Waggaa 9ffaa .... Lak. 5
9ኛ ዓመት .... ቁጥር 5
9th year ....No. 5

Finfinnee, Onkoloolessa 6/1993
ፊንፊኔ ጥቅምት ፮ ቀን ፲፱፻፺፫
Finfine, October 16th 2000

MAGALATA OROMIYAA
መ ገ ለ ተ ኦ ሮ ሚ ያ
MEGELETA OROMIA

Gatiin Tokkoo .... 12.20 ያንዱ ዋጋ ...." Unit Price. .... "	Too'annaa Caffee Mootummaa Naannoo Oromiyaatiin Kan Bahe በኦሮሚያ ክልላዊ መንግሥት ም/ቤት ጠባቂነት የወጣ	Lakk. S. Poostaa .... 101769 የፖ.ሣ.ቁጥር ...." P.O.Box ...."

QABEENTAA	ማውጫ	CONTENT
Dambii Lakk. 18/1993 "Dambii Galii Gurgura Tajaajila Kombaayneeraa Irratti Taaksii Murteessuuf bahe .... fuula 1	ደንብ ቁጥር ፲፰/፲፱፻፺፫ "በኮምባይነር አገልግሎት ሽያጭ ገቢ ላይ የአገልግሎት ታክስ ለመወሰን የወጣ ደንብ .... ገጽ ፩	Regulations No. 18/2000 "Harvesting Machine Service Taxes .... Page 1

DAMBII GALII GURGURA TAJAAJILA KOMBAAYNEERAA IRRATTI TAAKSII MURTEESSUUF BAHE

Koreen Hojii Raawwachiiftuu Mootummaa Naannoo Oromiyaa Heera Mootummaa Naannoo Oromiyaa keewwata 54(6) irratti hundaa'uudhaan Dambii kana baaseera.

1. *Mata Duree Gabaabaa*
   Dambiin kun "Dambii Galii Gurgura Tajaajila Kombaayneera Irratti Taaksii Murteessuuf Bahe Lakk.18/1993" jedhamee waamamuu ni danda'a.
2. *Hamma Taaksii*
   1. Naannoo Oromiya keesatti dhaabbatni ykn namni biraa kombaayneera kireessuudhaan tajaajila kennu kam iyyuu:
      a) Waggaa waggaadhaan kombaayneera tokko irratti taaksii gurgura tajaajilaa Qarshii 8750.00 ni kaffala;

በኮምባይነር አገልግሎት ሽያጭ ገቢ ላይ ታክስ ለመወሰን የወጣ ደንብ

የኦሮሚያ ክልላዊ መንግሥት ሥራ አስፈጻሚ ኮሚቴ በክልሉ ሕገ መንግሥት አንቀጽ ፶፬(፮) መሠረት ይህን ደንብ አውጥቷል።

፩· አጭር ርዕስ
ይህን ደንብ "በኮምባይነር አገልግሎት ሽያጭ ገቢ ላይ የአገልግሎት ታክስ ለመወሰን የወጣ ደንብ ቁጥር ፲፰/፲፱፻፺፫" ተብሎ ሊጠቀስ ይችላል።

፪· የአገልግሎት ታክስ
፩· በኦሮሚያ ክልል ውስጥ ኮምባይነርን በማከራየት አገልግሎት የሚሰጥ ማንኛውም ድርጅት ወይም ሰው፦
ሀ) በየዓመቱ በአንድ ኮምባይነር ገቢ ላይ ብር ፰ሺ ፯፻፶ (ስምንት ሺ ሰባት መቶ ሃምሳ ብር) የአገልግሎት ሽያጭ ታክስ ይከፍላል፣

REGULATIONS TO PROVIDE FOR SERVICE TAXES ON REVENUE FROM HARVESTING MACHINE SERVICES

These Regulations are issued by the Executive Committee of the Oromia Regional State pursuant to Article 54(6) of the Constitutions of the Region.

1. *Short Title*
   These Regulations may be cited as the "Harvesting Machine Service Taxes No. 18/2000."
2. *Service Tax*
   1. Any owner of a harvesting machine who earns a revenue by hiring machine in the Oromia Region shall pay:
      a) Birr 8,750.00 service tax each year per the machine at flat rate;

b) Gibirri bu'aa daldalaas galii waggaa taaksii kana murteessuuf bu'uura ta'e kana irratti herregamee ni kafalama.

2. Taaksiin Dambii kanaan murtaa'e barbaachisaa ta'ee yoo argame waggaa sadi sadiin Biiroo Faaynaansiitiin jijjiiramuu ni danda'a.

3. *Yeroo Taaksiin Kun Itti Kafalamu*

Taaksiin gurgura tajaajilaa walakkaan (qarshiin 4375.00) otuu kombaayneerri kamiyyuu hojiitti hin bobba'in yaadannoodhan kan kafalamu ta'ee, kan hafe immoo hanga ji'a Guraandhalaa bara sanaatti kafalamuu qaba.

4. *Bakka Taaksiin Kun Itti Kafalamu*

Taaksiin kun Biiroo Faaynaansii Oromiyaatti kafalama.

5. *Wa'ee To'annoo*

1. Biiroon Geejibaa fi Quunnamtii Oromiyaa kombaayneeraaf:
   a) Lakkoofsa gabatee ni kenna; waggaa waggaadhaanis kalaawudoo ni godha;
   b) Bara baraan otuu kalaawudoo hin godhiniif dura taaksii fi gibirri irraa barbaadamu kafalamuu isaatiif waraqaan qulqullummaa Biiroo Faaynaansii Oromiyaa irraa abbaa qabeeynaatiin akka dhiyaatu ni godha.
2. Poolisiin Kombaayneerri kam iyyuu lakkoofsa gabatee otuu hin maxanfatin, ykn bara baraan kalaawudoo otuu hin godhatiin karaarra akka hin sochoone ni to'ata.
3. Abbaan qabeenya kombaayneeraa kam iyyuu Biiroo Daldala, Industrii fi Tuuriizimiitti galmeeffamee heyyama hojii fi daldala baafachuu qaba.
4. Biiroom Faaynaansii Oromiyaa gibiraa fi taaksii Dambii kanaan murtaa'e kafalchiisee waraqaa qulqullummaa qaama dhimmi ilaaluuf ni barreessaaf.

ለ) ይህን ታክስ ለመወሰን መሠረት በሆነው የዓመት ገቢ ላይ የሚወሰን የንግድ ትርፍ ግብር ይከፍላል።

፪· በዚህ ደንብ መሠረት የተወሰነው ታክስ አስፈላጊ ሆኖ ሲገኝ በየሦስት ዓመቱ በኦሮሚያ ፋይናንስ ቢሮ ሊለወጥ ይችላል።

፫· ታክሱ የሚከፈልበት ጊዜ

ማንኛውም ኮምባይነር ወደ ሥራ ከመሠማራቱ በፊት በየዓመቱ የአገልግሎት ሽያጭ ታክሱን ግማሽ ማለትም ብር ፬ሺ ፫፻፸፭(አራት ሺ ሦስት መቶ ሰባ አምስት ብር) አስቀድሞ በታሳቢ የሚከፍል ሆኖ ቀሪውን ግማሽ እስከ ዓመቱ የካቲት ወር ድረስ መክፈል አለበት።

፬· ታክሱ የሚከፈልበት ሥፍራ

ታክሱ በኦሮሚያ ፋይናንስ ቢሮ ይከፈላል።

፭· ስለ ቁጥጥር

፩· የኦሮሚያ ትራንስፖርትና መገናኛ ቢሮ ለእያንዳንዱ ኮምባይነር፡—
   ሀ) የሰሌዳ ቁጥር ይሰጣል፣ በየዓመቱ ክላውዶ ያደርጋል፤
   ለ) በየዓመቱ ክላውዶ ከማድረጉ በፊት ባለንብረቱ ከታክስና ከግብር ነፃ መሆኑን የሚያረጋግጥ ደብዳቤ ከኦሮሚያ ፋይናንስ ቢሮ እንዲያቀርብ ያደርጋል።

፪· ማንኛውም ኮምባይነር የሰሌዳ ቁጥር ሳይለጥፍ ወይም በየዓመቱ ክላውዶ ሳያደርግ እንዳይንቀሳቀስ ፖሊስ ቁጥጥር ያደርጋል።

፫· የማንኛውም ኮምባይነር ባለንብረት የሆነ ሰው በንግድ፣ ኢንዱስትሪና ቱሪዝም ቢሮ ተመዝግቦ የንግድና የሥራ ፈቃድ ማውጣት አለበት።

፬· የኦሮሚያ ፋይናንስ ቢሮ በዚህ ደንብ የተወሰነውን ግብርና ታክስ አስከፍሎ የማረጋገጫ ወረቀት ይሰጣል።

b) profit tax assessed on the basis of revenue that generates the tax.

2. *The amount of the service tax* fixed by these Regulations may be modified by the Oromia Finance Bureau with an interval of three years, where it is necessary.

3. *Time of Payment*

Half of the service tax (Birr 4,375.00) shall be paid in advance before commencing the service and the remained half shall be paid up-to the month of February of the same year.

4. *Place of Payment*

The tax shall be paid at the Head Office of Oromia Finance Bureau.

5. *Control*

1. The Oromia Transport and Commissions Bureau shall:
   a) issue plate number for each harvesting machine and examine the machine annually;
   b) order the owner of the machine to produce a clearance paper from the Oromia Finance Bureau before examining the machine.
2. A police shall take action on a harvesting machine which does not have a plate number or doesn't make annual examination.
3. Any owner of a harvesting machine shall be requied to obtain a valid working license from the Oromia Trade, Industry and Tourism Bureau.
4. The Oromia Finance Bureau shall collect the tax fixed by these Regulations and give a clearance paper.

6. *Aangoo Qajeelfama Baasuu*

Biiroon Faaynaansii Oromiyaa Dambii kana hojiirra oolchuuf qajeelfama barbaachisaa ta'e baasuuf aangoo ni qabaata.

7. *Wa'ee Adabbii*

Seerrii adabbii kana caalaa adabsiisu yoo jiraate malee, abbaan qabeenyaa:

a) Waraqaa qulqullummaa osoo hin qabaatiin ykn,
b) Lakkoofsa gabatee ykn kalaawudoo osoo hin maxanfatiin ykn,
c) Heyyama hojii daldalaa osoo hin baafatiin ykn hin haarofsifatiin hojii irratti bobba'ee yoo argame Seera Adaba Yakkaatiin ni adabama.

8. DAmbii Raawwatiinsa Hin Qabne

Dambii kana faallessu Dambiin ykn qajeelfamni ykn haalli hojii kamiyyuu dhimmoota Dambii kan keessatti ibsaman irratti raawwatiinsa hin qabaatu.

9. *Yeroo Dambiin Kun Itti Ragga'u*

Dambiin kun Onkoloolessa 6 bara 1993 irraa eegalee kan ragga'e ta'a.

Finfinnee, Onkoloolessa 6 bara 1993
Kumaa Dammaqsaa
Pirezidaantii Mootummaa Naannoo Oromiyaa

፮· *መመሪያ የማውጣት ሥልጣን*

የኦሮሚያ ፋይናንስ ቢሮ ይህን ደንብ በሥራ ላይ ለማዋል አስፈላጊ የሆኑ መመሪያዎችን ለማውጣት ይችላል።

፯· ስለቅጣት

ከዚህ የበለጠ የሚያስቀጣ ሕግ ከሌለ በስተቀር ባለንብረቱ፡–

ሀ) ከግብርና ታክስ ነፃ መሆኑን የሚያረጋግጥ ወረቀት ሳይዝ ወይም
ለ) የሰሌዳ ቁጥር ወይም ከላውዶ ሳይለጥፍ ወይም
ሐ) የንግድና የሥራ ፈቃድ ሳይኖረው ወይም ሳያሳድስ በሥራ ላይ ተሰማርቶ ከተገኘ አግባብ ባለው የወንጀለኛ መቅጫ ሕግ መሠረት ይቀጣል።

፰· ተፈጻሚነት ስለማይኖራቸው ሕጎች

ይህንን ደንብ የሚቃረን ማናቸውም ደንብ ወይም መመሪያ ወይም የአሠራር ሁኔታ በዚህ ደንብ ውስጥ በተመለከቱት ጉዳዮች ላይ ተፈጻሚነት አይኖረውም።

፱· ደንቡ የሚፀናበት ጊዜ

ይህ ደንብ ከጥቅምት ፮ ቀን ፲፱፻፺፫ ጀምሮ የጸና ይሆናል።

ፊንፊኔ ጥቅምት ፮ ቀን ፲፱፻፺፫ ዓ.ም.
ኩማ ደመቅሳ
የኦሮሚያ ክልላዊ መንግሥት
ፕሬዚዳንት

6. *Power to Issue Directives*

The Oromia Finance Bureau shall have a power to issue directives for the proper implementation of these Regulations.

7. *Penalties*

Unless punishable with more sever penalty under other law, an owner of a harvesting machine who commences work without:

a) having a clearnance paper or
b) making a plate number and annual examination or
c) having a valid business license or renewing same shall be punishable in accordance with the relevant provisions of the Penal Code.

8. *Inapplicable Laws*

Any Regulations, directives, or practices inconsistent with these Regulations shall not be applicable with respect to matters provided for these Regualations.

9. *Effective Date*

These Regulations shall enter into force as of the 16th day of October, 2000.

Done at Finfine, this 16th day of October, 2000
Kuma Demeksa
President of the Oromia Regional State

ብርሃንና ሰላም ማተሚያ ድርጅት ታተመ
BERHANENA SELAM PRINTING ENTERPRISE