Waggaa 6[ffaa] ....Lak. 11
6ኛ ዓመት ቁጥር .... ፲፩
6th year ....No. 11

Finfinnee, Hagayya 1/1990
ፊንፊኔ ነሐሴ ፩ ቀን ፲፱፻፺
Finfine, August 7th 1998

MAGALATA OROMIYAA

መ ገ ለ ተ ኦ ሮ ሚ ያ

MEGELETA OROMIA

Gatiin Tokkoo .... 2.80 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. 12/1990 Dambii Gibira Galii Abukaattootaa murteessuuf bahe	ደንብ ቁጥር ፲፪/፲፱፻፺ የጠበቆችን የገቢ ግብር ለመወሰን የወጣ ደንብ	Regulations No. 12/1998 Advocates Income tax Regulations

Dambii lakk. 12/1990 Dambii Gibira Galii Abukaattootaa Murteessuuf bahe

Koree Hojii Raawwachiiftuun Heera Mootummaa Naannoo Oromiyaa keewwata 54(6) irratti hundaahuudhaan Dambii kana baaseera.

1. Mata Duree Gabaabaa
   Dambiin kun "Dambii Gibira Galii Abukaattootaa murteessuuf bahe lakk.12/1990 jedhamee waamamuu ni danda'a.
2. Gibira Galii
   1. Naannoo Oromiyaa keessatti akka hojjatan abukaattonni heyyamni qaama dhimmi ilaaluun kennameef haala kanatti aanuun gibira galii ni kaffalu:

ደንብ ቁጥር ፲፪/፲፱፻፺ የጠበቆችን የገቢ ግብር ለመወሰን የወጣ ደንብ

የኦሮሚያ ክልላዊ መንግሥት ሥራ አሥፈፃሚ ኮሚቴ በክልሉ ሕገ መንግሥት አንቀጽ ፶፬/፮/ መሠረት ይህንን ደንብ አውጥቷል።

፩· አጭር ርዕስ
   ይህ ደንብ "የጠበቆችን የገቢ ግብር ለመወሰን የወጣ ደንብ ቁጥር ፲፪/፲፱፻፺" ተብሎ ሊጠቀስ ይችላል።
፪· የገቢ ግብር
   ፩· በኦሮሚያ ክልል እንዲሠራ ጉዳዩ ከሚመለከተው የክልሉ አሥፈፃሚ አካል የተግባርና ፈቃድ የተሰጠው ማንኛውም ጠበቃ ከዚህ በታች በተ ደነገገው መሠረት በየዓመቱ የገቢ ግብር ይከፍላል፤

REGULATIONS NO.12/1998 REGULATIONS TO PROVIDE FOR ADVOCATES INCOME TAX

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

1. Short Title
   These Regulations may be cited as the "Advocates Income tax Regulations No. 12/1998".

2. Income Tax
   1. Any advocate permitted to work in the Oromia Region by the concerned executive organ shall pay income tax as follows:

(a) Abukaattoni sadarkaa tokkoffaa waggaa-waggadhaan qarshii 340 (dhibba sadiif afurtama);

(b) Abukaattoni sadarkaa lamaffaa waggaa-waggaadhaan qarshii 178 (dhibba tokko fi torbaatamii saddeti).

2. Akkaataa labsii Taaksii gurguraa fi Eksaayizii lakk.68/1985 (akka fooyya'etti) abukaattoni taaksii gurguraa ni kafalu.

3. Aangoo Qajeelfama Baasuu

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

4. Tumaatoota ce'umsaa

Dambiin kun otoo hin ragga'in dura gibirri galii abukkattoota irraa barbaadamu haala seerootaaf qajeelfamoota armaan dura turaniin murtaayee ni sassabama.

5. Yeroo Dambiin Kun itti ragga'u

Dambiin kun Hagayya 1 bara 1990 irra jalqabee hojiirra kan oolu ta'a.

Finfinnee, Hagayya 1 bara 1990

Kumaa Dammaqsaa

Prezidaantii Mootummaa Naannoo Oromiyaa

ሀ) አንደኛ ደረጃ ጠበቃ ______ በየዓመቱ ብር ፫፻፵/ሶስት መቶ አርባ/

ለ) ሁለተኛ ደረጃ ጠበቃ ______ በየዓመቱ ብር ፻፸፰/አንድ መቶ ሰባ ስምንት/።

፪· በሽያጭና ኤክሳይዝ ታክስ አዋጅ ቁጥር ፷፰/፲፱፻፹፭ (እንደተሻሻለ) መሠረት ጠበቆች የአገልግሎት ሽያጭ ታክስ ይከፍላሉ።

፫· መመሪያ የማውጣት ሥልጣን

የኦሮሚያ ፋይናንስ ቢሮ ይህን ደንብ በሥራ ላይ ለማዋል መመሪያ ለማውጣት ይችላል።

፬· የመሸጋገሪያ ድንጋጌዎች

ይህ ደንብ ከመጽደቁ በፊት ከጠበቆች የሚፈለግ ውዝፍ ግብር ከዚህ በፊት ይሠራባቸው በነበሩት ሕጎችና መመሪያዎች መሠረት ተወስኖ የሚሰበሰብ ይሆናል።

፭· ደንቡ የሚጸናበት ጊዜ

ይህ ደንብ ከነሐሴ ፩ ቀን ፲፱፻፺ ዓ·ም ጀምሮ የጸና ይሆናል።

ፊንፊኔ፣ ነሐሴ ፩ ቀን ፲፱፻፺ ዓ·ም

ኩማ ደመቅሣ

የኦሮሚያ ክልላዊ መንግሥት

ፕሬዚዳንት

a) First grade advocate... Birr 340.00 (three hundred fourty Birr).

b) Second grade advocate... Birr 178.00 (one hundred seventy eight Birr).

2. Any advocate shall pay service tax in accordance with the Sales and Excise Tax Proclamation No. 68/1993 (as amended).

3. Power to issue directives

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

4. Transitory provisions

Income taxes due prior to the coming into force of these Regulations shall be paid in accordance with the relevant tax laws and directives in force.

5. Effective date

These Regulations shall enter into force as of 7th day of August 1998.

Done at Finfine, this 7th day of August 1998.

KUMA DEMEKSA

President of the Oromia Regional State