛ የታክስ ማስታወቂያ ለሚያዘጋጅ ወይም ታክስን አስመልክቶ ምክር ለሚሰጥ ሰው የሂሳብ ሠራተኛ ወይም አማካሪ በመሆን ሊያገለግል ወይም የዚህ ሰው ተቀጣሪ እንዲሆን የቀረበለትን ሀሳብ ሊቀበል አይችልም።

7. የመተባበር ግዴታ

ማናቸውም የፌዴራል እና የክልል መንግሥት የመንግሥት መ/ቤት፣ ኤጀንሲ ወይም ሌላ አካል፣ የአካባቢ መስተዳደሮች፣ ማህበራት፣ ድርጅቶች፣ መንግሥታዊ ያልሆኑ ድርጅቶች የታክስ ሕጎችን በማስፈፀም ረገድ ከቢሮው ጋር የመተባበር ግዴታ አለባቸው።

8. የታክስ መረጃ በምስጢር የሚያዝ ስለመሆኑ

1. የዚህ አንቀጽ ንዑስ አንቀጽ (2) ድንጋጌ እንደተጠበቀ ሆኖ፣ የታክስ ሠራተኛ በሥራው አጋጣሚ ያገኛቸውን የማንኛውም መረጃዎችና እና ሰነዶች ሚስጢራዊነት መጠበቅ አለበት።

2. የዚህ አንቀጽ ድንጋጌ የታክስ ሠራተኛ ለሚከተሉት ሰዎች አንድን ሰነድ ወይም መረጃ ከመግለጽ አይከለክለውም።

ሀ) ኃላፊነቱን ይወጣበት ዘንድ ለቢሮው ሌላ ሠራተኛ፤

ለ) በታክስ ሕግ የተደነገገን የታክስ ወንጀል የፈፀመን ሰው ለመክሰስ እንዲሁም ሌላ ማናቸውም ሕግ የተደነገገን የታክስ ወንጀል የፈፀመን ሰው ለመክሰስ ይቻል ዘንድ ለሕግ አስፈጻሚ አካል፤

ሐ) ለኮሚሽኑ ወይም ክርክርን በማየት ላይ ላለ ፍርድ ቤት የአንድን ሰው የታክስ ኃላፊነት ለማረጋገጥ ወይም የቅጣት ኃላፊነትን ወይም ታክስ በመዘግየቱ ምክንያት የሚከፈል ወለድን ወይም ለወንጀል ጉዳይ የሚያስፈልግ መረጃ፤

b) Otherwise involves a conflict of interest.

4. A tax officer shall not act as a tax accountant or consultant, or accept employment from any person preparing tax declarations or giving tax advice.

7. Duty of Co-operation

All State government Bureau, authorities, Agencies, Commissions, colleges, local government administrations, and associations, and non-government organizations shall have the duty to co-operate with the Bureau in the enforcement of the tax laws.

8. Confidentiality of Tax Information

1. Subject to sub-article (2) of this Article, a tax officer shall maintain the secrecy of all documents and information received in their official capacity.

2. Nothing in this Article shall prevent a tax officer from disclosing a document or information to the following:

a) Another tax officer for the purpose of carrying out official duties;

b).A law enforcement agency for the purpose of the prosecution of a person for an offence under a tax law or the prosecution of a person for an offence relating to a tax law under any other law;

c) The Commission or a court in proceedings to establish a person's tax liability, or liability for penalty or late payment interest, or in a criminal case;

<p>x). Hanti dhawraha guud marka uu gudanayo waxqbadka waajibaadka hanti dhawr;</p> <p>kh) Xeer-ilaalinta Guud ee Deegaanka marka uu gudanayo waxqbadka waajibaadka uu u xilsaaranyahay.</p> <p>d) Wakaaladda Jibriyada ee Dalka ama Xafiisyada Dakhliga ee Deegaanada kale marka soo bandhigistu ay muhiim u tahay gudashada waajibaadyada shaqo.</p> <p>r) qof haya hawshii Dowladda ee dakhliga ama waaxda tirakoobka ama cilmi-baadhistada marka xogtu ay tahay waxaa lagama maarmaan ah in waxqabadka waajibaadka rasmiga ee qofka balse waa inaan xogtaasi sheegayn qof gaar ah.</p> <p>s) Qof kasta oo kale oo oggolaansho qoraal ah oo qofka kan macluumaadku uu la xidhiidho;</p> <p>sh) Qofkasta oo kale oo uu sharcigu u ogolaaday.</p> <p>3. Qofkastaa la siiyo xogaha lagu sheegay qodob hoosaadkan (2) qodobkan waa inuu:</p> <p>b) Ilaaliyaa sirta xogta marka laga reebo inta ugu yar ee loo baahan yahay si loo gaaro ujeedada loo ogol yahay,</p> <p>t) Waa inuu soo celiyaa dokumenti kasta oo u muujineysa macluumaadka la xidhiidha Xafiiska Dakhliga.</p> <p>4. Qodobkan dhexdiisa "sarkaalka Canshuurta" waxaa ka mid ah:</p> <p>b) Xubin ama xubin hore oo ka tirsanaa Golaha La-talinta Xafiiska Dakhliga,</p> <p>t) Qof ka shaqeeya ama uu ku hawlgaliyay Xafiisku waajibaad oo uu ku jiro qandaraasle ah;</p> <p>j) Sarkaal hore, shaqaale, ama qandaraasle hore ula shaqeeyay Xafiiska Dakhliga</p>	<p>መ). ለክልሉ ዋናው ኦዲተር ሥራውን ለማከናወን በሚያስፈልገው መጠን የሚሰጥ መረጃ፤</p> <p>ሠ) ለጠቅላይ ዐቃቤ ሕግ ሥራውን ለማከናወን በሚያስፈልገው መጠን የሚሰጥ መረጃ፤</p> <p>ረ) የሚሰጠው መረጃ አንድን ግለሰብ ለይቶ የማያሳውቅ ሲሆን፣ የመንግሥትን ገቢ የመሰብሰብ አገልግሎት ለሚሰጥ ወይም ለስታትስቲክስ መ/ቤት ሥራውን ለማከናወን በሚያስፈልገው መጠን የሚሰጥ መረጃ፤</p> <p>ሰ) መረጃ የሚመለከተው ሰው በጽሁፍ ፈቃዱን ከገለጸ ለሌላ ለማንኛውም ሰው፤</p> <p>ሸ) በሌላ ማናቸውም ሕግ ሥልጣን ለተሰጠው አካል።</p> <p>3. በዚህ አንቀጽ ንዑስ አንቀጽ (2) መሠረት ማንኛውንም መረጃ የሚቀበል ሰው፦</p> <p>ሀ) መረጃው የተገለፀበትን ዓላማ ለማሳካት ካልሆነ በስተቀር የመረጃውን ሚስጢራዊነት መጠበቅ፤</p> <p>ለ) መረጃውን የያዙትን ማንኛውንም ሰነዶች ለቢሮው የመመለስ፣ ግዴታ አለበት።</p> <p>4. በዚህ አንቀጽ “የታክስ ሠራተኛ” የሚከተሉትን ይጨምራል፦</p> <p>ሀ) የገቢዎች ቢሮ አማካሪ ቦርድ አባል የሆነ ወይም የነበረ፤</p> <p>ለ) ሥራ ተቋራጭን ጨምሮ በማንኛውም ደረጃ በቢሮ የተቀጠረ ወይም በቢሮው በአንድ ሥራ ላይ እንዲሠማራ የተደረገ ማንኛውም ሰው፤</p> <p>ሐ) የቢሮው የቀድሞ ሠራተኛ፣ ተቀጣሪ ወይም ሥራ ተቋራጭ።</p>	<p>d) the Auditor-General when the disclosure is necessary to the performance of official duties by the Auditor-General;</p> <p>e) the Office of Attorney General when the disclosure is necessary to the performance of official duties;</p> <p>f) a person in the service of the Government in a revenue or statistical department when the disclosure is necessary to the performance of official duties by the person and provided the disclosure does not identify a specific person;</p> <p>g) Any other person with the written consent of the person to whom the information relates.</p> <p>3. A person receiving any information under sub-article (2) of this Article shall:</p> <p>a) maintain the secrecy of the information except to the minimum extent necessary to achieve the object for which the disclosure was permitted;</p> <p>b) Return any documents reflecting the information to the Bureau .</p> <p>4. In this Article, “tax officer” includes:</p> <p>a) a member or former member of the Advisory Board of the Bureau ;</p> <p>b) a person employed or engaged by the Bureau in any capacity including as contractor;</p> <p>c) a former officer, employee, or contractor of the Bureau.</p>
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QAYBTA SADEEXAAD
CASHUUR-BIXIYEYAASHA
CUTUBKA KOOWAAD
DIINWAAN GALINTA

ክፍል ሦስት
ታክስ ከፋዮች
ምዕራፍ አንድ
ስለምዝገባ

PART THREE
TAXPAYERS
CHAPTER ONE
REGISTRATION

9^{aad} **Diinwaan Galinta**
Cashuurbixiyeyaasha

1. Iyada oo ay sidiisa tahay arrimaha lagu sheegay qodob hoosaadka (2) iyo (3) ee qodobkan, qofka ay ku waajibtay inuu bixiyo cashuur waa inuu ka codsadaa Wakaaladda diinwaan galin hadii uuna qofku horay u diiwaan gashanayn.
2. Qodob hoosaadka (1) qodobkan dhaqangal kuma aha;
 - b) Qof aan deganayn Deegaanka haddii dakhliga uu ka helay ay tahay kuwa lagu sheegay qodobka 49^{aad} iyo 51^{aad} ee Bayaanka Canshuurta Dakhliga.
 - t) Shaqsiga dakhligiisa lagu sheegay Qodobka 61 (2) ee bayaanka Canshuurta Dakhliga.
3. shaqaaleeyaha waxaa waajib ku ah inuu soo codsado diiwaangelinta qof shaqaale u ah isaga, haddii aan qofka shaqaalaha ahi hore u diiwaan gashanayn.
4. Qodob hoosaadka (3) Qodobkan kama dulqaadayso shaqaalaha waajibka ay ku tahay in uu codsado diiwaangelinta ku qoran qodob hoosaadka (1) qodobkan, hadii loo shaqeeyahu ku guuldareysto In uu u sameeyo codsiga qofka shaqaalaha ah.
5. Codsiga diiwaan galinta::
 - b) Waxaa lagu qori foomka la ansixiyey; waana in,
 - t) Ay la socdaan caddaymo dokumeentiya ah ee aqoonsiga oo sheegaya qofka sinjiyadiisa, sida lagu faahfaahiyay Xeer-nidaameedyada khuseeya.
 - j) Waa in lagu sameeyo 21 maalmood gudahood oo ka bilaabmaya maalinta ay bilaabanto waajibaadka codsashada diiwaangelinta ama waqtiga kale ee uu Xafiisku ogolaado.

9. **ታክስ ከፋዮችን ስለመመዘገብ**

1. የዚህ አንቀጽ ንዑስ አንቀጽ (2) እና (3) እንደተጠበቁ ሆነው፣ አስቀድሞ የተመዘገበ ካልሆነ በስተቀር በታክስ ሕግ መሠረት ታክስ የመክፈል ኃላፊነት ያለበት ሰው በቢሮው ዘንድ ለመመዘገብ ማመልከት አለበት።
2. የዚህ አንቀጽ ንዑስ አንቀጽ (1) ድንጋጌ፦
 - ሀ) በክልሉ የሚያገኘው ገቢ ብቻ በክልሉ የገቢ ግብር አዋጅ አንቀጽ 49 እና 51 መሠረት ግብር የሚከፈልበት የክልሉ ነዋሪ ያልሆነ ሰው፤
 - ለ) በክልሉ የገቢ ግብር አዋጅ አንቀጽ 61 (2) መሠረት ግብር የሚከፈልበት ገቢ ብቻ ያለው ግለሰብ፤ ላይ ተፈጻሚ አይሆንም።
3. ተቀጣሪው አስቀድሞ የተመዘገበ ካልሆነ በስተቀር፣ ከተቀጣሪው ጋር ውል የገባ ተቀጣሪ ይመዘገብ ዘንድ የማመልከት ግዴታ አለበት።
4. የዚህ አንቀጽ ንዑስ አንቀጽ (3) ድንጋጌ፣ ተቀጣሪው እንዲመዘገብ ያላደረገው ተቀጣሪ በንዑስ አንቀጽ (1) መሠረት ካለበት የመመዘገብ ግዴታ ነጻ ሊያወጣው አይችልም።
5. ለምዝገባው የሚቀርበው ማመልከቻ፦
 - ሀ) በቢሮው ባጸደቀው ቅጽ መሠረት መቅረብ ይኖርበታል
 - ለ) በክልሉ በሚያወጣው ደንብ መሠረት የጣት አሻራ መለያን ጨምሮ የግለሰቡን ማንነት ከሚያረጋግጥ ማስረጃ ጋር መቅረብ አለበት፤
 - ሐ) ታክስ ከፋዩ ለታክስ የመመዘገብ ግዴታ ካለበት ቀን አንስቶ በ21 ቀናት ውስጥ ወይም ቢሮው በፈቀደው ተጨማሪ ጊዜ ውስጥ መቅረብ አለበት።

9. **Registration of Taxpayers**

1. Subject to sub-articles (2) and (3) of this Article, a person who becomes liable for tax under a tax law shall apply to the Bureau for registration unless the person is already registered.
2. Sub-article (1) of this Article shall not apply to:
 - a) a non-resident if the only Ethiopian source income derived by the person is subject to Articles 50 and 52 of the Income Tax Proclamation; or
 - b) an individual whose only income is subject to Article 61(2) of the Income Tax Proclamation.
3. An employer shall apply for registration of an employee entering into employment with the employer unless the employee is already registered.
4. Sub-article (3) of this Article shall not relieve the employee of the obligation to apply for registration under sub-article (1) of this Article should the employer fail to make the application for the employee.
5. An application for registration shall be:
 - a) made in the approved form;
 - b) accompanied by documentary evidence of the person's identity, including biometric identifier, as may be specified in the Regulations;
 - c) made within 21 days of becoming liable to apply for registration or within such further period as the Bureau may allow

- 6. Haddii codsiga uu sameeyey loo shaqeeyahu sida lagu sheegay qodob hoosaadka (3) ee qodobkan, aqoonsi jismiyeed looga baahan yahay sida ku xusan qodob hooseedka (5) (t) qodobkan waxaa laga rabaa inuu keeno shaqaalahu.
- 7. Isaga oo loo hogaansamayo qodob hoosaaadka (10) ee qodobkan, waajibaadka qofka uu ku codsanayo diiwaangelinta ku cad qodob hoosaaadka (1) ee qodobkan, wuxuu noqon doonaa in lagu daro waajib ama xulashada la siiyo qofka si uu u codsado diiwaangelinta iyada oo ay u jeedadu tahay Canshuur gaar ah oo hoos imanaya sharci Canshuureed kale.
- 8. Xafiisku waxa uu diiwaangelin doonaa qofka codsada diiwaangelin sida lagu sheegay qodob hoosaaadka (1) ee qodobkan, marka ay ku qanacdo in qofka ay saarantahay masuuliyada Canshuurbixin hab waafaqsan sharciga Canshuurta waxaana loo soo saari qofka shahaadada diiwaanka ee la ansixiyey.
- 9. Haddii Xafiisku diido in uu diiwaangaliyo qof codsaday diiwaangelinta, Xafiisku wuxuu siin qofka qoraal iyada oo ugu sheegaysa in ay diiday qofka 14 maalmood gudohood oo ka bilaabmaysa maalinta qofka buuxiyay codsiga diiwaangelinta.
- 10. Marka uu qofku codsado diiwaan galinta sida lagu sheegay qodob hoosaadka (1) ee qodobkan Xafiisku waxa uu u adeegsan Xogta uu bixiyay ee diiwan galin kale oo uu qofkaasi sameeyay ama sharcigu u fasaxay isaga oon qofka looga baahnayn in uu soo gudbiyo foomam diiwangalin oo dheeri ah.
- 11. Iyadoo uu sidiisa yahay qodob hoosaadka (10) ee qodobkan Xafiisku wuxuu ka codsan karaa qofka in uu keeno xog dheeri ah oo muhiim u ah in lagu dhamaystiro diiwaan galinta qofka.

- 6. **በዚህ አንቀጽ ንዑስ አንቀጽ 3 መሠረት ቀጣሪው ለተቀጣሪው የሚያመለክት በሚሆንበት ጊዜ በዚህ አንቀጽ ንዑስ አንቀጽ 5(ለ) መሠረት የሚጠየቀው የማንነት መለያ በተቀጣሪው መቅረብ ይኖርበታል።**
- 7. **የዚህ አንቀጽ ንዑስ አንቀጽ (10) እንደተጠበቀ ሆኖ፣ ማንኛውም ሰው በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት ያለበት ለምዝገባ የማመልከት ግዴታ ይኸው ሰው በሌላ ታክስ ሕግ ለአንድ ለተለየ ታክስ ካለበት የመመዝገብ ግዴታ ወይም ካለው አማራጭ በተጨማሪ ነው።**
- 8. **ቢሮው በዚህ አንቀጽ ንዑስ አንቀጽ 1 መሠረት ለመመዝገብ ያመለክተው ሰው በታክስ ሕግ መሠረት ታክስ የመክፈል ኃላፊነት ያለበት መሆኑን ሲያምንበት ይመዘግባል፤ ለዚህ ሰውም በፀደቀው ቅጽ መሠረት የምስክር ወረቀት አዘጋጅቶ ይሰጠዋል።**
- 9. **ቢሮው ለመመዝገብ ማመልከቻ ያቀረበውን ሰው ጥያቄ ያልተቀበለው ከሆነ የምዝገባውን ጥያቄ የማይቀበለው መሆኑን ማመልከቻው ከቀረበበት ቀን ጀምሮ ባለ-ት 14 ቀናት ውስጥ ለምዝገባ ላመለከተው ሰው በጽሁፍ ያሳውቀዋል።**
- 10. **አንድ ሰው በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት ለመመዝገብ ሲያመለክት ያቀረበውን ማስረጃ ይህ ሰው ተጨማሪ የምዝገባ ማመልከቻ ቅጽ ማቅረብ ሳያስፈልገው ቢሮው ማስረጃውን ይህ ሰው በሌላ የታክስ ሕግ ለአንድ የተለየ ታክስ እንዲመዘገብ ያለበትን ግዴታ ወይም ለመመዝገብ የተሰጠውን ፈቃድ ለማሟላት ሊጠቀምበት ይችላል።**
- 11. **የዚህ አንቀጽ ንዑስ አንቀጽ (10) ቢኖርም፤ ቢሮው የአንድን ሰው ተጨማሪ ምዝገባ በተሟላ ሁኔታ ለማከናወን የሚያስፈልገውን ማንኛውንም ሌላ ተጨማሪ መረጃ ያቀርብ ዘንድ ይህንን ሰው ሊጠይቀው ይችላል።**

- 6. In the case of an application made by an employer for an employee under sub-article (3) of this Article, the biometric identifier required under sub- article (5)(b) of this Article shall be provided by the employee.
- 7. Subject to sub-article (10) of this Article, the obligation of a person to apply for registration under sub-article (1) of this Article shall be in addition to an obligation or option of the person to apply for registration for the purposes of a particular tax under another tax law.
- 8. The Bureau shall register a person who has applied for registration under sub-article (1) of this Article if satisfied that the person is liable for tax under a tax law and issue the person with a registration certificate in the approved form.
- 9. If the Bureau refuses to register a person who has applied for registration, the Bureau shall serve the person with written notice of the refusal within 14 days of the person filing the application for registration.
- 10. When a person has applied for registration under sub-article (1) of this Article, the Bureau shall use the information provided for the registration for the purposes of any other registration of that person required or permitted under a tax law without the person being required to file any additional registration forms.
- 11. Despite sub-article (10) of this Article, the Bureau may request a person to provide any further information necessary to complete an additional registration of the person.

12. Xafiisku wuu diiwaan galin karaa qof ku guuldaraystay in uu soo codsado diiwan galintii sidii la rabay, wuxuuna qofkaasi siin shahaadada diiwan galinta ee la ansaxiyay.

13. diiwaangelinta qof ka sida lagu sheegay qodobkan waxa yeelanaysaa dhaqangal sharci laga bilaabo taariikhda ku cad shahaadada diiwaangelinta.

10^{aad} **Ogaysiinta Isbadalada**

1. qofka diiwaangashan waa in uu ku ogeysiyyaa Xafiiska Dakhliga qoraal ahaan xogta la xidhiidha arrimaha soo socda mudo 30 maalmood gudahood ah:

b) Magaca qofka, cinwaanka muuqalka qofka ama boostada, Nooca Ganacsi ama Shaqooyinkii Ganacsi;

t) Xogta bangiga ee qofku u isticmaalay lacagaha uu kula macaamilay Xafiiska Dakhliga ;

j) Cinwaanka elektaroonigga ah ee qofku u isticmaalay la xidhiidhka Xafiiska Dakhliga ;

x) Faahfaahin kale sida lagu Xeeriyay Awaamiirta uu soo saaro Xafiiska Dakhligu.

2. Ogeysiinta isbedelka lagu sheegay qodob hoosaadka (1) ee qodobkan qof diiwaangashan waxaa loo tixgelin inuu buuxiyo waajib kasta oo uu ku ogaysiinayo isbadalada uu qofku sameeyo ee ay xeeriyeen shuruucda kale ee Cashuurta.

11^{aad} **Tirtirida Diiwaangelinta**

1. Qofka ay joogsato waajibaadkii ka saarnaa in uu isku diiwaan galiyo hab waafaqsan sharciyaha Canshuurta dhamaantood, waxa uu ka codsan karaa Xafiiska Dakhliga in uu tirtirto diiwaan galinta.

2. Codsiga tirtirida diiwaangelinta waa in lagusoo gudbiyo:
b) Foomka loo ansaxiyey; iyo

12. በዚህ አንቀጽ መሠረት መመዘገብ ሲኖርበት ያልተመዘገበን ሰው ቢሮው በፀደቀው ቅጽ መሠረት መዘገብ የምዘገባ የምስክር ወረቀት ሊሰጠው ይችላል።

13. በዚህ አንቀጽ መሠረት የአንድ ሰው ምዘገባ ተፈጻሚ የሚሆነው የዚህን ሰው ምዘገባ በሚያረጋግጠው የምስክር ወረቀት ላይ ከተመለከተው ቀን ጀምሮ ነው።

10. **ለውጦችን ስለማሳወቅ**

1. ማንኛውም የተመዘገበ ሰው ከሚከተሉት ወስጥ ማንኛውንም ጉዳይ በተመለከተ ለውጥ ሲከሰት ለውጡ በተከሰተ በ21 ቀናት ውስጥ ለቢሮው በጽሁፍ ማሳወቅ አለበት፤

ሀ) ስሙ፣ ቋሚ አድራሻው ወይም የፖስታ አድራሻው፣ የሥራው ዓይነት ወይም የሥራው አንቅስቃሴ፤

ለ) ከቢሮው ጋር ግንኙነት የሚያደርግበት የባንክ አድራሻ፤

ሐ) ከቢሮው ጋር ግንኙነት የሚያደርግበት የኤሌክትሮኒክ አድራሻ፤

መ) ቢሮው በመመሪያ የሚወሰናቸው ሌሎች ዝርዝሮች፤

2. የተመዘገበ ሰው በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት የለውጥ ማስታወቂያ ሲያቀርብ ይህ ሰው በሌላ የታክስ ሕግ ለአንድ ለተለየ ታክስ ካደረገው ምዘገባ ጋር በተያያዘ ተመሳሳይ ለውጦችን ማስታወቅን የተጣለበትን የማስታወቅ ግዴታ እንደተወጣ ይቆጠራል።

11. **ምዘገባን ስለመሰረዝ**

1. የመመዘገብ ግዴታ ያለበት ሰው ለሁሉም የታክስ ሕጎች የተጣለበት የመመዘገብ ግዴታ ሲቋረጥ ምዘገባው እንዲሰረዝለት ለቢሮው ማመልከት አለበት፤

2. ምዘገባን ለማሰረዝ የሚቀርበው ማመልከቻ

ሀ) በፀደቀው ቅጽ መሠረት፣ እና

12.The Bureau may register a person who has failed to apply for registration as required under this Article and shall issue the person with a registration certificate in the approved form.

13.The registration of a person under this Article shall take effect from the date specified on the person’s registration certificate.

10. **Notification of Changes**

1. A registered person shall notify the Bureau, in writing, of a change in any of the following within 30 days of the change occurring:

a) the person’s name, physical or postal address, constitution, or principal activity, or activities;

b) the person’s banking details used for transactions with the Bureau;

c) the person’s electronic address used for communication with the Bureau;

d) such other details as may be specified in a Directive issued by the Bureau.

2. The notification of changes under sub-article (1) of this Article by a registered person shall be treated as satisfying any obligation to notify the same changes in relation to a registration of the person for the purposes of a particular tax under another tax law.

11. **Cancellation of Registration**

1. A person who ceases to be required to be registered for the purposes of all the tax laws shall apply to the Bureau for cancellation of the person’s registration.

2. An application for cancellation of registration shall be made:

a) in the approved form; and

- t). 30 maalmood gudahood qofka codsanaya in la tirtiro diiwaanka ama wakhtiga dheeraadka ee uu Xafiisku ogolaado.
- 3. Codsiga lagu sheegay qodob hoosaadka (1) ee qodobkan waxa loo la dhaqmi doonaa si lamid ah waajib kasta oo qofka saaran si uu u codsado in la tirtiro diiwaangelinta oo kagu xeeriyay sharci Canshuureed kale.
- 4. Xafiisku waxa uu bixin doonaa ogaysiis qoraala, wayna tirtiraysaa diiwangelinta qofka ku soo codsaday sida lagu sheegay qodob hoosaadka (1) ee qodobkan marka Xafiisku ku qanco in qofku joojiyay dhanaan shaqooyinkii waajibinayay in qofka la diiwaangeliyo hab waafaqsan sharciyada Cashuurta.
- 5. ogeysiiska tirtirida diiwaan galinta ee lagu sheegay Qodob hosaadka(4) ee qodobkan waa in lagu fuliyo mudo 30 maalmood oo ka bilaabmaysa maalinta codsigu soo gaadho Xafiiska Dakhliga, Xafiiskuna wuxuu sameyn karaa baadhitaankii ugu danbeeyay ee arimaha qofka mudo 90 maal mooda gudaheed oo ka bilaabaysa ogeysiinta tirtirida diiwaangelinta.
- 6. Haddii qof ku ku guuldareysto inuu codsado Tirtirida diiwaangelinta sida lagu xusay qodob hoosaadka (1) ee qodobkan, Xafiisku, isaga oo samaynaysa ogeysiis qoraal ah ayuu qofka ama wakiilkiisa gaadhsiinaysa ayay burin diiwaangelinta ka mid qofka marka uu qanaco in qofka uu joojiyay hawlaha oo dhan islamarkaana aan loo baahanayn in la diiwaangaliyo waxaana ku jira marka qofku uu dhintay, shirkada oo kacday ama si kale qofku meesha uga baxay.
- 7. Tirtirida diiwaangelinta qofka ee kuxusan qodobo hoosaadka (4) ama (6) ee qodobkan waxaa ka mid ah Tirtirida diiwaangelinta qofka ee cashuur gaar ah oo lagu xeeriyay sharci kale.

- ለ) የተመዘገበው ሰው ከተቋረጠበት ቀን አንስቶ ባሉት 30 ቀናት ውስጥ ወይም በቢሮው በሚሰጠው ተጨማሪ ጊዜ ውስጥ መቅረብ አለበት።
- 3. አንድ ሰው በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት ማመልከቻ ካቀረበ በሌላ የታክስ ሕግ ለአንድ የተለየ ታክስ የተደረገው ምዝገባ እንዲሰረዝለት ጭምር እንዳመለከተ ተደርጎ ይወሰዳል።
- 4. አንድ ሰው በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት ማመልከቻ ሲያቀርብ በቢሮው ይህ ሰው ሥራውን ያቆመ መሆኑንና በሁሉም የታክስ ሕጎች የመመዘገብ ግዴታ የሌለበት መሆኑን ካረጋገጠ በኋላ በዚህ ሰው የጽሑፍ ማስታወቂያ በመስጠት ምዝገባውን ይሰርዛል።
- 5. በዚህ አንቀጽ ንዑስ አንቀጽ 4 የተመለከተው ምዝገባ የተሠረዘ መሆኑን የሚገልፀው ማስታወቂያ ማመልከቻው ከቀረበበት ጊዜ ጀምሮ ባሉት 30 ቀናት ለአመልካቹ መስጠት የሚኖርበት ሲሆን፣ ቢሮውም የምዝገባ ይሰረዝልኝ ማመልከቻው ከቀረበበት ጊዜ ጀምሮ ባሉት 90 ቀናት ውስጥ የታክስ ከፋዩን የታክስ ጉዳዮች በተመለከተ የመጨረሻ ኦዲት ሊያደርግ ይችላል።
- 6. በዚህ አንቀጽ ንዑስ አንቀጽ (1) በተደነገገው መሠረት አንድ ሰው ምዝገባ እንዲሰረዝለት ጥያቄ ያላቀረበ እንደሆነ ቢሮው ይህ ሰው ሥራውን ሙሉ በሙሉ ማቆሙን እና ለታክስ ሕጎች ዓላማ የመመዘገብ ግዴታ የሌለበት መሆኑን እንዲሁም የተፈጥሮ ሰው ከሆነ መሞቱን፣ ከባንያ ከሆነም መፍረሱን፣ ወይም ሌላ ማንኛውም ሰው ሕልውናው የተቋረጠ መሆኑን ሲያምንበት ለታክስ ከፋዩ ወይም ለወኪሉ የጽሑፍ ማስታወቂያ በመስጠት ምዝገባውን ይሰርዛል።
- 7. በዚህ አንቀጽ ንዑስ አንቀጽ (4) እና (6) መሠረት የሚደረግ የአንድ ሰው ምዝገባ መሰረዝ በሌላ ታክስ ሕግ ለአንድ የተለየ ታክስ ዓላማ ሲባል የተደረገ ምዝገባ መሰረዝም ይጨምራል።

- b) Within 30 days of the person ceasing to be required to be registered for the purposes of all the tax laws or within such further time as the Bureau may allow.
- 3. An application by a person under sub-article (1) of this Article shall be treated as satisfying any obligation of the person to apply for cancellation of the person’s registration for the purposes of a particular tax under another tax law.
- 4. The Bureau shall, by notice in writing, cancel the registration of a person who has applied under sub-article (1) of this Article when satisfied that the person has ceased all operations and is no longer required to be registered for the purposes of all the tax laws.
- 5. A notice of cancellation of registration under sub-article (4) shall be served on the applicant within 30 days of receipt of the application and the Bureau may conduct a final audit of the person’s tax affairs within 90 days of service of the notice of cancellation of registration.
- 6. If a person has failed to apply for cancellation of the person’s registration as required under sub-article (1) of this Article, the Bureau shall, by notice in writing to the person or the person’s tax representative, cancel the registration of the person when satisfied that the person has ceased all operations and is no longer required to be registered for the purposes of all the tax laws, including when the person is a natural person who has died, a company that has been liquidated, or any other person that has ceased to exist.
- 7. The cancellation of a person’s registration under sub-article (4) or (6) of this Article shall include cancellation of any registration of the person for the purposes of a particular tax under another tax law.

- 8. Tirtirida diiwaangelinta qofka waxay dhaqangelaysaa laga bilaabo taariikhda ku cad ogeysiiska tirtirida ee uu bixiyay Xafiisku.
- 9. Marka Tirtirida diiwaangelinta qofku ay la xidhiidho in la tirtiro diiwaangelinta qofka oo lagu xeeriyay sharciga kale ee canshuur, qofka waa inuu u hoggaansamaa shuruudaha la xidhiidha tirtirida diiwaangelinta ee lagu sheegay sharciga kale ee cashuurta.

CUTUBKA LABAAD

TIRSI DIIWAANEEDKA CASHUUR-BIXIYAHA

12^{aad} Tirsi Diiwaaneedka Cashuur-bixiyaha

Si loo aqoonsado Cashurbixiyaha, Xafiisku waxa uu soo saari doonaa lambar, loo yaqaan **Tirsi Diiwaaneedka Cashuur-bixiyaha** ("TIN"), sida ku cad Cutubkan Cashurbixiyaha la siiyay Tirsi Diiwaaneedka cashurbixiyuhu waa inuu u isticmaalo lambarkas hab waafaqsan sharciyada Cashuurta ee dhaqangalka ah.

13^{aad} Soo Saarista Tirsi Diiwaaneedka Cashurbixiye

- 1. Xafiiska Dakhliga ayaa waajib ka saaranyahay bixinta Tirsi Diiwaaneedka Cashurbixiyeha si waafaqsan qodobka 9^{aad} ee Bayaankan.
- 2. Lanbarka waxaa loo bixin si loo dhaqangrliyo dhamaan sharciyada Cashuurta Cashurbixiyahuna waxa uu yeelan doonaa kaliya hal lambar.
- 3. Xafiisku wuxuu soo saaraa Tirsi Diiwaaneedka Cashuur-bixiyeha oo lagu siin doono qoraal ahaan u daabacan.

- 8. የአንድ ሰው የምዝገባ መሰረዝ ተፈጻሚ የሚሆነው ቢሮው በሰጠው የስረዛ ማስታወቂያ ላይ ከተጻፈው ቀን ጀምሮ ነው።
- 9. የአንድ ሰው የምዝገባ መሰረዝ በሌላ ታክስ ሕግ አንድን የተለየ ታክስ የሚመለከት ሲሆን፣ በዚያ የታክስ ሕግ ምዝገባ መሰረዝን በሚመለከት የሠፈሩትን ግዴታዎች ማሟላት ግዴታ ይሆናል።

ምዕራፍ ሁለት

የታክስ ከፋይ መለያ ቁጥሮች

12. ታክስ ከፋይ መለያ ቁጥር

ታክስ ከፋዮችን ለመለየት እንዲቻል ቢሮው በዚህ ምዕራፍ በተደነገገው መሠረት ለታክስ ሕጎች ዓላማ ሲባል ለተመዘገበ ሰው (“**የታክስ ከፋይ መለያ ቁጥር**” በሚል የሚታወቅ) ይሰጣል። ታክስ ከፋይም የታክስ ከፋይ መለያ ቁጥሩን የታክስ ሕጎች በሚያዙት መሠረት መጠቀም አለበት።

13. የታክስ ከፋይ መለያ ቁጥር ስለመሰጠት

- 1. ቢሮው በዚህ አዋጅ አንቀጽ 7 መሠረት ለታክስ ሕጎች ዓላማ ሲባል ለተመዘገቡ ሰዎች የታክስ ከፋይ መለያ ቁጥር አዘጋጅቶ ይሰጣል።
- 2. ለሁሉም የታክስ ሕጎች አንድ የታክስ ከፋይ መለያ ቁጥር የሚሰጥ ሲሆን አንድ ታክስ ከፋይ በማንኛውም ጊዜ አንድ የታክስ ከፋይ መለያ ቁጥር ብቻ ይኖረዋል።
- 3. ቢሮው ለታክስ ከፋይ የታክስ መለያ ቁጥር የሚሰጠው የታክስ ከፋይ መለያንቁጥር ማስታወቂያ በመላክ ይሆናል።

- 8. The cancellation of a person’s registration shall take effect from the date specified in the notice of cancellation served on the person by the Bureau .
- 9. When the cancellation of the registration of a person involves cancellation of the person’s registration for the purposes of a particular tax under another tax law, the person shall comply with any requirements relating to cancellation of that registration as specified under that other tax law.

CHAPTER TWO

TAXPAYER IDENTIFICATION NUMBERS

12. Taxpayer Identification Number

For the purposes of identification, the Bureau shall issue a number, to be known as a **taxpayer identification number** (“TIN”), in accordance with this Chapter to a taxpayer registered for the purposes of the tax laws and the taxpayer shall use the TIN as required under the tax laws.

13. Issue of a TIN

- 1. The Bureau shall issue a TIN to a taxpayer registered for the purposes of the tax laws under Article 9 of this Proclamation.
- 2. A TIN shall be issued for the purposes of all tax laws and a taxpayer shall have only one TIN at any time.
- 3. The Bureau issues a TIN to a taxpayer by serving the taxpayer with written notice of the TIN.

14^{aad} **Isticmaalka Tirsi Diiwaaneedka Cashuur-bixiyeha**

1. Cashuurbixiyaha loo soo saaray Tirsi Diiwaaneedka Cashuurbixiyeha waxa uu lanbarkiisa ku sheegayaa Cashuur walba, ogaysiis, ama dukumentii kale oo uu gudbiyay hab waafaqsan sharciyada Canshuurta, ama wax kale oo loo baahan yahay inuu lambarkiisa u gudbiyo wakiilka cashuurta withholding-ka.
2. qofka Cashuurbixiyaha codsanaya ruqsad ama shati uu ku bilaabo ganacsi ama shaqo waa inuu soo qaataa Tirsi Diiwaaneedka Cashuurbixiyeha una gudbiyaa Wakaaladda liisan bixinta.
3. Cashuurbixiyaha waxa uu adeegsan doonaa Tirsi Diiwaaneedka Cashuur-bixiyeha marka uu cusbaynaysiinayo liisanka sida lagu sheegay qodob hoosaadka (2) ee qodobkan. keliya haddii lambarkiisu isbedelay laga soo bilaabaa tan iyo codsigiisii ugu horeeyay ee liisanka.
4. Xafiiska liisan bixintu waa inaanu cidna siinin shatiga ganacsiga ilaa ay soo samaysto Tirsi Diiwaaneedka Cashuurbixiyeha.
5. Tirsi Diiwaaneedka Cashuur-bixiyeha waa lanbar gaarka u ah Cashuurbixiyaha loo soo saaray sida lagu xeeriyay qodob hoosaadkan (6) ee qodobkan, qof kalana ma isticmaali karo.
6. Tirsi Diiwaaneedka Cashuur-bixiyeha waxa isticmaali kara wakiilka Canshuur bixiye oo sharciyaysan marka:
 - b) qofka Cashuurbixiyaha ayaa fasax buuxa u siiyay wakiilka Cashuurbixiyaha in uu isticmaalo Lambarkiisa.
 - t) Wakiilka Cashuurtu kaliya waxa uu u adeegsan karaa Lambarkiisa ka kaliya arimaha Cashuur Bixinta.

14. **የታክስ ከፋይ መለያ ቁጥር አጠቃቀም**

1. የታክስ ከፋይ መለያ ቁጥር የተሰጠው ሰው የታክስ ከፋይ መለያ ቁጥሩን በማንኛውም የታክስ ማስታወቂያ፣ ማስታወቂያ ወይም ለታክስ ሕግ ዓላማ ሲባል በሚቀርብ ወይም ጥቅም ላይ በሚውል ሰነድ ወይም በታክስ ሕግ መሠረት በሚዘጋጅ ሰነድ ላይ መግለጽ ይኖርበታል፤ እንዲሁም ታክስ ከፋይ ታክስ ቀንሶ የማስቀረት ግዴታ ላለበት ሰው ክፍያዎች በሚፈጽምበት ጊዜ የታክስ ከፋይ መለያ ቁጥሩን መስጠት አለበት፡፡
2. የንግድ ሥራ ለመሥራት ፈቃድ ይሰጠው ዘንድ ማመልከቻ የሚያቀርብ ታክስ ከፋይ በፈቃድ ለሚሰጠው ባለሥልጣን የታክስ ከፋይ መለያ ቁጥሩን መስጠት አለበት፡፡
3. ታክስ ከፋይ በዚህ አንቀጽ ንዑስ 2 በተመለከተው መሠረት ፈቃዱን በሚያድስበት ጊዜ የታክስ ከፋይ መለያ ቁጥር ማቅረብ የሚጠበቅበት የመጀመሪያው የፈቃድ ማመልከቻ ከቀረበ ወዲህ የታክስ ከፋይ መለያ ቁጥሩ የተቀየረ እንደሆነ ብቻ ነው፡፡
4. የንግድ ወይም የሥራ ፈቃድ የሚሰጥ የመንግሥት አካል ወይም ተቋም ታክስ ከፋይ የታክስ ከፋይ መለያ ቁጥሩን ሳያቀርብ ፈቃድ መስጠት አይችልም፡፡
5. የዚህ አንቀጽ ንዑስ አንቀጽ (6) ድንጋጌ እንደተጠበቀ ሆኖ፣ የታክስ ከፋይ መለያ ቁጥር ለተሰጠው ሰው ብቻ የሚያገለግል ስለሆነ በሌላ ሰው ጥቅም ላይ ሊውል አይችልም፡፡
6. ፈቃድ የተሰጠው የታክስ እንደራሴ የአንድን ሰው የታክስ ከፋይ መለያ ቁጥር ሊጠቀምበት የሚችለው፡-
 - ሀ) የታክስ ከፋይ መለያ ቁጥሩ ባለቤት የሆነው ሰው ፈቃድ የተሰጠው የታክስ እንደራሴ የታክስ መለያ ቁጥሩን ለመጠቀም እንዲችል በጽሑፍ ሲፈቅድለት፣ እና
 - ለ) ፈቃድ የተሰጠው የታክስ እንደራሴ የታክስ ከፋይ መለያ ቁጥሩን ለታክስ ከፋይ መለያ ቁጥሩ ባለቤት የታክስ ጉዳዮች ብቻ ሊጠቀምበት ነው፡፡

14. **Use of a TIN**

1. A taxpayer who has been issued with a TIN shall state the TIN on any tax declaration, notice, or other document filed or used for the purposes of a tax law, or as otherwise required under a tax law, including supplying the TIN to a withholding agent in respect of payments made by the agent to the taxpayer.
2. A taxpayer applying for a license to carry on a business or occupation shall be required to supply the taxpayer's TIN to the licensing Bureau .
3. A taxpayer shall supply the taxpayer's TIN on a renewal of a license referred to in sub-article (2) of this Article only if the taxpayer's TIN has changed since the original application of the license.
4. A licensing Bureau issuing a license to carrying on a business or occupation shall not issue a license to a taxpayer unless the taxpayer has supplied their TIN.
5. A TIN is personal to the taxpayer to whom it has been issued and, subject to sub-article (5) of this Article, shall not be used by another person.
6. The TIN of a taxpayer may be used by a licensed tax agent when:
 - a). the taxpayer has given written permission to the licensed tax agent to use the TIN; and
 - b). the licensed tax agent uses the TIN only in respect of the tax affairs of the taxpayer.

15^{aad} Tirtirida Tirsi Diiwaaneedka Cashuurbixiyeha

1. Xafiisku isaga oo ogaysiis qoraala samaynaya ayay burin doontaa Tirsi Diiwaaneedka Cashuurbixiyeha marka ay ku qanacdo;
- b) diiwaangelinta qofka Cashuurbixiyaha oo la tirtiray hab waafaqsan qodobka 11^{aad} ee Bayaankan;
- t) Tirsi Diiwaaneedka Cashuurbixiyeha haduu kusoo baxo magac aan ahayn magacii Cashuurbixiyaha.
- j) Qofka Cashuurbixiyaha waxa hada ka hor loosoo saaray Tirsi Diiwaaneedka Cashuurbixiyeha kaasi oo la isticmaali karo.
2. Xafiiska Dakhliga markasta wuxuu qoraal ku ogaysiin in uu tirtirayo Tirsi Diiwaaneedka Cashuurbixiyeha ay u soo sartay Cashuurbixiyaha islamarkaana waxa uu u soo saari doontaa mid cusub.

CUTUBKA SADDEXAAD

WAKIILADA CANSHUURTA

16^{aad} Wajibaadka Wakiilada Canshuurta

1. Wakiilka Canshuurta waxa uu mas'uul ka yahay fulinta waajibaad kasta oo ay ku soo rogeen sharciyada Canshuurta, oo ay ku jiraan buuxinta soo sheegista Canshuurta iyo bixinta Canshuurta.
2. Marka ay jiraan laba ama wax ka badan oo wakiil ka ah hal Cashuurbixiye, wakiiladu waxay si wadajir ah iyo gaarba masuul uga noqon doonaan wixii waajibaad ah ee ku xusan Qodobkan, hase ahaatee waajibaadka la saaray waxaa gudankara midkood.
3. Hadii aan si kale loogu sheegin sharciyada Canshuurta ama sida lagu xeeriyay qodob hoosaadka (4) ee qodobkan, Canshuurkasta oo loo bixinayo oo hab waafaqsan farqada (1) ee qodobkan, wakiilka cashuurtu waxa uu bixinkaraa oo kali ah habda inta hanti ama lacag cadaan ah ee uu u hayo wakiishaha.

15. የታክስ ከፋይ መለያ ቁጥርን ስለመሰረዝ

1. ቢሮው የሚከተሉት ሁኔታዎች ሲያጋጥሙ የጽሑፍ ማስጠንቀቂያ በመስጠት የታክስ ከፋይ መለያ ቁጥር ለመሰረዝ ይችላል፡-
 - ሀ) በዚህ አዋጅ አንቀጽ 11 መሠረት የታክስ ከፋይ ምዝገባ ሲሰረዝ፤
 - ለ) የታክስ ከፋይ እውነተኛ ማንነት ባልሆነ ማንነት የታክስ ከፋይ መለያ ቁጥሩ የተሰጠ እንደሆነ፤
 - ሐ) ታክስ ከፋይ ጥቅም ላይ ያለ ሌላ የታክስ ከፋይ መለያ ቁጥር ያለው እንደሆነ፤
2. ቢሮው በማንኛውም ጊዜ የጽሑፍ ማስጠንቀቂያ በመስጠት የአንድን ሰው የታክስ ከፋይ መለያ ቁጥር በመሰረዝ አዲስ የታክስ መለያ ቁጥር ሊሰጠው ይችላል፡፡

ምዕራፍ ሶስት

የታክስ ወኪሎች

16. የታክስ ወኪሎች ግዴታዎች

1. አንድ የታክስ ወኪል የታክስ ማስታወቂያ ማቅረብና ታክስ መክፈልንም ጨምሮ የታክስ ሕግ በታክስ ከፋይ ላይ የሚጠበቀውን ማንኛውም ግዴታ የመጣት ኃላፊነት አለበት፡፡
2. አንድ ታክስ ከፋይ ሁለትና ከሁለት በላይ የታክስ ወኪሎች ያሉት እንደሆነ እያንዳንዱ የታክስ ወኪል በዚህ አንቀጽ ለተመለከቱት ግዴታዎች የአንድነትና የጠላ ኃላፊነት አለበት፤ ሆኖም ግን ከወኪሎቹ መካከል አንዱ ወኪል ግዴታዎችን መጣት ይችላል፡፡
3. የዚህ አንቀጽ ንዑስ አንቀጽ 4 ድንጋጌ እንደተጠበቀ ሆኖ በታክስ ሕግ በሌላ ሁኔታ ካልተደነገገ በስተቀር በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት በታክስ ወኪል መክፈል የሚኖርበት ታክስ በታክስ ወኪሉ ይዞታ ሥር ባለው ገንዘብ ወይም ሀብት መጠን ከታክስ ወኪሉ መሰብሰብ አለበት፡፡

15. Cancellation of a TIN

1. The Bureau shall, by notice in writing, cancel the TIN of a taxpayer when satisfied that:
 - a) the taxpayer's registration has been cancelled under Article 11 of this Proclamation;
 - b) a TIN has been issued to the taxpayer under an identity that is not the taxpayer's true identity; or
 - c) The taxpayer had been previously issued with a TIN that is still in force.
2. The Bureau may, at any time, by notice in writing, cancel the TIN issued to a taxpayer and issue the taxpayer with a new TIN.

CHAPTER THREE

TAX REPRESENTATIVES

16. Obligations of Tax Representatives

1. A tax representative of a taxpayer shall be responsible for performing any obligation imposed by a tax law on the taxpayer, including the filing of tax declarations and payment of tax.
2. When there are two or more tax representatives of a taxpayer, each tax representative shall be jointly and severally liable for any obligations referred to in this Article but the obligations may be discharged by any of them.
3. Except as provided otherwise under a tax law and subject to sub-article (4) of this Article, any tax that, by virtue of sub-article (1) of this Article, is payable by the tax representative of a taxpayer shall be recoverable from the tax representative only to the extent of the monies or assets of the taxpayer that are in the possession or under the control of the tax representative

- 4. Iyada oo aan waxba loo dhimayn arrimaha lagu sheegay qodob hoosaadka (5) ee qodobkan, wakiilka Canshuurta ayaa shakhsi ahaan masuul ka noqon doona bixinta lacagta weli la bixin, marka wakiilka Canshuurtu:
 - b) Ururiyay, guno ka qaatay, ama wareejiyay lacag ama hanti cashuurtu tahay mid la bixinayo
 - t) wareejiyo guud ahaan ama qayb kamid ah lacagta uu leeyahay cashuurbixiyuhu oo uu gacanta ku hayay wakiilku waqtigii ay cashuurtu waajibtay taasi oo sida sharcigu xeerinayo ay ahayd in laga bixiyo cashuurta.
- 5. wakiilka Canshuurtu, shakhsi ahaan masuul ka ma noqon doono Canshuur ku xusan qodob hoosaadkan (4) ee qodobkan, haddii:
 - b) lacagaha wakiilka Canshuurtu uu ku bixiyo magaca Cashuurbixiyaha iyo lacagta uu bixiyaya ayaa mudnaan sharci ka leedahay cashuurta.
 - t) waqtigii lacagaha la bixiyay, wakiilka Canshuurtu ogayn, ama suurtagal ahayn in uu ogaado waajibaadka cashuureed.
- 6. Qodobkani kama dulqaadayo Cashuurbixiyaha wajibadkii cashuur bixineed oo ay ku soo rogeen sharciyada Canshuurta sabab la xidhiidha in wakiilka cashuurta ee Cashuurbixiyuhu ku guul daraysatay in uu bixiyo Cashuurtaas.

CUTUBKA AFRAAD

DHUKUMENTIYADA

17^{aad} **Waajibaadka Diiwaan Galinta**

- 1. Cashuurbixiyuhu si waafaqsan ujeedada sharciga Canshuurta, waa in uu xafidaa waraaqaha sida (oo ay ku jiraan qaabka electronicga) hab waafaqsan sharciga Canshuurta iyadoo dokumentiyada lagu xafidi:

- 4. የዚህ አንቀጽ ንዑስ አንቀጽ (5) ድንጋጌ እንደተጠበቀ ሆኖ፤ በታክስ ወኪሉ መክፈል የነበረበት ታክስ ሳይክፈል ሲቀር የታክስ ወኪሉ በታክስ ወኪልነቱ ታክሱን ለመክፈል የግል ኃላፊነት የሚኖርበት የታክስ ወኪሉ፡-
 - ሀ) የተቀበለውን ወይም ሊቀበለው የሚችለውንና ታክስ የሚክፈልበትን ገንዘብ ያጠፋ፣ ለሌላ ዓላማ ያዋለ ወይም ያስተላለፈ እንደሆነ፣
 - ለ) የታክስ ከፋይ ሀብት የሆኑ እና በታክስ ወኪሉ ይዞታ ሥር የነበሩ ወይም ታክስ መክፈል ከነበረበት ጊዜ በኋላ በይዞታው ሥር የሆኑ እና ለታክሱ ክፍያ ሊውሉ የሚችሉ ንብረቶችን ወይም ገንዘብ ያስተላለፈ ወይም በከፊል ለሌላ የሰጠ እንደሆነ ነው።
- 5. የታክስ ወኪሉ በዚህአንቀጽ ንዑስ አንቀጽ (4) መሠረት ለታክስ ክፍያ የግል ኃላፊነት የማይኖርበት
 - ሀ) በታክስ ወኪሉ የተከፈለው ገንዘብ የዋለው ለታክስ ከፋይ ጥቅም ሲሆንና የተከፈለው ገንዘብ በሕግ ከታክስ ከፋይ ታክስ የመክፈል ግዴታ ቅድሚያ ሲኖረው፤ ወይም
 - ለ) ገንዘቡ በተከፈለበት ጊዜ የታክስ ወኪሉ ታክስ ከፋይ የታክስ ዕዳ ያለበት መሆኑን ካላወቀ ወይም ሊያውቅ የማይችል ከሆነ ነው።
- 6. በዚህ አንቀጽ የተደነገገው የታክስ ወኪሉ በታክስ ከፋይ ላይ በታክስ ሕግ የተጣለውን ማንኛውንም ግዴታ ሳይወጣ ቢቀር ታክስ ከፋይ ካለበት ማንኛውም ግዴታ ነፃ ሊያደርገው አይችልም።

ክፍል አራት

ስለስነዶች

17. **መዝገብ የመያዝ ግዴታዎች**

- 1. ለታክስ ሕግ ዓላማ ሲባል አንድ ታክስ ከፋይ በታክስ ሕግ መያዝ ያለባቸውን ሰነዶች (በኤሌክትሮኒክ መልክ ጨምሮ) የመያዝ ግዴታ ያለበት ሲሆን እነዚህም ሰነዶች የሚያዙት፡-

- 4. Subject to sub-article (5) of this Article, a tax representative shall be personally liable for the payment of any tax due by the tax representative in that capacity when, while the amount remains unpaid, the tax representative:
 - a) alienates, charges, or disposes of any moneys received or accrued in respect of which the tax is payable; or
 - b) disposes of or parts with any moneys or funds belonging to the taxpayer that are in the possession of the tax representative or which come to the tax representative after the tax is payable, when such tax could legally have been paid from or out of such moneys or funds.
- 5. A tax representative shall not be personally liable for tax under sub-article (4) of this Article if:
 - a) the monies were paid by the tax representative on behalf of a taxpayer and the amount paid has a legal priority over the tax payable by the taxpayer; or
 - b) at the time the monies were paid, the tax representative had no knowledge, and could not reasonably be expected to know, of the taxpayer’s tax liability.
- 6. Nothing in this Article relieves a taxpayer from performing any obligation imposed on the taxpayer under a tax law that the tax representative of the taxpayer has failed to perform.

PART FOUR

DOCUMENTS

17. **Record-keeping Obligations**

- 1. A taxpayer shall, for the purposes of a tax law, maintain such documents (including in electronic format) as may be required under the tax law and the documents shall be maintained:

- b) Luuqada Somaaliga ama Ingiriisi;
 - t) Deegaanka gudaahiisa
 - j) Si loo xaqiijiyo in la bixiyo cashuuraha ku waajibay Cashurbixiyaha hab waafaqsan sharciga.
2. Sida kusugan qodob hoosaadkan (3) ee qodobkan, ama sharciga Canshuurta, Cashurbixiyuhu waxa uu hayn doona dukumentiyada ku xusan qodob hooseedkan (1) ee qodobkan:
 - b) Muddada xafidida ee ku qeexan Xeerka Ganacsiga, ama
 - t) 5 sano oo ka bilaabmaysa taariikhda loosoo gudbiyay Xafiiska Dakhliga soo sheegista Cashuurta.
 3. Marka, dhamaadka mudada ku xusan qodob hoosaadka (2) ee qodobkan, dukumentiyada ayaa lagama maarmaan u ah dacwad bilaabantay kahor dhamaadka mudada xafidida dhokumentiga, qofka Cashurbixiyaha waxa uu hayn doonaa dukumentiga ilaa dacwada gaar ahaan arrimaha la xidhiidha dhokumentiga la dhamaynayo.
 4. Marka dukumentiyada lagu sheegay qodobka hoosaadka (1) ee qodobkan aanu ku qornayn luuqadaha Soomaaliga ama Ingiriisi, Xafiisku ogeysiis qoraal ah ugu sheegi Cashurbixiyeyaasha in looga baahan yihahay inay bixiyaan kharashka si loogu turjumo Soomaali ama Ingiriisi turjumaan taariikhda ku cad ogeysiiska.
 5. Kharashka lagu sheegay Qodob-hoosaadka (4) ee qodobkan waxaa lagu faahfaahin Awaamiirta uu soo saaro Xafiiska Maaliyadu.

18^{aad} **Baadhista Dhukumentiyaha**

Cashurbixiyaha waxa looga baahan yahay inay si waafaqsan sharciga Canshuurta inuu diyaariyo dukumentiyada la heli karo si loo baadho dhammaan marwalba oo ay lagama maarmaan noqoto inta lagu jiro mudada ku cad qodobka 17^{aad} ee bayaankan.

- ሀ) በሱማሌኛ ወይም በእንግሊዝኛ፤
 - ለ) በኢትዮጵያ ውስጥ፤ እና
 - ሐ) የታክስ ከፋዩን የታክስ ግዴታ በግልጽ ለማረጋገጥ በሚቻልበት ሁኔታ፤ መሆን አለበት።
2. በዚህ አንቀጽ ንዑስ አንቀጽ (3) ድንጋጌ እንደተጠበቀ ሆኖ አንድ ታክስ ከፋይ በዚህ አንቀጽ ንዑስ አንቀጽ (1) የተመለከተውን ሰነድ ከሚከተሉት ይዞ የማቆየት ግዴታ አለበት፡-
 - ሀ) በንግድ ህግ ለተወሰነው የሰነድ መያዣ ጊዜ ርዝማኔ፣ ወይም
 - ለ) ሰነድ አግባብነት በሚኖራቸው የታክስ ጊዜ የታክስ ማስታወቂያ ለቢሮው ከቀረበበት ቀን ጀምሮ ለአምስት ዓመታት፤
 3. በዚህ አንቀጽ ንዑስ አንቀጽ (2) የተመለከተው ጊዜ ከተጠናቀቀ በኋላ በአዋጁ መሠረት ለሚደረግ ክርክር ወይም በዚህ አንቀጽ ንዑስ አንቀጽ (2) ከተመለከተው ጊዜ በፊት ተግባራዊ በሆነ ሕግ መሠረት ለሚደረግ ክርክር ሰነዱ የሚያስፈልግ ሲሆን ታክስ ከፋዩ ሁሉም ክርክሮች እስከ ሚጠናቀቁ ጊዜ ድረስ ሰነዱን ይዞ የማቆየት ግዴታ አለበት።
 4. በዚህ አንቀጽ ንዑስ አንቀጽ 1 የተመለከተው ሰነድ በአማርኛ ወይም በእንግሊዝኛ ቋንቋ ተዘጋጅቶ ካልቀረበ በቢሮው በጽሁፍ በሚሰጥ ማስታወቂያ በሚወሰነው ጊዜ ውስጥ ሰነዱ በቢሮው ተቀባይነት ባለው ተርጓሚ በታክስ ከፋዩ ወጪ ወደ አማርኛ ወይም ወደ እንግሊዝኛ ቋንቋ ተተርጉሞ እንዲቀርብ ቢሮው ታክስ ከፋዩን ሊያዘው ይችላል።
 5. ይህ አንቀጽ ቢኖርም፣ ቢሮው በወጣው የዋጋ ማሸጋገሪያ መመሪያ ሰነድ አያያዝን በተመለከተ የተደነገጉት ተፈጻሚነት ይኖራቸዋል።

1. **ሰነድን ስለመመርመር**

በታክስ ሕግ መሰረት ሰነድን እንዲይዝ የሚገደድ ታክስ ከፋይ በዚህ አዋጅ አንቀጽ 17 በተመለከተው በማንኛውም ምክንያታዊ ጊዜ ውስጥ ሰነድን ለቢሮው ምርመራ ዝግጁ የማድረግ ግዴታ አለበት።

- a) in Somali or English;
 - b) in Ethiopia; and
 - c) in a manner so as to enable the taxpayer's tax liability under the tax law to be readily ascertained.
2. Subject to sub-article (3) of this Article or a tax law providing otherwise, a taxpayer shall retain the documents referred to in sub-article (1) of this Article for the longer of:
 - a) the record-keeping period specified in the Commercial Code; or
 - b) 5 years from the date that the tax declaration for the tax period to which they relate was filed with the Bureau
 3. When, at the end of the period referred to in sub-article (2) of this Article, a document is necessary for a proceeding under the Proclamation or any other law commenced before the end of the period, the taxpayer shall retain the document until the proceeding and any related proceedings have been completed.
 4. When a document referred to sub-article (1) of this Article is not in Somali or English, the Bureau may, by notice in writing, require the taxpayer to provide, at the taxpayer's expense, a translation into Somali or English by a translator approved by the Bureau by the date specified in the notice.
 5. This Article is subject to the Transfer Pricing Directive issued by the Bureau head.

18. **Inspection of Documents**

A taxpayer required to maintain documents under a tax law shall make the documents available for inspection at all reasonable times by the Bureau during the period specified in Article 17 of this Proclamation.

19^{aad} **Risiidhada**

1. Cashuurbixiyaha waxaa waajibka ku ah in uu xafido Diiwaanada xisaabta ee uu diiwaan galiyo nooca iyo tirada rasiidhada ka hor intaan rasiidhada lasoo daabacin.
2. Qof kasta oo maamula shirkadaha daabacaadda kahor inta aanu daabacin rasiidhada Canshuurta waa inuu hubiyaa nooca iyo tirada rasiidhada diiwaangashan inay ka diiwaangashantahay Xafiiska Dakhliga.
3. Cashuurbixiyaha ayaa waajib ka saaranyahay inuu xafido Diiwaanada Xisaabta islamarkaasna uu rasiidh siiyo cidkasta oo xidhiidh ganacsi dhexmaro.
4. Xafiisku wuxuu soo saari karaa Awaamiir lagu faahfaahinayo dhaqangelinta Qodobkan.

20^{aad} **Mishiinada Diiwaangaliya**
Waxyaabaha La Iibiyo

1. Golaha Hawlfulintu waxa ay soo saari karaan Xeerndaameedyo lagu maamulayo mashiinada waxyaabaha la iibiyo lagu diiwaangaliya.
2. Xeerndaameedyadaasi waa inay faahfaahiyaan:
 - b) Isticmaalka lagama maarmaanka ah ee mashiinada diiwaanka iibka;
 - t) Shuruudaha isticmaalka Cashuurta ee mashiinada diiwaanka iibka;
 - j) Xogta loo baahan yahay in lagu qoro rasiidka uu soo saaray mashiin diiwaanka iibka;
 - x) Faahfaahinta looga baahan yahay ee mashiinada diiwaanka iibka;
 - kh) habka ganacsatadu u codsanayaan diiwaangelinta mashiinada diiwaanka iibka iyo waajibbaadka warbixinta ee ganacsatada,
 - d) Diiwaangelinta mashiinka diiwaanka laga iibiyay Cashuurbixiye.
3. Qodobkan dhexdiisa:

19 **የሽያጭ ደረሰኞች**

1. የሂሳብ መዝገብ የመያዝ ግዴታ ያለበት ታክስ ከፋይ የሽያጭ ደረሰኞች ከማሳተሙ በፊት የእነዚህን ደረሰኞች ዓይነትና ብዛት በቢሮው ማስመዝገብ አለበት።
2. ማንኛውም የህትመት አገልግሎት የሚሰጥ ሰው የሽያጭ ደረሰኞችን ለማሳተም ከታክስ ከፋይ ጥያቄ ሲቀርብለት ደረሰኞቹን ከማተሙ በፊት የእነዚህ ደረሰኞች ዓይነትና መጠን በቢሮው የተመዘገቡ መሆናቸውን ማረጋገጥ አለበት።
3. ማንኛውም የሂሳብ መዝገብ የመያዝ ግዴታ ያለበት ታክስ ከፋይ ለሚያከናውነው ግብይት ደረሰኝ የመስጠት ግዴታ አለበት።
4. ቢሮው ለዚህ አንቀጽ አፈጻጸም የሚያግዙ መመሪያዎችን ያወጣል።

20. **የሽያጭ መመዝገቢያ መሳሪያዎች**

1. የክልል ካቢኔ ምክር ቤት የሽያጭ መመዝገቢያ መሳሪያዎችን የሚመለከት ደንብ ያወጣል።
2. ደንቡ የሚከተሉትን ጉዳዮች ሊደነግግ ይችላል፡-
 - ሀ) ታክስ ከፋዮች የሽያጭ መመዝገቢያ መሳሪያ የመጠቀም ግዴታ እንዳለባቸው፤
 - ለ) ታክስ ከፋዮች የሽያጭ መመዝገቢያ መሳሪያ የሚጠቀሙበትን ሁኔታዎች፤
 - ሐ) በሽያጭ መመዝገቢያ መሳሪያ ታትሞ የሚወጣው ደረሰኝ ሊይዛቸው ስለሚገባ መረጃዎች፤
 - መ) የሽያጭ መመዝገቢያ መሳሪያው ተፈላጊ ባህሪያት፤
 - ሠ) የሽያጭ መመዝገቢያ መሳሪያዎች አቅራቢዎች የሚያቀርቧቸው መሳሪያዎች እውቅና እንዲያገኙ መከተል ስለሚገባቸው ስነ-ሥርዓት እና አቅራቢዎቹ ስላለባቸው ሪፖርት የማቅረብ ግዴታ፤
 - ረ) ለታክስ ከፋይ የተሸጠን የሽያጭ መመዝገቢያ መሳሪያ ስለሚመዘገብበት ሁኔታ፤

3. በዚህ አንቀጽ፡-

19. **Sales Receipts**

1. A taxpayer that has the obligation to maintain books of account shall register with the Bureau the type and quantity of sales receipts before having such receipts printed.
2. Any person operating a printing press engaged by a taxpayer to print sales receipts shall ensure that the type and quantity of receipts are registered with the Bureau before printing the receipts.
3. The taxpayer is obliged to maintain books of accounts and provide sales receipts to his clients.
4. The Bureau may issue detailed directives for the implementation of this provision.

20. **Sales Register Machines**

1. The Executive Council shall issue Regulations on Sales Register Machines.
2. The Regulations may provide for the following:
 - a) The obligatory use by taxpayers of sales registers machines;
 - b) The conditions for the use by taxpayers of sales register machines;
 - c) The information required to be included on a receipt produced by a sales register machine;
 - d) The required features of sales register machines;
 - e) The process for suppliers to apply for accreditation of sales registers machines and the reporting obligations of such suppliers;
 - f) The registration of a sales register machine sold to a taxpayer.

3. In this Article:

- b) "Mashiinka diiwaanka lacagta" waxaa loola jeedaa mishiin isticmaalaa nidaamka firmware in la geliyo program-ka elektarooniga uu akhriyo kaliya memory chip kaasoo diiwaangalin kara iibinta alaabta ama adeegyada si joogto ah;
- t) "Mishiinka sheega Halbeega iibka" waxaa loola jeedaa mashiinada adeegyada nidaamka computer-ka kuwaasi oo lagu bedeli karo mashiinka diiwaanka lacagaha kaashka ah oo awood dheeraad ah si ay u qoraan una raadraacaan dalabka macaamiisha iyo kharashka lacagaha ama shaqooyinka lamidka ah.
- j) "Mashiinka diiwaanka iibka" waxaa loola jeedaa mishiin diiwaanka lacag kaashka ah iyo mishiinka sheega halbeega iibka.

QAYBTA SHANAAD

QAAN-SHEEGTA CANSHUUR BIXINTA

21^{aad} Soo Gudbinta Qaan-sheegta Canshuur bixiyaha

1. Cashuurbixiyaha looga baahan yahay inay soo gudbiyaan Qaan-sheegta Canshuurta kasoo lagu soo gudbin doono foomka la ansixiyey iyo hab waafaqsan xeernidaameedyada loo soo saaro hab waafaqsan Bayaankan.
2. sida ku xusan qodob hoosaadka (3) ee qodobkan, Xafiisku qoraal ahaan ayuu ula socodsiin karaa Cashuurbixiyaha in uu soo gudbiyo taariikhda la sheegay:
 - b) cadayn buuxda oo la xiriirta Qaan-sheegta uu soo gudbiyay; ama
 - t) Nooc kale oo Qaan-sheeg ah ee ay Xafiisku ku qeexay ogeysiiska.
3. Qodob hoosaadka (2) (b) ee qodobkan dhaqangal kuma aha Canshuur bixiye horay usoo gudbiyay Qaan-sheega is-xisaabinta.

- ሀ) "የጥራ ገንዘብ መዘገቢያ መሳሪያ" ማለት የዕቃዎችን ወይም አገልግሎቶችን ሽያጭ የሚመዘግብና ለማንበብ ብቻ የሚቻል ማስታወሻን የሚያስማች በኤሌክትሮኒክስ ዘዴ ፕሮግራም የሚደረግ ቺፕ የተገጠመበት በሰረኪዩት የተገለገለ ፕሮግራም የሚጠቀም መሳሪያ ነው።
- ለ) "የሽያጭ ነቁጣ መሳሪያ" ማለት የጥራ ገንዘብ መመዘገቢያ መሳሪያን የሚተካ ኮምፕዩተራ-ይዘድ የሆነ መሳሪያ ሲሆን፣ የደንበኞችን ትዕዛዝ፣ አፈጻጸምና ሂደትና የደብዳቤ ክሬዲት ሂሳብ የመመዘገብና የመከታተል ፣ በክምችት ያለን እቃ የመቆጣጠርና የመሳሰሉትን ተግባራት ለማከናወን የሚያስችል ተጨማሪ አቅም ያለው መሳሪያ ነው።
- ሐ) "የሽያጭ መመዘገቢያ መሳሪያ" ማለት የጥራ ገንዘብ መመዘገቢያና የሽያጭ ነቁጣ መሳሪያ ነው።

ክፍል አምስት

የታክስ ማስታወቂያዎች

21. **የታክስ ማስታወቂያዎችን ስለማቅረብ**
 1. ቦታክስ ሕግ የታክስ ማስታወቂያ የማቅረብ ግዴታ የተጣለበት ማስታወቂያውን በፀደቀው ቅጽ እና በዚህ አዋጅ መሠረት በሚወጣ በተመለከተው አካሄድ ማቅረብ አለበት።
 2. የዚህ አንቀጽ ንዑስ አንቀጽ (3) እንደተጠበቀ ሆኖ፣ ማንኛውም ታክስ ቢሮው በሚሰጠው የጽሑፍ ማስታወቂያ በተመለከተው ጊዜ ውስጥ፡-
 - ሀ) አስቀድሞ ለባለሥልጣኑ ያቀረበውን የታክስ ማስታወቂያ የሚያሟላ የታክስ ማስታወቂያ፣ ወይም
 - ለ) ቢሮው በሰጠው የጽሑፍ ማስታወቂያ የተመለከቱ መረጃዎች የያዘ የታክስ ማስታወቂያ፣ ማቅረብ አለበት።
 3. ቀደም ሲል የቀረበው የታክስ ማስታወቂያ በታክስ ከፋይ የተዘጋጀ የራስ ታክስ ስሌት ማስታወቂያ ከሆነ የዚህ አንቀጽ ንዑስ አንቀጽ 2(ሀ) ድንጋጌ ተፈጻሚ አይሆንም።

- a) "cash register machine" means a machine that uses a firmware that is installed in an electronic programmable read only memory chip and can record the sale of goods or services in lieu of a regular sales receipt;
- b) "point of sale machine" means a machine that is a computerized replacement for a cash register machine and having additional capability to record and track customers' orders and debit and credit card accounts, manage inventory, and perform similar functions;
- c) "sales register machine" means a cash register machine and a point of sale machine.

PART FIVE
TAX DECLARATIONS

21. **Filing of Tax Declarations**
 - 1 A taxpayer required to file a tax declaration under a tax law shall file the declaration in the approved form and in the manner provided for in the Regulations.
 - 2 Subject to sub-article (3) of this Article, the Bureau may, by notice in writing, require a taxpayer to file by the due date set out in the notice:
 - a) a fuller declaration in relation to a tax declaration already filed; or
 - b) such other tax declaration as the Bureau specifies in the notice.
 3. Sub-article (2)(a) of this Article shall not apply when the tax declaration already filed is a self-assessment declaration.

- 4. Xafiisku kuma kaadsanayo xogta Canshuur bixiyeha ama macluumaadka ay ka bixisay cid wakiil ah, Cashuurbixiye iyo hase ahaatee Xafiisku wuxuu go'aankiisa ku salayn karaa warar lagu kalsoon yahay oo la xidhiidha xogta cashuurbixiyaha islamarkaasna wuxuu go'aamin xaddiga laga rabo inuu bixiyo.
- 5. Qodob-hoosaadka (6) ee qodobkan iyo qodobka 81^{aad} ee bayaankan, Cashuurbixiyuhu waa inuu saxiixaa Qaan-sheegta Cashuurta oo ay la socoto maragmuujin sheegaysa in dhokumentigu dhamaystiran yahay islamarkaana uu sax yahay.
- 6. wakiilka Canshuur bixiyeha ama wakiilka Canshuureed ee liisanka leh waxa uu saxiixi doonaa Qaan-sheegta Canshuurta oo ay la socoto maragmuujinta lagu sheegay qodob hoosaadka (5) ee qodobkan markii Cashuurbixiyuhu:
 - b) Aanu shaqsi bani-aadam ah ahayn;
 - t) Yahay shaqsi aan awoodi karin sharci ahaan; ama
 - j) Shaqsi aan awoodin inuu saxeexo Qaan-sheegta Cashuurbixiyuhu hase ahaatee uu qoraal ku muujiyay in Wakiilkiisu ama wakiilka cashuurta uu saxeexi karo Qaan-sheegta.
- 7. Marka Cashuurbixiyuhu ama wakiilka Cashuurta uu saxiixo Qaan-sheegta Canshuurta ee Cashuurbixiyaha waxa laga soo qadayaa in Cashuurbixiyuhu ogyahay waxyaabaha ku qoran Qaan-sheegta, waxaana laga soo qaadi inuu sameeyay maragmuujinta in dhokumtigu dhamaystiranyahay si waafaqsan qodob hoosaadka (5) ee qodobkan.

- 4. **ቢሮው ቦታክሱ ከፋዩ ወይም ቦታክስ ከፋዩ ስም በቀረበ የታክስ ማስታወቂያ አይገደድም። ስለሆነም ቢሮው ባገኘው ማንኛውም አስተማማኝ እና ሊረጋገጥ የሚችል መረጃ ላይ በመመሥረት ታክስ ከፋዩ መክፈል ያለበትን የታክስ መጠን ሊወስን ይችላል።**
- 5. **የዚህ አንቀጽ ንዑስ አንቀጽ 6 እና የዚህ አዋጅ አንቀጽ 81 እንደተጠበቁ ሆነው፣ ማንኛውም ታክስ ከፋይ በሚያቀርበው የታክስ ማስታወቂያ ላይ መፈረም የሚኖርበት ሲሆን የታክስ ማስታወቂያው እና ተያያዥ ሰነዶችም የተሟሉና ትክክለኛ መሆናቸውን ታክስ ከፋዩ የሚያረጋግጥበትን መግለጫ መያዝ አለበት።**
- 6. **ታክስ ከፋዩ፡-**
 - ሀ) ግለሰብ ካልሆነ፣
 - ለ) ችሎታ የሌለው ግለሰብ ከሆነ፣ ወይም
 - ሐ) የታክስ ማስታወቂያውን ለመፈረም የማይችል ግለሰብ ሲሆንና ለተወካዩ ወይም ለታክስ ወኪሉ በጽሑፍ የውክልና ሥልጣን የሰጠው ከሆነ፣ የታክስ ከፋዩ ተወካይ ወይም የታክስ ወኪል የታክስ ማስታወቂያውን ሊፈረም ይችላል።
- 7. **የታክስ ማስታወቂያው በታክስ ከፋዩ ተወካይ ወይም ፈቃድ በተሰጠው የታክስ ወኪል የተፈረመ ሲሆን ታክስ ከፋዩ የማስታወቂያውን ይዘት እንደሚያውቅ እና በዚህ አንቀጽ ንዑስ አንቀጽ (5) እንደተመለከተው ስለማስታወቂያው የተሟላ እና ትክክለኛ ስለመሆኑ ማረጋገጫ እንደሰጠ ይቆጠራል።**

- 4. The Bureau shall not be bound by a tax declaration or information provided by, or on behalf of, a taxpayer and the Bureau may determine a taxpayer's tax liability based on any reliable and verifiable sources of information available to the Bureau.
- 5. Subject to sub-article (6) of this Article and Article 81 of this Proclamation, a taxpayer shall sign a tax declaration filed by him and the tax declaration shall contain a representation by the taxpayer that the declaration, including any attached material, is complete and accurate.
- 6. A taxpayer's tax representative or licensed tax agent shall sign the taxpayer's tax declaration and make the representation referred to in sub-article (5) of this Article when the taxpayer is:
 - a) not an individual;
 - b) an incapable individual; or
 - c) an individual who is otherwise unable to sign the declaration provided the taxpayer has provided the representative or tax agent with Bureau in writing to sign the declaration.
- 7. When a tax declaration is signed by the taxpayer's tax representative or licensed tax agent, the taxpayer shall be deemed to know the contents of the declaration and shall be treated as having made the representation as to completeness and accuracy referred to in sub-article (5) of this Article.

22^{aad} **Cadaynta Qaan-sheegta Cashuurta ee Wakiilada Canshuur ee shatiga haysta**

1. wakiilka cashuurta ee shatiga haysta ee diyaariya ama gacanta ka siiya diyaarinta Qaan-sheegta Canshuur bixiye waxa uu siin doona shahaado ku qoran foomka la ansixiyey, oo caddeynaya in wakiilka Canshuur bixiye baaray dukumentiyada Canshuur bixiyaha heerka aqoontiisu gaadhsiisantahay, Qaan-sheegta oo uu waheliyo warqadaha la socdaa waxay si sax ah uga tarjumi doonaan xogta iyo dhaqdhaqaaqa ganacsi.
2. wakiilka cashuurta shatiga haysta ee diida in uu siiyo cashuurbixiyaha shahaadada lagu tilmaamay qodob hoosaadka(1) ee qodobkan, waa inuu Cashuurbixiyaha siiyaa warqad qoraal ah oo cadeynaysa sababaha diidmada .
3. wakiilka cashuurta ee diyaariya ama ka caawiya diyaarinta Qaan-sheegta Canshuurta waxa uu cadeyn doonaa in Cashuurbixiyaha la siiyay shahaadada lagu xusay qodob hoosaadka (1) ee qodobkan, ama warqad qoraalka ah ee lagu sheegay qodobhoosadka (2) ee Qodobkan.
4. wakiilka cashuurta shatiga haysta waa inay xafidaan nuqul ka mid ah shahaadooyinka ama qoraalada la siiyay Cashuurbixiyaha ee lagu xeeriyay qodobkan muddada lagu sheegay Qodobka 17 (2) bayaankan islamarkaana marka loo baahdo waxay Xafiiska Dakhliga u bandhigi karaan nuquladas.

23^{aad} **Qaan-sheegta Hormarinta ah ee Cashuurbixiyaha**

1. Cashuurbixiyaha iska daaya shaqooyinka ganacsi waxa uu qoraal ku ogeysiin doonaa Xafiiska Dakhliga si loo Tirtiro diiwaangelintiisa 30 maalmood laga bilaabo taariikhda uu iska daayay shaqooyinka ganacsi.

22. **ፈቃድ የተሰጠው የታክስ ወኪል ስለሚሰጠው የታክስ ማስታወቂያ ማረጋገጫ**

1. የታክስ ከፋይን የታክስ ማስታወቂያ የሚያዘጋጅ ወይም በታክስ ማስታወቂያ ዝግጅት ድጋፍ የሚያደርግ ፈቃድ የተሰጠው የታክስ ወኪል የታክስ ከፋዩን ሰነዶች መመርመሩን እና እስከሚያውቀው ድረስ የታክስ ማስታወቂያውና ተያያዥ ሰነዶች የታክስ ማታወቂያው የሚመለከታቸውን መረጃዎች እና ግብይቶች በትክክል የሚያሳዩ መሆኑን የሚያረጋግጥ በፀደቀው ቅጽ መሠረት የተዘጋጀ የምስክር ወረቀት ለታክስ ከፋዩ መስጠት አለበት።
2. በዚህ አንቀጽ ንዑስ አንቀጽ (1) የተመለከተውን የምስክር ወረቀት ለመስጠት ፈቃደኛ ያልሆነ ፈቃድ የተሰጠው የታክስ ወኪል የምስክር ወረቀቱን መስጠት ያልፈለገበትን ምክንያት የያዘ የጽሁፍ መግለጫ ለታክስ ከፋዩ መስጠት አለበት።
3. የታክስ ከፋይን የታክስ ማስታወቂያ የሚያዘጋጅ ወይም በታክስ ማስታወቂያ ዝግጅት ድጋፍ የሚያደርግ ፈቃድ የተሰጠው የታክስ ወኪል ከታክስ ማስታወቂያው ጋር በተገናኘ ለታክስ ከፋዩ በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት የምስክር ወረቀት የሰጠ ወይም በዚህ አንቀጽ ንዑስ አንቀጽ (2) መሠረት መግለጫ የሰጠ መሆኑን በታክስ ማስታወቂያው ላይ መግለጽ ይኖርበታል።
4. ፈቃድ የተሰጠው የታክስ ወኪል በዚህ አንቀጽ መሠረት የሰጠውን የምስክር ወረቀት ወይም መግለጫ ቅጂ በዚህ አዋጅ አንቀጽ 17(2) ለተወሰነው ጊዜ ይዞ ማቆየት ያለበት ሲሆን ቢሮው በጽሁፍ ሲጠይቀው ቅጂውን ለቢሮ ማቅረብ አለበት።

23. **የቅድሚያ ታክስ ማስታወቂያዎች**

1. ሥራውን ያቋረጠ ማንኛውም ታክስ ከፋይ ሥራውን ያቋረጠ መሆኑን ሥራውን ካቆመበት ቀን ጀምሮ በ30 (ሰላሳ) ቀናት ውስጥ ለሥልጣኑ በጽሁፍ ማሳወቅ አለበት።

22. **Licensed Tax Agent Certification of Tax Declaration**

1. A licensed tax agent who prepares or assists in the preparation of a tax declaration of a taxpayer shall provide the taxpayer with a certificate, in the approved form, certifying that the tax agent has examined the documents of the taxpayer and that, to the best of his knowledge, the declaration together with any accompanying documentation, correctly reflects the data and transactions to which it relates.
2. A licensed tax agent who refuses to provide a certificate referred to in sub-article (1) of this Article shall provide the taxpayer with a statement in writing of the reasons for such refusal.
3. A licensed tax agent who prepares or assists in the preparation of a tax declaration of a taxpayer shall specify in the declaration whether a certificate under sub-article (1) of this Article or a statement under sub-article (2) of this Article has been provided to the taxpayer in relation to the declaration.
4. A licensed tax agent shall keep a copy of certificates or statements provided to taxpayers under this Article for the period specified in Article 17(2) of this Proclamation and shall, when required to do so by notice in writing from the Bureau, produce the copy to the Bureau

23. **Advance Tax Declarations**

1. A taxpayer who ceases to carry on any activity shall notify the Bureau, in writing, of the cessation within 30 days of the date that the taxpayer ceased to carry on the other activity

- 2. Cashuurbixiyaha Qodob Hoosaadka (1) ee qodobkanuu khuseysaa waa inuu 60 maalmood ka dib taariikhda uu Cashuurbixiye joojiyay hawlaha ganacsi ama muddo ka yar gudahood mudada Xafiisku qoraal ku cadeeyay waa inuu kusoo gudbiyaa :
 - b) Qaan-sheeg hordhac ah oo kasoo bilaabmaysa waqtigii ugu dambeeyay ee uu gudbiyay Qaan-sheeg Cashuurbixiyuhu kahor intii aanu joojinin hawlaha ganacsi. iyo
 - t) waa inuu bixiyo cashuurkasta oo bixinteedu waajibtay waqtiga uu soo gudbinayo Qaan-sheegta..
- 3. Haddii Cashuurbixiyahu uu rabo ka tago Itoobiya muddada uu soo noqonayana aan la hubin waa inuuka hor inta uusan tegin soo gudbiyo:
 - b) Qaan-sheeg hordhac ah oo kasoo bilaabmaysa waqtigii ugu dambeeyay ee uu gudbiyay Qaan-sheeg Cashuurbixiyuhu kuna eg waqtiga rabo inuu tago. iyo
 - t) waa inuu bixiyo cashuurkasta oo bixinteedu waajibtay waqtiga uu soo gudbinayo Qaan-sheegta..
- 4. Haddii, inta lagu jiro xilliga Canshuur bixinta, Xafiisku ku qanco in Cashuurbixiye uuna soo gudbin doonin Qaan-sheegta cashuurta wuxuu Xafiisku qoraal ku codsan karaa:
 - b) Cashuurbixiyaha ama wakiilka Cashuurbixiyaha in uu soo gudbiyo Qaan-sheeg hordhac ah taariikhda lagu cadeeyay qoraalka Xafiiska Dakhliga kaasi oo ka horayn kara taariikhdii looga baahnaa in lagu soo gudbiyo Qaan-sheegta.
 - t) inuu bixiyo cashuurkasta oo bixinteedu waajibtayhab waafaqsan Qaan-sheegta hordhaca ah.

- 2. የዚህ አንቀጽ ንዑስ አንቀጽ (1) የሚመለከተው ታክስ ከፋይ ሥራውን ባቆመ በ60 (ስልሳ) ቀናት ውስጥ ወይም ቢሮው ለታክስ ከፋይ በሚሰጠው የጽሑፍ ማስታወቂያ በሚወስነው ከዚያ ባነሰ ጊዜ ውስጥ፡
 - ሀ). ታክስ ከፋይ ሥራውን ላቆመበት የታክስ ጊዜ ወይም የታክስ ማስታወቂያ ጊዜው ላልደረሰ ከዚያ በፊት ለነበረ የታክስ ጊዜ የቅድሚያ ታክስ ማስታወቂያ ማቅረብ፣ እና
 - ለ). በቅድሚያ ታክስ ማስታወቂያው መሠረት ሊከፈል የሚገባውን ታክስ መክፈል፣ አለበት፡፡
- 3. ማንኛውም ታክስ ከፋይ ከኢትዮጵያ ሊወጣ ከሆነና የታክስ ከፋይ ከመውጣት በጊዜያዊነት አለመሆኑ የሚያመዘን ከሆነ ታክስ ከፋይ ከመውጣቱ በፊት፡
 - ሀ) የወቅቱን የታክስ ማስታወቂያ በሚወጣበት ጊዜ የታክስ ማስታወቂያ የማቅረቢያ ጊዜው ላልደረሰው ከዚያ በፊት ለነበረው የታክስ ጊዜ የቅድሚያ ታክስ ማስታወቂያ ማቅረብ፣ እና
 - ለ) በቅድሚያ መክፈል የሚገባውን ታክስ መክፈል አለበት፡፡
- 4. በማንኛውም የታክስ ጊዜ ታክስ ከፋይ የታክስ ጊዜውን የታክስ ማስታወቂያ ማቅረብ በሚገባው ጊዜ አያቀርብም ብሎ ማመን የሚያስችል ምክንያት ሲኖረው ቢሮው ለታክስ ከፋይ የጽሑፍ ማስታወቂያ በመስጠት፡-
 - ሀ) ታክስ ከፋይ ወይም የታክስ ከፋይ ተወካይ የታክስ ጊዜው የታክስ ማስታወቂያ ማቅረቢያ ጊዜ ባይደርስም ቢሮው በሰጠው ማስታወቂያ በተመለከተው ጊዜ የቅድሚያ ታክስ ማስታወቂያ እንዲያቀርብ፣ እና
 - ለ) በቅድሚያ ታክስ ማስታወቂያው የተመለከተውን ታክስ ቢሮው በሰጠው ማስታወቂያ በተመለከተው ጊዜ ውስጥ እንዲከፍል፣ ሊያዘይቻል፡፡

- 2. A taxpayer to whom sub-article (1) of this Article applies shall, within 60 days after the date that the taxpayer ceased to carry on the activity or within such lesser period as the Bureau may require by notice in writing to the taxpayer:
 - a) file an advance tax declaration for the tax period in which the taxpayer ceased to carry on the activity and for any prior tax period for which the due date for filing has not arisen; and
 - b) Pay the tax due under the advance tax declaration at the time of filing the declaration.
- 3 If a taxpayer is about to leave Ethiopia during a tax period and the taxpayer’s absence is unlikely to be temporary, the taxpayer shall, before leaving:
 - a) file an advance tax declaration for the tax period and for any prior tax period for which the due date for filing has not arisen by the time the taxpayer leaves; and
 - b) pay the tax due under the advance tax declaration at the time of filing the declaration or make an arrangement satisfactory to the Bureau for the payment of the tax due.
- 4 If, during a tax period, the Bureau has reason to believe that a taxpayer will not file a tax declaration for the period by the due date, the Bureau may, by notice in writing and at any time during the tax period, require:
 - a) the taxpayer or the taxpayer’s tax representative to file an advance tax declaration for the tax period by the date specified in the notice being a date that may be before the date that the tax declaration for the tax period would otherwise be due; and
 - b) Pay any tax payable under the advance tax declaration by the due date specified in the notice.

- 5. Haddii Cashurbixiyaha laga rabo inuu bixiyo hal Cashuur wax ka badan qodobkan ayaa mid kasta si gaara loogu dhaqangelin.
- 6. Qodobkan dhexdiisa "**waxqabad**" waxaa loola jeedaa ganacsi ama waxqabad kasta oo kale oo uu ka dhalanayo dakhli kaasi oo ay ku waajibtay in laga bixiyo cashuurta dakhliga marka laga reebo dakhliga ay cashuurta withholding-ka kali ahi ku waajibtay.

24^{aad} **Qaansheegta Cashuurta ee si haboon loo buuxiyay**

Qaansheegta Cashuurta ee uu soo gudbiyo Wakiilka Cashuur-bixiyaha waxaa loo tixgelin sidii inuu soo gudbiyay Cashurbixiyaha laftiisu hadii aan si ku lid ah la cadeyn.

QAYBTA LIXAAD

XISAABINTA CANSHUURTA

25^{aad} **Is Xisaabin**

- 1. Cashurbixiyaha is-xisaabiyay ee soo gudbiyay Qaan-sheegta Is-xisaabinta isaga oo ku qoray foomka loo ansixiyey ee mudadii Cashuurta socotay ayaa loo tixgalin doonaa, ujeedooyinka bayaankan oo idil, sida lagusameeyay xisaabinta cadadka Canshuur ee la bixin karo ee hab waaafaqsan bayaankan, iyada uu cadadku noqonayo sida lagu sheegay qaan-sheegta.
- 2. Marka Cashurbixiyuhu Is-xisaabinayaa uu masuul kayahay bixinta dakhliga lagu xeeriyay shaxda 'T' ama 'J' ee bayaanka dakhliga Cashuurta ee ku qoran foomka la ansixiyay ee loogu talo galay inta ay Cashuurta socoto hadii Cashurbixiyuhu uu khasaaray sanad cashuureedka waxa loola dhaqmi ujeedooyinka bayaankan, sidii qof sameeyay xisaabinta cadadka khasaaraha oo ah mid ku yaala Qaansheegta.

5. ታክስ ከፋዩ አክንድ የታክስ ዓይነት በላይ የሚመለከተው ከሆነ ይህ አንቀጽ ለእያንዳንዱ ታክስ በተናጠል ተፈጻሚ ይሆናል።

6. ለዚህ አንቀጽ “ሥራ” ማለት ንግድ ወይም ማንኛውም ታክስ የሚከፈልበትን ገቢ የሚያስገኝ ሥራ ሲሆን የመጨረሻ ታክስ ሆኖ ከተከፋይ ሂሳብ ላይ ተቀንሶ ለቢሮው የሚተላለፍ ታክስ የሚከፈልበትን ገቢ የሚያስገኝ ሥራን አይጨምርም።

24. **በአግባቡ የቀረበ የታክስ ማስታወቂያ**

ተቃራኒ ማስረጃ እስካልቀረበ ድረስ በታክስ ከፋዩ ወይም በታክስ ከፋዩ ስም ቀርቧል የተባለ የታክስ ማስታወቂያ በታክስ ከፋዩ ወይም በታክስ ከፋዩ ፈቃድ እንደቀረበ ይቆጠራል።

ክፍል ስድስት

የታክስ ስሌቶች

25. **በታክስ ከፋዩ ስለሚዘጋጅ የታክስ ስሌት**

- 1. በፀደቀው ቅጽ መሠረት ለአንድ የታክስ ጊዜ በታክስ ከፋዩ የተዘጋጀ የታክስ ስሌት ማስታወቂያ ያቀረበ የራሱን ታክስ ስሌት የሚያዘጋጅ ታክስ ከፋይ በታክስ ስሌት ማስታወቂያው የገለፀው መጠን ለማንኛውም የዚህ አዋጅ ዓላማዎች የታክስ ማስታወቂያው ተፈጻሚ ለሚሆንበት የታክስ ጊዜ ዜሮን ጨምሮ ሊከፈል የሚገባውን የታክስ መጠን ስሌት እንዳቀረበ ተደርጎ ይቆጠራል።
- 2. በፀደቀው ቅጽ መሠረት ለአንድ የታክስ ጊዜ በታክስ ከፋዩ የተዘጋጀ የታክስ ስሌት ማስታወቂያ ያቀረበ የራሱን የታክስ ስሌት የሚያዘጋጅ በገቢ ግብር አዋጅ ሠንጠረዥ “ለ” ወይም “ሐ” መሠረት ታክስ የሚከፈልበትን ገቢ የሚያገኝ ታክስ ከፋይ በዚህ የታክስ ጊዜ ኪሳራ የገጠመው እንደሆነ በታክስ ስሌት ማስታወቂያው የገለፀው የኪሳራ መጠን ለማንኛውም የዚህ አዋጅ ዓላማዎች የታክስ ማስታወቂያው ተፈጻሚ ለሚሆንበት የታክስ ጊዜ ያጋጠመውን የኪሳራ ስሌት እንዳቀረበ ተደርጎ ይቆጠራል።

5 If a taxpayer is subject to more than one tax, this Article shall apply separately for each tax.

6 In this Article, “activity” means a business or any other activity giving rise to income subject to tax under a tax law, other than an activity giving rise to income subject to withholding tax as a final tax.

24. **Tax Declaration Duly Filed**

A tax declaration that is purported to be filed by or on behalf of a taxpayer shall be treated as having been filed by the taxpayer or with the taxpayer’s consent unless the contrary is proved.

PART SIX

TAX ASSESSMENTS

25. **Self-assessments**

- 1 A self-assessment taxpayer who has filed a self-assessment declaration in the approved form for a tax period shall be treated, for all purposes of this Proclamation, as having made an assessment of the amount of tax payable (including a nil amount) for the tax period to which the declaration relates being that amount as set out in the declaration.
- 2 When a self-assessment taxpayer liable for income tax under Schedule B’ or ‘C’ has filed a self-assessment declaration in the approved form for a tax period and the taxpayer has a loss for the year, the taxpayer shall be treated, for all purposes of this Proclamation, as having made an assessment of the amount of the loss being that amount as set out in the declaration.

- 3. Marka Cashurbixiyaha Is-xisaabinayo uu soo gudbiyay cadadka Cashuurta VAT-ka ee loo celinayo ee uu ku qoray foomka mudadii ay Cashuurtu sucotay Cashurbixiyaha Canshuurta guud ee laga rabay ay ka badan Canshuurta uu bixiyay, waxaa laga soo qaadi inuu sameeyay Xisaabinta cashuurta dheeriga ah ee ku cad Qaansheegta.
- 4. Qaan-sheegta Cashuurta ee lagu sameeyo Foomka la ansixiyay waa in qaab Elektoroonik ah uu usoo buuxiyo Cashurbixiyahu hase ahaate waxaa jiri kara:
 - b) Macluumaadka la socda Foomka inta aan la buuxin ka hor oo uu qoray Xafiisku;
 - t) Canshuurta ay waajibka ay tahay in la bixiyo oo loo xisaabiyay si elektaroonig ah

26^{aad} Isxisaabinta la Qiyaasay

- 1. Marka Cashurbixiyuhu uu ku guul daraysto in uu soo xareeyo Qaan-sheega Canshuur bixiye mudada ay Cashuurta tahay in la bixiyo Hab waafaqsan sharciga, Xafiisku isaga oo ku salaynaya cadaymaha yaala wakhti walbana diyaarka ah ayuu Xisaabin loo yaqaan **“Xisaabinta la qiyaasay”**:
 - b) hadii Cashurbixiyahu Khasaaro sida lagu sheegay shaxda “T” ama “J” ee bayaanka Canshuurta dakhliga, hadba inta uu Khasaaray Waqti cashuureedka.
 - t) Marka ay dhacdo in uu bixiyay Cashuur dheeri ah ee VAT-ga sida lagu sheegay Bayaanka Cashuurta Cashuurta Qiimaha lagu daray (VAT-ka), cadadka dheeriga ah ee Waqti cashuureedka.
 - j) Xaddiga Canshuureed ee ay waajibtay in la bixiyo (oo ay ku jiraan qadar eber ah) ee Waqti cashuureedka.

3. **በተዘጋጀው የተጨማሪ እሴት ታክስ ማስታወቂያ ያቀረበ የራሱን የታክስ ስሌት የሚያዘጋጅ ታክስ ከፋይ፣ በዚህ የታክስ ጊዜ በግብዓት ላይ የከፈለው የተጨማሪ እሴት ታክስ ከሚከፈልበት ሽያጭ ላይ ከሰበሰበው የተጨማሪ እሴት ታክስ ጠቅላላ መጠን የበለጠ እንደሆነ፣ በታክስ ስሌት ማስታወቂያው የገለጸው የታክስ መጠን ከሰበሰበው ታክስ በላይ የግብዓት ታክስ መክፈሉን የሚገልጽ የስሌት ማስታወቂያ እንዳቀረበ ተደርጎ ይቆጠራል።**

- 4. **የታክስ ማስታወቂያ፦**
 - ሀ) ቅጹ በቢሮው አስቀድሞ የተሞላ መረጃ የያዘ ቢሆንም፤
 - ለ) ሊከፈል የሚገባው ታክስ መረጃ በቅጹ ውስጥ እየ ተሞላ ሳለ በኤሌክትሮኒክ ዘዴ የተሰላ ሲሆን፤፤

26. ታክስን በግምት ስለማስላት

1. ማንኛውም ታክስ ከፋይ በታክስ ሕግ መሠረት በማንኛውም የታክስ ጊዜ ማቅረብ የሚገባውን የታክስ ማስታወቂያ ያቀረበ እንደሆነ ቢሮው በማንኛውም ጊዜ የሚያገኘውን ማስረጃ መሠረት በማድረግ ለታክስ ጊዜው ታክስ ከፋይ ሊከፍል የሚገባውን ታክስ በግምት (“የግምት ስሌት” ተብሎ የሚጠራ) ማስላት የሚችል ሲሆን የግምት ስሌቱ የሚከተሉትን ይመለከታል፦

- ሀ) የገቢ ግብር አዋጅ ሠንጠረዥ “ለ” ና “ሐ” ኪሳራን በሚመለከት የታክስ ጊዜውን የኪሳራ መጠን፤
- ለ) በተጨማሪ እሴት ታክስ አዋጅ መሠረት በግብዓት ላይ በብልጫ የተከፈለ የተጨማሪ እሴት ታክስን በሚመለከት ለታክስ ጊዜው በግብዓት ላይ በብልጫ የተከፈለውን የታክስ መጠን፤
- ሐ) በሌላ ማንኛውም ሁኔታ ዜሮ መጠንን ጨምሮ በታክስ ጊዜው ሊከፈል የሚገባውን የታክስ መጠን።

3 When a self-assessment taxpayer has filed a VAT return in the approved form for a tax period and the taxpayer’s total input tax for the period exceeds the taxpayer’s total output tax for the period, the taxpayer shall be treated, for all purposes of this Proclamation, as having made an assessment of the amount of the excess input tax for the period being that amount as set out in the declaration.

- 4 A tax declaration in the approved form completed and filed electronically by a taxpayer is a self-assessment return despite the following:
 - a) the form included pre-filled information provided by the Bureau;
 - b) the tax payable is computed electronically as information is inserted into the form

26. Estimated Assessments

1 When a taxpayer has failed to file a tax declaration for a tax period as required under a tax law, the Bureau may, based on such evidence as may be available and at any time, make an assessment (referred to as a “estimated assessment”) of:

- a) in the case of a loss under Schedule ‘B’ or ‘C’ of the Income Tax Proclamation, the amount of the loss for the tax period;
- b) in the case of an excess amount of input tax under the Value Added Tax Proclamation, the amount of the excess input tax for the tax period; or
- c) in any other case, the amount of tax payable (including a nil amount) for the tax period.

2. Xafiisku wuxuu siin Cashuur-bixiyaha loo xisaabiyay hab waafaqsan qodob hooseedkan (1) ee qodobkan, ogeysiis qoraal ah oo faahfaahinaya waxyaabahan soo socda:

b) Xaddiga Canshuurta ee la xisaabiyay ama khasaaraha ama Canshuurta dheeriga ah ee loo gudbiyay waqti cashuureedka xiga.

t) Cadadka ganaaxa ee la xisaabiyay (haddii uu jirto) islamarkaana ay tahay lala bixiyo Cashuurta.

j) Cadadka dulsarka ee laga bixinayo Cashuurta lala daahay marka la xisaabiyo.

x) Waqtiga Canshuur bixinta ee ay Xisaabintu la xidhiidho.

kh) taariikhda ay tahay in la bixiyo Canshuurta, ganaaxa iyo lacagaha dulsarka oo ka bilaabmaysa 30 maalmood laga bilaabo taariikhda ogeysiinta;

d) Talaabooyinka lagu diidayo Xisaabinta cashuurta oo ay ku jirto waqtiga la ogolyahay in lagu soo gudbiyo is-xisaabinta

3. Ogeysiiska ah ee Xisaabinta la qiyaasay ee lagu sheegay qodob hoosaadka (2) ee qodobkan ma beddelayso taariikhda ay tahay in lagu bixiyo Canshuur ay tahay in la bixiyo sida lagu qeexay sharciga Canshuurta, ganaaxyada iyo lacagaha dulsarka een la bixin sida lagu sheegay warqadihii ogeysiinta.

4. Qodobka waxa uu dhaqangal ku yahay Cashuurta lagu bixinayo hab waafaqsan xisaabinta.

5. Qodobkan kama dulqaadayo Cashuurbixiyaha waajibaadkii inuu soo dhaweeyo Qaan-sheegta Canshuurta kaasi oo lagu xeeriyay qodobada kale ee ay khasayso.

6. Qaan-sheegta cashuureed ee Canshuur bixiye uu soo gudbiyay muddo Cashuureedka kadib markii ogaysiinta Xisaabinta la qiyaasay lasoo gaadhsiiyay lagama soo qaadayo is Xisaabin.

2. ቢሮው በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት ታክሱ በግምት ለተሰላው ታክስ ከፋይ የሚከተሉትን ዝርዝር ነጥቦች ያካተተ የታክስ ግምት ስሌት ማስታወቂያ መስጠት አለበት፡-

ሀ) የተሰላውን የታክስ መጠን፣ ወደፊት የሚሸጋገር የኪሣራ ወይም በበልጫ የተከፈለን የግብዓት ታክስ መጠን፣

ለ) በተሰላው ታክስ ላይ ሊከፈል የሚገባ የቅጣት መጠን ካለ፣

ሐ) በተሰላው የታክስ መጠን ላይ ሊከፈል የሚገባ የዘገየ ክፍያ ወለድ መጠን ካለ፣

መ) የታክስ ስሌቱ የሚመለከተውን የታክስ ጊዜ፣

ሠ) ማስታወቂያው ከተሰጠበት ቀን ጀምሮ በ30(ሰላሳ) ቀናት ውስጥ ታክሱ፣ ቅጣቱ እና ወለዱ የሚከፈልበትን ቀን፣

ረ) ቅሬታ ማቅረብ የሚችልበትን የጊዜ ገደብ ጨምሮ በታክስ ግምት ስሌቱ ላይ ቅሬታውን የሚያቀርብበትን አኳሃን፣

3. በዚህ አንቀጽ ንዑስ አንቀጽ (2) መሠረት የሚሰጠው የታክስ ግምት ስሌት ማስታወቂያ ታክሱን በሚጥለው የታክስ ሕግ መሠረት በተዘጋጀው የታክስ ግምት ስሌት ሊከፈል የሚገባው ታክስ የሚከፈልበትን ጊዜ(“የመጀመሪያው የታክስ መክፈያ ጊዜ” ተብሎ የሚጠቀስ ሊለውጥ የማይችል ሲሆን፣ የታክስ ክፍያው በመዘግየቱ ምክንያት የሚጣል ቅጣትና ወለድ መታሰብ የሚጀምሩት ከመጀመሪያው የመክፈያ ጊዜአንስቶ ይሆናል፡፡

4. ይህ አንቀጽ ተፈጻሚ የሚሆነው በታክስ ስሌት ለሚሰበሰብ ታክስ ብቻ ነው፡፡

5. ይህ አንቀጽ በቢሮው የተዘጋጀ የታክስ ግምት ስሌት የደረሰው ማንኛውም ታክስ ከፋይ የግምት ስሌቱ የሚመለከተውን የታክስ ማስታወቂያ የማቅረብ ግዴታውን አያስቀርም፡፡

6. የተዘጋጀ የታክስ ግምት ስሌት ማስታወቂያ ለታክስ ከፋይ ከደረሰው በኋላ ለዚያ የታክስ ጊዜ ታክስ ከፋይ የሚያቀርበው የታክስ ማስታወቂያ ለታክስ ጊዜው የቀረበ ታክስ ስሌት ማስታወቂያ ሆኖ አይቆጠርም፡፡

2 The Bureau shall serve a taxpayer assessed under sub-article (1) of this Article with notice, in writing, of an estimated assessment specifying the following:

a) the amount of tax assessed, or loss or excess input tax carried forward, as the case may be;

b) the amount assessed as penalty (if any) payable in respect of the tax assessed;

c) the amount of late payment interest (if any) payable in respect of the tax assessed;

d) the tax period to which the assessment relates;

e) the due date for payment of the tax, penalty, and interest being a date that is within 30 days from the date of service of the notice;

f) The manner of objecting to the assessment, including the time limit for lodging an objection to the assessment.

3 The service of a notice of an estimated assessment under sub-article (2) of this Article shall not change the due date (referred to as the “original due date”) for payment of the tax payable under the assessment as determined under the tax law imposing the tax, and late payment penalty and late payment interest remain payable based on the original due date.

4 This Article shall apply only for the purposes of a tax that is collected by assessment.

5 Nothing in this Article relieves a taxpayer from being required to file the tax declaration to which an estimated assessment served under this Article relates.

6 A tax declaration filed by a taxpayer for a tax period after notice of an estimated assessment has been served on the taxpayer for the period is not a self-assessment declaration.

7. Xafiisku wuxuu soo saari karaa Awaamiir lagu faahfaahinayo dhaqangelinta Qodobkan.

27^{aad} **Xisaabinta Khatarta**

- 1. Xafiiska Dakhliga isaga oo ku xisaabtamaya cadeymaha uu heli karo ayuu sameyn karaa "xisaabinta Khatarta" ee Canshuur ay tahay inuu bixiyo Cashuurbixiyaha hab waafaqsab arrimaha ku qeexan Qodobka 23^{aad} ama 42^{aad} bayaankan muddo Cashuureedka dhexdiisa.
- 2. Qodob hoosaadka (1) ee qodobkan wuxuu dhaqangal ku yahay marka:
 - b) Cashuurbixiyuhu uusan gudbin Qaan-sheegta Muddo Cashuureedka gudihiisa.
 - t) Canshuur lagu soo ururiyay iyadoo la adeegsanayo Xisaabinta.
- 3. Xisaabinta Khatarta:
 - b) Waxaa la sameyn karaa ka hor taariikhda Qaan-sheegta Canshuurta ee Cashuurbixiyaha looga baahanyahay.
 - t) Waa in loo sameeyaa hab waafaqsan sharciga dhaqangalka ah marka Xisaabinta Khatarta la samaynayo
- 4. Xafiisku wuxuu qoraal ku gaadhsiin Cashuurbixiyaha loo xisaabiyay hab waaafqsan qodob hoosaadka (1) ee qodobkan, Xisaabinta Khatarta oo faahfaahinaysa Arrimaha soo socota:
 - b) Xaddiga Canshuurta la Xisaabiyay;
 - t) Cadadka ganaaxa (haddii ay jirto) ay tahay in la bixiyo marka loo eego Cashuurta Xisaabiyay;
 - j) Muddo Canshuureedka la Xisaabiyay;
 - x) Taariikhda ay haboontahay bixinta ganaaxa, oo laga yaabaa inay noqoto taariikh ka horaysa taariikhda ay tahay in Cashuurta la bixiyo haddii kale taariikhda cashuurta la bixinayo.

7. ቢሮው በማንኛውም ጊዜ በግምት ላይ የተመሠረተ የታክስ ስሌት ሊያዘጋጅ ይችላል።

27. የስጋት የታክስ ስሌት

- 1. ቢሮው በዚህ አዋጅ አንቀጽ 23 ወይም 42 በተመለከቱት ሁኔታዎች በአንድ የታክስ ጊዜ ማንኛውም ታክስ ከፋይ መክፈል ለሚገባው ታክስ በሚያገኘው ማስረጃ ላይ በመመሥረት የስጋት ታክስ ስሌት ሊያዘጋጅ ይችላል።
- 2. የዚህ አንቀጽ ንዑስ አንቀጽ (1) ተፈጻሚ ሊሆን የሚችለው፦
 - ሀ) ታክስ ከፋዩ ለታክስ ጊዜው የታክስ ማስታወቂያ ያላቀረበ እንደሆነ፤ እና
 - ለ) ታክሱ በታክስ ስሌት የሚሰበሰብ ሲሆን ብቻ ነው።
- 3. የስጋት ታክስ ስሌት፦
 - ሀ) ታክስ ከፋዩ ለታክስ ጊዜው የታክስ ማስታወቂያ የሚያቀርቡበት ቀን ከመድረሱ በፊት ሊዘጋጅ ይችላል፤ እንዲሁም
 - ለ) በሚዘጋጅበት ጊዜ ፀንቶ ባለ ሕግ መሠረት መዘጋጀት አለበት።
- 4. ቢሮው በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት የስጋት ታክስ ስሌት ለተዘጋጀለት ታክስ ከፋይ የሚከተሉትን ዝርዝር ነጥቦች ያካተተ የስጋት ታክስ ስሌት ማስታወቂያ በጽሑፍ መስጠት አለበት፦
 - ሀ) የተሳለውን የታክስ መጠን፤
 - ለ) በተሰላው የታክስ መጠን ላይ የሚከፈል ቅጣት ካለ፤
 - ሐ) የታክስ ስሌቱ የሚመለከተውን የታክስ ጊዜ፤
 - መ) ታክሱና ቅጣቱ የሚከፈልበት ጊዜ ፣ይህ ጊዜ የታክሱ የመክፈያ ጊዜ ከመድረሱ በፊት ሊሆን ይችላል፤

7 The Bureau may make an estimated assessment at any time.

27. **Jeopardy Assessments**

- 1 The Bureau may, based on such evidence as may be available, make a “jeopardy assessment” of the tax payable by a taxpayer in the circumstances specified in Article 23 or 42 of this Proclamation for a tax period.
- 2 Sub-article (1) of this Article applies only when:
 - a) the taxpayer has not filed a tax declaration for the tax period; and
 - b) The tax is collected by assessment.
- 3 A jeopardy assessment:
 - a) may be made before the date on which the taxpayer’s tax declaration for the period is due; and
 - b) shall be made in accordance with the law in force at the date the jeopardy assessment was made.
- 4 The Bureau shall serve a taxpayer assessed under sub-article (1) of this Article with notice, in writing, of the jeopardy assessment specifying the following:
 - a) The amount of tax assessed;
 - b) The amount assessed as penalty (if any) payable in respect of the tax assessed;
 - c) the tax period to which the assessment relates;
 - d) the due date for payment of the tax and penalty, which may be a date before the tax would otherwise be due for the tax period;

- kh) Talaabooyinka lagu diidayo Xisaabinta cashuurta oo ay ku jirto waqtiga la ogolyahay in lagu soo gudbiyo is-xisaabinta.
- 5. Xafiiska Dakhliga wuxuu Cashurbixiyaha ku gaadhsii qoraal isaga oo ugu sheegaya xisaabinta Khatarta taas oo ay tahay in Canshuurta iyo ganaaxa laga bixiyo.
- 6. Qodobkani kama dulqaadayo Cashurbixiyaha inuu soo gudbiyo Qaan-sheega cashuurta ee Khatarta la qiimeeyay la xidhiidho.
- 7. Xisaabin Khatarta waxaa lagu samayn karaa wax kabadel si waafaqsan qodobka 28^{aad} ee bayaanka si Cashur-bixiyaha looga xisaabiyo wax walba muddo cashuureedka dhexdiisa.
- 8. Qaan-sheega cashuurta ee uu cashurbixiyuhu soo gudbiyo kadib xisaabinta khatarta lagama soo qaadayo is Xisaabin.

28^{aad} Xisaabinta wax laga bedelay

- 1. Hab waafaqsan qodobkan, Xafiisku wuxuu wax ka bedel ku samayn karaa Xisaabinta Canshuurta ee qodobkan loogu sheegay "**Xisaabinta asalka ah**" iyada oo lagu samaynaayo bedelid, dhimis, ama kordhin iyadoo la raacayo Cadeymaha la heli karo si loo Xaqiijiyo in:
 - b) hadii Cashurbixiyahu Khasaaro sida lagu sheegay shaxda "T" ama "J" ee bayaanka Canshuurta dakhliga, hadba inta uu Khasaaray Waqti cashuureedka.
 - t) Marka ay dhacdo in uu bixiyay Cashuur dheeri ah ee Cashuurta Qiimaha lagu daray (VAT-ka) sida lagu sheegay Bayaanka Cashuurta VAT-ka, cadadka dheeriga ah ee Waqti cashuureedka.
 - j) Xaddiga Canshuureed ee ay waajibtay in la bixiyo (oo ay ku jiraan qadar eber ah) ee Waqti cashuureedka.

ሠ) ቅሬታ ማቅረብ የሚችልበትን የጊዜ ገደብ ጨምሮ በስጋት ታክስ ስሌቱ ላይ ቅሬታውን የሚያቀርብበትን አኳሃን፤

- 5. ቢሮው ለታክስ ከፋይ በሚሰጠው የስጋት ታክስ ስሌት ማስታወቂያ ታክሱ እና ቅጣቱ ወዲያውኑ እንዲከፈሉ ሊያዝ ይችላል።
- 6. ይህ አንቀጽ በቢሮው የተዘጋጀ የስጋት ታክስ ስሌት የደረሰው ማንኛውም ታክስ ከፋይ የስጋት ታክስ ስሌቱ የሚመለከተውን የታክስ ማስታወቂያ የማቅረብ ግዴታውን አያስቀርም።
- 7. ታክስ ከፋይ በአንድ የታክስ ጊዜ መክፈል ያለበትን ታክስ በሙሉ ማሰላት እንዲቻልየስጋት ታክስ ስሌት በዚህ አዋጅ አንቀጽ 28 መሠረት ሊሻሻል ይችላል።
- 8. የስጋት ታክስ ስሌት ማስታወቂያ ለታክስ ከፋይ ከደረሰው በኋላ ለዚያ የታክስ ጊዜ ታክስ ከፋይ የሚያቀርበው የታክስ ማስታወቂያ ለታክስ ጊዜው እንደቀረበ አይቆጠርም።

28. የተሻሻሉ የታክስ ስሌቶች

- 1. በዚህ አንቀጽ መሠረት ቢሮው የታክስ ከፋይ ዜሮ መጠንን ጨምሮ ለታክስ ጊዜው መክፈል የሚገባው የታክስ መጠን በትክክል የተሰላ መሆኑን፣ ለማረጋገጥ በሚያገኘው ማስረጃ መሠረት ማንኛውንም የታክስ ስሌት ("የመጀመሪያው የታክስ ስሌት" ተብሎ የሚጠቀስ) በመለወጥ፣ በመቀነስ ወይም በመጨመር ሊያሻሽል ይችላል።
 - ሀ) የገቢ ግብር አዋጅ ሠንጠረዥ "ለ" ወይም "ሐ"ን በተመለከተ የታክስ ከፋይ ኪሳራ ለታክስ ጊዜው በትክክል የተሰላ መሆኑን ፤
 - ለ) በተጨማሪ እሴት ታክስ አዋጅ መሠረት በብልጫ የተከፈለ የግብዓት ተጨማሪ እሴት ታክስ መጠንን በተመለከተ ታክስ ከፋይ በታክስ ጊዜው በብልጫ የከፈለው የግብዓት ተጨማሪ እሴት ታክስ በትክክል የተሰላ መሆኑን፤
 - ሐ) በሌላ በማንኛውም ሁኔታ ታክስ ከፋይ ዜሮ መጠንን ጨምሮ ለታክስ ጊዜው መክፈል የሚገባው የታክስ መጠን።

e) The manner of objecting to the assessment, including the time limit for lodging an objection to the assessment.

- 5 The Bureau may specify in a notice of a jeopardy assessment that the tax and penalty due are payable immediately.
- 6 Nothing in this Article shall relieve a taxpayer from the requirement to file the tax declaration to which the jeopardy assessment served under this Article relates.
- 7 A jeopardy assessment may be the subject of an amended assessment under Article 28 of this Proclamation so that the taxpayer is assessed in respect of the whole of the tax period to which the jeopardy assessment relates.
- 8 A tax declaration filed by a taxpayer for a tax period after notice of a jeopardy assessment has been served on the taxpayer for the period is not a self-assessment return.

28. Amended Assessments

- 1 Subject to this Article, the Bureau may amend a tax assessment (referred to in this Article as the "original assessment") by making such alterations, reductions, or additions, based on such evidence as may be available, to the original assessment of a taxpayer for a tax period to ensure that:
 - a) in the case of a loss under Schedule 'B' or 'C' of the Income Tax Proclamation, the taxpayer is assessed in respect of the correct amount of the loss for the tax period;
 - b) in the case of an excess amount of input tax under the Value Added Tax Proclamation, the taxpayer is assessed in respect of the correct amount of the excess input tax for the tax period; or
 - c) In any other case, the taxpayer is liable for the correct amount of tax payable (including a nil amount) in respect of the tax period.

b) lagu kaco khiyaamo, wax isdaba marin iyo tixgelin la'aan oo uu sameeyo Cashuurbixiye ama cid wakiil ka ah, waqti kasta; ama

t) 5 sano gudahood ku kaco Cashuurbixiyahu:

(1) is-xisaabinta, taariikhda Cashuurbixiyuhu soo gudbiyay Qaan-sheegta is-xisaabinta ee ay is-Xisaabintu sheegayso

(2) Xisaabinta cashuur kale, taariikhda Xafiisku uu siiyay ogeysiiska Xisaabinta Cashuurbixiyaha

3. Xafiiskuu isaga oo ogeysiinaya Cashuur-bixiyaha xisaabinta la beddelay ee ku cad qodob-hoosaadka (1) ee qodobkan, wuxuu waxka bedel ku samayn karaa xisaabinta asalka ah, marka ay xisaabinta la beddelay la xidhiidho:

b) Muddada lagu cayimay qodob hoosaadka (2) (t) ee qodobkan lagu dhaqangelin karo xisaabinta asalka ah, ama

t) Hal sano ka dib marka Xafiisku ay siisay ogeysiiska xisaabinta la beddelay Cashuurbixiyaha.

4. Xafiiska Dakhliga xaaladaha lagu sheegay Qodob Hoosaadka (3) (b) ee qodobkan, ayuu wax kaga bedeli karaa xisaabintii asalka ahayd.

5. Xafiiska Dakhliga wuxuu Cashuurbixiyaha ku ogeysiin, qoraal ahaan xisaabinta loo beddelay si waafaqsan qodobkan isaga oo ku cadeynaysa:

b) Xisaabintii Cashuurta ee asalka ahayd ee Xisaabinta wax laga bedelay la xidhiidho iyo sababaha waxka bedelka loo sameeyay.

t) Wadarta Cashuurta ee kla xisaabiyay, Khasaaraha ama cashuurta dheeriga ah ee la bixiyay, hadba sida ku haboon.

j) Wadarta la Xisaabiyay ee ganaaxa (haddii uu jirto) ee ay tahay in la bixiyo marka la eego xisaabinya waxka bedelka lagu sameeyay;

x) Lacagihii dulsaaraha ee laga bixinayo Cashuurta lala daahay in labixiyo iyada oo la eegayo Canshuurta la xisaabiyay.

ሀ) በማንኛውም ጊዜ በታክስ ከፋይ ስም የማጭበርበር ድርጊት የተፈፀመ የቸልተኝነት ድርጊት ሲኖር፤

ለ) በሌላ በማናቸውም ሁኔታ ፦

(1) ታክስ ከፋይ በራሱ የሚያሰላው የታክስ ስሌት ሲሆን ታክስ ከፋይ የራስ ታክስ ስሌት ማስታወቂያውን ካቀረበበት ቀን ጀምሮ በሚቆጠር 5 (አምስት) ዓመት ውስጥ፤

(2) ለሌላ ማንኛውም የታክስ ስሌት ቢሮው ለታክስ ከፋይ የታክስ ስሌት ማስታወቂያ ከሰጠበት ቀን ጀምሮ በሚቆጠር 5(አምስት) ዓመት ውስጥ፤ ሊያሻሽል ይችላል።

3. ቢሮው በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት ለታክስ ከፋይ የሰጠውን የተሻሻለ የታክስ ስሌት ማስታወቂያ ከሚከተሉት ሁኔታዎች ዘግይቶ በተፈጸመው ጊዜ እንደገና ሊያሻሽል ይችላል፦

ሀ) ለመጀመሪያው የታክስ ስሌት ማስታወቂያ የዚህ አንቀጽ ንዑስ አንቀጽ (2) (ለ) ተፈጻሚ በሚሆንበት ጊዜ፤ ወይም

ለ) ቢሮው የተሻሻለውን የታክስ ስሌት ማስታወቂያ ለታክስ ከፋይ ከሰጠው በኋላ ባለው የአንድ ዓመት ጊዜ ውስጥ።

4. የዚህ አንቀጽ ንዑስ አንቀጽ (3) (ለ) ተፈጻሚ በሚሆንበት በማናቸውም ሁኔታ ቢሮው የሚያደርገው ተጨማሪ ማሻሻያ መጀመሪያ የተገደበ ይሆናል።

5. ቢሮው በዚህ አንቀጽ መሠረት የተሻሻለውን የታክስ ስሌት በተመለከተ የሚከተሉትን ነጥቦች ያካተተ የጽሑፍ ማስታወቂያ ለታክስ ከፋይ መስጠት አለበት፦

ሀ) ማሻሻያ የተደረገበትን የመጀመሪያ የታክስ ስሌት እና ማሻሻያ ማድረግ ያስፈለገበትን ምክንያቶች የያዘ መግለጫ፤

ለ) እንደሁኔታው የተሰላውን የታክስ መጠን፤ ወደ ፊት የሚሸጋገር የኪሣራ ወይም በብልጫ የተከፈለን የግብዓት ታክስ መጠን

ሐ) በተሻሻለ የታክስ ስሌት ላይ ሊከፈል የሚገባ የቅጣት መጠን ካለ፤

መ) በተሻሻለው የታክስ ስሌት ላይ ሊከፈል የሚገባ የዘገየ ክፍያ ወለድ መጠን ካለ፤

a. in the case of a loss under Schedule ‘B’ or ‘C’ of the Income Tax Proclamation, the taxpayer is assessed in respect of the correct amount of the loss for the tax period;

b. in the case of an excess amount of input tax under the Value Added Tax Proclamation, the taxpayer is assessed in respect of the correct amount of the excess input tax for the tax period; or

c. in any other case, the taxpayer is liable for the correct amount of tax payable (including a nil amount) in respect of the tax period.

3. Subject to a tax law specifying otherwise, the Bureau may amend a tax assessment under sub-article (1) of this Article:

a) in the case of fraud, or gross or willful neglect by, or on behalf of, the taxpayer, at any time; or

b) in any other case, within 5 years of:

4. in the case of fraud, or gross or willful neglect by, or on behalf of, the taxpayer, at any time; or

5. The Bureau shall serve a taxpayer with notice, in writing, of an amended assessment made under this Article specifying the following:

a) the original assessment to which the amended assessment relates and a statement of reasons for making the amended assessment;

b) the amount of tax assessed, or loss or excess input tax carried forward, as the case may be;

c) the amount of penalty assessed (if any) under the amended assessment;

d) the amount of late payment interest (if any) payable in respect of the tax assessed;

- d) Mudo Cashuureedka Canshuurta la bedelay ay la xidhiidho.
 - r) Taariikhda ay tahay in la bixiyo Canshuurta, ganaaxa iyo lacagaha dulsarka oo ka bilaabmaysa 30 maalmood laga bilaabo taariikhda ogeysiinta;
 - s) Talaabooyinka lagu diidayo Xisaabinta cashuurta oo ay ku jirto waqtiga la ogolyahay in lagu soo gudbiyo is-xisaabinta.
6. Haddii lacagta cashuurta ee dheeraadka ah, ganaax ama bixinta lacagaha dulsarka ee cashuurta ee ay tahay in la bixiyo iyada oo la raacayo xisaabinta la badalay waa in lagu cadeeyo waqtiga Canshuurta la bedelay ay ahayd in la bixiyo.
- 29^{aad} **Codsashada wax kabadalka is-xisaabinta**
- 1. Cashuurbixiyaha gudbiyay Qaan-sheega is-xisaabinta wax uu ka codsan karaa in Xafiiska Dakhliga inuu wax ka bedel ku sameeyo is-xisaabinta.
 - 2. Codsiga loo soo gudbiyo hab waaafqsan qodob hoosaadkan (1) ee qodobkan, waa in ay:
 - b) ku cadaataa beddelka uu aaminsanyahay Cashuur-bixiyuhu in loo baahan yahay in la sameeyo si loo saxo is-xisaabinta iyo sababaha loo-beddelayo; iyo
 - t) In loo gudbiyaa Xafiiska Dakhliga muddada lagu xeeriyay qodobka 28 (2) (t) (1).
 - 3. Markaad codsi la sameeyey Hab waaafqsan qodob hoosaadkani (1) ee qodobkan, Xafiisku isaga oo la raacaysa Awaamiirta ay soo saarto, waa inay go'aan ay wax kaga bedelayso Is-qiiimaynta ama ku diidayso ku soo saartaa 120 maalmood gudaheed oo ka bilaabmays maalinta uu codsiga soo gaadhay.

- ሠ). የተሻሻላ የታክስ ስሌት የሚመለከተውን የታክስ ጊዜ፤
 - ረ) ማስታወቂያው ከተሰጠበት ቀን ጀምሮ በሚቆጠር ከ30(ሰላሳ) ቀናት ባላነሰ ጊዜ ውስጥ በተሻሻለው የታክስ ስሌት መሠረት መክፈል ያለበትን ተጨማሪ ታክስ፣ ቅጣት እና ወለድ የሚከፈልበትን ቀን፤
 - ሰ) ቅሬታ ማቅረብ የሚችልበትን የጊዜ ገደብ ጨምሮ በተሻሻለው የታክስ ስሌት ላይ ቅሬታውን የሚያቀርብበትን አኳሃን፤
6. በተሻሻለው የታክስ ስሌት መሠረት መክፈል ያለበት ተጨማሪ ታክስ ካለ በተጨማሪው ታክስ ላይ ለዘገዩ ክፍያ የሚከፈል ቅጣትና ወለድ የሚሰላው በመጀመሪያው የታክስ ስሌት መሠረት ታክስ መክፈል ከነበረበት ቀን ጀምሮ ነው።
29. **የታክስ ስሌት እንዲሻሻል ስለሚቀርብ ማመልከቻ**
- 1. የራሱን የታክስ ስሌት ያዘጋጀ ታክስ ከፋይ ያቀረበውን በራስ የተዘጋጀ የታክስ ማስታወቂያ ቢሮው እንዲያሻሽልለት ለቢሮው ሊያመለክት ይችላል።
 - 2. በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት የሚቀርበው ማመልከቻ፤
 - ሀ) ታክስ ከፋይ ራሱ አዘጋጅቶ ባቀረበው የታክስ ማስታወቂያ ላይ ሊደረጉ ይገባል ብሎ የሚያምንባቸውን ማሻሻያዎችን እና ማሻሻያዎቹን ማድረግ አስፈላጊ የሆነበትን ምክንያቶች መግለጽ፤ እና
 - ለ) በዚህ አዋጅ አንቀጽ 28 (2) (ለ)(1) በተመለከተው ጊዜ ውስጥ መቅረብ፤ ይኖርበታል።
 - 3. በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት ማመልከቻ ሲቀርብለት ማመልከቻው በቀረበለት በ120 ቀናት ውስጥ ቢሮው በሚያወጣው መመሪያ መሠረት በታክስ ከፋይ ተዘጋጅቶ የቀረበው የታክስ ስሌት እንዲሻሻል መወሰን ወይም ማመልከቻውን ውድቅ ማድረግ አለበት።

- e) the tax period to which the amended assessment relates;
 - f) the due date for payment of any additional tax, and penalty and interest, payable under the amended assessment, being a date that is not less than 30 days from the date of service of the notice;
 - g) the manner of objecting to the amended assessment, including the time limit for lodging an objection to the assessment.
6. If an amount of additional tax is payable under an amended assessment, any late payment penalty and late payment interest payable in respect of the additional tax shall be computed from the original due date for payment of tax under the original assessment to which the amended assessment relates.
29. **Application for Making an Amendment to a Self-assessment**
- 1 A taxpayer who has filed a self-assessment declaration may apply to the Bureau for the Bureau to make an amendment to the self- assessment.
 - 2 An application under sub-article (1) of this Article shall:
 - a) state the amendments that the taxpayer believes are required to be made to correct the self-assessment and the reasons for the amendments; and
 - b) be filed with the Bureau within the period specified in Article 28(2)(b)(1) of this Proclamation.
 - 3 When an application has been made under sub-article (1) of this Article, the Bureau shall, in accordance with a Directive issued by the Bureau, make a decision to amend the self-assessment or to refuse the application and such decision shall be made within 120 days of the receipt of the application.

- 4. Haddii Xafiisku soo saaro go'aan lagu beddelayo is-xisaabinta:
 - b) Wax ka bedelka xisaabinta waxaa loo samayn hab waafaqsan Qodob-hoosaadka 28 (1) ee bayaankan; iyo
 - t) Ogeysiinta xisaabinta beddelay waa in lagu gaadhsiiyo Cashurbixiyaha si waafaqsan Qodob 28 (5) ee bayaankan.
- 5. Haddii Xafiisku go'aan ku diido codsiga ku xusan (1) ee qodobkan, waxa uu siin Cashurbixiyaha go'aanka oo qoraal ah.

QAYBTA TODOBAAD

SOO URURINTA IYO DIB U SOO

HELIDA CANSHUURAHA IYO LACAGAHA KALE

CUTUBKA KOOWAAD

BIXINTA CANSHUUR IYO LACAGAHA KALE

30^{aad} Canshuur Dayn Ahaan Dawlada uga Maqan

- 1. Canshuurta ay tahay in uu bixiyo Cashurbixiye si waafaqsan sharciyada Canshuurtu waxay noqon deyn Dowladda ka maqan oo la siin doono Xafiiska Dakhliga.
- 2. Cashurbixiyeyaasha looga baahan yahay inay cashuurta bixiyaan si elektaroonik ah hab waafaqsan qodobka 81 (2) ee bayaankan waa inay habkaas ku bixiyaan hadii aan ogeysiis qoraal ah Xafiisku ugu ogolaan si ay u isticmaalaan hab kale.
- 3. Haddii Cashurbixiyuhu ku guuldareysto inuu bixiyo Canshuurta taariikhda ay tahay in la bixiyo, Cashurbixiyuhu waxa bixin doonaa kharash walba oo uu galo Xafiisku si uu usoo xereeyo cashuurtaas.

- 4. ቢሮው ታክስ ከፋይ ራሱ ያቀረበው የታክስ ስሌት እንዲሻሻል የወሰነ እንደሆነ፤
 - ሀ) የታክስ ስሌት ማሻሻያው በዚህ አዋጅ አንቀጽ 28(1) መሠረት መከናወን፤ እና
 - ለ) የተሻሻለው የታክስ ስሌት ማስታወቂያ በዚህ አዋጅ አንቀጽ 28(5) መሠረት ለታክስ ከፋይ እንዲደርሰው መደረግ፤ አለበት።
- 5. ቢሮው በዚህ አንቀጽ ንዑስ አንቀጽ (1) ውሳኔውን ለታክስ ከፋይ በጽሁፍ ያሳውቃል።

ክፍል ሰባት

ታክስና ሌሎች ክፍያዎችን ስለመስብስብና ማስከፈል

ምዕራፍ አንድ

ታክስና ሌሎች ክፍያዎችን ስለመክፈል

30. ታክስ ለመንግሥት የሚከፈል ዕዳ ስለመሆኑ

- 1. ቢሮው ስራው መሠረት በታክስ ከፋይ ሊከፈል የሚገባውና የመክፈያ ጊዜው የደረሰ ታክስ ለመንግሥት የሚከፈል እዳ ስለሆነ ለቢሮው መክፈል አለበት።
- 2. በዚህ አዋጅ አንቀጽ 81(2) መሠረት በኤሌክትሮኒክስ አከፋፈል ዘዴ ታክስ እንዲከፍል ቢሮው የተጠየቀ ታክስ ከፋይ ቢሮው ሌላ የአከፋፈል ዘዴ እንዲጠቀም በጽሁፍ ካልፈቀደለት በስተቀር ክፍያውን የሚፈጽመው በኤሌክትሮኒክስ አከፋፈል ዘዴ ይሆናል።
- 3. ታክስ ከፋይ ታክሱን መክፈል ባለበት ጊዜ ካልከፈለ ቢሮው ያልተከፈለውን ታክስ ለማስከፈል በሚወስደው እርምጃ ምክንያት ለሚያወጣው ማንኛውም ወጪ ኃላፊ ይሆናል።

- 4. if the Bureau makes a decision to amend the self-assessment:
 - a) the amended assessment shall be made in accordance with Article 28(1) of this Proclamation; and
 - b) notice of the amended assessment shall be served on the taxpayer in accordance with Article 28(5) of this Proclamation.
- 5. If the Bureau makes a decision to refuse an application under sub-article (1) of this Article, the Bureau shall serve the taxpayer with written notice of the decision.

PART SEVEN

COLLECTION AND RECOVERY OF TAX AND OTHER AMOUNTS

CHAPTER ONE

PAYMENT OF TAX AND OTHER AMOUNTS

30. Tax as a Debt Due to the Government

- 1 Tax that is due and payable by a taxpayer under a tax law is a debt owed to the Government and shall be payable to the Bureau
- 2 A taxpayer required to pay tax electronically by the Bureau under Article 82(2) of this Proclamation shall do so unless authorized by the Bureau, by notice in writing, to use another method of payment.
- 3 If a taxpayer fails to pay tax by the due date, the taxpayer shall be liable for any costs incurred by the Bureau in taking action to recover the unpaid tax.

31^{aad} Masuuliyadda labaad ee Cashuurta iyo kharashka soo ururinta Cashuurta

1. Xafiisku wuxuu Qoraal ku ogeysiin qofka u qoolan inuu bixiyo Cashuurta ama kharashka soo ururinta Cashuurta oo noqonaysa Masuuliyadda labaad iyadoo qoraalka lagu cadeynayo Taariikhda ay tahay in la bixiyo Cashuurta.
2. Marka ay la xidhiidhi Qaybaha Todobaad, Sideedaad, Sagaalaad, Tobnaad iyo Qodobka 104aad ee Bayaankan:
 - b) In “**La Cashuuro**” waxaa kamid ah Masuuliyadda labaad ee Cashuurta iyo kharashka soo ururinta Cashuurta
 - t) “**Cashuurta aan la bixinin**” waxaa kamid ah Wadarkasta oo la xidhiidha Arrimaha lagu xeeriyay xarafka (b) ee Qodob hoosaadkan.
 - j) “**Cashuurbixiye**” waxaa loola jeedaa qofkasta uu laga rabo inuu bixiyo wadarta lagu xeeriyay xarafka (b) ee Qodob hoosaadkan.
3. Wadarta uu bixiyo qofkay saarantahay Masuuliyadda labaad ee Cashuurta iyo kharashka soo ururinta Cashuurta waxa uu ka qaab-dhaban karaa lacagta uu bixiyay Qofka leh masuuliyadda koowaad ee bixinta Cashuurta.

32^{aad}:- Muddo Kordhinta Cashuur Bixinta

1. Cashuurbixiyuhu waxa uu kaga codsan karaa, qoraal ahaan Xafiisku kordhinta wakhtiga ay tahay in ay ku bixiyaan Cashuurta hab waafaqsan sharciyada Canshuurta.
2. Markaad codsi loo sameeyey si waafaqsan Qodob Hoosaadka (1) ee qodobkan, Xafiisku isaga oo raacaya awaamiirta uu soo saaray wuxuu:
 - b) Siin canshuur-bixiyaha ogolaanshaha kordhinta wakhti bixinta Canshuur ta
 - t) Wuxuu cashuurbixiyaha u ogolaan inuu qaybqayb u bixiyo cashuurtaas.

31. በሁለተኛ ደረጃ የሚመጡ ኃላፊነቶች እና ታክስን ለማስከፈል የሚደረጉ ወጪዎች

1. ቢሮው የሁለተኛ ደረጃ ኃላፊነት ላለበት ወይም ታክስን ለማስከፈል የተደረገን ወጪ መክፈል ላለበት ማንኛውም ሰው መክፈል ያለበትን የገንዘብ መጠን እና ክፍያው የሚፈጸምበትን ቀን የሚገልጽ ማስታወቂያ ይሰጣል።
2. የዚህን አዋጅ ክፍል ሰባት፣ ስምንት፣ ዘጠኝ እና አሥር እንዲሁም አንቀጽ 104ን በሚመለከት፡
 - ሀ) “ታክስ” የሚለው ቃል በሁለተኛ ደረጃ የሚመጣ ኃላፊነትንና ታክስን ለማስከፈል የሚደረግ ወጪን ይጨምራል፤
 - ለ) “ያልተከፈለ ታክስ” የሚለው ሀረግ በዚህ ንዑስ አንቀጽ ፊደል ተራ (ሀ) የተጠቀሰውና በመክፈያ ጊዜው ያልተከፈለን ታክስ ይጨምራል፤ እንዲሁም
 - ሐ) “ታክስ ከፋይ” የሚለው ሀረግ በዚህ ንዑስ አንቀጽ ፊደል ተራ (ሀ) የተመለከተውን ታክስ የመክፈል ኃላፊነት ያለበትን ሰው ይጨምራል።
3. የሁለተኛ ደረጃ ኃላፊነት ላለበት ሰው የተከፈለ ታክስ ይኸው ኃላፊነት ከሚመለከተው የታክስ ከፋይ የመጀመሪያ የታክስ ኃላፊነት ጋር ይካካላል።

32. የታክስ መክፈያ ጊዜን ስለማራዘም

1. ታክስ ከፋይ በታክስ ሕግ መሠረት የመክፈያ ጊዜው የደረሰ ታክስ የመክፈያ ጊዜው እንዲራዘምለት ለቢሮው የጽሑፍ ማመልከቻ ሊያቀርብ ይችላል።
2. በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት ማመልከቻ በሚቀርብበት ጊዜ ቢሮው በሚያወጣው መመሪያ መሠረት፡
 - ሀ) ለታክስ ከፋይ የታክስ መክፈያ ጊዜውን ሊያራዝምለት፣ ወይም
 - ለ) ቢሮው በሚወሰነው መሠረት ታክሱን በመከፋፈል በተወሰነ ጊዜ ውስጥ እንዲከፍል ሊያደርገው፣ ይችላል።

31. Secondary Liabilities and Tax Recovery Costs

1. The Bureau may serve a person liable for a secondary liability or tax recovery costs with notice of the amount of the liability payable by the person and the due date for payment.
2. A reference in Parts Seven, Eight, Nine, and Ten, and Article 104 of this Proclamation:
 - a) to “tax”, shall include a secondary liability and tax recovery costs;
 - b) to “unpaid tax”, shall include an amount specified in paragraph (a) of this sub-article that is not paid by the due date; and
 - c) To “taxpayer”, shall include a person liable for an amount specified in paragraph (a) of this sub-article.
3. An amount of a secondary liability paid by a person shall be credited against the primary liability of the taxpayer to which the secondary liability relates.

32. Extension of Time to Pay Tax

1. A taxpayer may apply, in writing, to the Bureau for an extension of time to pay tax due under a tax law.
2. When an application has been made under sub-article (1) of this Article, the Bureau may, upon satisfaction that there is good cause and in accordance with a Directive issued by the Bureau:
 - a). grant the taxpayer an extension of time for payment of the tax; or
 - b). require the taxpayer to pay the tax in such instalments as the Bureau may determine.

- 3. Wuxuu gaadhsiin Cashurbixiyaha ogeysiis qoraal ah go'aanka ay kasoo saarto codsiga loo sameeyay hab waafaqsan Qodob Hoosaadka (1) ee qodobkan.
 - 4. Marka Cashuur loo ogolaado inuu Cashuurta u bixiyo Qayb-qayb hab waaafaqsan Qodob Hoosaadka (2) (t) ee qodobkan hadii Cashurbixiyahu ku guuldareysto inuu sidaas yeelo, Xafiisku wuxuu talaabo degdeg ah ka qaadi karaa qofkaas si uu uga qaado Cashuurta ku dhiman.
 - 5. Ogolaansha dheeraynta mudada cashuur bixinta ama ogolaan shaha inuu Cashuurta u bixiyo Qayb-qayb kama dulqaadayso bixinta dulsaarka ee ka imanaysa Cashuur waqtigeedii lagu bixin waayay.
- 33^{aad} Mudnaansinta Canshuuraha Iyo Xaddiga Garnisheega**
- 1. Qodobkani waxa uu khusayaa Arrimahan soo socda:
 - b) Canshuurta withholdingka , VAT ,turn over tax,iyo excise tax
 - t) Lacagta lagu bixinayo amarka Garnishee-ga.
 - 2. Qofka iska leh xaqa haynta, qaadashada, ama soo ceshiga cadadka lacagta oo qodobkan khuseya ayaa waxa uu masuul ka yahay haynta Xadiga lacageed oo uu ku haynayo magaca Dowladda, haddii ay dhacdo kicitaan qofka, Xadiga lacageed ee dawladda loo hayo:
 - b) Kama mid noqon karto hantida la qaybsanayo ee Qofka kacay;
 - t) Waa in Xafiiska Dakhliga lagu wareejiyo kahor inta aan hantida la qaybin.
 - 3. Iyadoo ay sideeda yihiin arrimaha lagu xeeriyay sharciyo kale, lacagta looga reebay qofka cashuurta withholding-ka:

- 3. ቢሮው በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት ለቀረበው ማመልከቻ የሰጠውን ውሳኔ የሚገለጽ የጽሑፍ ማስታወቂያ ለታክስ ከፋይ ይሰጠዋል።
 - 4. በዚህ አንቀጽ ንዑስ አንቀጽ (2)(ለ) መሠረት ታክሱን በመከፋፈል በተወሰነ ጊዜ ውስጥ እንዲከፍል የተፈቀደለት ታክስ ከፋይ የአንድን ጊዜ ክፍያ ካልከፈለ ታክስ ከፋይ ክፍያውን ባቆመበት ጊዜ ያለውን ቀሪ ክፍያ በሙሉ እንዲከፍል ቢሮው ወዲያውኑ እርምጃ ሊወስድ ይችላል።
 - 5. የታክስ መክፈያ ጊዜው እንዲራዘም ወይም ታክሱን በመከፋፈል በተወሰነ ጊዜ ውስጥ እንዲከፍል የተፈቀደለት ታክስ ከፋይ በዘገየው ክፍያ ላይ ከመጀመሪያ የታክስ መክፈያ ቀን ጀምሮ የሚታሰብ ወሰድ የመክፈል ግዴታውን አያስቀርም።
- 33. በታክስ እና ለሦስተኛ ወገን በሚሰጥ የክፍያ ትዕዛዝ በሚከፈል ገንዘብ ላይ ስለሚኖር የቅድሚያ መብት**
- 1. ይህ አንቀጽ ለሚከተሉት ክፍያዎች ተፈጻሚነት ይኖረዋል:-
 - ሀ) የበተጨማሪ እሴት ታክስ፣ በተርንኦቨር ታክስ፣ በኤክሳይዝ ታክስ እና
 - ለ) በገንዘብ ክፍያ ትዕዛዝ መሠረት ሊከፈል በሚገባው ገንዘብ፤
 - 2. ይህ አንቀጽ ተፈጻሚ በሚሆንበት ገንዘብ ባለዕዳ የሆነ፣ የያዘ፣ የተረከበ ወይም ቀንሶ የሚያስቀር ሰው ይህንን ገንዘብ የመንግሥት ባለአደራ በመሆን የሚይዝ ስለሆነ ይህ ሰው ሲከፈር ወይም ንብረቱ ሲጣራ የመንግሥት ባለአደራ በመሆን የያዘው ገንዘብ:-
 - ሀ) በንብረት ማጣራት የንብረቱ አካል ተደርጎ አይወሰድም፤
 - ለ) ምንም ዓይነት የንብረት ክፍፍል ከመደረጉ በፊት ለቢሮው መክፈል አለበት።
 - 3. በሌላ ማንኛውም ሕግ በተለየ አኳኅን የተደነገገ ቢሮም ከተከፋይ ሂሳብ ላይ ተቀንሶ የሚከፈል ታክስ:-

- 3. The Bureau shall serve the taxpayer with written notice of the decision on an application under sub-article (1) of this Article.
 - 4. When a taxpayer permitted to pay tax by instalments under sub-article (2)(b) of this Article defaults in the payment of an instalment, the Bureau may immediately take action to recover the whole balance of the tax outstanding at the time of default.
 - 5. The grant of an extension of time to pay tax or permission to pay tax due by instalments shall not prevent the liability for late payment interest arising from the original date the tax was due for payment.
- 33. Priority of Tax and Garnishee Amounts**
- 1. This Article applies to the following amounts:
 - a) Withholding tax, value added tax, or turnover tax; and
 - b) an amount payable under a garnishee order.
 - 2. A person owing, holding, receiving, or withholding an amount to which this Article applies holds the amount on behalf of the Government and, in the event of the liquidation or bankruptcy of the person, the amount:
 - a) Shall not form part of the person's estate in liquidation or bankruptcy; and
 - b) Shall be paid to the Bureau before any distribution of property is made.
 - 3. despite any other law, withholding tax withheld by a person:

- b) Lagama jari karo wax deynta ah; ama,
- t) Waa inay noqoto waxa ugu horeeya ee laga jarayo lacagta qofka la siinayo.
- j) Waa in qofka laga reebo ka hor inta aan wax laga jarin qofka iyadoo la raacayo amar maxkamadeed.

34^{aad} Amarka bixinta

1. Marka Cashurbixiye laga rabo inuu bixiyo ganaaxa ama dulsaaraka Cashuurta laga diaba mariyay waqtigii ay ahayd in la bixiyo hase ahaatee uu bixiyay lacag kayar cadadka guud ee Canshuur bixinta, ganaax iyo lacagaha dulsaaraka ee ay ahayd in la bixiyo Wadarta lacagta lagu saleyn doonaa ee soo socda:
 - b) Ugu horeyntii bixinta daynka canshuurta
 - t) Ka dibna bixinta lacagaha dulsaaraka Cashuurta lala daahay bixinteeda;
 - j) Ka dibna hadhaaga soo haray waxaa ugu horeyn laga bixin ganaaxa.
2. Marka Cashurbixiye lagu leeyahay hal cashuur wax ka badan waqtiga uu bixiyo lacagta waxaa lagu sargoyin sida waajibaadka bixinta ee cashuurahaasi u kala horeeyo.

35^{aad} Damaanada Bixinta Cashuurta

1. Marka Xafiisku u arko lagama maarmaan, si loo ilaaliyo cashuurta wuxuu qofka ka codsan karaa inuu soo gudbiyo damaanad la xidhiidha bixinta cashuurta ee:
 - b) Bixinta Canshuur hada ay tahay in la bixiyo ama mustaqbalka la bixin doono,
 - t) Xaalad kale oo uu Cashurbixiyuhu ku dalbanayo in loo soo celiyo cashuur dheeri ah oo uu horey u bixiyay.
2. Damaanada lagu sheegay qodobkan waxaa loo soo gudbin hab lacag cadaan ah ama Damaanad Bangi waana inay buuxiso shuruudaha uu Xafiisku u dejiyay.

- ሀ) ከዕዳ/ ኃላፊነት ማስፈጸሚያ ሊከበር አይችልም።
- ለ) ታክስ ተይዞ ቀሪ ከሚደረግበት ክፍያ ላይ ከሚፈለጉ እዳዎች ሁሉ የመጀመሪያው ይሆናል።
- ሐ) በፍርድ ቤት ትእዛዝ መሠረት ከክፍያው ላይ ከሚቀነስ የገንዘብ ክፍያ ቅድሚያ ይኖረዋል።

34. የአከፋፈል ቅደም ተከተል

1. አንድ ታክስ ከፋይ ቅጣትና ክፍያ ለዘገየበት ወለድ የመክፈል ኃላፊነት ሲኖርበትና ታክስ ከፋዩ የፈፀመው ክፍያ መክፈል ከሚገባው ጠቅላላ የታክስ፣ የቅጣትና የወለድ መጠን ያነሰ በሚሆንበት ጊዜ የተከፈለው ገንዘብ የሚሸፍነው ዕዳ ቅደም ተከተል እንደሚከተለው ይሆናል፡-
 - ሀ) በመጀመሪያ ዋናውን የታክስ ዕዳ ለመክፈል፤
 - ለ) ቀጥሎ ክፍያ ለዘገየበት የሚከፈል ወለድ፤
 - ሐ) ቀሪው ገንዘብ ለቅጣት መክፈያ ይውላል።
2. ማንኛውም ታክስ ከፋይ ክፍያ በሚፈጽምበት ጊዜ ከአንድ በላይ የታክስ ዕዳ የሚፈለግበት ከሆነ ክፍያው የሚሸፍነው ዕዳ ቅደም ተከተል መሠረት ይሆናል ።

35. ለታክስ አከፋፈል የሚቀርብ ዋስትና

1. ቢሮው ገቢ ለመጠበቅ አስፈላጊ መስሎ ሲታየው ዋስትና እንዲያቀርብ ሊያስገድደው ይችላል። ታክስ ከፋዩ ዋስትና እንዲያቀርብ የሚጠየቀውም፡-
 - ሀ) የመክፈያ ጊዜው ለደረሰ ወይም የመክፈያ ጊዜው ለሚደርስ ታክስ መክፈያ፤
 - ለ) በተመላሽ ለሚጠይቅ ታክስ ከፋይ ቅድመ ሁኔታ፤ ይሆናል።
2. በዚህ አንቀጽ መሠረት የሚሰጥ ዋስትና ቢሮው የሚጠይቃቸው ተገቢ ቅድመ ሁኔታዎች እንደተጠበቁ ሆነው በጥሬ ገንዘብ ወይም በባንክ ዋስትና ሊሰጥ ይችላል።

- a) Shall not be subject to attachment in respect of any debt or liability of the person;
- b) Shall be a first charge on the payment or amount from which the tax is withheld; and
- c) Shall be withheld prior to any other deduction that the person may be required to make from the payment or amount under an order of any court or any law.

34. Order of Payment

1. When a taxpayer is liable for penalty and late payment interest in relation to a tax liability and the taxpayer makes a payment that is less than the total amount of tax, penalty, and interest due, the amount paid shall be applied in the following order:
 - a). first in payment of the tax liability;
 - b). then in payment of late payment interest;
 - c).then the balance remaining is applied in payment of penalty.
2. When a taxpayer has more than one tax liability at the time a payment is made, the payment is applied against the tax liabilities in the order in which the liabilities arose.

35. Securityfor Paymentof Tax

1. When it appears to the Bureau necessary to do so for the protection of the revenue, the Bureau may require any taxpayer to give security in such amount and manner as the Bureau considers appropriate:
 - a). for the payment of tax that is or may become due by the taxpayer; or
 - b). as a condition of the taxpayer claiming a refund of tax under a tax law.
2. Security under this Article may be given by cash or bank guarantee and shall be subject to such conditions as the Bureau may reasonably require.

- 3 Damaanadda waxa uu Cashuurbixiyuhu soo gudbin karaa oo kali ah marka Xafiisku cadeeyo:
- b) Wadarta damaanadda loo baahan yahay,
- t) habka damaanadda loo soo gudbinayo,
- j) Taariikhda ku haboon bixinta damaanadda.
- 4. Hadii damaanadda uu Cashuurbixiyuhu ku guuldareysto inuu bixiyo sida loo baahan yahay qodobkan waxaa laga soo qaadi doonaa sidii Canshuur aan la bixin hab waafaqsan qaybtan.

36^{aad}:- Ilaalin

- 1. Qodobkani waxa uu dhaqagal ku yahay:
- b) Wakiilka haya cashuurta isaga oo raacaya hab waafaqsan Bayaanka Cashuurta Dakhliga.
- t) Wakiilka Canshuur bixiye ee u shuba Xafiiska Dakhliga lacag hab waafaqsan qodobka 16 (1) ee Bayaankan;
- j) Qofka qabta lacagta Xafiiska hab waafaqsan qodobka 40^{aad} ee Bayaankan;
- x) Qofka Xafiiska Dakhliga lacag u shuba isagoo raacayo si garnishee ah.
- 2. Qofka Qodobkani dhaqangalka ku yahay laguma dacweynkaro lacagta uu ku guuldareysto inuu bixiyo isagoo wakiil ka ah Cashuurbixiyaha hab waafaqsan Sharciyada Cashuurta.

CUTUBKA LABAAD

LACAGAHA DULSAARKA EE CASHUURTA LALA DAAHO

37:- Lacagaha Dulsarka ee lala daahay

- 1. Hab waafaqsan Qodob-hoosaadka (8) ee qodobkan, cashuurbixiyaha ku guuldareysta inuu bixiyo Canshuurta ka hor taariikhda laga rabay in uu bixiyo waxuu masuul ka noqon doonaa bixinta lacagaha dulsarka heerka lagu qeexay Qodob Hoosaadka (2) ee qodobkan

- 3. **ታክሱ ከፋይ ዋስትና የማቅረብ ግዴታ የሚኖርበት ቢሮው:-**
 - ሀ) የሚፈለገው የዋስትና መጠን፤
 - ለ). ዋስትናው የሚቀርብበት አኳኒን ፤
 - ሐ) ዋስትናው የሚቀርብበትን ቀን ።
- 4. **ታክስ ከፋይ በዚህ አንቀጽ በተደነገገው መሠረት ያላቀረበው የዋስትና መጠን የታክስ ከፋይ ያልተከፈለ ታክስ ተደርጎ ይቆጠራል።**

36. ስለጥበቃ

- 1. **ይህ አንቀጽ በሚከተሉት ሰዎች ላይ ተፈጻሚ ይሆናል:-**
 - ሀ) በገቢ ግብር ሕግ መሠረት ከተከፋይ ሂግብ ላይ ታክስ ቀንሶ ለቢሮው የከፈለ ሰው፤
 - ለ) በዚህ አዋጅ አንቀጽ 16(1) መሠረት ለቢሮው ታክስ የከፈለ የታክስ ተወካይ፤
 - ሐ) በዚህ አዋጅ አንቀጽ 40 መሠረት ለቢሮው ታክስ የከፈለ ተረካቢ፤
 - መ) ለሦስተኛ ወገን በሚሰጥ የክፍያ ትዕዛዝ መሠረት ለቢሮው ገንዘብ የከፈለ ሰው።
- 2. **ይህ አንቀጽ ተፈጻሚ የሚሆንበት ሰው ታክስ ከፋዩን በመወከል በታክስ ሕግ መሰረት ለቢሮው ለከፈለው ገንዘብ ካሳ ይከፈላል።**

ምዕራፍ ሁለት

ለዘገዩ ክፍያ የሚከፈል ወለድ

37. ለዘገዩ ክፍያ የሚከፈል ወለድ

- 1. የዚህ አንቀጽ ንዑስ አንቀጽ (8) እንደተጠበቀ ሆኖ፣ በታክስ መክፈያ ጊዜው ወይም ከዚያ በፊት ታክሱን ያልከፈለ ታክስ ከፋይ በዚህ አንቀጽ ንዑስ አንቀጽ (2) በተመለከተው መጣኔ መሠረት ታክሱ መክፈል ከነበረበት ቀን ጀምሮ ተከፍሎ እስካላቀበት ቀን ድረስ ባልተከፈለው መጠን ላይ ለዘገዩው ክፍያ ወለድ የመክፈል ግዴታ አለበት።

- 3. A taxpayer shall be liable to give security only if the Bureau serves the taxpayer with a notice setting out:
 - a) the amount of the security required;
 - b) the manner in which the security is to be provided; and
 - c) The due date for providing the security.
- 4. An amount of security that a taxpayer fails to provide as required under this Article shall be treated as unpaid tax of the taxpayer for the purposes of this Part.

36. Indemnity

- 1. This Article shall apply to the following persons:
 - a). a withholding agent who has withheld tax from a payment under the Income Tax Proclamation and paid the tax to the Bureau;
 - b). a tax representative who has paid an amount to the Bureau pursuant to Article 16(1) of this Proclamation;
 - c). a receiver who has paid an amount to the Bureau pursuant to Article 40 of this Proclamation;
 - d). a person who has paid an amount to the Bureau pursuant to a garnishee order.
- 2. A person to whom this Article applies shall be indemnified against any claim for payment of the amount paid on behalf of a taxpayer to the Bureau in accordance with a tax law.

CHAPTER TWO

LATE PAYMENT INTEREST

37. Late Payment Interest

- 1. Subject to sub-article (8) of this Article, a taxpayer who fails to pay tax on or before the due date for payment shall be liable for late payment interest at the rate specified in sub-article (2) of this Article on the unpaid tax for the period commencing on the date the tax was due and ending on the date the tax was paid.

- 2. Heerka lacagaha dulsaarka ee Cashuurta lala daahay waxay noqon doontaa heerka ugu sareeya ee amaahinta lacagaha ee Dalka rubucii ugu danbeeyay markiiba kahor bilowga muddada lagu xeeriyay Qodob-hoosaadka (1) ee qodobkan oo la kordhiyay 15%.
- 3. lacagaha dulsaarka ee uu bixiyay Cashurbixiyuhu sida lagu sheegay Qodob Hoosaad (1) ee qodobkan, waxay ahaan doonaa lacag dib loogu celin doono Canshuur bixiyaha ilaa heer la gaadhsiiyo inaan Cashuurba aan laga rabin markii hore.
- 4. Lacagaha dulsaarka ee uu bixiyay canshuur bixiyuhu sida lagu sheegay Qodobkan waxaa lagu dari doonaa ganaaxa lagu xeeriyay qodobka 105^{aad} ee Bayaankan hadii uu ku guuldareysto Cashurbixiyuhu inuu cashuurta ku bixiyo waqtigii laga rabay.
- 5. Lacagaha dulsaarka ee lagu xeeriyay qodobkan waxaa loo xisaabin doonaa sida dulsaar fudud oo loo xisaabinayo si joogto ah maalin walba.
- 6. Xafiisku Cashurbixiyaha mas'uulka ka ah bixinta lacagaha dulsaarka wuxuu gaadhsiiin ogeysiis qoraal ah oo ay ku cadahay wadarta dulsaarka iyo taariikhda laga rabo inuu ku bixiyo.
- 7. Ogeysiinta wadarta dulsaarka ee ay tahay in uu Cashurbixiyuhu bixiyo waxa lagu xusi karaa ogeysiis kasta oo kale, oo ay ku jiraan ogeysiis xisaabinta Canshuur bixinta, oo uu Xafiisku siiyo Cashurbixiyaha.
- 8. Dulsaar lagama qaadayo cashurbixiyaha mudada u dhaxeysa maalinta uu Xafiisku soo saaro ogeysiinta qoraalka ah iyo maalinta uu bixiyo Cashurbixiyahu marka:
 - b) Xafiisku uu cashurbixiyaha isaga oo qoraal ku ogeysiinaysa deynka Canshuurta ee lagu leeyayay canshuur Bixiyaha ee waafaqsan sharciga Canshuur bixinta xisaabinta canshuurta. Iyo;

- 2. የዘገየ ክፍያ የወለድ መጣኔ በዚህ አንቀጽ ንዑስ አንቀጽ (1) የተመለከተው ጊዜ ከመጀመሩ በፊት ባለው ሩብ ዓመት በንግድ ባንኮች ሥራ ላይ በዋለው ከፍተኛው የማበደሪያ ወለድ መጣኔ ላይ 15% (አሥራ አምስት በመቶ) ተጨምሮበት ይሆናል።
- 3. በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት የዘገየ ክፍያ ወለድ የተከፈለበት ታክስ መክፈል የማይኖርበት ታክስ ሆኖ የተገኘ እንደሆነ ለታክሱ ከፋይ ይመለስለታል።
- 4. በዚህ አንቀጽ መሠረት በዘገየ ክፍያ ላይ የሚታሰብ ወለድ በዚህ አዋጅ አንቀጽ 105 መሠረት ታክስን በመክፈያ ጊዜው ባለመክፈል ከሚጣለው ቅጣት በተጨማሪ ይሆናል።
- 5. በዚህ አንቀጽ መሠረት በዘገየ ክፍያ ላይ የሚታሰብ ወለድ በነጠላ ወለድ የሚሰላ ሲሆን የሚታሰበውም በየቀኑ ይሆናል።
- 6. ቢሮው በዘገየ ክፍያ ላይ ወለድ የመክፈል ግዴታላለበት ታክስ ከፋይ መክፈል ያለበትን የወለድ መጠንና የመክፈያ ጊዜውን የሚገልጽ ማስታወቂያ ይሰጠዋል።
- 7. ታክስ ከፋይ መክፈል ያለበትን በዘገየ ክፍያ ላይ የሚታሰብ ወለድ የሚገልፀው ማስታወቂያ ቢሮው የሚሰጠውን የታክስ ስሌት ማስታወቂያ ጨምሮ በማንኛውም ማስታወቂያ ውስጥ ሊካተት ይችላል።
- 8. ሀ) ቢሮው በታክስ ሕግ መሠረት ከታክስ ከፋይ የሚፈለገውን የታክስ ዕዳ የታክስ ስሌት ማስታወቂያን ጨምሮ በማንኛውም የጽሑፍ ማስታወቂያ ያሳወቀው እንደሆነ፣ እና

- 2. The rate of late payment interest shall be the highest commercial lending interest rate that prevailed in Ethiopia during the quarter immediately before the commencement of the period specified in sub-article (1) of this Article increased by 15%.
- 3. Late payment interest paid by a taxpayer under sub-article (1) of this Article shall be refunded to the taxpayer to the extent that the tax to which the interest relates is found not to have been payable.
- 4. Late payment interest payable under this Article shall be in addition to any late payment penalty imposed under Article 105 of this Proclamation in respect of a failure to pay tax by the due date.
- 5. Late payment interest payable under this Article shall be calculated as simple interest and shall be computed on a daily basis.
- 6. The Bureau may serve a taxpayer liable for late payment interest with a notice of the amount of interest payable by the taxpayer and the due date for payment.
- 7. A notice of the amount of late payment interest payable by a taxpayer may be included in any other notice, including a notice of a tax assessment, issued by the Bureau to the taxpayer.
- 8. When:
 - a) the Bureau notifies a taxpayer in writing of the taxpayer's outstanding tax liability under a tax law (including in a tax assessment); and

- t) Cashuurbixiye ku bixiya dhamaan lacagta lagu sheegay ogeysiiska oo dhan waqtiga loo cayimay (oo ay ku jiraan bixinta dulsarka).
- 9. Bixinta dulsarka ee la xidhiidha Cashuurta Withholding-ka ama masuuliyadda labaad ee cashuurbixinta qofka ay saarantahay waxaa lagasoo waadi inuu bixiyay qofkii ay masuuliyaddu saarnayd lagamana qaan-dhabankaro cid kale.
- 10. Wadarta guud ee Dulsarka uu bixinayo Cashuurbixiyahu kama badnaan karto cashuurta uu ku guuldareystay inuu bixiyo cashuurbixiyuhu.
- 11. Qodobkan dhexdiisa "Cashuur" kama mid aha lacagaha dulsarka ee la saaro Cashuurta lala daahay

CUTUBKA SADDEXAAD

SOO URURINTA CANSHUURTA AAN LABIXIN

38^{aad} Dhaqangalinta Xisaabinta Canshuurta

- 1. Hab waafaqsan Qodob Hoosaadka (2) ee qodobkan, xisaabinta Canshuurta ee uu Xafiisku siiyo Cashuurbixiyahu waa kama dambays marka ay dhamaato mudada loo ogolyahay cashuurbixiyahu inuu soo dhaweysto ishortaag sida lagu xeeriyay qodobka 54^{aad} ee Bayaankan haddii Cashuurbixiyehu uusan gudbin ishortaaga mudadaas gudaheed.
- 2. Haddii Cashuurbixiyahu uu soo dhaweystay ishortaag ku saabsan xisaabinta Canshuur bixinta, xisaabinta Canshuur-bixintu waxa ay noqon doontaa kama dambays marka:
 - b) Cashuurbixiyuhu aanu rafcaan u gudbinin Guddiga Racfaanka Canshuuraha, dhamaadka mudada racfaan ee agu xusay qodobka 88^{aad} of Bayaankan;

- ለ) ታክስ ከፋይ ማስታወቂያው እስከተሰጠበት ቀን ድረስ መክፈል የሚጠበቅበትን የዘገየ ክፍያ ወለድ ጨምሮ የታክስ ዕዳ በሙሉ በማስታወቂያው በተገለጸው የመክፈያ ቀን የክፈለ ክፍያ፤
- 9. ከተከፋይ ሂሳብ ላይ ተቀንሶ በሚከፈል ታክስ ወይም በሁለተኛ ደረጃ ኃላፊነት በሚከፈል ታክስ ላይ የሚታሰብ የዘገየ ክፍያ ወለድ መክፈል ያለበት ይኸው ኃላፊነት ባለበት ሰው ብቻ በመሆኑ ከሌላ ማንኛውም ሰው ሊጠየቅ አይችልም፡፡
- 10. በዘገየ ክፍያ ላይ የሚታሰብ ወለድ ጠቅላላ መጠን ከታክስ ከፋይ የታክስ ዕዳ ሊበልጥ አይችልም፡፡
- 11. በዚህ አንቀጽ ዓላማ “ታክስ” በዘገየ ክፍያ ላይ የሚታሰብ ወለድን አይጨምርም፡፡

ምዕራፍ ሦስት

ያልተከፈለን ታክስ ስለማስከፈል

- 38. የታክስ ስሌቶችን ስለማስፈጸም
 - 1. የዚህ አንቀጽ ንዑስ አንቀጽ 2 እንደተጠበቀ ሆኖ፣ ታክስ ከፋይ በዚህ አዋጅ አንቀጽ 54 በተመለከተው ጊዜ ውስጥ ቅሬታ ካለቀረበ ቢሮው ለታክስ ከፋይ የሚሰጠው የታክስ ስሌት የቅሬታ ማቅረቢያ ጊዜው ካበቃበት ቀን ጀምሮ የመጨረሻ ይሆናል፡፡
 - 2. ታክስ ከፋይ በታክስ ስሌቱ ላይ ቅሬታ ካቀረበ፣ የታክስ ስሌቱ ከሚከተሉት የዘገየው ሁኔታ በተፈጸመበት ጊዜ የመጨረሻ ይሆናል፡-
 - ሀ) ታክስ ከፋይ ለታክስ ይግባኝ ኮሚሽን በታክስ ስሌቱ ላይ ይግባኝ ካለቀረበ፣ በዚህ አዋጅ አንቀጽ 88 የተመለከተው የይግባኝ ማቅረቢያ ጊዜ ሲጠናቀቅ፤

- b) the taxpayer pays the balance notified in full within the time specified in the notification (including late payment interest),
- 9. Late payment interest payable by a person in respect of withholding tax or a secondary liability payable by the person shall be borne personally by the person and shall not be recoverable from any other person.
- 10. The total amount of late payment interest payable by a taxpayer shall not exceed the amount of the unpaid tax liability of the taxpayer.
- 11. In this Article “tax” shall not include late payment interest.

CHAPTER THREE RECOVERY OF UNPAID TAX

38. Enforcement of Tax Assessments

- 1. Subject to sub-article (2) of this Article, a tax assessment served by the Bureau on a taxpayer shall become final at the end of the objection period allowed under Article 54 of this Proclamation if the taxpayer has not filed an objection to the assessment within that period.
- 2. If a taxpayer has filed an objection to a tax assessment, the tax assessment shall become final on the later of:
 - a). if the taxpayer has not appealed the tax assessment to the Tax Appeal Commission, at the end of the appeal period in Article 88 of this Proclamation

- t) Cashuurbixiyuhu u gudbiyay rafcaan ka dhan ah xisaabinta Canshuur bixinta Guddiga Racfaanka Canshuurta, dhamaadka mudada rafcaanka Maxkamadda Sare ee sida lagu sheegay qodobka 57^{aad} ee Bayaankan;
 - j). Cashuurbixiye u dhawestay cabashada dib u eegista xisaabinta Canshuurta Maxkamadda Guud, dhammaadka muddada rafcaanka Maxkamadda Sare ee Federaalka sida lagu sheegay qodobka 58^{aad} ee Bayaankan; ama
 - x) Cashuurbixiye u dhawestay cabashada dib u eegista xisaabinta Canshuurta Maxkamadda Guud, go'aanka maxkamaddu waxa uu noqonayaa kama dambays.
3. Dhamaan arrimaha lagu sheegay Qodobhoosaadka (2) ee qodobkan kama horjoogsanayso bixinta Canshuur khilaaf ka jiro si waafaqsan Qodobbada 56 (2) iyo 57 (3) ee Bayaankan.
 4. Cashuurbixiyaha ku guuldareysta inuu ku bixiyo cashuurta si waafaqsan xisaabinta kama dambaysta ah ee lagu sheegay qodob hoosaadyada (1) iyo (2) ee qodobkan waxa lagasoo qaadi inuu ku guuldareystay waajibaadka bixinta Cashuurta.
- 39^{aad} **kala Horumarinta sheegashada Alaabada**
1. Hab waafaqsan Qodob Hoosaad (2) ee Qodobka, laga bilaabo taariikhda ay tahay in cashuurta la bixiyo ee lagu xeeriyay Sharciyada Cashuurta, alaabkasta hadii aanay jirin waajibaad ama xuquuq hore oo la diiwaangeliyay Xafiisku waxa uu xaq u leeyahay inuu gacan ku haynteeda la wareego ilaa la bixiyo Qaanta Cashuurta.

- ለ) ታክስ ከፋይ ለታክስ ይግባኝ ኮሚሽን በታክስ ስሌቱ ላይ ይግባኝ ካቀረበ፣ በዚህ አዋጅ አንቀጽ 57 የተመለከተው ለከፍተኛ ፍርድ ቤት ይግባኝ የሚቀርብበት ጊዜ ሲጠናቀቅ፣
 - ሐ) ታክስ ከፋይ ለከፍተኛ ፍርድ ቤት በታክስ ስሌቱ ላይ ይግባኝ ካቀረበ፣ በዚህ አዋጅ አንቀጽ 58 የተመለከተው ለጠቅላይ ፍርድ ቤት ይግባኝ የሚቀርብበት ጊዜ ሲጠናቀቅ፣ ወይም
 - መ) ታክስ ከፋይ ለጠቅላይ ፍርድ ቤት በታክስ ስሌቱ ላይ ይግባኝ ካቀረበ፣ ፍርድ ቤቱ የመጨረሻ ውሳኔ ሲሰጥ፣
3. የዚህ አንቀጽ ንዑስ አንቀጽ 2 ድንጋጌ በክርክር ላይ ያለን ታክስ በዚህ አዋጅ አንቀጽ 56(2) እና 57(3) መሠረት ከመክፈል አይከለክልም፡፡
 4. የመጨረሻ በሆነ የታክስ ስሌት የሚፈለግበትን ታክስ በዚህ አንቀጽ ንዑስ አንቀጽ 1 እና 2 መሠረት ያልከፈለ ታክስ ከፋይ ግዴታውን ያልተወጣ የታክስ ባለዕዳ ይሆናል፡፡
39. **በሀብት ላይ የሚቀርብ የቀደምትነት መብት ጥያቄ**
1. የዚህ አንቀጽ ንዑስ አንቀጽ 2 እና በሚመለከተው አካል የተመዘገበ ማንኛውም የቀደመ ዋስትና የተሰጠበት መብት እንደተጠበቁ ሆነው፣ በታክስ ስጋ መሠረት ታክስ ከፋይ መክፈል የሚገባው የመክፈያ ጊዜው የደረሰ ታክስ በሙሉ ተከፍሎ እስከሚያልቅ ድረስ ቢሮው በታክስ ከፋይ ሀብት ላይ የቀደምትነት መብት ይኖረዋል፡፡

- b).if the taxpayer has appealed the tax assessment to the Tax Appeal Commission, at the end of the appeal period to the High Court in Article 57 of this Proclamation;
 - c) if the taxpayer has appealed the tax assessment to the Federal High Court, at the end of the appeal period to the Federal Supreme Court in Article 58 of this Proclamation; or
 - d) if the taxpayer has appealed the tax assessment to the State Supreme Court, when the Court renders its final decision.
3. Nothing in sub-article (2) of this Article shall prevent the payment of tax in dispute in accordance with Articles 56(2) and 57(3) of this Proclamation.
 4. A taxpayer who does not pay the tax due under a final assessment as determined under sub-articles (1) and (2) of this Article shall be in default.
39. **Preferential Claim to Assets**
4. Subject to sub-article (2) of this Article, from the date on which tax becomes due and payable by a taxpayer under a tax law, and subject to any prior secured claims registered with the Registering Bureau, the Bureau has a preferential claim upon the assets of the taxpayer until the unpaid tax is paid.

- 2. Hab waafaqsan Qodob Hoosaadka (7) Qodobka, mudnaanta sheegashooyinka ka lagu sheegay Qodob Hoosaad (1) ee qodobkan waxaa ka mid ah mudnaanta bangiyada ee la xiriirta sheegashada Damaanada iyo mudnaanta shaqaalaha ee la xiriirta mushaarka iyo lacagahooda, laakiin ma codsan doonaan waxyaabah la xiriira Cashuurta ku xusan qodobka 33 (1) (b) ee Bayaankan.
- 3. Marka Cashuur-bixiye uu ku guuldareysto inuu cashuurta bixiyo, Xafiisku wuxuu ogeysiis qoraal ah ku wargelin Cashurbixiye iyada oo ujeedada Xafiisku ay tahay si uu ka codsado xafiiska shatiga siiyay inay u diiwaangeliyo una qabato hanti walba oo uu leedahay Cashurbixiyuhu ah si ay u daboolaan Canshuurihii aan la bixin iyo bixinta kharashkii baxay intii ay dacwadu socotay.
- 4. Haddii cashurbixiyaha la gaadhsiiyay ogeysiinta hab waafaqsan Qodob Hoosaadka (3) ee qodobkan ku guuldareysto inuu bixiyo cashuurta ee ku cad ogeysiiska 30 maalmood gudahood oo ka bilaabanta maalinla lasoo gaadhsiiyay ogeysiiska, Xafiisku wuxuu wakaalada diiwaangelinta u qori karaa in damaanad ahaan loo hayo hantida ku xusan ogeysiinta ilaa cashurbixiyuhu bixinayo cashuurta.
- 5. Marka Xafiisku ogeysiin u diro wakaalada diiwaangelinta Hab waafaqsan farqada (4) ee qodobkan, Wakaalada diiwaangelintu, isaga oo aan wax kharash ah ama guno ka qaadayn ayuu hantida au khusayso u diiwaangelin Damaanad ahaan iyada oo aan waxba loo dhimayn damaanad ay hantidu horey ugu diiwaangashanayd

- 2. **በዚህ አንቀጽ ንዑስ አንቀጽ 1 የተመለከተው የቀደመ ዋስትና የተሰጠበት መብት ባንኮች ዋስትና የተቀበሉባቸው የገንዘብ ጥያቄዎችና የተቀጣሪዎችን የደመወዝ የቅድሚያ መብት ይጨምራል። ሆኖም በዚህ አዋጅ አንቀጽ 33(1)(ሀ) ከተመለከቱት ታክሶች ጋር በተገናኘ ተፈጻሚ አይሆንም።**
- 3. **ማንኛውም ታክስ ከፋይ ታክስ የመክፈል ግዴታውን ያልተወጣ እንደሆነ ቢሮው ያልተከፈለውን ታክስ እና ታክሱን ለማስከፈል የሚወሰደው እርምጃ የሚያስከትለውን ወጪ ማስከፈል እንዲቻል በታክስ ከፋይ ሀብት ላይ የቢሮውን የዋስትና መብት እንዲመዘግብ ንብረቱን ለመዘገበው አካል እንደሚያመለክት የሚገልጽ ማስታወቂያ ለታክስ ከፋይ ይሰጣል።**
- 4. **በዚህ አንቀጽ ንዑስ አንቀጽ (3) የተገለፀው ማስታወቂያ የደረሰው ታክስ ከፋይ ማስታወቂያው በደረሰው በ30 ቀናት ውስጥ ታክሱን ያልከፈለ እንደሆነ፣ ቢሮው ለታክስ ከፋይ በሰጠው ማስታወቂያ የተመለከተው የታክስ ከፋይ ሀብት ላልተከፈለው ታክስ እና ታክሱን ለማስከፈል ለሚደረግ ወጪ በዋስትና እንዲያዝ ንብረቱን ለመዘገበው አካል የጽሁፍ ትዕዛዝ ይሰጣል።**
- 5. **በዚህ አንቀጽ ንዑስ አንቀጽ (4) መሠረት ቢሮው ታክስ የሚፈለግበት ሰው ሀብት በዋስትና ተይዞ እንዲቆይ ትዕዛዝ በሚሰጥበት ጊዜ መዘጋቢው ባለሥልጣን ሀብቱ በዋስትና እንዲያዝ የደረሰውን የጽሁፍ ትዕዛዝ ምንም ዓይነት ክፍያ ሳይጠይቅ እንደማንኛውም በሀብቱ ላይ እንዳለ የንብረት መያዣ ወይም የዋስትና ሰነድ ይመዘግባል።**

- 2. The priority for prior secured claims under sub-article (1) of this Article shall include the priority of banks in relation to secured claims and the priority of employees in relation to salary and wages, but shall not apply in relation to the taxes referred to in Article 33(1)(a) of this Proclamation.
- 3. When a taxpayer is in default in paying tax, the Bureau may, by notice in writing, inform the taxpayer of the Bureau’s intention to apply to the Registering Bureau to register a security interest in any asset owned by the taxpayer to cover the unpaid tax together with any costs incurred in recovery proceedings.
- 4. If the taxpayer served with a notice under sub-article (3) of this Article fails to pay the tax specified in the notice within 30 days of service of the notice, the Bureau may, by notice in writing, direct the Registering Bureau that the asset specified in the notice, to the extent of the taxpayer’s interest therein, shall be the subject of security for the amount of the unpaid tax specified in the notice.
- 5. When the Bureau has served a notice under sub-article (4) of this Article, the Registering Bureau shall, without fee, register the notice of security as if the notice were an instrument of mortgage over, or charge on, as the case may be, of the asset specified in the notice and registration shall, subject to any prior mortgage or charge, operate while it subsists as a legal mortgage over, or charge on, the asset to secure the unpaid tax.

- 6. Marka Cashuurtii lagu lahaa oo dhamaystiran uu bixiyo Cashurbixiyuhu hab waafaqsan Qodobhoosaadka (5) ee Qodobkan, Xafiisku wuxuu qoraal gaadhsiin wakaalada Diiwaangelinta si ay u buriso Damaanadii hantida loo geliyay Hab waafaqsan Qodobhoosaadka (4) ee Qodobkan, Wakaalada diiwaangelintuna iyada oo aan ka qaadayn wax kharash ah waa inay buriso Damaanadaas.
- 7. mudnaanta bangiyada ee la xiriirta sheegashada Damaanadda ee Igu sheegay Qodobhoosaadka (2) ee Qodobkan, waxay dhaqangal noqonayasa oo kali ah marka Baanku kahor inta aanu wax deyn ah siinin qofka uu xaqiijiyay in Qofka lagu lahayn wax cashuur ah.

40^{aad} Waajibaadka Qofka Hanti Gacanku haya

- 1. Qofkasta oo loo magacaabo Boos waajibaadkiisa ay ka midtahay inuu Qabto Alaab waa inuu 14 cisho qoraal ahaan ugu wargeliyo Xafiiska, marka loo magacaabo booskaas ama uu Hantidaas la wareego.
- 2. Xafiisku wuxuu go'aamin wadarta cashuur ee lagu leeyahay Cashurbixiyaha ee laga rabo inuu bixiyo qofka hantidiisa la hayo, waxaana Xafiisku ku ogesiin qofka alaabta lala wareegay 30 ciso gudaheed oo ka bilaabanta maalinta Xafiiska Dakhliga lasoo gaadhsiyo wargelinta lagu xeeriyay Qodobhoosaadka (1) ee Qodobkan.
- 3. Hab waafaqsan Qodob Hoosaadka (4) ee qodobkan, Qofka hanti gacanta ku haya:
 - b) Ma wareejinkaro hantidaas isaga oo aan ogolaansho ka helin Xafiiska Dakhliga, marka uu ogeysiin soo gaadhsiisay hab waafaqsan Qodob Hoosaadka (2) ee qodobkan, ama muddada 30 maalmood ah ee lagu xeeriyay Qodob Hoosaadka (2) ee qodobkan.

- 6. ቢሮው በዚህ አንቀጽ ንዑስ አንቀጽ (5) መሠረት በዋስትና የተረጋገጠውን ታክስ በሙሉ ሲቀበል ቢሮው መዘጋቢው ባለሥልጣን በዚህ አንቀጽ ንዑስ አንቀጽ (4) ሥር በተሰጠው ትዕዛዝ መሠረት ያካሄደውን ምዝገባ እንዲሰርዘው ማስታወቂያ የሚሰጠው ሲሆን መዘጋቢው ባለሥልጣንም ያለምንም ክፍያ የዋስትና ናውን ምዝገባ ይሰርዛል።
- 7. በዚህ አንቀጽ ንዑስ አንቀጽ (2) መሠረት ባንኮች ዋስትና የተቀበሉባቸው ሀብቶች የቀደምትነት መብት የሚኖሩ ራቸው ብድሩ ከመሰጠቱ በፊት ታክስ ከፋይ የታክስ ዕዳ የሌለበት መሆኑ በቢሮው የተረጋገጠ ሲሆን ብቻ ነው።

40. የተረካቢዎች ግዴታዎች

- 1. ማንኛውም ተረካቢ የአንድን ታክስ ከፋይ ሀብት ተረካቢ ሆኖ ከተሾመ ወይም ሀብቱ በይዘታው ሥር ከገባ ከሁለቱ ከሚቀድመው ጊዜ ጀምሮ ባሉት አሥራ አራት ቀናት ውስጥ ለቢሮው በጽሑፍ ማሳወቅ አለበት።
- 2. ቢሮው ሀብቱ በተረካቢው ቁጥጥር ሥር ባለው ታክስ ከፋይ ያልተከፈለውን የታክስ ዕዳ እና ወደፊት የሚከፈለውን የታክስ መጠን በመወሰን በዚህ አንቀጽ ንዑስ አንቀጽ (1) የተገለፀው የጽሑፍ ማስታወቂያ በደረሰው በ30 ቀናት ውስጥ ለተረካቢው ማሳወቅ አለበት።
- 3. የዚህ አንቀጽ ንዑስ አንቀጽ (4) እንደተጠበቀ ሆኖ፣ ተረካቢው
 - ሀ) ከቢሮው አስቀድሞ ፈቃድ ካላገኘ በስተቀር በእጁ የሚገኘውን የታክስ ከፋይን ሀብት በዚህ አንቀጽ ንዑስ አንቀጽ (2) የተመለከተው ማስታወቂያ ሳይደርሰው ወይም ማስታወቂያ ሳይሰጠው በዚህ አንቀጽ ንዑስ አንቀጽ (2) የተመለከተው የ30 ቀናት ጊዜ ከማለፍ በፊት መሸጥ ወይም በማናቸውም ሁኔታ ማስተላለፍ አይችልም።

- 6. Upon receipt of the whole of the amount of tax secured under sub-article (5) of this Article, the Bureau shall serve notice on the Registering Bureau cancelling the direction made under sub-article (4) of this Article and the Registering Bureau shall, without fee, cancel the registration of the notice security.
- 7. The priority for prior secured claims under sub-article (2) of this Article shall include the priority of banks in relation to secured claims shall only be applicable where the bank ensures that there is no outstanding claims before granting to the loan.

40. Duties of Receivers

- 1. A receiver shall notify the Bureau, in writing, within 14 days after the earlier of being appointed to the position or taking possession of an asset in Ethiopia of a taxpayer.
- 2. The Bureau shall determine the amount of unpaid tax owing by the taxpayer and the amount of tax that will become payable by the taxpayer whose assets are under the control of the receiver and shall notify the receiver, in writing, of that amount within 30 days of the Bureau receiving a notice under sub-article (1) of this Article.
- 3. Subject to sub-article (4) of this Article, a receiver:
 - a) shall not, without prior approval of the Bureau, dispose of an asset of the taxpayer whose assets are under the control of the receiver until a notice has been served on the receiver under sub-article (2) of this Article or the 30-day period specified in sub-article (2) of this Article has expired without a notice being served under that sub-article;

- t) Waa inuu diido inuu ku iibiyo hantidaas qiime lamid ah midka lagu sheegay ogeysiinta Xafiiska Dakhliga Hab waafaqsan Qodob Hoosaadka (2) ee Qodobkan, ama mid ka yar; iyo
- j) Wuxuu shakhsi ahaan masuul ka yahay ilaa xadka lacagta aan la ogolayn in lagu iibiyo Alaabtaas isagoo bixin doona Cashuurtii ku waajibtay alaabtaas.
- 4. Qodob Hoosaadka (3) ee qodobkan kama hor istaagayo qofka hantida gacanta ku haya inuu mudnaanta siiyo bixinta arrimahan soo socda isagoo kahor marinaya Ogeysiinta lagu sheegay Qodob Hoosaadka (2) ee qodobkan:
 - b) Deyn uu sharcigu mudnaan ka siiyay Cashuurta lagu xeeriyay Qodob Hoosaadka (2) ee qodobkan,
 - t) Kharashka uu galay Qofka Hantida gacana ku haya oo ay kamid tahay gunadiisu.
- 5. Marka laba qof ama in ka badan ay la wareegaan gacan ku haynta alaabta ay ku waajibto cashuurtu, waxay wadajir ahaan iyo gaar ahaantoodaba uu dhaqangal ugu yahay Qodobkan waxaanay waajibaadyada Qodobkan u gudan karaan wadajir ama gooni-gooni.
- 6. qodobkan dhexdiisa **"Qofka la wareegay Gacan ku haynta"** waxaa loola jeedaa qofkasta oo Hanti deegaanka gudihiiisa taala oo uu leeyahay cashuurbixiye ama Qof geeriyooday uu yahay:
 - b) Qofka shirkad kacday Xisaab xidhaya;
 - t) Qof hanti gacanta ku haya oo ay magacawday maxkamadu ama si kale loo magacaabay.
 - j) Wakiilka qof kacay,
 - x) Qof haysta Damaanad hanti ma guurto ah.
 - kh) Qofka maamulaya qof dhintay hantidiisa.

- ለ) ከሁብቱ ሽያጭ ገንዘብ ላይ ቢሮው በዚህ አንቀጽ ንዑስ አንቀጽ (2) መሠረት የገለጸውን የታክስ መጠን ወይም ቢሮው የተስማማባትን አነስተኛ የታክስ መጠን ቀንሶ ማስቀመጥ አለበት። እንዲሁም
- ሐ) የሁብቱ ባለቤት በሆነው ታክስ ከፋይ መክፈል ላለበት ታክስ ከሁብቱ ሽያጭ ገቢ ተቀንሶ መቀመጥ ባለበት የገንዘብ መጠን ልክ በግል ተጠያቂ ይሆናል።
- 4. የዚህ አንቀጽ ንዑስ አንቀጽ (3) ድንጋጌ ተረካቢው በዚህ አንቀጽ ንዑስ አንቀጽ (2) እንዲከፍል ከተጠየቀው ታክስ በማስቀደም የሚከተሉትን ክፍያዎች ከመፈፀም አይከለክለውም፡-
 - ሀ) በዚህ አንቀጽ ንዑስ አንቀጽ (2) በተጠቀሰው ማስታወቂያ ከተመለከተው ገንዘብ በሕግ የቅድሚያ መብት ያለውን ዕዳ፤
 - ለ) የተረካቢውን አበል ጨምሮ ተረካቢው በተረካቢነት ችሎታው የሚያወጣቸውን ወጪዎች፤
- 5. ሁለትና ከዚያ በላይ የሆኑ ሰዎች አንድን ታክስ ከፋይ በተመለከተ ተረካቢ በሚሆኑበት ጊዜ በዚህ አንቀጽ የተመለከቱት ግዴታዎችና ኃላፊነቶች በሁለቱም ተረካቢዎች ላይ በአንድነትና በነጠላ ተፈጻሚ የሚሆኑ ሲሆን፤ ግዴታዎቹ ከሁለቱ በአንዱ ተረካቢ ሊከናወኑ ይችላሉ።
- 6. ለዚህ አንቀጽ ዓላማ “ተረካቢ” ማለት በኢትዮጵያ ውስጥ የሚገኝን የታክስ ከፋይን ወይም የሚችል ታክስ ከፋይን ሁብት በተመለከተ ከሚከተሉት አንዱ ሰው ነው፡-
 - ሀ) የኩባንያ አጣሪ፤
 - ለ) በፍርድ ቤት ወይም ከፍርድ ቤት ውጪ የተሾመ ተረካቢ፤
 - ሐ) የክስረ ሰው ባለአደራ፤
 - መ) በመያዣ የተሰጠን ንብረት በይዞታው ሥር ያደረገ ሰው፤
 - ሠ) የሚችን ሁብት የሚያጣራ ውርስ አጣሪ፤

- b) shall set aside, out of the proceeds of sale of an asset, the amount notified by the Bureau under sub-article (2) of this Article, or a lesser amount as is subsequently agreed to by the Bureau; and
- c) Shall be personally liable to the extent of the amount required to be set aside for the tax payable by the taxpayer who owned the asset.
- 4. Nothing in sub-article (3) of this Article prevents a receiver from paying the following in priority to the amount notified under sub-article (2) of this Article:
 - a) a debt that has a legal priority over the tax referred to in the notice served under sub-article (2) of this Article;
 - b) The expenses properly incurred by the receiver in the capacity as such, including the receiver’s remuneration.
- 5. When two or more persons are receivers in respect of a taxpayer, the obligations and liabilities under this Article apply jointly and severally to both persons but may be discharged by any of them.
- 6. In this Article, “receiver” means a person who, with respect to an asset in Ethiopia of a taxpayer or deceased taxpayer, is any of the following:-
 - a) a liquidator of a company;
 - b) a receiver appointed by a court or out of court;
 - c) a trustee for a bankrupt person;
 - d) a mortgagee-in-possession;
 - e) an executor of a deceased estate.

41^{aad} **Qabashada Hantida**

1. iyada oo loo hogaansamayo arrimaha lagu sheegay qodobhoosaadka (2) ee qodobkan, Xafiisku wuxuu qofka ku guuldareysta inuu ku bixiyo cashuurta waqtigii laga rabay gaadhsiin Qoraal loogu yeesho **“Qabashada Hantida”** iyadoo lagu sababaynayo bixin la’aanta Cashuurta ee 30 cisho kadib maalinta uu Xafiisku soo gaadhsiiyay ogeysiinta.
2. Haddii Xafiisku ku qanco in cashuur ururintu ku sugantahay khatar, wuxuu si degdeg ah usoo saari karaa amarka Qabashada Hantida.
3. Haddii Cashuurbixiyuhu ku guul daraysato in ay bixiyaan Canshuur mudadii loo qabtay ee lagu xeeriyay ogeysiinta loo bixiyay hab waafaqsan Qodob Hoosaadka (1) ee qodobkan, ama Qodob Hoosaadka (2) ee qodobkan khusaysaa, Xafiisku soo saari karaa amarka qabashada Hantida taasi oo dhaqangal ku ah Cashuurbixiyaha ama cidkasta oo kale oo haysa Hantida cashuurbixiyaha.
4. Amarka Qabashada Hantida waxaa lagu fulin karaa hantikasta oo uu leeyahay Cashuurbixiyuhu, marka laga reebo:
 - b) Hanti ay xuquuq ku yeesheen dadkale kahor soo saarista Amarka
 - t) Hantikasta oo ku jirta garmaqalka Garsoorka ama ku dhagan hantikale oo ku jirta garmaqalka garsoorka
 - j) Hantikasta oo aan la Qabsankarin hab waafaqsan Sharciga dhaqangalka ah ee Dalka.
5. Kahor inta aanu Xafiisku soo saarin Amarka qabashada Hantida iyo kadiba, wuxuu Qoraal kaga codsan karaa qofka gacanta ku haya Hantida inuu soo gudbiyo Dhokumentiyada cadeynaya hantida uu hayo

41. **U-ni-ti-ni ስለመያዝ**

1. የዚህ አንቀጽ ንዑስ አንቀጽ (2) ድንጋጌ እንደተጠበቀ ሆኖ፣ ቢሮው ታክሱን በመክፈያ ጊዜው ላልከፈለ ታክስ ከፋይ የሚፈለግበትን ታክስ ማስጠንቀቂያ በደረሰው በ30 ቀናት ውስጥ ካልከፈለ የታክስ ከፋይ ሀብት እንዲያዝ ትዕዛዝ (“የመያዣ ትዕዛዝ” ተብሎ የሚጠቀስ) የሚሰጥ መሆኑን የሚገልጽ ማስጠንቀቂያ ለታክስ ከፋይ ሊሰጠው ይችላል።
2. ቢሮው ታክስ ከፋይ የሚፈለግበትን ታክስ የሚከፍል ለመሆኑ ስጋት መኖሩን ካረጋገጠ የመያዣ ትዕዛዙን ወዲያውኑ ሊሰጥ ይችላል።
3. ታክስ ከፋይ በዚህአንቀጽ ንዑስ አንቀጽ (1) በተሰጠው ማስጠንቀቂያ በተመለከተው ጊዜ ውስጥ ታክሱን ካልከፈለ ወይም በዚህአንቀጽ ንዑስ አንቀጽ (2) የተመለከተው መኖሩ ሲረጋገጥ ቢሮው የመያዣ ትዕዛዙን ለታክስ ከፋይ ሊሰጥ ወይም የታክስ ከፋዩን ሀብት በይዞታው ሥር ባደረገ በማንኛውም ሰው ላይ ሊያስተላልፍ ይችላል።
4. የመያዣ ትዕዛዙ ከዚህ በታች ከተዘረዘሩት በስተቀር በማንኛውም የታክስ ከፋይ ሀብት ላይ ተፈጻሚ ሊሆን ይችላል።
 - ሀ) በሀብቱ ላይ የቀደምትነት መብት ባላቸው የገንዘብ ጠያቂዎች በተያዘ ንብረት፣
 - ለ) በማንኛውም የፍርድ ሂደት ዕገዳ በተደረገበት ወይም የአፈጻጸም ትኩረት በተሰጠበት ንብረት፣
 - ሐ) በሀገሪቱ ሕግ መሠረት ሊታገድ በማይችል ንብረት፣
5. በታክስ ከፋይ ንብረት ላይ የመያዣ ትዕዛዝ ከተሰጠ ወይም የሚሰጥ ከሆነ ቢሮው በጽሑፍ የሚሰጥ ማስታወቂያ የሚያዘውን ሀብት በሚመለከት በማስረጃነት ሊያገለግል የሚችል ማንኛውንም ሰነድ የያዘ ሰው ይህን ሰነድ ለቢሮው እንዲያቀርብ ሊጠይቀው ይችላል።

41. **Seizure of Property**

1. Subject to sub-article (2) of this Article, the Bureau may serve a notice on a taxpayer who has failed to pay tax by the due date stating the intention of the Bureau to issue an order (referred to as a “seizure order”) for the seizure of the property of the taxpayer if the unpaid tax is not paid with 30 days of service of the notice.
2. If the Bureau makes a finding that the collection of the tax owing by a taxpayer is in jeopardy, the Bureau may immediately issue a seizure order.
3. If the taxpayer has failed to pay the tax due within the time specified in a notice served under sub-article (1) of this Article or sub-article (2) of this Article applies, the Bureau may issue a seizure order on the taxpayer and any person having possession of the taxpayer’s property.
4. A seizure order may be executed against any property of the taxpayer other than property that, at the time of execution of the order:
 - a) is subject to a prior secured claim of creditors;
 - b) is subject to attachment or execution under any judicial process; or
 - c) cannot be subject to attachment under the law of Ethiopia.
5. before the bureau issue the seizure order it may demand, by notice in writing, that any person having custody of documents or statements relating to the property of the taxpayer exhibit the documents to the Bureau

6. Xafiisku wuxuu codsan karaa askari Boolis ah in uu joogo inta lagu guda jiro fulinta amarka qabashada Hantida waaana inay uumeeldhistaa hantida qabtay iyadoo ilaalinaysa badqabka hantidaas.

7. Marka Xafiisku qabto hantida hab waafaqsan Qodobkan, wuxuu siin Cashuurbixiyaha qoraal ay ku cadahay:

b) Faahfaahinta hantida qabtay iyo Wadarta Cashuurta lagu leeyahay Cashuurbixiyaha;

t) In Xafiisku Xaraashi doono Hantidaasi hadii aanu Cashuurbixiyahu ku bixinin Cashuurta mudada lagu sheegay Ogeysiinta.

8. ujeedooyinka Qodob Hoosaadka (7) (b) ee qodobkan, muddada la haynayo Hantida la qabtay waa:

b) Alaabta Xumaata (Qudhunta) muddada Xafiisku u arko macquul ah isagoo la tixgelinayo xaaladda alaabta; ama

t) Alaabaha kale oo dhan, 10 maalmood ka bilaabanta qabashada alaabta.

9. Haddii Cashuurbixiyahu ku guuldareysto inuu cashuurta ku bixiyo mudada lagu xeeriyay qodob-hoosaadka (7) ee qodobkan, dhamaadka mudada Xafiisku wuxuu alaabta ku xaraashayaa Xaraash furan iyadoo:

b) Marka hore bixinaysa kharashkii Qabashada, ilaalinta iyo iibinta hantida sida uu go'aamiyo Xafiisku

t) Marka xigtana, in la bixiyo canshuurta daynka ee lagu lahaa canshuur bixiyaha sida lagu sheegay ogeysiinta lagu xeeriyay Qodob Hoosaadka (7) ee qodobkan,

j) Marka xignata, in la bixiyo daymaha kale ee canshuurta ee lagu lahaa canshuur bixiyaha.

x) Iyadoo ay sideeda tahay arrimaha lagu sheegay qodob-hoosaadka (10) qodobkan, hadii ay jirto lacag soo hadhay marka la bixiyo arrimaha sare lagu sheegay waa in lagu siiyo cashuurbixiyaha 45 maalmood gudahood oo ka bilaabanta maalinta iibka hantida.

6. በመያዣ ትእዛዙ መሠረት ንብረት በሚያዘበት ጊዜ የፖሊስ መኮንን በቦታው እንዲገኝ ቢሮው ትዕዛዝ ሊሰጥ የሚችል ሲሆን የንብረት ደህንነቱ በሚረጋገጥበት ቦታ እንዲቀመጥ ማድረግ አለበት።

7. ቢሮው በዚህ አንቀጽ መሠረት የታክስ ከፋዩን ንብረት በሚይዘበት ጊዜ የሚከተሉትን ነጥቦች የያዘ ማስታወቂያ ለታክስ ከፋዩ ይሰጠዋል፡-

ሀ). የተያዘውን ንብረት እና ያልተከፈለው የታክስ መጠን፤

ለ) ታክስ ከፋዩ በማስታወቂያው በተገለጸው ሀብቱ ተይዞ በሚቆይበት ጊዜ ውስጥ የሚፈለግበትን ታክስ የማይከፍል ከሆነ ሀብቱን እንደሚሸጠው፤

8. ለዚህ አንቀጽ ንዑስ አንቀጽ (7) (ሀ) ድንጋጌ አፈጻጸም ሲባል “ሀብት ተይዞ የሚቆይበት ጊዜ” ማለት፡-

ሀ) ለሚበላሹ ዕቃዎች የዕቃዎቹን ሁኔታ ግምት ውስጥ በማስገባት ቢሮው በቂ ነው ብሎ የሚወስነው ጊዜ፤

ለ) በሌላ በማናቸውም ሁኔታ ዕቃዎቹ ከተያዙ በኋላ ያለው የአስር ቀናት ጊዜ ነው።

9. ታክስ ከፋዩ በዚህአንቀጽ ንዑስ አንቀጽ (7) መሠረት በሚሰጠው ማስታወቂያ ያልተከፈለ ታክስ ንብረቱ ተይዞ ቢሮው ሀብቱን በግልጽ ጨረታ በመሸጥ ከሽያጩ የሚገኘው ገንዘብ በቅደም ተከተል ለሚከተሉት ክፍያዎች እንዲውል ያደርጋል፤

ሀ) በመጀመሪያ ደረጃ በቢሮው በሚወሰነው መጠን ሀብቱን ለመያዝ፤ ለመጠበቅና ለመሸጥ የወጣውን ወጭ ለመሸፈን፤

ለ) በዚህ አንቀጽ ንዑስ አንቀጽ (7) በተሰጠው ማስታወቂያ የተመለከተውን ያልተከፈለ የታክስ ዕዳ ለመክፈል፤

ሐ) የታክስ ከፋዩን ሌላ የታክስ ዕዳ ለመክፈል፤

መ) የዚህ አንቀጽ ንዑስ አንቀጽ 10 ድንጋጌ እንደተጠበቀ ሆኖ፤ ከሽያጩ ገንዘብ ላይ ቀሪ ገንዘብ ካለ ንብረቱ ከተሸጠበት ቀን ጀምሮ በ45 ቀናት ውስጥ ለታክስ ከፋዩ ይከፈለዋል።

6 The Bureau may request a police officer to be present during the execution of a seizure order and shall store the property seized in such manner as to ensure the security of the property.

7 When the Bureau has seized property of a taxpayer under this Article, the Bureau shall serve a notice on the taxpayer:

a) Specifying the seized property and the unpaid tax liability of the taxpayer; and

b) Stating that the Bureau shall dispose of the property if the taxpayer does not pay the unpaid tax within the detention period specified in the notice.

8. For the purposes of sub-article (7)(a) of this Article, the detention period is:

a) For perishable goods, the period that the Bureau considers reasonable having regard to the condition of the goods; or

b) For any other case, 10 days after the seizure of the goods.

9 If the taxpayer fails to pay the unpaid tax specified in the notice served under sub-article (7) of this Article by the end of the detention period, the Bureau may sell the property by public auction and apply the proceeds as follows:

a) First towards the cost of taking, keeping, and selling the property as determined by the Bureau;

b) then in payment of the unpaid tax liability of the taxpayer as specified in the notice served under sub-article (7) of this Article;

c) Then in payment of any other unpaid tax liability of the taxpayer;

d) Subject to sub-article (10), the remainder of the proceeds, if any, is to be paid to the taxpayer within 45 days of the sale of the property.

- 10. Hadii uu heshiis qoraal ah Cashuurbixiyuhu ku ogolaado wadarta lacagta ee lagu sheegay qodob-hoosaadka (9) (x) ee qodobkan waxaa loo gudbin mustaqbalka si loogu bixiyo cashuurta mustaqbalka laga yaabo inuu bixiyo Cashuurbixiyuhu.
- 11. Marka Hantida loo xaraashi hab waafaqsan Qodobhoosaadka (9) ee Qodobkan hase ahaatee lacagta lagu iibiyay Ahantidu ay ka yartahay Cashuurtii lagu lahaa Cashuurbixiyaha oo lagu daray Kharashkii ku baxay Qabashada, ilaalinta iyo iibinta hantida ee lagu xeeriyay Qodob hoosaadka (9) (b) ee Qodobkan, Xafiisku wuxuu dhaqangelin Qaynta Todobaad ee Bayaankan.
- 12. Qof kasta oo ku guuldareysta ama diida inuu soo wareejiyo Hantida Cashuurbixiyaha taasi oo sharcigu fasaxay in la Qabto waxa uu u qoolanyahay Lacag u dhiganta ama la qiime ah hantida uu diiday inuu soo wareejiyo hase ahaatee wadarta uu u qoolanyahay kama badankarto wadarta Cashuurtii lagu lahaa Cashuurbixiyaha oo lagu daray kharashkii ku baxay Qabashada, ilaalinta iyo iibinta hantida sida lagu xeeriyay Qodob Hoosaadka (9) (b) ee qodobkan.
- 13. Awoodda soo saarista Amarka Qabashada Hantida waxaa iska leh Madaxa Xafiiska ama Sarkaalka Cashuurta oo uu si gaar ah ugu wakiishay Madaxa Xafiiska.
- 14. Hantikasta oo loo qabtay Hab waafaqsan Qodobkan waxaa loo diiwaangelin Xafiiska Dakhliga looma wareejin karo Xafiiskale oo dawladeed lamana siin karo sababkasta oo jirta awgeed.
- 15. Hantida loo qabanayo hab waafaqsan Qodobkan waa inay Qiime ahaan ku haboontahay marka loo eego Cashuurta lagu leeyahay Cashuurbixiyaha.

- 10. **ታክስ ከፋዩ በጽሑፍ ስምምነቱን ከገለጸ በዚህ አንቀጽ ንዑስ አንቀጽ (9) (መ) የተመለከተው ገንዘብ ወደፊት ለሚመጣ ማንኛውም የታክስ እዳ መክፈያነት እንዲውል ማድረግ ይቻላል።**
- 11. **በዚህ አንቀጽ ንዑስ አንቀጽ (9) በተመለከተው መሠረት ከሀብት ሽያጭ የሚገኘው ገንዘብ ታክስ ከፋዩ ከሚፈለግበት የታክስ ዕዳ እና ሀብቱን ለመያዝ፣ ለመጠበቅ እና ለመሸጥ ከወጣው ወጭ ያነሰ በሚሆንበት ጊዜ ቢሮው በዚህ አዋጅ ክፍል ሰባት መሠረት ቀሪውን ዕዳ ለማስከፈል ይችላል።**
- 12. **በቢሮው የመያዣ ትዕዛዝ የተላለፈበትን ሀብት የያዘ ማንኛውም ሰው ይህንን ሀብት ያላስረከበ ወይም ለማስረከብ ፈቃደኛ ሳይሆን የቀረ እንደሆነ በዚህ አንቀጽ ንዑስ አንቀጽ (9) (ሀ) መሠረት የሚወሰነውን ወጪ ጨምሮ ካላስረከበው ሀብት ዋጋ ሳያልፍ ከታክስ ከፋዩ ለሚፈለገው ታክስ መጠን በግል ተጠያቂ ይሆናል።**
- 13. **በዚህ አንቀጽ መሠረት የመያዣ ትዕዛዝ ለመስጠት የሚችለው በቢሮው ኃላፊ ወይም በራሱ ውክልና የተሰጠው የታክስ ሠራተኛ ይሆናል።**
- 14. **በዚህ አንቀጽ መሠረት የተያዘ ሀብት በቢሮው የሚያዝና በቢሮው ኃላፊነት ስር የሚቆይ ሲሆን ለምንም ዓይነት ዓላማ ተብሎ ለሌላ ለማንኛውም የመንግሥት መሥሪያ ቤት ተላልፎ ሊሰጥ አይችልም።**
- 15. **በዚህ አንቀጽ መሠረት የግብር ከፋዩን ሀብት ለመያዝ የሚቻለው ከሚፈለግበት ግብር ጋር ተመጣጣኝ በሆነ መጠን ነው።**

- 10. With the written agreement of the taxpayer an amount referred to in sub- article (9)(d) may be carried forward for the payment of any future tax liability of the taxpayer under any tax law.
- 11. When the proceeds of sale of the property under sub-article (9) of this Article are less than the total of the taxpayer’s unpaid tax liability and the cost of taking, keeping, and selling the property as determined under sub- article (9)(a) of this Article, the Bureau may proceed under this Chapter to recover the shortfall.
- 12. Any person who fails or refuses to surrender any property of a taxpayer that is the subject of a seizure order shall be personally liable to the Government for an amount equal to the value of the property not surrendered but not exceeding an amount equal to the taxpayer’s unpaid tax liability together with the costs of the seizure determined under sub- article (9)(a) of this Article.
- 13. The power to issue a seizure order under this Article may be exercised only by the Director General or a tax officer specifically authorized by the Director-General to issue seizure orders.
- 14. Any property seized under this Article shall be held and accounted for only by the Bureau and the property shall not be transferred to or given over to any other Government agency for any purpose whatsoever.
- 15. The value of property to be seizure under this Article, should be equal to the taxpayer’s unpaid tax liability.

42^{aad} **Ilaalinta Lacagaha iyo Hantida la dhigto Hay'adaha ka shaqeeya lacagta**

1. Qodobkani waxaa la dhaqangelin marka ay jiraan sababo macquul ah oo ay Xafiisku ku qancikaro in Cashuurtii laga rabay inuu bixiyo Cashurbixiyuhu ay ku sugantahay Khatar loona baahanyahay in sidegdeg ah looga qaado cashuurtaas.
2. marka Qodobkani dhaqangal ku yahay Xafiisku wuxuu Waraaq amar ah u qori Hay'adda ka shaqeeya arrimaha lacagta ee ay khusaysa si ay:
 - b) U xayirto Xisaabta Cashurbixiyaha,
 - t) Inay joojiso in qofku dhaqdhaqajiyoo lacagta, Alaabada Qaaliga ah, Biraha Qaaliga ah ama Hantida kale ee ay gacanta ku hayso Hay'addu ee uu leeyahay Cashurbixiyahu;
 - j) Waxay ka codsankaraa Hay'adda inay soo dhaweyso xog la xidhiidha Xisaabaha Cashurbixiyaha iyo waxyaabaha u yaala Hay'adda;
3. Amarka uu Xafiisku u qorayo hay'adda ka shaqeeyna lacagta hab waafaqsan Qodobhoosaadka (2) ee qodobkan waa in lagu cadeeyo magaca Cashurbixiyaha oo dhamaystiran, Ciwaankiisa iyo Tirsi Diiwaaneedka Cashuurta.
4. Marka uu Xafiisku soo saaro amarka lagu xeeriyay Qodobhoosaadka (2) ee qodobkan, wuxuu sida ugu dhakhsaha badan u samayn Qiimaynta khatarta ee Cashuurta lagu leeyahay Cashurbixiyaha.
5. Xafiisku waa inuu muddo 10 cisho gudaheed ah kagasoo qaadato Maxkamadda fasaxa Amarka ay u qortay Hay'adda.
6. Hadii Xafiisku ku guuldareysto inuu soo qaato ogolaanshaha maxkamadda 10 cisho gudaheed oo ka bilaabanta maalinta ay amarka soo saartay, amarku ma yeelanayo wax dhaqangal sharci ah.

42. **በፋይናንስ ተቋማት የተቀመጡ ንብረቶችንና ፈንዶችን ይዞ ስለማቆየት**

1. ይህ አንቀጽ ተፈጻሚ የሚሆነው ቢሮው በበቂ ምክንያት ከታክስ ከፋይ ላይ የሚፈለገው ታክስ የሚሰበሰብ ስለመሆኑ ስጋት ሲኖረውና ታክሱ በአስቸኳይ መሰብሰብ ያለበት ሲሆን ይሆናል።
2. ይህ አንቀጽ ተፈጻሚ በሚሆንበት ጊዜ ቢሮው አንድ የፋይናንስ ተቋም የሚከተሉትን እንዲፈጽም ትዕዛዝ ሊሰጥ ይችላል።
 - ሀ) የታክስ ከፋይ ሂሳቦች እንዳይንቀሳቀሱ እንዲያደርግ፤
 - ለ) በፋይናንስ ተቋሙ ውስጥ በጥንቃቄ የሚያዙ ዕቃዎች ማስቀመጫ ሣጥን ውስጥ የተቀመጠ ማንኛውም የታክስ ከፋይ ጥሬ ገንዘብ፣ ወይንም ሌላ ንብረት እንዳይንቀሳቀስ፤
 - ሐ) በጥንቃቄ በሚያዙ ዕቃዎች ማስቀመጫ ሣጥን ውስጥ ስለሚገኙ ሀብቶች ተገቢውን መረጃ ወይም በሣጥኑ ውስጥ ያሉትን ሀብቶች ዝርዝር ቢሮው እንዲሰጥ፤
3. በዚህ አንቀጽ ንዑስ አንቀጽ 2 መሠረት ለፋይናንስ ተቋም የሚሰጠው ትእዛዝ ትእዛዙ ተፈጻሚ የሚሆንበትን የታክስ ከፋይን ስም፣ አድራሻ እና የታክስ ከፋይ መለያ ቁጥር መያዝ አለበት።
4. በዚህ አንቀጽ ንዑስ አንቀጽ (2) ትዕዛዝ በሚሰጥበት ጊዜ፣ ቢሮው በታክስ ዓመቱ እና በማናቸውም በቀደመው የታክስ ዓመት ታክስ ከፋይ ሊከፍል የሚገባውን ታክስ አስመልክቶ ወዲያውኑ የስጋት የታክስ ስሌት ሊያከናውን ይችላል።
5. ቢሮው ለፋይናንስ ተቋሙ የዕግድ ትዕዛዝ በደረሰው በ10 ቀናት ጊዜ ውስጥ ትዕዛዙ እንዲቀጥል ለማድረግ የሚያስችል የፍርድ ቤት ፈቃድ ማግኘት አለበት።
6. የዕግድ ትዕዛዙ ከተሰጠበት ቀን ጀምሮ በ10 ቀናት ጊዜ ውስጥ የፍርድ ቤት ፈቃድ ካልተገኘ ቢሮው የሰጠው ትዕዛዝ ተፈጻሚነት ያቆማል።

42. **Preservation of Funds and Assets Deposited with Financial Institutions**

- 1 This Article applies when the Bureau has reasonable cause to believe that the collection of tax owing by a taxpayer is in jeopardy and there is urgency in the collection of the tax.
- 2 When this Article applies the Bureau may serve an administrative order on a financial institution requiring the financial institution.
 - a). block the accounts of the taxpayer;
 - b). freeze access to any cash, valuables, precious metals, or other assets of the taxpayer in a safe deposit box held by the financial institution; and
 - c). Provide information relating to the accounts or contents of the safe deposit box.
- 3 An order served on a financial institution under sub-article (2) of this Article shall specify the following the name, address, and TIN of the taxpayer to which the order applies.
- 4 When an order has been served under sub-article (2) of this Article, the Bureau may make an immediate jeopardy assessment of the tax payable by the taxpayer for the current and any prior tax year.
- 5 The Bureau shall obtain a court authorization for the order within 10 days of service of the notice of the order on the financial institution.
- 6 If there is no court authorization of the order within 10 days of service of notice of the order, the order shall lapse.

7. Hay'adda loo gudbiyay amarka lagu sheegay Qodobhoosaadka (2) ee qodobkan waa inay u hogaansanto amarkaas ilaa inta uu noqonayo mid buray sida lagu xeeriyay farqada (6) ee qodobkan.

8. Haddii aanay jirin sabab macquul ah, Hay'adda ku guuldareysata inay fuliso amarka uu Xafiisku u soo saaray hab waafaqsan farqada (2) ee qodobkan waxay u qoolantahay inay bixiso wadarta lacageed ee ku qoran Amarka.

43^{aad} **Ka magdhabida cashuurta Cid Sadexaad**

1. hadii Cashuurbixiyaha laga rabo inuu bixiyo Cashuur lagu lahaa, Xafiisku wuxuu Amar maamul oo loogu yeedhi "Garnishee" kaasi oo lagaga rabo cid sadexaad inuu bixiyo wadarta lagu xusay Amarka hase ahaatee wadarta lagu xusay amarku kama badan karto cashuurtii lagu lahaa.

2. Marka amarka Garnishee-gu uu sheegayo in lacag laga jaro Mushaharka, Gunooyinka ama lacag kale oo loo siiyo qofka si joogto ah, wadarta halkii marba la jarayaa waa inaanay ka badanin sadexmeelood halmeel ee wadarta mushaharka, Gunada ama lacagta kale ee la siiyo halkii marba.

3. Amarka Garnishee-ga waxaa la qori karaa in laga gooyo God-xisaabeed wadaag ah, marka:

b) Dadka wada leh god-xisaabeedka wadaaga ah lagu wada leeyahay Cashuur; ama

t) Marka Cashuurbixiyuhu uu lacag kalasoo bixi karo god-xisaabeedka wadaaga ah isaga oo aan u baahnayn ogolaanshaha midka kale (marka laga reebo shirkadaha ku dhisan heshiiska wadaaga ah).

4. Qofka loo qoray Amarka Garnishee-gu waa inuu ku bixiyo lacagta ku qoran amarka mudada lagu xusay amarka hase ahaatee mudadaasi kama horayn karto taariikhda cashuurbixiyaha laga rabay inuu cashuurta bixiyo.

5. Qofka ku doodaya inaanu u hogaansami karin Amarka Garnishee-ga waa inuu Xafiiska Dakhliga qoraal ku ogeysiiyo todoba cisho gudaheed oo ka bilaabmayasa maalinta uu soo gaadhay amarku isagoo faahfaahinaya sababaha aanu ugu hogaansami karayn amarka.

7. **በዚህ አንቀጽ ንስሱ አንቀጽ 2 መሠረት ትእዛዝ የደረሰው የፋይናንስ ተቋም ትእዛዙ ከደረሰው ቀን ጀምሮ በዚህ አንቀጽ ንስሱ አንቀጽ 6 መሠረት የትዕዛዙ ተፈጻሚነት እስከ ሚያበቃ ድረስ ትእዛዙን ማክበር ይኖርበታል።**

8. አንድ የገንዘብ ተቋም ያለምንም በቂ ምክንያት በዚህ አንቀጽ ንዑስ አንቀጽ (2) በተሰጠው ትዕዛዝ መሠረት ሳይፈጸም የቀረ እንደሆነ በትዕዛዙ ለተመለከተው የገንዘብ መጠን በግሉ ኃላፊ ይሆናል።

43. **ያልተከፈለን ታክስ ከሦስተኛ ወገኖች ስለማስከፈል**

1. አንድ ታክስ ከፋይ የሚፈለግበትን ታክስ በመክፈያ ጊዜው ሳይከፍል የቀረ እንደሆነ ቢሮው ለታክስ ከፋይ ገንዘብ ለሚከፍል ሦስተኛ ወገን በጽሑፍ በሚሰጥ ትዕዛዝ የተመለከተውን ገንዘብ ለቢሮው እንዲከፍል ትዕዛዝ ይሰጣል ።

2. የክፍያ ትዕዛዙ ለታክስ ከፋይ ገንዘብ የሚከፍል ሦስተኛ ወገን ከደመወዝ ወይም በተወሰነ የጊዜ ገደብ ከሚከፈል ሌላ ተመሳሳይ ክፍያ ላይ ቀንሶ ገቢ እንዲያደርግ በሚሆንበት ጊዜ ከእያንዳንዱ ክፍያ ላይ የሚቀነሰው የገንዘብ መጠን አንድ- ሶስተኛ መብለጥ የለበትም።

3. በጋራ በተከፈተ የባንክ ሂሳብ ውስጥ የሚገኝን ገንዘብ በተመለከተ የክፍያ ትእዛዝ ለከፋይ የሚሰጠው፡-

ሀ) የጋራ ሂሳብ ባለቤቶች ያልተከፈለ የታክስ ዕዳ ሲኖርባቸው፣ ወይም

ለ) የሽርክና ማህበር ሂሳብን ሳይጨምር፣ ታክስ ከፋይ የሌሎች የሂሳብ ባለቤቶች ፈቃድ ሳያስፈልገን ከሂሳቡ ላይ ገንዘብ ማውጣት የሚችል ሲሆን ነው።

4. በክፍያ ትዕዛዝ መሠረት ክፍያ የሚፈጸም ሰው በትዕዛዙ በተመለከተው ቀን ክፍያውን መፈጸም ያለበት ሲሆን፣ ይህም ቀን ገንዘብ ከፋይ ለታክስ ከፋይ ገንዘቡን ሊከፍል ከሚገባበት ቀን በፊት ሊሆን አይችልም።

5. የክፍያ ትዕዛዙን ለመፈጸም አልቻልኩም የሚል ገንዘብ ከፋይ የክፍያ ትዕዛዙ በደረሰው በሰባት ቀናት ውስጥ ትዕዛዙን ለመፈጸም ያልቻለበትን ምክንያት ለቢሮው በጽሑፍ ማስታወቅ አለበት።

7 A institution served with an order under sub-article (2) of this Article shall comply with the order from the date of service until the date that the order lapses under sub-article (6) of this Article.

8 A institution that, without reasonable cause, fails to comply with an order served on the financial institution under sub-article (2) of this Article shall be personally liable for the amount specified in the order.

43. **Recovery of Unpaid Tax From Third Parties**

1 If a taxpayer is liable for unpaid tax, the Bureau may serve an administrative order (referred to as a "garnishee order") on a payer in respect of the taxpayer requiring the payer to pay the amount specified in the order to the Bureau, being an amount that does not exceed the amount of the unpaid tax.

2 When a garnishee order requires a payer to deduct amounts from a payment of salary, wages, or other similar remuneration payable at fixed intervals to the taxpayer, the amount required to be deducted by the payer from each payment shall not exceed one-third of the amount of each payment of salary, wages, or other remuneration (after the payment of income tax).

3 A garnishee order may be served on a payer in relation to an amount in a joint account only when:

a) all the holders of the joint account have unpaid tax liabilities; or

b) The taxpayer can withdraw funds from the account (other than a partnership account) without the signature or authorization of the other account holders.

4 A payer shall pay the amount specified in a garnishee order by the date specified in the order, being a date that is not before the date that the amount owed by the payer to the taxpayer becomes due to the taxpayer or held on the taxpayer's behalf.

5 A payer who claims to be unable to comply with a garnishee order may notify the Bureau, in writing and within 7 days of receiving the garnishee order, setting out the reasons for the payer's inability to comply with the order.

6. marka Qofka la gaadhsiiyay Amarka Garnishee-gu uu Xafiiska Dakhliga usoo qoro waraaqda lagu xeeriyay Qodobhoosaadka (2) ee qodobkan, Xafiisku waa inuu Qoraal ahaan:

b) ku ogolaado qoraalka, Diido ama waxka bedel ku samaysa amarka garnishee-ga.

t) Diido guud ahaanba Amarka Garnisheega;

7. Xafiiskuu wuxuu Qoraal ahaan kaga noqonkaraa, bedeli karaa amarka garnishee-ga marka marka cashuurbixiyuhu uu bixiyay Qayb ahaan ama dhamaan cashuurtii lagu lahaa ama Xafiisku ku qancay hab kale oo uu u bixinayo Cashuurta.

8. Xafiisku waa inuu gaadhsiiyo Cashuurbixiyaha nuqul kamid ah amarka Garnishee-ga ee cida sadexaad loo gaadhsiiyay hab waafaqsan Qodobkan.

9. Xafiisku waa inuu ka jaro lacagkasta oo uu bixiyo Cida la gaadhsiiyay amarka Garnishee-gu cashuurtii lagu lahaa cashuurbixiyaha.

10. cida ku guuldareysata inay u hogaansanto amarka Garnishee-ga iyadoo aanay jirin sabab macquul ah waxaa laga qaadi lacagta ku qoran amarka garnisheega.

11. Qodobkani dhaqangal kuma aha Lacagkasta oo sharciyada dalka ee dhaqangalka ahi aanay xeerinayn in waxlaga magdhabo.

12. Qodobkan dhexdiisa “**Cid sadexaad**” marka laga hadlayo Cashuurbixiyaha, waxaa loola jeedaa:

b) Cidkasta oo cashuurbixiyahu lacag ku leeyahay;

t) Cidkasta oo lacag u haysa ama u hayn doonta Cashuurbixiyaha,

j) Cidkasta oo haysa lacag qofkale siin lahaa Cashuurbixiyaha.

x). Cidkasta oo ogolaanshaha qofkale awgees leh awood ah inay lacag siiso Cashuurbixiyaha.

44. **Amarka horistaaga Dal ka bixista**

1 Qodobkani waxa uu dhaqangal ku yahay qofkasta oo sababo macquul ah inuu dalka ka baxayo Xafiisku aaminsantahay isagoo:

6. ገንዘብ ከፋይ በዚህ አንቀጽ ንዑስ አንቀጽ (2) መሠረት ቢሮው ማስታወቂያ የላከ እንደሆነ ቢሮው በጽሑፍ በተዘጋጀ ማስታወቂያ፡-

ሀ) ማስታወቂያውን በመቀበል የክፍያ ትዕዛዙን ሊሰርዘው ወይም ሊያሻሽለው ወይም

ለ) ለገንዘብ ከፋይ የተላከለትን ማስታወቂያ ውድቅ ሊያደርገው ይችላል።

7. ታክስ ከፋይ የሚፈለግበትን ታክስ በሙሉ ወይም በከፊል የከፈለ ወይም ስለታክስ አከፋፈሉ በቢሮው ዘንድ ተቀባይነት ያለው የክፍያ ስምምነት የፈፀመ እንደሆነ ቢሮው ለከፋይ አስተላልፎት የነበረውን የክፍያ ትእዛዝ በጽሑፍ ሊሸረው ወይም ሊያሻሽለው ይችላል።

8. ቢሮው በዚህ አንቀጽ መሠረት ለከፋይ የሚሰጠውን ትዕዛዝ ግልባጭ ለታክስ ከፋይ መላክ አለበት።

9. ቢሮው በከፋይ የተከፈለውን ማንኛውንም ገንዘብ ታክስ ከፋይ ከሚፈለግበት የታክስ ዕዳ ላይ ያቀናግላል።

10. የማስታወቂያ ያለምንም በቂ ምክንያት ያልተቀበለ ሰው በማስታወቂያው ለተመለከተው የገንዘብ መጠን በግሉ ኃላፊ ይሆናል።

11. በዚህ አንቀጽ በሕግ መሠረት ሊታገድ በማይችል ንብረት ላይ ተፈጻሚ ሊሆን አይችልም።

12. ለዚህ አንቀጽ አፈጻጸም “ከፋይ” ማለት፡

ሀ) ለታክስ ከፋይ ባለዕዳ የሆነ ወይም ወደፊት ባለዕዳ የሚሆን፤

ለ) ለታክስ ከፋይ ወይም በታክስ ከፋይ ስም ገንዘብ የያዘ ወይም ወደፊት የሚይዝ፤

ሐ) ለታክስ ከፋይ የሚከፈል የሌላ ሰው ገንዘብ የያዘ፤

መ) ለታክስ ከፋይ ገንዘብ እንዲከፍል በሌላ ሰው ፈቃድ የተሰጠው ሰው ነው።

44. **ከሀገር መውጣትን ለመከላከል የሚሰጥ ትዕዛዝ**

1. የዚህ ድንጋጌ ተፈጻሚ የሚሆነው ቢሮው ታክስ ከፋይ ከሀገር ሊወጣ ይችላል የሚል በቂ ምክንያት ሲኖረው ይሆናል።

6 When a payer serves a notice on the Bureau under sub-article (2) of this Article, the Bureau shall, by notice in writing:

a) accept the notification and cancel or amend the garnishee order; or

b) Reject the notification.

7 The Bureau shall, by notice in writing to the payer, revoke or amend a garnishee order when the taxpayer has paid the whole or part of the tax due or has made an arrangement satisfactory to the Bureau for payment of the tax.

8 the Bureau shall serve the taxpayer with a copy of an order or notice served on a payer under this Article.

9 The Bureau shall credit any amount paid by a payer under this Article against the tax owing by the taxpayer.

10 A payer who, without reasonable cause, fails to comply with a garnishee order shall be personally liable for the amount specified in the notice.

11 This Article shall not apply to any amount that, under the law of Ethiopia, cannot be the subject of attachment.

12 In this Article, “**payer**”, in respect of a taxpayer, means a person who:

a) Owes or may subsequently owe money to the taxpayer;

b) Holds or may subsequently hold money, for or on account of, the taxpayer;

c) Holds money on account of some other person for payment to the taxpayer; or

d) Has Bureau from some other person to pay money to the taxpayer.

44. **Departure Prohibition Order**

1 This Article shall apply when the Bureau has reasonable grounds to believe that a taxpayer may leave Ethiopia without paying:

b) Aan bixin cashuur lagu leeyahay ama lagu yeelan doono; ama

t) Cashuurta lagu leeyahay ama lagu yeelandoono Shirkad uu maareeye ka yahay ama uu yahay qofka leh awoodda maamulka shirkadda.

2. marka uu qodobkani dhaqangal ku yahay, Xafiisku wuxuu soo saari karaa amar loogu yeedho “**Amarka hos istaagida in Dalka laga baxo**” kaasi oo qofka ka hor istaagaya inuu dalka ka baxo ilaa:

b) Qofku, Hay’ada ama Shirkadu uu bixiyo Cashuurta lagu leeyahay ama lagu yeelan doono; ama

t) Marka qaabkale oo Cashuurta loo bixinayo uu kula heshiyo Xafiiska hab waafaqsan xarafka (b) ee Qodob hoosaadkan.

3. Amarka ka hortaagida in Dalka laga baxo waa in lagu faahfaahiyo:

b) Magaca oo dhamaystiran, Ciwaanka, Tirsi Diiwaaneedka Cashurbixinta ee Qofka uu amarku khuseeyo;

t) Wadarta Cashuurta ee lagu leeyahay ama lagu yeelan doono Qofka, Hay’ada ama Shirkada.

4. Amarka horistaagida in dalka laga baxo ee lagu sheegay Qodob hoosaadka (2) ee Qodobkan waxa uu buri doono toban cisho kadib maalinta lasoo saaray hadii aan maxkamadda Awood garsoorka u lihi marka Xafiisku codsi u dhaweysto aanay go’aamin muddo intaas ka badan;

5. Xafiisku waa inuu gaadhsiiyo cida laga hor istaagayo inay dalka ka baxdo nuqul kamid ah amarka hase ahaatee inaan nuqul la gaadhsiiyin qofkaas waxba uma dhimayso sharci ahaanshaha amarka.

6. Marka uu amarku soo gaadho, madaxa Waaxda Socdaalka ee Dalku waa inuu qaado go’aanada lagama maarmaanka ah ee lagu fulinayo amarka oo ay ku jirto in qofka laga qaado lagana hayo Baasaaboorka, Aqoonsiga ama Dhokumentikasta oo qofka u fududaynaya inuu dalka ka baxo.

ሀ) መክፈል የሚኖርበትን ወይም ወደፊት የሚከፈል ታክስ፣ ወይም

ለ) ታክስ ከፋይ ውሳኔ በመስጠት ረገድ ወሳኝ ድርሻ ያለው ከባንያ መክፈል የሚኖርበትን ወይም ለወደፊቱ የሚከፈል ታክስ፣

1. በዚህ አንቀጽ የተመለከቱት ሁኔታዎች ሲያጋጥሙ ቢሮው ታክስ ከፋይ ከሚከተሉት አንዱን ከመፈፀሙ በፊት ከሀገር እንዳይወጣ የሚከለክል ትእዛዝ (“ከሀገር መውጣትን የሚከለክል ትዕዛዝ”) ሊሰጥ ይችላል።

ሀ) በታክስ ከፋይ ረገድ ወሳኝ ድርሻ ባለው ከባንያ ሊከፈል የሚገባው ወይም ወደፊት የሚከፈለው ታክስ መክፈል፣

ለ) ቢሮው በሚቀበለው አካሄድ ታክስ ከፋይ በዚህ አንቀጽ ንዑስ አንቀጽ (ሀ) የተመለከተውን ታክስ ለመክፈል የክፍያ ስምምነት ሲያደርግ፣

2. ታክስ ከፋይ ከሀገር እንዳይወጣ የሚከለክለው ትዕዛዝ የሚከተሉትን መያዝ ይኖርበታል፡-

ሀ) ትዕዛዙ ተፈጻሚ የሚሆንበትን ታክስ ከፋይ ስም፣ አድራሻ እና የታክስ ከፋይ መለያ ቁጥር፣

ለ) በከባንያ ሊከፍል የሚገባውን የታክስ መጠን፣

4. ቢሮው በሚያቀርበው ማመልከቻ መሠረት ሥልጣን ያለው ፍርድ ቤት ካላራዘመው በስተቀር በዚህ አንቀጽ ንዑስ አንቀጽ 2 መሠረት የሚተላለፈው ከሀገር መውጣትን የሚከለክል ትእዛዝ ከተሰጠበት ጊዜ ጀምሮ ከአስር ቀናት በኋላ ተፈጻሚ አይሆንም።

5. ቢሮው ታክስ ከፋይ ከሀገር እንዳይወጣ የሚከለክለውን ትዕዛዝ ግልባጭ ለተጠቀሰው ታክስ ከፋይ መስጠት የሚኖርበት ሲሆን የታክስ ከፋይ ትዕዛዙን አለመቀበል በዚህ አንቀጽ መሠረት የሚከናወነውን ማንኛውንም ተግባር ዋጋ አልባ አያደርገውም።

6. የኢሚግሬሽን ኃላፊ የክልሉን ትዕዛዙ ሲደርሰው ትዕዛዙን ተግባራዊ ለማድረግ የሚያስፈልጉ እርምጃዎችን ይወስዳል፣ ማንኛውንም ፓስፖርት፣ መታወቂያ ወይም ታክስ ከፋይ ኢትዮጵያን ለቆ ለመውጣት የሚጠቀምበትን ሰነድ መያዝና ማስቀመጥን ይጨምራል።

a) tax that is or will become payable by the taxpayer; or

b) tax that is or will become payable by a company in which the taxpayer is a controlling member.

2. When this Article applies, the Bureau may issue an order (referred to as a “departure prohibition order”) prohibiting the taxpayer from leaving Ethiopia until the taxpayer makes:

a) payment in full of the tax payable or that will become payable by the taxpayer or by the company in which the taxpayer is a controlling member; or

b) an arrangement satisfactory to the Bureau for payment of the tax referred to in paragraph (a) of this sub-article.

3. A departure prohibition order shall specify the following:

a). the name, address, and TIN of the taxpayer to which the order applies;

b). The amount of tax that is payable by the taxpayer in which the taxpayer is a controlling member.

4. A departure prohibition order issued under sub-article (2) of this Article shall expire after ten days from the date of issue unless a court of competent jurisdiction, on application by the Bureau, extends the order for the period determined by the court.

5. The Bureau shall serve a copy of a departure prohibition order on the taxpayer named in the order, but the non-receipt of a copy of the order shall not invalidate any proceedings under this Article.

6. On receipt of a departure prohibition order in relation to a taxpayer, the [Head, Department of Immigration] shall take such measures as may be necessary to comply with the order including the seizure and retention of the taxpayer’s passport, certificate of identification, or any other document authorizing the taxpayer to leave Ethiopia.

- 7. Hadii Qofka, Hay'ada ama Shirkadu bixiso cashuurtii laga rabay ay bixiso ama ay Xafiiska Dakhliga kula heshiiyo qaab kale oo lagu bixinayo cashuurta, Xafiisku wuxuu qofka siin Shahaadaha ogolaansha bixida waxaanay gaadhsiin sarkaalka Waaxda Socdaalka ee awooda uleh inuu ogolaado in qof uu ka baxo dalka isagoo tixgelinaya shuruudaha kale ee socdaalka.
- 8. Laguma soo oogi karo Dacwad madani ah ama mid ciqaab ah Dawladda, Waaxda Socdaalka, Booliska ama saraakiisha kale marka ay dhaqangeliyaan arrimaha lagu xeeriyay Qodobkan hab sharciga waafaqsan.
- 9. Amarka Hor istaagida in Dalka laga baxo waxaa soo saari kara oo kali ah Madaxa Xafiiska ama Sarkaalka Cashuurta oo uu siiyay Ogolaansho gaar ah Madaxa Xafiisku.

45^{aad} Xaviraada kumeelgaadhka ee Ganacsiga

- 1. Qodobkani waxa uu dhaqangal ku yahay marka Cashuurbixiyuhu si joogto ah ugu guuldareysto:
 - b) Inuu xafido Dhokumentiyada looga baahanyahay hab waafaqsan Sharciga Dakhliga; ama
 - t) Inuu Cashuurta ku bixiyo Waqtigeeda.
- 2. marka uu qodobkani dhaqanal ku yahay Xafiisku wuxuu Qoraal ku ogeysiinaysaa Cashuurbixiyaha go'aanka in la xayiro si kumeelgaadh ah oo aan ka badnayn 14 cisho ganacsigiisa hadii aanu bixinin Cashuurta lagu leeyahay ama aanu Dhokumentiyada si haboon u xafidin 7 cisho gudaheed oo ka bilaabanta maalinta lasoo gaadhsiiyo Qoraalka wargelinta ah.
- 3. Hadii Cashuurbixiyuhu ku guuldareysto inuu u hogaansamo amarka lagu sheegay Qodob hoosaadka (2) ee Qodobkan, Xafiisku wuxuu soo saari karaa amarka loogu yeedho "Amarka Xaviraada" kaasi oo lagu xayirayo qayb kamid ah ama guud ahaam Ganacsiga Cashuurbixiyaha muddo aan ka badnayn 14 cisho.

- 7. ታክስ ከፋይ ሀገር ለቆ እንዳይወጣ በተሰጠው ትዕዛዝ ላይ የተመለከተውን ታክስ ከከፈለ ወይም ታክሱን እንደሚከፍል በቢሮው ተቀባይነት ያለውን የክፍያ ስምምነት ከፈፀመ ቢሮው ለታክስ ከፋይ ከሀገር ለመውጣት የሚያስችለው የምስክር ወረቀት ይሰጠዋል። ታክስ ከፋይ ይህንን የምስክር ወረቀት ማቅረብ ታክስ ከፋይ ከኢትዮጵያ እንዲወጣ ለመፍቀድ ለኢሚግሬሽን ሠራተኛ በቂ ማስረጃ ይሆናል።
- 8. በዚህ አንቀጽ መሠረት ማንኛውም ተግባር ምክንያት በመንግሥት ወይም በታክስ፣ በጉምሩክ፣ በኢምግራሽን፣ በፖሊስ ወይም በሌላ ሠራተኛ ላይ ምንም ዓይነት የወንጀል ወይም የፍትሐብሄር ክስ ሊቀርብ አይችልም።
- 9. ከሀገር መውጣትን የሚከለክል ትእዛዝ ሊሰጥ የሚችለው በቢሮው ኃላፊ ወይም እረሱን ሥልጣን በሰጠው የታክስ አራሳር ብቻ ነው።

45. የንግድ ድርጅትን ለጊዜው ስለማሸግ

- 1. የዚህ አንቀጽ ድንጋጌ ተፈጻሚ የሚሆነው አንድ ታክስ ከፋይ በተደጋጋሚ፡-
 - ሀ). በግብር ስግ መሠረት የሚፈለግበትን ሰነድ ሳይይዝ ሲቀር፣ ወይም
 - ለ) ታክሱን በመክፈያ ጊዜው ሳይከፍል ሲቀር፣ ይሆናል።
- 2. የዚህ አንቀጽ ድንጋጌ ተፈጻሚ በሚሆንበት ጊዜ ታክስ ከፋይ ማስጠንቀቂያ በደረሰው በሰዓት ቀናት ውስጥ የሚፈለግበትን የተጨማሪ እሴት ታክስን ወይም ከተከፋይ ሂሳብ ላይ ተቀንሶ የሚያዘውን ታክስ የማይከፍል ከሆነ ቢሮው የታክስ ከፋዩን የንግድ ድርጅት ለአስራ አራት ቀን በጊዜያዊነት የሚያሸግ መሆኑን የሚገልጽ የጽሑፍ ማስጠንቀቂያ ይሰጠዋል።
- 3. ታክስ ከፋይ በዚህ አንቀጽ ንዑስ አንቀጽ (2) በተሰጠው ማስጠንቀቂያ መሠረት ታክሱን ካልከፈለ ቢሮው የታክስ ከፋይ የንግድ ድርጅት ከአስራ አራት ቀን ላልበለጠ ጊዜ በከፊል ወይም በሙሉ እንዲታሸግ የሚያደርግ ትዕዛዝ ("የማሸጊያ ትዕዛዝ") ይሰጣል።

- 7. If the taxpayer pays the tax specified in the departure prohibition order or makes a satisfactory arrangement for payment of the tax, the Bureau shall issue the taxpayer with a departure certificate and production of the certificate to an immigration officer shall be sufficient Bureau for the officer to allow the taxpayer to leave Ethiopia subject to other immigration requirements being satisfied.
- 8. No proceedings, criminal or civil, may be instituted or maintained against the Government, or a tax, customs, immigration, police, or other officer for anything lawfully done under this Article.
- 9. A departure prohibition order may be issued only by the Director General or a tax officer specifically authorized by the Director-General to issue departure prohibition orders.

45. Temporary Closure of Business

- 1. This Article shall apply when a taxpayer regularly fails to:
 - a) Maintain documents as required under a revenue law; or
 - b) pay tax by the due date.
- 2. When this Article applies, the Bureau may notify the taxpayer, in writing, of the intention to close down part or the whole of the business premises of the taxpayer for a temporary period not exceeding 14 days, unless the taxpayer pays the value added tax or Withholding tax due within a period of 7 days of service of the notice.
- 3. If a taxpayer fails to comply with a notice under sub-article (2) of this Article, the Bureau may issue an order (referred as a "closure order") for the closure of part or the whole of the business premises of the taxpayer for a period not exceeding 14 days.

- 4. Xafiisku wuxuu markasta oo ay lagama marmaan noqoto geli karaa goobta lagu sheegay Amarka Xayiraada iyadoo uu goobjoogyahay sarkaal Boolis ah ayay fulin doontaa amarka Xayiraada.
- 5. Xafiisku waan inuu ku dhejiyo Qoraalkan meel la wada arki karo ee Ganacsiga la xayirayo iyadoo ay ku qorantahay ereyadan:
“Waxaa Loo Xayiray Si Kumeelgaadh Ah Kadib Markii Uu U Hogaansami Waayay Waajibadka Ururinta Cashuurta Iyo Amarkii Xafiisku U Siiyay Hab Waafaqsan Qodobka 45^{aad} Ee Bayaanka Maamulka Cashuurta”
- 6. Xafiisku waa inuu si dhakhso ah ugu ogolaado in dib loo furo Ganacsiga hadii:
 - b) Madaxa Xafiiska ama Sarkaalka Cashuurta ee awooda loo siiyay uu ku qanco in Cashuurbixiyuhu meelmariyay nidaam lagu xaqiijin karo in si haboon loo xafido Dhokumentiyada; ama
 - t) Uu bixiyay Cashuurtii lagu lahaa.
- 7. Amarka Xayiraada waxaa soo saari kara oo kali ah Madaxa Xafiiska ama Sarkaalka Cashuurta ee uu siiyay Ogolaansho gaar ah Madaxa Xafiiska.

46^{aad} **Wareejinta Waajibaadka Cashuur-bixinta**

- 1. Marka Cashuurbixiye loogu yeedho **“Wareejiyaha”** cashuur lagu leeyahay islamarkaana uu qayb kamid ah Ganacsigiisa ama guud ahaan Ganacsigiisa uu u gudbiyo qof ay qaraabo yihiin oo loogu yeedho **“Loo wareejiye”** loo wareejiyuhu waxa uu masuul ka yahay bixinta cashuurta lagu lahaa wareejiyaha oo loogu yeedho **“Waajibaadka la wareejiyay”** ee la xidhiidha ganacsiga.
- 2. Qodob hoosaadka (1) ee Qodobkani kama hor istaagayo Xafiiska Dakhliga inuu ka qaado wareejiyaha guud ahaan ama qayb kamid ah cashuurtii lagu lahaa.

- 4. ቢሮው ትዕዛዙን ተግባራዊ ለማድረግ ወደ ታክስ ከፋዩ የንግድ ድርጅት መግባት የሚችል ሲሆን የማሸጊያ ትዕዛዙ ተግባራዊ በሚደረግበት ጊዜ የፖሊስ መኮንን በቦታው እንዲገኝ ትዕዛዝ ሊሰጥ ይችላል።
- 5. ቢሮው በማሸጊያ ትዕዛዝ መሠረት በታሸገው የታክስ ከፋዩ ንግድ ድርጅት ህገፃ ላይ ፊት ለፊት በሚታይ ቦታ የሚከተሉትን ቃላት የያዘ ማስታወቂያ ይሰጥ፡-
“የታክስ ግዴታዎችን ባለመወጣቱ በታክስ አስተዳደር አዋጅ አንቀጽ 45 መሠረት በቢሮው ትዕዛዝ ለጊዜው ታሸገል”።
- 6. የሚከተሉት ሁኔታዎች ተሟልተው ከተገኙ ቢሮው የታክስ ከፋዩ የንግድ ድርጅት እንደገና እንዲከፈት ያደርጋል፡-
 - ሀ) የቢሮው ኃላፊ ወይም ሥልጣን የተሰጠው ሠራተኛ ታክስ ከፋዩ የሂሳብ መዝገብ ሰነዶችን ለመያዝ የሚያስችል በቂ እርምጃ ወስዷል ብሎ ሲያምን፤
 - ለ) ታክስ ከፋዩ ታክሱን የሚከፍል ከሆነ፤
- 7. የማሸጊያ ትዕዛዝ የሚሰጠው በቢሮው ወይም ደግሞ የማሸጊያ ትዕዛዝ ለመስጠት በልዩ ሁኔታ ሥልጣን በተሰጠው የታክስ ሠራተኛ ብቻ ነው።

46. **የተላለፉ የታክስ ዕዳዎች**

- 1. አንድ ታክስ ከፋይ (“አስተላላፊ” ተብሎ የሚጠቀስ) ከሚያሳየው የንግድ ሥራ ጋር በተገናኘ ያልተከፈለ የታክስ ዕዳ ያለበት እንደሆነ እና የንግዱን ሀብቶች በሙሉ ወይም በከፊል ግንኙነት ላለው ሰው (“ሀብቱ የተላለፈለት ሰው” ተብሎ ሊጠቀስ) ያስተላለፈ እንደሆነ ከንግዱ ሀብት ጋር ተያይዞ ያልተከፈለውን ዕዳ ሀብቱ የተላለፈለት ሰው የመክፈል ግዴታ ይኖርበታል።
- 2. የዚህ አንቀጽ ንዑስ አንቀጽ (1) ድንጋጌ ቢሮው የተላለፈውን የታክስ ዕዳ በሙሉ ወይም በከፊል ከሀብት አስተላላፊው ላይ እንዳይጠይቅ አያገደውም።

- 4 The Bureau may, at any time, enter any premises described in a closure order for the purposes of executing the order and may require a police officer to be present while a closure order is being executed.
- 5 The Bureau shall affix, in a conspicuous place on the front of the premises that have been closed under a closure order, a notice in the following words **“CLOSED TEMPORARILY FOR NOT COMPLYING WITH TAX OBLIGATIONS BY ORDER OF THE ETHIOPIAN REVENUES AND CUSTOMS BUREAU UNDER ARTICLE 45 OF THE TAX ADMINISTRATION PROCLAMATION”**.
- 6 The Bureau shall immediately arrange for the reopening of the premises if:
 - (a) the Director-General or authorized officer is satisfied that the taxpayer has put into place sufficient measures to ensure that documents are properly maintained in the future; or
 - (b) the taxpayer pays the tax due.
- 7. A closure order may be issued only by the Director General or a tax officer specifically authorized by the Director-General to issue closure orders.

46. **Transferred Tax Liabilities**

- 1. When a taxpayer (referred to as the “transferor”) has an unpaid tax liability in relation to a business conducted by the taxpayer and the taxpayer has transferred all or some of the assets of the business to a related person (referred to as the “transferee”), the transferee shall be personally liable for the unpaid tax liability (referred to as the “**transferred liability**”) of the transferor in relation to the business.
- 2. Sub-article (1) of this Article shall not preclude the Bureau from recovering the whole or part of the transferred liability from the transferor.

**47^{aad} Cashuurta lagu leeyahay
Hay'ad**

- 1. Marka Hay'ad ku guuddareysato inay bixiso Cashuurta waqtigii laga rabay, Qofkasta oo ah Maareeyaha Hay'ada ama Maareeya ka ahaa lixdii bilood ee ugu dambaysay waxay si wadajir ah iyo gaar-gaarba masuul uga yihiin cashuurta aan la bixinin.
- 2. Qodob hoosaadka (1) ee Qodobkani dhaqangal kuma aha Qofka marka:
 - b) Guuldarada in Cashuurta ay bixiso hay'addu aany ku iman ogolaanshihiisa ama aanu ogayn; iyo
 - t) Marka, iyadoo lagu xisaabtamayo waajibaadkii qofka saarnaa uu u gutay si wanaagsan iskuna dayay waxkasta oo uu kaga hortagayo in hay'addu ku guuldareysato inay Cashuurta bixin waydo.

**48^{aad} Masuuliyadda Cashuurta
marka ay jirto Lunsil/ Wax
isdabamarin**

- 1. Hantidhawre haysta shahaado, Xisaabiye haysta Shahaado ama Hantidhawrka guud kaasi oo:
 - b) Gacansiiya, ku guuldareysta inuu kahortago, la talin siiyay ama loo shaqaaleysiiyay si Cashuurbixiyuhu u sameeyo lunsil Cashuur; ama
 - t) Isagoo og, ama qayb ka ah in lagu kaco Wax isdaba marin ama Lunsil cashuureed waxa ay si wadajir ah iyo gaargaarba masuul uga yihiin inay bixiyaan cashuurta ku baaqatay wax is daba marinta ama lunsiga.
- 2. hadii Hantidhawre haysta Shahaado, Xisaabiye haysta Shahaado ama Hantidhawrka guud ay leeyihiin masuuliyadda hab waafaqsab Qodob hoosaadka (1) ee Qodobkan Xafiisku waa inuu falka ay ku keceen ogeysiiso:
 - b) Machadka Shahaado siinta Xisaabiyeyaasha, Golaha Hantidhawrka iyo Xisaabinta ama xafiiskasta oo kale oo awood u leh inuu siiyo liisan ama shati waxaanay codsan in lagala noqdo shahaadada qofka ay khusayso;
 - t) Xafiiska liisan bixinta ee liisanka siiyay Xubinkaas;

47. ድርጅት ስለሚከፈል ታክስ

- 1. አንድ ድርጅት ታክሱን በመክፈያው ጊዜ ውስጥ ያልከፈለ እንደሆነ ታክሱ ባልተከፈለበት ጊዜ ወይም ታክሱ ከመክፈሉ በፊት ባሉት 6 (ስድስት) ወራት ጊዜ ውስጥ ሥራ አስኪያጅ የነበረ ማንኛውም ሰው ባልተከፈለው ታክስ ከድርጅቱ ጋር የአንድነትና የነጠላ ኃላፊነት ይኖርበታል።
- 2. የዚህ አንቀጽ ንዑስ አንቀጽ (1) ድንጋጌ በሚከተሉት ሁኔታዎች ተፈጻሚ አይሆንም፦
 - ሀ) ድርጅቱ የሚፈለግበትን ግብር ሳይከፍል የቀረው በዚህ አንቀጽ ንዑስ አንቀጽ (1) ከተጠቀሰው ሰው ፈቃድ ወይም ዕውቀት ውጭ የሆነ እንደሆነ፤ እና
 - ለ) ኃላፊነት የተሰጠው ሰው የድርጅቱ ግብር ላለመክፈል የሚያደርገውን ጥረት ለመከላከል ተገቢውን ትጋት አሳይቶ የሆነ እንደሆነ ነው።

**48. ማጭበርበር ወይም የታክስ ስወራ
ሲፈጸም ስለሚኖር የታክስ ኃላፊነት**

- 1. የተመሰከረለት አዲተር ፣ የተመሰከረለት ፐብሊክ የሂሳብ ባለሙያ ወይም ፐብሊክ አዲተር፦
 - ሀ) ታክስ ከፋይ ታክስን ለማሳከስ ወይም ታክሱን ለመሰወር እንዲችል የረዳ፣ ያበረታታ፣ የመከረ እንደሆነ፤
 - ለ) በማንኛውም መንገድ እያወቀ ከታክስ ከፋይ ጋር ከተባበረ ወይም የድርጊቱ አጋር ከሆነ በታክስ ማጭበርበሩ ወይም በታክስ ስወራው ምክንያት ለሚከሰተው የታክስ መቀነስ ከታክስ ከፋይ ጋር በአንድነትና በነጠላ ኃላፊነት ይኖርበታል።
- 2. የተመሰከረለት አዲተር፣ የተመሰከረለት ፐብሊክ የሂሳብ ባለሙያ ወይም ፐብሊክ አዲተር በዚህ አንቀጽ ንዑስ አንቀጽ (1) በተደነገገው መሠረት ኃላፊ ሆኖ ከተገኘ ቢሮው ይህንን ድርጊት፦
 - ሀ) ለተመሰከረለቸው የፐብሊክ ሂሳብ ባለሙያዎች ተቋም፣ የሂሳብና የአዲት ቦርድ ወይም ለዚህ ሰው ፈቃድ ለሚሰጠው አካል ሪፖርት ማድረግ ያለበት ሲሆን ቦርዱም የአዲተሩን ፈቃድ እንዲሰርዘው ይጠይቃል፤ ወይም
 - ለ) የንግድ ፈቃድ የመስጠት ኃላፊነት ላለው ቢሮ ሪፖርት ያደርጋል።

47. Tax Payable by a Body

- 1 When a body fails to pay tax by the due date, every person who is a manager of the body at the time of the failure or was a manager within 6 months prior to the failure shall be jointly and severally liable with the body for the unpaid tax.
- 2 Sub-article (1) of this Article shall not apply to a person when:
 - a) the failure by the body to pay tax occurred without the person's consent or knowledge; and
 - b) Having regard to the nature of the person's functions and all the circumstances, the person has exercised reasonable diligence to prevent the body from failing to pay tax.

**48. Liability for Tax in the Case of
Fraud or Evasion**

- 1. certified auditor, certified public accountant, or public auditor who:
 - a) aided, abetted, counselled, or procured a taxpayer to commit fraud resulting in a tax shortfall or to evade tax; or
 - b) was in any way knowingly concerned in, or was a party to, fraud resulting in a tax shortfall or tax evasion committed by a taxpayer,
- 3 If a certified auditor, certified public accountant, or public auditor is liable under sub-article (1) of this Article, the Bureau shall report the conduct to:
 - a) the Institute of Certified Public Accountants, the Accounting and Auditing Board of Ethiopia, or other body having Bureau for the licensing of the person and request the Board to withdraw the person's license to practice; or
 - b) The licensing Bureau responsible for issuing business licenses.

3. Qodobkan dhexdiisa “Cashuurta ku habsaantay” waxaa loola jeedaa micnaha lagu xeeriyay Qodobka 108^{aad} ee Bayaankan.

QAYBTA SIDEEAAD
DEYNATA, DIB U CELINTA IYO KA
DULOAADISTA WAAJIBAADKA
CASHUURTA

49^{aad} Bixinta Daynta Cashuurta

1. Hadii wadarta Cashuurta ee loo ogolyahay ee Cashuurta Withholding-ka ay ka badato cashuurta Dakhliga ee qofka laga rabay, wadarta dheeriga ah wuxuu Xafiisku u maamuli sidan:
 - b) Marka hore inuu qofku bixiyo cashuurta lagu leeyahay ee lagu xeeriyay bayaanka Cashuurta dakhliga ee aan ahayn cashuurta withholding-ka.
 - t) Marka labaad, Cashuurta loogu yeeshay qofka hab waafaqsan sharciyada Cashuurta ee dhaqangalka ah.
 - j) Hab waafaqsan farqada (2) ee Qodobkan iyo marka uu codsado cashuurbixiyuhu wuxuu dib ugu celin cashuurbixiyaha hadii 90 cisho gudahood uu soo gudbiyo Qaansheegta Cashuurta ee sanad cashuureedkaas.
2. Marka ay heshiis qoraal ah wada galaan Xafiiska Dakhliga iyo Cashuurbixiyuhu waxaa wadarta lagu xeeriyay farqada (1) (j) ee Qodobkan waxaa lagu bixin wadarta cashuurta ee uu qofku mustaqbalka lagu yeelan karo.
3. Hadii Xafiisku ku guuldareysato inu dib ugu celiyo cashuurbixiyaha sida lagu xeeriyay farqada (1) (j) ee Qodobkan, Cashuurbixiyahu waxa uu yeelanayaa Dulsaarka lacagta oo ka bilaabmaysa maalintii ay ahayd in lacagta dib loo siiyo oo ku dhamaanaysa maalinta la siiyo lacagtaas.
4. Heerka Dulsaarka lagu xeeriyay farqada (3) ee Qodobkan waxa uu noqonayaa heerka ugu sareeya ee la isku amaahiyo suuqa ganacsiga ee Dalka rubuca ka horeeya bilowga mudada lagu xeeriyay farqada (3) ee Qodobkan.

3. በዚህ አንቀጽ “ታክስን ማሳነስ” የሚለው ሀረግ በዚህ አዋጅ አንቀጽ 108 የተሰጠው ትርጉም ይኖረዋል።

ክፍል ስምንት

ማካካሻ፣ ተመላሽ እና ከታክስ ዕዳ ነጻ ስለመሆን

49. ለታክስ ክፍያዎች የሚሰጥ ማካካሻ

1. ታክስ ከፋይ በታክስ ዓመቱ ከተከፋይ ሂሳብ ላይ ተቀንሶ ለቀረበት ለከፈለው ታክስ ሊያገኝ ታክስ ከፋይ በታክስ ዓመቱ ከሚፈለግበት የገቢ ግብር ዕዳ በሚበልጥበት ጊዜ፣ ቢሮው በሚከተለው ቅደም ተከተል ሥራ ላይ እንዲውል ያደርጋል፦
 - ሀ) በመጀመሪያ ታክስ ከፋይ በፌደራል የገቢ ግብር አዋጅ መሠረት የሚፈለግበትን ማንኛውንም ታክስ ለመክፈል ይውላል፤
 - ለ) ቀሪው ታክስ ከፋይ በሌላ በማንኛውም የታክስ ሕግ የሚፈለግበትን ታክስ ለመክፈል ይውላል፤
 - ሐ) የዚህ አንቀጽ ንዑስ አንቀጽ (2) እንደተጠበቀ ሆኖ፣ ተራፊ ገንዘብ ካለም ታክስ ከፋይ በጽሑፍ የተመላሽ ጥያቄ ካቀረበበት ቀን ጀምሮ ባለት ፺ (ዘጠና) ቀናት ውስጥ ለታክስ ከፋይ ይመለስ ስለታል።
2. ታክስ ከፋይ በጽሑፍ ስምምነቱን ከገለጸ በዚህ አንቀጽ ንዑስ አንቀጽ (1) (ሐ) የተመለከተው ገንዘብ ወደፊት ለሚመጣ ማንኛውም የታክስ እዳ መክፈያነት ሊሸጋገር ይችላል።
3. ቢሮው በዚህ አንቀጽ ንዑስ አንቀጽ (1) (ሐ) በተደነገገው መሠረት ተራፊውን ገንዘብ ለታክስ ከፋይ ካልከፈለ፣ ዘጠናው ቀን ካለቀ ጀምሮ ተራፊው ገንዘብ እስከሚመለስበት ቀን ባለው ጊዜ ውስጥ ታክስ ከፋይ ወለድ የማግኘት መብት አለው።
4. በዚህ አንቀጽ ንዑስ አንቀጽ (3) መሠረት የሚከፈለው ወለድ መጣኔ በንዑስ አንቀጽ የተመለከተው ጊዜ ከመጀመሩ ቀደም ብሎ ባለው ሩብ ዓመት በንግድ ባንኮች ሥራ ላይ የዋለው ከፍተኛው የማበደሪያ ወለድ መጣኔ ይሆናል።

3. In this Article, “tax shortfall” has the meaning in Article 108 of this Proclamation.

PART EIGHT

CREDIT, REFUND, AND RELEASE FROM TAX LIABILITY

49. Credit for Tax Payments

1. Where the total amount of tax credits allowed to a taxpayer for withholding tax or advance tax payments of the taxpayer for a tax year exceed the income tax liability of the taxpayer for the year, the Bureau shall apply the excess in the following order:
 - a) first, in payment of any tax (other than withholding tax) owing by the taxpayer under the Income Tax Proclamation;
 - b) then in payment of tax owing by the taxpayer under any other tax law;
 - c) Subject to sub-article (2) of this Article and on application by the taxpayer by notice in writing, then refund the remainder, if any, to the taxpayer within 90 days of the date that the taxpayer filed the tax declaration for the year to which the tax credits relate.
2. With the written agreement of the taxpayer an amount referred to in sub-article (1)(c) of this Article may be carried forward for the payment of any future tax liability of the taxpayer under any tax law.
3. If the Bureau fails to pay a refund to a taxpayer as required under sub-article (1)(c) of this Article, the taxpayer shall be entitled to interest for the period commencing from the end of the ninety period until the refund is paid.
4. The rate of interest under sub-article (3) of this Article shall be the highest commercial lending rate that prevailed in Ethiopia during the quarter before the commencement of the period specified in sub-article (3) of this Article.

50^{aad} **dib u celinta Cashuurta dheeriga ah ee la bixiyo**

1. Iyada oo aan waxba loo dhimayn arrimaha lagu xeeriyay farqada (2) ee Qodobkan, marka cashuurbixiyuhu uu bixiyo lacag ka badan Cashuurtii ay ahayd inuu bixiyo hab waafaqsan sharciyada cashuurta ee dhaqangalka ah (marka laga reebo kuwa lagu xusay Qodobka 46^{aad} ee Bayaankan), cashuurbixiyuhu waxa uu codsi uu ku qorayo Foomka loo ansixiyay usoo dhaweysan Xafiiska Dakhliga si dib loogu celiyo lacag dheeri ah oo uu bixiyay saddex sano gudaheed oo ka bilaabanta maalinta la bixiyay Cashuurta.
2. Qodobkani waxa uu dhaqangal ku yahay kali ah marka dib u celinta lacagtaasi aanay u baahnayn in Xafiisku waxka bedel ku sameeyo Xisaabintii Cashuurta.
3. Xafiisku waa inuu Qoraal ku ogeysiiyo cashuurbixiyaha go'aanka uu ka qaato codsiga loo soo dhaweysto hab waafaqsan Qodob hoosaadka (1) ee Qodobkan.
4. marka cashuurbixiyuhu uu codsi usoo dhaweysto hab waafaqsan farqada (1) ee Qodobkan islamarkaana uu Xafiisku ku qanco in Cashuurbixiyuhu uu bixiyay lacag ka badan wadartii cashuurta ee laga rabay inuu bixiyo, Xafiisku wuxuu lacagta dheeriga ah u xisaabin sidan:
 - b) marka hore, in laga bixiyo cashuuraha kale ee lagu leeyahay Cashuurbixiyaha (marka laga reebo cashuurta withholding-ka);
 - t) marka labaad, in laga bixiyo cashuuraha kale ee cashuurbixiyaha loogu yeeshay hab waafaqsan sharciyada cashuurta ee dhaqangalka ah;
 - j) iyadoo arrimaha lagu xeeriyay farqada (5) ee Qodobkan ay sidooda yihiin hadii hadhaa jiro waa in loo celiyo Cashuurbixiyaha 45 cisho gudahood oo ka bilabmaysa maalinta la go'aamiyo in cashuurbixiyaha loo celiyo lacagtaas.

50. **ሊከፈል ከሚገባው በላይ የተከፈለን ታክስ ስለመመለስ**

1. የዚህ አንቀጽ ንዑስ አንቀጽ (2) ድንጋጌ እንደተጠበቀ ሆኖ፣ ታክስ ከፋይ (በዚህ አዋጅ አንቀጽ ፵9 የተደነገገውን ሳይጨምር) በታክስ ሕግ መሠረት ሊከፍል ከሚገባው ታክስ በላይ የከፈለ እንደሆነ ታክሱ ከተከፈለበት ቀን ጀምሮ ባለ-ት ሦስት ዓመታት ውስጥ የፀደቀ ውን ቅጽ በመጠቀም ሊከፍል ከሚገባው በላይ የከፈለው ታክስ ይመለስለት ዘንድ ለቢሮው ማመልከት ይችላል።
2. ይህ አንቀጽ ተፈጻሚ የሚሆነው ታክስ ከፋይ ሊከፍል ከሚገባው ታክስ በላይ የከፈለውን ታክስ በሚመለከት ቢሮው የታክስ ስሌት ማሻሻያ እንዲያደርግ የሚያስገድደው ሁኔታ የሌለ እንደሆነ ነው።
3. ቢሮው በማመልከቻው ላይ የተሰጠውን ውሳኔ በዚህ አንቀጽ ንዑስ አንቀጽ (1) ለተጠቀሰው አመልካች በጽሑፍ ማስታወቅ አለበት።
4. ታክስ ከፋይ በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት ሲያመለክትና ቢሮው ታክስ ከፋይ በታክስ ሕግ መሠረት ሊከፍል ከሚገባው በላይ የከፈለ መሆኑን ሲያምንበት በብልጫ የተከፈለውን የገንዘብ መጠን በሚከተለው ቅደም ተከተል ሥራ ላይ ያውላል፦
 - ሀ) በመጀመሪያ (ከተከፋይ ሂሳብ ላይ ተቀንሶ የሚቀ ረውን ታክስ ሳይጨምር) ታክስ ከፋይ በፌደራል የገቢ ግብር አዋጅ መሠረት የሚፈለግበትን ማንኛውንም ታክስ ለመክፈል ይውላል፤
 - ለ) ቀሪው ታክስ ከፋይ በሌላ በማንኛውም የታክስ ሕግ የሚፈለግበትን ታክስ ለመክፈል ይውላል፤
 - ሐ) የዚህ አንቀጽ ንዑስ አንቀጽ (5) እንደተጠበቀ ሆኖ፣ ተራፊ ገንዘብ ካለ ታክስ ከፋይ የተመለሽ ጥያቄ ካቀረበበት ቀን ጀምሮ ባለ-ት ፵5 (አርባ አምስት) ቀናት ውስጥ ለታክስ ከፋይ ይመለስለታል።

50. **Refund of Overpaid Tax**

- 1 Subject to sub-article (2) of this Article, when a taxpayer has overpaid tax under a tax law (other than as specified in Article 49 of this Proclamation), the taxpayer may apply to the Bureau, in the approved form, for a refund of the overpaid tax within 3 years after the date on which the tax was paid.
- 2 This Article applies only when a refund of tax does not require the Bureau to make an amended assessment.
- 3 The Bureau shall serve notice, in writing, to a taxpayer of the decision on an application by the taxpayer under sub-article (1) of this Article.
- 4 When a taxpayer has made an application under sub-article (1) of this Article and the Bureau is satisfied that the taxpayer has overpaid tax under the tax law, the Bureau shall apply the amount of the overpayment in the following order:
 - a) first, in payment of any other tax (other than withholding tax) owing by the taxpayer under the tax law;
 - b) Then in payment of tax owing by the taxpayer under any other tax law;
 - c) Subject to sub-article (5) of this Article, then refund the remainder, if any, to the taxpayer within 45 days of making the determination that the taxpayer is entitled to the refund.

- 5. Marka Qoraal ay ku heshiiyaan Xafiiska Dakhliga iyo Cashuurbixiyaha, Wadarta lagu sheegay farqada (4) (j) ee qodobkan waxaa lagu bixinkaraa Cashuurta mustaqbalka lagu yeelanayo Cashuurbixiyaha.
- 6. Hadii Xafiisku uu dib ugu celiyay Cashuurbixiyaha lacag sida lagu xeeriyay Qodobkan taasi oo la ogaaday inay khalad xisaabeed ahayd, Xafiisku wuxuu ogeysiin kaga dalban Cashuurbixiyaha inuu dib u bixiyo wadarta sida khaladka ah loogu celiyay ee ku xusan Ogeysiinta Xafiiska Dakhliga.
- 7. Hadii Xafiisku si khalad ah ugu celiyo Cashuurbixiyaha Lacag, cashuurbixiyuhu waxa uu u qoolanyahay dulsaarka Cashuurta lala daahay ee lagu xeeriyay Qodobka 37 (2) ee Bayaankan ee mudada ka bilaabanta maalinta sida khaladka ah loo bixiyay ilaa maalinta uu bixinayo lacagtaas cashuurbixiyuhu.
- 8. Lacagta uu u bixiyo Cashuurbixiyuhu hab waafaqsan Qodobhoosaadka (7) ee Qodobkan waxaa loo tixgelin cashuur ahaan hab waafaqsan ujeedooyinka Qaybta Todobaad ee Bayaankan.

51^{aad} Fududaynta Culayska dheeriga

- 1. Qodobkani waxuu dhaqangal ku yahay marka uu Madaxa Xafiisku ku qanco:
 - b) In bixinta dhamaan wadarta Cashuurta ee laga rabo Cashuurbixiyuhu ay culays dheeri ah ku tahay sababo dabiici ah awgeed ama ay jiraan masiibo dabiici ah ama ay jiraan duruufo gaar u ah cashuurbixiyaha kuwaasi oo aan loo aanayn karin taxadardarada cashuurbixiyaha, ama
 - t) Marka uu dhinto cashuurbixiyuhu, bixinta wadarta guud ee cashuurta ay cida uu ka tegay ku keenayso culays dheeri ah;
- 2. Iyadoo ay sideeda tahay arrimaha lagu sheegay farqada (3) ee Qodobkan, hadii Qodobkani dhaqangal ku yahay, Xafiisku waxa uu Cashuurbixiyaha ama Cida uu ka tegay ka dhaafi karaa guud ahaan wadarta Cashuurta ama qayb ahaan oo ay ku jirto dulsaarka cashuurta lala daahay.

- 5. **ታክስ ከፋይ በጽሑፍ ስምምነቱን ከገለጸ በዚህ አንቀጽ ንዑስ አንቀጽ (4) (ሐ) የተመለከተው ገንዘብ በማንኛውም የታክስ ሕግ መሠረት ወደፊት ለሚመጣ ማንኛውም የታክስ እዳ መክፈያነት ሊሸጋገር ይችላል።**
- 6. **ቢሮው በዚህ አንቀጽ መሠረት ታክስ በስህተት ተመላሽ ያደረገ እንደሆነ ታክስ ከፋይ በቢሮው ሲጠየቅ በመጠየቁ ሰነድ በተጠቀሰው ቀን በስህተት የተመለሰለትን ገንዘብ ለቢሮው መልሶ መክፈል አለበት።**
- 7. **ተመላሽ በሚጠይቀው ታክስ ከፋይ ገንዘብ በስህተት የተመለሰ እንደሆነ ታክስ ከፋይ በስህተት የተመለሰው ገንዘብ ተመልሶ ለቢሮው በተከፈለበት ቀን መካከል ላለው ጊዜ በዚህ አዋጅ አንቀጽ 37(2) በተመለከተው መጣኔ መሠረት ክፍያው ለዘገየበት ጊዜ ወለድ የመክፈል ኃላፊነት አለበት።**
- 8. **ክስ ከፋይ በዚህ አንቀጽ ንዑስ አንቀጽ (7) እንዲከፍለው የሚገደደው ተመላሽ ታክስ ለዚህ አዋጅ አፈጻጸም ሲባል ታክስ ከፋይ እንደሚከፍለው ማንኛውም ታክስ ተደርጎ ይወሰዳል።**

51. ከባድ ችግር ሲያጋጥም ስለሚሰጥ የታክስ ምህረት

- 1. ይህ አንቀጽ ተፈጻሚ የሚሆነው በቢሮው ኃላፊው፦
 - ሀ) ባልተጠበቀ የተፈጥሮ አደጋ ወይም ከታክስ ከፋይ ቸልተኝነት ወይም ጋር ባልተገናኘ ሁኔታ የተፈጠረ ከባድ የግል ችግር ምክንያት ታክስ ከፋይ የሚፈለግበትን ታክስ በሙሉ እንዲከፍል ማድረግ የሚይቋቋመው ከባድ ችግር የሚያስከትልበት መሆኑን፤ ወይም
 - ለ) በታክስ ከፋይ ሞት መክፈል የሚኖርበትን ታክስ በሙሉ እንዲከፈል ማድረግ በታክስ ከፋይ ጥገኞች ላይ ከባድ ችግር የሚፈጥር መሆኑን፤ ሲያምንበት ነው።
- 2. የዚህ አንቀጽ ንዑስ አንቀጽ (3) እንደተጠበቀ ሆኖ፣ ይህ አንቀጽ ተፈጻሚ ከሆነ ቢሮው ታክስ ከፋይ/ የሚቹ መክፈል የሚኖርበትን ታክስና ለዘገየ ክፍያ የሚጠየቀውን ወለድ በሙሉ ወይም በክፍል እንዳይከፈል ሊፈቅድ ይችላል።

- 5 With the written agreement of the taxpayer an amount referred to in sub- article (4)(c) of this Article may be carried forward for the payment of any future tax liability of the taxpayer under any tax law.
- 6 If the Bureau has refunded tax under this Article to a taxpayer in error, the taxpayer shall, on notice of demand by the Bureau, repay the amount erroneously refunded by the date specified in the notice.
- 7 If a refund has been erroneously paid due to an error made by the taxpayer in claiming the refund, the taxpayer shall be liable to pay late payment interest at the rate specified in Article 37(2) of this Proclamation computed for the period commencing on the date that the refund was erroneously paid and ending on the date that the refund was repaid.
- 8 An amount of refund that a taxpayer is required to repay under sub- article (7) of this Article shall be treated as tax payable by a taxpayer for the purposes of Part Seven of this Proclamation.

51. Relief in Cases of Serious Hardship

- 1 This Article apply if the Bureau head is satisfied that:
 - a) the payment of the full amount of tax owing by a taxpayer will cause serious hardship to the taxpayer due to natural cause, or supervening calamity or disaster, or in cases of personal hardship not attributable to the negligence on of the taxpayer; or
 - b) Owing to the death of a taxpayer, the payment of the full amount of tax owing by the deceased will cause serious hardship to the dependents of the deceased.
- 2 Subject to sub-article (3) of this Article, if this Article applies, the Minister may release the taxpayer or the executor of the estate of a deceased taxpayer wholly or in part from payment of the tax due and any late payment interest payable in respect of the tax due.

- 3. Fududaynta Cashuurbixiyaha loo siiyay hab waafaqsan farqada (1) ee Qodobkan waxaa loo samayn hab waafaqsan Xeernidaameedka uu soo saaro Golaha hawlfuulinta ee Deegaanku.
- 4. Hadii Go'aanka in laga fududeeyo Cashuurta lagu sameeyay cadeymo been abuur ah ama marin habaabin, qodobada bayaankan ayaa dhaqangal ku noqon doona cashuurbixiyaha waxaana loola dhaqmi inaan laga dhaafin waajibaadkii cashuurbixineed.
- 5. Xafiisku waxa uu xafidi diiwaano ay ku cadahay wadarta cashuurta iyo Dulsaaarka ee laga dhaafay hab waafaqsan Qodobkan oo ay la socoto sababta loo sameeyay Fududaynta waxaana loo gudbin hantidhawrka guud sanadkiiba laba jeer.

QAYBTA SAGAALAAD

ISMAANDHAAFKA CASHUURTA

52^{aad} sababynta Ooraalada

Marka uu Xafiisku diido inuu aqbasho codsiga uu soo dhaweysto Cashuurbixiyuhu hab waafaqsan shuruucda Cashuurta ee dhaqangalka ah, qoraalka ogeysiinta ah ee ay gaadhsiinayso cashuurbixiyaha waa inuu la socdo sababta loo diiday codsiga cashuurbixiyaha.

53^{aad} Dhamaadka Rafcaanka laga qaadankaro Go'aanada Cashuurta

- 1. marka laga reebo garmaqalada la xidhiidha Qaybtan:
- b) Cashuurta ama go'aanka laga qaadankaro rafcaan waa kamadambays lagamana garnaqi karaan Komishin ama Maxkamad waxkasta oo ay tahay sababtu;
- t) Dhokumentiyada uu Xafiisku soo saaro ee kala ah Ogeysiinta Xisaabinta Cashuurta, ama Go'aaminta iyo Dhokumentiyada uu xaqiijiyay Xafiisku sax ahaanshahooda waxaa loo tixgelin karaa cadeyn dhamaystiran oo lagu dhaqangelin karo go'aaminta Xisaabta Cashuurta;

3. **በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት የታክስ ዕዳ ምህረት ሊደረግ የሚችለው የክልሉ መስተዳድር ምክር ቤት በሚያወጣው ደንብ በሚወሰን ይሆናል።**

4. የቢሮው ኃላፊ ከታክስ ዕዳ ነጻ የሚያደርገውን ውሳኔ የሰጠው በቀረበለት የተጭበረበረ ወይም አሳሳች መረጃ ላይ በመመስረት ከሆነ በምህረት ቀሪ የተደረገው የታክስ ዕዳ ምህረት ከመሰጠቱ በፊት ወደ ነበረበት ሁኔታ በመመለስ ታክስ ከፋዩ ከታክስ ዕዳው ነጻ እንዳልተደረገ ተቆጥሮ ይህ አዋጅ ተፈጻሚ ይሆናል።

5. ቢሮው በዚህ አንቀጽ መሠረት እያንዳንዱን ምህረት የተሰጠበትን የታክስ ዕዳ እና የወለድ መጠን መዝገብ በመያዝ በየስድስት ወሩ ለሞናው ኦዲተር ሪፖርት ማቅረብ አለበት።

ክፍል ዘጠኝ

ከታክስ ጋር በተገናኘ የሚፈጠር አለመግባባት

52. የምክንያቶች መግለጫ

በታክስ ሕግ መሠረት ለቢሮው የቀረበን ማንኛውንም ማመልከቻ በቢሮው ሳይቀበለው በሚቀርቡት ጊዜ አለመቀበሉን የሚገልጸው ማስታወቂያ ማመልከቻውን ያልተቀበለበትን ምክንያቶች መግለጫ ያካተተ መሆን አለበት ።

53. የታክስ እና ይግባኝ የሚቀርብባቸው ውሳኔዎች የመጨረሻ ስለመሆናቸው

- 1. በዚህ ክፍል በተደነገገው ሥነ ሥርዓት መሠረት ካልሆነ በስተቀር፦
 - ሀ) የታክስ ወይም ይግባኝ ሊቀርብበት የሚችል ውሳኔ ወሳኝ እና የመጨረሻ በመሆኑ በማናቸውም ሁኔታ በኮሚሽኑ ወይም በፍርድ ቤት ወይም በሌላ የዳኝነት ሥነ ሥርዓት ተቃውሞ ሊቀርብበት አይችልም።
 - ለ) የታክስ የተረጋገጠ ሰነድ ማቅረብ በአግባቡ የተሰጠ ስለመሆኑ የተመለከተው የታክስ መጠን እና ሌሎች ዝርዝር ጉዳዮች ትክክለኛ ስለመሆናቸው ወሳኝ ማስረጃ ነው።

3 Release of the taxpayer to be made pursuant to sub-article (1) of this Article, Shall be made in accordance with the Regulation to be issued by the state Executive Council.

4 If a decision to release a taxpayer from tax is based on fraudulent or misleading information, the tax liability released shall be reinstated and this Proclamation shall apply as if the taxpayer was never released from the liability to pay the tax.

5 The Bureau shall maintain a public record of each amount of tax and interest released under this Article together with the reasons thereof and the record of tax and interest released shall be reported to the Auditor General on a quarterly basis.

PART NINE

TAXDISPUTES

52. Statement of Reasons

When the Bureau has refused an application made by a person under a tax law, the notice of refusal shall include a statement of reasons for the refusal.

53. Finality of Tax and Appealable Decisions

- 1 Except in proceedings under this Part:
 - a) a tax or appealable decision shall be final and conclusive, and cannot be disputed in the Commission or a Court, or in any other proceedings on any ground whatsoever;
 - b) the production of a notice of a tax assessment or a determination, or a document certified by the Bureau as a copy of a notice of a tax assessment or a determination shall be conclusive evidence of the due making of the assessment or a determination and that the amount and particulars of the assessment or a determination are correct; and

j) Hadii oo uu Cashuurbixiyuhu iskuu xisaabiyay, dhokumentiga isxisaabinta ama dhokumentiga kale ee uu xaqiijiyo Xafiisku waxaa loo tixgelin karaa cadeyn dhamaystiran oo lagu dhaqangelin karo Qaansheegta.

2. Marka uu Xafiisku soo saaro ogeysiinta xisaabinta cashuurta ama go'aaminta Cashuurta hab elektaroonik ah, arrimaha lagu sheegay farqada (1) (t) ee Qodobkan waxaa ku jira nuqulka xisaabinta, ama dhokumentiyada kale ee uu xaqiijiyo Xafiisku kuwaasi oo faahfaahinaya dirista xisaabinta ee qaabta elektarooniga ah.

3. Marka uu cashuurbixiyuhu usoo gudbiyo is-xisaabinta Cashuurta qaab elektaroonik ah, arrimaha lagu sheegay farqada (1) (j) ee Qodobkan waxaa ku jira nuqulka xisaabinta, ama dhokumentiyada kale ee uu xaqiijiyo Xafiisku kuwaasi oo faahfaahinaya dirista xisaabinta ee qaabta elektarooniga ah.

4. Qodobkan dhexdiisa "Go'aamin" waxaa loola jeedaa go'aan loo soo saaro hab waafaqsan Xarfaha (t), (j), (x), (kh), (d) ama (r) ee Qeexida lagu siiyay "Go'aanka Cashuurta" farqada 33 ee Qodobka 2^{aad} ee Bayaankan.

54^{aad} ogeysiinta is hortaaga Go'aanka Cashuurta

1. Cashuurbixiyaha aan ku qancin Go'aanka cashuurta waxay uu ishortaag qoraal ah usoo gudbin karaa Xafiiska 21 cisho oo ka bilaabanta maalinta Go'aankaas lasoo saaray.

2. Marka Go'aankii hore ee Cashuurta uu Xafiisku ogolaado in wax laga bedelo ishortaaga u bahaan cashuurbixiyuhu waxa uu ku koobnaan doonaa inta wax laga bedelay, la yareeyay, la kordhiyay ee ka duwan go'aankii hore.

ሐ) ታክስ ከፋይ ራሱ የሚያሰላውን ታክስ በተመለከተ ታክስ ከፋይ ራሱ ያሰጠውን ዋናው የራስ ታክስ ስሌት ማስታወቂያ ወይም በቢሮው እንደ ራስ ታክስ ስሌት ማስታወቂያው ዋናው ቅጂ የተረጋገጠ ሰነድ ማቅረብ ስለማስታወቂያው ይዘት ወሳኝ ማስረጃ ነው።

2. ቢሮው የታክስ ውሳኔ ማስታወቂያ በኢሌክትሮኒክ ዘዴ በሚሰጥበት ጊዜ፣ በዚህ አንቀጽ ንዑስ አንቀጽ (1)(ለ) የተመለከተው የታክስ ስሌት ማስታወቂያ ወይም ውሳኔውን በመለየት እና በኢሌክትሮኒክ ዘዴ የተላለፈውን የታክስ ስሌት ዝርዝር ጉዳዮች በመግለጽ በቢሮው የተረጋገጠን ሰነድ ይጨምራል።

3. ታክስ ከፋይ ታክስ ማስታወቂያ በኢሌክትሮኒክ ዘዴ በሚያቀርብበት ጊዜ፣ በዚህ አንቀጽ ንዑስ አንቀጽ (1)(ሐ) የተመለከተው የራስ ታክስ ስሌት ማስታወቂያ ቅጂ ማስታወቂያውን በመለየት እና በኢሌክትሮኒክ ዘዴ የተላለፈውን የራስ ታክስ ስሌት ማስታወቂያ ዝርዝር ጉዳዮች በመግለጽ በቢሮው የተረጋገጠን ሰነድ ይጨምራል።

4. በዚህ አንቀጽ ዓላማ "ውሳኔ" ማለት በዚህ አዋጅ አንቀጽ 2 ንዑስ አንቀጽ 33 ለታክስ ውሳኔ በተሰጠው ትርጉም ሥር በፊደል ተራ (ለ)፣ (ሐ)፣ (መ)፣ (ረ) ወይም (ሰ) የተመለከተውን ነው።

54. በታክስ ውሳኔ ላይ ስለሚቀርብ የቅሬታ ማስታወቂያ

1. በታክስ ውሳኔ ቅር የተሰኘ ታክስ ከፋይ የውሳኔው ማስታወቂያ በደረሰው በ21 ቀናት ውስጥ በውሳኔው ላይ የቅሬታ ማስታወቂያ ለቢሮው በጽሑፍ ማቅረብ ይችላል።

2. ቅሬታ የቀረበበት የታክስ ውሳኔ በተሻሻለ የታክስ ስሌት ላይ ከሆነ የታክስ ከፋይ የተሻሻለውን የታክስ ስሌት የመቃወም መብት የመጀመሪያውን የታክስ ስሌት በመለወጥ፣ በመቀነስ ወይም በመጨመር በተደረገው ማሻሻያ ላይ ብቻ የተገደበ ይሆናል።

c) in the case of a self-assessment, the production of the original self-assessment declaration or a document certified by the Bureau as a copy of such declaration shall be conclusive evidence of the contents of the declaration.

2. When the Bureau serves a notice of a tax assessment or a determination on a taxpayer electronically, the reference in sub-article (1)(b) of this Article to a copy of the notice of assessment or determination includes a document certified by the Bureau identifying the assessment or determination and specifying the details of the electronic transmission of the assessment or determination.

3. When a taxpayer has filed a self-assessment declaration electronically, the reference in sub-article (1)(c) of this Article to a copy of the declaration includes a document certified by the Bureau identifying the declaration and specifying the details of the electronic transmission of the declaration.

4. In this Article, "determination" means a determination referred to in paragraphs (b), (c), (d), (f), or (g) of the definition of "tax decision" in sub-article 33 of Article 2 of this Proclamation.

54. Notice of Objection to a Tax Decision

1 A taxpayer dissatisfied with a tax decision may file a notice of objection to the decision, in writing, with the Bureau within 21 days after service of the notice of the decision. However, the tax Director General or his authorized representative may extend such period for additional 10 days if he is convinced that there is good reason for not being able to submit the notice within 21 days.

2 When the tax decision objected to be an amended assessment, a taxpayer's right to object to the amended assessment shall be limited to the alterations, reductions, and additions made in it to the original assessment.

3. cabashada ishortaaga ah ee uu soo gudbistay Cashuurbixiyuhu usoo dhaweysto hab waafaqsan farqada (1) ee Qodobkan waxaa loo arkayaa inay saxtahay marka laga helo arrimahan soo socda:

b) marka Cabashada cashuurbixiyuhu ay ku qotonto sababaha cashuurbixiyuhu kusoo gudbin kari ishortaag, ayna la socoto waxkabelada uu rabo in lagu sameeyo go'aanka iyo sababaha isbedelada uu u codsanayo;

t) marka ishortaagu uu la xidhiidho Xisaabin Cashuur, Cashuurbixiyuhuna uu bixiyay cashuuraha kale ee aan la xidhiidhan mida uu kasoo gudbinayo ishortaaga;

j) Haddii Cashuurbixiyuhu doorbidayo inuu bixiyo Cashuurta muranku ka taaganyahay, marka uu soo bixiyo cashuurtaas.

4. Marka uu Xafiisku ku qanco in cabashada ishortaaga ah aanu cashuurbixiyuhu si dhamasytiran usoo buuxinin, Xafiisku waa inuu sida ugu dhakhsaha badan Qoraal ugu dirto cashuurbixiyaha faahfaahinaya arrimahan soo socda:

b) Cadaymaha muujinaya in aany cashuurbixiyuhu cabashada ishortaaga ah si dhamaystiran usoo buuxinin;

t) In xaqa soo gudbinta ishortaaga uu dhici doono hadii aanu Cashuurbixiyuhu soo gudbinin ishortaag dhamaystiran oo sax ah;

(1) 21 cisho gudahood oo ka bilaabanta maalinta la soo saaray Go'aanka cashuurta ee uu ishortaahu la xidhiidho, ama

(2) 10 cisho oo ka bilaabma maalinta cashuurbixiyaha lasoo gaadhsiiyo Qoraalka lagu xeeriyay farqada.

5. Xafiisku waa inuu soo gaadhsiiyo cashuurbixiyaha qoraal muujinaya in ay dhacday mudadii loo ogolaa inuu kusoo gudbiyo ishortaaga hab waafaqsan farqada (4) ee Qodobkan.

6. Cashuurbixiyuhu waxa uu Xafiiska Dakhliga qoraal kaga codsankaraa in loo kordhiyo mudada ishortaaga lagusoo gudbisan karo ee lagu xeeriyay farqada (1) ee Qodobkan.

3. በዚህ አንቀጽ ንዑስ አንቀጽ 1 መሠረት የቀረበ የቅሬታ ማስታወቂያ በአግባቡ እንደቀረበ የሚቆጠረው ከዚህ በታች የተዘረዘሩት ቅድመ ሁኔታዎች ሲሟሉ ብቻ ነው፡-

ሀ) የቅሬታ ማስታወቂያው ታክስ ከፋይ የታክስ ውሳኔውን የሚቃወምበትን ምክንያቶች፣ ታክስ ከፋይ ውሳኔውን ለማስተካከል ሊደረጉ ይገባል ብሎ የሚያምንባቸውን ማሻሻያዎች ማድረግ አስፈላጊ የሆነበትን ምክንያቶች በትክክል የሚገልጽ ከሆነ፣ እንዲሁም

ለ) ቅሬታው ከታክስ ስሌት ጋር የተገናኘ ከሆነ ታክስ ከፋይ በታክስ ስሌቱ መሠረት መክፈል ያለበትን እና በቅሬታ ማስታወቂያው ተቃዋሚ ያላቀረበበትን ታክስ የክፈል እንደሆነ ነው፡፡

ሐ) በታክስ ውሳኔው ላይ ቅሬታ ቢኖረውም ታክሱን ከፍሎ የቅሬታ ማስታወቂያ ማቅረብን የመረጠ ከሆነ የተወሰነበትን ታክስ ከክፈል ነው፡፡

4. ቢሮው የቅሬታ ማስታወቂያው በአግባቡ አልቀረበም ብሎ ሲያምን ለታክስ ከፋይ የሚከተሉትን የሚገልጽ የጽሑፍ ማስታወቂያ ወዲያውኑ ይሰጠዋል፡፡

ሀ) ቅሬታው በአግባቡ አልቀረበም የሚልባቸውን ምክንያቶች፣ እና

ለ) ከሚከተሉት በዘገየው ጊዜ ውስጥ ታክስ ከፋይ ቅሬታውን ካላቀረበ የቅሬታ ማቅረቢያ ጊዜ እንደሚያልፍ፣

I. ቅሬታው የሚመለከተው የታክስ ውሳኔ ማስታወቂያ በደረሰው በ21 ቀናት ውስጥ፣ ወይም

II. በዚህ ንዑስ አንቀጽ መሠረት የሚሰጠው ማስታወቂያ በደረሰው በ10 ቀናት ውስጥ፣

5. በዚህ አንቀጽ ንዑስ አንቀጽ (4) መሠረት የቅሬታ ማቅረቢያ ጊዜ ያለፈ ከሆነ ቢሮው ይህንን የሚገልጽ የጽሑፍ ማስታወቂያ ለሚመለከተው ታክስ ከፋይ ይሰጣል ፡፡

6. በዚህ አንቀጽ ንዑስ አንቀጽ 1 የተመለከተው የቅሬታ ማቅረቢያ ጊዜ ከማለፍ በፊት ታክስ ከፋይ በታክስ ውሳኔ ላይ የቅሬታ ማስታወቂያ የሚያቀርብበት ጊዜ እንዲራዘምለት ለቢሮው የጽሑፍ ማመልከቻ ማቅረብ ይችላል፡፡

3 a notice of objection shall be treated as validly filed by a taxpayer under sub-article (1) of this Article only when the following conditions are satisfied:

a) the notice of objection states precisely the grounds of the taxpayer's objection to the tax decision, the amendments that the taxpayer believes are required to be made to correct the decision, and the reasons for making those amendments; and

b) When the objection relates to a tax assessment, the taxpayer has paid any tax due under the tax assessment that is not disputed by the taxpayer in the objection.

c). where the taxpayer prefers to pay the disputed tax, upon the payment of that tax.

4 When the Bureau considers that a notice of objection filed by a taxpayer has not been validly filed, the Bureau shall immediately serve written notice on the taxpayer stating the following:

a) The reasons why the objection has not been validly filed; and

b) That the objection will lapse unless a valid objection is filed by the later of:

(1) 21 days from the date of service of the notice of the tax decision to which the objection relates; or

(2) 10 days from the date of service of the notice under this sub-article.

5 The Bureau shall serve written notice on the taxpayer when an objection shall be treated as lapsed under sub-article (4) of this Article.

6 a taxpayer may apply, in writing and before the end of the objection period in sub-article (1) of this Article, to the Bureau for an extension of time to file a notice of objection.

- 7. marka codsi loo soo gudbisto hab waafaqsan farqada (6) ee Qodobkan, Xafiisku wuxuu ogolaankaraa in la kordhiyo mudada ishartaaga lagusoo gudbisan karo ugu badnaan 10 cisho oo ka bilaabanta dhamaadka mudada ishartaaga lagu ogolaaday ee lagu xeeriyay farqada (1) ee Qodobkan, marka ay ku qanacdo:
 - b) Inay u suurto geliwayday cashuurbixiyaha inuu soo dhaweysto cabashada ishartaaga sabab la xidhiidha Dalka oo uu ka maqnaa ama sababo kale oomacquul ah mudadii loo ogolaa inuu kusoo dhaweysto ishartaaga hab waafaqsan farqada (1) ama (4) ee Qodobkan, iyo
 - t) In soo dhawesasho la'aanta cashuurbixiyuhu aanay ku iman sabab aan macquul ahayn;

55^{aad} **Nidaamka dhagaysiga ishartaagida iyo soo saarista Go'aanada**

- 1. Xafiisku wuxuu aasaasayaa waaxda dib u eegista oo noqon doonta Geedisocod muhiim ah oo dib u eegis madax banaan ku sameeya ishartaagyada loo soo gudbiyo hab waafaqsan Qodobka 54^{aad} ee Bayaankan, taasi oo talobixinta u gudbisa Madaxa Xafiiska si uu go'aan uga soo saaro.
- 2. Xafiisku wuxuu soo saari karaa awaamiir lagu faahfaahinayo nidamka Qaabilaada, Dhageysiga iyo soo saarista soo saarista talooyinka.
- 3. Hadii, Marka la dhageysanayo ishartaagista Xisaabinta Cashuurta ay waaxda dib u eegisto rumaysato in la kordhiyo wadarta cashuurta la xisaabiyay, waaxda dib u eegistu waxay soo jeedin in Xafiisku arrinta uu u xilsaaro sarkaalka cashuurta si uu usoo eego.
- 4. Madaxa Xafiiska, marka uu soo gaadho talo soo jeedinta waaxda dib u eegista waxa uu kasoo saari go'aan uu ku ogolaanayo ishortaaga guud ahaan ama qayb ahaan ama uu ku diidayo, go'aankan uu Madaxa Xafiiska soo saaro waxaa loogu yeedhi "Go'aanka ishartaaga".

7. በዚህ አንቀጽ ንዑስ አንቀጽ (6) መሠረት ማመልከቻ ሲቀርብ፣ ቢሮው፡-

ሀ) ታክስ ከፋይ በኢትዮጵያ ውስጥ ያልነበረ በመሆኑ፣ በህመም ምክንያት በዚህ አንቀጽ ንዑስ አንቀጽ (1) ወይም (4) በተወሰነው ጊዜ ውስጥ የቅሬታ ማስታወቂያውን ማቅረብ አለመቻሉ፣ እና

ለ) የቅሬታ ማስታወቂያውን ለማቅረብ በታክስ ከፋይ በኩል ምክንያታዊ ያልሆነ መዘግየት አለመኖሩን፣

ሲያምንበት በዚህ አንቀጽ ንዑስ አንቀጽ (1) የተመለከተው የቅሬታ ማቅረቢያ ጊዜው ካበቃበት ቀን ጀምሮ ከአስራ አራት ቀናት ላልበለጠ ጊዜ ሊያራዝም ይችላል።

55. **በቅሬታ ላይ ውሳኔ ስለመስጠት**

- 1. ቢሮው በዚህ አዋጅ አንቀጽ 54 መሠረት በአግባቡ የቀረቡ ቅሬታዎችን በነጻነት በመመርመር በቅሬታዎቹ ላይ ለሚሰጠው ውሳኔ የውሳኔ ሀሳብ የሚያቀርብ ቋሚ የሥራ ክፍል ያቋቁማል።
- 2. ቢሮው የአጣሪ ኮሚቴውን አባላት ብቃት እና የሚሾሙበትን ሂደት፣ ቅሬታዎች የሚታዩበትን ሥነ-ሥርዓት እና ለቢሮው የሚቀርቡ የውሳኔ ሃሳቦች የሚመሠረቱባቸውን ጉዳዮች የያዘ ዝርዝር መመሪያ ያወጣል።
- 3. አጣሪ ኮሚቴው በታክስ ስሌት ላይ የቀረበውን ቅሬታ ሲመረምር በታክስ ስሌቱ የተመለከተው የታክስ መጠን ሊጨመር ይገባል የሚል እምነት ሲኖረው፣ ኮሚቴው የታክስ ስሌቱ ለሚመለከተው የታክስ ሠራተኛ ተመልሶ ኮሚቴው በሰጠው አስተያየት መሠረት እንደገና እንዲታይ የውሳኔ ሃሳብ ለቢሮው ማቅረብ ይኖርበታል።
- 4. ቢሮው በአጣሪ ኮሚቴው የቀረበውን የውሳኔ ሃሳብ ከመረመረ በኋላ፣ የቀረበውን ቅሬታ በሙሉ ወይም በከፊል በመቀበል ወይም ውድቅ በማድረግ ውሳኔ የሚሰጥ ሲሆን ውሳኔውም በቅሬታ ላይ የተሰጠ ውሳኔ ተብሎ ይጠቀሳል።

7 When an application has been made under sub-article (6) of this Article, the Bureau may allow an extension of time for a maximum of 10 days from the end of the objection period in sub-article (1) of this Article when satisfied that:

- a) owing to absence from Ethiopia, sickness, or other reasonable cause, the taxpayer was prevented from lodging the notice of objection within the period specified in sub-article (1) or (4) of this Article; and
- b) There has been no unreasonable delay on the part of the taxpayer in lodging the notice of objection.

55. **Making Objection Decisions**

- 1 The Bureau shall establish a Review Committee as a permanent office within the Bureau to provide an independent review of objections validly filed under Article 54 of this Proclamation and make recommendations to the Bureau as to the decision to be taken on an objection.
- 2 The Bureau shall issue a Directive specifying the qualifications, and process for appointment, of members of the Review Committee, the procedures for reviewing an objection including hearings, and the basis for making recommendations to the Bureau.
- 3 If, in considering an objection to a tax assessment, the Review Committee is of the view that the amount of tax assessed should be increased, the Review Committee shall recommend to the Bureau that the tax assessment be referred to the tax officer for reconsideration based on the advice provide by the Committee.
- 4 After having regard to the recommendations of the Review Committee, the Bureau shall make a decision to allow the objection in whole or part, or disallow it, and the Bureau's decision shall be referred to as an "objection decision".

- 5. Xafiisku waa inuu Qoraal ahaan ugu gudbiyo Cashurbixiyaha go'aanka ay ka qaadato ishartaaga uu soo gudbiyay iyo sababaha fulinta go'aanka, hadii ishartaagu la xidhiidho xisaabin cashuureed waa inuu sheego waxka bedelada xisaabinta Cashuurta.
- 6. Go'aanka ishartaagu waa in lagu cadeeyo xaqiiqaha la xidhiidha ishartaaga, sababaha loo xuskaday go'aanka iyo xaqa rafcaan qaadashada ee loo qaadanayo Komishinka.
- 7. hadii Xafiisku go'aan kasoo saari waayo cabashada ishartaaga ee uu soo gudbiyay cashurbixiyuhu 180 cisho gudahood oo ka bilaabma maalinta uu soo dhaweystay, cashurbixiyuhu waxa uu rafcaan u gudbisan karaa Komishinka rafcaanka cashuuraha 30 cisho gudaheed oo ka bilaabanta dhamaadka mudada 180 cisho ahayd.
- 8. Xafiiska Dakhliga Qaab-dhismeedyadiisa heerarka maamul ee hoose waa inay si sharciga waafaqsan uga jawaabaan cabashooyinka loo soo gudbisto kahor inta aan loo gudbin Komishinka rafcaanka.

56^{add} **Rafcaanka loo qaadato Komishinka Rafcaanka Cashuuraha**

- 1. Cashurbixiyaha aan ku qancin go'aan rafcaan laga qaadankaro waxa uu rafcaan u gudbisan karaa Komishinka Rafcaanka ee lagu aasaasay Qodobka 87^{add} ee bayaankan.
- 2. cabashada Rafcaanka ee loo soo gudbiyo Komishinka Rafcaanka Cashuuraha ee la xidhiidha ishortaaga Xisaabinta Cashuurta waxaa lagasoo qaadi kali ah inuu saxyahay hadii cashurbixiyuhu bixiyo 50% cashuurta ismaandhaafku kataaganyahay.
- 3. Erayga **“Ismaandhaafka Cashuurta”** ee lagu xeeriyay farqada (2) ee Qodobkan kuma jiraan ganaaxyada iyo dulsaarka laga qaado qofka la daaha Cashuurta bixinteeda.

- 5. ቢሮው በቅሬታ ላይ የሰጠውን ውሳኔ ለታክስ ከፋይ በጽሑፍ የሚያሳውቀው ሲሆን፣ በታክስ ስሌት ላይ የቀረበ ቅሬታ ከሆነ የታክስ ስሌቱን ማሻሻልን ጨምሮ ውሳኔውን ለማስፈጸም አስፈላጊ የሆኑትን እርምጃዎች ይወስዳል።
- 6. በቅሬታ ላይ የተሰጠ ውሳኔ ማስታወቂያ የጉዳዩን ዋና ፍራገጎች ግኝቶች እና ለውሳኔው መሠረት የሆኑትን ምክንያቶች መግለጫ ማካተት አለበት።
- 7. ቢሮው ታክስ ከፋይ ቅሬታ ካቀረበበት ቀን ጀምሮ ባሉት 180 (አንድ መቶ ሰማንያ) ቀናት ውስጥ ቢሮው በቅሬታው ላይ ውሳኔ ካልሰጠ ታክስ ከፋይ ይግባኙን 180 (አንድ መቶ ሰማንያ) ቀን በተጠናቀቀ በ30 (በሰላሳ) ቀናት ውስጥ ለታክስ ይግባኝ ኮሚሽን ማቅረብ ይችላል።
- 8. በየደረጃው በሚደራጀው የገቢዎች ቢሮ አደረጃጀት በታክስ ከፋይ የቀረበላት ቅሬታ ለኮሚሽኑ ይግባኝ ከማቅረብ በፊት በህግ መሠረት ውሳኔ መስጠት አለበት።

56. **ለታክስ ይግባኝ ኮሚሽን ይግባኝ ስለማቅረብ**

- 1. ይግባኝ ሊቀርብበት በሚችል ውሳኔ ላይ ቅር የተሰኘ ታክስ ከፋይ በዚህ አዋጅ አንቀጽ 87 መሠረት የይግባኝ ማስታወቂያውን ለታክስ ይግባኝ ኮሚሽን ሊያቀርብ ይችላል።
- 2. በታክስ ስሌት ላይ ከቀረበ ቅሬታ ጋር በተገናኘ በታክስ ከፋይ ለታክስ ይግባኝ ኮሚሽን የሚቀርብ የይግባኝ ማስታወቂያ በአግባቡ ቀርቧል ሊባል የሚችለው በክርክር ላይ ያለ ታክስ 50%(ሃምሳ በመቶ) የተከፈለ እንደሆነ ብቻ ነው።
- 3. በዚህ አንቀጽ ንዑስ አንቀጽ (2) **“በክርክር ላይ ያለ ታክስ”** ከታክሱ ጋር በተገናኘ ሊከፈል የሚገባውን ቅጣትና የዘገየ ክፍያ ወለድን አይጨምርም።

- 5. The Bureau shall serve notice, in writing, of an objection decision on the taxpayer and take all steps necessary to give effect to the decision, including, in the case of an objection to a tax assessment, the making of an amended assessment.
- 6. A notice of an objection decision shall include a statement of findings on the material facts and the reasons for the decision.
- 7. When the Bureau has not made an objection decision within 180 days from the date that the taxpayer filed notice of the objection, the Bureau shall be treated as having made a decision to disallow the objection and to have served notice of the decision on the taxpayer on the 180th day after filing of the notice of objection.
- 8. The various administrative structure of the Revenue Bureau must reply in accordance with the applicable laws, the petitions submitted to it, before it filed with the appellate commission.

56. **Appeal to Tax Appeal Commission**

- 1 A taxpayer dissatisfied with an appealable decision may file a notice of appeal with the Tax Appeal Commission in accordance with Article 87 of this Proclamation.
- 2 A notice of appeal to the Tax Appeal Commission in relation to an objection to a tax assessment shall be treated as validly filed by a taxpayer only if the taxpayer has paid to the Bureau 50% of the tax in dispute under the tax assessment.
- 3 The reference to **“tax in dispute”** in sub-article (2) of this Article shall not include penalty and late payment interest payable in respect of the disputed tax.

4. Komishinka dib u eegista cashuurtu waxuu soo saari karaa Awaamiirta lagu faahfaahinayo kordhinta mudada lagu soo dhaweysan karo rafcaanka ee lagu xeeriyay farqada (1) ee Qodobkan.

57^{aad} rafcaan qaadashada Maxkamada Sare ee Gobolka

1. Qofkasta oo ku qanci waaya Go'aanka ay soo saaraan Komishinka Rafcaanka Cashuurtu waxa uu muddo 30 cisho gudaheed oo ka bilaabanta maalinta komishinku soo saaro go'aanka u dhaweysan karaa rafcaan Maxkamada sare ee Gobolka ee awood garsoorka u leh.
2. Maxkamada sare ee gobolku, iyadoo tixraacaysa codsiga uu soo dhaweysto dhinac ka tirsan dacwada ka socota komishinka rafcaanka cashuurta waxay kordhin karaa mudada lagu soo dhaweysan karo rafcaanka loo gudbinayo Komishinka Rafcaanka cashuuraha hab waafaqsan sida lagu xeeriyay farqada (1) ee Qodobkan.
3. Codsiga rafcaanka e uu soo dhaweystay cashuurbixiyuhu maxkamada sare ee la xidhiidha is hortaaga Xisaabinta Cashuurta waxaa laga soo qaadi kali ah inuu saxyahay hadii cashuurbixiyuhu bixiyo 75% cashuurta ismaandhaafku kataaganyahay.
4. Rafcaanka loo gudbinayo Maxkamada sare waa inuu ku salaysanyahay sabab sharci, waana inay ku cadaato su'aasha sharci ee maxkamaddu tahay inay ka jawaabto.
5. maxkamada sare ee dhageysanaysa Rafcaanku waxay:
 - b) Ku raaci kartaa Go'aankii uu soo saaray komishinka Racfaanka Cashuurtu;
 - t) Waxa ay burin kartaa Go'aanka uu soo saaray komishinka Racfaanka Cashuurtu waxayna:
 - (1) soo saari Go'aan kale oo lagu bedelayo go'aankii uu soo saaray komishinka Racfaanka Cashuurtu;
 - (2) waxay dib ugu celin Komishinka go'aanka uu soo saaray iyadoo raacinaysa arrimaha la rabo inuu tixgeliyo Komishinku;

4. የታክስ ይግባኝ ኮሚሽን በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት የይግባኝ ማስታወቂያ የሚቀርብበት ጊዜ እንዲራዘም ስለሚቀርብ ማመልከቻ መመሪያ ሊያወጣ ይችላል።

57. ለዞኑ ከፍተኛ ፍርድ ቤት ይግባኝ ስለማቅረብ

1. ለኮሚሽኑ በቀረበ የታክስ ይግባኝ ተካፋይ የነበረ ሰው ኮሚሽኑ በሰጠው ውሳኔ ቅር የተሰኘ እንደሆነ የኮሚሽኑ የውሳኔ ማስታወቂያ በደረሰው በ30 (በሠላሳ) ቀናት ውስጥ የይግባኝ ማስታወቂያውን ለዞኑ ከፍተኛ ፍርድ ቤት ሊያቀርብ ይችላል።
2. በኮሚሽኑ በታየ የታክስ ይግባኝ ላይ ተከራካሪ የነበረ ሰው በዚህ አንቀጽ ንዑስ አንቀጽ (1) የተመለከተው የይግባኝ ማቅረቢያ ጊዜ እንዲራዘምለት በጽሑፍ ማመልከቻ ሲጠይቅ የዞኑ ከፍተኛ ፍርድ ቤት ጊዜውን ሊያራዘመው ይችላል።
3. በታክስ ስሌት ላይ ከቀረበ ቅሬታ ጋር በተገናኘ በታክስ ከፋይ ለዞኑ ከፍተኛ ፍርድ ቤት የሚቀርብ የይግባኝ ማስታወቂያ በአግባቡ ቀርቧል ሊባል የሚችለው በክርክር ላይ ያለ ታክስ 75% (ሰባ አምስት በመቶ) የተከፈለ እንደሆነ ብቻ ነው።
4. ለዞኑ ከፍተኛ ፍርድ ቤት ይግባኝ የሚቀርበው በሕግ ጉዳዮች ላይ ብቻ ሲሆን የይግባኝ ማስታወቂያውም በቀረበው ይግባኝ የሚነሱትን የሕግ ጉዳዮች መግለጽ አለበት።
5. የዞኑ ከፍተኛ ፍርድ ቤት ይግባኙን በመስማት፦
 - ሀ) የኮሚሽኑን ውሳኔ ሊያፀናው፤
 - ለ) የኮሚሽኑን ውሳኔ በመሻር፦
 - (1) የኮሚሽኑን ውሳኔ የሚተካ ውሳኔ ሊሰጥ፤ ወይም
 - (2) ፍርድ ቤቱ በሚሰጠው መመሪያ መሠረት ጉዳዩ እንደገና እንዲታይ ለኮሚሽኑ መልሶ ሊልከው ይችላል።

4. The Tax Appeal Commission may issue a Directive providing for applications for an extension of time to file a notice of appeal under sub-article (1) of this Article.

57. Appeal to the Zonal High Court

- 1 A party to a proceeding before the Commission who is dissatisfied with the decision of the Commission may, within 30 days after being served with notice of the decision, file a notice of appeal to the Zonal High Court.
- 2 the Zonal high court, reference to the notice submitted to it by a party of dispute proceeding before tax appeal commission may extend the limitation period for submission to be lodged to the tax appeal commission as stipulated under sub article (1) of this Article.
- 3 A notice of appeal to the Zonal High Court by a taxpayer in relation to an objection to a tax assessment shall be treated as validly filed only if the taxpayer has paid 75% of the tax in dispute under the assessment.
- 4 An appeal to the Zonal High Court shall be made on a question of law only, and the notice of appeal shall state the question of law that will be raised on the appeal.
- 5 The Zonal High Court shall hear the appeal and may:
 - a) Decide to affirm the decision of the Commission;
 - b) Decide to set aside the decision of the Commission and:
 - (1) Make a decision in substitution of the decision of the Commission; or
 - (2) remit the decision to the Commission for reconsideration in accordance with the directions of the Court;

j) waxay diidi kartaa rafcaanka;
xh) waxay soo saari artaa Go'aanada kale ee ay maxkamadu u aragto lagama maarmaan.

6. ereyga "Cashuurta ismaandhaafku ka taaganyahay" ee lagu sheegay farqada (3) ee Qodobkan waxaa loola jeedaa Cashuurta uu go'aamiyo Komishinka rafcaanka cashuurta ee ay tahay in la bixiyo hase ahaatee Cashurbixiyuhu uu kasoo gudbiyay Rafcaanka hase ahaatee kuma jiraan ganaaxyada iyo dulsaaarka laga qaado qofka la daaha Cashuurta bixinteeda.

58^{aad} Rafcaan Qaadashada Maxkamada Guud

1. Dhinac kamid ah dhinacyada dacwada maxkamada sare qaaday, ee aan ku qancin Go'aanka ay soo saartay maxkamadu waxa uu 30 cidho gudahood oo ka bilaabanta maalinta lasoo gaadhsiiyay go'aanka maxkamaddu uu rafcaan uqaadan karaa Maxkamada Guud.

2. Maxkamada Guud, iyadoo tixraacaysa codsiga uu soo dhaweysto dhinac ka tirsan dacwada ka socota maxkamada sare waxay kordhin kartaa mudada lagu soo dhaweybankaro rafcaanka loo gudbinayo maxkamada sare hab waafaqsan sida lagu xeeriyay farqada (1) ee Qodobkan.

59^{aad} Waajibaadka Cadeynta

Garmaqal kasta oo la xidhiidha Go'aan cashuureed oo lagu xeeriyay Qaybtan, Cashurbixiyaha ayay saarantahay waajibaadka inuu cadeeyo in go'aanka Cashuurtu uu khalad yahay.

60^{aad} fulinta Go'aanada Komishinka ama Maxkamada

1. Xafiisku 30 cisho gudaheed, marka uu soo gaadho go'aanka uu soo saaray komishinka Rafcaanka cashuurta, maxkamada Sare ama Maxkamada Guud waa inuu qaado talaabada loo baahanyahay oo ay ku jirto inay gaadhsiiso Cashurbixiyaha nuqul kamid ah Go'aanka Xisaabta cashuurta lagu bedelay.

ሐ) ይግባኙን ውድቅ ሊያደርገው፤ ወይም መ) ተገቢ መስሎ የታየውን ሌላ ውሳኔ ሊሰጥ፤ ይችላል።

6. በዚህ አንቀጽ ንዑስ አንቀጽ (3) "በክርክር ላይ ያለ ታክስ" ማለት የታክስ ይግባኝ ኮሚሽኑ እንዲከፈል ውሳኔ የሰጠበት እና ታክስ ከፋይ በይግባኝ ማስታወቂያ ቅሬታ ያቀረበበት ታክስ ሲሆን ከታክሱ ጋር በተገናኘ ሊከፈል የሚገባውን ቅጣትና የዘገየ ክፍያ ወለድን አይጨምርም።

58. አክልሉ ጠቅላይ ፍርድ ቤት ስለሚቀርብ ይግባኝ

1. ለዞኑ ከፍተኛ ፍርድ ቤት በቀረበ የታክስ ይግባኝ ተካፋይ የነበረ ሰው ፍርድ ቤቱ በሰጠው ውሳኔ ቅር የተሰኘ እንደሆነ የፍርድ ቤቱ የውሳኔ ማስታወቂያ በደረሰው በ፱ (በሠላሳ) ቀናት ውስጥ የይግባኝ ማስታወቂያውን ለፌደራል ጠቅላይ ፍርድ ቤት ሊያቀርብ ይችላል።

2. በፌደራል ከፍተኛ ፍርድ ቤት በታየ የታክስ ይግባኝ ላይ ተከራካሪ የነበረ ሰው በዚህ አንቀጽ ንዑስ አንቀጽ (1) የተመለከተው የይግባኝ ማቅረቢያ ጊዜ እንዲራዘምለት በጽሑፍ ማመልከቻ ሲጠይቅ የፌደራል ጠቅላይ ፍርድ ቤት ጊዜውን ሊያራዘመው ይችላል።

59. የማስረዳት ኃላፊነት

በዚህ ክፍል መሠረት ከታክስ ውሳኔ ጋር በተገናኘ በሚደረግ ማንኛውም የታክስ ክርክር ላይ የታክስ ውሳኔ ትክክል አለመሆኑን የማስረዳት ኃላፊነት የታክስ ከፋይ ነው።

60. የኮሚሽኑ ወይም የፍርድ ቤትን ውሳኔ ስለመፈጸም

1. ቢሮው የኮሚሽኑ፣ የዞኑ ከፍተኛ ፍርድ ቤት ወይም የአክልሉ ጠቅላይ ፍርድ ቤት ውሳኔ በደረሰው በ30 (በሠላሳ) ቀናት ውስጥ የተሻሻለ የታክስ ስሌት ማስታወቂያ ለታክስ ከፋይ መስጠትን ጨምሮ፣ ውሳኔውን ተግባራዊ ለማድረግ አስፈላጊ የሆኑ እርምጃዎችን መውሰድ አለበት።

c) Decide to dismiss the appeal;
d) Make any other decision the court thinks appropriate.

6 The reference to "tax in dispute" in sub-article (2) of this Article means the tax determined by the Tax Appeal Commission to be payable that is disputed by the taxpayer in the notice of appeal, but does not include penalty and late payment interest payable in respect of the disputed tax.

58. Appeal to the State Supreme Court

1 A party to a proceeding before the Federal High Court who is dissatisfied with the decision of the Federal High Court may, within 30 days after being served with notice of the decision, file a notice of appeal to the State Supreme Court.

2 The State Supreme Court may, on an application in writing by a party to a proceeding before the Zonal High Court, extend the time for lodging a notice of appeal under sub-article (1) of this Article.

59. Burden of Proof

In any proceeding under this Part in relation to a tax decision, the burden shall be on the taxpayer to prove that the tax decision is incorrect.

60. Implementation of Decision of Commission or Court

1 The Bureau shall, within 30 days after being served with notice of the decision of the Tax Appeal Commission, Zonal High Court, or State Supreme Court, take such action, including serving the taxpayer with notice of an amended assessment, as is necessary to give effect to the decision.

2. Mudada lagu xeeriyay Qodobka 28^{aad} ee Bayaankan ee lagu bedalyo Xisaabinta Cashuurtu dhaqangal kuma aha marka xisaabinta cashuurta lagu bedelo go'aanka uu soo saaro Komishinka Rafcaanka Cashuurta ama maxkamaddu.

QAYBTA TOBNAAD

URURINTA XOGTA IYO FULINTA

61^{aad} Cadeynta Cashurbixinta

1. Cashurbixiyuhu waxa uu qoraal kaga codsankaraa Xafiiska Dakhliga isagoo buuxinaya foomka loo ansixiyay inuu siiyo shahaadada bixinta Cashuurta.
2. Xafiisku waa inuu shahaadada bixinta Cashuurta ku siiyo 14 cisho gudaheed Cashurbixiyaha codsiga usoo dhawestay Hab waafaqsan farqada (1) ee Qodobkan marka ay xaqiijiso in uu kaso baxay waajibaadkii bixinta cashuurta ee lagu xeeriyay shuruucda cashuurta iyo awaamiirta uu soo saaro wakaaladu.
3. Hadii Cashurbixiyaha codsiga usoo dhawestay Hab waafaqsan farqada (1) ee Qodobkan uuna diiwaangashanayn sanadkii hore ama sanadadii hore Xafiisku waa inuu ku siiyo shahaadada cashuurta 14 cisho gudaheed Cashurbixiyaha codsiga usoo dhawestay.
4. waxaa ka reeban Xafiisyada, Wakaaladaha, Komishinada, kuliyadaha, maamulada Magaalooyinka, Maamulada degmooyinka iyo xafiiskasta oo dawladeed inuu u cusboonaysiiyo Shatiga ama ogolaado in uu u tartamo Qandaraas hadii aanu qofku haysan Shahaadada cashurbixinta.
5. Hadii Xafiisku diido inuu siiyo Cashurbixiyaha Shahaadada bixinta Cashuurta, waa inay go'aankaasi ku ogeysiiso 14 cisho gudaheed oo ka bilaabanta maalinta uu soo dhawestay Codsiga.

2. በዚህ አዋጅ አንቀጽ 28 የተመለከተው የተሻሻለ የታክስ ስሌት የጊዜ ገደብ የታክስ ይግባኝ ኮሚሽን ወይም የፍርድ ቤት ውሳኔን ተግባራዊ ለማድረግ በሚከናወን የታክስ ስሌት ማሻሻያ ላይ ተፈጻሚ አይሆንም።

ክፍል አሥር

መረጃን ስለመስጠትና ስለማስፈፀም

61. የታክስ ክሊራንስ

1. ማንኛውም ታክስ ክፋይ በፀደቀው ቅጽ መሠረት የታክስ ክሊራንስ የምስክር ወረቀት እንዲሰጠው ለቢሮው ማመልከት ይችላል።
2. ቢሮው ታክስ ክፋይ በታክስ ሕግ መሠረት የተጣለበትን ታክስ የመክፈል ግዴታ የፈፀመ መሆኑን ሲያረጋግጥ በሚያወጣው መመሪያ መሠረት ታክስ ክፋይ በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት ማመልከቻውን ባቀረበ በ14 ቀናት ውስጥ የታክስ ክሊራንስ የምስክር ወረቀት መስጠት አለበት።
3. በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት ማመልከቻ የሚያቀርበው ታክስ ክፋይ ለቀደመው ዓመት ወይም ለቀደሙት ዓመታት በታክስ ክፋይነት ያልተመዘገበ እንደሆነ ቢሮው ታክስ ክፋይ የተመዘገበ መሆኑን በመግለጽ ታክስ ክፋይ ማመልከቻ ባቀረበ በ14 ቀናት ውስጥ የታክስ ክሊራንስ የምስክር ወረቀት መስጠት ይኖርበታል።
4. ማንኛውም የቢሮው፣ መስሪያ ቤት፣ ማዘጋጃ ቤት፣ የመንግሥት የሥራ ክፍል፣ ወይም የፌዴራል ወይም የክልል መንግሥት ቢሮ ወይም ሌላ ማንኛውም የመንግሥት አካል ታክስ ክፋይ የታክስ ክሊራንስ የምስክር ወረቀት ካላቀረበ በስተቀር ማንኛውንም ፈቃድ መስጠት ወይም ማደስ ወይም በመንግሥት ጨረታ እንዲሳተፍ መፍቀድ አይችልም።
5. ቢሮው በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት ማመልከቻ ላቀረበ ታክስ ክፋይ የታክስ ክሊራንስ የምስክር ወረቀት ላለመስጠት የወሰነ እንደሆነ ታክስ ክፋይ ማመልከቻውን ባቀረበ በ14 ቀናት ውስጥ ማመልከቻውን ያልተቀበለበትን ምክንያት የሚገልጽ የውሳኔ ማስታወቂያ ይሰጠዋል።

2 The time limit in Article 28 for amending a tax assessment shall not apply to an amendment to give effect to a decision of the Tax Appeal Commission or a Court.

PART TEN

INFORMATIONCOLLECTION ANDENFORCEMENT

61. Tax Clearance

- 1 A taxpayer may apply to the Bureau, in the approved form, for a tax clearance certificate.
- 2 The Bureau shall issue a tax clearance certificate to a taxpayer within 14 days of the taxpayer filing an application under sub-article (1) of this Article if satisfied that the taxpayer has fulfilled its obligations to pay tax under the tax laws as determined under a Directive issued by the Bureau
- 3 If a taxpayer applying under sub-article (1) of this Article was not registered for tax for the preceding year or years, the Bureau shall issue a tax clearance certificate to the taxpayer within 14 days of the taxpayer lodging the application stating that the taxpayer is registered with the Bureau
- 4 No Bureau, Agency, Bureau, Commission, College, urban or woreda Administrations, or other Government body shall issue or renew any license to a taxpayer, or allow the taxpayer to participate in a public tender, unless the taxpayer produces a tax clearance certificate.
- 5 If the Bureau refuses to issue a taxpayer with a tax clearance certificate, the Bureau shall provide the taxpayer with notice of the decision within 14 days of the taxpayer lodging an application under sub- article (1) of this Article.

62^{aad} Soo Gudbinta Xeer-Hoosaadka

- 1. Hay'adkasta waa inay Xafiiska Dakhliga usoo gudbiso Xeer-hoosaadka ay ku aasaasantahay, Sharciga ama Heshiiska wadaaga ah 30 cisho gudaheed oo ka bilaabanta maalinta la diiwaangeliyo.
- 2. Hay'adkasta waa inay Xafiiska Dakhliga ogeysiiso waxka bedelkasta oo lagu sameeyo dhokumentiyada lagu xeeriyay farqada (1) ee Qodobkan ah 30 cisho gudaheed oo ka bilaabanta maalinta waxka bedelka la sameeyo.

63. Hantidhawrayaasha Haysta Shatiga

- 1. Hantidhawrayaasha Haysta shatiga waa inay Xafiiska Dakhliga usoo gudbiyaan warbixinta hantidhawrka saddex bilood gudaheed oo ka bilaabanta maalinta ay warbixinta gaadhsiiyaan macaamiisha ay hantidhawrka ku sameeyaan.
- 2. Hadii Hantidhawre ku guuldareysto inuu u hogaansamo arrimaha lagu xeeriyay qodob hoosaadka (1) ee Qodobkan, Xafiisku wuxuu ogeysiin Golaha Hantidhawrayaasha Dalka ama Xisaabiyeyaasha waxaanay ka codsan karaa inay shatiga kala noqoto hantidhawraha.
- 3. Ujeedada Qodobkan “**hantidhawre**” waxaa loola jeedaa Hantidhawre haysta Shati ama Hantidhawraha Deegaanka ee lagu xeeriyay Bayaanka Warbixinta maaliyadda.

64^{aad} Ogeysiinta Heshiiska adeeg-bixineed ee lala galo Qof aan dalka deganayn

- 1. Qofkasta oo heshiis la xidhiidha Adeegbixin la xidhiidha dakhli Deegaanka dhexdiisa ah la gala qof aan dalka deganayn waa inuu Xafiiska Dakhliga ku ogeysiiso 30 cisho gudaheed oo ka bilaabanta maalinta la saxeeo heshiiskaas.
- 2. Qodobkan dhexdiisa “**Heshiis xidhiidh la leh Dakhli Deegaanka laga dhaliyay**” waxaa loola jeedaa Heshiiskasta marka laga reebo heshiiska shaqaalenimo, kaasi oo ujeedadiisu tahay in adeeg la bixiyo oo ay ku jirto in alaabo la keeno taasi oo keenaysa in Dakhli deegaanka dhexdiisa laga helao la dhaliyo.

62. የመተዳደሪያ ደንብን ስለማቅረብ

- 1. ማንኛውም ድርጅት ከተመዘገበበት ቀን ጀምሮ ባለ-ት ሠላሳ ቀናት ውስጥ የመመስረቻ ጽሑፍ፣ የመተዳደሪያ ደንብ፣ የሽርክና ማህበር ስምምነት ወይም ሌላ የመመስረቻ ወይም የምዝገባ ሰነድ ቅጂ ለቢሮው ማቅረብ አለበት።
- 2. በዚህ አንቀጽ ንዑስ አንቀጽ (1) በተጠቀሱት ሰነዶች ላይ ማንኛውም ለውጥ ሲደረግ ድርጅቱ ለውጡ በተደረገ በፀ (በሠላሳ) ቀናት ውስጥ ለውጡን በጽሑፍ ለቢሮው ማሳወቅ አለበት።

63. ኦዲተሮች

- 1. ኦዲተሮች የደንበኞቻቸውን የኦዲት ሪፖርት ለደንበኞቻቸው ካቀረቡበት ቀን ጀምሮ በሚቆጠር የ3 (የሦስት) ወር ጊዜ ውስጥ የኦዲት ሪፖርቶቹን ለቢሮው ማቅረብ አለባቸው።
- 2. ማንኛውም ኦዲተር በዚህ አንቀጽ ንዑስ አንቀጽ (1) የተ መለከተውን ግዴታ ሳይወጣ የቀረ እንደሆነ ቢሮው ኦዲተሩ ግዴታውን ያልተወጣ መሆኑን ለኢትዮጵያ የሂ. ሳብና ኦዲት ቦርድ ወይም ለኢትዮጵያ የተመሠረተው የሂሳብ ባለሙያዎች ኢንስቲትዩት በማሳወቅ ቦርዱ ወይም ኢንስቲትዩቱ የኦዲተሩን ፈቃድ እንዲሰረዝ ይጠይቃል።
- 3. በዚህ አንቀጽ “ኦዲተር” ማለት በፋይናንስ ሪፖርት አዘገጃጀትና አቀራረብ አዋጅ ለፕብሊክ ኦዲተር እና ለተመሰከረለት ኦዲተር የተሰጠውን ትርጉም ይይዛል።

64. ነዋሪ ካልሆነ ሰው ጋር የሚደረግ የአገልግሎት ውልን ስለማሳወቅ

- 1. ምንጩ ክልል ውስጥ የሆነ የአገልግሎት ውል በክልል ነዋሪ ካልሆነ ሰው ጋር የሚገባ ማንኛውም ሰው ውሉን ከፈረመበት ቀን ጀምሮ በሚቆጠር ሰላሳ ቀናት ውስጥ በፀደቀው ቅጽ መሠረት ለቢሮው ማሳወቅ አለበት።
- 2. በዚህ አንቀጽ “ምንጩ ክልል የሆነ ውል” ማለት የቅጥር ውልን የዕቃ አቅርቦትን በዋነኝነት አገልግሎት በመስጠት ላይ የተመሠረተ ምንጩ ክልል የሆነ ገቢ የሚያስገኝ ውል ነው።

62. Filing of Memorandum and Articles of Association

- 1 A body shall file with the Bureau a copy of the memorandum of association, articles of association, statute, partnership agreement, or other document of formation or registration within 30 days of the date of registration of the body.
- 2 A body shall notify the Bureau, in writing, of any change made to a document referred to in sub-article (1) of this Article within 30 days of the change being made.

63. Public Auditors

- 1 Auditors shall file with the Bureau the audit report of their clients within 15 days providing the report to their client.
- 2 If an auditor fails to comply with sub-article (1) of this Article, the Bureau shall notify the Accounting and Auditing Board of Ethiopia or Institute of Certified Public Accountants of Ethiopia of the failure and may request the Board or the Institute to withdraw the auditor’s licence.
- 3 In this Article, “**auditor**” means a certified auditor and a public auditor as defined under the Financial Reporting Proclamation.

64. Notification of Services Contract with Non-resident

- 1 A person who enters into an Ethiopian source services contract with a non-resident shall notify the Bureau, in the approved form, within 30 days of the earlier of the signing of the contract or the commencement of performance under the contract.
- 2 In this Article, “**State source services contract**” means a contract (other than an employment contract) under which the primary purpose is the performance of services, whether or not goods are also provided, which services give rise to State source income.

65^{aad} Codsiga soo dhaweynta Xogta ama Cadeymaha

- 1. Xafiisku, markuu dhaqangelinayo sharciyada cashuurta wuxuu qoraal kaga codsan karaa Cidkasta, hadii cashuur lagu leeyahay iyo hadii kaleba:
 - b) Inuu soo gudbiyo taariikhda lagu xusay codsiga dhexdiisa xogkasta oo ku saabsan Qofka cashuurbixintiisa ama cidkale cashuurbixinteeda.
 - t) Inuu Yimaado goobta iyo Taariikhda lagu cadeeyay codsiga si uu u soo dhaweeyo xogkasta oo ku saabsan Qofka cashuurbixintiisa ama cidkale cashuurbixinteeda.
 - j) Inuu soo dhaweeyo taariikhda lagu xusay codsiga dhexdiisa Dhokumentiyoo uu hayo oo ku saabsan Qofka cashuurbixintiisa ama cidkale cashuurbixinteeda.

2. Haddii Codsiga lagu xeeriyay farqada (1) ee Qodobkan uu waajibinayo in lasoo dhaweeyo Dhokumentiyoo waa in faahfaahinta iyo tilmaamaha dhokumentigaas lagu cadeeyo Codsigaas.

- 3. Qodobkani dhaqangalkiisa waxba uma dhimayaan:
 - b) Sharcikasta oo la xidhiidha maamuuska ama Danta guud ee la xidhiidha xogaha kala duwan oo ay ku jiraan kuwa elektarooniga ah;
 - t) Heshiiskasta oo xeerinaya in la ilaaliyo sirta xogta.

66^{aad} Awooda Gelista iyo Baadhista

- 1. Ujeedada dhaqangelinta Sharciyada cashuurta, Xafiisku:
 - b) Wuxuu leeyahay awood ay marwalba isagoon ogeysiin bixinayn inuu galo baadhitaana ku samayso:
 - (1) Goobkasta, Alaabkasta ama hantikasta;
 - (2) Dhokumentii kasta;
 - (3) Xogkasta oo lagu kaydiyay Qalab Elektaroonig ah;

65. መረጃ ወይም ማስረጃ ለማግኘት ማስታወቂያ ስለመስጠት

- 1. የታክስ ሕግ ለማስተዳደር ሲባል ቢሮው ታክስ ከፋይ ቢሆንም ባይሆንም ለማንኛውም ሰው የጽሑፍ ማስታወቂያ በመስጠት፦
 - ሀ) በማስታወቂያው በተመለከተው ጊዜ ውስጥ የራሱን ወይም የሌላ ማንኛውንም ሰው የታክስ ጉዳይ የሚመለከት በማስታወቂያው የተገለፀውን መረጃ እንዲሰጠው፤
 - ለ) በማስታወቂያው በተመለከተው ጊዜና ቦታ በመገኘት የራሱን ወይም የሌላ ማንኛውንም ሰው የታክስ ጉዳዮች በተመለከተ በማስታወቂያው የተገለጸውን ማስረጃ እንዲሰጠው፤
 - ሐ) በማስታወቂያው በተመለከተው ጊዜ ከእርሱ ወይም ከሌላ ማንኛውም ሰው የታክስ ጉዳዮች ጋር የሚገናኙ በእጁ ወይም በእርሱ ቁጥጥር ሥር ያሉ በማስታወቂያው የተገለፁ ሰነዶችን እንዲያቀርብ፤ ሊጠይቅ ይችላል።

2. በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት እንዲቀርብ የተጠየቀው ሰነድ ከሆነ፣ የተጠየቀው ሰነድ መለየት በሚያስችል አካሄድ በማስታወቂያው መገለጹ በቂ ይሆናል።

- 3. ይህ አንቀጽ፦
 - ሀ) በኤሌክትሮኒክ መልክ የሚገኙትን ጨምሮ ማንኛውንም መረጃ መስጠትን ወይም ሰነድ ማቅረብን በተመለከተ ልዩ መብት የሚሰጥ ወይም የህዝብ ጥቅምን የሚመለከት ሌላ ሕግ፣ ወይም
 - ለ) ሚስጥር የመጠበቅ ግዴታን የሚጥል ውል፣ ቢኖርም ተፈጻሚ ይሆናል።

66. የመግባትና የመርበር ሥልጣን

- 1. ማንኛውንም የታክስ ሕግ ለማስተዳደር ሲባል ባለ ሥልጣኑ፦
 - ሀ) በሚከተሉት ቦታዎች ላይ የመገኘት ወይም የሚከተሉትን የማግኘት ሙሉ እና ያልተገደበ መብት አለው፦
 - (1) በማንኛውም ቦታ፣ ማንኛውንም ዕቃ ወይም ንብረት፤
 - (2) ማንኛውንም ሰነድ፤
 - (3) ማንኛውንም የመረጃ ማከማቻ፤

65. Notice to Obtain Information or Evidence

- 1 For the purposes of administering any tax law, the Bureau may, by notice in writing, require any person whether or not liable for tax:
 - a) to furnish, by the time specified in the notice, such information relating to the person's or any other person's tax affairs as specified in the notice;
 - b) to present himself at the time and place designated in the notice to give evidence concerning the person's or any other person's tax affairs as specified in the notice;
 - c) to produce, by the time specified in the notice, all documents in the person's custody or under the person's control relating to the person's or any other person's tax affairs as specified in the notice.

2 When a notice under sub-article (1) of this Article requires the production of a document, it shall be sufficient if the document is described in the notice with reasonable certainty.

- 3 This Article shall have effect despite:
 - a) any law relating to privilege or the public interest with respect to the giving of information or the production of any documents (including in electronic format); or
 - b) Any contractual duty of confidentiality.

66. Power to Enter and Search

- 1 For the purposes of administering any tax law, the Bureau:
 - a) Shall have, at all times and without notice, full and free access to the following:
 - (1) any premises, place, goods, or property;
 - (2) any document;
 - (3) any data storage device;

- t) wuxuu Qabankaraa Dhokumetikasta, kaasi oo uu Xafiisku aaminsanyahay in cadeyn ahaan loogu isticmaali karo in lagu go'aamin karo wadarta Cashuurta ee lagu leeyahay cashuurbixiyaha waxaanu haynkaraa dhokumentigaasi ilaa inta loo baahanyahay si loo go'aamiyo wadarta cashuurta ee laga rabo cashuurbixiyaha, ama ay dhamaanayso garmaqal cashuurta la xidhiidha, iyo
- j) Hadii aan Xogta qaab Daabacan lagu heli karayn, wuxuu qaban karaa islamarkaana haynkaraa qalabkasta oo ay ku kaydsan tahay xogtu ilaa inta loo baahanyahay xogtas.
- 2. Awoodaha lagu xeeriyay farqada (1) ee Qodobkan waxaa adeegsan kara oo kali ah Madaxa Xafiiska ama Sarkaalka Cashuurta ee uu siiyay Ogolaansho gaar ah Madaxa Xafiisku.
- 3. Sarkaalka Cashuurta waxaa ka reeban inuu galo ama kusii sugnaado Hantida ama Dhismaha, hadii marka uu weydiiyo qofka leh ama si sharci ah u degan uu sarkaalku soo saari kari waayo ogolaanshaha gaarka ah ee Madaxa Xafiiska ee siinaya awooda lagu xeeriyay farqada (1) ee Qodobkan.
- 4. Qofka leh ama si sharciiga waafaqsan u degan Hantida uu khuseeyo arrimaha lagu xeeriyay farqada (1) ee Qodobkan waa inuu dhamaan taageerada lagama maarmaanka ah u fidiyo wakaalaadda oo ay ku jiraan:
 - b) Inuu ka jawaabo su'aalaha la weydiiyo, qoritaan ha ahaado ama Afka halaga weydiiyo oo la xidhiidha dhokumentiyada ama hantida ama goobta ama xog ku kaydsan qalabka elektarooniga ah.
 - t) Inuu u suurto geliyo in uu furo Xogta elektarooniga ah ee u kaydsan si aan cidkale oo aan isaga ahayni ay arki karto ama akhriyi karto.

- ሰ) ቢሮው የታክስ ከፋዩን የታክስ ግዴታ ለመወሰን ጠቃሚ ማስረጃ ይሆናል ብሎ የሚያምን በትን ማንኛውንም ሰነድ ሊይዝና በማንኛውም የታክስ ሕግ መሠረት የታክስ ከፋዩን የታክስ ግዴታ ለመወሰን ወይም ለማንኛውም የታክስ ክርክር እስካስፈለገ ጊዜ ድረስ ይዞ ማቆየት ይችላል፤
- ሐ) የታተመ መረጃ ወይም በመረጃ ማጠራቀሚያ መሳሪያ የተከማቸ መረጃ ካልተሰጠው የመረጃውን ቅጅ ለመውሰድ አስፈላጊ ለሆነ ጊዜ መሳሪያውን ይዞ ማቆየት ይችላል።
- 2. በዚህ አንቀጽ ንዑስ አንቀጽ (1) በተመለከተው ሥልጣን ሊሰራበት የሚችለው ቢሮው ኃላፊ ወይም በዚህ ሥልጣን እንዲሠራ ግልጽ ውክልና የተሰጠው የታክስ ሠራተኛ ብቻ ነው።
- 3. ማንኛውም የታክስ ሠራተኛ ዋና ዳይሬክተሩ በዚህ አንቀጽ ንዑስ አንቀጽ (1) በተመለከተው ሥልጣን ሊሰራበት እንደሚችል ፈቃድ የሰጠው መሆኑን የሚገልጽ የጽሑፍ ማስረጃ በባለቤቱ ወይም ሕጋዊ ባለይዞታ በሆነ ሰው ሲጠየቅ ማቅረብ ካልቻለ ወደ ማንኛውም ግቢ ወይም ቦታ መግባት ወይም ገብቶ መቆየት አይችልም።
- 4. የዚህ አንቀጽ ንዑስ አንቀጽ (1) ተፈጻሚ የሚሆንበት ቦታ ወይም ግቢ ባለቤት ወይም ሕጋዊ ባለይዞታ ለቢሮው አስፈላጊ የሆኑ አቅርቦቶችንና ድጋፍ የመስጠት ግዴታ ያለበት ሲሆን ይህም የሚከተሉትን ይጨምራል፦
 - ሀ) ምርመራው በሚደረግበት ግቢ ወይም ቦታ የሚገኙ በመረጃ ማከማቻ ወይም በሌላ ማንኛውም መልክ የተያዙ ማንኛውንም ሰነዶች በተመለከተ ለሚቀርቡ ጥያቄዎች በቃል ወይም በጽሑፍ መልስ መስጠት፤ ወይም
 - ለ) በዚህ አንቀጽ መሠረት የተፈለገው ዳታ በሚስ ጥር ቁልፍ የተጠበቀ እንደሆነ የተቆለፈው ዳታ የሚፈታበትን መረጃ መስጠት።

- b) may seize any document that, in the opinion of the Bureau, affords evidence that may be material in determining the tax liability of a taxpayer and may retain the document for as long as the document may be required for determining a taxpayer's tax liability or for any proceeding under a tax law; and
- c) may, if a hard copy or copy on a data storage media of information stored on a data storage device is not provided, seize and retain the device for as long as is necessary to copy the information required.
- 2. The powers in sub-article (1) of this Article may be exercised only by the Director General or a tax officer specifically authorized by the Director- General to exercise such powers.
- 3. A tax officer shall not enter or remain on any premises or place if, upon request by the owner or lawful occupier, the officer is unable to produce the Director General's written authorization permitting the officer to exercise powers under sub-article (1) of this Article.
- 4 The owner or lawful occupier of the premises or place to which an exercise of power under sub-article (1) of this Article relates shall provide all reasonable facilities and assistance to the Bureau including:
 - (a) answering questions, either orally or in writing, relating to any document on the premises or at the place, whether on a data storage device or otherwise; or
 - (b) Providing access to decryption information necessary to decrypt data to which access is sought under this Article.

- 5. Qofka dholumentiyadiisa ama xogta elektarooniga ah ee uu leeyahay loo qabtay hab waafaqsan farqada (1) ee Qodobkan waxa uu xaq u leeyahay inuu ka samaysto nuqulo koobi ah ay ku jirto koobi elektaroonik ah isagoo kaharashka ku baxaya iska bixinaya, isagoo imanaya Xafiiska Dakhliga saacadaha shaqada gudaheeda.
- 6. Madaxa Xafiiska ama sarkaalka cashuurta ee awooda loo siiyay ayaa saxeexi cadeynta dhokumentiyada loo qabtay loona hayo hab waafaqsan Qodobkan.
- 7. Qodobkani dhaqangalkiisa waxba uma dhimayaan:
 - b) Sharcikasta oo la xidhiidha maamuuska ama Danta guud ee la xidhiidha xogaha kala duwan oo ay ku jiraan kuwa elektarooniga ah;
 - t) Heshiiskasta oo xeerinaya in la ilaaliyo sirta xogta.

OAYBTA TOBAN IYO KOOWAAD

GO'AANADA HORDHACA AH

CUTUBKA KOOWAAD

FASIRAADA GUUD

67^{aad} dhaqangalka fasiraada Guud

- 1. Xafiisku wuxuu soo saari karaa hab waafaqsan Qodobka 68^{aad} ee bayaankan fasiraada guud oo ay ku fadirayso sharciyada cashuurta kuna faahfaahinayso dhaqangalkooda.
- 2. Go'aanka guud ee uu usoo saaro Xafiisku hab waafaqsan Qodobka 68^{aad} ee bayaankan waxa uu yeelanayaa dhaqangal sharci ilaa inta uu Xafiisku burinayo go'aankaas.
- 3. Fasiraada guud dhaqangal kuma noqonayo cashurbixiyaha.

68^{aad} soo saarista Fasiraada Guud

- 1. Xafiisku marka uu soo saaro fasiraada guud wuxuu ku faafin Wargeysyada kala duwan, Raadhiyaha, Tv-ga iyo barta internetka ee ay Xafiisku leeyahay.
- 2. Fasiraada Guud waa in lagu faahfaahiyaa in dhokumetigu yahay Fasiraad guud waana inuu yeesha ciwaan ka tarjumaya arinta uu ku saabsantahay fasiraadu waana inuu yeeshaa tirsi;

5. **በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት ሰነድ ወይም የዳታ ማከማቻ መሳሪያ በመመርመር የፈለገውን መረጃ ቅጂ በዳታ ማከማቻ መሳሪያ ውስጥ የተያዙ ሰነዶች የኤሌክትሮኒክ ቅጂን ጨምሮ በመደበኛ የሥራ ሰዓትና ቢሮው በሚወሰናቸው ቅድመ ሁኔታዎች መሠረት በራሱ ወጪ መውሰድ ይችላል።**

6. **በዚህ አንቀጽ መሠረት ለተወሰደና ለተያዘ ማንኛውም ሰነድ ወይም የዳታ ማከመቻ መሳሪያ በቢሮው ኃላፊ የተወከለ የታክስ ሠራተኛ በፈርማው ማረጋገጫ መስጠት አለበት።**

7. **ይህ አንቀጽ፡**
 ሀ) **ከህዝብ ጥቅም ጋር በተገናኘ ማንኛውንም ሰነድ ወይም ንብረት ማቅረብን፣ በማንኛውም ግቢ ወይም ቦታ መግባትን የሚመለከት ሌላ ሕግ ፣ ወይም**

ለ) **ሚስጥር የመጠበቅ ግዴታን የሚጥል ውል።**

ክፍል አሥራ አንድ

የታክስ ሕጎችን አስቀድሞ መተርጎም

ምዕራፍ አንድ

በሁሉም ላይ ተፈጻሚ የሚሆን ትርጉም

67 አስገዳጅ የሆኑ ትርጉሞች

- 1. ቢሮው አንድን የታክስ ሕግ አስመልክቶ በዚህ አዋጅ አንቀጽ 68 መሠረት በሁሉም ታክስ ከፋዮች ላይ ተፈጻሚ የሚሆን ትርጉም ሊሰጥ ይችላል።
- 2. በዚህ አዋጅ አንቀጽ 68 መሠረት የተሰጠ በሁሉም ታክስ ከፋዮች ላይ ተፈጻሚ የሚሆን ትርጉም አስካልተነሳ ድረስ በቢሮው ላይ አስገዳጅ ይሆናል።
- 3. በቢሮው የተሰጠ በሁሉም ታክስ ከፋዮች ላይ ተፈጻሚ የሚሆን ትርጉም በታክስ ከፋዮች ላይ አስገዳጅ አይሆንም።

68. በሁሉም ላይ ተፈጻሚ የሚሆን ትርጉም ስለመስጠት

- 1. ቢሮው የሚሰጠው በሁሉም ተፈጻሚ የሚሆን ትርጉም በኤሌሌባዊ ደረ-ገጽ ላይ ማውጣት አለበት።
- 2. ቢሮው በሁሉም ተፈጻሚ የሚሆን ትርጉም ሲያወጣ ተፈጻሚ መሆኑን መግለጽ የሚኖርበት ሲሆን ጉዳይ የሚገልጽ ርዕስና መለያ ቁጥር ሊኖረው ይገባል።

5 A person whose document or data storage device has been seized under sub-article (1) of this Article may examine it and make copies, including electronic copies of documents on a data storage device, at his own expense, during normal office hours and on such terms and conditions as the Bureau may specify.

6 The Bureau Head or authorized officer shall sign for any document or data storage device removed and retained under this Article.

7 This Article shall have effect despite:
 a) any law relating to privilege of the public interest with respect to access including in electronic format;
 b) any contractual duty of confidentiality.

PART ELEVEN
ADVANCE RULINGS

CHAPTER ONE

PUBLIC RULINGS

67. Binding Public Rulings

- 1 The Bureau may make a public ruling in accordance with Article 68 of this Proclamation setting out the Bureau's interpretation on the application of a tax law.
- 2 A public ruling made in accordance with Article 68 of this Proclamation shall be binding on the Ministry and the Bureau until withdrawn.
- 3 A public ruling shall not be binding on a taxpayer.

68. Making a Public Ruling

- 1 The Bureau shall make a public ruling by publishing the public ruling on the official website of the Bureau.
- 2 A public ruling shall state that it is a public ruling and shall have a heading specifying the subject matter of the ruling by which it can be identified and an identification number.

- 3. Fasiraada guud waxay yeelanaysaa dhaqangal sharci laga bilaabo taariikhda lagu cadeeyay dhokumentiga dhexdiisa, hase ahaatee hadii aany taariikh lagu cadeyn dhokumentiga waxaa dhaqangalkiisu bilaabmayaa maalinta lagu baahiyo Wargeysyada kala duwan, Raadhiyaha, Tv-ga iyo barta internetka ee uu Xafiisku leeyahay.
- 4. Fasiraada guud ee uu Xafiisku soo saaro isagoo raacaysa ray’giisa gaarka ah guud ahaan ama qayb ahaan looma tixgelinayo inuu yahay go’aan uu soo saaray Xafiisku ujeedooyinka Bayaankan ama sharciyada kale.

69^{aad} **Burinta Fasiraada Guud**

- 1. Xafiisku wuxuu burin karaa fasiraada guud qayb ahaan ama guud ahaanba iyadoo qoraal ku baahinaysa Wargeysyada kala duwan, Raadhiyaha, Tv-ga iyo barta internetka ee uu Xafiisku leeyahay, waxaana burintu dhaqangal noqonaysaa:
 - b) Taariikhda lagu xeeriyay Qoraalka uu soo saaray Xafiisku, ama
 - t) Maalinta qoraalkaasi lagu baahiyo Wargeysyada kala duwan, Raadhiyaha, Tv-ga iyo barta internetka ee uu Xafiisku leeyahay.
- 2. Hadii sharci cusub lasoo saaro, ama Xafiisku soo saaro fasiraad guud taasi oo kahor imanaysa fasiraad hore ee Xafiisku soo saaray. Waxaa lagasoo qaadi in Xafiisku buriyay fasiraadii hore laga bilaabo maalinta uu soo saaro Xafiisku fasiraada cusub ama maalinta lasoo saaro sharciga cusub.
- 3. Fasiraada Guud ee qayb ahaan ama guud ahaanba la buriyay:
 - b) waxay dhaqangal ku noqonaysaa heshiisyadii iyo macaamilaadkii la sameeyay kahor taariikhda la buriyay fasiraada;iyo
 - t) Dhaqangal kuma noqonayso heshiisyadii iyo macaamilaadkii la sameeyay kadib taariikhda la buriyay fasiraada.

- 3. **NUA-GO JAHN HAF-YE ABE TADZOMY FOMUN TIT-GO NULU TIT-GO ABE HIT-SOAHIT-OW FEN ZOMU TADZOMYNT FOMUNZUW. ULUN NIT-TIT-SO. ABE ZOMU FEN HAD-TSOAHIT TIT-T-SO. NULUW. HAD-ULAF SUZ-7X HOMOQIT-FEN ZOMU TADZOMY, ULFUD::**
- 4. **NUA-GO JAHN HAF-YE ABE TADZOMY FOMUNW. TIT-GO NIT-TIT-SO. NIT-TIT-SO. U-NEJA FENZSUZ JAHN HGO HADZOMU NULU-SOAHIT FULUW. HAD-TFOT FOMUNZUW. ULUN NULU HAF-YE WELU AHA HGO HADZOMU ULUD FOMUNZUW. W-NE TADZOMY HULU-SOMU::**

69. **NUA-GO JAHN HAF-YE ABE TADZOMY FOMUN TIT-TIT-SOZ HAFOMYNT**

- 1. **ULUW. NULU-SOAHIT SUZ-7X. ABE MONT-JAWELU NULUW. NUA-GO JAHN HAF-YE ABE TADZOMY FOMUN TIT-TIT-SOZ NULU-SO. WELU NULU-SO. ULFUD. ABE TIT-TIT-SO. TADZOMYNT. SOZLUW: U/ NULU-SOAHIT HIT-TIT-SO. FEN: WELU A/ MONT-JAWELUW. NULUW. HAD-ULAF SUZ-7X ABE HOMOQIT-FEN HULU-SO. NULUW. FEN ELZOMU-SO::**
- 2. **NUA-GO JAHN HAF-YE ABE TADZOMY FOMUN TIT-TIT-SO. ZC FOMUNZUW HGO HOMO WELU. ULUW. FULAF TIT-TIT-SO. HULU WELU. TIT-TIT-SO. HAD-T WELU. HIT-TIT-SO. HAD-TIT-SO. ZC FOMUNZUW. HAD-TIT-SO. SUZ-7X HAD-TIT-SO. ELZOMU-SO::**
- 3. **NULU-SO. WELU NULU-SO. FULU NUA-GO JAHN HAF-YE ABE TADZOMY FOMUN TIT-TIT-SO:-**
 - U) **HOMYNT. NULU-SO. HIT-ZOMU. FOMUNZUW. TADZOMY. SOFNT. ELZOMU-SO::**
 - A) **HIT-TIT-SO. NULU-SO. HIT-ZOMU. FOMUNZUW. TADZOMY. HULU-SOMU::**

- 3 A public ruling shall have effect from the date specified in the public ruling or, when no date is specified, from the date the ruling is published on the official website of the Bureau.
- 4 Public ruling sets out the Bureau’s opinion on the application of a tax law in the circumstances specified in the ruling and are not a decision of the Bureau for the purposes of this Proclamation or any other law.

69. **Withdrawal of a Public Ruling**

- 1 The Bureau may withdraw a public ruling, in whole or part, by publishing notice of the withdrawal on the official website of the Bureau and the withdrawal shall have effect from the later of:
 - a) the date specified in the notice of withdrawal; or
 - b) the date that the notice of withdrawal of the ruling is published on the official website of the Bureau.
- 2. When legislation is passed, or the Bureau makes another public ruling that is inconsistent with an existing public ruling, the existing public ruling shall be treated as withdrawn to the extent of the inconsistency from the date of application of the inconsistent legislation or public ruling.
- 3. A public ruling that has been withdrawn, in whole or part:
 - a) shall continue to apply to a transaction commenced before the public ruling was withdrawn; and
 - b) Shall not apply to a transaction commenced after the public ruling was withdrawn to the extent that the ruling is withdrawn.

CUTUBKA LABAAD

FASIRAADA GAARKA AH

70^{aad} Fasiraada gaarka ah ee dhaqangalka ah

1. Cashuurbixiyuhu waxa uu Xafiiska Dakhliga ka codsankaraa inuu soo saaro fasiraad gaar ah oo ku saabsan fikirka Xafiiska Dakhliga ee dhaqangalka sharciyada cashuurta ee heshiis gaar ah oo la saxeexday, ama la saxeexi doono.
2. codsiga loo sameeyo hab waafaqsan qodobkani waa inuu Qoraal ahaado islamarkaana:
 - b) lagu faahfaahiyo heshiiska codsigu khuseeyo lana soo raaciyo dhokumentiyada la xidhiidha heshiiska;
 - t) in lagu cadeeyo su'aasha la rabo in fasiraada gaarka ah lagu bayaamiyo; iyo
 - j) waa in lagu faahfaahiyo fikirta gaarka ah ee cashuurbixiyaha ee la xidhiidha dhaqangelinta sharciyada cashuurta;
3. iyadoo ay sideeda tahay arrimaha lagu xeeriyay Qodobka 71aad ee Bayaankan, Xafiisku marka uu soo gaadho codsiga loo soo dhaweeyo hab waafaqsan qodobkan, waa inuu 60 cisho gudaheed kusoo saaro fasiraad gaar ah.
4. hadii Cashuurbixiyuhu codsigiisa ku cadeeyo tilmaamahama iyo xogta dhabta ah ee heshiiska ee la xidhiidha fasiraada gaarka ah islamarkaana heshiisku noqday mid fulintiisa la bilaabay sida lagu cadeeyay codsiga cashuurbixiyaha, fasiraada gaarka ah waxay noqonaysaa mid dhaqangal ku ah Xafiiska Dakhliga laftiisa.
5. Fasiraada gaarka ah dhaqangal kuma aha Cashuurbixiyaha.
6. Hadii Fasirada gaarka ah ee wakalaaddu ay soo saartay ay kahor imanayso fasiraad guud oo dhaqangal ah, fasiraada gaarka ah ayaa yeelanaysa dhaqangal sharci arrimaha ay iskaga hor imanayaan.

71^{aad} diidmada in lasoo saaro Fasiraada gaarka ah

1. Xafiisku wuxuu diidi karaa inuu qaabilo codsiga uu soo dhawestay cashuurbixiyuhu ee ku saabsan in lasoo saaro fasiraad gaar ah marka ay jiraan arrimahan:

ምዕራፍ ሁለት
በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም

70. በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆኑ ትርጉሞች

1. ታክስ ከፋይ የአንድን ታክስ ሕግ ተፈጻሚነት በተመለከተ የቢሮው አቋም ምን እንደሆነ የሚገልጽ ትርጉም እንዲሰጠው ለቢሮው ማመልከቻ ማቅረብ ይችላል።
2. በዚህ አንቀጽ መሠረት የሚቀርብ ማመልከቻ በጽሑፍ ሆኖ፡-
 - ሀ) ከማመልከቻው ጋር ግንኙነት ያለውን ግብይት ዝርዝር ሰነዶች ማካተት፤
 - ለ) ትርጉሙ የተጠየቀበትን ጉዳይ በግልጽ ማመልከት፤
 - ሐ) ተፈጻሚነት ያለው የታክስ ህግ አስተያየት ሙሉ መግለጫ መያዝ፤ አለበት።
3. የዚህ አዋጅ አንቀጽ 71 እንደተጠበቀ ሆኖ፣ ቢሮው በዚህ አንቀጽ መሠረት የቀረበው ማመልከቻ በደረሰው በ60 (ስልሳ) ቀናት ውስጥ ለቀረበለት ጥያቄ ጉዳዩን የሚመለከት ትርጉም መስጠት አለበት።
4. ታክስ ከፋይ ትርጉሙ ለተጠየቀበት ግብይት አግባብነት ያለውን ትክክለኛ እና የተሟላ ማስረጃ ያቀረበ እና ግብይቱም በማንኛውም ረገድ በቀረበው ማመልከቻ እንደተገለጸው መከናወኑ ከተረጋገጠ በዚህ ላይ ተመስርቶ የተሰጠው ትርጉም በቢሮው ላይ አስገዳኝ ይሆናል።
5. በቢሮው የሚሰጥ በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም በታክስ ከፋይ ላይ አስገዳጅ አይሆንም።
6. በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም በሁሉም ታክስ ከፋዮች ላይ ተፈጻሚ የሚሆን ትርጉም ጋር የሚቃረን ከሆነ በአንድ ታክስ ከፋይ ላይ ተፈጻሚ እንዲሆን የተሰጠ ትርጉም ተፈጻሚነት ይኖረዋል።

71. በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም ለመጠየቅ የቀረበን ማመልከቻ ስለአለመቀበል

1. ቢሮው በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም እንዲሰጥ በታክስ ከፋይ የቀረበን ማመልከቻ ከሚከተሉት ምክንያቶች በአንዱ ላይ ተጠቅሞ ይችላል፡-
 1. The Bureau may refuse an application by a taxpayer for a private ruling if any of the following applies:

CHAPTER TWO

PRIVATE RULINGS

70. Binding Private Rulings

1. A taxpayer may apply to the Ministry for a private ruling setting out the bureau's position regarding the application of a tax law to a transaction entered into, or proposed to be entered into, by the taxpayer.
2. An application under this Article shall be in writing and:
 - a) include full details of the transaction to which the application relates together with all documents relevant to the transaction;
 - b) Specify precisely the question on which the ruling is required; and
 - c) Give a full statement setting out the opinion of the taxpayer as to the application of the relevant tax law to the transaction.
3. Subject to Article 71 of this Proclamation, the bureau shall, within 60 days of receipt of the application under this Article, issue a private ruling on the question to the taxpayer.
4. If the taxpayer has made a full and true disclosure of all aspects of the transaction relevant to the making of a private ruling and the transaction has proceeded in all material respects as described in the taxpayer's application for the private ruling, the private ruling shall be binding on the bureau and the Bureau.

5. A private ruling shall not be binding on a taxpayer.
6. When a private ruling is inconsistent with a public ruling that is in force at the time that the private ruling is made, the private ruling shall have priority to the extent of the inconsistency

71. Refusing an Application for a Private Ruling

1. The Bureau may refuse an application by a taxpayer for a private ruling if any of the following applies:

- b) marka uu Xafiisku hore go'aan ugasoo saaray arrimaha uu la xidhiidho codsigu ee kala ah:
 - (1) Qoraalka Xisaabinta cashuurta oo la gaadhsiiyay Cashurbixiyaha;
 - (2) Fasiraada Guud ee loosoo saaray hab waafaqsan Qodobka 68aad ee Bayaankan kaasi oo dhaqangal ah.
 - (3) Fasiraad gaar ah oo loo soo saaray hab waafaqsan Qodobka 74aad ee Bayaankan kaasi oo dhaqangal ah.
 - t) Codsigu uu la xidhiidho arrin Hantidhawrid cashuureed ku socoto, ishortaag uu soo dhawaystay Cashurbixiyuhu ama codsi uu cashurbixiyuhu usoo dhawestay hab waafaqsan qodonka 29aad ee bayaanka ee la xidhiidha is-xisaabinta Cashuurta.
 - j) Codsigu uuna ku saabsanayn wax leh qiime la sheegi karo ama uu abuurii karo wareer iyo madmadow.
 - x) Heshiiska uu codsigu ku saabsanyahay aan la dhaqangelin, Xafiiskuna aaminsanyahay inaan heshiiskaasi la dhaqangelin doonin;
 - kh) Cashurbixiyuhu aanu Xafiiska Dakhliga usoo gudbinin xogihii lagama maarmaanka ahaa ee looga baahnaa si loo soo saaro fasiraada;
 - d) Marka Xafiisku aaminsanyahay inaanay macquul ahayn in loo hogaansamo fasiraada marka loo eego kharashka ku baxaya in loo hogaansamo ama arrimaha kale ee Xafiisku u arko inay la xidhiidhaan;
 - r) Soo saarista Go'aanku ay la xidhiidho dhaqangelinta qodob ku saabsan lunsiga cashuurta.
2. Xafiisku waa inuu cashurbixiyaha gaadhsiiso nuqul kamid ah go'aanka inay diiday soosaarista fasiraada gaarka ah.

- ሀ) ቢሮው እንደአግባብነቱ ማመልከቻ በቀረበበት ጥያቄ ላይ በሚከተሉት ሁኔታዎች ውሳኔ ሰጥቶበት ከሆነ፡-
 - (1) የታክስ ስሌት ማስታወቂያ ለታክስ ከፋይ ከተሰጠው፤
 - (2) በዚህ አዋጅ አንቀጽ 68 መሠረት የተሰጠ በሁሉም ታክስ ከፋዮች ላይ ተፈጻሚ የሚሆን ትርጉም በሥራ ላይ ያለ ከሆነ፤
 - (3) በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም በዚህ አዋጅ አንቀጽ 74 መሠረት በሚኒስቴሩ ድረ-ገጽ ወጥቶ በሥራ ላይ ያለ ከሆነ፤
 - ለ) ማመልከቻው ታክስ ከፋዩን ከሚመለከት በታክስ ኦዲት ሥር ካለ ጉዳይ ጋር የተገናኘ፣ ታክስ ከፋዩ ተቃውሞ ካቀረበበት ጉዳይ ጋር የተገናኘ ወይም ታክስ ከፋዩ ራሱ ያሰላውን የታክስ መጠን ለማሻሻል በዚህ አዋጅ አንቀጽ 29 መሠረት ከቀረበ ማመልከቻ ጋር የተገናኘ ከሆነ፤
 - ሐ) ማመልከቻው ፋይዳ የሌለው ወይም ህውከት ለመፍጠር የቀረበ ከሆነ፤
 - መ) ማመልከቻው የቀረበበት ግብይት ያልተካሄደ ሲሆን ወይም ግብይቱ ለካሄድ እንደማይችል ለማመን የሚያስችል በቂ ምክንያት ካለ፤
 - ሠ) ታክስ ከፋዩ ትርጉሙን ለመስጠት የሚያስችል በቂ መረጃ ለቢሮው ያላቀረበ ከሆነ፤
 - ረ) ማመልከቻውን ለመቀበል የሚያስፈልጉትን ግብዓቶች እና ቢሮው አግባብነት አላቸው የሚላቸውን ሌሎች ጉዳዮች ግምት ውስጥ በማስገባት በቢሮው አስተያየት ማመልከቻውን መቀበል ምክንያታዊ ካልሆነ፤
 - ሰ) ትርጉሙን መሰጠት የታክስ ማስወገጃ ድንጋጌን ተፈጻሚነት የሚያካትት ሲሆን፤
2. ቢሮው በዚህ አንቀጽ መሠረት በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም እንዲሰጥ የቀረበን ማመልከቻ ውድቅ ለማድረግ መወሰኑን ለታክስ ከፋዩ በጽሑፍ ማሳወቅ አለበት፡፡

- a). the Bureau as the case may be, has already decided the question that is the subject of the application in the following:
 - (1) a notice of a tax assessment served on the taxpayer;
 - (2) a public ruling made under Article 69 of this Proclamation that is in force;
 - (3) a private ruling published under Article 74 of this Proclamation that is in force.
 - b) the application relates to a question that is the subject of a tax audit in relation to the taxpayer, an objection filed by the taxpayer, or an application by the taxpayer under Article 29 of this Proclamation for an amendment to a self-assessment;
 - c) the application is frivolous or vexatious;
 - d) the transaction to which the application relates has not been carried out and there are reasonable grounds to believe that the transaction will not be carried out;
 - e) the taxpayer has not provided the bureau with sufficient information to make a private ruling;
 - f) in the opinion of the Bureau, it would be unreasonable to comply with the application, having regard to the resources needed to comply with the application and any other matters the bureau considers relevant;
 - g) The making of the ruling involves the application of a tax avoidance provision.
- 2 The bureau shall serve the taxpayer with a written notice of a decision to refuse to make a private ruling under this Article.

72^{aad} soo saarista Go'aanka gaarka

1. Xafiisku wuxuu soo saari fasiraada gaarka ah isagoo qoraal gadhsiinaysa dhinacyada ay khusaysa waxaanay fasiraadani dhaqangal ahaanaysaa hadii aan la burinin mudada lagu xeeriyay qodobka 73^{aad} ee Bayaankan.
2. Xafiisku wuxuu soo saari karaa fasiraad gaar ah oo dhaqangal ku ah arrin laga yaabo inay dhacdo mustaqbalka ama arrimaha kale ee loo arko inay haboontahay in lagasoo saaro.
3. Fasiraada gaarka ah waa inay ku cadaataa inay tahay fasiraad gaar ah, lagu sheego du'aalaha ay ka jawaabayso waana in lagu xeeriyaa:
 - b) Cashuurbixiyaha;
 - t) Sharciga cashuurta ee dhaqangalka ku ah Fasiraada gaarka ah;
 - j) muddo cashuureedka ay fasiraadu la xidhiidho;
 - x) Heshiisha ay Fasiraadu la xidhiidho;
 - kh) fikirka lagu saleeyay Fasiraada;
4. Fasiraada gaarka ah waxay faahfaahinaysaa fikirka gaarka ah ee Xafiiska Dakhliga ee la xidhiidha arrinta weydiintu ku saabsantahay loomana qaadankaro inay tahay go'aan uu soo saaray Xafiisku hab waafaqsan ujeedada bayaankan ama sharci kale.

73^{aad} Burinta faafinta gaarka ah

1. Xafiisku marka ay jirto sabab macquul ah wuxuu burinkaraa qayb ahaan ama guud ahaan fasiraada gaarka ah iyadoo ogeysiin qoraal ah gaadhsiinaysa cashuurbixiyaha, burintu waxay dhaqangalaysaa taariikhda lagu cadeeyay qoraalka burinta.
2. Marka sharci lasoo saaro ama uu Xafiisku soo saaro Fasiraada guud taasi oo ka horimanaysa fasiraada gaarka ah, waxaa lagasoo qaadayaa in Xafiisku ka noqday fasiraada gaarka ah hadba qodobada iskhilaafsan inta ay yihiin fasiraada gaarka ah iyo sharciga ama fasiraada guud.
3. Fasiraada Gaarka ah ee qayb ahaan ama guud ahaanba la buriyay:

72. በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም ስለመስጠት

1. ቢሮው በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም ሲሰጥ ለአመልካቹ ታክስ ከፋይ በጽሑፍ ማሳወቅ ያለበት ሲሆን በዚህ ዓይነት የሚሰጥ ትርጉም በዚህ አዋጅ አንቀጽ 73 ቀደም ብሎ ካልተነሳ በስተቀር ለተጠቀሰው ጊዜ የሚያገለግል ይሆናል።
2. ቢሮው ወደፊት ሊከሰት የሚችልን ነገር ወይም ሌላ አግባብነት ያለውን ጉዳት ታሳቢ በማድረግ በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም ሊሰጥ ይችላል።
3. የተሰጠው ትርጉም በአንድ ታክስ ከፋይ ላይ ተፈጻሚ እንደሚሆን የተሰጠበትን ጥያቄ የሚከተሉትን ጉዳዮች መያዝ ይኖርበታል ፡-
 - ሀ) ታክስ ከፋዩን፤
 - ለ) ለትርጉሙ አግባብነት ያለውን የታክስ ሕግ፤
 - ሐ) ትርጉሙ ተፈጻሚ የሚሆንበትን የታክስ ዘመን፤
 - መ) ትርጉሙ የሚመለከተውን ግብይት፤
 - ሠ) ትርጉሙ የተመሠረተባቸውን ታሳቢዎች፤
4. በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም በቀረበው ማመልከቻ በተመለከተው ጉዳይ ላይ የሚኒስቴሩን አስተያየት የሚገልጽ ሲሆን በዚህ አዋጅ ወይም ለሌላ ሕግ አፈጻጸም ሲባል የሚኒስቴሩ ውሳኔ ተደርጎ አይወሰድም።

73. በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉምን ስለማንሳት

1. ቢሮው በቂ ምክንያት ሲኖር በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም ለሚመለከተው ታክስ ከፋይ የጽሑፍ ማስታወቂያ በመስጠት በሙሉ ወይም በከፊል ሊያነሳ ይችላል።
2. በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም ጋር የሚቃረን ሕግ ከወጣ ቢሮው ከሕጉ ወይም ከተሰጠው አዲስ በሁሉም ታክስ ከፋዮች ላይ ተፈጻሚ የሚሆን ትርጉም ጋር የማይጣጣም እስከሆነ ድረስ እንደተነሳ ይቆጠራል።
3. የተነሳ በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም ፡-

72. Making a Private Ruling

- 1 The bureau shall make a private ruling by serving written notice of the private ruling on the taxpayer and the ruling shall remain in force for the period specified in the ruling or, if earlier, withdrawn under Article 74 of this Proclamation.
- 2 The bureau may make a private ruling on the basis of assumptions about a future event or other matter as considered appropriate.
- 3 A private ruling shall state that it is a private ruling, set out the question ruled on, and identify the following:
 - a) The taxpayer;
 - b) The tax law relevant to the private ruling;
 - c) The tax period to which the ruling applies;
 - d) The transaction to which the ruling relates;
 - e) Any assumptions on which the ruling is based.
4. A private ruling sets out the bureau's opinion on the question raised in the ruling application and is not a decision of the nureau for the purposes of the Proclamation or any other law.

73. Withdrawal of a Private Ruling

- 1 The bureau may, for reasonable cause, withdraw a private ruling, in whole or part, by written notice served on the taxpayer and the withdrawal shall have effect from the date specified in the notice of withdrawal.
- 2 when legislation is passed, or the bureau makes a public ruling that is inconsistent with an existing private ruling; the private ruling shall be treated as withdrawn to the extent of the inconsistency from the date of application of the inconsistent legislation or public ruling.
- 3 a private ruling that has been withdrawn:

- b) Waxay dhaqangal ku noqonaysaa heshiisyadii iyo macaamilaadkii la sameeyay kahor taariikhda la buriyay fasiraada;iyo
- t) Dhaqangal kuma noqonayso heshiisyadii iyo macaamilaadkii la sameeyay kadib taariikhda la buriyay fasiraada.

74^{aad} Nidaamka daabacaada Faafinta Gaarka ah

1. Xafiisku waa inuu faafinta gaarka ah ee loo soo saaray hab waafaqsan Qodobka 72^{aad} ee bayaankan ku baahiyaa wargeysyada, Raadhiyaha, Tv-ga iyo barta internetka ee Xafiiska Dakhliga iyadoon la muujinayn magaca cashuurbixiyaha ay khusayso faafintu iyo xogkasta oo sir ah.
2. iyadoo ay sideeda tahay arimaha lagu sheegay farqada (3) ee qodobkan, cashuurbixiyuhu waxa uu adeegsankaraa faafinta loo soo saaray hab waafaqsan farqada (1) ee qodobkan inuu dhaqangal ku yahay Xafiiska Dakhliga marka ay timaado dhaqangelinta sharciyada Cashuurta inta lagu xeeriyay Faafinta gaarka ah.
3. Marka Xafiisku buriyo faafinta gaarka ah hab waafaqsan qodobka 73^{aad} ee Bayaankan, Xafiisku waa inuu si degdeg ah ugu daabaco ogeysiinta burinta wargeysyada, Raadhiyaha, Tv-ga iyo barta internetka ee Xafiiska Dakhliga, waxaana burintaasi dhaqangal noqonaysaa laga bilaabo taariikhda lagu xeeriyay qodobka 73^{aad} ee Bayaankan.

CUTUBKA SADDEXAAD

TALOoyINKA KALE EE UU XAFIISKU BIXIYO

75^{aad} talooyinka kale ee uu bixiyo Xafiisku

Qoraalkasta ama Odhaahkasta oo Xafiisku sameeyo oo aan ahayn faafinta Guud iyo mida gaarka ah ee lagu xeeriyay Qaybtan, ma yeelanayaan dhaqangal sharci.

ሀ) ከመነሳቱ በፊት ለተጀመሩ የታክስ ከፋይ ግብይቶች ተፈጻሚ መሆኑ ይቀጥላል።

ለ) ከተነሳ በኋላ ለተጀመረ የታክስ ከፋይ ግብይት ተፈጻሚ አይሆንም።

74. በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም መስጠቱት ስለማሳወቅ

1. ቢሮው በዚህ አዋጅ አንቀጽ 72 መሠረት የሰጠውን በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም በአፊሴላዊ ድረ-ገጹ ላይ ማውጣት አለበት። ሆኖም ትርጉሙ የሚመለከተውን ታክስ ከፋይ ማንነት እና በትርጉሙ የተጠቀሰውን ማንኛውንም ሚስጥራዊ የንግድ መረጃ ይፋ ማድረግ የለበትም።
2. የዚህ አንቀጽ ንዑስ አንቀጽ (3) እንደተጠበቀ ሆኖ፣ ማንኛውም ታክስ ከፋይ በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት ይፋ በሆነ በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም ሊጠቀም የሚችል ሲሆን ሚኒስቴሩ እና ቢሮው በትርጉሙ ለተመለከቱት ፍሬ ነገሮች አግባብነት ላለው የታክስ ሕግ ተፈጻሚነት እና ትርጉሙ ጸንቶ በሚቆይበት ጊዜ ይፋ በተደረገው ትርጉም ይገደዳሉ።
3. በአንድ ታክስ ከፋይ ላይ ተፈጻሚ የሚሆን ትርጉም በዚህ አዋጅ አንቀጽ 73 መሠረት ሲነሳ ሚኒስቴሩ የትርጉሙ አስገዳጅነት በአንቀጽ 74 ከተመለከተው ቀን ጀምሮ የሚቋረጥ መሆኑን የሚገልጽ ማስታወቂያ ወዲያውኑ በአፊሴላዊ ድረ-ገጹ ላይ ማውጣት አለበት።

ምዕራፍ ሦስት

የቢሮው ሌሎች አስተያየቶች

75. ቢሮው የሚሰጣቸው ሌሎች አስተያየቶች

በቢሮው የሚቀርቡ የሕትመት ውጤቶች ወይም በሌላ መልኩ በቃልም ሆነ በጽሑፍ የሚሰጡ አስተያየቶች በቢሮው ላይ አስገዳጅነት አይኖራቸውም

a) Shall continue to apply to a transaction of the taxpayer commenced before the ruling was withdrawn; and

b) Shall not apply to a transaction of the taxpayer commenced after the ruling was withdrawn to the extent the ruling is withdrawn.

74. Publication of Private Rulings

1. The Bureau shall publish a private ruling made under Article 72 of this Proclamation on the official website of the Bureau except that the identity of the taxpayer to whom the ruling relates and any confidential commercial information mentioned in the ruling shall not be indicated in the publication.
2. Subject to sub-article (3) of this Article, any taxpayer may rely upon a ruling published under sub-article (1) of this Article as a statement binding on the Bureau and the Bureau with respect to the application of the relevant tax law to the facts set out in the ruling and for the tax period covered by the ruling.
3. when a private ruling has been withdrawn in accordance with Article 74 of this Proclamation, the Bureau shall immediately publish a notice of withdrawal on the official website of the Bureau stating that the ruling shall cease to be binding with effect from the date determined under Article 73 of this Proclamation.

CHAPTER THREE

OTHER ADVICE OF THE BUREAU

76. Other Advice Provided by the Bureau

No publication or other advice (oral or in writing) provided by the Bureau shall be binding on the Bureau or the Bureau except a public ruling or private ruling binding under this Part

QAYBTA TOBAN IYO LABAAD
NIDAAMKA XIDHIIDHKA,
FOOMAMKA IYO OGEYSIINTA

76^{aad} Luuqada shaqada

Soomaaliga ayaa noqonaya luuqada leh dhaqangalka sharci ee dhamaan sharciyada cashuurta, Xafiiskuna wuu diidi karaa inuu qabto qoraalkasta ama dhokumenti aan ku qornayn Luuqada Soomaaliga.

77^{aad} Foomamka iyo Ogeysiinta

1. Foomamka, Ogeysiinada, Qaansheegta Cashuurta, Qoraalada kale, Shaxda iyo dhamaan Dhokumentiyada ay Xafiisku soo saaro ama daabacdo waxaa lagu qori foomka uu Xafiisku u ansixiyo in uu ku haboon yahay hadiiaan si kale loogu xeerin Sharciyada dhaqangalka ah, in lagu baahiyo Dhokumentiyadan barta internatka ee Xafiiska Dakhliga lagama maarmaan ma aha.
2. Xafiisku, waa in dhokumentiyada lagu xeeriyay qodobhoosaadka (1) ee Qodobkan gaadhsiyo shacabka iyadoo la dhigayo xarunta Xafiiska Dakhliga iyo goobaha kale ee ku haboon, ama Email-ka ama qaabka kale ee uu Xafiisku u arko lagama maarmaan.

78^{aad} Foomamka la ansixiyay

1. Qaansheegta Cashuurta, Codsikasta, Ogeysiin, Qoraalada kale iyo Dhokumenti-kasta waa in lagusoo gudbiyo uu ansixiyo Xafiisku, waxaaxa la aqbali karaa oo kali ah:
 - b) hadii lagusoo qoray Foomkii loo ansixiyay nooca dhokumentigaas
 - t) marka lagu soo qoro dhamaan xogtii looga baahnaa; ama
 - j) loo soo saxeexay foomka sidii loogu talagalay.
2. Xafiisku waa inuu sida ugu dhakhsaha badan u ogeysiiso cashuurbixiyaha marka Qoraalka, Qaansheegta cashuurta, Codsiga ama ogeysiinta aan lagusoo gudbin foomkii loo ansixiyay.

ክፍል አሥራ ሁለት

ግንኙነቶች፣ ቅጾችና ማስታወቂያዎች

76. የሥራ ቋንቋዎች

ሱማሌኛ የክልሉ የታክስ ሕጎች ቋንቋ ነው፤ ስለሆነም ቢሮው በሱማሌኛ ያልተደረገ ግንኙነት ወይም ለቢሮው ያልቀረበ ሰነድ ዕውቅና ላይሰጠው ይችላል።

77. ቅጾችን እና ማስታወቂያዎች

1. ቅጾች፣ ማስታወቂያዎች፣ የታክስ ማስታወቂያዎች፣ መግለጫዎች፣ ሠንጠረዦች እና ሌሎች በቢሮው የሚፀድቁ ወይም የሚታተሙ ሰነዶች የታክስ ሕጎችን በብቃት ለማስተዳደር ቢሮው በወሰነው ቅጽ የሚዘጋጁ ሲሆን የታክስ ሕግ በሌላ አካሄድ ካልደነገገ በስተቀር እነዚህን ሰነዶች በቢሮው አፈሌላዊ ድረ-ገጽ ላይ ማውጣት አስገዳጅ አይደለም።
2. ቢሮው በዚህ አንቀጽ ንዑስ አንቀጽ (1) የተመለከቱትን ሰነዶች በቢሮው ቢሮዎች ወይም በሌላ ቦታዎች ወይም በፖስታ፣ በኤሌክትሮኒክስ ዘዴ፣ ወይም ቢሮው በሚወሰነው ሌላ ዘዴ ሕዝብ እንዲያገኙቸው ማድረግ አለበት።

78. የፀደቀ ቅጽ

1. ቦታክስ ከፋይ የሚቀርብ ማንኛውም የታክስ ማስታወቂያ፣ ማመልከቻ፣ ማስታወቂያ፣ መግለጫ ወይም ሌላ ሰነድ በፀደቀው ቅጽ መሠረት እንደቀረበ የሚቆጠረው ሰነዱ፡-
 - ሀ) ለሰነዱ ዓይነት በቢሮው በፀደቀ ቅጽ መሠረት የቀረበ፣
 - ለ) ማንኛውንም ተያያዥ ሰነዶች ጨምሮ ቅጹ የሚጠይቀውን መረጃ የያዘ፣ እና ሐ) ቅጹ በሚጠይቀው መሠረት የተፈረመ፣ ሲሆን ነው።
2. ታክስ ከፋይ ለቢሮው ያቀረበው የታክስ ማስታወቂያ፣ ማመልከቻ፣ ማስታወቂያ፣ መግለጫ ያልቀረበ መሆኑን ለዚህ ሰው ወዲያውኑ በጽሑፍ ማሳወቅ አለበት።

PART TWELVE

COMMUNICATIONS, FORMS, AND NOTICES

76. Working Languages

The working languages of Ethiopia are the official languages of the tax laws and the Bureau may refuse to recognize any communication or document that is not in a working language.

77. Forms and Notice

1. Forms, notices, tax declarations, statements, tables, and other documents approved or published by the Bureau may be in such form as the Bureau determines for the efficient administration of the tax laws and, except as required under a tax law, publishing of such documents on the official website of the Bureau shall not be required.
2. The Bureau shall make the documents referred to in sub-article (1) of this Article available to the public at offices of the Bureau and at any other locations, or by mail, electronically, or such other means, as the Bureau may determine.

78. Approved Form

1. A tax declaration, application, notice, statement, or other document shall be treated as filed by a taxpayer in the approved form when the document:
 - a) Is in the form approved by the Bureau for that type of document;
 - b) Contains the information (including any attached documents) as required by the form; and
 - c) Is signed as required by the form.
2. The Bureau shall immediately notify a taxpayer, in writing, when a tax declaration, application, notice, statement, or other document filed by the person is not in the approved form.

3. Xafiisku wuxuu aqbali karaa dhokumenti marka aan xogta lagusoo buuxin foomkii loo meelmariyay hadii dhokumentiga lagu sheegay dhamaan xogtii looga baahnaa in lasoo gudbiyo.

79^{aad} Nidaamka buuxinta

Dhokumentiyada Xafiiska loo gudbinayo

1. Cashuurbixiyaha marka laga rabo inuu kusoo gudbiyo qaab elektaroonik ah Qaansheegta cashuurta, Codsii, Ogeysiin ama dhokumenti kale hab waafaqsan Qodobka 81 (2) ee Bayaankan, waa inuu sidaas kusoo gudbiyo hadii aanu Xafiisku qaab qoraal ah ku banaynin qaabkale sida lagu xeeriyay qodob hoosaadka (2) ee Qodobkan.
2. marka aanu Cashuurbixiyaha dhaqangal ku ahayn farqada (1) ee Qodobkan, Cashuurbixiyuhu waa in uu Qaansheegta cashuurta, Codsii, Ogeysiin ama dhokumentiyada kale kusoo gudbiyo Qoraal isagoo keenaya Xafiiska Dakhliga ama Boosta hab waafaqsan sharciyada dhaqangalka ah.

80^{aad} Gaadhsiinta Ogeysiinta

1. Ogeysiin ama Dhokumentiyada kale oo Xafiisku u siiyo cashuurbixiyaha hab waafaqsan Sharciyada Cashuurta waa in nidaamka waa in nidaamkan lagu gaadhsiiyo Cashuurbixiyuhu:
 - b) in si gaar ah loo gaadhsiiyo Cashuurbixiyaha, Wakiilka Cashuurbixiyaha ama wakiilka cashuurta ee liisanka haysta, hadii aan la heli karin shaqsiyada sare lagu xusay waa in Ogeysiinta lagu dhejiyo albaabka guriga uu deganyahay cashuurbixiyaha ama goobtiisa Ganacsiga ee Deegaanka.
 - t) inay qofka ugu dirto sanduuqa Boosta ee uu qofka ee ku diiwaangashan meeshii ugu dambaysay ee uu deganaa ama ganacsiga ku lahaa;

3. አንድ ሰነድ በፀደቀው ቅጽ መሠረት ያልቀረበ ቢሆንም ሰነዱ በፀደቀው ቅጽ መሠረት የሚፈለጉትን አብዛኞቹን መረጃዎች በያዘ ቅጽ የቀረበ እንደሆነ ቢሮው ይህንን ሰነድ ሊቀበለው ይችላል።

79. ሰነዶች ለቢሮው ስለሚቀርቡበት አካሄድ

1. በዚህ አንቀጽ ንዑስ አንቀጽ (2) በተገለጸው መንገድ እንዲያቀርብ በቢሮው በጽሑፍ ካልተፈቀደለት በስተቀር ማንኛውም ታክስ ከፋይ በዚህ አዋጅ አንቀጽ 81 (2) መሠረት ለቢሮው ማቅረብ የሚጠበቅበትን የታክስ ማስታወቂያ፣ ማመልከቻ፣ ማስታወቂያ፣ መግለጫ ወይም ሌላ ሰነድ በኤሌክትሮኒክስ ዘዴ ማቅረብ አለበት።
2. የዚህ አንቀጽ ንዑስ አንቀጽ (1) ድንጋጌ ተፈጻሚ የማይሆንበት ታክስ ከፋይ የታክስ ማስታወቂያ፣ ማመልከቻ፣ ማስታወቂያ፣ መግለጫ ወይም ሌላ ሰነድ በአካል ወይም መደበኛ ፖስታ በመጠቀም ለቢሮው ያቀርባል።

80. ማስታወቂያዎችን ስለመስጠት

1. በታክስ ሕግ መሠረት ለአንድ ታክስ ከፋይ የወጣ፣ እንዲደርስ የሚደረግ ወይም የሚሰጥ ማስታወቂያ ወይም ሌላ ማንኛውም ሰነድ ለታክስ ከፋይ በሚከተለው አካሄድ በጽሑፍ ሊደርሰው ይገባል፡-
 - ሀ) ለታክስ ከፋይ ወይም ለታክስ ከፋይ ተወካይ ወይም ፍቃድ ያለው የታክስ ወኪል በአካል በመስጠት ወይም የተላከውን ሰነድ የሚቀበል ሰው ካልተገኘ ማስታወቂያውን ኢትዮጵያ ውስጥ በሚገኝ የታክስ ከፋይ የንግድ ወይም መኖሪያ ቤት በር ላይ ወይም ሌላ አመቺ ቦታ ላይ በመለጠፍ፤
 - ለ) በክልሉ ውስጥ በሚገኝ የታክስ ከፋይ በመጨረሻ የሚታወቀው የንግድ ቦታ ወይም መኖሪያ ቤት በሪከ-ማንዴ ደብዳቤ በመላክ፤

3 The Bureau may decide to accept a document that is not filed in the approved form if the document has been filed in a form that contains substantially the information required by the approved form for the document.

79. Manner of Filing Documents with the Bureau

- 1 A taxpayer required by the Bureau under Article 81(2) of this Proclamation to file a tax declaration, application, notice, statement, or other document with the Bureau electronically shall do so unless authorized by the Bureau by notice in writing to file the document in accordance with sub-article (2) of this Article.
- 2 When sub-article (1) of this Article does not apply to a taxpayer, the taxpayer shall file a tax declaration, application, notice, statement, or other document with the Bureau under a tax law by personal delivery or normal post.

80. Service of Notices

1. A notice or other document issued, served, or given by the Bureau under a tax law to a taxpayer shall be communicated in writing as follows:
 - a) by delivering it personally to the taxpayer or the taxpayer’s tax representative or licensed tax agent, or, if no person can be found to accept service, by affixing the notice to the door or other available part of the taxpayer’s place of business or residence in Ethiopia;
 - b) by sending it by registered post to the taxpayer’s usual or last known place of business or residence in Regional state;

- j) In qaab elektaroonik ah lagu gaadhsiiyo Cashuurbixiyaha hab waafaqsan Qodobka 81 (3) ee Qodobkan.
- 2. Marka dhamaan arrimaha lagu sheegay Qodob hoosaadka (1) ee Qodobkan ay suurto geliwaydo in lagu gaadhsiiyo cashuurbixiyaha, ogeysiinta waxaa lagu daabici karaa wargeyska lagu daabaco ogeysiinta Maxkamadaha Deegaanka iyadoo kharashka ku baxaya laga qaadi doono cashuurbixiyaha.
- 3. Sax ahaanshaha nidaamka gaadhsiinta ogeysiiska ama dhokumentiyada kale laguma qiimayn karo hadii loo hogaansamay qayb kamid ah ama guud ahaantiiba.

81^{aad} **Dhaqangelinta nidaamka Cashuureedka Casriga ah (Elektarooniga ah)**

- 1. iyadoo ay sidooda yihiin arrimaha lagu sheegay Qodobada Bayaankan, Xafiisku wuxuu ogolaan karaa in arrimahan soo socda qaab casri ah (elektaroonik ah) ama taleefan gacmeedka (Mobile) lagu fuliyo:
- b) Soo gudbinta codsiga diiwaangelinta Lambarka Cashuurbixinta;
- t) Buuxinta Qaansheegta Cashuurta iyo dhokuemtiyada kale ee lagu xeeriyay sharciyada Cashuurta.
- j) Bixinta Cashuurta ama lacagaha kale ee lagu xeeriyay sharciyada cashuurta;
- x) dib u celinta lacagta dheeriga ah ee cashuurta soo raacday;
- kh) Helitaanka Dhokumentiyada uu soo saaro Xafiisku;
- d) fulinta ariimaha lagu xeeriyay shurucda cashuurta;
- 2 Iyadoo ay sideeda tahay arrimaha lagu sheegay farqada (4) ee Qodobkan, Xafiisku waxa uu arrimaha lagu sheegay farqada (1) ee qodobkan ku fulin doonaa qaab casri ah (elektaroonik ah) ama taleefan gacmeedka (Mobile).

ሐ) በዚህ አዋጅ አንቀጽ 82(3) መሠረት በኤሌክትሮኒክስ ዘዴ ለታክስ ከፋይ በማስተላለፍ፤

- 2. በዚህ አንቀጽ ንዑስ አንቀጽ (1) የተመለከቱትን ዘዴዎች በመጠቀም ማስታወቂያውን ማድረስ ካልተቻለ፤ የህትመት ወጪው በታክስ ከፋይ የሚሸፈን ሆኖ የፍርድ ቤት ማስታወቂያዎች በሚወጡበት ጋዜጣ ማስታወቂያውን በማውጣት ማስታወቂያው እንዲደርስ ማድረግ ይቻላል።
- 3. ማንኛውም ታክስ ከፋይ በታክስ ሕግ የሚፈለግበትን ተግባር በሙሉ ወይም በከፊል ከፈጸመ በኋላ ማስታወቂያው ወይም ሌላው ሰነድ እንዲደርስው በተደረገበት መንገድ ሕጋዊነት ላይ ተቃውሞ ሊቀርብ አይችልም።

82. **የኤሌክትሮኒክ የታክስ ሥርዓትን ተግባራዊ ስለማድረግ**

- 1. በዚህ አዋጅ በሌላ አካሄድ የሚደነግግ አንቀጽ ቢኖርም፣ ቢሮው የሚከተሉት ተግባራት በኮምፕዩተር ሥርዓት ወይም በሌላ ተንቀሳቃሽ የኤሌክትሮኒክስ መሣሪያ አማካኝነት በኤሌክትሮኒክ ዘዴ እንዲከናወኑ ሊፈቅድ ይችላል፡-
 - ሀ). በታክስ ሕግ መሠረት ለመመዘገብ ወይም የታክስ መለያ ቁጥር ለማግኘት ማመልከቻ ለማቅረብ፤
 - ለ) በታክስ ሕግ መሠረት የታክስ ማስታወቂያ ወይም ሌላ ሰነድ ለማቅረብ፤
 - ሐ) በታክስ ሕግ መሠረት ታክስ ወይም ሌላ ክፍያ ለመፈጸም፤
 - መ) በታክስ ሕግ መሠረት የታክስ ተመላሽ ክፍያ ለመፈጸም፤
 - ሠ) ቢሮው የሚያስተላልፈውን ማንኛውንም ሰነድ ለመላክ፤
 - ረ) በታክስ ሕግ መሠረት መከናወን የሚኖርበትን ወይም እዲከናወን የተፈቀደ ሌላ ድርጊት ወይም ነገር ለማከናወን፤
- 2. የዚህ አንቀጽ ንዑስ አንቀጽ (4) እንደተጠበቀ ሆኖ፣ ቢሮው በዚህ አንቀጽ ንዑስ አንቀጽ (1) የኤሌክትሮኒክስ መሣሪያን በመጠቀም በኤሌክትሮኒክ ዘዴ እንዲፈጸም ታክስ ከፋይን ሊያዝ ይችላል።

c) by transmitting it to the taxpayer electronically in accordance with Article 81(3) of this Proclamation.

- 2. When none of the methods of service specified in sub-article (1) of this Article are effective, service may be discharged by publication in any newspaper in which court notices may be advertised with the cost of publication charged to the taxpayer.
- 3. The validity of service of a notice or other document under a tax law shall not be challenged after the notice or document has been wholly or partly complied with.

81. **Application of Electronic Tax System**

- 1. Despite any other provisions of this Proclamation, the Bureau may authorize the following to be done electronically through a computer system or mobile electronic device:
 - a) the lodging of an application for registration or for a TIN under a tax law;
 - b) the filing of a tax declaration or other document under a tax law;
 - c) the payment of tax or other amounts under a tax law;
 - d) the payment of a refund under a tax law;
 - e) the service of any documents by the Bureau;
 - f) The doing of any other act or thing that is required or permitted to be done under a tax law.
- 2. Subject to sub-article (4) of this Article, the Bureau may direct that a taxpayer shall do anything referred to in sub-article (1) of this Article electronically through the use of a computer system or mobile electronic device.

- 3. farqada (2) iyo (3) ee Qodobkani dhaqangal kuma aha markay Xafiisku ku qanco inaan cashuurbixiyuhu aanu qaab casri ah (elektaroonik ah) ama taleefan gacmeedka (Mobile) ku fulin karin waajibaadyada cashuureed.
- 4. Cashuurbixiyaha hore ugu soo guddin jiray Cashuurbixintiisa qaab casri ah (elektaroonik ah) ama taleefan gacmeedka (Mobile) waa inuu sidaas sii wado hadii aan si kale wakaalddu ogolaan.

**82^{aad} Taariikhda Fulinta
Dhokumentiyada iyo bixinta
Cashuurta**

Hadii la gaadho Taariikhda:

- 1. tahay in la buuxiyo Qaansheegta Cashuurta, Codsiga, Ogeysiinta ama Dhokumentiyada kale; ama
- 2. bixinta Cashuurta; ama
- 3. ay tahay in la qaado Talaabooyinka kale ee la xidhiidha sharciyada Cashuurta ay ku beeganto Sabta, Axada ama maalin kale oo ciid Qaran ah, maalinta la fulinayaa waxay noqonaysaa maalinta shaqo ee ku xigta;

83. Dhamaystir la'aanta aan saamayn ku yeelanayn Ogeysiinada

- 1. Qodonkani waxa uu dhaqangal ku yahay marka:
 - b) Marka ogeysiinta Xisaabinta Cashuurta loo gaadhsiiyo Cashuurbixiyaha hab waafaqsan Sharciyada Cashuurta ee dhaqangalka ah.
 - t) Ogeysiintaasi, guud ahaan uu waafaqsanyahay, ama ujeedada loo diyaariyay uu waafaqsanyahay sharciyada Cashuurta, iyo
 - j) Cashuurbixiyaha Cashuurtiisa la xisaabiyay looga danlaaha in la xisaabiyay ama ogeysiintu ay ku salaysan tahay fahanka caadiga ah;
- 2. marka Qodobkani dhaqangal ku yahay:
 - b) marka Xisaabinta cashuurta ama dhokumentiyada kale la gaadhsiiyo cashuurbixiyaha, waxba uma dhimayso in mid kamid ah qodobada sharciyada cashuurta aan loo hogaansamin;

3. ታክስ ከፋዩ በኤሌክትሮኒክ ዘዴ ግንኙነቶችን ለመቀበል ወይም ለማድረግ የሚያስችለው አቅም እንደሌለው ቢሮው ካመነበት የዚህ አንቀጽ ንዑስ አንቀጽ (2) እና (3) ተፈጻሚ አይሆኑም።

4. በኤሌክትሮኒክ ዘዴ የታክስ ማስታወቂያ የሚያቀርብና ታክስ የሚከፍል ማንኛውም ታክስ ከፋይ እነዚህን ተግባራት ለማከናወን በሌላ ዘዴ እንዲጠቀም ቢሮው ካልፈቀደለት በስተቀር በዚሁ ዘዴ መቀጠል ይኖርበታል።

82. ሰነድን የማቅረቢያ ወይም ታክስ የመክፈያ ጊዜ

- 1. የታክስ ማስታወቂያ፣ ማመልከቻ፣ ማስታወቂያ፣ መግ ለጫ፣ ወይም ሌላ ሰነድ የሚቀርብበት ቀን፣
- 2. የታክስ መክፈያ ቀን፣ ወይም
- 3. በታክስ ሕግ መሠረት ሌላ ማንኛውም እርምጃ የሚወሰድበት ቀን፣ ቅዳሜ፣ እሁድ ወይም በኢትዮጵያ የህዝብ በዓል ቀን ላይ ከዋለ ሰነዱ የሚቀርብበት፣ ክፍያው የሚፈጸምበት ወይም በታክስ ሕግ መሠረት ሌላ ማንኛውም እርምጃ የሚወሰድበት ቀን የሚቀጥለው የሥራ ቀን ይሆናል።

83. ማስታወቂያን ተቀባይነት የማያሳጣ ጉድለት

- 1. ይህ አንቀጽ ተፈጻሚ የሚሆነው፦
 - ሀ) በታክስ ሕግ መሠረት የተዘጋጀ የታክስ ስሌት ማስታወቂያ ወይም ሌላ ሰነድ ለታክስ ከፋዩ የተሰጠው ከሆነ፤
 - ለ) የተሰጠው ማስታወቂያ በይዘቱ እና በውጤቱ ማስታወቂያው መሠረት ካደረገው የታክስ ሕግ ዓላማ እና መንፈስ ጋር የሚስማማ ወይም የተጣጣመ ከሆነ፤ እና
 - ሐ) የታክስ ስሌቱ የሚመለከተው፣ ይመለከተዋል ተብሎ የሚታሰበው ወይም ማስታወቂያው የሚመለከተው ታክስ ከፋይ በማስታወቂያው የተሰየመው የጋራ ዓላማን እና ግንዛቤን መሠረት አድርጎ ከሆነ፤ ነው።
- 2. ይህ አንቀጽ ተፈጻሚ በሚሆንበት ጊዜ፦
 - ሀ). የታክስ ስሌት ማስታወቂያው ወይም ማንኛውም ሌላ ሰነድ ማንኛውም ድንጋጌ አል ተጠበቀም በሚል ምክንያት ማስታወቂያውን ተቀባይነት ማሳጣት፤

3. Sub-articles (2) and (3) shall not apply to a taxpayer if the Bureau is satisfied that the taxpayer does not have the capacity to receive or make communications or payments electronically.

4. A taxpayer who files a tax declaration and pays tax electronically under this Article shall continue to do so unless otherwise authorized by the Bureau

82. DueDate for Filing aDocument or PaymentofTax

If the due date for:

- 1 filing a tax declaration, application, notice, statement, or other document;
- 2 the payment of tax; or
- 3 taking any other action under a tax law, falls on a Saturday, Sunday, or public holiday in Ethiopia, the due date shall be the following business day.

83. Defect Not to Affect Validity of Notices

- 1 This Article shall apply when:
 - a) a notice of a tax assessment or any other document has been served on a taxpayer under a tax law;
 - b) the notice is, in substance and effect, in conformity with, or is consistent with the intent and meaning of, the tax law under which the notice has been made; and
 - c) The taxpayer assessed, intended to be assessed, or affected by the notice, is designated in the notice according to common intent and understanding.
- 2 When this Article applies:
 - a) provided the notice of the tax assessment or other document has been properly served, the notice shall not be affected by reason that any of the provisions of the tax law under which the notice has been made have not been complied with

- t) Ogeysiinta Xisaabinta Cashuurta ama dhokumentiyada kale lagama soo qaadayo inay yihiin kuwa la burin karo ama ujeedo ahaan buray sabab la xidhiidha foomka lagu diyaariyay; iyo
 - j) ogeysiinta Xisaabinta Cashuurta ama dholumentiyada kale wax saamayn ah kuma yeelanayso dhaqangalkooda sabab la xidhiidha khalad, kala maqnaan ama waxyaabo laga tagay;
3. Xisaabinta Cashuurta looma burin karo sabab la xidhiidha:
- b) magaca Cashuurbixiyaha cashuurtiisa la xisaabiyay oo khalad ah, wadarta dakhliga ama wadarta Cashuurta laga rabo; ama
 - t) Kala duwanaansho u dhexeeya Xisaabinta Cashuurta hore loo sameeyay iyo wadarta; agu xusay ogeysiinta, marka laga reebo hadii kala duwanaanshuhu uu keensanayo in uu marin habaabiyo cashuurbixiyaha.

84^{aad} sixitaanka Khaladaadka

Marka ogeysiinta Xisaabinta Cashuurta ama Dhokumentiyada kale oo ay Xafiisku gaadhsiiyay Cashuurbixiyaha uu ku jiro Khalad Xisaabeed, Qoraal ama khalad kale oo aan ka hor imanayn sharciyada cashuurta ee dhaqangalka ah, Xafiisku waa inuu ku saxo khaladkaas 5 sano gudaheed oo ka bilaabanta maalinta ogeysiinta ama dhokumentiga la gaadhsiiyay cashuurbixiyaha.

QAYBTA SADDEX IYO TOBNAAD

KOMISHINKA RAFCAANKA CASHUURTA

85^{aad} Aasaasida Komishinka Rafcaanka Cashuurta

1. Waxaa hab waafaqsan Bayaankan heerarka maamul ee kala hooseeya laga aasaasay Komishinka Rafcaanka Cashuurta oo dhageysta Cabashooyinka Go'aanada Rafcaanka laga qaadankaro.
2. Gudoomiyaha Komishinka Heer Deegaan waxaa Magacaabaya Madaxweynaha Deegaanka, Gudoomiyaha Komishinka Heer maamul magaalo ama Heer Degmo waxaa Magacaabaya Maayarka ama Gudoomiyaha Degmada ay khusayso.

ለ) የታክስ ስሌት ማስታወቂያው ወይም ሌላ ሰነድ ፎርም አልተሟላም በሚል ውድቅ ማድረግ ወይም እንዳልተሰጠ መቁጠር ወይም እንዳልተሰጠ እንዲቆጠር ማድረግ፤ እና

ሐ) በታክስ ስሌት ማስታወቂያው ወይም ማንኛውም ሌላ ሰነድ ላይ በሚታይ ስህተት፣ ግድፈት ወይም ጉድለት ምክንያት ተቀባይነት ማሳጣት፤ አይቻልም።

3. የታክስ ስሌት ማስታወቂያ በሚከተሉት ምክንያቶች ዋጋ ሊያጣ አይችልም፦

ሀ) በታክስ ስሌት ማስታወቂያው በተጠቀሰው የታክስ ክፋይ ስም፣ በተገለጸው የገቢ ወይም የገንዘብ መጠን የታክስ መጠን ስህተት ምክንያት፤

ለ) በተዘጋጀው የታክስ ስሌት እና ለታክስ ክፋዩ በተሰጠው የታክስ ስሌት ማስታወቂያ መካከል በሚታይ ልዩነት ምክንያት።

84. ስህተቶችን ስለማረም

ቢሮው ለታክስ ክፋዩ የሰጠው የታክስ ስሌት ማስታወቂያ ወይም ሌላ ሰነድ በታክስ ሕግ ላይ የትርጉም ጥያቄ የማያስገኝ የጽሁፍ፣ የሂሳብ ስሌት ወይም ሌላ ተመሳሳይ ስህተት የያዘ በሚሆንበት ጊዜ፣ ቢሮው ስህተቱን ለማረም ሲባል የታክስ ስሌት ማስታወቂያውን ወይም ሌላውን ሰነድ የታክስ ስሌት ማስታወቂያው ወይም ሰነዱ ለታክስ ክፋዩ ከተሰጠበት ቀን ጀምሮ ባሉት አምስት ዓመታት ውስጥ ማሻሻል ይችላል።

ክፍል አሥራ ሦስት

የታክስ ይግባኝ ኮሚሽን

85. የታክስ ይግባኝ ኮሚሽን ስለማቋቋም

1. የታክስ ይግባኝ በሚባልባቸው ውሳኔዎች ላይ ይግባኝ የሚሰማ የታክስ ይግባኝ ኮሚሽን በዚህ አዋጅ ተቋቁሟል።
2. በክልሉ ደረጃ የሚቋቋመው ኮሚሽን ፕሬዚዳንት በክልሉ ፕሬዝዳንት የሚሾም ሲሆን በወረዳና በከተማ አስተዳደር ውስጥ የሚቋቋመው ኮሚሽን ፕሬዚዳንት በካንቲባው ወይም በወረዳው ዋና አስተዳደሪ ይሾማል።

b) The notice of the tax assessment or other document shall not be quashed or deemed to be void or voidable for want of form; and

c) The notice of the tax assessment or other document shall not be affected by reason of any mistake, defect, or omission therein.

3 A tax assessment shall not be voided by reason of:

a) a mistake in the tax assessment as to the name of the taxpayer assessed, the description of any income or other amount, or the amount of tax charged; or

b) Any variance between the tax assessment and the duly served notice of the tax assessment provided the mistake or variance is not likely to deceive or mislead the taxpayer assessed.

84. Correction of Errors

When a notice of a tax assessment or other document served by the Bureau on a taxpayer under a tax law contains a clerical, arithmetic, or other similar error that does not involve a dispute as to the interpretation of the law or facts of the case, the Bureau may, for the purposes of correcting the mistake, amend the assessment or other document any time before the earlier of 5 years from the date of service of the notice of the tax assessment or other document.

PART THIRTEEN

TAX APPEAL COMMISSION

85. Establishment of Tax Appeal Commission

- 1 The Tax Appeal Commission is hereby established to hear appeals against appealable decisions.
- 2 The Regional level Tax Appeal Commission chairman shall be appointed by the State President, and the commission at City Administration or woreda level shall be appointed by the Mayor or Woreda Administrator.

- 3. Komishinka Rafcaanka Cashuurta ee Heer Deegaan waxa uu hoortegayaa Madaxweynaha Deegaanka, halka Komishinka Heer maamul magaalo ama Heer Degmo uu hoostegayo Maayarka ama Gudoomiyaha Degmada ay khusayso.
- 4. Golaha hawlfulinta ee Deegaanku waxa uu soo saari karaa Xeerndaameed lagu faahfaahinayo nidaamka Shaqo ee Komishinka Rafcaanka Cashuurta.

86^{aad} **Magacaabista Xubnaha Komishinka**

- 1. Xubnaha Komishinka Heer Deegaan waxaa Magacaabaya Madaxweynaha Deegaanka, xubnaha Komishinka Heer maamul magaalo ama Heer Degmo waxaa Magacaabaya Maayarka ama Gudoomiyaha Degmada ay khusayso.
- 2. iyadoo ay sideeda tahay arrimaha lagu xeeriyay farqada (3) ee Qodobkan, Xubnaha laga helo astaamahan soo socda ayaa loo magacaabi karaa xubno:
 - b) Xubin ah Sharci yaqaan, kaasi oo waayo aragnimo u leh sharciyada Cashuurta ama Sharciyada Ganacsiga;
 - t) Xubin Xisaabiye ah oo xubin ka ah Machadka Xisaabiyeyaasha Shatiga haysta kaasi oo waayo aragnimo u leh arrimaha Cashuurta;
 - j) Xubin hore ugusoo shaqeeyay Booska Sarkaal Cashuur, kaasi oo waayo arnimo weyn u leh arrimaha Maamulka iyo Cashuurta;
 - x) Xubin Aqoon, Xirfad iyo waayo aragnimo gaar ah u leh shaqooyinka Komishinka.
 - Kh) Golaha hawlfulintu waxa uu soo saari karaa Xeerndaameed lagu faahfaahinayo Tirada, nidaamka magacaabista iyo shaqada Komishinka.
- 3. Xubnaha soo socda looma magacaabi kari inay xubin ka noqdaan Komishinka:
 - b) Qof ku shaqeeya Booska Sarkaalka Cashuurta ama horey uga shaqeyn jiray hase ahaatee shaqada ka tegay muddo ka yar laba sanadood kahor.

3. በክልሉ ደረጃ የታክስ ይግባኝ ኮሚሽን የሚቋቋመው ተጠሪነት ለክልሉ ፕሬዚዳንት ሲሆን የወረዳና የከተማ አስተዳደር የታክስ ይግባኝ ኮሚሽን ለካንቲባው ወይም በለረዳው ዋና አስተዳደሪ ተጠሪ ይሆናል።

4. የክልሉ መስተዳድር ምክር ቤት ስለታክስ ይግባኝ ኮሚሽን የአሠራር ሥርዓት ዝርዝር የሚመራብት ደንብ ሊያወጣ ይችላል።

86. **የኮሚሽኑ አባላት አሻሻያ**

1. በክልሉ ደረጃ የሚቋቋመው ኮሚሽን ፕሬዚዳንት በክልሉ ፕሬዝዳንት የሚሾም ሲሆን በወረዳና በከተማ አስተዳደር ውስጥ የሚቋቋመው ኮሚሽን ፕሬዚዳንት በካንቲባው ወይም በወረዳው ዋና አስተዳደሪ ይሾማል።

2. የዚህ አንቀጽ ንዑስ አንቀጽ (3) እንደተጠበቀ ሆኖ፣ ከሚከተሉት መስፈርቶች አንዱን የሚያሟላ ሰው የኮሚሽኑ አባል ሆኖ ሊሾም ይችላል።

ሀ) በታክስ ወይም በንግድ ጉዳዮች ላይ ሰፊ ልምድ ያለው የሕግ ባለሙያ፣

ለ) በታክስ ጉዳዮች ላይ ሰፊ ልምድ ያለው እና የተመሰከረላቸው የሂሳብ ባለሙያዎች ኢንስቲትዩት አባል የሆነ ሰው፣

ሐ) ቀደም ሲል የታክስ ባለሥልጣን ሠራተኛ የነበረ እና በታክስ ጉዳዮች ሰፊ ቴክኒካዊና አስተዳደራዊ ልምድ ያለው ሰው፣

መ) ከኮሚሽኑ ተግባራት ጋር አግባብነት ያለው ልዩ ዕውቀት፣ ልምድ ወይም ክህሎት ያለው ሰው፣

ሠ). ስለታክስ ይግባኝ ኮሚሽን አባላት ቁጥር፣ አሻሻያ ሥራ ዝርዝር በክልሉ መስተዳድር ምክር ቤት ደንብ ይወሰናል።

3. የሚከተሉት ሰዎች የኮሚሽኑ አባላት ሆነው አይሾሙም፡-

ሀ) በታክስ ሠራተኝነት በማገልገል ላይ ያለ ሰው ወይም የታክስ ሠራተኝነቱን ከተወ ሁለት ዓመት ያልሞላው ሰው፣

3 The Regional level Tax Appeal Commission shall be accountable to the President of Regional State, where as the commission at City Administration or woreda level shall be accountable to the Mayor or Woreda Administrator.

4 The State Executive Council may issue a regulation that determines the detailed working procedures of the Tax Appeal Commission.

86. **Appointment of Members to the Commission**

1 The State President shall appoint members of the Commission at Regional level and members of the Commission at City Administration or woreda shall be appointed by the Mayor or Woreda Administrator considers necessary having regard to the needs of the Commission.

2 Subject to sub-article (3) of this Article, an individual may be appointed as a member to the Commission if the individual satisfies any one of the following:

a) The individual is a lawyer with significant experience in tax or commercial matters;

b) The individual is a member of the Institute of Certified Public Accountants with significant experience in tax matters;

c) The individual has previously been engaged as a tax officer with significant technical and administrative experience in tax matters;

d) The individual has special knowledge, experience, or skills relevant to the functions of the Commission.

e). The State Executive Council may issue a Regulation to determine the Number, Nomination Procedure and Working procedure of the Commission.

3 The following individuals shall not be appointed as a member of the Commission:

a) A currently serving tax officer or an individual who has ceased to be a tax officer for a period of less than two years;

t) Qof lagu helay laguna xukumay Ganaax la xidhiidha Faldambiyeed la xidhiidha Sharciyada Cashuurta ama Lunsu Cashuureed;

j) Qof lagu xukumay faldambiyeed la xidhiidha Musuq hab waafaqsan Sharciyada kahortaga musuqa ee dhaqangalka ah.

x) Qof kacay (Musalafay),

4. Xubnaha Komishinka waxaa loo magacaabi karaa inay:

b) Shaqadooda Joogtada ahi ama Qayb ahaan inay ka shaqeeyaan noqoto shaqada Komishinka.

t) Saddex sano oo ah muddo shaqeedka Komishinka halkii marba, hase ahaatee waxa uu xaq u leeyahay in dib loo magacaabo; iyo

j) inuu ku shaqeeyo duruufaha Shaqo, Gunooyinka, Saacadaha shaqada ee uu go'aamiyo Madaxweynaha, maayarka ama gudoomiyaha Degmadu.

5. Magacaabista Xubinimada Komsihinku waxaa laga soo qaadi inay Burtay hadii:

b) Hadii Qofka uu helo Shaqaaleysiin rasmi ah, ama loo magacaabo Sarkaalka Cashuurta;

t) Hadii Qofka lagu helo meelka dhac laguna xukumo faldambiyeed la xidhiidha Cashuurta oo la xidhiidha La baxsashada Cashuurta iyo ka baxsigeeda.

j) Qof lagu xukumay faldambiyeed la xidhiidha Musuq hab waafaqsan Sharciyada kahortaga musuqa ee dhaqangalka ah.

x) Qof kacay (Musalafay),

kh) Xubin iska casilay shaqada isagoo Qoraal ku ogeysiinaya Madaxweynaha, maayarka ama Gudoomiyaha Degmada.

d) Marka ay dhamaato mudada magaabixta islamarkaana aan dib loo magacaabin xubinka;

r) Xubinka magaabistii uu kala noqday Madaxweynaha, maayarka ama Gudoomiyaha Degmada.

6. Xubnaha Komsihinka laguma soo dacwaynkaro ama lagama qaadi karo talaabo noocay doonto ha ahaatee arrin la xidhiidha gudashada waajibaadka komishinka lagu siiyay Qabytan.

ሰ) ከታክስ ማጭበርበር ወይም ስወራ ጋር በተገናኘ በታክስ ሕግ መሠረት ቅጣት የተጣለበት ወይም በወንጀል ጥፋተኛ የተባለ ሰው፤

ሐ) በሙስና ወንጀሎች አዋጅ ወይም በሌላ ሕግ መሠረት በሙስና ወንጀል ጥፋተኛ የተባለ ሰው፤

መ) እዳውን ያልከፈለ የከሰረ ሰው፤

4. አንድ የኮሚሽኑ አባል፡-

ሀ) የሙሉ ጊዜ ወይም የከፊል ጊዜ አባል ሆኖ ሊሾም ይችላል፡፡

ለ) የሥራ ዘመኑ ሦስት ዓመት ሆኖ ለሌላ የሥራ ዘመን እንዲያገለግል በድጋሜ ሊሾም ይችላል፡፡

ሐ) ሲሰየም የሚከፈለውን አበል እና ሌሎች ክፍያዎችን በፕሬዝዳንቱ፣ በካንቲባው ወይም በአስተዳደሩው በሚወስናቸው የሥራ ሁኔታዎች መሠረት በአባልነት ያገለግላል፡፡

5. የአንድ የኮሚሽኑ አባል ሹመት የሚቋረጠው፡-

ሀ) በቅጥር ወይም በሌላ ሁኔታ በታክስ ሠራተኛነት ማገልገል ሲጀምር፣ በቅጥር ወይም በሹመት በታክስ ሠራተኛነት ማገልገል ሲጀምር፣

ለ). ከታክስ ማጭበርበር ወይም ሥወራ ጋር በተገናኘ በታክስ ሕግ መሠረት ቅጣት ከተጣለበት ወይም በወንጀል ጥፋተኛ ከተባለ፤

ሐ) በሙስና ወንጀሎች አዋጅ ወይም በሌላ ሕግ መሠረት በሙስና ወንጀል ጥፋተኛ ከተባለ፤

መ) ከስራ እዳውን ያልከፈለ ሲሆን፤

ሠ) ለፕሬዝዳንቱ የጽሑፍ መልቀቂያ ጥያቄ በማቅረብ ሥራውን ሲለቅ፣

ረ) የሥራ ዘመኑ ሲያበቃ እና በድጋሚ ያልተሾመ እንደሆነ፤ ወይም

ሰ) የኮሚሽኑን ሥራ ለመሥራት ባለመቻሉ ወይም በተረጋገጠ የሥነ-ምግባር ጉድለት ምክንያት በጽሑፍ በፕሬዝዳንቱ፣ በካንቲባው ወይም በዋና አስተዳደሪው ከሥራው ሲነሳ፤

6. ማንኛውም የኮሚሽኑ አባል በዚህ ክፍል መሠረት ግዴታውን በአግባቡ ለመወጣት በፈፀመው ድርጊት ወይም አለማድረግ ምክንያት ምንም ዓይነት ክስ ሊቀርብበት አይችልም፡፡

b) An individual who has been liable for a penalty or convicted of an offence under a tax law relating to tax avoidance or evasion;

c) an individual who has been convicted of a crime of corruption under the Corruption Crimes Proclamation or any other law;

d) An individual who is an undischarged bankrupt.

4 a member of the Commission:

a) May be appointed as either a full-time or part-time member;

b) Shall be appointed for a term of 3 years and shall be eligible for re-appointment; and

c) Shall hold office on such terms and conditions, including in relation to remuneration and attendance fees, as the President determines.

5 The appointment of an individual as a member of the Commission shall terminate if:

c) The individual becomes employed or engaged as a tax officer;

d) The individual is liable for a penalty or convicted of an offence under a tax law relating to tax avoidance or evasion;

e) the individual is convicted of a crime of corruption under the Corruption Crimes Proclamation or any other law;

f) The individual becomes an undischarged bankrupt;

g) The individual resigns by notice in writing to the President, Mayor or woreda Administrator;

h) the individual's term of appointment comes to an end and the individual is not reappointed as a member of the Commission; or

i) the individual is removed by the Prime Minister, by notice in writing, for inability to perform the duties of office or for proven misconduct.

6. No member of the Commission shall be liable to any action or suit for any act or omission done in the proper execution of the member's duties under this Part.

87^{aad} Soo Dhaweysashada Rafcaanka

1. Qofka Rafcaan kasoo gudbinaya go'aan rafcaan laga qaadankaro waa inuu 30 cisho gudaheed oo ka bilaabanta maalinta go'aankaas lasoo saaro isagoo soo buuxinaya foomka loo ansixiyay.
2. Qoraalka rafcaanka waa in lagu cadeeyo sababaha Rafcaanka loo soo qaatay.
3. Komishinki, marka qoraal codsi ah loo soo dhaweysto oo ku qotoma sababo macquul ah waxuu kordhin karaa mudada lagusoo gudbisan karo rafcaanka.
4. Komsihinku waxa uu soo saari karaa Awaamiirta faahfaahinaysa nidaamka Qaabilaada rafcaanada iyo kordhinta mudada lagusoo gudbin karo Rafcaanka.
5. Ujeedada Qodobkan **“Foomka la Ansixiyay”** waxaa loola jeedaa foomka uu ansixiyay Gudoomiyaha komishinku.

88^{aad} Waajibaadka soo dhaweynta Dhokumentiyada ee Komishinka

1. Xafiisku, marka uu soo gaadho rafcaanku waa inuu 30 cisho gudaheed ama mudada kale ee Komishinkku ogolaado u gudbisaa Komishinka:
 - a) Nuqulka Go'aanka uu la xidhiidho Rafcaanka lasoo gudbiyay;
 - b) Qoraal faahfaahinaya sababaha lagu saleeyay Go'aanka hadii aanay ku cadeyn Nuqulka lagu xeeriyay xarafka (b) ee farqadan.
2. Dhokumentiyada kale ee Komishinku u arko lagama maarmaan si go'aan uu u gaadho.
3. Hadii Komishinku ku qanci waayo qoraalka loo soo gudbiyay hab waafaqsan xarafka (†) ee farqada wuxuu Xafiiska Dakhliga ka codsan karaa in ay soo dhaweyso qoraal faahfaahsan mudada lagu cadeeyo codsigaas.
4. Hadii Komishinku ku qanco in Dhokumentiyada kale loo baahanyahay si looga go'aan gaadho rafcaanka, Komishinku waxa uu qoraal kaga codsankaraa Xafiiska Dakhliga inuu soo dhaweeyo dhokumentiyada kale ee lagu cadeeyay codsigaas.

87. የይግባኝ ማመልከቻ

1. ይግባኝ በሚባልበት ውሳኔ ላይ ይግባኝ ማቅረብ የራሰባው የውሳኔው ማስታወቂያ በደረሰው በ30 ቀናት ውስጥ የጸደቀውን ቅጽ በመጠቀም በውሳኔው ላይ የይግባኝ ማመልከቻ ለኮሚሽኑ ማቅረብ ይችላል።
2. የይግባኝ ማመልከቻው ይግባኝ የቀረበበትን ምክንያቶች የሚያመለክት መግለጫ መያዝ ይኖርበታል።
3. ኮሚሽኑ የጽሑፍ ማመልከቻ ሲቀርብለት የይግባኝ ማቅረቢያ ጊዜ ሊያራዝም ይችላል።
4. ኮሚሽኑ የይግባኝ ማቅረቢያ ጊዜ እንዲራዘም የሚቀርብ ማመልከቻ የሚስተናገድበትን ስነ-ሥርዓት የሚወስን መመሪያ ያወጣል።
5. ለዚህ አንቀጽ ዓላማ **“የፀደቀ ቅጽ”** ማለት በኮሚሽኑ ፕሬዚደንት የፀደቀ የይግባኝ ማመልከቻ ቅጽ ነው።

88. ለኮሚሽኑ ሰነዶችን የማቅረብ ሥልጣን

1. ቢሮው የይግባኝ ማስታወቂያው በደረሰው በ30 ቀናት ውስጥ ወይም ኮሚሽኑ በፈቀደው ተጨማሪ ጊዜ ውስጥ፡-
 - ሀ) የይግባኝ ማመልከቻ የቀረበበትን ይግባኝ የሚባልበት ውሳኔ ግልባጭ፣
 - ለ) በዚህ ንዑስ አንቀጽ ፊደል ተራ (ሀ) በተጠቀሰው ይግባኝ የሚባልበት ውሳኔ ላይ ያልተጠቀሰ ለውሳኔው ምክንያት የሆነ መግለጫ፣
 - ሐ) ውሳኔውን በይግባኝ ለማየት ለኮሚሽኑ አስፈላጊ የሆነ ማንኛውንም ሌላ ሰነድ፣ ለኮሚሽኑ ማቅረብ አለበት።
2. ኮሚሽኑ በዚህ አንቀጽ ንዑስ አንቀጽ 1(ለ) መሠረት የቀረበው የውሳኔ ምክንያቶች መግለጫ አጥጋቢ ሆኖ ካላገኘው በጽሑፍ ማስታወቂያ ቢሮውን በተመለከተው ጊዜ ውስጥ የውሳኔውን ምክንያቶች መግለጫ እንዲያቀርብ ሊያዝ ይችላል።
3. ኮሚሽኑ ለይግባኙ አወሳሰን ሰነዶችን ማየት ጠቃሚ ነው ብሎ ሲያምን ቢሮውን በጽሑፍ በማስታወቂያው በተገለጸው ጊዜ ውስጥ እነዚህን ሰነዶች እንዲያቀርብ ሊያዝ ይችላል።

87. Notice of Appeal

1. A person may appeal an appealable decision by filing a notice of appeal against the decision with the Commission in the approved form and within 30 days of service of notice of the decision.
2. A notice of appeal shall include a statement of reasons for the appeal.
3. The Commission may, on an application in writing and if good cause is shown, extend the time for lodging a notice of appeal under this Article.
4. The Commission may issue a Directive specifying the procedure for dealing with applications for an extension of time to file a notice of appeal.
5. In this Article, “approved form” means the form approved by the President of the Commission for notices of appeal.

88. Duty to File Documents with the Commission

- 1 The Bureau shall, within 30 days of being served with a copy of a notice of appeal to the Commission or within such further time as the Commission may allow, file with the Commission:
 - a) The notice of the appealable decision to which the notice of appeal relates;
 - b) A statement setting out the reasons for the decision if these are not set out in the notice referred to in paragraph (a) of this sub-article;
 - c) Any other document relevant to the Commission’s review of the decision.
- 2 If the Commission is not satisfied with a statement filed under sub-article (1)(b) of this Article, the Commission may, by written notice, require the Bureau to file, within the time specified in the notice, a further statement of reasons.
- 3 If the Commission is of the opinion that other documents may be relevant to an appeal, the Commission may, by written notice, require the Bureau to file the documents with the Commission within the time specified in the notice.

4. Xafiisku waa in ay siiso qofka Rafcaanka soo dhawestay nuqul kamid ah dhokumentiyada loo gudbiyay Kmoshinka hab waafaqsan Qodobkan.

89 Nidaamka Shaqo ee Komishinka

1. Gudoomiyaha komishinku waxa uu xubin ka noqon karaa fadhi kamid ah fadhiyada Komishinka, hase ahaatee waxa uu Hal xubin ama tiro xubno ah u xilsaari karaa inay dhageystaan Rafcaanada lasoo dhaweeyo isagoo ku xisaabtamaya culayska arinta rafcaanka lagasoo gudbiyay.

2. Gudoomiyaha Komishinku waxa uu soo saari karaa Awaamiir lagu faahfaahinayo nidaamka shaqo ee dhagaysiga rafcaanada ee Komishinka.

3. Hadii xubin kamid ah komishinku uu dano maaliyadeed ama dano kale uu k uleeyahay arrinta rafcaanka lagasoo gudbiyay waa inuu sida ugu dhakhsaha badan arrinta ugu bandhigo Gudoomiyaha Komishinka waana inaanu ka qaybqaadan dhamaan arrimaha la xidhiidha dhageysiga rafcaankaas.

90^{aad} Go'aanada Komishinka

1. Komishinku waa inuu u dhageysto go'aana ugasoo saaro rafcaanada loo soo dhaweysto hab waafaqsan farqada (5) ama (6) ee Qodobkan.

2. Komishinku waa inuu kusoo saaro go'aanka la xidhiidha rafcaanka loo soo dhaweestay 120 cisho gudaheed oo ka bilaabanta maalinta loo soo gudbiyo rafcaanka.

3. Gudoomiyaha Komishinku waxa uu qoraal uu gaadhsiiyo dhinacyada Rafcaanka ku ogeysiin in la kordhiyay mudada go'aanka lagaga gaadhayo rafcaanka oo aan ka badnayn 60 cisho oo lagu daray mudadii hore.

4. Hadii Komishinku ku guuldareysto inuu u hogaansamo arrimaha lagu sheegay farqada (2) ama (3) waxba uma dhimayso dhaqangalka Go'aanka uu kasoo saaro rafcaanka loo soo gudbiyay.

5. hadii Rafcaanki ku saabsanyahay xisaabinta Cashuurta Komishinku waxa uu go'aamin karaa:

4. ቢሮው በዚህ አንቀጽ መሠረት ለኮሚሽኑ ያቀረበውን የማናቸውንም መግለጫ እና ሰነድ ቅጅ ለይግባኝ ባዩ መስጠት አለበት።

89. የኮሚሽኑ አሠራር ሥርዓት

1. ፕሬዝዳንቱ በይግባኝ የተነሱትን ጭብጦች ግምት ውስጥ በማስገባት እንደአስፈላጊነቱ ይግባኙን ለመስማት አንድ አባል ወይም አባላት ይመድባል።

2. የኮሚሽኑን ፕሬዝዳንት ስለኮሚሽኑ አሰራር በተመለከተ ዝርዝር መመሪያ ሊያወጣ ይችላል።

3. ማንኛውም የኮሚሽኑ አባል በሚያየው ማንኛውም ጉዳይ በአባልነቱ ከሚያከናውነው ተግባር ጋር ሊጋጭ የሚችል ቁሳዊ፣ የገንዘብ፣ ወይም ሌላ ጥቅም ሲኖር ይህንን ጥቅም ለፕሬዝዳንቱ መግልጽ ያለበት ሲሆን ፕሬዝዳንቱም ይህንን ጥቅም በመመዘገብ አባሉ በይግባኝ ሰሚነት እንዳይሳተፍ ያደርጋል።

90. የኮሚሽኑ ውሳኔ

1. ኮሚሽኑ የቀረበለትን ይግባኝ በዚህ አንቀጽ ንዑስ አንቀጽ (5) እና (6) በተደገገው መሠረት በመስማት ውሳኔ ይሰጣል።

2. ኮሚሽኑ የይግባኝ ማመልከቻ ከቀረበለት ቀን ቀጥለው ባሉት 120 ቀናት ውስጥ በቀረበው ይግባኝ ላይ ውሳኔ ይሰጣል።

3. ፕሬዝዳንቱ የጉዳዩን ውስብስብነት ከግምት በማስገባት እና ለፍትህ አሰጣጥ አስፈላጊ ሆኖ ሲገኝ ለተከራካሪ ወገኖች የጽሑፍ ማስታወቂያ በመስጠት የይግባኝ መወሰኛ ጊዜውን ከ60 ቀናት ላልበለጠ ጊዜ ሊያራዝመው ይችላል።

4. ኮሚሽኑ በዚህ አንቀጽ ንዑስ አንቀጽ (2) ወይም (3) የተመለከተውን የጊዜ ገደብ ሳያከብር መቅረቱ ኮሚሽኑ የሰጠውን ውሳኔ ተቀባይነት ሊያሳጣው አይችልም።

5. የቀረበው ይግባኝ የታክስ ስሌትን የሚመለከት ከሆነ ኮሚሽኑ፡-

4 The Bureau shall give the person appealing a copy of any statement or document filed with the Commission under this Article.

89. Proceedings of the Commission

1 The President of the Commission shall assign a member or members to the hearing of an appeal as the President considers appropriate having regard to the issues raised by the appeal.

2 The President may issue a Directive for the conduct of proceedings by the Commission.

3 A member of the Commission who has a material, pecuniary, or other interest in any proceeding that could conflict with the proper performance of the member's functions shall disclose the interest to the President who must record the interest, and the member shall not take part in the proceeding.

90. Decision of the Commission

1. The Commission shall hear and determine an appeal and make a decision as set out in sub-article (5) or (6) of this Article.

2. The Commission shall decide an appeal within 120 days after the notice of appeal was filed.

3. The President of the Commission may, by notice in writing to the parties to an appeal, extend the period for deciding the appeal for a period not exceeding 60 days having regard to the complexity of the issues in the case and the interests of justice.

4. A failure by the Commission to comply with sub-article (2) or (3) of this Article shall not affect the validity of a decision made by the Commission on the appeal.

5. If an appeal relates to a tax assessment, the Commission may make a decision to:

- b) inuu Ku raaco go'aanka, Yareeyo ama waxka bedel ku sameeyo Xisaabinta Cashuurta; ama
- t) Waxay dib ugu celin kartaa xisaabinta Cashuurta Xafiiska Dakhliga si uu dib ugu xisaabiyo hab waafaqsan talooyinka Komishinka.
- 6. Hadii, marka Komishinku go'aaminayo rafcaanka la xidhiidha Xisaabinta Cashuurta ay fikir ahaan qaataan in wadarta lagu sheegay Xisaabinta la kordhiyo, waxa uu xisaabinta cashuurta dib ugu celin Xafiiska Dakhliga hab waafaqsan farqada (5) (t) ee Qodobkan.
- 7. Hadii Rafcaanku la xidhiidho go'aankasta oo kale oo rafcaan laga qaadankaro, Komishinku waxa uu ku raaci karaa go'aanka, waxka bedeli karaa, burin karaa ama dib ugu celin karaa Xafiiska si uu dib ugu eego hab waafaqsan talooyinka Komishinka.
- 8. Komishinku waa inuu ku gaadhsiiyo nuqulada go'aanka uu kasoo saaro Rafcaanka 7 cisho gudaheed oo ka bilaabanta maalinta uu so saaro go'aankaas.
- 9. Go'aanka uu komishinku soo saaro waa in lagu faahfaahiyo sababaha loo qaatay, xaqiiqda iyo su'aalaha laga jawaabay, cadeymaha lasoo dhaweeyay iyo arrimaha kale ee go'aanka lagu saleeyay.
- 10. Go'aanka uu kumishinku kasoo saaro rafcaanku waxa uu dhaqangal noqonayaa laga bilaabo maalinta la gaadhsiiyo dhinacyada ama taariikhda lagu xeeriyay go'aanka dhexdiisa.
- 11. hadii go'aanka loosoo saaro sida uu codsanayay Cashurbixiyuhu, Xafiisku waa inuu qaadaa dhamaan talaabooyinka lagama maarmaanka ah ee lagu dhaqangelinayo go'aankaas oo ay ku jirto in xisaabinta cashuurta ee wax laga bedelay lagu gaadhsiiyo cashurbixiyaha 30 cisho gudaheed oo ka bilaabanta maalinta lasoo saaro go'aanka lagu xeeriyay farqada (8) ee Qodobkan.

- ሀ) በታክስ ስሌቱ የተወሰነውን የገንዘብ መጠን ሊያፀናው፣ ሊቀንሰው፣ ወይም ስሌቱን በሌላ አኳኋን ሊያሻሽለው፣ ወይም
- ለ) በሚሰጠው መመሪያ መሠረት እንደገና እንዲመለከተው የታክስ ስሌቱን ለቢሮው ሊመልሰው፣ ይችላል።
- 6. ኮሚሽኑ በታክስ ስሌት ላይ የቀረበን ይግባኝ በመመርመር የታክስ ስሌቱ ሊጨመር ይገባል የሚል እምነት ሲኖረው፣ ኮሚሽኑ የታክስ ስሌቱን ማስታወቂያ በዚህ አንቀጽ ንዑስ አንቀጽ (5)(ለ) መሠረት ለቢሮው መልሶ ይልካል።
- 7. የቀረበው ይግባኝ ይግባኝ የሚባልበትን ሌላ ውሳኔ የሚመለከት ከሆነ ኮሚሽኑ ውሳኔውን ሊያፀናው፣ ሊያሻሽለው ወይም ሊሽረው ወይም ኮሚሽኑ በሚሰጠው መመሪያ እንደገና እንዲመለከተው ለቢሮው መልሶ ሊልከው ይችላል።
- 8. ኮሚሽኑ የውሳኔውን ግልባጭ ውሳኔው ከተሰጠበት ቀን ጀምሮ ባሉት ሰባት ቀናት ውስጥ ለእያንዳንዱ ተከራካሪ ወገን ይሰጣል።
- 9. ኮሚሽኑ የሚሰጠው ውሳኔ ውሳኔው የተመሠረተባቸውን ምክንያቶች፣ መሠረታዊ በሆኑ የፍራንሰስ ጉዳዮች ምርመራ የተገኘውን ውጤት እና ለውሳኔው መሠረት የሆነውን ማስረጃ ወይም ለውሳኔው መሠረት የሆነውን ሌላ ነገር ማካተት አለበት።
- 10. ኮሚሽኑ በቀረበለት ይግባኝ ላይ የሚሰጠው ውሳኔ ውሳኔው ከተሰጠበት ቀን ወይም ኮሚሽኑ በውሳኔ ማስታወቂያው ከተገለጸው ሌላ ቀን ጀምሮ ተፈጻሚ ይሆናል።
- 11. ኮሚሽኑ ይግባኙን ላቀረበው ታክስ ከፋይ የወሰነለት እንደሆነ፣ ቢሮው ይህንን ውሳኔ ለማስፈጽም የተሻሻለ የታክስ ስሌት ማስታወቂያ መስጠትንም ጨምሮ በዚህ አንቀጽ ንዑስ አንቀጽ 8 መሠረት የውሳኔው ማስታወቂያ በደረሰው 30 ቀናት ጊዜ ውስጥ አስፈላጊ የሆኑትን እርምጃዎች ሁሉ መውሰድ ይኖርበታል።

- a) Affirm, or reduce, or otherwise amend the tax assessment; or
- b) Remit the tax assessment to the Bureau for reconsideration in accordance with the directions of the Commission.
- 6. If, in considering an appeal relating to a tax assessment, the Commission is of the view that the amount of tax assessed should be increased, the Commission shall remit the tax assessment to the Bureau in accordance with sub-article (5)(b) of this Article.
- 12. If an appeal relates to any other appealable decision, the Commission may make a decision to affirm, vary, or set aside the decision, or remit the decision to the Bureau for reconsideration in accordance with the directions of the Commission.
- 13. The Commission shall serve a copy of the decision on an appeal on each party to the appeal within 7 days of the making of the decision.
- 14. The Commission's decision shall include the reasons for the decision and the findings on material questions of fact, and reference to the evidence or other material on which those findings were based.
- 15. the decision of the Commission on an appeal shall come into operation upon the giving of the decision or on such other date as may be specified by the Commission in the notice of the decision.
- 16. If the decision of the Commission is in favor of the taxpayer, the Bureau shall take such steps as are necessary to implement the decision, including serving notice of an amended assessment, within 30 days of receiving notice of the decision under sub-article (8) of this Article.

91^{aad} **Nidaamka Maamulka Komishinka**

1. Gudoomiyaha Komishinka ayaa u xilsaaran maaraynta arrimaha maamul ee komishinka.
2. Komishinku waxa uu yeelanayaa Reisteraar iyo shaqaalaha kale ee lagu xeerayo awaamiirta Gudoomiyaha.
3. Rejisteraarku waxa uu u xilsaaran yahay inuu qabto dhamaan shaqooyinka lagama maarmanka u ah Komishinka waajibaadkiisa oo ay ku jirto arrimaha lagu sheegay farqada (1) ee Qodobkan. Waxaanu matali karaa Gudoomiyaha marka ay noqoto arrimaha maamul ee komishinka.

92^{aad} **Arrimaha maaliyadeed ee Komishinka**

1. Miisaaniyada komishinka waxaa Qoondayn Dawladda Deegaanka soomaalida.
2. Komishinku wuxuu xafidayaa Diiwaano Xisaabeed oo sax ah islamarkaana dhamaystiran.
3. Diiwaanada Xisaabeed iyo Dhokumentiyada Lacageed waxaa ugu yaraan sanadkiiba mar baadhitaan ku samaynaya Hanti-dhawrka guud ee Deegaanka ama Hanti-dhawro uu wakiishay.

93. **Warbixin sanadeedka Komishinka**

1. Gudoomiyaha Komishinka ayaa diyaarin warbixin sanadeedka ee sanad miisaaniyadeedka.
2. Warbixinta loo diyaariyay hab waafaqsan farqada (1) ee Qodobkan waa in loo gudbiyo Madaxweynaha saddex bilood gudaheed marka uu dhamaado sanad miisaaniyadeedku.

OAYBTA TOBAN IYO AFRAAD SHATI SIINTA WAKIILADA CASHUURTA

94^{aad} **Soo dhaweysashada codsiga Shatiga Wakiilka Cashuurta**

1. Qofkasta, Shirkad ku dhisan heshiis wadaag ah ama shirkad rabta inay bixiso adeegyada la xidhiidha Cashuurta, waa inay Xafiiska Dakhliga usoo dhaweyso codsigeeda iyadoo soo buuxinaysa foomka loo ansixiyay.

91. **ኮሚሽኑን ስለማስተዳደር**

1. የኮሚሽኑ ፕሬዚደንት የኮሚሽኑን አስተዳደራዊ ጉዳዮች በኃላፊነት ይመራል።
2. ኮሚሽኑ ሬጀስትራር እና ፕሬዚደንቱ በሚወስነው መሠረት ሌሎች ሠራተኞች ይኖሩታል።
3. የኮሚሽኑ ሬጀስትራር ፕሬዚደንቱ በዚህ አንቀጽ ንዑስ አንቀጽ (1) ለተሰጠው ኃላፊነት የፕሬዚደንቱ ረዳት በመሆን አስፈላጊ ወይም ተገቢ የሆኑ ተግባራት ያከናውናል እንዲሁም ፕሬዚደንቱን በመወከል የኮሚሽኑን አስተዳደራዊ ጉዳዮች ይፈጽማል።

92. **ፋይናንስ**

1. የኮሚሽኑ በጀት በመንግሥት የሚመደብ ይሆናል።
2. ኮሚሽኑ የተሟሉ እና ትክክለኛ የሆኑ የሂሳብ መዛግብት ይይዛል።
3. የኮሚሽኑ የሂሳብ መዛግብትና ሌሎች የገንዘብ ሰነዶች በዋናው ኦዲተር ወይም እርሱ በሚወክለው ኦዲተር አዲት ይደረጋሉ።

93. **የኮሚሽኑ ዓመታዊ ሪፖርት**

1. የኮሚሽኑ ፕሬዚደንት ለእያንዳንዱ የበጀት ዓመት የኮሚሽኑን ጉዳዮች የሚመለከት ሪፖርት ያዘጋጃል።
2. በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት ለበጀት ዓመቱ የተዘጋጀው ሪፖርት የበጀት ዓመቱ ከተጠናቀቀ በኋላ በሦስት ወራት ጊዜ ውስጥ ለአልሉ ፕሬዝዳንት ይቀርባል።

ክፍል አሥራ አራት

ስታክስ ወኪሎች ፈቃድ ስለመስጠት

94. **የታክስ ወኪልነት ፈቃድ ለማግኘት ስለሚቀርብ ማመልከቻ**

1. ማንኛውም የታክስ ወኪልነት አገልግሎት ለመስጠት የሚፈልግ ግለሰብ፣ የሽርክና ማህበር ወይም ኩባንያ የታክስ ወኪል ፈቃድ እንዲሰጠው የፀደቀ ቅጽ በመጠቀም ለቢሮው ሊያመለክት ይችላል።

91. **Administration of the Commission**

- 1 The President of the Commission shall be responsible for managing the administrative affairs of the Commission.
- 2 The Commission shall have a Registrar and such other staff as the President determines.
- 3 The Registrar of the Commission shall have the power to do all things necessary or convenient to be done for the purpose of assisting the President under sub-article (1) of this Article and may act on behalf of the President in relation to the administrative affairs of the Commission.

92. **Finances**

- 1 the budget of the Commission shall be allocated by the Government.
- 2 The Commission shall keep complete and accurate books of account.
- 3 the books of account and other financial documents of the Commission shall be audited by the Auditor-General or by an auditor designated by the Auditor-General.

93. **Annual Report of the Commission**

- 1 The President of the Commission shall prepare a report of the affairs of the Commission for each fiscal year.
- 2 a report under sub-article (1) of this Article for a fiscal year shall be submitted to the President within three months after the end of the fiscal year.

PART FOURTEEN

LICENSING OF TAX AGENTS

94. **Application for Tax Agent's License**

- 1 an individual, partnership, or company wishing to provide tax agent services may apply to the Bureau, in the approved form, for licensing as a tax agent.

- 2. Ujeedada Qodobkan “**Adeegyada Wakiilka Cashuurta**” waxaa loola jeedaa:
 - b) diyaarinta Xisaabinta Cashuurta ee Cashuurbixiyaha;
 - t) diyaarinta Qoraalka ishortaaga Cashuurbixiyaha;
 - j) Adeega la talinta ee Cashuurbixiyeyaasha ee dhaqangalka shuruucda Cashuurta;
 - x) inuu Wakiil u noqdo cashuurbixiyaha dhamaan xidhiidhka uu leeyahay Xafiiska Dakhliga;
 - kh) inuu ku matalo cashuurbixiyaha dhamaan arrimaha khuseeya Xafiiska Dakhliga;

95^{aad} Shati-siinta Wakiilada Cashuurta

- 1. Qofka hab waafaqsan Qodobka 94^{aad} ee Bayaankan usoo dhawaysata codsiga shatiga wakiilka cashuurta, Xafiisku hadii uu ku qanco inuu fulin karo adeegyada wakiilnimo waa inay siiso shatiga.
- 2. Hadii shirkad ku dhisan Heshiis wadaag ahi ay hab waafaqsan Qodobka 94^{aad} ee Bayaankan usoo dhawaysata codsiga shatiga wakiilka cashuurta, Xafiisku hadii uu ku qanco inuu:
 - b) shirkada lafteeda ama shaqaalaha shirkadu inuu fulin karo adeegyada wakiilnimo. Iyo
 - t) Dhinacyada heshiiska wadaaga ah saxexay ee shirkadu ay yihiin kuwo dhaqan iyo asluub suuban leh.
- 3. Xafiisku waxuu siin Shatiga wakiilka cashuurta shirkada usoo codsata hab waafaqsan Qodobka 95^{aad} ee bayaan, markay ku qanacdo:
 - b) Shaqaale shirkada u shaqeeyaa uu fulin karo adeegyada wakiilka Cashuurta; iyo
 - t) Maareeyaha shirkada ama masuul kale oo leh awood fulineed ee shirkadu ay yihiin kuwo dhaqan iyo asluub suuban leh.

2. በዚህ ክፍል ዓላማ “የታክስ ወኪልነት አገልግሎት” ማለት

- ሀ) ታክስ ከፋዩን በመወከል የታክስ ማስታወቂያ ማዘጋጀት፤ ለ) ታክስ ከፋዩን በመወከል የቅሬታ ማስታወቂያ ማዘጋጀት፤
- ሐ) የታክስ ሕጎችን አፈጻጸም በተመለከተ ለታክስ ከፋዮች ምክር መስጠት፤
- መ) ከቢሮው ጋር ለሚኖራቸው ጉዳዮች ታክስ ከፋዮችን መወከል፤
- ሠ) ታክስ ከፋዮችን በመወከል ከባለሥላጣኑ ጋር ማንኛውንም ሌላ የሥራ ግንኙነት ማድረግ፤

95. ለታክስ ወኪሎች ፈቃድ ስለመስጠት

- 1. ቢሮው በዚህ አዋጅ አንቀጽ አንቀጽ 94 መሠረት የታክስ ወኪልነት ፈቃድ እንዲሰጠው ያመለከተ ግለሰብ የታክስ ወኪልነት አገልግሎት ለመስጠት ብቁ እና ተስማሚ ሰው መሆኑን ሲያረጋግጥ የታክስ ወኪልነት ፈቃድ ይሰጠዋል።
- 2. ቢሮው በዚህ አዋጅ አንቀጽ 95 መሠረት የታክስ ወኪልነት ፈቃድ እንዲሰጠው ያመለከተ የሽርክና ማህበር፡-
 - ሀ) በሽርክና ማህበሩ ውስጥ ያለ አባል ወይም ተቀጣሪ የታክስ ወኪልነት አገልግሎት ለመስጠት ብቁ እና ተስማሚ መሆኑን ፣ እና
 - ለ) እያንዳንዱ የሽርክና ማህበር አባል መልካም ጠባይና ሥነ-ምግባር ያለው መሆኑ ሲያረጋግጥ የታክስ ወኪልነት ፈቃድ ይሰጠዋል።
- 3. ቢሮው በዚህ አዋጅ አንቀጽ 95 መሠረት የታክስ ወኪልነት ፈቃድ እንዲሰጠው ያመለከተ ከባንድ፡-
 - ሀ) የከባንያው ተቀጣሪ የታክስ ወኪልነት አገልግሎት ለመስጠት ብቁ እና ተስማሚ መሆኑን ፣ እና
 - ለ) የከባንያው እያንዳንዱ ዳይሬክተር፣ ሥራ አስኪያጅ እና ሌላ ስራ አስፈጻሚ ባለሥልጣን መልካም ጠባይና ሥነ-ምግባር ያለው መሆኑን፣ ሲያረጋግጥ የታክስ ወኪልነት ፈቃድ ይሰጠዋል።

2 in this Part, “**tax agent services**” means:

- a) The preparation of tax declarations on behalf of taxpayers;
- b) The preparation of notices of objection on behalf of taxpayers;
- c) The provision of advice to taxpayers on the application of the tax laws;
- d) Representing taxpayers in their dealings with the Bureau; or
- e) The transaction of any other business on behalf of taxpayers with the Bureau

95. Licensing of Tax Agents

- 1. The Bureau shall issue a tax agent’s license to an applicant under Article 94 of this Proclamation who is an individual when satisfied that the applicant is a fit and proper person to provide tax agent services.
- 2. The Bureau shall issue a tax agent’s license to an applicant under article 94 of this Proclamation that is a partnership when satisfied that:
 - a) a partner in, or employee of, the partnership is a fit and proper person to provide tax agent services; and
 - b) Every partner in the partnership is of good character and integrity
- 3. The Bureau shall issue a tax agent’s license to an applicant under Article 95 of this Proclamation that is a company when satisfied that:
 - a) An employee of the company is a fit and proper person to provide tax agent services; and
 - b) Every director, manager, and other executive officer of the company is of good character and integrity

- 4. Xeernidaameedka uu soo saaro Golaha hawlfuulintu ayaa lagu faahfaahin siyaabaha lagu xaqiijinayo in qof ama shirkad ay bixinkarto adeegyada wakiilka cashuurta.
- 5. Xafiisku qofka codsigiisa usoo dhaweysta hab waafaqsan Qodobka 94^{aad} ee bayaankan waa inuu ku gaadhsiiyaa Qoraal go'aanka ay ka gaadhay codsigiisa.
- 6. Shatiga Wakiilka cashuurta wuxuu dhaqangal noqonayaa saddex sanadood oo ka bilaabma taariikhda la bixiyay waana in loo cusboonaysiiyo hab waafaqsan Qodobka 96aad ee Bayaankan.
- 7. Xafiisku wuxuu si waqtiile ah u daabici karaa hadba waqtigaas la joogo Liiska Wakiilada Cashuurta ee haysta shatiga.
- 8. Shatiga wakiilka Cashuurta waa shati xirfadeed, Qofkuna waxaa la ogolyahay oo kali ah inuu qabto shaqooyinka Wakiilka Cashuurta kali ah marka uu haysto shatiga.

96^{aad} Cusboonaysiinta Shatiga Wakiilka Cashuurta

- 1 Wakiilka Cashuurta waa inuu codsi usoo dhaweysto Xafiiska Dakhlaga isagoo codsanaya in loo cusboonaysiiyo shatiga
- 2 Codsiga loo soo dhaweeyay hab waafaqsan Qodon hoosaadka (1) ee Qodobkan waa in:
 - b) lagu so gudbiyo Foomka loo ansixiyay;iyo
 - t) lasoo gudbiyo 21 cisho gudaheed oo ka bilaabanta maalinta uu ku egyahay mudadii uu dhaqangalka ahaa shatiguu hore, ama mudada kale ee uu Xafiisku ogolaado
- 3 Xafiisku wuxuu Shatiga u cusboonaysiin karaa Wakiilka Cashuurta marka ay ku qanacdo in Wakiilka Cashuurta buuxiyay shuruudaha Igu xeeriyay Qodobka 95^{aad} ee bayaankan.

- 4. **በዚህ አዋጅ መሠረት የሚወጣው ደንብ የታክስ ወኪልነት አገልግሎት ለመስጠት የሚያመልክት ሰው ብቁ እና ተስማሚ መሆኑን ለመወሰን የሚረዱ ተቋሚ መስፈርቶችን ይደነግጋል።**
- 5. **ቢሮው በዚህ አዋጅ አንቀጽ95 ለተጠቀሰው አመልካች ውሳኔውን በጽሑፍ ያሳውቃል።**
- 6. **የታክስ ወኪልነት ፈቃድ ከተሰጠበት ጊዜ ጀምሮ ለሶስት ዓመታት የሚጸና ሲሆን፣ በዚህ አዋጅ አንቀጽ 97 መሠረት ሊታደስ ይችላል።**
- 7. **ቢሮው የታክስ ወኪልነት ፈቃድ የሰጣቸውን ሰዎች ዝርዝር አመቺ ሆኖ ባገኘው መንገድ በየጊዜው ይፋ ሊያደርግ ይችላል።**
- 8. **የታክስ ወኪልነት ፈቃድ የሙያ ፈቃድ በመሆኑ የታክስ ወኪልነት ፈቃድ የተሰጠው ሰው የንግድ ሥራ ፈቃድ ተሰጥቶት እንደሆነ ሥራውን የሚሠራው በታክስ ወኪልነት ብቻ ይሆናል።**

96. የታክስ ወኪልነት ፈቃድ ስለማደስ

- 1. የታክስ ወኪልነት ፈቃድ የተሰጠው ሰው ፈቃዱ እንዲታደስለት ለቢሮው ማመልከት ይችላል።
- 2. በዚህ አንቀጽ ንዑስ አንቀጽ 1 መሠረት የሚቀርብ ማመልከቻ፡-
 - ሀ) በጸደቀው ቅጽ መሠረት፣ እና
 - ለ) የታክስ ወኪልነት ፈቃድ የአገልግሎት ጊዜ ባበቃ በ21 ቀናት ውስጥ ወይም ቢሮው በሚፈቅደው ከዚህ በዘገየ ጊዜ ውስጥ፣ ቅረብ ይኖርበታል።
- 3. የታክስ ወኪልነት ፈቃድ የተሰጠው ሰው በዚህ አዋጅ አንቀጽ 95 የተመለከቱትን ቅድመ-ሁኔታዎች አሟልቶ እስከ ቀጠለ ድረስ ቢሮው የታክስ ወኪልነት ፈቃድ ያድስለታል።

- 4. The Regulations may provide guidelines for determining when a person is fit and proper to provide tax agent services.
- 5. The Bureau shall provide an applicant under Article 95 of this Proclamation with notice, in writing, of the decision on the application.
- 6. A license issued to a tax agent shall remain in force for three years from the date of issue and may be renewed under Article 97 of this Proclamation.
- 7. The Bureau may, from time to time, publish, in such manner as the Bureau determines, a list of persons licensed as tax agents.
- 8. tax agent license is a professional license and a tax agent can carry on business as a tax agent only if the tax agent has been issued with a business license.

96. Renewal of Tax Agent's Licence

- 1. A tax agent may apply to the Bureau for the renewal of the tax agent's licence.
- 2. An application under sub-article (1) of this Article shall be:
 - a) in the approved form; and
 - b) filed with the Bureau within 21 days of the date of expiry of the tax agent's licence or such later date as the Bureau may allow.
- 3. The Bureau shall renew the license of a tax agent who has applied under sub-article (1) of this Article if the tax agent continues to satisfy the conditions for licensing in Article 95.

- 4. Shatiga Wakiilka cashuurtu ee la cusboonaysiiyay wuxuu dhaqangal noqonayaa saddex sanadood oo ka bilaabma taariikhda la cusboonaysiiyay hab waafaqsan qodobkan.
- 5. Xafiisku qofka codsigiisa usoo dhaweysta hab waafaqsan Qodob hoosaadka (1) ee Qodobkan waa inuu ku gaadhsiiyaa Qoraal go'aanka ay ka gaadhay codsigiisa.

97^{aad} Reebanaanta bixinta Adeega Wakiilka Cashuurta

- 1. Iyadoo ay sideeda tahay arrimaha lagu sheegay Qodob hoosaadka (2) ee Qodobkan, qof aan haysan Shatiga Wakiilka Cashuurta waxaa ka reeban inuu bixiyo Adeega Wakiilka Cashuurta isagoo qaadanya Lacag.
- 2. Qodob hoosaadka (1) ee Qodobkani kama reebayo qareenka isagoo xirfadiisa ku shaqeysanaya bixiya adeegyada wakiilka cashuurta marka laga reebo kuwa lagu xeeriyay Xarafka (b) ee Qodob hoosaadka (2) ee Qodobka 95aad ee lagu qeexay macnaha “Wakiilka Cashuurta”.

98^{aad} Burinta Shatiga Wakiilka Cashuurta

- 1. Wakiilka cashuurta ee shatiga haystaa waa inuu Xafiiska Dakhliga ku ogeysiiyo qoraal 7 cisho kahor inta aanu joojin bixinta adeega wakiilka Cashuurta.
- 2. Wakiilka Cashuurtu waxa uu usoo dhaweysan karaa codsi Xafiiska Dakhliga si loo buriyo shatiga marka uu rabo inuu joojiyo bixinta adeega wakiilka cashuurta.
- 3. Xafiisku wuxuu burin karaa shatiga wakiilka cashuurta marka ay ku qanacdo inay jiraan arrimahan soo socda:
 - b) Qaansheegta Cashuurta ee uu soo gudbiyay Wakiilka Cashuurtu ay khalad tahay, hadii aanu cadeynin wakiilku in khaladkaasi aanu ku iman taxadar daro ama rabitaan xagiisa ah;

- 4. የታክስ ወኪልነት ፈቃድ ከታደሰበት ቀን ጀምሮ ለሶስት ዓመታት የሚሆን ሲሆን፣ በዚህ አንቀጽ መሠረት ለተጨማሪ ጊዜያት ሊታደስ ይችላል።
- 5. ቢሮው በዚህ አንቀጽ ንዑስ አንቀጽ 1 መሠረት ፈቃዱ እንዲታደስለት ለጠየቀ አመልካች በማመልከቻው ላይ ስለተሰጠው ውሳኔ በጸሁፍ ያሳውቃል።

97. የታክስ ወኪልነት አገልግሎቶች ላይ ስለሚኖር ገደብ

- 1. የዚህ አንቀጽ ንዑስ አንቀጽ (2) እንደተጠበቀ ሆኖ፣ የታክስ ወኪልነት ፈቃድ ከተሰጠው ሰው በስተቀር ማንም ሰው በክፍያ የታክስ ወኪልነት አገልግሎት መስጠት አይችልም።
- 2. የዚህ አንቀጽ ንዑስ አንቀጽ (1) ድንጋጌ በአንቀጽ 95 (2) (ሀ) ለታክስ ወኪልነት አገልግሎት በተሰጠው ትርጉም ከተካተቱት አገልግሎቶች ውጪ በመደበኛ የሙያ አገልግሎቱ ሂደት የታክስ ወኪልነት አገልግሎት በሚሰጥ የጥብቅና ፈቃድ ያለው ሰው ላይ ተፈጻሚ አይሆንም።

98. የታክስ ወኪልነት ፈቃድ ስለመሰረዝ

- 1. የታክስ ወኪልነት ሥራውን ለማቋረጥ የፈለገ የታክስ ወኪልነት ፈቃድ የተሰጠው ሰው ሥራውን ከማቋረጡ በፊት በ7 (በሰባት) ቀናት ውስጥ ይህንኑ ለቢሮው በጽሁፍ ማሳወቅ አለበት።
- 2. የታክስ ወኪልነት ፈቃድ የተሰጠው ሰው ለዘለቂታው በታክስ ወኪልነት መሥራት ካልፈለገ የታክስ ወኪልነት ፈቃዱ እንዲሰረዝለት ለቢሮው በጽሁፍ ማመልከት ይችላል።
- 3. ቢሮው ከሚከተሉት በአንዱ ምክንያት የታክስ ወኪልነት ፈቃድ መሰረዝ አለበት፦
 - ሀ) ቢሮውን በሚያሳምን ሁኔታ ይህ ሊሆን የቻለው በእርሱ ፈቃድ ወይም ቸልተኝነት ምክንያት አለመሆኑን ካላረጋገጠ ፈቃድ በተሰጠው የታክስ ወኪል ተዘጋጅቶ የቀረበ የታክስ ማስታወቂያ ሀሰት ሆኖ ሲገኝ፤

- 4. The renewal of a tax agent’s license shall be valid for three years from the date of renewal and can be further renewed in accordance with this Article.
- 5. The Bureau shall provide an applicant under sub-article (1) of this Article with notice, in writing, of the decision on the application.

97. Limitation on Providing Tax Agent Services

- 1 Subject to sub-article (2) of this Article, no person, other than a licensed tax agent, shall, for a fee, provide tax agent services.
- 2 Sub-article (1) of this Article shall not apply to a person who is a licensed advocate acting in the ordinary course of his profession providing tax agent services other than services specified in paragraph (a) of sub article (2) of Article 95 of the definition of “tax agent services”.

98. Cancellation of Tax Agent’s Licence

- 1 A licensed tax agent shall notify the Bureau, in writing, within 7 days prior to ceasing to carry on business as a tax agent.
- 2 A licensed tax agent may apply to the Bureau, in writing, for cancellation of the tax agent’s licence when the tax agent no longer wishes to be a licensed tax agent.
- 3 The Bureau shall cancel the licence of a tax agent when any of the following applies:
 - a) a tax declaration prepared and filed by the tax agent is false in any material particular, unless the tax agent establishes to the satisfaction of the Bureau that this was not due to any wilful or negligent conduct of the tax agent;

- t) hadii Wakiilku ku guuldareysto inuu buuxiyo shuruudaha looga baahnaa wakiilka cashuurta, ama Xafiisku ku qanco in Wakiilku ku kacay masuuliyad daro xirfadeed.
- j) wakiilka cashuurtu uu joojiyay inuu bixiyo adeega wakiilka cashuureed, hadii cida bixinaysay adeega wakiilka cashuureed ay ahayd shirkad ku dhisan heshiis wadaag ah ama shirkad kale ay shirkadaasi burburtay;
- x) hadii Wakiilka cashuurtu soo dhawestay codsiga burinta Shatiga Wakiilka Cashuurta hab waafaqsan Qodob hoosaadka (2) ee Qodobkan;
- kh) haduu ay dhamaatay mudadii uu dhaqangalka ahaa Shatigu islamarkaana wakiilku aanu cusboonaysiin soo dhaweyisan hab waafaqsan qodobka 96aad ee Bayaankan.
- 4. Xafiisku waa inuu ku gaadhsiisaa Qoraal wakiilka cashuurta go'aanka uu ku burinayo shatiga wakiilka cashuurta.
- 5. burinta shatiga wakiilka cashuurtu waxuu dhaqangal noqonayaa marka ugu horeysa ee:
 - b) Wakiilku iskii u joojiyo inuu bixiyo adeegyada wakiilka cashuurta; ama
 - t) 60 cisho kadib marka lasoo gaadhsiiyo ogeysiiska in la buriyay shatiga.
- 6. iyadoo ay sidooda yihiin arrimaha kale ee lagu xeeriyay Sharciyada Cashuurta, hadii Xafiisku ku qanco in Wakiilka cashuurta ee shatiga haysta uu ku kacay masuuliyad darro xirfadeed, wuxuu arrinta u gudbin karaa:
 - b) Machadka xisaabiyeyaasha shatiga haysta, Golaha Hantidhawrka iyo xisaabiyeyaasha Itoobiya ama ururkasta oo leh awooda inuu shatiga siiyo qofka xirfadiisa xisaabiye ahaan, hantidhaw ahaan, sharci yaqaan ahaan awgeed; iyo
 - t) Xafiiska shatiga bixiya ee masuul ka ah shatiga uu haysto qofkaas;

- ለ) የታክስ ወኪሉ የብቃት መስፈርቶችን ይዞ መቀጠል ሳይችል የቀረ እንደሆነ ወይም ቢሮው የታክስ ወኪሉ ሙያዊ የሥነምግባር ጉድለት ፈጽሟል ብሎ ሲያምን፤
- ሐ) የታክስ ወኪሉ የታክስ ወኪልነት ሥራውን መሥራት ሲያቆም፤ እንዲሁም የታክስ ወኪሉ ከባንያ ወይም የሽርክና ማህበር ሲሆን የከባንያው ወይም የሽርክና ማህበሩ ህልውና ሲያከትም፤
- መ) የታክስ ወኪልነት ፈቃድ የተሰጠው ሰው ፈቃዱ እንዲሠረዝለት በዚህ አንቀጽ ንዑስ አንቀጽ (2) መሠረት ማመልከቻ ሲያቀርብ፤
- ሠ) የታክስ ወኪሉ የፈቃድ አገልግሎት ጊዜ ሲያበቃ እና የታክስ ወኪሉ ፈቃዱ እንዲታደስለት በዚህ አዋጅ አንቀጽ 96 መሠረት ማመልከቻ ሳያቀርብ ሲቀር።
- 4. ቢሮው የታክስ ወኪሉ ፈቃድ የተሠረዘ መሆኑን የሚገልጽ የጽሑፍ ማስታወቂያ ለታክስ ወኪሉ መስጠት አለበት።
- 5. የታክስ ወኪልነት ፈቃድ መሠረዝ የሚፀናው፦
 - ሀ) የታክስ ወኪሉ የታክስ ወኪልነት ሥራውን መሥራት ካቆመበት ቀን፤ ወይም
 - ለ) ፈቃዱ የተሰረዘ መሆኑን የሚገልፀው ማስታወቂያ ለታክስ ወኪሉ ከተሰጠ ከ፳ (ከስልሳ) ቀናት በኋላ።
- 6. በሌላ ማንኛውም የታክስ ሕግ በሌላ ሁኔታ የተደነገገ ቢኖርም፤ ቢሮው የታክስ ወኪልነት ፈቃድ የተሰጠው ማንኛውም ሰው ሙያዊ የሥነ-ምግባር ጥሰት ፈፀሟል ብሎ ሲያምን ይህንን የሥነ-ምግባር ጥሰት፦
 - ሀ) የተመሠከረላቸው የሂሳብ ባለሙያዎች ኢንስቲትዩት፣ ለሂሳብ አያያዝና ኦዲት ቦርድ ወይም እንደአግባብነቱ የታክስ ወኪልነት ፈቃድ ለተሰጠው ሰው የሂሳብ ባለሙያነት፣ የኦዲተርነት ወይም የሕግ ባለሙያነት ፈቃድ ለሰጠው ሌላ አካል፤ እና
 - ለ) የታክስ ወኪልነት ፈቃድ ለተሰጠው ሰው የንግድ ፈቃድ ለመስጠት ኃላፊነት ላለው ቢሮው ሪፖርት ያደርጋል።

- b) the tax agent ceases to satisfy the conditions for licensing as a tax agent, or the Bureau is satisfied that the tax agent has committed professional misconduct;
- c) the tax agent has ceased to carry on business as a tax agent including, in the case of a company or partnership, when the company or partnership has ceased to exist;
- d) the tax agent has applied for cancellation of the tax agent's license under sub-article (2) of this Article;
- e) The license of the tax agent has expired and the agent has not filed an application for renewal of the license under Article 96.
- 4 The Bureau shall serve notice, in writing, of a decision to cancel the license of a tax agent.
- 5 The cancellation of the license of a tax agent shall take effect on the earlier of:
 - (a) the date the tax agent ceases to carry on business as a tax agent; or
 - (b) 60 days after the tax agent has been served with notice of the cancellation.
- 6 Despite anything in any tax law, if the Bureau is of the opinion that a person who is a licensed tax agent has committed professional misconduct, the Bureau shall report the conduct to:
 - a) the Institute of Certified Public Accountants, the Accounting and Auditing Board of Ethiopia, or other body having Bureau for the licensing of the person as an accountant, auditor, or lawyer, as the case may be; and
 - b) The licensing Bureau responsible for issuing business licenses.

QAYBTA TOBAN IYO SHANAAD
ODOBADA MAAMUL IYO
CIOAABEED IYO ABAAL
MARINADA
CUTUBKA KOOWAAD
GUUD AHAAN

99^{aad} mabaadii'da guud ee

Masuuliyada Maamul iyo Ciqaabeed

1. Marka falka uu ku kaco qofku ama masuuliyad darada uu la yimaado keensanayo in laga qaado talaabo maamul iyo ganaax ciqaabeed, qofka lagama dhaafi kari masuuliyada ciqaabeed sabab la xidhiidha in laga qaatay talaabo Maamul.
2. Cashuurbixiyaha laga qaaday Talaabo maamul ama la saaray Ciqaab la xidhiidha faldambiyeed uu galay kama dulqaadayso inuu bixiyo cashuur lagu lahaa ama laga rabay.

CUTUBKA LABAAD

100^{aad} ganaaxyada la xidhiidha

Diiwaangelinta iyo burinta

Diiwaangelinta

1. iyadoo ay sidooda yihiin Ganaaxyada maamul ee uu saaray Bayaankani, qofka ku guuldareysta inuu soo dhaweysto codsiga diiwaangelinta hab waafaqsan Bayaankan waxaa laga qaadi 25% cashuurta ku waajibtay qofkaasi inuu bixiyo lagasoo bilaabo waqtiga laga rabay inuu soo dahweysto codsiga diiwaangelinta ilaa maalinta uu soo dhaweystay codsiga ama Xafiisku uu iskii u diiwaangeliyay.
2. Hadii aany jirin wax cashuur ah oo lagu lahaa Cashuurbixiyaha hab waafaqsan qodob hoosaadka (1) ee Qodobkan, Cashuurbixiyaha waxaa laga qaadi 1000 Birr oo ganaax ah bilkasta lagasoo bilaabo waqtiga laga raay inuu soo dahweysto codsiga diiwaangelinta ilaa maalinta si rasmi ah loo diiwaangeliyay.
3. Hadii ganaaca qofka laga qaadayo hab waafaqsan qodob hoosaadka (1) ee Qodobkani uu ka yaryahay midka lagu xeeriyay qodob hoosaadka (2) ee Qodobkan, waxaa laga qaadi ganaaxa lagu xeeriyay Qodob hoosaadka (2) ee Qodobkan.

ክፍል አሥራ አምስት

አስተዳደራዊ፣ የወንጀል ቅጣቶች እና ሽልማቶች

ምዕራፍ አንድ

ጠቅላላ ድንጋጌዎች

99. አስተዳደራዊ ቅጣቶችንና የወንጀል ኃላፊነቶችን የሚመለከቱ ጠቅላላ ድንጋጌዎች

1. አንድን ድርጊት መፈጸም ወይም አለመፈጸም አስተዳደራዊ ቅጣት እና የወንጀል ኃላፊነት የሚያስከትል በሚሆንበት ጊዜ ጥፋቱን የፈጸመው ሰው አስተዳደራዊ ቅጣት መቀጣቱ የወንጀል ተጠያቂነቱን አያስቀርም።
2. ማንኛውም ታክስ ከፋይ አስተዳደራዊ ቅጣት የተጣለበት እና/ወይም የወንጀል ክስ የቀረበበት መሆኑ መክፈል የሚገባውን ታክስ የመክፈል ግዴታውን አያስቀርም።

ምዕራፍ ሁለት

100. ከምዝገባ እና ስረዛ ጋር የተያያዙ ቅጣቶች

1. በዚህ አዋጅ የተመለከቱት ሌሎች አስተዳደራዊ ቅጣቶች እንደጠበቁ ሆነው ማንኛውም ሰው በታክስ ከፋይነት መመዝገብ ሲገባው ያልተመዘገበ እንደሆነ መመዝገብ ከነበረበት ጊዜ ጀምሮ ለምዝገባ እስካመለከተበት ወይም በቢሮው አነሳሽነት እስከ ተመዘገበበት ቀን ድረስ ባለው ጊዜ ውስጥ መክፈል ያለበትን ታክስ 25% (ሃያ አምስት በመቶ) ቅጣት ይከፍላል።
2. በዚህ አንቀጽ ንዑስ አንቀጽ (1) የተጠቀሰው ታክስ ከፋይ የሚከፍለው ታክስ የሌለ እንደሆነ መመዝገብ ከነበረበት ጊዜ ጀምሮ እስከ ተመዘገበበት ቀን ድረስ ባለው ለእያንዳንዱ ወር ወይም የወሩ ከፊል ለሆነ ጊዜ ብር 1ሺ (አንድ ሺ ብር) ቅጣት ይከፍላል።
3. በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት የሚጣለው ቅጣት በዚህ አንቀጽ ንዑስ አንቀጽ (2) ከሚጣለው ቅጣት ያነሰ እንደሆነ የዚህ አንቀጽ ንዑስ አንቀጽ (2) ተፈጻሚ ይሆናል።

PART FIFTEEN
ADMINISTRATIVE AND
CRIMINAL PENALTIES, AND
REWARDS

CHAPTER ONE

GENERAL PROVISIONS

99. General Provisions Relating to Administrative and Criminal Liabilities

1. When a person has committed an act or omission that is subject to both administrative and criminal liability, the Bureau may decide that the person is either charged for criminal prosecution or held administratively liable.
2. A taxpayer who is assessed for an administrative penalty or prosecuted for a criminal offence shall not be relieved from liability to pay any tax due.

CHAPTER TWO

100. Penalties Relating to Registration and cancellation of registration

1. Subject to sub-article (2) of this Article, a person who, without reasonable excuse, fails to apply for registration as required under this Proclamation shall be liable for a penalty of 25% of the tax payable by the person for the period commencing on the date that the person was required to apply for registration and ending on the later of the date that the person files the application for registration or the person is registered on the Bureau's own motion.
2. If no tax is payable by a person to whom sub-article (1) of this Article applies, the person shall be liable for a penalty of birr 1,000 for each month or part of a month in the period specified in sub-article (1) of this Article.
3. Where the penalty subject by the taxpayer under sub-article(1) of this Article is less than the amount specified under sub-article (2), the penalty under Sub-article (2) shall be applicable.

4. Qofka ku guuldareysta inuu soo dhaweysto codsiga Burinta diiwaangelinta hab waafaqsan Bayaankan waxaa laga qaadi 1000 Birr lagasoo bilaabo waqtiga laga rabay inuu soo dahweysto codsiga Burinta diiwaangelinta ilaa maalinta uu soo dhaweystay codsiga ama maalinta Xafiisku uu iskii u buriyay Diiwaangelinta.

101^{aad} **ganaaxvada in diiwaanada xisaabeed la xafidi waayo**

- 1. iyadoo ay sideeda tahay arrimaha lagu xeeriyay qodob hoosaadka (2) ee Qodobkan, Cashurbixiyaha ku guuldareysta inuu xafido dhokumentiyada laga rabo inuu xafido hab waafaqsan sharciyada cashuurta waxaa laga qaadi 25% cashuurta ku waajibtay qofkaasi inuu bixiyo lagasoo bilaabo waqtiga laga rabay inuu diiwaanada xisaabeed xafido.
- 2. hadii aany jirin wax cashuur ah oo lagu lahaa Cashurbixiyaha hab waafaqsan qodob hoosaadka (1) ee Qodobkan, Cashurbixiyaha waxaa laga qaadi:
 - b) 20,000 Birr sanad cashuureedkasta ee sanadkasta oo uu cashurbixiyuhu ku guuldareysto inuu xafido diiwaanada xisaabeed hab waafaqsan Cashuurta Dakhliga; ama
 - t) 2,000 Birr xili cashuureedkasta oo uu cashurbixiyuhu ku guuldareysto inuu xafido dhokumentiyada hab waafaqsan Cashuurta Dakhliga;
- 3. Hadii ganaaxa qofka laga qaadayo hab waafaqsan qodob hoosaadka (1) ee Qodobkani uu ka yaryahay midka lagu xeeriyay qodob hoosaadka (2) ee Qodobkan, waxaa laga qaadi ganaaxa lagu xeeriyay Qodob hoosaadka (2) ee Qodobkan.
- 4. iyadoo ay sideeda tahay arrimaha lagu eeriya Qodob hoosaadyada (1), (2) iyo (3) ee Qodobkan, xafiiska shatiga bixiyaa isagoo soo ogeysiinaya Xafiiska Dakhliga waxa uu burin karaa Shatiga cashurbixiyaha ku guuldareystay inuu xafido diiwaanada xisaabeed laba sano wax ka badan.

4. በዚህ አዋጅ መሠረት ማንኛውም ሰው ያለበቁ ምክንያት ምዝገባ እንዲሰረዝለት ያላመለከተ እንደሆነ ምዝገባው እንዲሰረዝለት ማመልከት ከነበረበት ቀን ጀምሮ ምዝገባው እንዲሰረዝ እስካመለከተበት ቀን ወይም በቢሮው አነሳሽነት ምዝገባው እስከተሠረዘበት ቀን ድረስ ቅጣት ይከፍላል።

101. **ሰነዶችን ባለመያዝ የሚጣል ቅጣት**

- 1. የዚህ አንቀጽ ንዑስ አንቀጽ (2) እንደተጠበቀ ሆኖ፣ በታክስ ሕግ መሠረት መያዝ የሚጠበቅበትን ማንኛውንም ሰነድ ያልያዘታክስ ከፋይበታክስ ሕጉ መሠረት ሰነዱ መያዝ በነበረበት የታክስ ዘመን መክፈል የሚኖርበትን ታክስ 25% (ሃያ አምስት በመቶ) ቅጣት ይከፍላል።
- 2. በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት ሰነድ መያዝ ሲኖርበት ያልያዘ ታክስ ከፋይ ሰነዱን መያዝ በነበረበት የታክስ ዘመን መክፈል የሚኖርበት ታክስ የሌለ እንደሆነ፡-
 - ሀ) ለገቢ ግብር ሲሆን ታክስ ከፋይ የሂሳብ ሰነድ ላልያዘበት ለአያንዳንዱ የታክስ ዘመን ብር 20,000.00 (ሃያ ሺህ ብር) ፣
 - ለ) ለሌላ ማንኛውም ታክስ ሲሆን ታክስ ከፋይ የሂሳብ ሰነድ ላልያዘበት የታክስ ዘመን ብር 2,000.00 (ሁለት ሺህ ብር) ቅጣት ይከፍላል።
- 3. በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት የሚጣለው ቅጣት በዚህ አንቀጽ ንዑስ አንቀጽ (2) ከሚጣለው ቅጣት ያነሰ እንደሆነ የዚህ አንቀጽ ንዑስ አንቀጽ (2) ተፈጻሚ ይሆናል።
- 4. የዚህ አንቀጽ ንዑስ አንቀጽ (1) እና (2) እንደተጠበቁ ሆነው፣ ማንኛውም ታክስ ከፋይ ከሁለት ዓመት በላይ የሂሳብ ሰነድ ካልያዘ ለታክስ ከፋይ የንግድ ፈቃድ የሰጠው አካል ከቢሮው በሚቀርብለት ማስታወቂያ መሠረት የታክስ ከፋይን የንግድ ፈቃድ ይሰርዛል።

4 A person who, without reasonable excuse, fails to apply for cancellation of registration as required under this Proclamation shall be liable for a penalty of birr 1,000 for each month or part of a month for the period commencing on the date that the person was required to apply for cancellation of registration and ending on the date that the person files the application for cancellation or the person's registration is cancelled on the Bureau's own motion.

101. **Penalty for Failing to Maintain Documents**

- 1 Subject to sub-article (2) of this Article, a taxpayer who fails to maintain any document as required under a tax law shall be liable for a penalty of 20% of the tax payable by the taxpayer under the tax law for the tax period to which the failure relates.
- 2 If no tax is payable by the taxpayer for the tax period to which the failure referred to in sub-article (1) of this Article relates, the penalty shall be:
 - a) birr 20,000 for each tax year that the taxpayer fails to maintain documents for the purposes of the income tax; or
 - b) birr 2,000 for each tax period that the taxpayer fails to maintain documents for the purposes of any other tax.
- 3 Where the penalty subject by the taxpayer under sub-article(1) of this Article is less than the amount specified under sub-article (2), the penalty under Sub-article (2) shall be applicable
- 4 Without prejudice to sub-articles (1) and (2) of this Article, the licensing Bureau responsible for issuing business licenses, on notification by the Bureau, shall cancel the business license of a taxpayer who fails to maintain documents for more than 2 years.

- 5. Cashuurbixiyaha ku guuldareysta inuu Xafido diiwaanada xisaabeed sida lagu xeeriyay qodobka 17 (2) waxa uu u qaalanyahay Ganaax 50,000 Birr ah.
- 6. Cashuurbixiyaha Derajada “T” ee ku guuldareysta inuu xafido diiwaanada xisaabeed hab waafaqsan Qodobka 33 (d) ee bayaanka Cashuurta Daxlida waxa uu u qoolanyahay Ganaax 20,000 Birr ah.

102^{aad} **Ganaaxyada la xidhiidha Tirsi Diiwaaneedka Cashuurta**

- 1. Cashuurbixiyaha ku guuldareysta inuu Tirsi Diiwaaneedkacashuurta ku qoro Resiidhada uu lacagta ku qaadayo, Cashuurbixinta ama Qaansheegta Cashuurta ama dhokumentiyada kale ee sharciga lagu xeeriyay waxaa uu u qoolanyahay ganaax 3,000 Birr ah markasta oo oo sidaas sameeyo.
- 2. Hadii aany Qodobka 14 (6) ee Bayaankani dhaqangal ku ahayn, Cashuurbixiyuhu waxa uu u qoolanyahay Ganaax 10,000 Birr ah hadii:
 - b) Tirsi DiiwaaneedkaCashuurta uu cidkale u dhiibo si ay u isticmaasho; ama
 - t) Uu siaga laftiisu isticmaalo Lambarka Diiwaangelinta Cashuurta ee cidkale.
- 3. Hadii Lacagta faa’iidada ah ee cashuurbixiyuhu ka helay marka uu ku kaco falka lagu xeeriyay Qodob hoosaadka (2) (b) ama (t) ee Qodobkan uu ka bato 10,000 Birr ganaaxa la saarayaa waa inuu ku sar go’naado hadba faa’iidada uu kelay cashuurbixiyuhu.

103^{aad} **Ganaaxa La Daahida Soo dhaweynta Dhokumentiyada**

- 1. Qofkasta oo ku guuldareysta inuu qaansheegta cashuurta usoo dhaweynta taariikhda laga rabay waxa uu u qoolanyahay ganaax u dhigma 5% cashuurta lagu leeyahay Cashuurbixiyaha xili cashuureedkasta ama qaybta la daahidu la xidhiidho, hase ahaatee ganaaxa la saarayaa kama badan karo 25% cashuurta lagu leeyahay Cashuurbixiyaha.

- 5. በዚህ አዋጅ አንቀጽ 17(2) ለተወሰነው ጊዜ ድረስ ሰነዶችን ይዞ ሳያቆይ የቀረ ታክስ ከፋይ ብር 50,000.00 ቅጣት ይከፍላል።
- 6. በገቢ ግብር አዋጅ አንቀጽ 33 (መ) ለተወሰነው ጊዜ ድረስ ሰነዶችን ይዞ ሳያቆይ የቀረ የደረጃ ‘ለ’ ታክስ ከፋይ ብር ብር 20,000.00 ቅጣት ይከፍላል።

102. **ከታክስ ከፋይ መለያ ቁጥር ጋር የተገናኘ ቅጣት**

- 1. የታክስ ሕግ በሚደነግገው መሠረት የታክስ ከፋይ መለያ ቁጥሩን በታክስ ደረሰኝ፣ በታክስ ደቢት ወይም ክሬዲት ማስታወሻ፣ በታክስ ማስታወቂያ፣ ወይም በሌላ በማንኛውም ሰነድ ላይ ሳይገልጽ የቀረ ታክስ ከፋይ ለእያንዳንዱ ያለማድረግ ጥፋት ብር 3000.00 ቅጣት ይከፍላል።
- 2. የዚህ አዋጅ አንቀጽ 14(6) ተፈጻሚ ከሚሆንበት ሁኔታ በስተቀር፣ ማንኛውም ታክስ ከፋይ፡-
 - ሀ) የታክስ ከፋይ መለያ ቁጥሩን ሌላ ሰው እንዲጠቀምበት የሰጠ እንደሆነ፣ ወይም
 - ለ) የሌላ ሰው ታክስ ከፋይ መለያ ቁጥር የተጠቀመ እንደሆነ ነው።ብር 10,000.00 ብር ቅጣት ይከፍላል።
- 3. በዚህ አንቀጽ ንዑስ አንቀጽ (2) (ሀ) ወይም (ለ) በተጠቀሱት ደርጊቶች ምክንያት ታክስ ከፋይ ወይም ሌላ ሰው ያገኘው የገንዘብ ጥቅም ከብር 10,000.00 የሚበልጥ ከሆነ የሚከፈለው የገንዘብ የቅጣት መጠን ካገኘው ጥቅም ጋር እኩል ይሆናል።

103. **የታክስ ማስታወቂያ ዘገይቶ ማቅረብ ስለሚያስከትለው ቅጣት**

- 1. በሕግ በተወሰነው ጊዜ ውስጥ የታክስ ማስታወቂያ ግዴታውን ያልተወጣ ታክስ ከፋይ ለዘገየበት ለእያንዳንዱ የታክስ ጊዜ ወይም ክሬል ለሆነው ጊዜ ያልተከፈለውን ታክስ 5% (አምስት በመቶ) 25% እስኪሞላ ድረስ ቅጣት ይከፍላል።

- 5 A taxpayer who fails to retain documents for the period specified in Article 17(2) shall be liable for a penalty of birr 50,000.
- 6 A Category ‘B’ taxpayer who fails to retain documents for two years as required under Article 33(d) of the Income Tax Proclamation shall be liable for a penalty of birr 20,000

102. **Penalty in Relation to TINs**

- 1 A taxpayer who fails to state their TIN on a tax invoice, tax debit or credit note, tax declaration, or any other document as required under a tax law shall be liable for a penalty of birr 3,000 for each failure.
- 2 except when Article 14(6) of this Proclamation applies, a taxpayer shall be liable for a penalty of birr 10,000 if the taxpayer:
 - a) Provides their TIN for use by another person; or
 - b) Uses the TIN of another person.
- 3 If the pecuniary advantage obtained by the taxpayer or another person as result of conduct referred to in sub-article (2)(a) or (b) of this Article exceeds birr 10,000, the penalty shall be equal to the pecuniary advantage obtained by the taxpayer.

103. **Late Filing Penalty**

- 1. A person who fails to file a tax declaration by the due date shall be liable for a late filing penalty of 5 % of the unpaid tax for each tax period or part thereof to which the failure relates, provided that the penalty to be so imposed shall not exceed 25% of the unpaid tax.

- 2. Ganaaxa la saarayo Cashuurbixiyaha hab waafaqsan qodob hoosaadka (1) ee Qodobkan ee la xidhiidha soo buuxinta qaansheegta cashuurta ee lala daahay kama badan karo 50,000 Birr.
- 3. Ujeedada Qodobkan, Cashuurta aan la bixin waxaa loola jeedaa marka la kala jaro wadarta cashuureed ee laga rabay in cashuurbixiyuhu ku qoro Qaansheegta iyo wadarta cashuurta uu hore u bixiyay waqtiga la taaganyahay.
- 4. Ganaaxa la saarayo cashuurbixiyuhu si naba ugama yaraan karo:
 - b) 10,000 Birr
 - t) 100% Wadarta la rabay in lagu qoro Qaansheegta Cashuurta.
- 5. Iyadoo ay sideeda yihiin arrimaha lagu sheegay Qodobkan, hadii aan wax cashuur ah ku waajibin Cashuurbixiyaha, waxa uu u qoolanyahay Ganaax dhan 10,000 Birr xili cashuureedkasta oo uu la daaho soo dhaweynta qaansheegta Cashuurta.

104^{aad} La daahida Bixinta Cashuurta

- 1. Cashuurbixiye kasta oo waqtigeeda ku bixin waaya Cashuurta waxaa uu u qoolanyahay ganaaxyadan soo socda:
 - b) 5% ee cashuurta uu la daahay cashuurbixiyuhu ugu yaraan hal bil kadib markii ay ahayd in la bixiyo; iyo
 - t) 2% oo dheeri ah oo la xidhiidha bilkasta cashuurta oo la daaho ilaa maalinta uu bixinayo cashuurtaasi.
- 2. Wadarta ganaaxa ee cashuurbixiyaha looga qaadayo hab waafaqsan qodobkani kama badnaan karto Wadarta Cashuurta ee laga rabay cashuurbixiyaha.
- 3. Ganaaxa la daahida Cashuurta ee laga qaado Cashuurbixiyaha hab waafaqsan qodobka 50 (4) ee bayaankan dib ayaa loogu celin cashuurbixiyaha hadii ay cadaato inaan cashuurtaasi lagu lahayn cashuurbixiyaha.

- 2. ለመጀመሪያው የሂሳብ ጊዜ ወይም ከፊል ለሆነው ጊዜ የታክስ ማስታወቂያ ያላቀረበ ሰው በዚህ አንቀጽ ንዑስ አንቀጽ (1) ድንጋጌ መሠረት የሚከፍለው ቅጣት ከብር 50,000 አይበልጥም።
- 3. በዚህ አንቀጽ አፈጻጸም ያልተከፈለ ታክስ ነው የሚባለው በታክስ ማስታወቂያ ላይ መታየት በነበረበት እና ታክሱ መክፈል ባለበት ቀን በተከፈለው ታክስ መካከል ያለው ልዩነት ነው።
- 4. በማናቸውም ሁኔታ የሚባለው ቅጣት ቀጥለው ከተመ ለከቱት ከገብቅተኛው ያነሰ አይሆንም፡-
 - ሀ) ብር 10፣000
 - ለ) በታክስ ማስታወቂያ ላይ መመልከት ከነበረበት የታክስ መጠን 100%።
- 5. በዚህ አንቀጽ የተመለከተው ቢኖርም ታክስ ከፋዩ በታክስ ጊዜው ሊከፍል የሚገባው ታክስ የሌለ እንደሆነ፣ የታክስ ማስታወቂያ ሳያቀርብ ለዘገየበት ለእያንዳንዱ የታክስ ጊዜ ብር 10,000 ቅጣት ይከፍላል።

104. ታክስን ዘግይቶ መክፈል የሚያስከትለው ቅጣት

- 1. ማንኛውም ታክስ ከፋይ በታክስ መክፈያ ጊዜው ውስጥ ታክስ ሳይከፍል ከቀረ ለዘገየበት ጊዜ፡-
 - ሀ) ለአንድ ወር ወይም የወሩ ከፊል ለሆነው ጊዜ ባልተከፈለው ታክስ ላይ 5% (አምስት በመቶ)፤ እና
 - ለ) ከዚያ በኋላ ለዘገየበት ለእያንዳንዱ ወር ባልተከፈለው ታክስ ላይ ተጨማሪ 2% (ሁለት በመቶ)፤ ቅጣት ይከፈላል።
- 2. በዚህ አንቀጽ መሠረት የሚባለው የቅጣት መጠን ከዋናው የታክስ ዕዳ መብለጥ የለበትም።
- 3. መክፈል በማይገባው ታክስ ላይ ሳይከፈል በዘገየበት የተጣለ ቅጣት በዚህ አዋጅ አንቀጽ 50 (4) መሠረት ለታክስ ከፋዩ ይመለሳል።

- 2. The penalty to which a tax payer is liable for non-filing of tax declaration for the first tax period or part thereof under sub-article (1) of this article shall not exceed 50,000 birr (Fifty Thousand Birr).
- 3. For the purpose of this article, unpaid tax means the difference between the amount of tax that should have been entered in the tax declaration and the tax paid on the due date.
- 4. The penalty to be imposed shall under no circumstance be less than the lowest of the following:
 - a) birr 10,000 (Ten Thousand Birr);
 - b) 100% of the amount tax that should have been entered in the tax declaration.
- 5. Notwithstanding the provisions of this article, where the tax payer has no tax to pay for a tax period, he shall be liable for a penalty of birr 10,000 (Ten Thousand Birr) for each tax period to which the non-filing of tax declaration relates.

104. Late Payment Penalty

- 1. A taxpayer who fails to pay tax by the due date shall be liable for the following late payment penalties of
 - a). 5% of the unpaid tax that remains unpaid at the expiration of 1 month after the due date; and
 - b). an additional 2% of the amount of the unpaid tax for each month or part of a month thereafter to the extent that the tax remains unpaid.
- 2. The amount of penalty assessed under this Article shall not exceed the amount of the tax liability to which it relates.
- 3. Late payment penalty paid by a taxpayer shall be refunded to the taxpayer in accordance with Article 50(4) of this Proclamation to the extent that the tax to which the penalty relates is found not to have been payable.

4. Qodobkani dhaqangal kuma aha arrimaha Qodobka 105 ee bayaankani dhaqangalka ku yahy.

105^{aad} Ganaaxyada la xidhiidha Cashuurta Withholding-ka

- 1. Qofka ku guuldareysta inuu ka reebo Cashuurta withholding-ka, ama ka reebay ee ku guuldaresyta inuu Xafiiska Dakhliga u shubo cashuurta uu reebay hab waafaqsan bayaanka Cashuurta Dakhliga waxa uu u qoolanyahay Ganaax u dhigma 10% wadarta cashuurta withholding-ka ee ay ahayd in la reebo ama uu reebay ee uu Xafiiska Dakhliga u shubi waayay.
- 2. Marka Arrinta lagu xeeriyay Qodob hoosaadka (1) ee Qodobkan ay ku kacday Hay'ad iyadoo ay sideeda tahay ganaaxa uu qodob hoosaadkan xeeriyay, maareeyaha, Xisaabiyaha ama masuulka kale eeay khusayso jarista withholding-ku waxaa laga qaadi ganaax 2,000 Bir ah halkii marba.
- 3. Marka, qodobka 86^{aad} ee Bayaanka Cashuurta Dakhligu dhaqangal ku yahay, iibiyaha iyo iibsadahuba waxay u qoolanyihiin ganaax dhan 20,000 midkiiba.
- 4. Qofka isagoo ujeedadiisu tahay inuu lunsado Cashuurta withholding-ka diida inuu alaabta ama adeega siiyo qofka ay saarantahay masuuliyadda jarista cashuurta withholding-ka waxuu u qoolanyahay ganaax dhan 10,000 Birr.

106^{aad} Ganaxvada Cashuurta VATka

- 1. Qofka ku guuldareysta inuu soo dhaweysto codsiga diiwaangelinta hab waafaqsan Bayaankan Cashuurta VAT-ka waxaa laga qaadi 2000 Birr bilkasta lagasoo bilaabo waqtiga laga rabay inuu soo dahweysto codsiga diiwaangelinta ilaa maalinta uu soo dhaweystay codsiga ama Xafiisku uu iskii u diiwaangeliyay.

4. ይህ አንቀጽ የዚህ አዋጅ አንቀጽ 105 በሚመለከተው ያልተከፈለ ታክስ ላይ ተፈጻሚ አይሆንም።

105. ከተከፋይ ሂሳብ ላይ ተቀንሶ ከሚከፈል ታክስ ጋር በተገናኘ የሚጣል ቅጣት

- 1. በክልሉ የገቢ ግብር አዋጅ በተደነገገው መሠረት ከተከፋይ ሂሳብ ላይ ታክስ ቀንሶ ለቢሮው ማስተላለፍ ያለበት ማንኛውም ሰው ሳይቀንስ የቀረው ወይም ቀንሶ ለቢሮው ያላስተላለፈውን ታክስ 10% (አሥር በመቶ) ቅጣት ይከፍላል።
- 2. የዚህ አንቀጽ ንዑስ አንቀጽ (1) ለድርጅት ተፈጻሚ በሚሆንበት ጊዜ፣ በዚህ ንዑስ አንቀጽ መሠረት ከሚጣለው ቅጣት በተጨማሪ የድርጅቱ ሥራ አስኪያጅ፣ ዋና የሂሳብ ሹም ወይም ታክስ ተቀንሶ መያዝ እንዳለበትና የተያዘውም ታክስ መክፈል እንዳለበት የማረጋገጥ ጥያቄነት ያለበት ማንኛውም ሌላ የድርጅቱ ሠራተኛ እያንዳንዳቸው ብር 2000 (ሁለት ሺ ብር) ቅጣት ይከፍላሉ።
- 3. የክልሉ የገቢ ግብር አዋጅ አንቀጽ 86 ተፈጻሚ በሚሆንበት ጊዜ አቅራቢውና ገዥው እያንዳንዳቸው ብር 20፣000 (ሃያ ሺ ብር) ቅጣት ይከፍላሉ።
- 4. ከተከፋይ ሂሳብ ላይ ታክስ ቀንሶ የመክፈል ግዴታ ላለበት ሰው ዕቃዎችን ወይም አገልግሎቶችን ለማቅረብ ፈቃደኛ ያልሆነ ሰው ብር 10፣000 ቅጣት ይከፍላል።

106. ከተጨማሪ እሴት ታክስ ጋር የተያያዙ ቅጣቶች

- 1. በተጨማሪ እሴት ታክስ አዋጅ መሠረት ለተጨማሪ እሴት ታክስ መመዘገብ ያለበት ሰው ሳይመዘገብ የቀረ እንደሆነ፣ መመዘገብ ከነበረበት ቀን ጀምሮ ለመመዘገብ እስከመለከተበት ቀን ወይም በቢሮው አነሳሽነት እስከተመዘገበበት ቀን ድረስ ላለው ለእያንዳንዱ ወር ብር 2000 (ሁለት ሺ ብር) ቅጣት ይከፍላል።

4. This Article shall not apply when Article 105 applies in relation to the unpaid tax.

105. Withholding Tax Penalties

- 1. A person who fails to withhold tax or, having withheld tax fails to pay the tax to the Bureau, as required under the Income Tax Proclamation shall be liable for a penalty of 10% of the tax to be withheld or actually withheld but not transferred to the Bureau
- 2. When sub-article (1) of this Article applies to a body and in addition to the penalty imposed under that sub-article, the manager of the body, chief accountant, or any other officer of the body responsible for ensuring the withholding and payment of withholding tax shall be liable for a penalty of birr 2,000 each.
- 3. When Article 89(2) of the Income Tax Proclamation applies, both the supplier and purchaser shall be liable for a penalty of birr 20,000 each.
- 4. A person, who, with the intention of avoiding withholding tax under Article 89 of the Income Tax Proclamation, refused to supply goods or services to a person who is obliged to withhold tax under that Article shall be liable for a penalty of birr 10,000.

106. VAT Penalties

- 1. A person who fails to apply for registration as required under the Value Added Tax Proclamation shall be liable for a penalty of birr 2,000 for each month or part of a month for the period commencing on the date that the person was required to apply for registration and ending on the date that the person files the application for registration or the person is registered on the Bureau's own motion.

- 2. Iyadoo ay sideeda tahay Ganaaxa lagu xeeriyay Qodob hoosaadka (1) ee Qodobkan ee la saarayo qofka ku guuldareysta diiwaangelinta waxaa loogu dari ganaax dhan 100% cashuurta VAT-ka ee laga qaadayay heshiisyada uu sameeyay laga soo bilaabo waqtiga laga rabay inuu soo dhaweysto codsiga diiwaangelinta ilaa maalinta uu soo dhawestay codsiga ama Xafiisku uu iskii u diiwaangeliyay.
- 3. Ganaaxa loo saaray qofka hab waafaqsan Qodob hoosaadka (2) ee Qodobkani kama dulqaadayso inuu bixiyo wadarta Cashuurta VAT-ka ee laga rabay heshiisyada uu galay mudada lagu xeeriyay qodob hoosaadka hase ahaatee waxaa laga jari karaa cashuurta turn-over-ka ee uu hore u bixiyay qofkaasi.
- 4. Qofka si ula kac ah u bixiyo resiindh-ka cashuurta VAT-ka oo aan sax ahayn taasina ay sababto inuu hoos u dhaco wadartii cashuurta VAT-ka ee laga rabay inuu bixiyo waxa uu u qoolanyahay ganaax lacageed oo 50,000 Birr ah.

107^{aad} In la siin waayo Resiidhka VAT-ka

Hadii Cashuurbixiyaha laga rabay inuu macmiilka siiyo Resiidhka VAT-ka hase ahaatee uu ku guuldareysto inuu sidaas sameeyo, cashuurbixiyuhu waxa uu u qoolanyahay ganaax lacageed oo 50% Birr ah heshiiskiiba.

108^{aad} Ganaaxa Hoos u dhigista Cashuurta

- 1. Cshuurbixiyaha soo dhaweysta xisaab cashuureed oo ka yar wadarta cashuureed ee laga rabo (iyadoo kala duwanaanshaha loogu yeedhayo “Cashuurta Hadhsan” waxaa laga qaadi ganaax u dhigma 10% cashuurta hasdhsan.
- 2. Ganaaxa lagu xeeriyay Qodob hoosaadka (1) ee Qodobkan waxaa la kordhin karaa 30% hadii marlabaad uu ku kaco cashuurbixiyuhu.
- 3. Ganaaxa lagu xeeriyay Qodob hoosaadka (1) ee Qodobkan waxaa la kordhin karaa 40% hadii mar sadexaad uu ku kaco cashuurbixiyuhu.

2. **በዚህ አንቀጽ ንዑስ አንቀጽ 1 መሠረት ከሚጣለው ቅጣት በተጨማሪ፣ ንዑስ አንቀጹ ተፈጻሚ የሚሆንበት ሰው መመዘገብ ከነበረበት ቀን ጀምሮ ለመመዘገብ እስካመለከተበት ቀን ወይም በበረከት አነሳሽነት እስከተመዘገበበት ቀን ድረስ በፈጸመው የተጨማሪ እሴት ታክስ የሚከፈልበት ግብይት ላይ ሊከፈል ይገባ የነበረውን የተጨማሪ እሴት ታክስ 100% ቅጣት ይከፍላል።**

3. **በዚህ አንቀጽ ንዑስ አንቀጽ (2) መሠረት የሚጣል ቅጣት በንዑስ አንቀጹ በተገለጸው ጊዜ ውስጥ ታክስ ከፋዩ በፈጸመው የተጨማሪ እሴት ታክስ የሚከፈልበት ግብይት ላይ ሊከፈል ይገባ የነበረውን የተጨማሪ እሴት ታክስ አያስቀርም። ሆኖም በዚህ ጊዜ ውስጥ ባከናወነው ግብይት ላይ የከፈለው የተጨማሪ ትኩረት ታክስ ካለ ሊከፍል ከሚገባው የተጨማሪ እሴት ታክስ ላይ ተቀናሽ ይደረግለታል።**

4. **ማንኛውም ሰው ሆን ብሎ በግብይቱ ላይ መክፈል የሚገባውን የተጨማሪ እሴት ታክስ ለማሳካት ወይም በግብይቱ ላይ ተመሳሽ የሚደረገውን የታክስ መጠን ለመጨመር በማሰብ ትክክለኛ ያልሆነ የታክስ ደረሰኝ የሰጠ እንደሆነ ብር 50,000 ቅጣት ይከፍላል።**

107. የታክስ ደረሰኝ አመስጠት

ደረሰኝ መስጠት ሲገባው ያልሰጠ ማንኛውም ታክስ ከፋይ ለገዥ ባልሰጠው በእያንዳንዱ ደረሰኝ ብር 50.000 ቅጣት ይቀጣል።

108. ታክስን አሳንሶ ማላወቅ የሚያስከትለው ቅጣት

1. **በታክስ ማስተወዳደሪያው የተገለጸው እዳ ከታክስ ከፋዩ ትክክለኛ ዕዳ ያነሰ እንደሆነ (ልዩነቱ “የታክስ ጉድለት” ተብሎ የሚገለጽ) የታክስ ጉድለቱን መጠን 10% ቅጣት ይከፍላል።**

2. **የዚህ አንቀጽ ንዑስ አንቀጽ 1 በታክስ ከፋዩ ላይ ለሁለተኛ ጊዜ ተፈጻሚ የሚሆንበት ጊዜ የቅጣቱ መጠን ወደ 30% ከፍ ይላል።**

3. **የዚህ አንቀጽ ንዑስ አንቀጽ 1 በታክስ ከፋዩ ላይ ለሶስተኛ ጊዜ ተፈጻሚ የሚሆንበት ጊዜ የቅጣቱ መጠን ወደ 40% ከፍ ይላል።**

2 In addition to the penalty imposed under sub-article (1) of this Article, a person to whom that sub-article applies shall also be liable for a penalty of 100% of the amount of VAT payable on taxable transactions made by the person during the period commencing on the day on which the person was required to apply for registration and ending on the date that the person files the application for registration or the person is registered on the Bureau’s own motion

3 The imposition of penalty under sub-article (2) of this Article shall not relieve the person from liability for the VAT payable on the taxable transactions made by the person during the period specified in that sub- article, but the amount of the VAT payable is reduced by any turnover tax paid by the person on those transactions.

4 A person who deliberately issues an incorrect tax invoice resulting in a decrease in the VAT payable on a taxable transaction or an increase in the creditable VAT in respect of a taxable transaction shall be liable for a penalty of 50,000 birr

107. without issuing VAT invoice

A person who fails to issue a tax invoice in respect of a taxable transaction as required under the VAT Proclamation shall be liable for a penalty of 50% of the VAT payable in respect of the transaction.

108. Tax Understatement Penalty

1 A taxpayer who’s declared tax liability is less than the taxpayer’s correct tax liability (the difference being referred to as the “tax shortfall”) shall be liable for a penalty of 10% of the tax shortfall.

2 The penalty under sub-article (1) of this Article shall be increased to 30% for the second application of the Article to the taxpayer.

3 The penalty under sub-article (1) of this Article shall be increased to 40% for the third or subsequent application of the Article to the taxpayer.

4. Ganaaxyada lagu xeeriyay qodobkani lama saarayo Cashuurbixiyaha soo dhaweystay Is xisaabinta Cashuurta kaasi oo sabab macquul ah oo uu ku doodi karo u haysta islamarkaana aanay Xafiisku cid kale oo samaysay arrintan mid lamid ah aanay go'aan kasoo saarin.

109^{aad} Ganaaxyada ka Baxsashada Cashuurta

Hadii Xafiisku isagoo dhaqangelinaysa qodobada kahortaga ka baxsashada Cashuurta lagu helo cashuurbixiyaha inuu ka baxsanayay in cashuurta uu bixiyo waxaa laga qaadi ganaax u dhigma laban-laabka wadarta cashuurta uu rabay inuu ka baxsado inuu bixiyo.

110^{aad} Ganaaxyada ku dhaqan la'aanta qaabka Elektarooniga ah

1. Hadii cashuurbixiyaha laga rabay hab waafaqsan sharciyada cashuurta inuu soo dhaweysto xisaabinta cashuurta isagoo isticmaalaya qaab elektaroonik ah hase ahaatee uu ku guuldareystay, Xafiisku waa inuu qoraal u diro cashuurbixiyaha ay kaga codsanayso sababta uu ugu guuldareystay inuu sidaas sameeyo.

2. Cashuurbixiyaha ku guuldareysta inuu sheego sababo macquul ah oo uu ugu hogaansami waayay isticmaalka qaabka elektarooniga ah 14 cisho gudaheed oo ka bilaabanta maalinta lasoo gaadhsiiyay qoraalka hab waafaqsan qodob hoosaadka (1) ee Qodobkan waxa uu u qoolanyahay ganaax 50,000 Birr ah.

111^{aad} Ganaaxyada Wakiilka Cashuurta

Wakiilka cashuurta ee shatiga haysta waxa uu u qoolanyahay 10,000 Birr hadii uu ku guuldareysto:

- 1. inuu siiyo macmiilkiisa Shahaadada ama qoraalka lagu xeeriyay qodobka 22aad ee Bayaankan.
- 2. Inuu nuqul ka reebto Shahaadada ama qoraalka lagu xeeriyay qodobka 22 (4) ee Bayaankan.

4. የታክስ ጉድለቱ የተፈጠረው ታክስ ከፋይ የራሱን ታክስ አስልቶ የታክስ ማስታወቂያ ከማቅረቡ በፊት ሚኒስቴሩ ማብራሪያ ባልሰጠበት አከራካሪ በሆነ የታክስ ሕግ ድንጋጌ ላይ በየዘው ምክንያታዊ አቋም ላይ የተመሠረተ ሆኖ ከሆነ በዚህ አንቀጽ መሠረት የሚጣል ቅጣት ተፈጻሚ አይሆንም።

109. ታክስን በመሸሽ የሚጣል ቅጣት

ቢሮው የታክስ ከፋይንየታክስ ስሌት ሲሠራ ከታክስ መሸሽን የሚከለክል ድንጋጌ ተፈጻሚ ካደረገ ታክስ ከፋይ ይህ ድንጋጌ ተፈጻሚ ባይደረግ ኖሮ ከታክስ በመሸሽ ሊያስቀር ይችል የነበረውን የታክስ መጠን አጥፍ ቅጣት ይከፍላል።

110. የኤሌክትሮኒክስ የታክስ ሥርዓትን አለመከተል የሚያስከትለው ቅጣት

1. በታክስ ሕግ መሠረት ቢሮው የታክስ ማስታወቂያውን ወይም የታክስ ክፍያውን በኤሌክትሮኒክስ የታክስ ሥርዓት መሠረት እንዲፈጽም የጠየቀው ታክስ ከፋይ በዚህ ሥርዓት መሠረት ሳይፈጽም ቢቀር ቢሮው ታክስ ከፋይ ሥርዓቱን ያልተከተለበትን ምክንያት እንዲገልጽ በጽሑፍ መጠየቅ አለበት።

2. በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት ማስታወቂያ የደረሰው ታክስ ከፋይ የታክስ ማስታወቂያውን ወይም የታክስ ክፍያውን በኤሌክትሮኒክስ ዘዴ ላለመፈጸሙ ማስታወቂያው ከደረሰው ቀን ጀምሮ ባሉት 14 ቀናት ውስጥ ቢሮውን የሚያሳምን በቂ ምክንያት ማቅረብ ካልቻለ ብር 50.000 ቅጣት ይከፍላል።

111. በታክስ ወኪል ላይ ስለሚጣል ቅጣት የታክስ ወኪልነት ፈቃድ የተሰጠው ሰው፦

- 1. በዚህ አዋጅ አንቀጽ ፳2 መሠረት ለደንበኛው የምስክር ወረቀት ወይም መግለጫ ካልሰጠ፤ ወይም
- 2. ለደንበኞች የተሰጡ የምስክር ወረቀቶችንና መግለጫ ዎችን በዚህ አዋጅ አንቀጽ 22 (4) ሰተወሰነው ጊዜ ካልያዘ፤ ወይም

4 No penalty shall be imposed under this Article if the tax shortfall arose as a result of a self-assessment taxpayer taking a reasonably arguable position on the application of a tax law on which the Bureau has not issued ruling prior to the taxpayer filing their self-assessment declaration.

109. Tax Avoidance Penalty

If the Bureau has applied anti-tax avoidance provision in assessing a taxpayer, the taxpayer shall be liable for a tax avoidance penalty equal to double the amount of the tax that would have been avoided but for the application of the anti-tax avoidance provision

110. Penalty for Failing to Comply with Electronic Tax System

1 When a taxpayer required by the Bureau under a tax law to file a tax declaration or pay tax electronically fails to do so, the Bureau shall serve the taxpayer with notice in writing seeking reasons for the failure.

2 A taxpayer who fails to provide adequate reasons to the satisfaction of the Bureau for the failure to file a tax declaration or pay tax electronically within 14 days of the date of service of the notice under sub-article (1) of this Article shall be liable for a penalty equal to Birr 500,000 birr.

111. Tax Agent Penalties

A licensed tax agent shall be liable for a penalty of birr 10,000 if the tax agent fails:

- 1. to provide a certificate or statement to their client as required under Article 22 of this Proclamation;
- 2. to keep certificates and statements provided to clients for the period specified in Article 22(4)

3. Inuu Xafiiska Dakhliga ogeysiyo marka uu joojiyo shaqooyinka la xidhiidha wakiilka cashuurta hab waafaqsan qodobka 98(1) ee Bayaankan.

112^{aad} **Ganaaxyada la xidhiidha Mishiinada Diiwaanka Iibka**

1. Qofkasta oo waajib ku saaranyahay inuu isticmaali mishiinada diiwaanka iibka waxa uu u qoolanyahay ganaaxyadan:

b) 50,000 Birr hadii lagu helo inuu isticmaalayay mishiinka Diiwaanka Iibka ama mashiinka halbeega Iibka kaasi oo aanu diiwaangelin Xafiisku.

t) 50,000 Birr hadii uu ku guuldareysto inuu siiyo resiidh ama siiya resiidh aanu soo saarin mishiinka Diiwaanka iibku, ama ku guuldareysta inuu ku hagaajiyo maqti macquul ah mishiinka hadii uu ka xumaado.

j) 100,000 Birr hadii uu dhibaato soo gaadhsiiyo barta haynta Xogta (Fiscal memory) ee mishiinka ama uu isku dayo inuu waxka bedelku sameeyo.

x) 25,000 Birr hadii uu isku dayo inuu horistaago shaqada baadhista iyo hantidhawrida mishiinka Diiwaanka Iibka ee ay wadaan saraakiisha Xafiisku ama ku guulsareysta in baadhis sanadle ah ay ku sameeyaan mishiinkiisa xarunta adeegu.

Kh) 25,000 Birr hadii lagu helo inaanu heshiis la gelin cid haysata ogolaansho ay ku wado xarunta adeega ee mishiinka uu isticmaalayo, ama uu isticmaali mishiin aan ku xidhiidhsanayn shabakada, ama aan xafidin buuga baadhista mishiina diiwaanka iibka, ama lagu helo isagoo isticmaalaya resiidho ay soo celiyeen macaamiishu isagoon dib u diiwaangelin alaabtii ay soo celiyeen si haboon

3. በዚህ አዋጅ አንቀጽ 98 (1) መሠረት የታክስ ወኪልነት ሥራውን ማቆሙን ለቢሮው ማሳወቅ ይኖርበታል፡-አለበ፤

112. **ሽያጭ መመዘገቢያ መሳሪያ ጋር ተያይዞ የሚጣል ቅጣት**

1. ማንኛውም በሽያጭ መመዘገቢያ መሳሪያ የመጠቀም ግዴታ ያለበት ሰው፡

ሀ) ዕውቅና ያልተሰጠው ወይም በቢሮው ዘንድ ያልተመዘገበ መሳሪያ ወይም የሽያጭ ነቁጥ ሰፍትዌር ሲጠቀም ከተደረሰበት ለተጠቀመበት ለእያንዳንዱ መሳሪያ ብር 50,000.00 ቅጣት ይከፍላል፡፡

ለ) መሳሪያው በጥገና ላይ ባለበት ጊዜ ካልሆነ በስተቀር በሽያጭ መመዘገቢያ መሳሪያ ከታተመ ደረሰኝ ውጪ በሌላ ማናቸውም ዓይነት ደረሰኝ ወይም ያለደረሰኝ ግብይት ካከናወነ ብር 50,000.00 ቅጣት ይከፍላል፡፡

ሐ) በሽያጭ መመዘገቢያ መሳሪያ ላይ ጉዳት ያደረሰ ወይም የፊስካል ማስታወሻ እንዲቀየር ያደረገ ወይም ጉዳት ለማድረስ ወይም ማስታወሻውን ለመቀየር ሙከራ ያደረገ ከሆነ ብር 100,000.00 ቅጣት ይከፍላል፡፡

መ) የታክስ ሠራተኛ የሽያጭ መመዘገቢያ መሳሪያን ሥርዓት ኦዲት እንዲያደርግ መሰናክል የፈጠረ ወይም በመሳሪያው ላይ በዓመት አንድ ጊዜ በአገልግሎት ማዕከል የቴክኒክ ምርመራ ያላደረገ ብር 25,000.00 ቅጣት ይከፍላል፡፡

ሠ) በገገድ ሥራው ለሚጠቀምበት የሽያጭ መመዘገቢያ መሳሪያ ከአገልግሎት ማዕከል ጋር ውል ካልፈጸመ ወይም የሽያጭ መመዘገቢያ መሳሪያውን ከተርሚናል ጋር ሳያያይዝ ከተጠቀመ ወይም የሽያጭ መመዘገቢያ መሳሪያው የምርመራ መዘገብ ከመሳሪያው ጎን እንዲቀመጥ ካላደረገ ወይም በሽያጭ መመዘገቢያ የተመዘገቡ ዕቃዎች ተመላሽ መደረጋቸው ወይም ደንበኛው የተመላሽ ጥያቄ ማቅረቡ በተመላሽ መዘገብ ላይ በትክክል መመዘገቡ ሳይረጋገጥ የተመላሽ ደረሰኝ ከሰጠ ብር 25,000.00 ቅጣት ይከፍላል፡፡

3. to notify the Bureau as required under Article 98(1) that the tax agent has ceased to carry on business as a tax agent.

112 **Penalties Relating to Sales Register Machines.**

1. Any person who has the obligation to use sales register machine shall be liable for a penalty of :

a/ Birr 50,000 if found using sales register machine or point of sales machine software not accredited or registered by the Revenue Bureau;

b/ Birr 50,000 for carrying out transactions without receipt or invoice or for using any other receipt not generated by a sales register machine except at the time the machine is under repair;

c/ Birr 100,000 if caused damage to or change of fiscal memory or attempts to cause damage to or change of fiscal memory;

d/ birr 25,000 for obstructing inspection of the audit system of a sales register machine by officer of the Tax Bureau or for failure to have annual machine inspections performed by a service center;

e/ Birr 25,000 for not having a valid service contract with an authorized service center for a sales register machine in use, or for using the sales register machine without connecting to the terminal, or for not keeping the inspection booklet besides the sales register machine, or for issuing refund receipts without properly recording the return of goods or customers' request for refund in the refund book;

- d) 10,000 Birr hadii uu ku guuldareysto inuu Xafiiska Dakhliga ku wargeliyo sadex cisho gudaheed oo ka bilaabanta maalinta uu joojiyo isticmaalka mishiinka sabab la xidhiidha xadid ama dhibaato kale oo aan la hagaajin karin ama afar saacadood gudaheed hadii cilad kale oo farsamo ku timaado.
- r) 50,000 Birr hadii uu Xafiiska Dakhliga ku ogeysiin waayo goobta ama ciwaanka ganacsi ee saxda ah ee mishiinka diiwaanka iibka lagu isticmaalayo.
- s) 25,000 Birr hadii uu ku guuldareysto inuu Xafiiska Dakhliga ku wargeliyo bedelaada magaca ama ciwaanka ganacsi ama wargelinta xaruunta adeega iyo Xafiiska Dakhliga sadex cisho gudaheed marka uu joojiyo ganacsiga.
- Sh) 10,000 Birr hadii uu ku guuldareysto inuu xogtan soo socota uu ku dhejiyo meesha mishiinku yaalo:
- i) Magaca Mishiinka cida isticmaalaysa, Magaca Ganacsiga, ciwaanka Ganacsiga, Tirsi DiiwaaneedkaCashuurbixiyaha ama lambarka ogolaanshaha diiwaanka mishiinka.
- ii) Qoraal cadeynaya “hadii mishiinku shaqeyn waayo, waa in Resiidhka qalinka lagu qorayo ee uu ansixiyay Xafiisku la siiyo Macmiilka”
- iii) Qoraal Cadeynaya “Hadii aan resiidh lagu siinin wax lacag ah ha bixinin”
- Dh) 30,000 birr hadii uu wax ka bedelo ama hagaajiyo Mishiinka isagoo uu sameeyay qof aan ogolaansho ka haysan Xafiiska Dakhliga.
- 2. qofkasta oo loo ogolaaday inuu iibiyo Mishiinada Diiwaanka iibka ama barnaamijyada ay ku shaqeeyaan waxa uu u qoolanyahay ganaaxyadan:

- ረ) የሽያጭ መመዘገቢያ መሣሪያው በስርቆት ወይም ከአቅም በላይ በሆነ ምክንያት ጉዳት የደረሰበት በመሆኑ አገልግሎት መስጠት ሲያቋርጥ በሦስት ቀናት ጊዜ ውስጥ ወይም በሌላ ማናቸውም ምክንያት የሽያጭ መመዘገቢያ መሣሪያው ብልሽት ባጋጠመው በአራት ሰዓት ውስጥ ለአገልግሎት ማዕከሉ እና ለቢሮው ካላሳወቀ ብር 10,000.00 ቅጣት ይከፍላል።
- ሰ) የሽያጭ መመዘገቢያ መሣሪያ የሚቀመጥበትን የንግድ ቦታ ትክክለኛ አድራሻ ለቢሮው ያላስታወቀ እንደሆነ ብር 50,000.00 ቅጣት ይከፍላል።
- ሸ) የአድራሻ ወይም የስም ለውጥ ሲያደርግ ወይም የንግድ ሥራውን የሚያቋርጥ ሲሆን ከሦስት ቀናት አስቀድሞ ለአገልግሎት ማዕከሉ እና ለቢሮው ያላሳወቀ እንደሆነ ብር 25,000.00 ቅጣት ይከፍላል።
- ቀ) የሽያጭ መመዘገቢያ መሣሪያው ጥቅም ላይ በሚውልበት የንግድ ሥራ ቦታው፡-
 - (i) የተጠቃሚውን ስም፣ የንግድ ስም፣ የንግድ ሥራ የሚካሄድበትን አድራሻ፣ የታክስ ከፋዩን መለያ ቁጥር፣ የሽያጭ መመዘገቢያ መሣሪያውን የዕውቅና እና መጠቀሚያ ፈቃድ ቁጥር፤
 - (ii) “የሽያጭ ሠራተኞች መሣሪያው የተበላሽ ከሆነ በቢሮው ፈቃድ የታተመ ተከታ ታይ ቁጥር ያለው ደረሰኝ ለደንበኞች የመስጠት ግዴታ አለባቸው” የሚል ማስታወቂያ፤ እና
 - (iii) “ደረሰኝ የማይሰጥ ከሆነ አይክፈሉ” የሚል ጽሑፍ ያለበት ማስታወቂያ፤ በግልጽና በሚታይ ቦታ ለጥፎ ካልተገኘ ብር 10፣000 (አሥር ሺ ብር) ቅጣት ይከፍላል።
- በ) ሥራ ላይ የዋለውን የሽያጭ ነቁጣ ሶፍትዌር የቢሮው ዕውቅና ባልተሰጠው ሰው እንዲቀየር ወይም እንዲሻሻል ካደረገ ብር 10,000 (ሰላሣ ሺ ብር) ቅጣት ይከፍላል።
- 2. ማንኛውም የሽያጭ መመዘገቢያ መሣሪያዎች ወይም ሶፍትዌር አቅራቢነት ዕውቅና እና ፈቃድ የተሰጠው ሰው፡-

- f). Birr 10,000 for failure to inform the revenue Bureau and the machine service center within three days of the termination of a sales register machine use due to theft or irreparable damage, or within two hours for failure to report machine malfunction due to any other causes;
- g/ Birr 50,000 for failure to notify the Tax Bureau the correct place of business the sales register machine is in use;
- h/ Birr 25,000 for failure to notify the Tax Bureau change of name or address or for failure to notify the Tax Bureau and Service Center three days in advance in cases of termination of business;
- g) Birr 10,000 for failure to put a conspicuous notice containing one or all the following information at a place where the machine is installed:-
 - i) name of the machine user, trade name, location of trade, taxpayers’ identification number, accreditation and permit numbers for the sales register machine;
 - ii) text stating that “in case of machine failure sales personnel must issue manual receipts authorized by the Bureau”;
 - iii) Text that reads “Do not pay if a receipt is not issued.
- Birr 30,000 for changing or improving a point of sales machine software by a person not accredited by the Revenue Bureau.
- 2. Any person who is accredited and permitted for the supply of sales register machine or software shall be liable for a penalty of

- b) 100,000 Birr hadii uu Xafiiska Dakhliga ogeysiin waayo bedelaada ciwaanka ganacsigiisa.
- t) 500,000 Birr hadii uu iibiyo mishiinka diiwaanka iibka oo aanu ogolaanin Xafiisku.
- j) 50,000 Birr hadii uu ku guuldareysto inuu Xafiiska Dakhliga ka soo qaato lambarka sirta ah ee diiwaangelinta mishiinka diiwaanka iibka ama uu ku dhejin waayo labarkan meel muuqata oo mishiinka ah.
- x) 100,000 Birr hadii uu ku guuldareysto inuu Xafiiska Dakhliga ku wargeliyo kahor inta aan la samaynin waxka bedel mishiinada la isticmaalo midkamid ah ama wax kudarid ama wax uu ka saaro macluumaadka saxda ah ee mishiinada kaasi oo ku qoran habraaca isticmaalka mishiinka lasoo raaciyay.
- Kh) 50,000 Birr hadii uu ku guuldareysto inuu Xafiiska Dakhliga ku wargeliyo inuu ku guuldareystay inuu bedelo saddex cisho gudaheed markii laga codsaday mishiin la xaday ama uu soo gaadhay dhibaato aan la hagaajin karin.
- d) 50,000 Birr hadii uu ku guuldareysto xog la xidhiidha goobta adeega ee uu heshiiska la galay ama uu ku guuldareysto inuu Xafiiska Dakhliga ogeysiiyo marka uu buriyo heshiisyadaas.
- 3. Iibiyaha Mishiinada Diiwaanka Iibku waxa uu u qoolanyahay Ganaaxyadan:
 - b) 20,000 Birr hadii uu ku guuldareysto inuu Xafiiska Dakhliga ogeysiiyo bedelaada laba cisho gudaheed bedelaada barta haynta Xogta (Fiscal memory) ee mishiinka diiwaanka iibka
 - t) 20,000 Birr hadii uu ku guuldareysto inuu sameeyo baadhista sanadlaha ah ee mishiinada diiwaanka iibka ee uu heshiiska ku bixiyay.

- ሀ) የንግድ ሥራውን የአድራሻ ለውጥ ለቢሮው ካላሳወቀ ብር 100፣000 ቅጣት ይከፍላል፤
- ለ) በቢሮው ዕውቅና ያልተሰጠውን የሽያጭ መመዘገቢያ መሣሪያ ለገበያ ካዋለ ብር 500፣000 ቅጣት ይከፍላል፤
- ሐ) ለአያንዳንዱ የሽያጭ መመዘገቢያ መሣሪያ ምዝገባ ከቢሮው የመሣሪያ መለያ ቁጥር ካልወሰደ ወይም የወሰደውን የመሣሪያ መለያ ቁጥር ለእይታ በሚያመች ቦታ በመሣሪያው ላይ ካለጠፈ ብር 50.000 ቅጣት ይከፍላል፤
- መ) በሥራ ላይ ባሉ የሽያጭ መመዘገቢያ መሣሪያዎች ላይ የሚያደርገውን ማናቸውንም ለውጥ ለቢሮው በቅድሚያ ካላሳወቀ ወይም ስለመሣሪያው የአጠቃቀም መመሪያ ውስጥ ትክክለኛ ያልሆነ መረጃ ካስገባ ወይም ትክክለኛውን መረጃ ከቀነሰ ብር 100፣000 ቅጣት ይከፍላል፤
- ሠ) የሽያጭ መመዘገቢያ መሣሪያዎች በመሠረታቸው ወይም ሊጠገኑ በማይቻልበት ብልሽት የደረሰባቸው መሆኑን አስታውቀው እንዲተኩላቸው ለሚጠይቁ ማዕከላት በሦስት ቀናት ውስጥ ለማቅረብ አለመቻሉን ለቢሮው ካላሳወቀ ብር 50.000 ቅጣት ይከፍላል፤
- ረ) ውል ስለተዋዋላቸው አገልግሎት ማዕከላት መረጃ ካልያዘ ወይም ውላቸውን ስላቋረጡ ወይም አዲስ ስለተዋዋላቸው የአገልግሎት ማዕከላት ለቢሮው ካላስታወቀ ብር 50.000 ቅጣት ይከፍላል፡፡
- 3. ማንኛውም የሽያጭ መመዘገቢያ መሣሪያዎች የአገልግሎት ማዕከል፦
 - ሀ) የሽያጭ መመዘገቢያ መሣሪያ የራስካል ማስታወሻ በተተካ በሁለት ቀናት ውስጥ ለቢሮው ካላስታወቀ ብር ፳፯. (ሃያ ሺ ብር) ቅጣት ይከፍላል፤
 - ለ) ውል የገባቸውን የሽያጭ መመዘገቢያ መሣሪያዎች በዓመት አንድ ጊዜ የቴክኒክ ምርመራ ካላደረገ ብር 20,000 ቅጣት ይከፍላል፤

- a). Birr 100,000 for failure to notify change of business address to the Tax Bureau;
- b). Birr 500,000 for selling a sales register machine not accredited by the Tax Bureau;
- c). Birr 50,000 for failure to get a machine registration code for each sales register machine from the Tax Bureau or for not affixing the machine code stickers on a visible part of the machine;
- d). Birr 100,000 for failure to notify to the Bureau in advance any change made to the sales register machine in use or for inserting or adding incorrect information or for omitting the correct information from the manual that guides the use of sales register machine;
- e) Birr 50,000 for failure to notify the Tax Bureau in advance or for not being able to replace, within three days of the request made by a service center, sales register machine lost due to theft or sustained irreparable damage;
- f). Birr 50,000 for failure to keep information about service centers with which it has signed agreements or for failure to notify the Tax Bureau about contracts terminated or newly entered agreements with service centers.
- 3 Any Sales Register Machine Service Center shall be liable for a penalty of:
 - a) Birr 20,000 for failure to report to the Tax Bureau within two days of change of the fiscal memory of a sales register machine;
 - b) Birr 20,000 for failure to perform annual technical inspections on sales register machines that are under contract;

j) 50,000 Birr hadii uu shaqo geliyo qof aanu Xafiisku diiwaangelin ama aan haysan ogolaanshihii looga baahnaa.

113^{aad} **Ciqaabo kala duwan**

1. cashuurbixiyaha ku guuldareysta inuu Xafiiska Dakhliga ogeysiyo waxka bedelada la xidhiidha Qodobka 10aad ee bayaankani waxa uu u qoolanyahay ganaax dhan 20,000 Birr
2. Hay'adda ku guuldareysata inay soo dhaweyso nuqul kamid ah Xeerhoosaadka ay ku aasaasantahay, Sharciga ama Heshiiska wadaaga ah ama dhokumenti kale oo la xidhiidha diiwaangelinta ama waxka bedelada lagu sameeyo dhokumentiyadaaas hab waafaqsan qodobka 62aad ee Bayaankan waa laga qaadi ganaax dhan 10,000 Birr bilkasta oo dhaafta oo aaany soo gudbinin dhokumentigaas.
3. Hantidhawraha ku guuldareysta inuu soo dhaweyso warbixinta hantidhawrka sida lagu xeeriyay Qodobka 63aad ee Bayaankan waxaa laga qaadi ganaax dhan 10,000 Birr bilkasta oo dhaafta oo aaany soo gudbinin dhokumentigaas.
4. Ganaaxa lagu xeeriyay qodob hoosaadka (3) ee Qodobkan waxaa uu dheeri ku yahay talaabada ay qaadaan golaha xisaabiyeyaasha iyo hantidhawrka ee itoobiya ee la xidhiidha shatigiisa.
5. Qofka ku guuldareysta inuu soo gaadhsiyo ogeysiinta lagu xeeriyay qodobka 64aad ee bayaankan waxa uu u qoolanyahay 1,000 Birr maalinkasta oo ogeysiintaas uu la daaho.
6. Cashuurbixiyaha ku guuldareysta inuu soo dhaweyso faahfaahinadala xidhiidha heshiisyada ama macaamilada uu la sameeyo cidaha ay qaraabada yihiin hab waafaqsan qodobka 76^{aad} ee Bayaankan waxa uu u qoolanyahay 100,000 Birr.

ሐ) አቅራቢው ዕውቅና ሳይሰጠው እና በቢሮው ሳይመዘገብ በሥራ ላሠማራው ለእያንዳንዱ ሠራተኛ ብር 50,000 ቅጣት ይከፍላል።

113. **ልዩ ልዩ ቅጣቶች**

1. በዚህ አዋጅ አንቀጽ የተመለከቱት ለውጦች ያላሳወቀ ታክስ ከፋይ ብር 20,000.00 ቅጣት ይከፍላል።
2. በዚህ አዋጅ አንቀጽ 62 መሠረት የመመስረቻ ጽሑፋን፣ መተዳደሪያ ደንብን፣ የሽርክና ስምምነቱን፣ ወይም ሌላ የመመስረቻ ወይም የምዝገባ ሰነድ ወይም በእነዚህ ሰነዶች ላይ የተደረገውን ማንኛውም ማሻሻያ ሳያቀርብ የቀረ ድርጅት ሰነዱ ሳይቀርብ ለቀረበት ለእያንዳንዱ ወር ብር 10,000.00 ቅጣት ይከፍላል።
3. በዚህ አዋጅ አንቀጽ 63 በተደነገገው መሠረት የኦዲት ሪፖርቱን ለቢሮው ያላቀረበ ማንኛውም ፐብሊክ ኦዲተር ሰነዱ ሳይቀርብ ለቀረበት ለእያንዳንዱ ወር ብር 10,000.00 ቅጣት ይከፍላል።
4. በዚህ አንቀጽ ንዑስ አንቀጽ 3 የሚጣለው ቅጣት የኦዲተሩን ፈቃድ አስመልክቶ በኢትዮጵያ የሂሳብ አያያዝና ኦዲት ቦርድ ከሚወስደው እርምጃ በተጨማሪ ይሆናል።
5. በዚህ አዋጅ አንቀጽ 64 መሠረት በኢትዮጵያ ውስጥ ነዋሪ ካልሆነ ሰው ጋር የተደረገን ውል ለቢሮው ያላሳወቀ ሰው ይህንኑ ሳያሳውቅ ለቀረበት ለእያንዳንዱ ቀን ብር 1000.00 ቅጣት ይከፍላል።
6. በገቢ ግብር አዋጅ አንቀጽ 76 መሠረት ግንኙነት ካለው ሰዎች ጋር የሚያደርጋቸውን ግብይቶች ዝርዝር ጉዳይ ለቢሮው ያልገለጸ ሰው ብር 100,000.00 ቅጣት ይከፍላል።

c/) Birr 50,000 for deploying every person not certified by the supplier and not registered by the Bureau

113. **Miscellaneous Penalties**

1. A taxpayer who fails to notify any change as required under Article 10 of this Proclamation shall be liable for a penalty of birr 20,000.
2. A body that fails to file a copy of its memorandum of association, articles of association, statute, partnership agreement, or other document of formation or registration, or any amendment to such document, with the Bureau as required under Article 62 of this Proclamation shall be liable for a penalty of birr 10,000 for each month or part of a month that the document remains unfiled.
3. A public auditor who fails to file an audit report with the Bureau as required under Article 63 shall be liable for a penalty of birr 10,000 for each month or part of a month that the document remains unfiled.
4. The penalty provided for under sub-article (3) of this Article shall be in addition to any action taken by the Accounting and Auditing Board of Ethiopia in relation to the public auditor's license.
5. A person who fails to notify the Bureau as required under Article 64 of this Proclamation shall be liable for a penalty of birr 1,000 for each day of default.
6. A taxpayer who fails to provide details of transactions with related persons as required under Article 76 of the Income Tax Proclamation shall be liable for a penalty of birr 100,000.

7. qofkasta oo masuuliyadi ka saarantahay inuu xog soo gaadhsiiyo Xafiiska Dakhliga kaasi oo ku guuldareysta inuu xogtaas soo gudbiyo marka Xafiisku sidaas codsado hadii uu yahay maareeye ama madax kale waxa uu u qoolanyahay ganaax dhan 5,000 Birr.

114^{aad} Xisaabinta Ganaaxyada maamulka

1. Qofka la saaray Ganaaxa maamul Xafiisku waa inuu gaadhsiiisaa qoraal ay ku cadahay ganaaxa la xisaabiyay.
2. Marka Fal kali ah ama masuuliyad daro kali ah oo lagu kacay ay keensanayso ganaax maamul oo ka badan hal cashuur, waa in midkasta gooni loo xisaabiyoo kadibna la isku daro labadaba.
3. Qofka lasoo gaadhsiiyay ogeysiinta la xidhiidha Ganaaxa maamul waxa uu Xafiiska Dakhliga u qoran karaa codsi ah in laga dhaafo ganaaxa ama ganaaxyada isagoo ku cadeynaya sababaha.
4. Xafiisku isagoo tixgelinaya codsiga cashuurbixiyaha ee loo soo gudbiyay hab waafaqsan qodob hoosaadka (3) ee qodobkan ama go'aankeeda gaarka ah ku dhaafi karaa guud ahaan ama qayb kamid ah ganaaxa maamul. Iyadoo raacaysa Awaamiirta uu Xafiisku soo saaro.
5. Xafiisku waa inuu diiwaan ku hayaa ganaaxyada maamul ee uu dhaafay waana inuu warbixintooda siiyaa Xafiiska Maaliyada.

CUTUBKA SADEXAAD
FALDAMBIYEEDYADA
CASHUURTA

115^{aad} Habka qaadista Faldambiyeedyada Cashuurta

1. Faldambiyeedka laga galo Cashuurta waa xadgudub lagu sameeyay Sharciyada dambiyada ee Dalka waana in loo baadho, oogo, go'aamiyo loogana rafcaan qaato hab waafaqsan Xeerka Habka Cigaabta.

7. በታክስ ሕግ መሠረት መቅረብ ያለበትን መረጃ ለቢሮው ያላቀረበ እና መረጃውን ያለማቅረብ በሌላ ቅጣት ያልተወሰነለት ከሆነ፣ መረጃውን ያላቀረበው ሰው ብር 5000.00 ቅጣት ይከፍላል።

114. ስለአስተዳደራዊ ቅጣት አወሳሰን

1. ቢሮው አስተዳደራዊ ቅጣት ለወሰነበት ሰው የቅጣት ውሳኔ ማስታወቂያ መስጠት አለበት።
2. አንድ ድርጊት ወይም አለማድረግ የሚያስከትለው አስተዳደራዊ ቅጣት በአንድ ታክስ ብቻ ያልተወሰነ ሲሆን እንደገናገላ ቅጣት ለየብቻው ከተወሰነ በኋላ ሁሉም ቅጣቶች ተጠቃለው ይጣላሉ።
3. አስተዳደራዊ ቅጣት የተወሰነበት ሰው የቅጣት ውሳኔ ማስታወቂያ በደረሰው በ20 ቀናት ውስጥ ቅጣቱ እንዲነሳለት ለቢሮው በጽሑፍ ማመልከት የሚችል ሲሆን ቅጣቱ እንዲነሳለት የጠየቀበትን ምክንያት በማመልከቻው መግለጽ አለበት።
4. ቢሮው በዚህ አንቀጽ ንዑስ አንቀጽ (3) መሠረት ማመልከቻ ሲቀርብለት ወይም በራሱ አነሳሽነት በአንድ ሰው ላይ የተጣለን ቅጣት በሚያወጣው መመሪያ መሠረት በሙሉ ወይም በከፊል ሊያነሳ ይችላል።
5. ቢሮው እንዲነሳ ውሳኔ የሰጠበትን የእያንዳንዱን አስተዳደራዊ ቅጣት መዝገብ መያዝ እና በየሩብ ዓመቱ ለፍይናንስ ቢሮ ሪፖርት ማቅረብ አለበት።

ምዕራፍ ሦስት

የታክስ ወንጀሎች

115. የታክስ ወንጀል ጉዳዮች የሚታዩበት ሥነ-ሥርዓት

1. በታክስ ላይ የሚፈፀሙ ወንጀሎች የኢትዮጵያን የወንጀል ሕግ በመተላለፍ የሚፈፀሙ በመሆናቸው ክስ የሚመሰረተው፣ የሚታየውና ይግባኝም የሚቀርበው በኢትዮጵያ የወንጀልኛ መቅጫ ሥነ-ሥርዓት ሕግ መሠረት ይሆናል።

7. A person who fails to provide information to the Bureau as required under a tax law and for which no specific penalty is provided shall be liable for a penalty of birr 5,000.

114. Assessment of Administrative Penalties

1. The Bureau shall serve a person liable for an administrative penalty with notice of the penalty assessed.
2. When the same act or omission may involve administrative penalties in relation to more than one tax, the penalties shall be aggregated after being assessed separately for each tax.
3. A person liable for an administrative penalty may apply in writing to the Bureau, within 20 days from service of the notice of the penalty assessment, for waiver of the penalty payable and such application shall include the reasons for the remission.
4. The Bureau may, upon application under sub-article (3) of this Article or on its own motion waive, in whole or in part, an administrative penalty imposed on a person in accordance with a Directive issued by the Bureau
5. The Bureau shall maintain a public record of each administrative penalty waived and report it to the Bureau on a quarterly basis.

CHAPTER THREE

TAX OFFENCES

115. Procedure in Tax Offence Cases

1. A tax offence is a violation of the criminal law of Ethiopia and shall be charged, prosecuted, and appealed in accordance with Ethiopian criminal procedure law.

2. Ku kicista Faldambiyeedyada lagu xeeriyay cutubkan iyadoo lagu xadgudbayo sharciyada cashuurta ee kala duwan waxaa laga soo qaadi inay yihiin dambiyo iskood ah waxaana la saari Ciqaabta uu saaray qodobkaas.

116^{aad} Dambiyada la xidhiidha Tirsi DiiwaaneedkaCashuur-bixiyaha

- 1. Qofkasta:
 - b) oo hela, ama isku daya inuu helo wax ka badan hal Tirsi Diiwaaneedkacashuurbixiyaha;
 - t) u ogolaada in lambarkooda Aqoonsiga Cashuurta ay isticmaasho cid kale;
 - j) ama isticmaala lambarkooda Aqoonsiga Cashuurta ee cid kale;
- waxa uu u qoolanyahay ganaax lacageed oo 20,000 Birr ah iyo xadhig fududee ka bilaabma halsano kuna eg sadex sano.
- 2. Qodob hoosaadka (1)(b) ee qodobkani waxa uu dhaqangal ku yahay si gaar ah hal kuu Tirsi DiiwaaneedkaCashuurta ah ee la samaysto ama la isku dayo in la samaysto.
- 3. Qodob hosaadka (1)(t) iyo (j) ee Qodobkani dhaqangal kuma noqonayaan marka Tirsi Diiwaaneedkacashuurbixiyaha loo adeegsaday arrimaha lagu xeeriyay qodobka 14 (6) ee Bayaankan

117^{aad} Qoraalada iyo dhokumentiyada Beenta iyo marin habaabinta ah

- 1. qofka isagoo ujeedadiisu tahay inuu khiyaameeyo Xafiiska Dakhliga;
- b) soo dhaweeya Qoraalo been abuur ama marin habaabin ah; ama
- t) ku guuldareysta inuu soo gudbiyo faahfaahin ay ahayd in lasoo gudbiyo isagoon haysan sabab macquul ah si uu u marin habaabiyoo Xafiiska Dakhliga; ama

2. የተለያዩ የታክስ ሕጎችን በመተላለፍ በዚህ ምዕራፍ ስር የተደነገገ ተግባር ተፈጽሞ ሲገኝ እያንዳንዱን የታክስ ሕግ በመተላለፍ እንደተፈፀመ የወንጀል ድርጊት ተቆጥሮ ለእያንዳንዱ ድርጊት በአንቀጽቹ ላይ የተመለከቱትን ቅጣት ይቀጣል።

116. ከታክስ ከፋይ መለያ ቁጥር ጋር የተገናኙ ወንጀሎች

- 1. ማንኛውም ሰው፦
 - ሀ) ከአንድ በላይ የታክስ ከፋይ መለያ ቁጥር የወሰደ ወይም ለመውሰድ የሞከረ እንደሆነ፤
 - ለ) የታክስ ከፋይ መለያ ቁጥሩን ሌላ ሰው እንዲጠቀምበት የሰጠ፤ ወይም
 - ሐ) የሌላን ሰው የታክስ ከፋይ መለያ ቁጥር የተጠቀመ እንደሆነ፤
- ብር 20,000.00 የገንዘብ ቅጣት ወይም ከአንድ ዓመት እስከ ሦስት ዓመት በሚደርስ ቀላል እሥራት ወይም በሁለቱም ይቀጣል።
- 2. የዚህ አንቀጽ ንዑስ አንቀጽ (1)(ሀ) ታክስ ከፋይ ለወሰደው ወይም ለመውሰድ ለሞከረው ለእያንዳንዱ የታክስ ከፋይ መለያ ቁጥር በተናጠል ተፈጻሚ ይሆናል።
- 3. የታክስ ከፋይ መለያ ቁጥሩ ጥቅም ላይ የዋለው በዚህ አዋጅ አንቀጽ 14(6) በተገለጹት ሁኔታዎች የሆነ እንደሆነ የዚህ አንቀጽ ንዑስ አንቀጽ 1(ለ) እና (ሐ) ተፈጻሚ አይሆኑም።

117. የሀሰት ወይም አሳሳች መግለጫዎች እና የተጭበረበሩ ሰነዶች

- 1. ማንኛውም ሰው፦
 - ሀ) የተጭበረበሩ ደረሰኞችን ያዘጋጀ፤ ያተመ፤ የሸጠ ወይም ያሰራጨ፤ ወይም
 - ለ) የታክስ ዕዳውን ለመቀነስ ወይም ተመሳሳይ ለመጠየቅ የተጭበረበሩ ደረሰኞችን የተጠቀመ እንደሆነ፤

2. Commission of offences under this article Chapter by violating different tax laws shall be considered as violation of a crime abd shall be penishable with the penelity imposed by the Article.

116. Offences Relating to TINs

- 1. A person who:
 - a) obtains, or attempts to obtain, more than one TIN;
 - b) allows their TIN to be used by another person; or
 - c) uses the TIN of another person, shall be punishable with a fine of birr 20,000 or simple imprisonment for a term of one to three years, or both.
- 2. Sub-article (1)(a) of this Article applies separately to each TIN obtained or attempted to be obtained.
- 3. Sub-article (1)(b) and (c) of this Article shall not apply when a TIN is used in the circumstances specified in Article 14(6) of this Proclamation.

117. False or Misleading Statements, and Fraudulent Documents

- 1. A person who, with intent to defraud the Bureau:
 - a) makes a false or misleading statement to the Bureau; or
 - b) fails to submit to the Bureau with details document/ information without sufficint reson to mislead the Revenue Bureau.

j) Xafiiska Dakhliga u soo dhaweeya dhokumentiyoo Been abuur ah.

Waxa uu u qoolanyahay ganaax lacageed oo ugu yaraan ah 50,000 Birr ugu badnaana 100,000 Birr iyo Xadhig adag oo ugu yaraan sadex sano ah ugu badnaan shan sano.

2. Ujeedada farqada (1) ee qodobkan qoraalka uu qofku usoo dhaweeyo Xafiiska Dakhliga waxaa ku jira qoraalada uu qofku u gudbiyo qofkale isagoo rajaynaya in dhokumentigaa loo gudbin doono Xafiiska Dakhliga.

3. qofkasta oo si uu uga Baxsado Cashuur bixinta, bilaaba ganacsi isagoo isticmaalaya magaca qof dhintay, ama ciwaankiisa aan la garanayn ama aan lahayn awood uu ku bixiyo wakiilasho kaasi oo aan wax faa'iido ah ka helin ganacsiga iyadoo ay sideeda tahay cashuurta laga rabo inuu bixiyo waxa uu u qoolanyahay ciqaabta lagu xeeriyay farqada (1) ee Qodobkan.

118^{aad} Juwanada been abuurka ah

1. Qofkasta oo:

b) Diyaariya, soo saara, iibiya ama qaybiya resiidho been abuur ah; ama

t) Icticmaala resiidhada been abuurka ah si uu u yareeyo waajibaadka cashuureed ee lagu leeyahay ama ku dalbada in diid u celin loo sameeyo, waxa uu u qoolanyahay ganaax lacageed oo 100,000 Birr ah iyo xadhig adag oo ugu yaraan todobo sano ah ugu badnaana toban sano ah.

2. Hadii faa'iidada uu ka helay marka uu sameeyay been abuurka lagu xeeriyay farqada (1) ee Qodobkan ay ka badan yahay 100,000 Birr, ciqaabta loo saarayo hab waafaqsan farqada (1) ee Qodobkan waxaa ganaaxu lamid noqon doonaa hadba faa'iidada uu ka helay halka xadhiguna noqon doono ugu yaraan toban sano ugu badnaana 15 sano.

ሐ). የየተጭበረበሩ ሰነዶችን ለገቢዎች ቢሮ የቀረብ እንዳሆነ፤

ከብር 50.000 እስከ 100,000 ብር የገንዘብ ቅጣት እና ከሦስት ዓመት እስከ አምስት ዓመት በሚደረስ ጽኑ እሥራት ይቀጣል።

2. ቢሮው ሊያስተላልፈው እንደሚችል እያወቀ ለሌላ ሰው የሰጠው ሀሰተኛ ወይም አሳሳች መግለጫ በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት ለቢሮው እንደተሰጠ ሀሰተኛ ወይም አሳሳች መግለጫ ይቆጠራል።

3. ማንኛውም ሰው ታክስን ለማጭበርበር በማሰብ በሕይወት በሌለ ሰው ወይም አድራሻው በማይታወቅ ሰው ወይም ውክልና ለመስጠት ወይም የንግድ ሥራ ለመሥራት የሕግ ችሎታ በሌለው ሰው ስም የንግድ ሥራ የሚሠራ እንደሆነ ከንግድ ሥራው ለሚጠየቀው ታክስ ኃላፊ መሆኑ እንደተጠበቀ ሆኖ በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት በወንጀል ይቀጣል።

118. የተጭበረበሩ ደረሰኞች

1. ማንኛውም ሰው:-

ሀ) የተጭበረበሩ ደረሰኞችን ያዘጋጀ፣ ያተመ፣ የሸጠ ወይም ያሰራጨ፣ ወይም

ለ) የታክስ ዕዳውን ለመቀነስ ወይም ተመላሻ ለመጠየቅ የተጭበረበሩ ደረሰኞችን የተጠቀመ እንደሆነ፣ ብር 100,000.00 የገንዘብ ቅጣት እና ከሰባት ዓመት እስከ አስር ዓመት በሚደርስ ጽኑ እሥራት ወይም በሁለቱም ይቀጣል።

2. በዚህ አንቀጽ ንዑስ አንቀጽ 1 የተጠቀሱትን የተጭበረበሩ ደረሰኞች በመጠቀም የተገኘው የገንዘብ ጥቅም ከብር 100,000.00 የሚበልጥ እንደሆነ፣ በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት የሚጣለው ቅጣት ከገንዘቡ ጥቅም ጋር እኩል ወይም ከአስር ዓመት እስከ አስራ አምስት ዓመት የሚደረስ ጽኑ እስራት ወይም ሁለቱም ይሆናል።

c), provides the Bureau with fraudulent documents,

Shall be punishable with a fine of birr 50,000 to 100,000 and rigorous imprisonment for a term of three to five years.

2. The reference in sub-article (1) of this Article to a statement made to the Bureau by a person shall include a statement made by the person to another person with the knowledge or reasonable expectation that the person will pass on the statement to the Bureau.

3. Whosoever, with the intention to evade tax, engages in business in an agents capacity by obtaining a trade license in the name of a person who is not alive or whose address is not known or who does not have the legal capacity to give power of attorney or who does not benefit from the business or who does not exist, shall apart from being responsible for the tax liability of the business, be punishable under sub-article (1) of this article.

118. Fraudulent Invoices

1. A person who:

a) illegally prepares, produces, sells, or distributes fraudulent invoices; or

b) uses fraudulent invoices to reduce his tax liability or claim a refund, shall be punishable with a fine of birr 100,000 or rigorous imprisonment for a term of seven to ten years, or

2. If the pecuniary benefit obtained by a person from a fraudulent invoice under sub-article (1) of this Article is greater than birr 100,000, the sanction under sub-article (1) shall be equal to the pecuniary benefit derived or to imprisonment for a term of ten to fifteen years, or both.

- 3. Qofkasta oo haysta, iibiya, kireeya ama si kaleba mishiinka ama qalabkale ama barnaamij kaasi oo loo isticmaala samaynta, diyaarinta iyo daabacaada resiindhada been abuurka ah waxaa lagu ciqaabi ganaax lacageed lacageed oo 200,000 Birr iyo xadhig aan ka yareyn toban sano kana badnayn 15 sano.
- 4. Xukunka dambiga lagu sheegay Qodob hoosaadka (3) ee qodobkan kama reebayo in lala wareego mishiinka, qalabka ama barnaamijka lagu galay faldambiyeedka.
- 5. Qofkasta oo haysta, meel dhiga, ama si kaleba mishiinka ama qalabkale ama barnaamij kaasi oo loo isticmaala samaynta, diyaarinta iyo daabacaada resiindhada been abuurka ah waxa uu u qoolanyahay xadhig aan ka yareyn saddex sano kana badnayn shan sano.

119^{aad} **Faldambiyeedyada Guud ee la xidhiidha resiindhada**

- 1. Cashuurbixiyekasta oo waajib ku saaranyahay inuu resiindh bixiyo marka uu alaab ama adeeg iibiyo kaasi oo iib sameeya isagoon bixinayn resiindh waxaa la saari Ganaax lacageed oo ugu yaraan ah 25,000 Birr ugu badnaana 50,000 Birr iyo xadhig cululs oo ugu yaraan ah sadex sano ugu badnaana shan sano.
- 2. Qofka hoos su dhiga qiimaha alaabadiisa ama laba lacag oo kala duwan ku kala qora koobiyada ama nuqulada mataanaha ah ee resiindhka waxaa la saari ganaax cashuureed oo 100,000 Birr ah iyo xadhig culus oo ugu yaraan todoba sano ah ugu badnaana toban sano.
- 3. Hadii wadarta iibka kasoo gashay cashuurbixiyuhu ay ka badan tahay 100,000 birr, ganaaxa loo saarayo hab waafaqsan qodob hoosaadka (1) ee Qodobkani waxa uu ku sar go'naan dakhliga iibkaas kasoo galay iyo xadhig culus oo ugu yaraan toban sano ah ugu badnaana toban iyo shan sano.

- 3. ሀሰተኛ ደረሰኞችን ለመስራት፣ ለማዘጋጀት ወይም ለማተም የሚያገለግል ማሽን፣ መሳሪያ፣ ወይም ሶፍትዌር የያዘ፣ የሸጠ፣ ያከራየ፣ ወይም በሌላ መንገድ ያቀረበ ማንኛውም ሰው ብር 200,000.00 የገንዘብ ቅጣት እና ከአስር ዓመት እስከ አስራ አምስት ዓመት በሚደረስ ጽኑ እስራት ይቀጣል።
- 4. በዚህ አንቀጽ ንዑስ አንቀጽ (3) መሠረት ማሽኑን፣ መሳሪያውን፣ ሶፍትዌሩን ወይም የወንጀሉን ፍሬ ለመውረስ የሚወሰድን እርምጃ አያስቀርም።
- 5. ሀሰተኛ ደረሰኞችን የያዘ፣ ያስቀመጠ፣ ለሽያጭ ያመቻቸ፣ ወይም ሀሰተኛ ደረሰኞች ጥቅም ላይ እንዲውሉ ያደረገ ሰው ከሶስት ዓመት እስከ አምስት ዓመት በሚደረስ ጽኑ እስራት ይቀጣል።

119. **ከደረሰኝ ጋር የተገናኙ ጠቅላላ ወንጀሎች**

- 1. ማንኛውም ደረሰኝ የመስጠት ግዴታ ያለበት ታክስ ከፋይ ያለደረሰኝ ግብይት ያከናወነ እንደሆነ ከብር 25፣000 እስከ ብር 50.000 የገንዘብ መቀጫ እና ከሦስት እስከ አምስት ዓመት በሚደርስ ጽኑ እሥራት ይቀጣል።
- 2. በአንድ ግብይት በተሰጡ ተመሳሳይ የደረሰኝ ኮፒዎች ላይ የተለያዩ ዋጋዎችን በመመዘገብ የሽያጭ ዋጋን ያሳነሰ ማንኛውም ሰው ብር ፻፲ (አንድ መቶ ሺ ብር) እና ከአምስት ዓመት እስከ ሰባት ዓመት በሚደርስ ጽኑ እሥራት ይቀጣል።
- 3. የሽያጩ ትክክለኛ ዋጋ ከብር 100,000 የሚበልጥ ከሆነ በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት የሚጣለው ቅጣት በደረሰኞቹ ላይ ከተመለከቱት ከፍተኛው የገንዘብ መጠን እና ከአስርሰባት ዓመት እስከ አስር ዓመት የሚደርስ ጽኑ እሥራት ይቀጣል።

- 3. A person who possesses, sells, leases, or otherwise supplies a machine, equipment, or software that is used in making, preparing, or printing fraudulent invoices shall be punishable with a fine of birr 200,000 and rigorous imprisonment for a term of ten to fifteen years.
- 4. Conviction for an offence under sub-article (3) of this Article shall not prejudice any action that may be taken under any law for the confiscation of the machine, equipment, or software, and of the proceeds of the crime.
- 5. A person who possesses, keeps, facilitates, or arranges the sale, or commissions the use of fraudulent invoices shall be guilty of an offence punishable by rigorous imprisonment for a term of three to five years.

119. **General Offences Relating to Invoices**

- 1. Any tax payer with an obligation to issue a tax invoice, carrying out transaction without tax invoice shall be punishable with a fine of birr 25,000 (Twenty-five Thousand Birr) to 50,000 (Fifty Thousand Birr) and rigorous imprisonment for a term of three to five years.
- 2. A person who understates a sales price by entering different amounts of the price in identical copies of the invoice for a single transaction shall be punishable with a fine of birr 100,000 (One Hundred Thousand Birr) and rigorous imprisonment for a term of seven to ten years.
- 3. If the actual price of the sale is greater than birr 100,000 (One Hundred Thousand Birr) the sanction under sub- article (1) of this Article shall be a fine equal to the highest of the prices specified on the invoices and rigorous imprisonment for term of ten to fifteen years.

- 4. Qofka qaata resiidh iyadoo waxkala iibsi aanu dhicin waxaa la saari ganaax lacageed oo aan ka yareyn 100,000 Birr kana badnayn 200,000 Birr iyo xadhig culus oo aan ka yareyn todoba sano kana badnayn toban sano.
- 5. Hadii resiindhada qodob hoosaadka (4) ee qodobkani la xidhiidho wadarta iibka kasoo gashay cashuurbixiyuhu ay ka badan tahay 200,000 birr, ganaaxa loo saarayo hab waafaqsan qodob hoosaadkan waxa uu ku sar go'naan dakhliga iibkaas kasoo galay iyo xadhig culus oo ugu yaraan toban sano ah ugu badnaana toban iyo shan sano.
- 6. Qofka isagoon ogolaansho ka haysan Xafiiska Dakhliga soo daabacda resiindhada Cashuurta waxaa la saari ganaax lacageed oo aan ka yareyn 300,000 Birr kana badnayn 500,000 Birr iyo xadhig culus oo aan la yareyn laba sano kana badnayn shan sano.
- 7. Qofka lagu helo marlabaad inuu ku kacay falka lagu xeeriyay qodob hoosaadka (6) ee Qodobkan waxaa lagala wareegi mishiinka iyo qalabka daabacaada uu u isticmaalo waxaan alagala noqon shatiga ganacsi.

120^{aad} **Codsashada Cashuur celin sharci daro ah**

- 1. Cashuurbixiyaha soo dhaweysta codsi uu ku dalbanayo in dib loogu celiyo cashuur dheeri ah oo uu shubay isagoo resiidho been abuur ah ama hab kale oo lamid ah isticmaalaya si uu u khiyaameeyo Xafiiska Dakhliga waxaa la saari ganaax lacageed oo 50,000 Birr ah iyo xadhig culus oo aan ka yareyn shan sano kana badnayn todoba sano.
- 2. Qofka lagu xukumoo Faldambiyeedka lagu xeeriyay qodob hoosaadka (1) ee Qodonkani kama reebayso in uu qofku bixiyo lacagta si sharci darri ah loogu celiyay hab waafaqsan qodobka 50aad ee Bayaankan.

- 4. ግብይት ሳይፈጸም ደረሰኝ የሰጠ ወይም የተቀበለ ሰው ከብር 100,000 እስከ ብር 200,000 በሚደርስ የገንዘብ ቅጣት እና ከሰባት ዓመት እስከ አስር ዓመት በሚደርስ ጽኑ እሥራት ይቀጣል።
- 5. በዚህ አንቀጽ ንዑስ አንቀጽ (4) የተመለከተው ደረሰኝ ከብር 200,000 የሚበልጥ የገንዘብ መጠን የያዘ እንደሆነ በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት የሚጣለው ቅጣት በደረሰኙ ከተገለጸው የገንዘብ መጠን ጋር እኩል በሆነ የገንዘብ ቅጣት እና ከአስር ዓመት እስከ አስራ አምስት ዓመት የሚደረስ ጽኑ እሥራት ይቀጣል።
- 6. ቢሮው ሳይፈቅድለት የታክስ ደረሰኝ ያተመ ሰው ከብር 300,000 እስከ ብር 500,000 በሚደርስ የገንዘብ ቅጣት እና ከሁለት ዓመት እስከ አምስት ዓመት በሚደርስ ጽኑ እሥራት ይቀጣል።
- 7. በዚህ አንቀጽ ንዑስ አንቀጽ (6) መሠረት ጥፋተኛ የተባለ ሰው ወንጀሉን ለሁለተኛ ጊዜ ፈጽሞ ጥፋተኛ መሆኑ ከተረጋገጠ የህትመት መሣሪያው እና የማተሚያ ድርጅቱ ይወረሳል፤ የንግድ ፈቃዱም ይሰረዛል።

120. **ሕገ-ወጥ የሆነ ተመላሽን መጠየቅ**

- 1. ቢሮውን ለማጭበርበር በማሰብ ተመላሽ ወይም ማካካሻ የጠየቀ ሰው ብር 50,000 እና ከአምስት ዓመት እስከ ሰባት ዓመት በሚደርስ ጽኑ እሥራት ይቀጣል።
- 2. በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት የሚጣለው ቅጣት፣ ታክስ ከፋዩ በዚህ አዋጅ አንቀጽ 50 መሠረት ተመላሽ የተደረገለትን ታክስ መልሶ ከመክፈል ግዴታ ነጻ ሊያደርገው አይችልም።

- 4. A person who provides or accepts an invoice for which there is no transaction shall be punishable with a fine of birr 100,000 (One Hundred Thousand Birr) to 200,000 (Two Hundred Thousand Birr) and rigorous imprisonment for a term of seven to ten years.
- 5. If the invoice to which sub-article (4) of this Article applies is for an amount in excess of birr 200,000 (Two Hundred Thousand Birr) the sanction under sub-article (1) of this Article shall be a fine equal to the amount stated on the invoice and rigorous imprisonment for a term of ten to fifteen years.
- 6. Whosoever without authorization from the Bureau prints tax invoices shall be punishable with a fine of birr 300,000 (Three Hundred Thousand Birr) to birr 500,000 (Five Hundred Thousand Birr) and with rigorous imprisonment from two to five years.
- 7. A person found guilty and convicted under sub-article (6) of this Article for the second time, shall forfeit his printing machine and/or his business and his business license shall be cancelled.

120. **Claiming Unlawful Refunds**

- 1. A taxpayer who claims a refund or tax credit with intent to defraud the Bureau using a falsified receipt or by employing any other similar method, shall be punishable with a fine of birr 50,000 (Fifty Thousand Birr) and rigorous imprisonment for a term of five to seven years.
- 2. Conviction for an offence under sub-article (1) of this Article shall not relieve the taxpayer from the obligation to repay the refund under Article 50.

121^{aad} **Faldambiyeedyada la xidhiidha cashuurta VAT-ka**

- 1. Qofka siiya macmiil resiidh aan ahayn midka ku diiwaangashan cashuurta VAT-ka waxaa la saari ganaax lacageed oo 200,000 Birr ah iyo xadhig culus oo aan ka yareyn todoba sano kana badnayn toban sano.
- 2. Qofka diiwaangashan:
 - b) Kaasi oo diida inuu bixiyo daynta cashuurta ama shubista cashuurta hab waaafaqsan bayaanka Cashuurta VAT-ka; ama
 - t) Kaasi oo sameeya daynta cashuurta ama shubista cashuurta hab aan waaafaqsanayn bayaanka Cashuurta VAT-ka;

Waxaa la saari ganaax lacageed oo 10,000 Birr ah ama xadhig fudud oo hal sano ah ama waala iskugu dari.

122^{aad} **Faldambiyeedyada la xidhiidha Cashuurta Stamp duty**

- 1. Qofkasta oo:
 - b) Fuliya ama saxeexa (hadii aany ahayn marag) dhokumenti ay ahayd in laga bixiyo cashuurta stamp duty-ga hase ahaatee aan wax cashuur ah la bixinin; ama
 - t) Qariya ujeedada rasmiga ah ee dhokumentiga isagoo uga danleh inuu la baxsado cashuurta stamp duty-ga waxaa la saari ganaax lacageed oo aan ka yareyn 25,000 Birr kana badnayn 50,000 Birr ama xadhig culus oo aan ka yareyn sadex sano kana badnayn shan sano ama waa la iskugu dari.
- 2. Qofkasta oo:
 - b) oo loo ogolaaday inuu iibiyo waraaqaha loo isticmaalo cashuurta stam duty-ga kaasi oo ku xadgudba Bayaanka cashuurta stamp duty-ga ama xeernidaameedyadiisa; ama

121. **ከተጨማሪ እሴት ታክስ ጋር የተያያዙ ወንጀሎች**

- 1. ለተጨማሪ እሴት ታክስ ሳይመዘገብ የታክስ ደረሰኝ የሰጠ ሰው ብር 200፣000 የገንዘብ ቅጣት እና ከሰባት ዓመት እስከ አስር ዓመት በሚደርስ ጽኑ እሥራት ይቀጣል።
- 2. ለተጨማሪ እሴት ታክስ የተመዘገበ ማንኛውም ሰው፦
 - ሀ) በተጨማሪ እሴት ታክስ አዋጅ መሠረት የታክስ ደብዳቤ ወይም ክሬዲት ማስታወሻ ለመስጠት ፈቃደኛ ካልሆነ፤ ወይም
 - ለ) በተጨማሪ እሴት ታክስ አዋጅ ከተፈቀደው ውጪ የታክስ ደብዳቤ ወይም ክሬዲት ማስታወሻ የሰጠ እንደሆነ፤

ብር 10,000 የገንዘብ ቅጣት እና በአንድ ዓመት ቀላል እሥራት ይቀጣል።

122. **ከቴምብር ቀረጥ ጋር የተያያዙ ወንጀሎች**

- 1. ማንኛውም ሰው፦
 - ሀ) በምስክርነት ካልሆነ በስተቀር የቴምብር ቀረጥ ሊከፈልበት ሲገባ የቴምብር ቀረጥ ያልተከፈለበትን ሰነድ የፈረመ፤ ወይም
 - ለ) የቴምብር ቀረጥ ላለመክፈል በማሰብ የአንድን ሰነድ ትክክለኛ ባህሪይ የደበቀ እንደሆነ፤ ክብር 25,000 እስከ ብር 50,000 በሚደርስ የገንዘብ ቅጣት ወይም ከሦስት ዓመት እስከ አምስት ዓመት በሚደርስ ጽኑ እሥራት ይቀጣል።
- 2. ማንኛውም ሰው፦
 - ሀ) ቴምብሮችን ወይም ቴምብር የተመታባቸውን ሰነዶች ለመሸጥ የተፈቀደለት ሆኖ የቴምብር ቀረጥ አዋጁን ወይም ደንቡን የተላለፈ እንደሆነ፤ ወይም

121. **Value Added Tax Offences**

- 1. A person who has provided a tax invoice without being registered for value added tax shall be punishable with a fine of birr 200,000 (Two Hundred Thousand Birr) and rigorous imprisonment for a term of seven to ten years.
- 2. A registered person who:
 - a) refuses to provide a tax debit note or tax credit note as required under the VAT Proclamation; or
 - b) provides a tax debit note or tax credit note otherwise than as allowed under the VAT Proclamation shall be punishable with a fine of birr 10,000 or simple imprisonment for a term of one year, or both.

122. **Stamp Duty Offences**

- 1 A person who:
 - a) executes or signs (other than as a witness) a document subject to stamp duty on which no stamp duty is paid; or
 - b) disguises or hides the true nature of a document with the intention of not paying stamp duty or paying a lower amount of stamp duty, shall be punishable with a fine of birr 25,000 to birr 50,000 or rigorous imprisonment for a term of three to five years, or both.
- 2 A person who:
 - a) being authorized to sell stamps or stamped papers violates the Stamp Duty Proclamation or Regulations; or

t) Iibiya ama isku daya inuu iibiyo waraaqaha loo isticmaalo cashuurta stam duty-ga isagoon wax fasax ah ka haysan waxaa la saari ganaax lacageed oo aan ka yareyn 5,000 Birr kana badnayn 25,000 Birr ama xadhig culus oo aan ka yareyn sadex sano kana badnayn shan sano ama labadaba.

123^{aad} Dambiyada la xidhiida ka Qaadista Cashuurta

1. Qofka gacanta ku dhiga hanti uu leeyahay cashuurbixiye, kaasi oo ku guuldareysta inuu guto waajibaadka lagu saaray Sharciyada Cashuurta waxaa la saari ganaax lacageed oo 5,000 Birr ah iyo xadhig fudud oo aan ka badnayn hal sano.
2. Qofkasta, oo marka lasoo gaadhsiiyo amarka Qabashada ee lagu xeeriyay Qodobka 41^{aad} ee bayaankan, kaasi oo;
 - b) Iibiya, wax ku bedesha ama cid kale ku wareejiya hantidaas; ama
 - t) Qariya, burburiya, wax kale ku dara ama si kale dhibaato usoo gaadhsiiya hantida amarkaas lagu xusay; ama
 - j) Burburiya, Qariya, Meesha ka qaada, Buriya ama tirtida dhokumentiyada la xidhiidha hantidaas waxaa uu u qoolanyahay xadhig fudud oo aan ka yareyn laba sano kana badnayn sadex sano.
3. Iyadoo ay sideeda tahay arrimana lagu xeeriyay Qodob hoosaadka (5) ee Qodobkan, qofka ku guuldareysta inuu bixiyo wadarta lagu xeeriyay amarka Garnishee-ga ee uu soo saaray Xafiisku waxaa uu u qoolanyahay xadhig fudud oo aan ka yareyn laba sano kana badnayn sadex sano.
4. Qofka Xafiiska Dakhliga soo gaadhsiiya Ogeysiin hab waafaqsan Qodobka 43 (5) ee Bayaankan, waxaa laga soo qaadi inuu u hogaansamay amarka Garnishee-ga ilaa inta uu Xafiisku qoraal ku cadeynayo inuu buriyay, bedeshay ama ku diiday qoraalka qofka ay usoo saarayso hab waafaqsan qodobka 43 (5) ee Bayaankan.

ለ) ቴምብሮችን ወይም ቴምብር የተመታባቸውን ሰነዶች ሳይፈቀድለት የሸጠ ወይም ለሽያጭ ያቀረበ እንደሆነ፤

ከብር 5,000 እስከ ብር 25,000 በሚደርስ የገንዘብ ቅጣት እና ከሦስት ዓመት እስከ አምስት ዓመታት በሚደርስ ጽኑ እሥራት ይቀጣል።

123. ታክስን ለማስከፈል ከሚወሰድ እርምጃ ጋር የተያያዙ ወንጀሎች

1. ማንኛውም የታክስ ከፋይ ንብረት ተረካቢ በታክስ ሕጎች በተደነገገው መሠረት የተጣለበትን ግዴታ ሳይፈፅም የቀረ እንደሆነ በብር 5,000 የገንዘብ ቅጣት እና በአንድ ዓመት ቀላል እሥራት ይቀጣል።
2. በዚህ አዋጅ አንቀጽ 41 መሠረት የንብረት መያዝ ትዕዛዝ የደረሰው ሰው፦
 - ሀ) ትዕዛዙ የተላለፈበትን ንብረት የሸጠ፣ የለወጠ፣ ወይም በሌላ መንገድ ያስተላለፈ እንደሆነ፤
 - ለ) ትዕዛዙ የተላለፈበትን ንብረት የደበቀ፣ የሰበረ፣ ያበላሸ ወይም የጎዳ እንደሆነ፤ ወይም
 - ሐ) ትዕዛዙ የተላለፈበትን ንብረት የሚመለከት ማናቸውንም ሰነድ ያወደመ፣ የደበቀ፣ ያስወገደ፣ የጎዳ፣ የለወጠ፣ የሰረዘ፣ የደለዘ ወይም ያጠፋ እንደሆነ፤ ከሁለት ዓመት እስከ ሦስት ዓመት በሚደርስ ቀላል እሥራት ይቀጣል።
3. የዚህ አንቀጽ ንዑስ አንቀጽ (5) እንደተጠበቀ ሆኖ፣ ለሶስተኛ ወገን በሚሰጥ የገንዘብ ክፍያ ትዕዛዝ መሠረት የተጠየቀውን ገንዘብ ለቢሮው ያልከፈለ ማንኛውም ሰው ከሁለት ዓመት እስከ ሦስት ዓመት በሚደርስ ቀላል እሥራት ይቀጣል።
4. በዚህ አዋጅ አንቀጽ 43 (5) መሠረት ትዕዛዙን መፈጸም እንደማይችል ለቢሮው ካሳወቀ፣ ቢሮው የሰጠውን ትዕዛዝ በዚህ አዋጅ አንቀጽ 43 (5) መሠረት መሻሩን ወይም ማሻሻሉን ወይም ትዕዛዙ የደረሰው ሰው ያቀረበውን ማስታወቂያ ውድቅ ማድረጉን እስካ ላስታወቀው ድረስ ለሶስተኛ ወገን የሚሰጥ የገንዘብ ክፍያ ትዕዛዝ የተሰጠው ሰው ትዕዛዙን እንደፈጸመ ይቆጠራል።

b). sells or offers for sale stamps or stamped papers without authorization, shall be punishable with a fine of birr 5,000 to birr 25,000 or rigorous imprisonment for a term of three to five years, or both.

123. Offences Relating to Recovery of Tax

1. A receiver entrusted with the property of a tax payer failing to discharge his obligation under any tax law shall be punishable with a fine of birr 5,000 (Five Thousand Birr) and with simple imprisonment one year.
2. A person who, after receipt of a seizure order under Article 41:
 - a) sells, exchanges, or otherwise disposes of the property that is the subject of the order;
 - b) hides, breaks, spoils, or damages the property that is the subject of the order; or
 - c) destroys, hides, removes, damages, changes, cancels, or deletes any documents relating to the property the subject of the order; shall be punishable with simple imprisonment from two to three years.
3. Subject to sub-article (5) of this Article, a person who fails to pay the amount specified in a garnishee order to the Bureau shall be punishable with simple imprisonment from two to three years.
4. A person who notifies the Bureau under Article 43 (5) of this Proclamation is treated as being in compliance with a garnishee order served on the person until the Bureau serves the person with a notice cancelling or amending the garnishee order or rejecting the person's notice under Article 43 (5) of this Proclamation.

- 5. Qofka lagu xukumo Faldambiyeedka lagu xeeriyay qodob hoosaadka (3) ee Qodonkani kama reebayso in uu qofku bixiyo lacagta lagu xeeriyay amarka Garnishee-ga.
- 6. Qofka isku daya inuu dalka ka baxo isagoo iska dhaga marinaya amarka waxaakalda ee ka horistaagaya inuu dalka ka baxo waxa uu u qoolanyahay xadhig fudud oo aan ka yareyn laba sano kana badnayn sadex sano.
- 7. Hay'adda ka shaqeysa Lacagta ee ku guuldareysata inay u hogaansanto amarka loo soo saaro hab waafaqsan qodobka 42aad ee Bayaankan waxaa la saari ganaax lamid ah cashuurta Xafiiska Dakhliga laga luntay sabab la xidhiidha waajibaad gudasho la'aanta hay'adaas.
- 8. Hadii Faldambiyeedka lagu xeeriyay Qodob hoosaadka (7) ee qodobkan la galo sabab la xidhiidha ogaanshaha ama taxadar darada maareeyaha hay'aadda maaliyadeed, maareeyuhu waxa uu u qoolanyahay xadhig fudud oo aan ka yareyn laba sano kana badnayn sadex sano.
- 9. Qofka isagoon Xafiiska Dakhliga ogolaansho ka helin, fura ama ka gooya Amarka xayiraada ee lagu dhejiyay ganacsigiisa hab waafaqsan qodobka 45aad ee bayaankan waxa uu u qoolanyahay xadhig fudud oo aan ka yareyn laba sano kana badnayn sadex sano.

124^{aad} **Ka Baxsashada Cashuurta**

- 1. Qofkas isagoo ujeedadiisu tahay inuu ka baxsado bixinta Cashuurta ama qariyo Dakhligiisa dhabta ah ama soo dhaweeyo Qaansheegta Cashuurta waqtiga looga baahnaa waxaa la saaro Ganaax lacageed oo aan ka yareyn 100,000 Birr kana badnayn 200,000 Birr iyo xadhig culus oo aan ka yareyn sadex sano kana badnayn shan sano.

- 5. ማንኛውም ሰው በዚህ አንቀጽ ንዑስ አንቀጽ (3) መሠረት ጥፋተኛ ሆኖ መገኘቱ በደረሰው ለሶስተኛ ወገን የሚሰጥ የገንዘብ ክፍያ ትዕዛዝ የተጠየቀውን ገንዘብ የመክፈል ግዴታውን አያስቀርም።
- 6. ከሃገር የመውጣት ክልከላ ትዕዛዝን በመጣስ ከኢትዮጵያ የወጣ ወይም ለመውጣት የሞከረ ማንኛውም ሰው ከሁለት ዓመት አስከሬን ሦስት ዓመት በሚደርስ ቀላል እሥራት ይቀጣል።
- 7. በዚህ አዋጅ አንቀጽ 42 መሠረት የተላለፈን ትዕዛዝ ያላከበረ ማንኛውም የፋይናንስ ተቋም በዚህ ምክንያት ባቢሮው ሳይሰበስበው በቀረው የገንዘብ ልክ የገንዘብ መቀጮ ይቀጣል።
- 8. በዚህ አንቀጽ ንዑስ አንቀጽ (7) የተመለከተው ወንጀል የተፈጸመው የፋይናንስ ተቋም ሥራ አስኪያጅ እያወቀ ወይም በቸልተኝነቱ ምክንያት የሆነ እንደሆነ ሥራ አስኪያጁ ከሁለት ዓመት እስከ ሦስት ዓመት በሚደርስ ቀላል እሥራት ይቀጣል።
- 9. ከቢሮው ፈቃድ ሳይገኝ በዚህ አዋጅ አንቀጽ 45 መሠረት የእሽግ ትዕዛዝ የተላለፈበትን የንግድ ሥፍራ ወይም ቦታ እሽግ የከፈተ ወይም ያስወገደ ሰው ከሁለት ዓመት እስከ ሦስት ዓመት በሚደርስ ቀላል እሥራት ይቀጣል።

124. **ታክስን ስለመሰወር**

- 1. ማንኛውም ሰው ታክስን ለመሰወር በማሰብ ገቢውን የደበቀ፣ የታክስ ማስታወቂያውን ያላቀረበ ወይም ታክሱን ያልከፈለ እንደሆነ ከብር 100,000 እስከ ብር 200,000 በሚደርስ የገንዘብ ቅጣት እና ከሦስት ዓመት እስከ አምስት ዓመት በሚደርስ ጽኑ እሥራት ይቀጣል።

- 5. The conviction of a person for an offence under sub- article (3) of this Article shall not relieve the person of liability to pay the amount required to be paid under the garnishee order.
- 6. A person who attempts to depart from Ethiopia in contravention of a departure prohibition order shall be punishable with simple imprisonment from two to three years.
- 7. A financial institution that fails to comply with order issued under Article 42 of this Proclamation shall be punishable by a fine equal to the tax that the Bureau failed to collect as a result of the failure.
- 8. If an offence under sub-article (7) of this Article was committed with the knowledge or as a result of negligence of the manager of the financial institution, the manager shall be punishable with simple imprisonment from two to three years.
- 9. A person who, without the permission of the Bureau , opens or removes the seal of premises that are the subject of a closure order under Article 45 shall be punishable with simple imprisonment from two to three years.

124. **Tax Evasion**

- 1. Whosoever, with the intention to evade tax, conceals his income or fails to file a tax declaration or pay tax by the due date shall be punishable with a fine of birr 100,000 (One Hundred Thousand Birr) to 200,000 (Two Hundred Thousand Birr) and rigorous imprisonment for a term of three to five years.

2. Lacagtaasi u shubo Xafiiska isagoo ujeedadiisu tahay inuu la baxsado cashuurta waxa uu u qoolanyahay xadhig culus oo aan ka yareyn sadex sano kana badnayn shan sano.

125^{aad} **Hor istaagida Fulinta sharciyada Cashuurta**

- 1. Qofka isku daya inuu horistaago Sarkaalka Cashuurta oo ku guda jira fulinta waajibaadyadiisa shaqo hab waafaqsan Sharciyada cashuurta ee dhaqangalka ah waxa uu u qoolanyahay xadhig fudud oo aan ka yareyn hal sano kana badnayn sadex sano.
- 2. Qofka hor istaaga ama isku daya inuu hor istaago fulinta sharciyada maamulka cashuurta waxaa uu u qoolanyahay ganaax lacageed oo aan ka yareyn 10,000 Birr ama xadhig culus oo aan ka yareyn sadex sano kana badnayn shan sano ama isku darkooda.
- 3. Ujeedada Qodobkan, talaabooyinka soo socda iyo waxyaabaha lamidka ah waxaa loo qaadan is hortaag:
 - b) Diidmada in loo hogaansamo codsiga Xafiiska Dakhliga ee baadhista dhokumentiyada ama warbixinada ama xogkasta oo la xidhiidha cashuurta cashuurbixiyaha oo ay ku jirto inuu diido inuu u hogaansamo ogeysiinta loo soo gaadhsiiyo hab waafaqsan qodobka 65^{aad} ee Bayaankan.
 - t) in loo hogaansami waayo ogeysiinta loo soo gaadhsiiyo xubinka hab waafaqsan qodobka 65^{aad} ama cadeyn soo dhaweeyo;
 - j) in laga hor istaago Madaxa Xafiiska ama sarkaalka cashuurta ee uu ogolaanshaha gaarka ah siiyay Madaxa Xafiiska inuu galo xarunta hab waafaqsan qodonka 66^{aad} ee Bayaankan.
 - x) inuu diido inuu bixiyo caawin macquul ah hab waafaqsan qodobka 66(4) ee Bayaankan.
 - Kh) inuu sameeyo Rabshad Xafiiska Dakhliga dhexdeeda ama kahor istaago shaqaalaha Xafiiska Dakhliga inuu wajibaadyadiisa guto.

2. ከተከፋይ ሂግብ ላይ ታክስን ቀንሶ ገቢ የማድረግ ኃላፊነት የተጣለበት ሰው ታክስን ለመሰጠት በማሰብ ቀንሶ የያዘውን ታክስ ለቢሮው ያላስተላለፈ ከሆነ ከሦስት ዓመት እስከ አምስት ዓመት በሚደርስ ጽኑ እሥራት ይቀጣል።

125. **የታክስ ሕጎችን አስተዳደር ስለማድናቀፍ**

- 1. በታክስ ሕጉ መሠረት ግዴታውን እየተወጣ ያለን የታክስ ሠራተኛ ያደናቀፈ ወይም ለማድናቀፍ የሞከረ ማንኛውም ሰው ከአንድ ዓመት እስከ ሦስት ዓመት በሚደርስ ጽኑ እሥራት ይቀጣል።
- 2. የታክስ ሕግ አስተዳደርን ያደናቀፈ ወይም ለማድናቀፍ የሞከረ ማንኛውም ሰው ከብር 10,000 በማያንስ የገንዘብ ቅጣት ወይም ከሶስት ዓመት እስከ አምስት ዓመት በሚደርስ ጽኑ እስራት ይቀጣል።
- 3. ለዚህ አንቀጽ ዓላማ የሚከተሉት እና ሌሎች ተመሳሳይ ድርጊቶች የማድናቀፍ ተግባራት ተደርገው ይወሰዳሉ፡-
 - ሀ) በዚህ አዋጅ አንቀጽ 65 መሠረት በሚሰጥ ማስታወቂያ መሠረት አለመፈጸምን ጨምሮ፣ ሰነዶችን ለመመርመር ከቢሮው የሚቀርብ ጥያቄን አለመቀበል ወይም ሪፖርቶችን ወይም የታክስ ክፋዮችን የታክስ ጉዳዮች የሚመለከት መረጃን ለማቅረብ ፈቃደኛ አለመሆን፣
 - ለ) በዚህ አዋጅ አንቀጽ 65 መሠረት ቀርቦ ማስረጃ እንዲሰጥ በተሰጠው ማስታወቂያ መሠረት አለመፈጸም፣
 - ሐ) በዚህ አዋጅ አንቀጽ 66 መሠረት የቢሮው ኃላፊ ወይም እራሱን የወከለውን የታክስ ሠራተኛ ማንኛውንም መረጃ ወይም ማስረጃ ለማግኘት ያላቸውን መብት እንዳይጠቀሙ መከለስ፤
 - መ) በዚህ አዋጅ አንቀጽ 66(4) መሠረት አስፈላጊውን እርዳታ ለመስጠት ወይም መገልገያ ለማቅረብ ፈቃደኛ አለመሆን፣
 - ሠ) በቢሮው ውስጥ ሁከት መፍጠር ወይም የታክስ ሠራተኞች ግዴታቸውን እንዳይወጡ ማድናቀፍ።

2. A withholding agent who withholds tax from a payment but fails to pay the withheld tax to the Bureau by the due date with the intention to evade tax shall be punishable by rigorous imprisonment for a term of three to five years.

125. **Obstruction of Administration of Tax Laws**

- 1. A person who attempts to obstruct a tax officer in the performance of duties under a tax law shall be punishable with simple imprisonment for a term of one to three years.
- 2. A person who obstructs or attempts to obstruct the administration of a tax law shall be punishable with a fine of not less than birr 10,000 (Ten Thousand Birr) and rigorous imprisonment for a term of three to five years.
- 3. In this Article, the following and other similar actions constitute obstruction:
 - a) refusing to comply with a request of the Bureau for inspection of documents, or the provision of reports or information relating to the tax affairs of a taxpayer, including a refusal to comply with a notice served on the person under Article 65 of this Proclamation;
 - b) non-compliance with a notice served on the person under Article 65 of this Proclamation requiring the person to attend and give evidence;
 - c) preventing the Director General or an authorized officer from exercising the right of access under Article 66 of this Proclamation;
 - d) refusing to provide reasonable assistance or facilities as required under Article 66 (4);
 - e) Provoking a disturbance in an office of the Bureau or impeding an employee of the Bureau from performing their duties of employment.

126^{aad} **Ururinta cashuur aan Sharciga Waafaqsanayn**

Qofkasta oo isku daya inuu qaado Cashuur aanu sharcigu ogolaanin, ama isku daya inuu cashuur ururiyo waxaa la saari ganaax lacageed oo aan ka yareyn 50,000 Birr kana badnayn 75,000 Birr iyo xadhig culus oo aan ka yareyn shan sano kana badnayn todoba sano.

127^{aad} **Gacansiinta Faldambiyeedvada Cashuurta**

Qofkasta oo caawiya, gacansiya, Dhiirigeliya ama kula shiraakooba cidkale in la galo faldambiyeedyada loogu aqoonsaday sharciyada cashuurta inay yihiin “Dambiihaha ugu wayn” waxaa la saari ciqaab kamid ah ciqaabta la saaray dambiihaha weyn.

128^{aad} **Faldambiyeedvada la xidhiidha Komishinka Rafcaanka Cashuurta**

1. Qofkasta oo:
 - b) Aflagaado u gaysta xubin ka mid ah Komishinka isagoo ku guda jira fulinta awoodaha iyo waajibaadyada sharcigu siiyay; ama
 - t) rabsha dhageysi oo komishinku waday hab waafaqsan sharciga;
 - j) rabshad ka bilaaba ama ka qayb qaata rabshad laga sameeyay meel u dhaw fadhiga Komishinka; ama
 - x) si kale u horistaaga shaqooyinka komishinka waxaa la saari ganaax aan ka yareyn 500 Birr kana badnayn 3,000 Birr ama xadhig fudud oo aan ka yareyn lix bilood kana badnayn laba sanadood.
2. Qofkasta oo:
 - b) isagoon haysan cudurdaar macquul ah, iska diida inuu u hogaansamo yeedhista komishinka ama inuu soo dhaweeyo dhokumentiyoo ama xog kale; ama
 - t) isagoon haysan cudurdaar macquul ah iska diida inuu dhaarto ama ku guuldareysta inuu maraga ka hor furo komishinka; ama

126. **ስልጣን ሳይኖር ታክስ መሰብሰብ**

በማንኛውም የታክስ ሕግ ታክስ እንዲሰበሰብ ሥልጣን ያልተሰጠው ማንኛውም ሰው ማንኛውንም ታክስ ወይም ሌላ ክፍያ ታክስ ነው በማለት የሰበሰበ ወይም ለመሰብሰብ የሞከረ እንደሆነ ከብር 50,000 እስከ ብር 75,000 በሚደርስ የገንዘብ ቅጣት እና ከአምስት ዓመት እስከ ሰባት ዓመት በሚደርስ ጽኑ እስራት ይቀጣል።

127. **በታክስ ወንጀል መርዳት ወይም ማበረታታት**

አንድ ሰው በታክስ ሕግ መሠረት የተደነገገን የታክስ ወንጀል (“ዋና ወንጀል” ተብሎ የሚታወቅ) ሌላ ሰው እንዲፈፀም የረዳ፣ ያበረታታ፣ ያዘገገ፣ ያነሳሳ ወይም የተመሳጠረ እንደሆነ በዋናው ወንጀል ላይ የተጣለውን ቅጣት ይቀጣል።

128. **ከታክስ ይግባኝ ኮሚሽን ጋር የተያያዙ ወንጀሎች**

1. ማንኛውም ሰው:
 - ሀ) በታክስ ይግባኝ ኮሚሽን አባልነቱ ጋሳፊነቱን በመፈጸም ላይ ያለን ሰው የሰደበ፣
 - ለ) ፈቃድ ሳይኖረው የኮሚሽኑን የሥራ ሂደት ያቋረጠ፣
 - ሐ) የኮሚሽኑን የሥራ ሂደት ለማወክ በማለብ በኮሚሽኑ ግቢ ውስጥ ወይም ኮሚሽኑ ባለበት አካባቢ ረብሻ የፈጠረ ወይም በረብሻው የተሳተፈ፣ ወይም
 - መ) በኮሚሽኑ መደፈር ተግባር የፈጸመ ከብር 500.00 እስከ ብር 3000.00 በሚደርስ የገንዘብ ቅጣት ወይም ከስድስት ወር እስከ ሁለት ዓመት በሚደርስ ቀላል እሥራት ይቀጣል።
2. ማንኛውም ሰው:
 - ሀ) በኮሚሽኑ ፊት እንዲቀርብ ወይም ለኮሚሽኑ ሰነድ እንዲያቀርብ ወይም መረጃ እንዲሰጥ መጥሪያ ሲደርሰው ያለበቁ ምክንያት በመጥሪያው መሠረት ያልፈጸመ፣
 - ለ) በኮሚሽኑ ፊት ያለምንም በቂ ምክንያት ቃለ-መሃላ ለመፈጸም ፈቃደኛ ያልሆነ፣

126. **Unauthorized Tax Collection**

A person not authorized to collect tax under the tax laws who collects or attempts to collect tax, or anything claimed by the person to be tax, shall be punishable with fine of birr 50,000 to 75,000 or rigorous imprisonment for a term of five to seven years.

127. **Aiding or Abetting a Tax Offence**

A person who aids, abets, assists, incites, or conspires with another person to commit an offence under a tax law (referred to as the “principal offence”) shall be punishable by the same sanction as imposed for the principal offence.

128. **Offences Relating to the Tax Appeal Commission**

1. A person who:
 - a). insults a member of the Commission in the exercise of his powers or functions as a member; or
 - b). interrupts a proceeding of the Commission without authorization; or
 - c). creates a disturbance, or takes part in creating a disturbance, in or near a place where the Commission is sitting with the intent of disrupting the proceedings of the Commission; or
 - d). Obstructs the function of the commission by whatever means; shall be punishable with a fine of birr 500 to 3,000 or simple imprisonment for a term of six months to two years.
2. A person who:
 - a) without reasonable excuse, refuses or fails to comply with a summons to appear before the Commission, or to produce any document or provide any information to the Commission;
 - b) without reasonable excuse, refuses to take an oath or fails to confirm to testify the truth before the Commission;

- j) isagoon haysan cudurdaar macquul ah, iska diida inuu ka jawaabo su'aalaha ay waydiiyaan komishinku waxaa la saari ganaax aan ka yareyn 300 Birr kana badnayn 3,000 Birr iyo xadhig fudud oo aan ka yareyn lix bilood kana badnayn laba sanadood.
- 3. Qofkasta oo si kas ah u siiya Komishinka cadeyn been ah ama marinhabaabin ah ugu soo gudbiyaa waxaa la saari ganaax lacageed oo 50,000 Birr ah iyo xadhig culus oo ugu yaraan sadex sano ah ugu badnaana shan sano.

129^{aad} **Faldambiyeedyada Wakiilada Cashuurta**

Qofkasta oo isagoo aan haysan Shatiga wakiilka cashuurta bixiya adeegyada wakiilka cashuurta isagoo ku xadgudbaya Qodobka 97^{aad} ee Bayaankan wuxuu u qoolanyahay xadhig fudud oo aan ka yareyn hal sano kana badnayn sadex sano.

130^{aad} **Faldambiyeedyada la xidhiidha Mishiinada Diiwaanka Iibka**

- 1. Qofkasta oo waajib ka saaranyahay inuu isticmaalo Mishiinada Diiwaanka iibka waxa uu galay Faldambiyeed hadii:
 - b) lagu helo inuu isticmaalayay Mishiinka Diiwaanka Iibka kaasi oo aanu diiwaangelin Xafiisku, waxaana uu u qoolanyahay xadhig adag oo aan ka yareyn sadex sano kana badnayn todoba sano;
 - t) hadii lagu helo inuu iib sameeyay isagoon isticmaalayn resiidhka Mishiinka Diiwaanka iibka hadii aanu mishiinku ka xumaanin ama aanay jirin sabab kale oo macquul ah, waxa uu u qoolanyahay xadhig adag oo aan ka yareyn laba sano kana badnayn shan sano;
 - j) hadii burbur ama waxka bedel ku sameeyo barta kaydinta xogta (fiscal memory) ee mishiinka ama uu isku dayo inuu burbur soo gaadhsiiyo waxa uu u qoolanyahay xadhig adag oo aan ka yareyn sadex sano kana badnayn shan sano;

ሐ) ኮሚሽኑ በሚያየው ጉዳይ ለቀረበለት ጥያቄ ያለበቂ ምክንያት መልስ ለመስጠት ፈቃደኛ ያልሆነ፤

ከብር 300 እስከ 3,000 በሚደርስ የገንዘብ ቅጣት እና ከስድስት ወር እስከ ሁለት ዓመት በሚደርስ ቀላል እሥራት ይቀጣል።

3. ማንኛውም ሰው ለኮሚሽኑ እያወቀ ሀሰተኛ ወይም አሳሳች ማስረጃ የሰጠ እንደሆነ ከብር 50,000 በማያንስ የገንዘብ ቅጣት እና ከሦስት እስከ አምስት ዓመት በሚደርስ ጽኑ እሥራት ይቀጣል።

129. **ቦታክስ ወኪሎች ስለሚፈጸም ወንጀል**

ማንኛውም ሰው የታክስ ወኪልነት ፈቃድ ሳይሰጠው የዚህን አዋጅ አንቀጽ ፺8 በመተላለፍ የታክስ ወኪልነት አገልግሎት የሰጠ እንደሆነ ከአንድ ዓመት እስከ ሦስት ዓመት በሚደርስ ቀላል እሥራት ይቀጣል።

130. **ከሽያጭ መመዘገቢያ መሳሪያዎች ጋር በተገናኘ የሚፈጸሙ ወንጀሎች**

- 1. ማንኛውም በሽያጭ መመዘገቢያ መሳሪያ የመጠቀም ግዴታ ያለበት ሰው፦
 - ሀ) በቢሮው ዕውቅና ያልተሰጠው ወይም ያልተመዘገበ የሽያጭ መመዘገቢያ መሳሪያ ከተጠቀመ ከሦስት ዓመት በማያንስ እና ከሰባት ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል፤
 - ለ). መሳሪያው በጥገና ላይ ባለበት ጊዜ ወይም በሌላ በቂ ምክንያት ካልሆነ በስተቀር በሽያጭ መመዘገቢያ መሳሪያ ከታተመ ደረሰኝ ውጪ ወይም ያለደረሰኝ ግብይት ካከናወነ፣ ከሁለት ዓመት በማያንስ እና ከአምስት ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል፤
 - ሐ) በሽያጭ መመዘገቢያ መሳሪያው የፊስካል ማስታወሻ ላይ ጉዳት ያደረሰ ወይም የፊስካል ማስታወሻ እንዲቀየር ያደረገ ወይም ጉዳት ለማድረስ ወይም ማስታወሻውን ለመቀየር ሙከራ ያደረገ ከሆነ፣ ከሦስት ዓመት በማያንስ እና ከአምስት ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል።

- c). Without reasonable excuse, refuses or fails to answer any question asked of the person during a proceeding before the Commission; shall be punishable with a fine of birr 300 to 3,000 and simple imprisonment for a term of six months to two years.
- 3. Whosoever, knowingly gives false or misleading evidence to the Commission, shall be punishable with a fine of not less than birr 50,000 and with rigorous imprisonment from three to five years.

129. **Offences by Tax Agents**

Whosoever, without having a license to act as a tax agent, provides tax agent's services in contravention of Article 97 of this Proclamation shall be punishable by simple imprisonment for a term of one to three years

130. **Offences Relating to Sales Register Machines**

- 1. Any person who has the obligation to use sales register machine commits an offence:
 - a) if found using a sales register machine not accredited or registered by the Bureau , shall be punished with rigorous imprisonment for a term of not less than three years and not more than seven years;
 - b) if he, except at the time the sales register machine is under repair, or other justifiable reason, carried out transactions without receipt or invoice or used any other receipt not generated by a sales register machine shall be punished with rigorous imprisonment for a term of not less than two years and not more than five years;
 - c) if caused damage or change to the fiscal memory of a sales register machine or attempts to cause damage or change to the fiscal memory shall be punished with rigorous imprisonment for a term of not less than three years and not more than five years.

- 2. Qofkasta oo loo diiwaangeliyay inuu iibiyo mishiinada diiwaanka iibka waxa uu galay faldambiyeed:
 - b) hadii uu iibiyo mishiinka diiwaanka iibka ama barnaamij aanu diiwaangelin Xafiisku waxaanu u qoolanyahay xadhig adag oo aan ka yareyn sadex sano kana badnayn shan sano;
 - t) hadii uu ku guuldareysto inuu Xafiiska Dakhliga ku wargeliyo waxka bedel lagu sameeyay mishiinada diiwaanka iibka ama uu geliyo xog aan sax ahayn ama uu ka tago inuu geliyo xogta lagu sheegay habraacii lasoo raaciyay mishiinka waxa uu u qoolanyahay xadhig adag oo aan ka yareyn sadex sano kana badnayn shan sano;
- 3. Qofkasta oo isaga oo aan haysan ogolaansho inuu iibiyo mishiinada diiwaanka iibka, iibiya mishiinadaas ama barnaamijyada mishiinadaas waxa uu u qoolanyahay xadhig adag oo aan ka yareyn shan sano kana badnayn todoba sano;
- 4. Xarunta Adeega ee shaqo gelisa shaqaale aanu ogolaansho ka haysan cida Iibisa Mishiinada diiwaanka iibka ama aanu diiwaangelin Xafiisku waxa uu u qoolanyahay ganaax lacageed oo dhan 50,000 Birr ama xadhig aan ka badnayn hal sano;
- 5. Shaqaale kasta oo ka shaqeeya xarunta adeega waxa uu galay faldambiyeed hadii iyada oo aanay ogayn xarunta adeegu uu kala furfuro, isku xidh-xido ama ka gooyo lingaxyada mishiinada ama uu qayb kamid ah bedelo mishiinka waxa uu u qoolanyahay ganaax lacageed oo dhan 10,000 Birr ito xadhig aan ka yareyn hal sano kana badnay sadex sano.
- 6. Sarkaalka Cashuurta ee isaga oo ku xadgudbaya xeerarka iyo sharciyada Mishiinada diiwaanka iibka;

- 2. ማንኛውም በሽያጭ መመዘገቢያ መሣሪያዎች ወይም ሶፍትዌር አቅራቢነት ዕውቅና እና ፈቃድ የተሰጠው ሰው፦
 - ሀ) በቢሮው ዕውቅና ያልተሰጠውን መሣሪያ ወይም ሶፍትዌር ለገበያ ካዋለ፣ ከሦስት ዓመት በማያንስ እና ከአምስት ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል፤
 - ለ) በሥራ ላይ ባሉ የሽያጭ መመዘገቢያ መሣሪያዎች ላይ የሚደረገውን ማናቸውንም ለውጥ ለቢሮው በቅድሚያ ካላስታወቀ ወይም በመሣሪያው የአጠቃቀም መመሪያ ውስጥ ትክክለኛ ያልሆነ መረጃ ካስገባ ወይም ትክክለኛውን መረጃ ከቀነሰ፣ ከሦስት ዓመት በማያንስ እና ከአምስት ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል፡፡
- 3. ማንኛውም ሰው የሽያጭ መመዘገቢያ መሣሪያ ወይም ሶፍትዌር አቅራቢነት ፈቃድ ሳይኖረው ማንኛውንም የሽያጭ መመዘገቢያ መሣሪያ ወይም ሶፍትዌር ለገበያ ያዋለ እንደሆነ ከአምስት ዓመት እስከ ሰባት ዓመት በሚደርስ ጽኑ እሥራት ይቀጣል፡፡
- 4. ማናቸውም የሽያጭ መመዘገቢያ መሣሪያዎች የአገል ግሎት ማዕከል አቅራቢው ዕውቅና ያልሰጠውን እና በቢሮው ያልተመዘገበ ሠራተኛ በሥራ ላይ አሰማርቶ ከተገኘ በብር 50,000 የገንዘብ ቅጣት ወይም ከአንድ ዓመት በማይበልጥ ቀላል እሥራት ይቀጣል፡፡
- 5. ማናቸውም የሽያጭ መመዘገቢያ መሣሪያዎች የአገል ግሎት ማዕከል ሠራተኛ የሽያጭ መመዘገቢያ መሣሪያን ያለአገልግሎት ማዕከሉ እና ባቢሮው ዕውቅና ከፈታታ ወይም ከገጣጠመ ወይም የሽያጭ መመዘገቢያ መሣሪያ ሳይበላሽ ሆን ብሎ እሽጉን ካነሳ ወይም አካሉን ከቀየረ ወይም እነዚህን የመሳሰሉ አድራጎቶች ከፈጸመ ከብር 10,000 በማይበልጥ የገንዘብ ቅጣት እና ከአንድ ዓመት በማያንስ እና ከሦስት ዓመት በማይበልጥ ቀላል እሥራት ይቀጣል፡፡
- 6. የታክስ ሠራተኛ የሽያጭ መመዘገቢያ መሣሪያዎች አጠቃቀም ደንብ እና መመሪያዎችን በመተላለፍ፦

- 2. Any person who is accredited and registered to supply sales register machines commits an offence:
 - a) if sold a software or a sales register machine not accredited by the Tax Bureau shall be punished with rigorous imprisonment for a term of not less than three years and not more than five years
 - b) if failed to notify the Bureau in advance any change made to the sales register machine in use, or if inserted incorrect information to or omitted the correct information from the manual that guides the use of sales register machine shall be punished with rigorous imprisonment for a term of not less than three years and not more than five years.
- 3. Whosoever, without having a license to supply sales register machine or software, distributes sales register machine or software shall be punishable with rigorous imprisonment from five to seven years.
- 4. Any sales register machine service centre deploying a service personnel that is not certified by the supplier and/or not registered by the Bureau, shall be punished with a fine of birr 50,000 or simple imprisonment for a term of not exceeding one year.
- 5. Any personnel of a sales register machine service center commits an offence if, without the knowledge of the service centre, dismantle or assemble a sales register machine, or if deliberately removed the seals on a sales register machine or changed parts of a sales register machine not reported to have any break down, or if committed any similar act and shall, upon conviction, be punished with a fine of not more than Birr 10,000 and simple imprisonment for a term of not less than one year and not more than three years.
- 6. Any tax officer who, in violation of the rules and procedures of the use of sales register machines:

b) Furfura ama kala furfura mishiinka diiwaanka iibka ama fasaxa isticmaalka mishiinka iyadoo aanu joogin shaqaalaha xarunta adeegu ama waxka bedel ku sameeya lambarka sirta ah; ama

t) isagoo og ama si taxadardaro ah ugu soo gudbin waaya Xafiiska Dakhliga 24 saacadood gudahood faldambiyeedyo uu galay qofka isticmaalaya, xarunta adeega ama qofka iibiya mishiinada waxa uu galay faldambiyeed waxaanu u qoolanyahay ganaax lacageed oo 5,000 Birr iyo xadhig aan ka yareyn hal sano kana badnayn sadex sano.

131^{aad} **Faldambiyeedyada Hay'adaha**

1. Markay hay'ad ku kacdo faldambiyeed lagu xeeriyay sharciyada cashuurta isagoo uu qof shaqo heerka Maamul ka haya waxaa lagasoo qaadi inuu falkaasi si shaqsi ahaan ah u galay.

2. qodob hoosaadka (1) ee Qodobkan dhaqangal kuma aha qofka marka:

b) Qofka faldambiyeedkaasi lagu galay iyadoo aan wax ogolaansho ah laga haysan ama aanu ogayn; iyo

t) uu qaaday talaabooyinka taxadar lagu samaynayo taasi oo ku haboon hadba booska uu qofkaasi joogay;

132^{aad} **Daabacaada Magacyada**

1. Xafiisku wuxuu si xiliile ah u daabici karaa Magacyada shaqsiyaadka lagu xukumay faldambiyeedyada ciqaabta iyo go'aanada kama dambaysta ah ee ay kasoo saareen maxkamadaha deegaanku iyadoo ku baahinaysa barta internet-ka ee Xafiiska Dakhliga iyo warbaahinta kaleba.

2. Liiska loo daabaco hab waafaqsan Qodob hoosaadka (1) ee Qodobkan waa in lagu cadeeyo

ሀ) የሽያጭ መመዘገቢያ መሣሪያ የፈታ ወይም የገጣጠመ ወይም የአገልግሎት ማዕከል ሠራተኛ በሌለበት ሥራ ላይ እንዲውል የፈቀደ ወይም የመሣሪያውን መለያ ቁጥር የቀያየረ እንደሆነ፤ ወይም

ለ) በሽያጭ መመዘገቢያ መሣሪያ ተጠቃሚው ወይም በአገልግሎት ማዕከሉ ወይም በሠራተኛው ወይም በአቅራቢው የተፈጸመን ማናቸውንም ሕገ-ወጥ ድርጊት እያወቀ ወይም በቸልተኝነት በሃያ አራት ሰዓት ውስጥ ለቢሮው ሪፖርት ያላደረገ እንደሆነ፤ ጥፋተኛ መሆኑ በፍርድ ቤት ሲረጋገጥ ከብር 5,000 በማይበልጥ የገንዘብ ቅጣት እና ከአንድ ዓመት በማያንስ እና ከሦስት ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል።

131. **በድርጅቶች የሚፈፀሙ ወንጀሎች**

1. የታክስ ሕግን በመተላለፍ ወንጀል የፈፀመው ድርጅት በሚሆንበት ጊዜ ወንጀሉ በተፈፀመበት ወቅት ሥራ አስኪያጁ የሆነ ማንኛውም ሰው ወንጀሉን እንደፈፀመ ይቆጠራል።

2. የዚህ አንቀጽ ንዑስ አንቀጽ (1):-

ሀ) ወንጀሉ የተፈጸመው ሥራ አስኪያጁ ሳይፈቅድ ወይም ሳያውቅ ከሆነ፤ እና

ለ) የሥራውን ሁኔታዎችን ከግምት ውስጥ በማስገባት የሚጠበቅበትን ጥንቃቄ እና ጥረት ያደረገ እንደሆነ፤ ተፈጻሚ አይሆንም።

132. **የታክስ ወንጀል የፈጸሙ ሰዎችን ስም ይፋ ስለማድረግ**

1. ቢሮው በታክስ ወንጀል በመጨረሻ ፍርድ ቤት ውሳኔ ጥፋተኛ የተባሉትን ሰዎች ስም ዝርዝር በቢሮው ድረ-ገጽ እንዲሁም በሌሎች የመገናኛ ጠዋታ በየጊዜው ይፋ ሊያደርግ ይችላል።

2. በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት ይፋ የሚደረገው ዝርዝር የሚከተሉትን መያዝ ይኖርበታል:-

a) dismantles or assembles a sales register machine or approves its utilization without the presence of a service personnel or changes the machine registration code; or

b) knowingly or negligently fails to report to the Bureau , within Twenty-four hours, offences committed by the user, service centre or its personnel or supplier of a sales register machine; commits an offence and shall, upon conviction, be punished with a fine of not more than Birr 5,000 and rigorous imprisonment for a term of not less than one year and not more than three years.

131. **Offences by Bodies**

1. When the person committing an offence under a tax law is a body, every person who is a manager of the body at the time the offence was committed shall be treated as having committed the same offence.

2. Sub-article (1) of this Article shall not apply to a person where :

a) the offence was committed without the person's consent or knowledge; and

b) he has exercised due diligence and caution that a prudent person in his position is expected to take under similar circumstance.

132. **Publication of Names**

1. The Bureau may from time to time publish a list of the names of persons convicted by final decisions of court of law of an offence under a tax law on its website and through other mass media.

2. A list published in accordance with sub-article (1) of this Article shall specify the following:

- b) Magaca, Sawirka iyo Ciwaanka qofka faldambiyeedka lagu xukumay;
- t) Faahfaahinta Faldambiyeedka uu qofku galay;
- j) Xili Cashuureedka faldambiyeedka la galay;
- x) Wadarta Cashuurta ee uu ku guuldareystay inuu qofkaasi bixiyo ee dambigu ka dhashay;
- kh) hadii ay jirto, Wadarta Ganaaxa ee lagu xukumay Qofkaasi;

CUTUBKA AFRAAD

ABAALMARINTADA

133^{aad} **Abaalmarinta soo sheegista ka Baxsashada Cashuurta**

1. Hadii qof soo sheego ama soo dhaweeyo xog lagu qanci karo oo la xidhiidha ka baxsasho Cashuur iyadoo la qarinayo ilaha Dakhliga, yaraynta wadarta lagu qorayo warbixinta, Been abuur ama hab kale hab waafaqsan Awaamiirta uu Xafiisku soo saaro, wuxuu siin qofkaasi abaalmarin u dhiganta 20% wadarta Cashuurta ee uu qofkaasi lagasoo celiyay ee uu rabay inuu la baxsado.
2. qofka lama siinayo abaalmarinta lagu xeeriyay Qodob hoosaadka (1) ee qodobkan hadii:
 - b) laftiisu uu ka qayb qaatay ka baxsashada Cashuurta;
 - t) Soo sheegista ka baxsashada cashuurtu ay ahayd mid kamid ah waajibaadyada saaran.
3. Xafiisku wuxuu soo saari karaa Awaamiir lagu faahfaahinayo abaalmarinta loo bixinayo hab waafaqsan Qodobkan.

- ሀ) ጥፋተኛ የተባለውን ሰው ስም፣ ምስል እና አድራሻ፤
- ለ) ቢሮው አግባብ ናቸው የሚላቸውን የወንጀሉን ዝርዝር ጉዳዮች፤
- ሐ) ወንጀሉ የተፈፀመበትን የታክስ ጊዜ ፤
- መ) ጥፋተኛ የተባለው ሰው በፈጸመው ወንጀል ምክንያት ያልከፈለውን የታክስ መጠን፤
- ሠ) ጥፋተኛ በተባለው ሰው ላይ የተጣለ የገንዘብ ቅጣት ካለ የቅጣቱን መጠን፡፡

ምዕራፍ አራት

ሽልማቶች

133. **የታክስ ስወራን በሚመለከት ለተሰጠ ተጨባጭ መረጃ የሚሰጥ ሽልማት**

1. ማንኛውም ሰው በመደበኛ፣ አሳንሶ በማሳወቅ፣ በማጭበርበር ወይም በሌላ ተገቢ ባልሆነ መንገድ የሚፈፀምን የታክስ ስወራ አስመልክቶ ሊረጋገጥ የሚችል ተጨባጭና የማያሻማ መረጃ ለቢሮው የሰጠ እንደሆነ፣ ቢሮው የተሰወረውን ታክስ 20% በሽልማት መልክ ታክሱ በሚሰበሰብበት ጊዜ ለዚህ ሰው ይሰጣል፡፡
2. የዚህ አንቀጽ ንዑስ አንቀጽ (1):-
 - ሀ) በታክስ ስወራው ተግባር ላይ ለተሳተፈ፣
 - ለ) የታክስ ስወራውን ማሳወቅ የቅጥር ግዴታው ለሆነ ሰው ተፈጻሚ አይሆንም፡፡
3. በዚህ አንቀጽ የተጠቀሰውን ሽልማት በተመለከተ ቢሮው ዝርዝር መመሪያ ያወጣል፡፡

- a) the name, picture, and address of the convicted person;
- b) particulars of the offence as considers appropriate;
- c) the tax period or periods during which the offence was committed;
- d) the amount of tax not paid by the convicted person as a result of commission of the offence;
- e) The amount, if any, of penalty assessed to the convicted person.

CHAPTER FOUR

REWARDS

133. **Reward for Verifiable Information of Tax Evasion**

1. If a person provides verifiable and objective information of tax evasion, through concealment, under-reporting, fraud, or other improper means, the Bureau shall, in accordance with the directive to be issued by it, grant the person a reward of up to 20% of the amount of the tax evaded at the time the tax is collected by the Bureau.
2. A person shall not be entitled to a reward under sub- article (1) of this Article if:
 - a) the person participated in the tax evasion; or
 - b) the reporting of the tax evasion was part of the person’s duties.
3. The Bureau shall provide details of a reward under this Article by Directive.

**134^{aad} Abaalmarinta la xidhiidha
Gudashada Waajibaadyada Shaqo**

1. Xafiisku wuxuu siin karaa Abaalmarin Sarkaalka Cashuurta ee hab tusaale u noqon kara shaqaalaha kale ee Xafiiska u guta waajibadyadiisa.
2. Xafiisku wuxuu soo saari karaa Awaamiir lagu faahfaahinayo abaalmarinta loo bixinayo hab waafaqsan Qodobkan.

QAYBTA TOBAN IYO LIXAAD
ODOBO KALA DUWAN

**135^{aad} Awooda Soo saarista
X/nidaameed ivo 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 xeer-nidaamka 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 xeer-nidaamka lagu soo saaray hab waafaqsan farqada (1) ee qodabkan.

136^{aad} Qodobada Kala guurka

1. Bayaankani waxa uu dhaqangal ku yahay falka ama masuuliyad darada ka dhalatay go'aan cashuureed oo la sameeyay kahor mudada uu dhaqangalay.
2. Hadii Machadka Xisaabiyeyaasha shari'ca haysta aan la aasaasin marka uu dhaqangalo Bayaankani, waxaa tixgelin lamid ah lasiin ilaa inta machadka la aasaasayo Golaha Xisaabiyeyaasha iyo hantidhawrka ee Dalka

**134. ለላቀ የሥራ ክንውን የሚሰጥ
ሽልማት**

1. ቢሮው የላቀ የሥራ ክንውን ላስመዘገበ የታክስ ሠራተኛ እንዲሁም የታክስ ግዴታውን በዓርአያነት ለተወጣ ታክስ ከፋይ ሽልማት ይሰጣል።
2. በዚህ አንቀጽ የተጠቀሰውን ሽልማት በተመለከተ ቢሮው ዝርዝር መመሪያ ያወጣል።

ክፍል አሥራ ስድስት
ልዩ ልዩ ድንጋጌዎች

**135. ደንበና መመሪያን የማውጣት
ሥልጣን**

1. የክልሉ አስፈጻሚ ምክር ቤት ይህን አዋጅ ለማስፈጸም የሚያስፈልጉ ደንቦችን ያወጣል።
2. የፋይናንስ ቢሮው ይህን አዋጅ እና ይህን አዋጅ ለማስፈጸም የሚወጣ ደንብን ለማስፈጸም መመሪያ ሊያወጣ ይችላል።
3. በዚህ አንቀጽ ንዑስ አንቀጽ (2) ሥር የተመለከተው ድንጋጌ እንደተጠበቁ ሆነው የገቢዎች ቢሮ ይህን አዋጅ እና ይህን አዋጅ ለማስፈጸም የሚወጣ ደንብን ለማስፈጸም መመሪያ ሊያወጣ ይችላል።

136. የመሽጋሪያ ድንጋጌዎች

1. ይህ አዋጅ በሥራ ላይ ከመዋሉ በፊት በተፈጸመ ድርጊት ወይም አለማድረግ ምክንያት በተሰጠ የታክስ ውሳኔ ላይ ተፈጻሚ ይሆናል።
2. ይህ አዋጅ በፀናበት ዕለት የተመሠከረላቸው የሂሳብ ባለሙያዎች ኢንስቲትዩት ያልተቋቋመ እንደሆነ ኢንስቲትዩቱ አስኪቋቋም ድረስ በዚህ አዋጅ ኢንስቲትዩቱን የሚጠቅስ ማንኛውም አንቀጽ ለዚህ አዋጅ ዓላማ የኢትዮጵያ የሂሳብ አያያዝና ኮዲት ቦርድን የሚመለከት ተደርጎ ይወሰዳል።

**134. Reward for Outstanding
Performance**

1. The Bureau shall reward a tax officer for outstanding performance and a taxpayer for exemplary discharge of his tax obligations.
2. The Bureau shall provide details of a reward under this Article by Directive

PART SIXTEEN
MISCELLANEOUS PROVISIONS

**135. Power to Issue Regulations and
Directives**

1. The Executive Council of the Regional state may issue Regulations necessary for the proper implementation of this Proclamation.
2. The Bureau of Finance may issue Directives necessary for the proper implementation of this Proclamation and Regulations issued under sub-article (1) of this Article.
3. without prejudice the provisions under Sub-Article (2) hereof the Revenue Bureau may issue Directives necessary for the proper implementation of this Proclamation and Regulations issued under sub-article (1) of this Article.

136. Transitional Provisions

1. this Proclamation shall apply to an act or omission occurring, or a tax decision made, before the commencement of this Proclamation.
2. if the Institute of Certified Public Accountants is not established at the commencement of this Proclamation, any reference in this Proclamation to the Institute shall be treated as a reference to the Accounting and Auditing Board of Ethiopia until the Institute is established.

137^{aad} **Shuruucda Aan dhaqangalka lahayn**

1. Waxaa hab waafaqsan bayaankan loo buriyay Bayaanka dhaqangelinta bayaanka maamulka Cashuurta Itoobiya ee tirsigiisu yahay 979/2016, Bayaan Tirsi: 168/2009
2. Sharci, xeer ama hab dhaqameed kasta oo ka hor imanaya arrimaha lagu xusay qodobada Bayaankan ma lahaanayaan dhaqangal sharci.

138^{aad} **Muddada Dhaqangalka Bayaanka**

Bayaankani waxa uu dhaqangelayaa laga bilaabo maalinta Golaha Deegaanku ansixiyay.

Jijjiga, Sane 2012

Mustafe Muxumed Cumar

Madaxweynaha Dawladda Deegaanka Soomaalida

137. **ተፈጻሚነት የማይኖራቸው ሕጎች**

1. የታክስ አስተዳደር አዋጅ ሥራ ላይ ለማዋል የወጣው አዋጅ ቁጥር 168/2009 በዚህ አዋጅ ተሸረዋል፡-
2. ይህን አዋጅ የሚቃረን ሌላ ማንኛውም ሕግ በዚህ አዋጅ በተመለከቱት ጉዳዮች ላይ ተፈጻሚ አይሆንም፡፡

138. **አዋጁ የሚፀናበት ቀን**

ይህ አዋጅ በክልሉ ምክር ቤት ይህ ከተፀደቀበት ቀን ጀምሮ የፀና ይሆናል፡፡

ጅግጅጋ ሰኔ ቀን 2012 ዓ.ም

አቶ መ-ስጠፌ መ-ሁመድ ዑመር

የሱማሌ ክልል መንግሥት ፕሬዝዳንት

137. **Inapplicable laws**

1. Proclamation No 168/2009 of the Tax Administration proclamation is hereby repealed.
2. any law which is inconsistent with this proclamation shall not be applicable in respect of matters provided for in this proclamation.

138. **Effective Date**

This proclamation shall enter into Force from the date approved by the State Council.

Date, at Jijjiga

Mustaphe Muhumed Umer

President Of Somali Regional State