



Waggaa 13^{maa} Lak. 13/1997
 13th year ቁጥር 13/1997
 13th year № 13/2005

Finfinnee, Qaammee 1/1997
 ፊንፊን ቀን 1/1997
 Finfine, September 6, 2005

MAGALATA OROMIYAA

መ ገ ለ ተ ኦ ሮ ሚ ያ

MEGELETA OROMIA

Gatiin Tokko	To'annoo Caffee Mootummaa Naannoo Oromiyaatiin Kan Bahe በኦሮሚያ ብሔራዊ ክልላዊ መንግሥት በጨፌ ኦሮሚያ ጠባቂነት የወጣ	Lak. S. Poostaa 21383-1000 የፖ.ሣ.ቁጥር P.O.Box
የገዱ ዋጋ		
Unit Price		

QABEENTAA Labsii Lak. 99/1997 Labsii Kaffaltii Itti Fayyadama Lafa Baadiyyaafi Gibira Galii Hojii Qonnaa Mootummaa Naannoo Oromiyaa Irra Deebi'uun Fooyyessuuf Bahe Fuula 1	ማውጫ አዋጅ ቁጥር 19/1997 የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የገጠር መሬት አጠቃቀም ክፍያና የግብርና ሥራ ገቢ ግብር አዋጅን ለማሻሻል የወጣ አዋጅ ገጽ ፩	CONTENT Proclamation No. 99/2005 Oromia National Regional Government Rural Land Use Payment and Agricultural Income Tax Amendment Proclamation Page 1
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Labsii Lak. 99/1997 Labsii Kaffaltii Itti Fayyadama Lafa Baadiyyaafi Gibira Galii Hojii Qonnaa Mootummaa Naannoo Oromiyaa Irra Deebi'uun Fooyyessuuf Bahe Kaffaltiin gibira galii hojii qonnaa damee dinagdee qonnaa kan jajjabeessuufi qotee bultoota misoomaaf kan kakaasu akka ta'u gochuun waan barbaachiseef; Labsii hojiirra tureen gibirri galii hojii qonnaafi kaffaltiin itti fayyadama lafa baadiyyaa kafalamu haala yeroo waliin akka wal simu gochuun barbaachisaa ta'ee waan argameef; Murtiifi sassaabbii kaffaltii itti fayyadama lafa baadiyyaafi gibira galii hojii qonnaa salphaafi qabiyee qotee bulaatin kan wal madaale gochuun barbaachisaa ta'ee waan argameef; Bu'uura Heera Mootummaa Naannoo Oromiyaa keewwata 49(3)(a) tiin kan kanatti aanu labsameera.	አዋጅ ቁጥር 19/1997 የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የገጠር መሬት አጠቃቀም ክፍያና የግብርና ሥራ ገቢ ግብር አዋጅን ለማሻሻል የወጣ አዋጅ የግብርና ሥራ ገቢ ግብር ክፍያ የግብርና ኢኮኖሚ ዘርፍን የሚያበረታታና አርሶ አደሮችን ለልማት የሚያነሳሳ እንዲሆን ማድረግ በማስፈለጉ፤ በሥራ ላይ በነበረው አዋጅ የግብርና ሥራ ገቢ ግብር እና የገጠር መሬት አጠቃቀም ክፍያን ከወቅቱ ሁኔታ ጋር እንዲጣጣም ማድረግ አስፈላጊ ሆኖ በመገኘቱ፤ የገጠር መሬት አጠቃቀም ክፍያን የግብርና ሥራ ገቢ ግብር ውሳኔና አሰባሰብን ቀላልና ከአርሶ አደሩ ይዞታ ጋር የተጣጣመ ማድረግ አስፈላጊ ሆኖ በመገኘቱ፤ በኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ሕገ መንግሥት አንቀጽ ፵፱(፫) (ሀ) መሠረት የሚከተለው ታውጇል፡፡	Proclamation No. 99/2005 Oromia National Regional Government Rural Land Use Payment and Agricultural Income Tax Amendment Proclamation WHEREAS, it is deemed necessary to make the payment of agricultural income tax conducive to the development of agricultural sector of the economy and motivate farmers for development; WHEREAS, it is deemed necessary to make the agricultural income tax and the rural land use payment paid by the existing law consistent with contemporary condition; WHEREAS, it is deemed necessary to apply rural land use payment and agricultural income tax collection and assessment method that is simple and proportional to the rural land holding of the farmer; NOW, THEREFORE, in accordance with article 49(3) (a) of the constitution of the Oromia National Regional Government it is hereby proclaimed as follows.
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KUTAA TOKKO
Tumaalee Waliigalaa

Mata Duree Gabaabaa

Labsiin kun “Labsii Kaffaltii Itti Fayyadama Lafa Baadiyyaafi Gibira Galii Hojii Qonnaa Irra Deebi’uudhaan Fooyyessuuf Bahe Lak. 99/1997” jedhamee waamamuu ni danda’a.

Hiikkaa

Akkaataan seensa jechichaa hiikkaa biraa kan keennisuuf yoo ta’e malee labsii kana keessatti:

- 1) “Lafa baadiyyaa” jechuun Bulchiinsa magalaatiin ykn qaama dhimmi ilaalun naannoowwan magaalaa jedhamanii seeran moggaafamanii waamamaniin alatti kan argamu lafa kamiyyuu jechuudha.
- 2) “Qotee bulaa” jechuun hiikkaa armaan gaditti Lak.3 irratti kennameen alatti nama dhuunfaa daldalaaf ykn bu’aaf osoo hin ta’in jireenya isaatif hojii qonnaarratti bobba ‘ee jiraatu jechuudha. Haa ta’u malee horsiisee bulaa hin dabalatu.
- 3) “Dhaabbata” jechuun Dhaaba Misooma Qonnaa qabiyyee Mootummaafi enterpiraayizii kamiyyuu kaffaltii itti fayyadama lafa baadiyyaa haala labsii kanaatiin kaffaluun irra jiru jechuudha.
- 4) “Nama” jechuun nama uumamaa ykn nama seeraan mirgi namummaa kan kennameef nama kamiyyuu jechuudha.
- 5) “Hojii qonnaa” jechuun lafa baadiyyaa malaafi meeshaa kamiyyuun qotuu ykn misoomsuu fi oomishaa kamiyyuu oomishuu, lafa baadiyyaarratti horii horsiisuu, bu’aa bineensa bosonaafi qurxummii misoomsuu ykn oomishuudha.
- 6) “Kaffaltii itti fayyadama lafa baadiyyaa” jechuun kaffaltii itti fayyadama lafa baadiyyaa hojii qonnaatiif oole jechuudha.
- 7) “Gibira galii” jechuun gibira galii hojii qonnaarraa argamurratti kafalamuudha.
- 8) “Walitti qabaa gibiraa” jechuun Biiroo Galiwwanii ykn qaama Biiroo Galiitin kaffaltii itti fayyadama lafa baadiyyaafi gibira galii akka walitti qabu bakka bu’uudha.

ክፍል አንድ
ጠቅላላ

፩. አጭር ርዕስ

ይህ አዋጅ “የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የገጠር መሬት አጠቃቀም ክፍያና የግብርና ሥራ ገቢ ግብር አዋጅን ለማሻሻል የወጣ አዋጅ ቁጥር ፲፱/፲፱፻፺፯” ተብሎ ሊጠቀስ ይችላል።

፪. ትርጓሜ

የቃሉ አገባብ ሌላ ትርጉም የሚያሰጠው ካልሆነ በስተቀር በዚህ አዋጅ ውስጥ፡

- ፩) “የገጠር መሬት” ማለት ከከተማ አስተዳደር ወይም በሚመለከተው አካል የከተማ አካባቢዎች ተብለው በሕግ ከሚጠሩት ውጭ የሚገኝ ማንኛውም መሬት ማለት ነው።
- ፪) “አርሶ አደር” ማለት በዚህ አንቀጽ ንዑስ አንቀጽ 3 ከተሰጠው ትርጉም ውጭ ለንግድ ወይም ለትርፍ ማይሆን ለኑሮው በግብርና ሥራ ላይ ተሰማርቶ የሚኖር ማለት ነው። ይሁን እንጂ አርብቶ አደርን አይጨምርም።
- ፫) “ድርጅት” ማለት ማንኛውም የመንግሥት የግብርና ልማት ይዞታና ኢንተርፕራይዝ በዚህ አዋጅ መሠረት የገጠር መሬት አጠቃቀም ክፍያ መክፈል ያለበት ነው።
- ፬) “ሰው” ማለት የተፈጥሮ ሰው ወይም ማንኛውም በሕግ የሰውነት መብት የተሰጠው ማለት ነው።
- ፭) “የግብርና ሥራ” ማለት የገጠር መሬትን በማንኛውም ዘዴና መሣሪያ የሚያርስ ወይም የሚያለማና ማንኛውንም ምርት የሚያመርት፣ በገጠር መሬት ላይ ከብት የሚያረባ፣ የዱር አራዊት ውጤትና ዓሣ የሚያለማ ወይም የሚያመርት ነው።
- ፮) “የገጠር መሬት አጠቃቀም ክፍያ” ማለት ለግብርና ሥራ የዋለ መሬት አጠቃቀም ክፍያ ማለት ነው።
- ፯) “የገቢ ግብር” ማለት በግብርና ሥራ ከሚገኝ ገቢ ላይ የሚከፈል ግብር ነው።
- ፰) “የግብር ሰብሳቢ” ማለት የገቢዎች ቢሮ ወይም ሌላ የገጠር መሬት አጠቃቀም ክፍያና የገቢ ግብርን እንዲሰበስብ የሚወክል ነው።

PART ONE

General Provisions

1. Short Title

This proclamation may be cited as the “Rural land Use Payment and Agricultural Activities Income Tax Amendment Proclamation No. 99/2005”.

2. Definitions

In this proclamation unless the context requires otherwise:

- 1) “Rural land” means any rural land outside the area designated legally as town area by municipality or appropriate body.
- 2) “Farmer” means an individual, other than those mentioned below under sub article 3, who participate on farming not for business or profit but for earning his living. But it does not include pastoralists.
- 3) “Enterprise” means state farm and any enterprise required to pay rural land use payment as per this proclamation.
- 4) “Person” means any natural person, or any body having judicial personality.
- 5) “Agricultural Activity” means the cultivation or development of rural land by any means and with the use of any implement and producing any product, the breeding of livestock on rural land, the development of forestry and wild animals’ by-products and fish development or production.
- 6) “Rural Land Use Payment” means rural land use payment payable for rural land used for agricultural activities.
- 7) “Income tax” means tax payable on income from agricultural activities.
- 8) “Tax collector” means Revenue Bureau or any person delegated by Revenue Bureau to collect rural land use payment and income tax;

- 9) “Biiroo” jechuun Biiroo Galiwwanii Mootummaa Naannoo Oromiyaa, Waajjiraaleesaa sadarkaa Godinaalee, Aanaaleefi Bulchiinsota Magaalaa Oromiyaa keessatti argaman ni dabalata.
- 10) “Investarii” jechuun hiikkaa investimantii jajjabeessuu, babal’isuufi qindeessuuf Labsii bahe Lak. 3/1987 keessatti kennameef kan qabuudha.
- 11) “Mootummaa” jechuun Mootummaa Naannoo Oromiyaati.
- 12) “Mana Maree” jechuun Mana Maree Mootummaa Naannoo Oromiyaati.

3. Daangaa Raawwattiinsaa

Labsiin kun kan raawwatu Naannoo Oromiyaa keessatti:

- 1) Kaffaltii itti fayyadama lafa baadiyyaa ilaalchisee qotee bulaa, dhaabbileefi invastarootarratti yoo ta’u, gibira galii ilaalchisee qotee bulaarratti ta’a;
- 2) Dhaabbileefi invastaroota ilaalchisee gibirri galii kan murtaa’u, kan sassabamuufi dhimoonni kamiyyuu kan raawwataman haala Labsii Gibira Galii Mootummaa Naannoo Oromiyaa Lak. 74/1995tiin ta’a;

4. Maqaafi Qabiyyee Lafaa Qotee Bultootaa ykn Dhaabbilee ykn Invastarootaa Beeksisuu

- 1) Dhaabileen haala Labsii kanaatin kaffaltii itti fayyadama lafa baadiyyaa raawwatan kamiyyuu hamma qabiyyee lafasaaniifi jijjiirama yeroo yeroodhaan jiru Biiroo Galiwwaniitiif beeksisuun irra jira;
- 2) Maqaa qotee bultootaafi hamma qabiyyee lafaa isaanii Biiroon Qonnaafi Misooma Baadiyyaa Oromiyaa Biiroo Galiwwaniitiif beeksisuun irra jira;
- 3) Investaroota ilaalchisee akkuma waliigalteen mallatteeffameen qaamni waliigaltee mallatteese Biiroo Galiwwanii beeksisuu qaba;

5. Haala Qabiinsa Ragaafi Qaama Kaffaltii Itti fayyadama Lafa Baadiyyaafi Gibira Walitti Qabu

- 1) Biiroon Galiwwanii ragaa akka labsii kana kewwata 4 tti dhiyaatuuf maqaafi hamma qabiyyee galmeessee ni qabata;

ሀ) “ቢ.ሮ” ማለት የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የገቢዎች ቢሮን፣ በዞን፣ በወረዳና በከተሞች አስተዳደር ደረጃ የሚገኙ ጽ/ቤቶችን ይጨምራል።

ለ) “ኢንቨስተር” ማለት ኢንቨስትመንትን ለማበረታታት፣ ለማስፋፋትና ለማቀናጀት የወጣውን አዋጅ ቁጥር ፫/፲፱፻፺፯ ትርጉም ይኖረዋል።

ሐ) “መንግሥት” ማለት የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ማለት ነው።

ከ) “ምክር ቤት” ማለት የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ምክር ቤት ማለት ነው።

፫. የአፈፃፀም ወሰን

ይህ አዋጅ የሚፈፀመው በኦሮሚያ ክልል ውስጥ፣

፩) የገጠር መሬት አጠቃቀም ክፍያ በአርሶ አደሮች፣ በድርጅቶችና በኢንቨስተሮች የሚፈፀም ሲሆን የገቢ ግብር ደግሞ በአርሶ አደሮች የሚፈፀም ይሆናል።

፪) ድርጅቶችንና ኢንቨስተሮችን በሚመለከት የገቢ ግብር የሚወሰነው፣ የሚሰበሰበውና ማንኛውም ጉዳይ የሚፈፀመው በኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የገቢ ግብር አዋጅ ፸፱/፲፱፻፺፮ መሠረት ይሆናል።

፬. የአርሶ አደሮችን ወይም የድርጅቶችን ወይም የኢንቨስተሮችን ስምና የመሬት ይዞታ ማስታወቅ

፩) በዚህ አዋጅ መሠረት የገጠር መሬት አጠቃቀም ክፍያ የሚፈፀሙ ድርጅቶች ሁሉ የመሬት ይዞታቸውን መጠንና በየጊዜው የሚኖረውን ለውጥ ለገቢዎች ቢሮ ማሳወቅ አለባቸው።

፪) የኦሮሚያ ግብርናና የገጠር ልማት ቢሮ የአርሶ አደሮችን ስምና የመሬት ይዞታቸውን መጠን ለገቢዎች ቢሮ ማሳወቅ አለበት።

፫) ኢንቨስተሮችን በተመለከተ ውል የፈረመው አካል ውሉ እንደተፈረመ ለገቢዎች ቢሮ ማሳወቅ አለበት።

፭. የማስረጃዎች አያያዝና የገጠር መሬት አጠቃቀም ክፍያና ግብር የሚሰበሰብ አካል

፩) የገቢዎች ቢሮ በአንቀጽ ፱ መሠረት የሚቀርብሉትን መረጃ በስምና በይዞታ መጠን መዝገብ ይይዛል።

9) “Bureau” means the Revenue Bureau of Oromia Regional National Government; this includes its offices at zone, woreda and city administration levels;

10) “Investor” shall have the meaning assigned to it under the proclamation to encourage, promote and coordinate investment, proclamation No.3/1994;

11) “Government” means Oromia Regional National Government.

12) “Council” means Council of Oromia Regional National Government;

3. Scope of Application

This proclamation is applicable in Oromia Regional Government:

- 1) With respect to rural land use payment, it is applicable on farmer, investor and enterprise; with respect to income tax, it is applicable on farmer;
- 2) Regarding the income tax of enterprise and investor, the assessment, collection and any case associated are executed according to Oromia Regional National Government Income Tax Proclamation NO.74/2003.

4. Notification of Name and Rural Land Holding Size of Farmer or Enterprise or Investor

- 1) Any enterprise that pays rural land use payment according to this proclamation shall notify its rural land holding size and timely changes to the Revenue Bureau;
- 2) The Bureau of Agriculture & Rural Development shall notify farmers’ name and their rural land holding size to the Revenue Bureau;
- 3) With respect to investors, the body that signs the agreement shall notify to the Revenue Bureau as soon as the agreement is signed;

5. Maintaining Records and Rural Land Use Payment and Income Tax Collecting Body

- 1) The Revenue Bureau shall register and maintain record on names and rural land holdings sizes from the lists submitted to it according to article 4 of this proclamation;

- 2) Kaffaltii itti fayyadama lafa baadiyyaafi gibira galii kan qotee bulaa akka Labsii kanaatti murtaa'u kan walitti qabu Biiroo Galiwwanii ykn Dura ta'aa Bulchiinsa Gandaa kan Biiroon Galiwwanii dirqama galchee bakka buusu ta'a;
- 3) Kaffaltii itti fayyadama lafaa baadiyyaa kan investarootaafi dhaabbilee kan walitti qabu Biiroo Galiwwanii ta'a;
- 4) Haalli eegumsaafi to'annoo maallaqa Mootummaa walitti qabame Labsii, Dambiiifi qajeelfamoota bulchiinsa faaynaansiiratti hundaa'ee ta'a.

6. Nagahee Kennuufi Maallaqa Walitti Qabame Dhangalaasuu

- 1) Kaffalaan kaffaltii lafaa baadiyya ykn gibira galii kamiyyuu maallaqa akka Labsii kanaatti kaffaleef Biiroo Galiwwaniin ykn walitti qabaa galiitin nagaheen seera qabeessa ta'e ni kennamaaf;
- 2) Maallaqni Biiroo Galiwwaniitin walitti qabame kamiyyuu Biiroo Maallaqaafi Misooma Diinagdeetiif dhangala'uu qaba;

Kutaa Lama

Kaffaltii Lafa Baadiyyaafi Gibira Galii

7. Kaffaltii Lafa Baadiyyaa Raawwachuu

- 1) Lafa baadiyyaa hojii qonnaatif qabameef qotee bulaan, dhaabbileefi invastaroonni akka Labsii kanaatti kaffaltii itti fayyadama lafa baadiyyaa ni raawwatu;
- 2) Dhaabbileefi invastarootni lafa baadiyyaa seeraan kennameef hundumarratti kaffaltii itti fayyadama lafa baadiyyaa raawwachuu qabu;
- 3) Lafti qotee bulaadhaan hojii qonnaatiif qabame kamiyyuu sababa balaa humnaa ol ta'eetiin yoo ta'e malee qotamus qotamuu baatus kaffaltiin itti fayyadama lafaa baadiyyaa raawwatamuu qaba;

8. Hanga Gibira Galiifi Kaffaltii itti fayyadama lafa Baadiyya Qotee Bulaan Kaffalamu

Kaffaltiin itti fayyadama lafa baadiyyaafi gibirri galii qotee bulaan waggaa kaffalamu akkaataa gabatee kanaa gaditti mula'tuun ta'a.

Qabiyyee Lafa Hektaaraan	Gibira Galii fi Kaffaltii Lafaa Baadiyyaa		
	Kaffaltii lafa baadiyyaa/qc/	Gibira Galii /qr/	Dirshaasha /qr/
≤ 0.5	5	Bilisa	5
0.5 ol hanga 1.5 tti	10		20
1.5 ol hanga 2.5 tti	15		30
2.5 ol hanga 4.0 tti	25		55
4.0 ol	40		80

፪) በዚህ አዋጅ መሠረት የሚወሰንን የአርሶ አደሮች የገጠር መሬት አጠቃቀምና የገቢ ግብር ክፍያ የሚሰበሰበው የገቢዎች ቢሮ ወይም የገቢዎች ቢሮ ኃላፊነት በመስጠት በሚወከለው የቀበሌ አስተዳደር ሊቀመንበር ይሆናል።

፫) የኢንቨስተሮችና የድርጅቶች የገጠር መሬት አጠቃቀም ክፍያን የሚሰበሰበው የገቢዎች ቢሮ ይሆናል።

፬) የተሰበሰበው የመንግሥት ገንዘብ አጠባበቅና ቁጥጥር በፋይናንስ አስተዳደር አዋጅ፣ ደንብና መመሪያ መሠረት ይሆናል።

፯. ደረሰኝ መስጠትና የተሰበሰበውን ገንዘብ ፈሰስ ማድረግ

፩) ማንኛውም የገጠር መሬት አጠቃቀም ወይም የገቢ ግብር ክፍያ ከፋይ በዚህ አዋጅ መሠረት ለከፈለው ገንዘብ በገቢዎች ቢሮ ወይም በገቢ ሰብሳቢው ሕጋዊ ደረሰኝ ይሰጠዋል።

፪) በገቢዎች ቢሮ የተሰበሰበ ማንኛውም ገንዘብ ወደ ገንዘብና ኢኮኖሚ ልማት ቢሮ ፈሰስ መደረግ አለበት።

ክፍል ሁለት

የገጠር መሬት አጠቃቀምና የገቢ ግብር ክፍያ

፯. የገጠር መሬት አጠቃቀም ክፍያ መፈፀም

፩) ለአርሶ ሥራ ለተያዘ የገጠር መሬት አርሶ አደሮች፣ ድርጅቶችና ኢንቨስተሮች በዚህ አዋጅ መሠረት የገጠር መሬት አጠቃቀም ክፍያ ይፈፀማሉ።

፪) ድርጅቶችና ኢንቨስተሮች በሕግ በተሰጣቸው የገጠር መሬት ሁሉ ላይ የገጠር መሬት አጠቃቀም ክፍያ መፈፀም አለባቸው።

፫) ለአርሶ ሥራ በገበሬው የተያዘ ማንኛውም መሬት ከአቅም በላይ በሆነ አደጋ ካልሆነ በስተቀር ቢታረከም ባይታረከም የገጠር መሬት አጠቃቀም ክፍያ መፈፀም አለበት።

፰. በአርሶ አደሩ የሚከፈል የገቢ ግብርና የገጠር መሬት አጠቃቀም ክፍያ መጠን

በአርሶ አደሩ በዓመት ውስጥ የሚፈፀም የገጠር መሬት አጠቃቀምና የገቢ ግብር ክፍያ ከዚህ በታች በሚታየው ሠንጠረዥ መሠረት ይሆናል።

የመሬት መጠን በካ.ክ.ታ.ር	የገቢ ግብር እና የገጠር መሬት አጠቃቀም ክፍያ		
	የገጠር መሬት ክፍያ/ሰ/ሰር/	ገቢ ግብር/ሰ/ሰር/	ድምር/ሰ/ሰር/
≤ 0.5	5	፶	5
ከ0.5 በላይ እስከ 1.5 ድረስ	10	10	20
ከ1.5 በላይ እስከ 2.5 ድረስ	15	15	30
ከ2.5 በላይ እስከ 4.0 ድረስ	25	30	55
ከ4.0 በላይ	40	40	80

- 2) Farmers' income tax and rural land payment to be paid in pursuance with this proclamation shall be collected by the Revenue Bureau or a chairman of kebele peasant association who is delegated for this purpose by Revenue Bureau upon signing an undertaking to that effect;
- 3) Rural land use payment to be paid by investors and enterprises shall be collected by the Revenue Bureau;
- 4) The handling and supervision of the collected state funds are governed by proclamation, regulation and directives of the finance;

6. Receipts and Depositing Money Collected

- 1) Every rural land use payment or income tax payer shall be given legal receipts by the Revenue Bureau or tax collector for the income tax or rural land use payment he pays in pursuance with this proclamation.
- 2) Revenue collected by Revenue Bureau shall be deposited at Finance and Economic Development offices.

PART TWO

Payment of Rural Land Use Payment And Income Tax

7. Payment of Rural Land Use Payment

- 1) Rural land held by farmers or enterprises or investors for agricultural activities shall be subjected to rural land use payment;
- 2) Enterprises and investors shall pay rural land use payment on all rural land they own legally;
- 3) Any rural land held for agricultural activities by a farmer whether cultivated or not is subjected to rural land use payment except for damages beyond his control;

8. Amount of Income Tax & Rural Land Use Payment due by a Farmer

Rural land use payment and income tax payable by a farmer within a year shall be according to the table shown below.

Rural land Holding Size by Hectares	Income Tax and Rural Land Use Payment		
	Rural land use Payment(Birr)	Income Tax(Birr)	Total (Birr)
≤ 0.5	5	Free	5
Above 0.5 up to 1.5	10	10	20
Above 1.5 up to 2.5	15	15	30
Above 2.5 up to 4.0	25	30	55
Above 4.0	40	40	80

9. Hanga Kaffaltii Itti Fayyadama Lafa Baadiyyaa Dhaabbileefi Invastarootaa

1) Kaffaltiin itti fayyadama lafa baadiyyaa dhaabbileefi Invastarootaa akkaataa gabatee kana gadiitiin ta'a;

Sada-	Daandii Konkolaata Bonaa fi Ganna Deemsisu Irraa Fageenyi Kiilomeeteraan/ Hektaara tokkoti/	Distance of location from all weather roads in Kilo meters and payment in Birr by hectares				
		≤10	10 ol -25	25 ol -40	40 ol -55	>55
1 st	Shawaa Bahaa Shawaa Lixaa Sha/ Kib/ Lixaa Arsii	135.00	129.60	124.42	119.44	114.66
2 nd	Jimmaa Shawaa Kaabaa Harargee Bahaa	114.75	110.16	105.75	101.52	97.46
3 rd	Wallaggaa Bahaa Harargee Lixaa Baalee	97.54	93.64	89.89	86.29	82.83
4 th	Iluu Abbaa Boora Wallaggaa Lixaa Boorana Gujii	82.91	79.59	76.41	73.35	70.40

2) Kaffaltiin itti fayyadama lafa baadiyyaa invastarootafi dhaabbileen raawwatame galmee herregaa kan qabatan yoo ta'e yeroo gibirri galii murtaa'u baasitti ni qabamaaf;

10. Yeroo Kaffaltiin Itti Fayyadama Lafaa Baadiyyaafi Gibirri Galii Itti Walitti Qabamu

- 1) Kaffaltiin itti fayyadama lafa baadiyyaa kan dhaabbileefi invastarootaa barri baajataa seenee ji'a jahaa duraa keessatti kaffaltiin raawwatamuu qaba;
- 2) Qotee bulaan gibira galiifi kaffaltii itti fayyadama lafa baadiyyaa barri baajataa seenee hanga ji'a Ebla 30tti kaffaluu qaba;
- 3) Bulchaan ganda qotee bultoota Biirtoon Galiwwanii dirqama galchee bakka buuse kaffaltii itti fayyadama lafa baadiyyaa fi gibira galii akka Labsii kanaatti walitti qabe akkaataa qajeelfama Biirtoon Galiwwanii baasun ariitiidhaan Biirto Galiwwaniif galii gochuu qaba;
- 4) Gibirri galii qotee bulaafi kaffaltiin itti fayyadama lafa baadiyyaa hammi qabiyyee lafaa yoo jijjiirame ykn seeraan akka focyaa'u yoo godhame malee dhaabbataa ta'a;

11. Kaffaltii Lafa Baadiyyaa Misooma

Bosonaatiif Oolerraa Bilisa Ta'uu Dhaabbanni mootummaa ykn miti-mootummaa ykn abbaan qabeenyaa dhuunfaa qajeelfama Komishiniin Investmentii Oromiyaa baasurratti hundaa'uudhaan bosona kan misoomsu kaffaltii itti fayyadama lafa baadiyyaarraa bilisa ni ta'a;

፱. የድርጅቶችና የኢንቨስተሮች የገጠር መሬት አጠቃቀም ክፍያ መጠን

፩) የድርጅቶችና የኢንቨስተሮች የገጠር መሬት አጠቃቀም ክፍያ ከዚህ በታች በሚታየው ሠንጠረዥ መሠረት ይሆናል።

ደረጃ	ዞን	ከረምቱና በጋ የሚያስኪድ የመኪና መገንድ ርቀት በኪሎ ሜትር				
		≤10	ከ10ላይ እስከ25	ከ25ላይ እስከ40	ከ40ላይ እስከ55	≥55
1ኛ	ምሥራቅ ሸዋ ምዕራብ ሸዋ ደቡብ ምዕሸዋ ኦሮሌ	135.00	129.60	124.42	119.44	114.66
2ኛ	ጅማ ሰሜን ሸዋ ምዕራብ ሰሜን ሸዋ	114.75	110.16	105.75	101.52	97.46
3ኛ	ምሥጋ መሪ ምዕራብ ሰሜን ሸዋ	97.54	93.64	89.89	86.29	82.83
	ኢሉ አባ ሀይሌ ምዕራብ ሰሜን ሸዋ	82.91	79.59	76.41	73.35	70.40

፪) በኢንቨስተሮችና በድርጅቶች የሚፈጸም የገጠር መሬት አጠቃቀም ክፍያ የሂሳብ መዝገብ ካላቸው የገቢ ግብር በሚታሰብበት ጊዜ እንደ ወጪ ይያዝላቸዋል።

፲. የገጠር መሬት አጠቃቀምና የገቢ ግብር ክፍያ መሰብሰቢያ ጊዜ

- ፩) የድርጅቶችና የኢንቨስተሮች የገጠር መሬት አጠቃቀም ክፍያ የበጀት ዓመቱ ገብቶ በመጀመሪያዎቹ ስድስት ወራት ውስጥ መፈጸም አለበት።
- ፪) አርሶ አደሩ የገቢ ግብርና የገጠር መሬት አጠቃቀም ክፍያ የበጀት ዓመቱ ገብቶ እስከ ሚያዝያ ፱ ድረስ መክፈል አለበት።
- ፫) የገቢዎች ቢሮ ኃላፊነት በመስጠት የወከለው የገቢዎች የቀበሌ ሊቀመንበር በዚህ አዋጅ መሠረት የሰበሰበውን የገጠር መሬት አጠቃቀምና የገቢ ግብር ክፍያ የገቢዎች ቢሮ በሚያወጣው መመሪያ መሠረት በአስቸኳይ ሰገቢዎች ቢሮ ገቢ ማድረግ አለበት።
- ፬) የመሬት ይዞታ መጠን ካልተቀየረ ወይም በሕግ እንዲሻሻል ካልተደረገ በስተቀር የአርሶ አደሩ የገቢ ግብር እና የገጠር መሬት አጠቃቀም ክፍያ ቋሚ ነው።

፲፩. ለደን ልማት የዋለ መሬት ከገጠር መሬት ክፍያ ነፃ መሆኑ

የኢንቨስትመንት ኮሚሽን በሚያወጣው መመሪያ መሠረት ደን የሚያለማ መንግሥታዊ ያልሆነ ድርጅት ወይም የግል ባለሀብት ከገጠር መሬት አጠቃቀም ክፍያ ነፃ ይሆናል።

9. Amount of Rural Land Use Payment Due by Enterprises and Investors

1) Rural land use payment due by enterprises and investors shall be according to the table shown below.

Stand-ard	Zone	Distance of location from all weather roads in Kilo meters and payment in Birr by hectares				
		≤10	Above10 up to 25	Above25 up to 40	Above40 up to 55	>55
1 st	East Shoa West Shoa South West Shoa Arsi	135.00	129.60	124.42	119.44	114.66
2 nd	Jima North Shoa East Harerge	114.75	110.16	105.75	101.52	97.46
3 rd	East Wellega West Harerge Bale	97.54	93.64	89.89	86.29	82.83
4 th	Ilu Aba Bora West Wellega Borena Gudji	82.91	79.59	76.41	73.35	70.40

2) Where enterprises and investors acquired book of account, the payment of rural land payment shall be considered as expense when income tax is to be assessed;

10. Duration of collection of Rural Land Use Payment and Income Tax

- 1) Rural land use payment due by investors and enterprises shall be payable within first six months of the budget year.
- 2) Rural land use payment and income tax due by the farmers shall be payable starting from the beginning budget year up to April 30 E.C.
- 3) Chair person of the Kebele Administration delegated by the Revenue Bureau upon signing obligation to collect rural land use payment and income tax, shall deposit the revenue he collected to the Revenue Bureau in pursuance with directive to be issued by the Revenue Bureau;
- 4) The rural land use payment and income tax amount shall remain fixed unless the rural land holding size vary or amended by law;

11. Exemption to Rural Land Held for Forest Development

A government organization or non-government organization or a private investor who develops forest upon directives of the Oromia Investment Commission shall be exempted from rural land use payment:

KUTAA SADIH

Itti Gaafatamummaa

12. Aangoofi Itti gaafatammumaa

- 1) Biiron Galiwwanii aangoofi itti gaafatamummaa Labsii kanaafi Labsii Biirichaa Lak. 96/1997 keewwata 2(5) tiin kennameef ni qabaata;
- 2) Waajjirri Bulchiinsa Aanaa gibirri galiifi kaffaltiiti itti fayyadama lafa baadiyyaa yeroodhaan akka raawwatamu, akka sassaabamu, qotee bulaan mirgaafi dirqamasaa akka beeku gochuu, qindeessuufi to'achuudhaaf, akkasumas dhimmoonni iyyannoon irratti dhiyaatan hatattamaan murtii akka argatan gochuuf aangoofi itti gaafatamummaa ni qabaata;

KUTAA AFUR

Mirga Kaffaloota Gibira Galiifi Kaffaltii Lafa Baadiyyaa

13. Mirga Kaffalaa Gibira Galiifi Kaffaltii Lafa Baadiyyaa

- 1) Kaffalaan kamiyyuu, yoo gaafate Biiron Galiwwanii ibsa akkaataa hojii herregaa kan armaan gaditti ibsaman kanaa addaan baasee ni kennaaf;
 - (a) Hama qabiyyee lafaa kaffaltiini gibirri galiifi lafa baadiyyaa irratti gaafatamee,
 - (b) Hama kaffaltii lafa baadiyyaafi gibira galii kaffalamuu,
 - (c) Hama adabaa,
 - (d) Ibsa barbaachisu kan biraa,
- 2) Murtii gibira galiifi kaffaltii itti fayyadama lafa baadiyyaa kennamerratti qotee bulaan komee qabu, akkasumas murtii kaffaltii itti fayyadama lafa baadiyyaarratti investarri ykn dhaabbanni komee qabu kamiyyuu guyyaa murtiin isa gahe ykn itti himamerra eegalee guyyaa 30 (soddoma) keessatti akka Labsii kana keewwata 14 tti kan dhaabbatu koree ol iyyannoo gibiraa dhagahuutti ol iyyannoo dhiyeeffachuuf mirga ni qaba;
- 3) Ol iyyannoon qotee bulaan ykn invastarri ykn dhaabbanni dhiyeessu dhagahamu kan danda'u gibira galii ykn kaffaltii itti fayyadama lafa baadiyyaa akka kaffalamu murtaaye keessaa kan komii irratti qaburratti dhibba keessaa harki shantamni (%50) Biiron Galiwwanii biratti yoo qabsiise qofa ta'a;

**ክፍል ሦስት
ኃላፊነት**

፲፪. ስልጣንና ኃላፊነት

- ፩) የገቢዎች ቢሮ በዚህ አዋጅና በአዋጅ ቁጥር ፲፮/፲፮ በአንቀጽ ፪(፭) የተሰጠውን ስልጣንና ኃላፊነት አለው።
- ፪) የወረዳ አስተዳደር ጽ/ቤት የገቢ ግብርና የገጠር መሬት አጠቃቀም ክፍያ በወቅቱ እንዲፈጸም፣ እንዲሰበሰብ፣ አርሶ አደሩ መብትና ግዴታውን እንዲያውቅ ማድረግ፣ ማስተባበርና መቆጣጠር፣ እንዲሁም አቤቱታ የሚቀርብባቸው ጉዳዮች አስቸኳይ ውሳኔ እንዲያገኙ የማድረግ ሥልጣንና ኃላፊነት አለው።

ክፍል አራት

የገቢ ግብር እና የገጠር መሬት ክፍያ ከፋዮች መብት

፲፫. የገቢ ግብር እና የገጠር መሬት ክፍያ ከፋይ መብት

- ፩) ማንኛውም ከፋይ ከጠየቀ የገቢዎች ቢሮ ከዚህ በታች በተገለጹት የሂሳብ ሥራ መግለጫ መሠረት በመለየት ይሰጠዋል።
 - ሀ) የገቢ ግብር እና የገጠር መሬት አጠቃቀም ክፍያ የተጠየቀበትን የመሬት ይዞታ መጠን፣
 - ለ) የገጠር መሬት አጠቃቀምና የገቢ ግብር ክፍያ መጠን፣
 - ሐ) የቅጣት መጠን፣
 - መ) ሌላ አስፈላጊ የሆነ መግለጫ፣
- ፪) በገቢ ግብር እና በገጠር መሬት አጠቃቀም ክፍያ ውሳኔ ላይ ቅሬታ ያለው አርሶ አደር እንዲሁም በገጠር መሬት አጠቃቀም ክፍያ ውሳኔ ላይ ቅሬታ ያለው ማንኛውም ኢንቨስተር ወይም ድርጅት ውሳኔው ከደረሰው ወይም ከተነገረው ዕለት ጀምሮ በ፴ (ሰላሣ) ቀናት ውስጥ አቤቱታውን በዚህ አዋጅ አንቀጽ ፲፬ መሠረት ለተቋቋመው የግብር ይግባኝ ሰሚ ኮሚቴ የማቅረብ መብት አለው።
- ፫) አርሶ አደሩ ወይም ኢንቨስተሩ ወይም ድርጅቱ የሚያቀርበው ይግባኝ መስማት የሚችለው የገቢ ግብር ወይም የገጠር መሬት አጠቃቀም ክፍያ እንዲከፈል ከተወሰነው ውስጥ ቅሬታ ካለው ላይ ሃምሳ ፐርሰንቱን (፻%) ለገቢዎች ቢሮ ካስያዘ ብቻ ነው።

**PART THREE
Responsibilities**

12. Powers and Responsibility

- 1) The Revenue Bureau shall have the power and responsibilities vested in it in this Proclamation and article 2(5) of the Bureaus' establishment Proclamation No. 96/2005,
- 2) Office of the Woreda Administration shall have the power and responsibilities to execute the rural land use payment and income tax and collect on time, to aware the farmers their rights and responsibility, to coordinate and supervise, to make matters appeared for appeal be decided within a short period of time;

PART FOUR

Rights of Rural Land Use Payment and Income Tax Payers

13. Rural Land Use Payment and Income Tax Payers Right

- 1) Upon the request of any rural land use payment and income tax payer, the Revenue Bureau shall provide him with clarification on the manner of assessment of the following accounts:
 - (a) The rural land holding size on which the income tax and rural land use payment assessed;
 - (b) The amount of rural land use payment and income tax,
 - (c) The penalty imposed,
 - (d) Other necessary clarification,
- 2) A farmer who objects the rural land use payment and income tax assessment as well as an investor or an enterprise who objects rural land use payment shall within 30 days from the date of receipt of assessment notice have the right to submit his appeal to the tax appeal committee to be established in accordance with article 14 of this proclamation;
- 3) The appeal of the farmer or investor or an enterprise is heard subject to the deposit of 50% of the rural land use payment and/or income tax assessed to the Revenue Bureau;

4) Namni-ol iyyaannoo gaafatu tokko tokkoonsaa, ragaawwan qabdiin labsii kana keewwata 13(3) irratti ibsame kaffalamuusaa mirkaneessan ol iyyannoosaa wajjiin qabsiisee barreessaa koreetti dhiyeessuu qaba. Guyyaan barreessaan koree ol iyyannoo sana fuudhe kuniis akka guyyaa ol iyyannoon itti dhiyaateetti lakkaawama;

14. Koree Ol Iyyannoo Dhagahu

- 1) Koreen ol iyyannoo murtii gibira galiifi kaffaltii itti fayyadama lafa baadiyyaa dhagahu tokkoon tokkoo aanaarratti ni dhaabbata. Korichi miseensota armaan gaditti ilaalaman ni qabaata:
 - (a) Dura taa'aa Bulchiinsa Aanaa Walitti qabaa,
 - (b) Itti Gaafatamaan waajjira Qonnaafi Misooma Baadiyyaa Aanaa miseensa,
 - (c) Itti-gaafatamaan Waajjira Gurmaa'ina, Aadaa, Ispoortii Dhimma Hawaasummaa Aanaa miseensa,
 - (d) Itti Gaafatama Waajjira MMD Aanichaa miseensa,
 - (e) Ogeessi Waajjira Qonnaafi Misooma Baadiyyaa tokko..... miseensa,
 - (f) Bulchiinsa ganda qotee bultoota dhimmi ilaalutiin kan bakka bu'an namoonni lama miseensa,
- 2) Waajjirri Bulchiinsa Aanaa barreessaa koree ni ramada.
- 3) Miseensota koree keessaa harka dhibba keessa shantamaa ol yeroo argaman walgahiin ni adeemsifama;
- 4) Barreessaan korichaa qabxiiwwan barbaachisaa ta'an guutamusaanii mirkaneesuudhaan oggasuma ol iyyannoo bane koreedhaaf ni dhiyeessa;

15. Dirqama Ibsa Kennuu

Gibira galiifi kaffaltii itti fayyadama lafa baadiyyaa ol iyyannoon irratti dhiyaate ilaalchisee:

- 1) Ol iyyataan sababii gibira galii ykn kaffaltii itti fayyadama lafa baadiyyaa irratti murtaa'e mormeen sadarkaa tokkoffaatin,
- 2) Biiron Galliiwwanii karaasaatiin haala gibirri galii ykn kaffaltii itti fayyadama lafa baadiyyaa suni itti murtaa'e ilaalchisee sadarkaa lammaffaatin ibsuufi ragaawwan barbaachisaa ta'an dhiyeessuuf dirqama ni qabu.

፬) ማንኛውም ይግባኝ የሚያቀርብ ሰው በዚህ አዋጅ አንቀጽ ፲፫(፫) ላይ የተገለፀው መያዣ መከፈሉን የሚያረጋግጥ ማስረጃ ከይግባኙ ጋር አያይዞ ለኮሚቴው ፀሐፊ ማቅረብ አለበት። የኮሚቴው ፀሐፊ ይግባኙን የተቀበለበት ቀንም ይግባኙን እንደቀረበበት ቀን ይቆጠራል።

፲፬. ይግባኝ ሰሚ ኮሚቴ

- ፩) የገቢ ግብር እና የገጠር መሬት አጠቃቀም ክፍያ ውሳኔ ይግባኝ የሚሰማ ኮሚቴ በእያንዳንዱ ወረዳ ይቋቋማል። ኮሚቴው የሚከተሉትን አባላት ይኖሩታል።
 - ሀ) የወረዳው ዋና አስተዳዳሪ..... ሰብሳቢ
 - ለ) የወረዳው የግብርናና ገጠር ልማት ጽ/ቤት ኃላፊ አባል
 - ሐ) የወረዳው ሕዝብ አደረጃጀት፣ ባህል፣ እስፖርትና ማህበራዊ ጉዳይ ጽ/ቤት ኃላፊ አባል
 - መ) የወረዳው ፋይናንስና ኢኮኖሚ ልማት ጽ/ቤት ኃላፊ..... አባል
 - ሠ) አንድ የግብርናና ገጠር ልማት ጽ/ቤት ባለሙያ አባል
 - ረ) ጉዳዩ ከሚመለከታቸው የአርሶ አደሮች ቀበሌ አስተዳደር የተወከሉ ሁለት ሰዎች አባል
- ፪) የወረዳ አስተዳደር ጽ/ቤት የኮሚቴውን ፀሐፊ ይመድባል።
- ፫) ከኮሚቴው አባላት መካከል ከግማሽ በላይ ከተገኙ ምልዓተ ጉባኤ ይሆናል።
- ፬) የኮሚቴው ፀሐፊ አስፈላጊ የሆኑ ነጥቦች መሟላታቸውን በማረጋገጥ ወዲያውኑ ይግባኙን ክፍቶ ለኮሚቴው ያቀርባል።

፲፭. የማስረጃት ግዴታ

- ይግባኝ የቀረበበትን የገቢ ግብር እና የገጠር መሬት አጠቃቀም ክፍያ በተመለከተ፡
 - ፩) ይግባኝ ባይ የተወሰነበትን የገቢ ግብር ወይም የገጠር መሬት አጠቃቀም ክፍያ የተቃወመበትን ምክንያት በአንደኛ ደረጃ፣
 - ፪) የገቢዎች ቢሮም በበኩሉ የገቢ ግብር ወይም የገጠር መሬት አጠቃቀም ክፍያው የተወሰነበትን ሁኔታ አስመልክቶ በሁለተኛ ደረጃ የማስረጃትና አስፈላጊ የሆኑትን ማስረጃዎች የማቅረብ ግዴታ አለባቸው።

4) Each appellant shall submit his appeal with the receipt for deposit of the amount required according article 13(3) of this proclamation to the secretary of the committee. The date on which the secretary received the appeal shall be taken as the date on which the appeal is submitted;

14. Tax Appeal Committee

- 1) An appeal committee shall be established at each woreda. The committee shall have the following members.
 - (a) Chairman of Woreda Administration----- Chair person
 - (b) Woreda Agriculture and Rural Development office head ---- member,
 - (c) Woreda Peoples Organization, Culture, Sport & Social Affairs office head----- member,
 - (d) Woreda Finance & Economic Development office head ---- member,
 - (e) An expert from Woreda Agriculture & Rural Development office ---- member,
 - (f) Two representative of the concerned peasant association members,
- 2) The woreda Administration shall assign secretary for the committee;
- 3) The presence of more than 50% of committee members shall constitute a quorum;
- 4) The secretary up on verifying the fulfillment of the requirements shall open immediately and present the appeal to the committee;

15. Burden of Proof

- With regard to the rural land use payment and income tax assessment against which an appeal is made:
 - 1) The appellant shall first give his reasons for objection to the rural land use payment and income tax assessment;
 - 2) The burden of providing the manner of rural land use payment or income tax assessment shall shift to the Revenue Bureau and production of evidence is the primary case;

16. Murtii Koree Ol Iyyannoo Dhagahuu

- 1) Korichii ol iyyannoofi ragaawwan deeggarsaa kan ol iyyataan dhiyee ffate, akkasumas sababiiwwaniifi ragaawwan ittisaa kan Biiroon Galiwwanii dhiyeesse galmee suudhaan murtii dhiibbaa hin qabne barreeffamaan ni keenna.
- 2) Murtiin korichaa caalmaa sagaleetiin ta'a. Sagaleen yoo walqixxee ta'e kan walitti qabaan koree deeggaruutu ragga'a.
- 3) Korichi gibira galiifi kaffaltii itti fayyadama lafa baadiyyaa ol iyyannoon irratti dhiyaate raggaasisuuf ykn hir'isuuf aangoo ni qaba. Murtii isaatiifis sababa gahaa ni keenna.
- 4) Korichi dhimmoota dhiyaataniif hundaayyuu yeroo gabaabaa keessatti murtii irratti kennuu qaba. Kunis qajeelfama Biirichi baasuun murtaa'a.
- 5) Garagalchi murtiisaa barreeffamaan wal falmitootaaf ni keennamaaf.
- 6) Erga murtiin isaan gaheerraa eegalee guyyaa 15 keessatti wal falmitoota lamaanirraa gaaffiin ol iyyannoo yoo hin dhiyaatin murtiin korichaa isa dhumaa ni ta'a.
- 7) Ol iyyataan haala murtii korichaatin gibira galiifi kaffaltii itti fayyadama lafa baadiyyaa murtiin korichaa isa qaqqabee guyyaa 30 keessatti kaffaluun irra jira.

17. Ol Iyyannoo Mana Murtiitti dhiyaatu

- 1) Falmaan kamiyyuu murtiin koreen ol iyyannoo dhagahu kenne hiikkaa seeraarratti dogoggora qaba jedhee kan hin fudhanne yoo ta'e guyyaa murtiin isa qaqqaberraa eegalee guyyaa 30 keessatti ol iyyannoosaa mana murtii ol'aanaatti dhiyeeffachuu ni danda'a.
- 2) Kaffalaan ol iyyannoosaa mana murtiitti dhiyeeffachuu kan danda'u gibira galiifi kaffaltii itti fayyadama lafa baadiyyaa koreen ol iyyannoo gibiraa dhagahurratti murteessee keessa %75 kaffaluun isaa yoo mirkanaa'e qofa;

፲፮) የይግባኝ ሰሚ ኮሚቴ ውሣኔ

- ሐ) ኮሚቴው ይግባኝ ባይ ያቀረባቸውን ይግባኝና ደጋፊ ማስረጃዎች እንዲሁም የገቢዎች ቢሮ ያቀረባቸውን ምክንያቶችና መከላከያ ማስረጃዎች በመመዝገብ አድሎ የሌለው ውሣኔ በጽሑፍ ይሰጣል።
- ከ) የኮሚቴው ውሣኔ በአብላጫ ድምፅ ያልፋል። ድምፅ እኩል ከሆነ የኮሚቴው ሰብሳቢ የደገፊው ውሣኔ ያልፋል።
- ለ) ኮሚቴው ይግባኝ የቀረበበትን የገቢ ግብር እና የገጠር መሬት አጠቃቀም ክፍያ ለማፅደቅ ወይም ለመቀነስ ሥልጣን አለው። ለውሣኔውም በቂ ምክንያት ይሰጣል።
- መ) ኮሚቴው በቀረቡለት ጉዳዮች ሁሉ ላይ በአጭር ጊዜ ውስጥ ውሣኔ መስጠት አለበት። ዝርዝርና ቢሮው በሚያወጣው መመሪያ ይወሰናል።
- ሠ) የውሣኔው ግልባጭ በጽሑፍ ለተከራካሪ ወገኖች ይሰጣቸዋል።
- ረ) ውሣኔው ከደረሳቸው ቀን ጀምሮ በ፲፭ (አስራ አምስት) ቀናት ውስጥ ከተከራካሪ ወገኖች የይግባኝ ጥያቄ ካልቀረበ የኮሚቴው ውሣኔ የመጨረሻ ይሆናል።
- ረ) ይግባኝ ባይ የገቢ ግብር እና የገጠር መሬት አጠቃቀም ክፍያ ውሣኔ በደረሰው በ፴ ቀናት ውስጥ በኮሚቴው ውሣኔ መሠረት መክፈል አለበት።

፲፯. ፍርድ ቤት ስለሚቀርብ ይግባኝ

- ሐ) ማንኛውም ተከራካሪ የይግባኝ ሰሚ ኮሚቴው ውሣኔ በሕግ ትርጓሜ ላይ ስህተት አለው ብሎ ካልተቀበለው ውሣኔ ከደረሰው ቀን ጀምሮ በ፴ ቀናት ውስጥ ይግባኙን ለከፍተኛው ፍ/ቤት ማቅረብ ይችላል።
- ከ) ከፋይ ይግባኙን ፍርድ ቤት ማቅረብ የሚችለው የግብር ይግባኝ ሰሚ ኮሚቴ የወሰነበትን የገቢ ግብር እና የገጠር መሬት አጠቃቀም ክፍያ ፸፮% መክፈሉ ከተረጋገጠ ብቻ ነው።

16. Decision of the Tax Appeal Committee

- 1) The committee shall, after due consideration of the grounds and evidences of the appellant as well as the reply of the Revenue Bureau in the context of their evidence deliver a fair and impartial decision;
- 2) The committee's decision shall be on a majority vote. In case of a tie, the chairperson shall have a casting vote;
- 3) The committee shall have the power to confirm or reduce the amount of the rural land use payment or income tax appealed from. It shall give a valid reason for doing so;
- 4) The committee shall decide all cases appearing before it within a short period of time. This shall be specified in the directive to be issued by the Bureau;
- 5) The copies of the decision shall be given in written to the parties;
- 6) The decision of the committee shall be final unless an appeal is made by any one of the parties within 15 days from the date of receipt of the decision;
- 7) The appellant shall pay the rural land use payment and income tax, according to the decision of committee within 30 days from the date of receipt of the decision;

17. Appeals to A Court

- 1) Where any party is dissatisfied with the decision of the tax appeal committee on account of an error on interpretation of the law, he may appeal to the High court within 30 days from the date of the receipt of the decision;
- 2) The taxpayer may only appeal to the court after paying 75% of the rural land use payment and income tax decided by the committee;

18. Aangoo Mana Murtii

- 1) Manni murtii ol iyyannoon dhiyaatef karaa hiikkaa seeraatiin dogoggorri jiraachuusaa yoo arge dogongoruma sana qofa sirreessuudhaan koree ol iyyannoo dhagahee murtii kenne sanaaf deebisa malee hojii murtii gibira galii fi kaffaltii itti fayyadama lafa baadiyyaa keessa hin seenu;
- 2) Koreen ol iyyannoo haala dogongora seeraa sirreeffameen murtiisaa irra deebi'ee ilaalee sirreessuudhaan barreeffamaan wal mormitootaaf akka qaqqabu gochuu qaba;

19. Raawwachiisaa Dhimmoota Koree Oliyyannoo

Haala Labsii kanaatin dhimmoota ol iyyannoon itti dhiyaate kan hordofu, kan qindeessu, kan raawwachiisu, qajeelfamoota, xalayootaafi murtiidhaan kennaman kan mallatteesu, itti gaafatamaa ykn Dura taa'aa Waajjira Bulchiinsa Aanichaati;

KUTAA SHAN

Waa'ee Adaba Bulchiinsaa

20. Adaba

Qotee bulaan ykn invastarri ykn dhaabbanni kaffaltii itti fayyadama lafa baadiyyaa kamiyyuu ykn gibira galii akka Labsii kanaatti kaffaluun irra jiru otoo hin kaffaliin yeroon kaffaluudhaaf seeraan murtaa'e yoo darbe, galii otoo hin kaffalamin turerratti ji'aaan dhibbarra harka shan hanga dhibbantaa digdamii shan (%25) gahutti adaba ni kaffala;

21. Aangoo Adaba Kaasuu

Biiron Galiwwanii qotee bulaan ykn invastarri ykn dhaabbanni gibira galii ykn kaffaltii itti fayyadama lafa baadiyyaa yeroodhaan kaffaluu kan dadhabeef sababii humnasaatii oliitiin ta'uusaa ragaadhaan yoo mirkaneessu adabbii itti bu'e irraa kaasuu ni danda'a; haalli raawwii isaa qajeelfamaan ni murtaa'a;

22. Adabni akka Qaama Gibiraatti Lakkaawwamuusaa

Akkaataa Labsii kana keewata 20n kan herregamu adabni bifa kamiyyuu qaama gibira galii ykn kaffaltii itti fayyadama lafa baadiyyaa kan qotee bulaa ykn investara ykn dhaabbatarraa barbaadamu ta'eeti walitti qabama.

፲፰) የፍርድ ቤት ሥልጣን

- ፩) ይግባኝ የቀረበለት ፍ/ቤት የሕግ ትርጉም ስህተት መኖሩን ከተረዳ ያንኑ ስህተት ብቻ በማስተካከል ይግባኙን ሰምቶ ለወሰነው ኮሚቴ ይመልሳል እንዲ የገቢ ግብር እና የገጠር መሬት አጠቃቀም ውሳኔ ሥራ ውስጥ አይገባም።
- ፪) የይግባኝ ኮሚቴው የሕግ ስህተቱ በተስተካከለው መሠረት ውሳኔውን እንደገና በማየት አስተካከለው ለተከራካሪ ወገኖች በጽሑፍ እንዲደርሳቸው ማድረግ አለበት።

፲፱. የይግባኝ ሰሚ ኮሚቴ ጉዳዮች

አፈፃፀም በዚህ አዋጅ መሠረት ይግባኝ የተባለላቸውን ጉዳዮች የሚከታተል፣ የሚያቀናጅ፣ የሚያስፈፅም፣ የተላለፉትን መመሪያዎች፣ ደብዳቤዎችና ውሳኔዎች የሚፈረም የወረዳው አስተዳደር ዋና አስተዳዳሪ ነው።

ክፍል አምስት

የአስተዳደር ቅጣት

፳. ቅጣት

ማንኛውም አርሶ አደር ወይም ኢንቨስተር ወይም ድርጅት የገጠር መሬት አጠቃቀም ክፍያ ወይም የገቢ ግብር በዚህ አዋጅ መሠረት መክፈል የሚገባውን ሃይክፍል በሕግ የተወሰነው የመክፈያ ጊዜ ካለፈ በየወሩ ሃይክፈል የቀረውን ገቢ ፭% (አምስት ፐርሰንት) እስከ ፳፭% (ሃያ አምስት ፐርሰንት) ድረስ ቅጣት ይከፍላል።

፳፩. ቅጣት የማንላት ሥልጣን

የገቢዎች ቢሮ አርሶ አደሩ ወይም ኢንቨስተሩ ወይም ድርጅቱ የገቢ ግብር ወይም የገጠር መሬት አጠቃቀም ክፍያን በወቅቱ ሃይክፍል የቀረው ከአቅም በላይ በሆነ ምክንያት መሆኑን በማስረጃ ካረጋገጠ የተጣለበትን ቅጣት ማንሳት ይችላል። ዝርዝር አፈፃፀሙ በመመሪያው ይወሰናል።

፳፪. ቅጣት እንደ ግብር አካል ስለመቆጠሩ

በዚህ አዋጅ አንቀጽ ፳ መሠረት የሚታሰብ ማንኛውም ዓይነት ቅጣት ከአርሶ አደሩ ወይም ከኢንቨስተሩ ወይም ከድርጅቱ የሚፈለግ የገቢ ግብር ወይም የገጠር መሬት አጠቃቀም ክፍያ አካል በመሆን ይሰበሰባል።

18. Power of the court

- 1) The court of appeal may only make the necessary correction on an error on the interpretation of the law, where it finds one, and remand the case to the tax appeal Committee. It shall not enter into the merits of the assessment of rural land use payment and income tax;
- 2) The committee shall correct its decision according to the correction of the interpretation of the law and submit in written to the parties;

19. Proceedings of Appeal Matters

For the purposes of this proclamation the follow up, coordination, execution, directions, decisions rendered and letters of appeal matters are signed by the head or chair person of office of woreda Administration;

PART FIVE

Administrative Penalties

20. Penalties

Any farmer or investor or enterprise who fails to pay the rural land use payment and income tax due under this proclamation within the legally specified period shall pay a penalty of five percent (5%) of the amount overdue in respect of every month up to a maximum penalty of twenty five percent (25%);

21. Power to waive penalty

The Revenue Bureau may waive the penalty of rural land payment and income tax where it is verified with evidence that the failure of the farmer, or investor or enterprise from making payment on time is due to reasons beyond his control. The detail shall be specified in the directives to be issued;

22. Simulation of Penalty as Tax

Any type of penalty imposed in accordance with article 20 of this proclamation shall be considered as an integral part of the rural land use payment or income tax due from the farmer or investor or enterprise and shall be collected accordingly;

23. Raawwachiisa Sassaabbi Gibiraa Galiifi Kaffaltii Lafa Baadiyyaa

Kaffalaan gibira galii ykn kaffaltii itti fayyadama lafa baadiyyaa kamiyyuu kaka'umsa matasaatin ykn beeksisni murtii isa gahee ykn gibirri galii fi kaffaltiiti itti fayyadama lafa baadiyyaa irraa barbaadamu itti himamee yeroo Labsii kanaan murtaa'e keessatti yoo hin kaffalin ykn koree ol iyyannoo gibiraa dhagahuutti ol iyyannoo yoo hin dhiyeeffane, guyyaa kaffaltiitiin darbeerraa eegalee yeroo kamiyyuu Biiron Galiiwannii:

- 1) Qotee bulaa yoo ta'e Mana Murtiin dirqisiisuudhaan,
- 2) Dhaabbilee ykn inveestara yoo ta'e akkaataa Labsii gibira Lak. 74/1995 tiin qabeenya kaffalaa kaffaltii itti fayyadama lafa baadiyyaa qabanii gurguruudhaan, kaffaltii irraa barbaadamuuf oolchuu ni danda'a; Raawwinsaa qajeelfamaan murtaa'aa;

24. Komiishinii

Akka labsii kanaatti kaffaltii itti fayyadama lafa baadiyyaa ykn gibira galii qotee bulaa akka walitti qabu namni bakka bu'iinsi kennamuuf herrega walitti qaburraa komiishiniin dhibbatti harki tokko (%1) Biiron Galiiwanniitiin ni kaffalamaaf;

KUTAA JAHA

Tumaalee Adda Addaa

25. Aangoo Addaa

Qotee bultoonni aanaa tokko ykn tokko ol keessa jiraatan hundinuu ykn gartokkeensaanii balaa caamsaatiin ykn sababii humnaasanitii ol ta'een guutumaa guututti ykn gartookkeen oomishasaanii irra miidhaan yoo gahe kaffaltii itti fayyadama lafa baadiyyaa ykn gibirri galii hundinuu ykn gartokkeensaa akka hin kaffalamne Manni Maree murteessuu ni danda'a. Raawwiinsaa qajeelfamaan ni murtaa'a;

26. Aangoo Dambiifi Qajeelfama Baasuu

- 1) Manni Maree Dambii raawwannaa Labsii kanaatiif barbaachisaa ta'e baasuu ni danda'a;
- 2) Biiron Labsii kanaafi Dambii Labsii kana irratti hundaa'e bahu raawwachiisuuf qajeelfama baasuu ni danda'a;

፳፫. የገቢ ግብር አሰባሰብና የገጠር መሬት ክፍያ አፈፃፀም

ማንኛውም የገቢ ግብር ወይም የገጠር መሬት አጠቃቀም ክፍያ ከፋይ ቤት-ተነሳሽነት ወይም የውሃኔ ማስታወቂያ ደርሶት ወይም የሚፈለግበት የገቢ ግብር እና የገጠር መሬት አጠቃቀም ክፍያ ተነግሮት በዚህ አዋጅ በተወሰነው ጊዜ ውስጥ ካልከፈለ ወይም ለግብር ይግባኝ ሰሚ ኮሚቴ ይግባኝ ካላቀረበ የገቢዎች ቢሮ የክፍያው ጊዜ ካለፈበት ቀን አንስቶ በማንኛውም ጊዜ፡

- ፩) አርሶ አደር ከሆነ በፍርድ ቤት በማስገደድ፤
- ፪) ድርጅት ወይም ኢንቨስተር ከሆነ በአዋጅ ቁጥር ፸፬/፲፱፻፺፮ መሠረት የገጠር መሬት አጠቃቀም ክፍያ ከፋይን ንብረት ይዞ በመሸጥ ለሚፈለግበት ክፍያ ማዋል ይችላል። አፈፃፀሙ በመመሪያ ይወሰናል።

፳፬. ኮሚሽን

በዚህ አዋጅ መሠረት የአርሶ አደሩን የገጠር መሬት አጠቃቀም ወይም የገቢ ግብር ክፍያ እንዲሰበሰብ ውክልና የሚሰጠው ሰው ከሚሰበሰበው ሂሳብ ላይ አንድ ፕሮሰንት (፩%) ኮሚሽን በገቢዎች ቢሮ ይከፈላል።

ክፍል ስድስት

ልዩ ልዩ ድንጋጌዎች

፳፭. ልዩ ሥልጣን

በአንድ ወይም ከዚህ በላይ በሆነ ወረዳ ውስጥ የሚኖሩ አርሶ አደሮች በሙሉ ወይም ከፊት በድርቅ አደጋ ወይም ከአቅማቸው በላይ በሆነ ምክንያት በምርታቸው ላይ ሙሉ በሙሉ ወይም በከፊል ጉዳት ከደረሰ የገጠር መሬት አጠቃቀም ወይም የገቢ ግብር ክፍያ በሙሉ ወይም በከፊል እንዳይከፈል ምክር ቤቱ ሊወሰን ይችላል።

፳፮. ደንብና መመሪያ የማውጣት ሥልጣን

- ፩) ለዚህ አዋጅ አፈፃፀም አስፈላጊ የሆነውን ደንብ ምክር ቤቱ ሊያወጣ ይችላል።
- ፪) ይህን አዋጅና በዚህ አዋጅ መሠረት የሚወጣውን ደንብ ለማስፈፀም ቢሮው መመሪያ ሊያወጣ ይችላል።

23. Rural Land Use Payment and Income Tax Collection Enforcement

If any rural land use payment and income tax payer on his own initiative or having received assessment notification or having been otherwise informed of the rural land use payment and income tax due on him, fails to effect payment or to lodge his appeal to the appeal committee, the Revenue Bureau any time stating from the due date:

- 1) If farmer, may initiate an execution proceeding before the appropriate court;
- 2) If an enterprise, according to Income Tax Proclamation NO. 74/2003, may collect the tax through seizure of the property belong to the rural land use payment payer. Directives shall provide the details;

24. Remuneration

A person designated to collect farmer's rural land use payment and income tax in accordance with this proclamation shall be paid one percent 1% of the collection he or it has made by Revenue Bureau;

PART SIX

Miscellaneous Provisions

25. Special Power

Where the harvest of farmers of one or more woredas is adversely affected owing to drought or other causes beyond their control, the council of Regional Government may waive the rural land use payment and income tax due on them in whole or part;

26. Power to Issue of Regulation and Directives

- 1) The council of Regional Government may issue regulation for the proper implementation of this proclamation;
- 2) The Bureau may issue directives for the carrying out on of this proclamation and the regulation to be issued;

27. Dirqama Deeggarsa Kennuu

Labsii kana ykn Dambii ykn qajeelfama akka Labsii kanaatti bahu hojjiirra oolchuuf qotee bulaan ykn dhaabbanni ykn inveestarra ykn qaamni Mootummaas ta'e dhuunfaa kamiyyuu deeggarsa barbaachisaa ta'e kennuuf ni dirqama;

28. Adaba Yakkaa

Labsii kana ykn Dambii ykn qajeelfama akka labsii kanaatti bahe namni cabse kamiyyuu akka seera yakkaatti ni adabama;

29. Seerota Raawwatiinsa Hin Qabne

- 1) Labsiin kaffaltii itti fayyadama lafa Baadiyyaa fi gibira galii hojii qonnaa Lak. 8/88 fi Labsiin Lak. 64/1995 haqamanii Labsii kanaan bakka bu'aniiru;
- 2) Seerri ykn Dambiin ykn qajeelfamni ykn haalli hojii Labsii kanaan wal faallessu kamiyyuu dhimmoota Labsii kana keessatti ibsamanirratti raawwannaa hin qaban.

30. Tuma Ce'umsaa

Labsii kana keewwata 29 irratti kan tumame jiraatullee dhaabbileefi inveestaroota ilaalchisee dhimmoonni hanga guyyaa Labsiin kun raga'etti osoo hin raawwatamin turan haala Labsiifi qajeelfamoota hojjiirra turaniin raawwiinsaanii kan itti fufu ta'a.

31. Yeroo Labsiin Kun Itti Ragga'u

Labsiin kun Qaamnee 1/1997 irraa eegalee hojjiirra kan oolu ta'a.

**Finfinnee
Qaamnee 1/1997**

Juneeydii Saaddoo

**Pireezidaantii Bulchiinsa Mootummaa
Naannoo Oromiyaa**

፳፯. የመተባበር ግዴታ

ማንኛውም አርሶ አደር ወይም ድርጅት ወይም ኢንቨስተር ወይም መንግሥታዊና መንግሥታዊ ያልሆነ አካል ይህን አዋጅ ወይም በዚህ አዋጅ መሠረት የሚወጣውን ደንብ ወይም መመሪያ ሥራ ላይ ለማዋል እስፈላጊውን ድጋፍ የመስጠት ግዴታ አለበት።

፳፰. የወንጀል ቅጣት

ይህን አዋጅ ወይም በዚህ አዋጅ መሠረት የሚወጣውን ደንብና መመሪያ የጣሰ ማንኛውም ሰው በወንጀል ህግ መሠረት ይቀጣል።

፳፱. ተፈጻሚነት የሌላቸው ሕጎች

- ፩) የገጠር መሬት አጠቃቀምና የግብርና ሥራ ገቢ ግብር ክፍያ አዋጅ ቁጥር ፳/፹፰ እና አዋጅ ቁጥር ፳፬/፲፱፻፺፭ ተሽረው በዚህ አዋጅ ተተክተዋል።
- ፪) ከዚህ አዋጅ ጋር የሚቃረን ማንኛውም ሕግ ወይም ደንብ ወይም መመሪያ ወይም የአሠራር ሁኔታ በዚህ አዋጅ ውስጥ በተገለፁት ጉዳዮች ላይ ተፈጻሚነት የለውም።

፴. የመሸጋገሪያ ድንጋጌ

በዚህ አዋጅ አንቀጽ ፳፱ የተደነገገው ቢኖርም ድርጅቶችንና ኢንቨስተሮችን በሚመለከት ይህ አዋጅ እስከሰፈረበት ድረስ ማይፈጸም የቆዩ ጉዳዮች ሥራ ላይ በነበረው አዋጅና መመሪያ መሠረት እፈጻሚነት የሚቀጥል ይሆናል።

፴፩. አዋጁ የሚፀናበት ጊዜ

ይህ አዋጅ ከጳጉሜ ፩/፲፱፻፺፮ ዓ.ም ጀምሮ የፀና ይሆናል።

**ፊንፊኔ
ጳጉሜ ፩/፲፱፻፺፮**

**ጁኔይዲ ሣዶ
የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት
ፕሬዚዳንት**

27. Duty to Cooperate

Every farmer or enterprise or investor or government or private entity shall have the duty to cooperate in the carrying out to the provisions of the proclamation and regulation or directives to be issued in pursuance with this proclamation;

28. Criminal Penalties

Any one who violates the provisions of the proclamation or regulation or directives to be issued pursuant to this proclamation shall be punishable in accordance with the penal code;

29. Inapplicable Laws

- 1) The Rural Land Use Payment and Agricultural Income Tax proclamation No. 8/1995 and No. 64/2002 are repealed and replaced by this law;
- 2) Any law, regulation, directive or practice, which is inconsistent with the provisions of this proclamation, shall not apply on matters covered under this proclamation;

30. Transitional Provisions

Without prejudice to the provision of article 29 of this proclamation, prior proclamation and directives shall continue to apply on matters that due with respect to investors and enterprise up the coming into force of this proclamation.

31. Effective Date

This proclamation shall come into force as of the 6th day of September 2005.

**Finfinne
September 6, 2005**

**Juneydi Saddo
President of Oromia National
Regional Government**