



የኢትዮጵያ ፌዴራላዊ ዲሞክራሲያዊ ሪፐብሊክ

ፌዴራል ነጋሪት ጋዜጣ

FEDERAL NEGARIT GAZETA

OF THE FEDERAL DEMOCRATIC REPUBLIC OF ETHIOPIA

ስምንተኛ ዓመት ቁጥር ፴፯
አዲስ አበባ ሐምሌ ፲፪ ቀን ፲፱፻፺፬

በኢትዮጵያ ፌዴራላዊ ዲሞክራሲያዊ ሪፐብሊክ
የሕዝብ ተወካዮች ምክር ቤት ጠባቂነት የወጣ

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ማውጫ
የሚኒስትሮች ምክር ቤት ደንብ ቁጥር ፸፰/፲፱፻፺፬ ዓ.ም
የሚኒስትሮች ምክር ቤት የገቢ ግብር ደንብ ገጽ ፩፻፱፻፲፩

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የገቢ ግብር ስለማስከፈል በወጣው
አዋጅ መሠረት የወጣ ደንብ
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ጠቅላላ
፩. አጭር ርዕስ
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፪. ትርጓሜ
፩. በዚህ ደንብ ውስጥ፤
ሀ) “አዋጅ” ማለት የገቢ ግብር አዋጅ ቁጥር ፪፻፹፯/፲፱፻፺፬ ነው፤
ለ) “የግብር ባለሥልጣን” ማለት እንደአግባብነቱ የፌዴራል አገር ውስጥ ገቢ ባለሥልጣን ዋና መ/ቤት እና በተለያዩ የአገሪቱ ክፍሎች የተቋቋሙ ቅርንጫፍ ጽ/ቤቶች እንዲሁም የየክልሉ የግብር ሰብሳቢ አካላት ናቸው፤
፪. በዚህ ደንብ ውስጥ ያሉ ቃላትና ሐረጎች በአዋጁ የተሰጣቸውን ትርጉም ይይዛሉ።

COUNCIL OF MINISTERS REGULATIONS NO. 78/2002
REGULATIONS ISSUED PURSUANT TO
THE INCOME TAX PROCLAMATION
These Regulations are issued by the Council of Ministers pursuant to Article 5 of the Definitins of Powers and Duties of the Executive Organs of the Federal Democratic Republic of Ethiopia Proclamation No. 4/1995 (as amended)and Article 117 of the Income Tax Proclamation No. 286/2002.
PART 1
General
1. Short Title
These Regulations may be cited as the “Council of Ministers Income Tax Regulations No. 78/2002.”
2. Definitions
1) In these Regulations:
(a) “Proclamation” means the Income Tax Proclamation No. 286/2002.
(b) “Tax Authority” shall mean the Federal Inland Revenue Authority Head Office or any of its branch offices established in any part of Ethiopia and the tax authorities of the regional states.
2) A word or term in these Regulations shall have the same meaning that it has in the Proclamation.

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ክፍል ፪

በሠንጠረዥ “ሀ” መሠረት ስለሚከፈለው ግብር

፫. ከግብር ነፃ የተደረጉ ገቢዎች

ከዚህ በታች የተዘረዘሩት በጥሬ ገንዘብ ወይም በዓይነት የሚከፈሉ ክፍያዎች በሠንጠረዥ “ሀ” መሠረት ግብር አይከፈሉባቸውም፤

- ሀ) ሠራተኛ ሲታመም ቀጣሪው ለሕክምና አገልግሎት የከፈለለት ገንዘብ፤
- ለ) በሥራ ውል መሠረት ለሠራተኛ የሚከፈል የመዘዋወሪያ አበል፤
- ሐ) የአየር ፀባይ አበል፤
- መ) ሠራተኛ ከመደበኛ የሥራ ቦታው ውጪ ሥራውን ለማከናወን ሲንቀሳቀስ የሚከፈለው የመጓጓዣ ወጪ እና ውሎ አበል፤
- ሠ) ሠራተኛ ወደ ተመደበበት የሥራ ቦታ ሲሄድ፤ የሥራ ጊዜውን ጨርሶ ሲመለስ ወይም የውጭ አገር ዜጋ በውሎ መሠረት የሚከፈለው የመጓጓዣ ወጪ፤
- ረ) የመንግሥት የልማት ሥራ ድርጅቶች ወይም የመንግሥት መ/ቤቶች በርድ አባል ወይም ፀሐፊ እንዲሁም የፌዴራል እና የክልል መንግሥታት ወይም የከተማ መስተዳድሮች በሚያቋቁሟቸው የጥናት ቡድኖች አባል ወይም ፀሐፊ በመሆን የሚከፈል አበል፤
- ሰ) የቤት ውስጥ ሥራዎችን ለማከናወን በመኖሪያ ቤት የሚቀጠሩ ሰዎች የሚያገኙት ገቢ፤
- ሸ) የግብር አስገቢው ባለሥልጣን ከዚህ በላይ በአንቀጽ ፫ (ለ)፣ (መ) እና (ሠ) የተዘረዘሩትን ክፍያዎች መጠን የመወሰን ሥልጣን ተሰጥቶታል።

፬. የግብር ክፍያን በገቢ ላይ ስለመደመር

በመቀጠር በሚገኝ ገቢ ላይ የሚከፈለው ግብር ከሠራተኛው ደመወዝ ላይ ተቀናሽ ሳይደረግ ቀጣሪው ግብርን በሙሉ ወይም በከፊል የከፈለ እንደሆነ በዚህ አኳኋን የተከፈለው ግብር፣ በሠራተኛው ግብር የሚከፈለበት ገቢ ላይ ተደምር በአንድነት ይታሰባል።

ክፍል ፫

በሠንጠረዥ “ለ” መሠረት ስለሚከፈለው ግብር

፭. ግብር የሚከፈለበት ገቢ

በአዋጁ ክፍል ፫ መሠረት በሠንጠረዥ “ለ” ግብር የሚከፈልበት ገቢ የሚታሰበው ከዚህ በታች እንደተገለጸው ይሆናል፤

- ፩. ጠቅላላ ገቢ የሚከተሉትን ይጨምራል፤
 - ሀ) ተከራይ ለአከራይ በጥሬ ገንዘብና በሌላም ዓይነት የሚከፍለው ሂሳብ፤
 - ለ) ተከራይ በአከራይ ስምና ስለአከራይም ሆኖ የሚከፍለው ሂሳብ፤
 - ሐ) ተከራይ ከአከራይ ጋር ባደረገው የኪራይ ውል መሠረት ለመሬቱ ወይም ለቤቱ ማሻሻያ ወይም ማደሻ የሚደረገው ወጪ፣ በዚህ ዓይነት የሚደረገው የመሬት ወይም የቤት ማደሻ ወይም ማሻሻያ ወጪ ተከራይ ለአከራይ ከሚከፍለው የቤት ኪራይ ሌላ በተጨማሪ ተከራይ ወጪ የሚያደርገው ሲሆን።
- ፪. ግብር የሚከፈልበት ገቢ በሚታሰብበት ጊዜ በአዋጁ አንቀጽ ፲፮ (ሐ) ከተመለከተው በስተቀር ከጠቅላላው ገቢ ላይ ሌላ ማናቸውም ተቀናሽ አይደረግም።

PART II

Tax Payable under Schedule “A”

3. Income Exempt from Tax

The following categories of payments in cash or benefits in kind shall be excluded from computation of income taxable under Schedule “A”:

- (a) amounts paid by employers to cover the actual cost of medical treatment of employees;
- (b) allowances in lieu of means of transportation granted to employees under contract of employment;
- (c) hardship allowance;
- (d) amounts paid to employees in reimbursement of traveling expenses incurred on duty;
- (e) amounts of travelling expense paid to employees recruited from elsewhere than the place of employment on joining and completion of employment or in case of foreigners traveling expenses from or to their country, provided that such payments are made pursuant to specific provisions of the contract;
- (f) allowances paid to members and secretaries of boards of public enterprises and public bodies as well as to members and secretaries of study groups set up by the Federal or Regional Government;
- (g) income of persons employed for domestic duties;
- (h) The Tax Authority is empowered to determine the amount of payments specified under Article 3(b), (d) and (e).

4. Adding Tax on Income

If the tax on income from employment, instead of being deducted from the salary or wage of the employee, is paid by the employer in whole or in part, the amount so paid shall be added to the taxable income and shall be considered as part thereof.

PART III

Tax Payable under Schedule “B”

5. Taxable Income

Pursuant to Part III of the Proclamation, taxable income from sources chargeable under Schedule “B” shall be calculated as follows:

- 1) Gross income shall include:
 - (a) all payments in cash and all benefits in kind received by the lessor from the lessee;
 - (b) all payments made by the lessee on behalf of the lessor according to the contract of lease;
 - (c) the value of any renovation or improvement made under the contract of lease to the land or building, where the cost of such renovation or improvement was borne by the lessee in addition to rent payable to the lessor;
- 2) In calculating taxable income, only those items mentioned under Article 16 (1) (c) of the Proclamation shall be deductible from gross income.

፮. አስቀድሞ ስለሚፈጸም ክፍያ

ግብር ከፋዩ የሂሳብ መዝገብ የሚይዝ ካልሆነ በስተቀር፣ ለአከራዩ ወይም ለተከራይ አከራይ የሚከፈለው የኪራይ ሂሳብ ከአንድ ዓመት ለሚበልጥ ጊዜ ሲሆን፣ ጠቅላላው ከኪራይ የሚገኘው ገቢ ክፍያው የተፈጸመበት የበጀት ዓመት ገቢ ሆኖ ይቆጠራል። ሆኖም በእንደዚህ ያለው ገቢ ላይ የሚከፈለው ግብር የሚሰላው የተገኘው ገቢ በሚሸፍናቸው ዓመታት በትክክል ተደልድሎ ነው።

፯. የንግድ ድርጅትን ስለማከራየት

የንግድ ድርጅትን ለንግድ ሥራው ጥቅም ላይ የሚውሉ ዕቃዎችንና መሣሪያዎችን ከቤቱ ጭምር በማከራየት የሚገኘው የኪራይ ገቢ ግብር የሚከፈልበት በሠንጠረዥ “ሐ” መሠረት ይሆናል።

ክፍል ፬

በሠንጠረዥ “ሐ” መሠረት ስለሚከፈለው ግብር

፰. ተቀናሽ ወጪዎች

በአዋጁ አንቀጽ ፳ እንደተደነገገው በሠንጠረዥ “ሐ” መሠረት ግብር የሚከፈልበትን ገቢ ትክክለኛ ሂሳብ ለማግኘት ከጠቅላላ ገቢ ላይ የሚከተሉት ወጪዎች ይቀነሳሉ፤

- ፩. ለንግድ ሥራው ገቢ ለማግኘት በቀጥታ ወጪ የተደረገ ገንዘብ ሲሆን፣ ይህም የንግድ ዕቃውን ለመሥራት፣ ለመግዛት፣ ወደ አገር ለማስገባት፣ ለመሸጥ እንዲሁም እነዚህን ለመሳሰሉት ሥራዎች ሁሉ በቀጥታ ወጪ የሚደረግ ገንዘብ፤
- ፪. ከንግድ ሥራው ጋር ለተያያዘ ጠቅላላ ተግባርና ለሥራ ማስኬጃ የሚደረግ ወጪ፤
- ፫. ግብር ከሚከፈልበት ገቢ ጋር ቀጥተኛ ግንኙነት ላለው ጉዳይ የመድን ዋስትና ለማግኘት የሚከፈል አረቦን፤
- ፬. በገቢዎች ሚኒስትር በሚወጣ መመሪያ ከሚወሰን ገደብ ሳያልፍ የንግዱን ሥራ ለማስተዋወቅ በአገር ውስጥና በውጭ አገር የሚደረግ ወጪ፤
- ፭. የንግድ ሥራው ላገኘው አገልግሎት የሚከፈል ኮሚሽን፣ ይህም ወጪ ተቀናሽ የሚደረገው፤
 - ሀ) አገልግሎቱ የተሰጠ መሆኑ ሲረጋገጥ፤
 - ለ) ለአገልግሎቱ የተከፈለው ኮሚሽን በአንድ ዓይነት ሁኔታ ተመሳሳይ አገልግሎት ለመስጠት በገበያ ውስጥ እየተከፈለ ካለው ዋጋ ጋር ተመሳሳይ ሲሆን ነው።
- ፮. በውጭ አገር የሚገኝ ኩባንያ ቅርንጫፍ፣ ተቀጽላ ድርጅት፣ የኅብረት ግንኙነት ያለው ኩባንያ ሆኖ፣ በኢትዮጵያ ውስጥ የንግድ ሥራ የሚያካሂድ በውጭ አገር ለሚገኘው ኩባንያ ዋና መሥሪያ ቤት ወይም የኩባንያውን አብዛኛውን አክሲዮን ለያዘ ድርጅት ወይም የኅብረት ግንኙነት ላለው ኩባንያ የሚፈጸመው ማናቸውም ክፍያ ተቀናሽ ሊደረግ የሚችለው፤
 - ሀ) የተባለው ወጪ ለተፈጸመ አገልግሎት በትክክል የተከፈለ መሆኑ ሲረጋገጥ፤
 - ለ) የተሰጠው አገልግሎት ለንግዱ ሥራ አስፈላጊ ሆኖ ሲገኝና አገልግሎቱ በሌሎች ሰዎች ወይም በቅርንጫፉ፣ በተቀጽላው ድርጅት ወይም የኅብረት ግንኙነት ባለው ኩባንያ በራሱ ሊከናወን የማይችል ሲሆን ነው።

6. Advance Payments

Unless the tax payer maintains books of account, if the amount of rent paid to the lessor or sub-lessor covers a period longer than one (1) year, the total amount of income from such rent shall be attributable to the fiscal year in which the payment was made, but the tax on such income payable for said fiscal year shall be computed by prorating the taxable income over the number of years covered by the amount paid.

7. Business Lease

Income from the lease of business, including goods, equipments and buildings which are part of the normal operation of a business, shall be taxable under Schedule “C.”

PART IV

Tax Payable under Schedule “C”

8. Deductible Expenses

Pursuant to Article 20 of the Proclamation, the following expenses shall be deductible from gross income in calculating taxable income:

- 1) the direct cost of producing the income, such as the direct cost of manufacturing, purchasing, importations, selling and such other similar costs;
- 2) general and administrative expenses connected with the business activity;
- 3) premiums payable on insurance directly connected with the business activity;
- 4) expenses incurred in connection with the promotion of the business inside and outside the country, subject to the limits set by the directive issued by the Minister of Revenue.
- 5) commissions paid for services rendered to the business, provided that:
 - (a) said services were in fact rendered;
 - (b) the amount paid as commission for said services corresponds to the normal rates and paid by other businesses or persons or bodies similarly situated for similar services rendered in similar circumstances.
- 6) in the case of a business located and operating in Ethiopia as the branch, subsidiary or associated company of a business located and operating abroad, no payment of any kind made to the holding or associated company of the business in Ethiopia shall be accepted as deduction from gross income in calculating the taxable income unless:
 - (a) the payment in question was made for services actually rendered; and
 - (b) said service was necessary for the business and could not be performed by other persons or bodies or by the business itself at a lower cost.

፮. ኃላፊነቱ የተወሰነ የግል ማኅበር ወይም የሽርክና ማኅበር ሥራ አስኪያጅ ወይም ሥራ አስኪያጆች በደመወዝ እና በሌላም መልክ የሚከፈላቸው ገንዘብ ከተገቢው በላይ መሆኑን የግብር አስገቢው ባለሥልጣን ሲረዳ፤ የንግድ ሥራውን ተፈጥሮ መሠረት በማድረግ ለግብር አወሳሰን ሲባል ከአንድ በላይ የሆኑት ሥራ አስኪያጆች ደመወዝ እንዳይቀነስ ለማድረግ ወይም በማናቸውም ተገቢ መስሎ በታየው ሌላ መንገድ ለማስተካከል ይችላል።

፯. ለንግድ ሥራው ባለቤት ወይም ለሽርክና ማህበር አባላት ልጆች የሚከፈል ደመወዝ ተቀናሽ የሚደረገው ለተመደቡ በት ሥራ የሚጠየቀውን ተፈላጊ መመዘኛ የሚያሟሉ ሲሆን ብቻ ነው።

፱. ተቀናሽ የማይደረጉ ወጪዎች

፩. በአዋጁ አንቀጽ ፳፩ ከተዘረዘሩት በተጨማሪ የሚከተሉት ከጠቅላላ ገቢ ተቀናሽ አይደረጉም፤

ሀ) ለሥራው ባለቤት ወይም ለሽርክና ማኅበር አባላት ወይም ለእነዚህ የትዳር ጓደኞች፤ የሚከፈል ደመወዝ፤ አበል ወይም በግል የሚሰጣቸው ገንዘብ፤

ለ) በንዑስ አንቀጽ (፩) (ሀ) የተዘረዘሩት በግል የሚያወጡት ወጪ፤ ከንግድ ሥራ ገቢ ላይ የሚወስዱት ማናቸውም ገንዘብ፤

ሐ) ከንግዱ ሥራ ጋር በቀጥታ ግንኙነት በሌለው ምክንያት የመጣ ማናቸውም ኪሣራ።

፪. ለአዋጁ አንቀጽ ፳፩ (፩) (በ) አፈፃፀም “የንግድ ድርጅትን ወክሎ በተለያዩ ቦታዎች ለመገኘት የሚደረግ ወጪ” የሚባለው ለንግድ ሥራው መስፋፋት ለሚረዱ ከንግድ ሥራው ድርጅት ውጪ ላሉ እንግዶች ለሚደረግ መስተንግዶ እንዲውል የሚሰጥ አበል ነው።

፫. ለአዋጁ አንቀጽ ፳፩ (፩) (ነ) አፈፃፀም “የመዝናኛ ወጪ” ማለት በቀጥታ ወይም በተዘዋዋሪ ለማናቸውም ሌላ ሰው የሚቀርብ መጠጥ፤ ትምባሆ፤ ማረፊያ፤ መደሰቻ ወይም ማናቸውም ዓይነት መስተንግዶ ነው።

፲. ተቀናሽ የሚሆን ወለድ

በአዋጁ አንቀጽ ፳፩ (፩) (ሠ) የተመለከተው የወለድ መጣኔ ተቀናሽ ሊደረግ የሚችለው፤

፩. በኢትዮጵያ ብሔራዊ ባንክ ዕውቅና ከተሰጣቸው የአገር ውስጥ አበዳሪ ድርጅቶች፤

፪. ኢትዮጵያ ውስጥ ላሉ የንግድ ድርጅቶች ብድር ለመስጠት ከተፈቀደላቸው የውጭ ባንኮች፤ የተገኘ ብድር ሲሆን ነው።

፫. ከዚህ በላይ በንዑስ አንቀጽ (፪) የተደነገገው ቢኖርም፤ ከውጭ ባንኮች ለተገኘ ብድር የተከፈለ ወለድ ተቀናሽ የሚደረገው የሚከተሉት ተሟልተው ሲገኙ ነው፤

ሀ) አበዳሪው የውጭ አገር ባንክ ማንኛውንም የብድር ገንዘብ ለማናቸውም ሰው ለመስጠት ያቀደ መሆኑን እና ብድሩን ለማን እንደሚሰጥ የሚገልጽ የጽሑፍ ማስታወቂያ ለግብር አስገቢው ባለሥልጣን መስጠት አለበት።

ለ) ተበዳሪው ለአበዳሪው ከሚከፍለው የወለድ ሂሳብ ላይ ፲ ፐርሰንት (አሥር በመቶ) ቀንሶ የበጀት ዓመቱ ከተጠናቀቀ በኋላ ባለው የሁለት ወር ጊዜ ውስጥ ለግብር አስገቢው ባለሥልጣን ገቢ ማድረግ አለበት።

፲፩. ስጦታ ወይም ዕርዳታ ተቀናሽ የሚደረግበት ሁኔታ

፩. ለአዋጁ አንቀጽ ፳፩ (፪) አፈፃፀም ስጦታ ወይም ዕርዳታ ግብር ከሚከፈልበት ገቢ ላይ ተቀናሽ የሚደረገው የሚከተሉት ሁኔታዎች ተሟልተው ሲገኙ ነው፤

7) if the Income Tax Authority has reason to consider that the total amount of salaries and other personal emoluments payable to the manager or managers of a private limited company is exaggerated, it may reduce said amount for taxation purposes to the limit which, in view of operations of the company, appears justifiable, either by disallowing the payments made to more than one manager or in any other way which may be just and appropriate.

8) sums paid as salary, wages or other emoluments to the children of the proprietor or member of the partnership shall only be allowed as deduction if such employees have the qualifications required by the post.

9. Non-Deductible Expenses

1) In addition to the items listed under Article 21 of the Proclamation, expenditures of the following nature shall not be allowed as deduction;

- (a) sum paid as salary, wages or other personal emoluments to the proprietor or partner of the enterprise;
- (b) expenditure for maintenance or other private purpose for persons mentioned in sub-Article (1) (a);
- (c) losses not connected with or not arising out of the activity of the enterprise.

2) For purposes of Article 21 (1) (j) of the Proclamation “Representation Allowance” shall mean hospitality expenses incurred in receiving guests coming from outside of the enterprise in connection with the promotion and enhancement of the business.

3) For purposes of Article 21 (1) (n) of the Proclamation “entertainment” means the provision of food, beverages, tobacco, accomodation, amusement, recreation or hospitality of any kind to any person whether directly or indirectly.

10. Deductible Interest

The rate of interest specified under Article 21 (1) (e) of the Proclamation shall be allowed as deductible if it is paid;

- 1) to lending institutions recognized by the National Bank of Ethiopia;
- 2) to foreign banks permitted to lend to enterprses in Ethiopia;
- 3) Notwithstanding the provisions of Sub-Article (2) above, interest paid to foreign banks may only be deductible upon fulfilling the following:
 - (a) the lending bank shall, prior to the granting of any loan to any such person, file a declaration in writing with the Tax Authority wherein it informs said Authority concerning all loans granted to any person liable to pay income tax in Ethiopia;
 - (b) the borrower shall withhold 10% from the gross interest payable to the lender and transfer same to the Tax Authority within two months of the end of the fiscal year;

11. Conditions for Deducting Gifts and Donations

1) For purposes of Article 21 (2) of the Proclamation gifts and donations shall be allowed as deductions on the following conditions.

- ሀ) ዕርዳታ ተቀባይ በበጎ እድራጎች ድርጅቶችን የተመዘገበ፣ በዚሁ ዘርፍ ከፍተኛ ግምት የሚሰጠው አስተዋጽኦ ያበረከተ እና ስለገንዘብ አጠቃቀሙ እና ስለሂሳብ አያያዙ ግልጽነት እና ተጠያቂነትን የሚያረጋግጥ አሠራር ያለው መሆኑ አግባብ ባለው አካል ሲረጋገጥ፤
 - ለ) የአገርን ነፃነት ለማስጠበቅ ፣ ሰው ሠራሽ ወይም የተፈጥሮ አደጋን ወይም ወረርሽኝን ለመከላከል ወይም በማናቸውም ሌላ ምክንያት መንግሥት ባቀረበው የዕርዳታ ጥሪ መሠረት የተሰጠ ዕርዳታ፤
 - ሐ) ለንግድ ላልተቋቋሙ የትምህርትና የጤና አገልግሎት ተቋማት የተሰጠ ዕርዳታ።
- ፪. ከዚህ በላይ ለተዘረዘሩት ተግባራት የተሰጠ ዕርዳታ ወይም ስጦታ ተቀናሽ የሚደረገው ከግብር ከፋይ ዓመታዊ ግብር የሚከፈልበት ገቢ ፲ ፐርሰንት ያልበለጠ ሲሆን ብቻ ነው።

፲፪. ኪሣራን ስለማሸጋገር

በአዋጁ አንቀጽ ፳፰ በተደነገገው መሠረት ኪሣራ ሊሸጋገር የሚችለው ኪሣራ የሚያሳየው የሂሳብ መዝገብ በግብር ባለሥልጣን ተቀባይነት ሲያገኝ ይሆናል።

፲፫. ስለእርጅና የሚደረግ ቅናሽ

፩. በአዋጁ አንቀጽ ፳፫ መሠረት ስለእርጅና የሚደረገው ቅናሽ የሚፈቀደው ግብር ከፋይ ከዚህ በታች የተዘረዘሩትን የሚያሳይ የሂሳብ መዝገብ ሲይዝ ነው።

- ሀ) ንብረቱ የተገኘበትን (የተገዛበትን) ጊዜ እና ዋጋ የሚያሳይ ሰነድ፤
- ለ) ንብረቱ ከተገዛበት ጊዜ ጀምሮ ስለእርጅና በጠቅላላው ተቀናሽ የተደረገውን ገንዘብ የሚያስረዳ መዝገብ።

፪. ስለእርጅና ቅናሽ እንዲደረግለት የሚጠይቅ ማናቸውም ግብር ከፋይ ከዚህ በላይ በንዑስ አንቀጽ (፩) በተጠቀሱት መዛግብት የሰፈረው ሁሉ እውነተኛና ትክክለኛ ለመሆኑ ለግብር አስገቢው ባለሥልጣን በፊርማ የተደገፈ ማረጋገጫ መስጠት አለበት።

፫. በሕግ በተፈቀደው መሠረት ካልሆነ በስተቀር፣ የንግድ ሥራ ሀብትን እንደገና በመገመት የተገኘ ተጨማሪ እሴት እርጅና ቅናሽ መሠረት አይሆንም።

፬. በአዋጁ የተፈቀደውን የእርጅና ቅናሽ ያጠናቀቁ ንብረቶች የተሸጡ እንደሆኑ፣ ሽያጩ የተከናወነው ግንኙነት ባላቸው ሰዎች መካከል ከሆነ በእነዚህ ንብረቶች ላይ የእርጅና ቅናሽ አይታሰብም።

፲፬. ተቀናሽ የሚደረግ የካፒታል ተሳትፎ

፩. ለአዋጁ አንቀጽ ፳፯ አፈፃፀም በኢትዮጵያ ውስጥ ነዋሪ የሆነ ኩባንያ ወይም የተመዘገበ የሽርክና ማኅበር በሌላ ኩባንያ ወይም የሽርክና ማኅበር ውስጥ ሥራ ላይ ያዋለው ትርፍ ተቀናሽ የሚደረገው ከእያንዳንዱ የሂሳብ ዓመት ግብር የሚከፈልበት ገቢ ፮ ፐርሰንት ያልበለጠ ሲሆን ብቻ ነው።

፪. ግብር ከፋይ ተቀናሽ በተደረገው ገንዘብ የገዛውን አክሲዮን ወይም ካፒታል መልሶ የሸጠ እንደሆነ ተቀናሽ የተደረገው ወጪ አክሲዮኑ ወይም ካፒታሉ በተሸጠበት ዘመን ግብር የሚከፈልበት ገቢ ላይ ተደምሮ ግብር ይከፈልበታል።

፫. ግንኙነት ባላቸው ሰዎች መካከል የሚደረግ የአክሲዮን ግዥ ወይም የካፒታል መዋጮ በአዋጁ አንቀጽ ፳፯ መሠረት ተቀናሽ አይደረግም።

- (a) if the recipient of the donation is registered as welfare organization and where it is certified by the registering authority that the organization has record of outstanding achievement and its utilization of resources and accounting system operates with transparency and accountability;
- (b) if the contribution is made in response to emergency call issued by the Government to defend the sovereignty and integrity of the country, to prevent man made or natural catastrophe, epidemic or for any other similar cause;
- (c) donation made to non-commercial education or health facilities.

2) The grant and donation made for purposes listed above may only be allowed as deduction where the amount of the donation or grant does not exceed 10% of taxable income of the taxpayer.

12. Loss Carry Forward

For purposes of Article 28 of the Proclamation loss may be carried forward where the books of account showing the loss are acceptable to the Tax Authority.

13. Depreciation Allowance

- 1) Subject to the provisions of Article 23 of the Proclamation deductions shall be granted only to taxpayers who keep satisfactory records showing:
 - (a) the date and cost of acquisition of the asset;
 - (b) the total amount deducted for depreciation since the date of acquisition.

2) Any taxpayer claiming deductions for depreciation shall furnish the Tax Authority with satisfactory evidence that the data mentioned in Sub-Article (1) shown in the records are true and correct.

3) Except as otherwise provided by law, gain obtained as a result of re-evaluation of assets shall not be basis for depreciation.

4) Depreciation shall not be allowed for assets in respect of which all capitalized costs have been fully recovered if the transfer of such assets is made between related persons.

14. Participation Deduction

- 1) For purposes of Article 27 of the Proclamation reinvestment of profit of a resident share company or registered partnership may only be allowed as deduction in an amount not exceeding 5% of the taxable income of each accounting year.

2) If the taxpayer transfers the share or capital contribution in respect of which deduction was allowed, the amount deducted shall be part of the taxable income of the accounting year in which the transfer was effected and shall be taxed as such.

3) Purchase of shares and capital contributions made between related persons shall not be allowed as deduction under Article 27 of the Proclamation.

ክፍል ፮
ሌሎች ገቢዎች

፲፩. የካፒታል ንብረቶችን በማስተላለፍ የሚገኝ ጥቅም የሚሠሩ ላቦት ዘዴ

ለአዋጁ አንቀጽ ፵፯ ንዑስ አንቀጽ (፩) አፈፃፀም ከካፒታል ዋጋ ዕድገት የተገኘው ጥቅም በሚከተለው አኳኋን ይሰላል፤

፩. ከካፒታል ንብረቶች ዋጋ ዕድገት በሚገኝ ጥቅም ላይ ለሚከፈለው ግብር እንደአግባብነቱ ቤቱ የተሠራበት ወይም የተገዛበት ወይም በአክሲዮኑ ላይ የሠፈረው ዋጋ መነሻ ሆኖ ይቆጠራል።

፪. ከዋጋ ዕድገት ተገኘ የሚባለው ጥቅም፣ ቤቱ ከተሠራበት ወይም ከተገዛበት ወይም በአክሲዮኑ ከሠፈረው ዋጋ በላይ የተገኘው የዋጋ ዕድገት ጥቅም ይሆናል።

፫. በንዑስ አንቀጽ (፪) መሠረት ከዋጋ ዕድገት ተገኘ የሚባለው ጥቅም ሲሰላ ንብረቱ ከተሸጠበት ዋጋ ላይ አግባብ ባለው አካል በሚወሰነው መጠን የዋጋ ግሽበት ማስተካከያ እና ቤትን በሚመለከት ለመሬትና ለሕንፃው የተከፈለው ግብር ተቀናሽ ይደረጋል።

፬. ከቤት ዋጋ ዕድገት የሚገኘውን ጥቅም ለማስላት የቤት ሥራ ፈቃድ በተሰጠበት ጊዜ አግባብ ባለው መ/ቤት የተመዘገበው የቤቱ ዋጋ፣ ቤቱ የተሠራበት ዋጋ ሆኖ ይወሰዳል።

፭. ከቤት ዋጋ ዕድገት በሚገኝ ጥቅም ላይ የሚከፈለው ግብር ተፈፃሚ የሚሆነው በማዘጋጃ ቤት ክልል ውስጥ በሚገኝ ቤት ላይ ነው።

፲፮. ከግብር ነፃ ስለመሆን

በአዋጁ አንቀጽ ፵፯ (፪) በተደነገገው መሠረት መኖሪያ ቤትን በማስተላለፍ የሚገኘው ጥቅም ከግብር ነፃ ሊሆን የሚችለው መኖሪያ ቤቱ ከተላለፈበት ቀን በፊት ባለው የሁለት ዓመት ጊዜ ውስጥ ሙሉ በሙሉ ለመኖሪያነት ያገለገለ መሆኑ ሲረጋገጥ ነው።

፲፯. ከንብረት ኪራይ የሚገኝ ገቢ

ለአዋጁ አንቀጽ ፵፮ አፈፃፀም “ከንብረት ኪራይ የሚገኝ ገቢ” ማለት በንግድ ሥራ ላይ በመደበኛነት ያልተሰማራ ሰው የሚንቀሳቀሱ እና የማይንቀሳቀሱ ንብረቶችን አልፎ አልፎ በማከራየት የሚያገኘው ጠቅላላ ገቢ ነው።

ክፍል ፮
ገቢን ስለማስታወቅ እና ግብርን ስለመወሰን

፲፰. የግብር ከፋዮች ደረጃ

የደረጃ “ሀ”፣ የደረጃ “ለ” እና የደረጃ “ሐ” ግብር ከፋዮች እንደሚከተለው ተመድበዋል፤

፩. ደረጃ “ሀ” ከዚህ በታች የተመለከቱትን ሰዎችና ድርጅቶች አጣምሮ ይይዛል፤

ሀ) በኢትዮጵያ ወይም በውጭ አገር ሕግ መሠረት የተቋቋመ የሕግ ሰውነት የተሰጠው ድርጅት፤

ለ) የዓመቱ ጠቅላላ ገቢው አምስት መቶ ሺህ ብር (ብር ፭፻ሺህ) የሆነ ወይም ከዚህ ብልጫ ያለው ገቢ የሚያገኝ ማናቸውም ሌላ የንግድ ሥራ፤

፪. ደረጃ “ለ” በደረጃ “ሀ” አስቀድሞ ካልተመደበ የዓመት ጠቅላላ ገቢው ከአንድ መቶ ሺህ ብር (ብር ፩፻ ሺህ) በላይ የሆነ ማናቸውም የንግድ ሥራ፤

PART 5
OTHER INCOMES

15. The Method of Calculating Gain Obtained from the Transfer of Capital Assets

For purposes of Article 37 (1) of the Proclamation calculation of capital gains shall be made as follows:

1) When calculating the gain realized from the alienation of capital assets, the basis of calculation of the tax shall be the historical cost of the building or the par-value of the share, as appropriate.

2) The gain obtained from the alienation of capital assets is the gain realized over the historical cost of the building or the par-value of the share, as appropriate.

3) When calculating the capital gain specified under sub-Article (2), inflation adjustment at a rate determined by the appropriate authority, in respect of buildings, taxes paid for the land and the building shall be allowed as deduction.

4) When calculating the capital gain realized from the alienation of buildings, the cost registered with the appropriate government body at the time of issuance of permit for the construction of the building shall be taken to be the cost of constructing the building.

5) Tax payable on gain realized from the alienation of buildings shall be applicable only to buildings in municipal areas.

16. Exemption

For purposes of Article 37 (2) of the Proclamation building used for dwelling shall be exempt from capital gains only, if such building is fully used for dwelling for two years prior to the date of alienation.

17. Income from Rental of Property

For purposes of Article 35 of the Proclamation income from rental of property shall mean gross income derived by a person not engaged in regular trade from casual rent of movable and immovable property.

PART 6
DECLARATION OF INCOME AND ASSESSMENT OF TAX

18. Categories of Taxpayers

Category “A”, category “B” and category “C” tax payers are classified as follows:

1) Category “A” which shall include the following persons and bodies:

(a) any company incorporated under the laws of Ethiopia or in a foreign country;

(b) any other business having an annual turnover of Birr 500,000 (five hundred thousand Birr) or more;

2) Category “B”, unless already classified in category “A”, any business having an annual turnover of over birr 100,000 (one hundred thousand Birr);

- ፫. ደረጃ “ሐ” ከዚህ በላይ በደረጃ “ለ” ከተጠቀሱት በስተቀር የግብር አስገቢው ባለሥልጣን የዓመት ጠቅላላ ገቢው እስከ አንድ መቶ ሺህ ብር (ብር ፩፻ሺህ) ይደርሳል ብሎ የሚገምተው ማናቸውም የንግድ ሥራ፤
- ፬. የገንዘብና ኢኮኖሚ ልማት ሚኒስትሩ ከዚህ በላይ የተመለከተውን የዓመት ጠቅላላ ገቢ መጠን ከፍ ወይም ዝቅ ሊያደርግ ይችላል።

፲፱. የሂሳብ መዝገብ ስለመያዝ

የደረጃ “ሀ” እና “ለ” ግብር ከፋዮች ከዚህ በታች የተዘረዘሩትን የሂሳብ መዝገብ መያዝ አለባቸው፤

- ፩. ደረጃ “ሀ” ግብር ከፋዮች በየዓመቱ መጨረሻ ላይ የዓመቱን የዕዳና ሀብት መግለጫ እንዲሁም የትርፍና ኪሣራ መግለጫ ከዚህ በታች ከተዘረዘሩት ጋር ለግብር አስገቢው ባለሥልጣን ማቅረብ አለባቸው፤
 - ሀ) ያልተጣራው ትርፍ የተሰላበትን የሂሳብ አሠራር ዘዴ የሚያሳይ ሰነድ፤
 - ለ) የሥራ ማስኬጃና የአስተዳደር ወጪን የሚያሳይ ሰነድ፤
 - ሐ) ስለእርጅና የተደረገውን ቅናሽ የሚያሳይ ሰነድ፤
 - መ) ከመጠባበቂያ ወጪ የተደረገውን እና የመጠባበቂያውን ሂሳብ የሚያሳይ ሰነድ።
- ፪. ደረጃ “ለ” ግብር ከፋዮች የትርፍና ኪሣራ መግለጫ በየዓመቱ መጨረሻ ላይ ለግብር አስገቢው ባለሥልጣን ማቅረብ አለባቸው።
- ፫. ከዚህ በላይ በንዑስ አንቀጽ (፩) እና (፪) መሠረት በሚቀርቡ የሂሳብ መዝገብ ሰነዶች ውስጥ የሚሰፍሩት ሂሳቦች በወጪና ገቢ ሰነዶች መደገፍ አለባቸው።

፳. ደረሰኞች

- ፩. የሂሳብ መዝገብ የመያዝ ግዴታ የተጣለባቸው ግብር ከፋዮች የሚጠቀሙባቸውን ደረሰኞች ከማሳተማቸው በፊት የደረሰኞችን ዓይነትና እና ብዛት በግብር አስገቢው ባለሥልጣን ዘንድ ማስመዝገብ አለባቸው።
- ፪. ማናቸውም የጎትመት አገልግሎት የሚሰጥ ድርጅት የግብር ከፋዮችን ደረሰኞች ከማተሙ በፊት ለጎትመት የቀረቡት ደረሰኞች ብዛትና ዓይነት በግብር አስገቢው ባለሥልጣን ዘንድ የተመዘገበ መሆኑን ማረጋገጥ አለበት።

፳፩. የደረጃ “ሐ” ግብር ከፋዮች የቁርጥ ግብር አወሳሰን

- ፩. በአዋጁ አንቀጽ ፳፰ በተደነገገው መሠረት የደረጃ “ሐ” ግብር ከፋዮች ከዚህ ደንብ ጋር አባሪ በሆነው ሠንጠረዥ “፩” እና “፪” መሠረት ግብር ይከፍላሉ።
- ፪. አንድ ግብር ከፋይ ከተለያዩ የንግድ ሥራ እንቅስቃሴዎች ገቢ የሚያገኝ እና እነዚህ ገቢዎች ያልተጣመሩ በሚሆንበት ጊዜ የታክሱ ባለሥልጣን በዚህ ደንብ ሠንጠረዥ “፪” እና “፫” በተመለከተው ውስጥ በየዘርፉ የሠፈረውን ግብር የሚከፈልበት ገቢ በማጣመር ውጤቱ በሚወድቅበት ቅንፍ መሠረት ግብርን ይወስናል።
- ፫. የደረጃ “ሐ” ግብር ከፋይ ተቀባይነት ያለው የሂሳብ መዝገብ ካቀረበ ግብርን የሚከፍለው በሂሳብ መዝገቡ መሠረት ነው።
- ፬. ግብር ከፋይ በአዲስ የንግድ ሥራ እንቅስቃሴ ውስጥ በመሠማራቱ ዓመታዊ ጠቅላላ ገቢው ከብር ፩፻ ሺህ በላይ መሆኑን የግብር አስገቢው ባለሥልጣን ካረጋገጠ ግብርን በተገኘው መረጃ መሠረት ይወስናል።

- 3) Category C, unless already classified in Categories “A” and “B” whose annual turnover is estimated by the Tax Authority as being upto Birr 1000,000 (one hundred thousand Birr);
- 4) The Minister of Finance and Economic Development may by directive increase or decrease the annual turnover specified above.

19. Maintenance of Accounts

Category “A” and “B” taxpayers shall maintain the following records and accounts:

- 1) Category “A” taxpayers shall at the end of the year submit to the Tax Authority a balance sheet and a profit and loss statement and the details of the following:
 - (a) gross profit and the manner in which it is computed;
 - (b) general and administrative expense
 - (c) depreciation; and
 - (d) provisions and reserves,
- 2) Category “B” taxpayers shall at the end of the year submit to the Tax Authority profit and loss statement.
- 3) All entries in the records and accounts referred to in sub-Article 1 and 2 hereof shall be supported by appropriate vouchers.

20. Vouchers

- 1) Taxpayers who have the obligation to maintain books of account shall have to register with the Tax Authority the type and quantity of vouchers they use before having such vouchers printed.
- 2) Any printing press before printing vouchers of taxpayers shall ensure that the type and quantity of such vouchers is registered with the Tax Authority.

21. Standard Assessment for Category “C” Taxpayers

- 1) For purposes of Article 68 of the Proclamation category “C” taxpayers shall pay tax in accordance with schedule “1” and “2” attached with these Regulations.
- 2) Where a taxpayer derives income from more than one business activities and such income has not been aggregated, the Tax Authority shall aggregate the taxable income of each activity indicated in Schedule “2” and “3” of these Regulations and shall apply the tax rate under which the sum falls.
- 3) If category “C” taxpayer maintains book of accounts acceptable to the Tax Authority, shall pay the tax on the basis of such books of account.
- 4) Where the Tax Authority finds that the taxpayer obtained gross revenue in excess of Birr 100,000 as a result of engaging in new business activity it shall assess the tax on the basis of such findings.

፩. የክልል መንግሥታት እና የከተማ መስተዳድሮች ከዚህ ደንብ ጋር የተያያዘውን የቁርጥ ግብር አወሳሰን ስሌት ማሻሻል ይችላሉ።

፳፪. ገቢን ስለማስታወቅ

፩. ማናቸውም የደረጃ “ሐ” ግብር ከፋይ፡
ሀ) በበጀት ዓመቱ ያገኘውን ጠቅላላ ገቢ፤
ለ) ከመደበኛ ሥራው በስተቀር ከሌላ ምንጭ ያገኘውን ገቢ፤
ሐ) ይሠራው የነበረውን መደበኛ የንግድ ሥራውን የለወጠ ከሆነ አዲሱን የንግድ ሥራ ዓይነት፤ በአዋጁ አንቀጽ ፳፰(፪) በተገለጸው ጊዜ ውስጥ ለግብር አስገቢው ባለሥልጣን ማስታወቅ አለበት።

፪. የግብር አስገቢው ባለሥልጣን የደረጃ “ሀ”፣ “ለ” ወይም “ሐ” ግብር ከፋይ የሚያቀርበውን መግለጫ፣ ሌሎች መረጃዎችን እና የአካባቢ ሁኔታዎችን መሠረት በማድረግ ግብር ከፋዩ በተከታታይ የግብር ዘመን በደረጃው እንዲቀጥል ወይም ደረጃው እንዲሻሻል ሊወሰን ይችላል።

፫. በኢትዮጵያ ውስጥ ነዋሪ ያልሆነ ሰው በወኪል ወይም በወኪሎች አማካኝነት የንግድ ሥራ የሚያከናውን ከሆነ፣ የገቢውን ማስታወቂያ ማቅረብና በዚህ አዋጅ መሠረት ሊከፈል የሚገባውን ግብር መክፈል የወኪል ወይም የወኪሎች እና በኢትዮጵያ ነዋሪ ያልሆነው ሰው የጋራ ኃላፊነት ነው።

፳፫. ገቢን የማስታወቂያ ሥፍራ

፩. የገቢ ማስታወቂያ የሚቀርበው እንደአግባብነቱ ለፊደራል ወይም ለክልል የግብር አስገቢ ባለሥልጣን ይሆናል።

፪. ከአንድ በላይ የሆነ የንግድ ሥራ ያለው በኢትዮጵያ ነዋሪ የሆነ ግብር ከፋይ ገቢውን ማስታወቅ የሚገባው የንግድ ሥራው ዋና መሥሪያ ቤት በሚገኝበት ቦታ ባለው የግብር አስገቢው ባለሥልጣን መሥሪያ ቤት ይሆናል።

፫. ማንኛውም በኢትዮጵያ ነዋሪ ያልሆነ ሰው ገቢውን ማስታወቅ የሚገባው አብዛኛው የገቢ ምንጭ በተገኘበት አካባቢ ባለው የግብር አስገቢው ባለሥልጣን መሥሪያ ቤት ይሆናል።

፬. ከዚህ በላይ የተደነገገው ቢኖርም በተለየ ሁኔታ እንዲፈጸም በሕግ ካልተወሰነ በስተቀር ማንኛውም የክልል ግብር ከፋይ ከአንድ በላይ በሆኑ ክልሎች ወይም የከተማ መስተዳድሮች ፈቃድ አውጥቶ የንግድ ሥራ የሚያከናውን ከሆነ ገቢውን ማስታወቅ ያለበት የንግዱን ሥራ ፈቃድ ላወጣበት ክልል ወይም የከተማ መስተዳድር የግብር አስገቢ ባለሥልጣን ነው።

፳፬. ግብር ቀንሶ ገቢ የማድረግ ሥርዓት

በሕግ የሰውነት መብት የተሰጣቸው ድርጅቶች፣ የመን ግሥት መ/ቤቶች፣ ለትርፍ ያልተቋቋሙ የግል ድርጅቶች እና መንግሥታዊ ያልሆኑ ድርጅቶች ከዚህ በታች የተዘረዘሩትን አገልግሎቶችና ዕቃዎች ለሚያቀርቡ ግብር ከፋዮች ከሚፈጸሙት ማናቸውም ክፍያ ላይ በአዋጁ አንቀጽ ፶፫(፪) መሠረት ሁለት በመቶ (፪ ፐርሰንት) የንግድ ትርፍ ግብር ቀንሰው ያስቀራሉ፤

- ፩. በአንድ ጊዜ ግዥ ወይም በአንድ የዕቃ አቅርቦት ውል ከብር ፲፯ በላይ ለሆነ የዕቃ አቅርቦት ከሚፈጸም ክፍያ፤
- ፪. ከዚህ በታች ለተዘረዘሩት አገልግሎቶች በአንድ ጊዜ ግዥ ወይም በአንድ የአገልግሎት ውል ከብር ፳፻ (አምስት መቶ ብር) በላይ በሚፈጸም ክፍያ፤

5) Regional Governments and city administrations may modify the standard assessment rate specified in the Schedules attached with these Regulations.

22. Declaration of Income

- 1) Category “C” taxpayer shall within the period prescribed under Article 68(2) of the Proclamation declare to the Tax Authority:
 - (a) his annual turnover;
 - (b) the amount derived from a source other than his regular operations;
 - (c) the type of business carried on is changed;
- 2) The Tax Authority may, on the basis of declaration submitted by category “A”, “B” and “C” taxpayers, and on the basis of other information and surrounding circumstances, determine whether the taxpayer shall continue in the same category or his category be changed for the following tax year.
- 3) If a non resident person operates his business activity through an agent or agents the non-resident person and the agent or agents shall be jointly responsible for submitting the declaration of income and payment of the tax thereon.

23. Place of Declaration of Income

- 1) Declaration of income shall be made to the Federal or Regional Tax Authority, as appropriate.
- 2) If a resident taxpayer is engaged in more than one business activities he shall declare his income to the Tax Authority at the place the head office of the business is situated.
- 3) A non-resident tax payer shall declare his income to the Tax Authority at the place where he derived most of his income.
- 4) Notwithstanding the provisions of the preceding sub-Articles, unless it is specifically otherwise provided by law, a regional tax payer who operates business with licenses issued by more than one region or city administration shall declare his income and pay the tax thereon, to the Tax Authority of each such region or city administration which issued the business license.

24. Withholding Scheme

Organizations having legal personality, private non-profit organizations and non-governmental organizations shall, pursuant to Article 53(2) of the Proclamation, withhold income tax of 2% from payments they make to tax payers providing the following goods and services.

- 1) supply of goods involving more than Birr 10,000 in any one transaction or one supply contract;
- 2) rendering of the following services involving more than Birr 500 in one transaction or one service contract:

- ሀ) ለምክር አገልግሎት፤
- ለ) ለዲዛይን ሥራዎች፣ ለጽሑፎች፣ ለትምህርት ገለጻዎች እና መረጃን ለማሠራጨት ሥራዎች፤
- ሐ) ለጠበቆች፣ ለሂሳብ ባለሙያዎች ፣ ለአዲተሮች እና ሌሎች ተመሳሳይ አገልግሎቶችን ለሚሰጡ፤
- መ) ሽያጭ ለሚያከናውኑ ሠራተኞች፣ የኪነ ጥበብና የስፖርት ባለሙያዎች፣ የኢንፎርሜሽን ፖሊሲ ሻጮችን ጨምሮ ከማንኛውም ደላላ እና ሌሎችም የኮሚሽን ወኪሎች፤
- ሠ) በቴሌቪዥንና በሬዲዮ ከሚተላለፉ ማስታወቂያዎች እና የመዝናኛ ዝግጅቶች፤
- ረ) ለሥራ ተቋራጮች ከሚከፈል የአገልግሎት ዋጋ፤
- ሰ) ከሳይንስ ግኝቶች እና የፈጠራ ውጤቶች ባለሙህንድስና፤
- ሸ) ኮምፒውተሮችን ጨምሮ ከተለያዩ ማሽኒሪዎች፣ ሕንፃዎችና ሌሎች ዕቃዎች ኪራይ፤
- ቀ) ከጥገና አገልግሎት፤
- በ) ከልብስ ሰፈት፤
- ተ) ከሕትመት፤
- ቸ) ከመድን ዋስትና።

፫. የገንዘብና ኤኮኖሚ ልማት ሚኒስትር ከተከፋይ ሂሳብ ላይ ግብር ተቀናሽ የሚደረግባቸውን የሥራ ዘርፎች ዝርዝር ሊያሻሽል ወይም የገንዘቡን መጠን ከፍ ወይም ዝቅ ሊያደርግ ይችላል።

፬. በአንድ ጊዜ ሊፈጸም የሚገባውን ግዥ ታክሱ ተቀንሶ ቀሪ እንዳይደረግ በማሰብ ከፋፍሎ በተለያዩ ሰነድ መፈጸም በአዋጁ በተደነገገው መሠረት በወንጀል የሚያስቀጣ ይሆናል።

፳፮. ግብር ቀንሶ ገቢ የማድረግ ኃላፊነት የተጣለበት ሰው ግዴታ

፩. ከዚህ በላይ በአንቀጽ ፳፬ ለተዘረዘሩት ዕቃዎችና አገልግሎቶች ከሚፈጸም ክፍያ ላይ ግብር ቀንሶ ገቢ ማድረግ ያለበት ሰው የሚከተሉት ግዴታዎች ይኖሩበታል፤

- ሀ) ግብር ለተቀናሽበት ሰው ተከታታይ ቁጥር ያለው ሕጋዊ ደረሰኝ ይሰጣል፤
- ለ) ክፍያ የተፈጸመለትን የእያንዳንዱን ሰው ስም እና የሥራ አድራሻ፣ የግብር ከፋይ መለያ ቁጥሩን (የተሰጠ ከሆነ) በወሩ ውስጥ ለተጠቀሰው ሰው የተከፈለውን ገንዘብ አጠቃላይ ድምር፣ ተቀናሽ የተደረገውን ግብር ልክ፣ ከግብር አስገቢው ባለሥልጣን በሚሰጠው ቅጽ በየወሩ ጥልቶ ያቀርባል።
- ሐ) በወሩ ውስጥ ከተከፈሉ ሂሳቦች ላይ ተቀንሶ ቀሪ መደረግ የሚገባውን አጠቃላይ ሂሳብ ከዚህ በላይ በንዑስ አንቀጽ (፩) ለ) ከተመለከተው ቅጽ ጋር ለግብር ባለሥልጣን ገቢ ያደርጋል።

፪. የግብር አስገቢው ባለሥልጣን በተራ ፊደል (ለ) የተመለከተውን ቅጽ አዘጋጅቶ ያሠራጫል።

**ክፍል ፯
ልዩ ልዩ**

፳፯. መረጃ ስለመስጠት

መረጃ የሚሰጠው በአዋጁ አንቀጽ ፴፱ በተፈቀደው ዓይነት ብቻ ሆኖ ይህም መረጃ ሊሰጥ የሚችለው መረጃውን የፈለገው ሰው ለግብር አስገቢው ባለሥልጣን የበላይ ኃላፊ ጥያቄ ሲያቀርብ እና የግብር አስገቢው ባለሥልጣን የበላይ ኃላፊ በጽሑፍ ሲፈቅድ ይሆናል።

- (a) consultancy service;
- (b) designs, written materials, lectures and dissemination of information;
- (c) lawyers, accountants, auditors and other services of similar nature;
- (d) sales persons, arts and sports professionals, and borkers including insurance borkers and other commisssion agents;
- (e) advertisements and entertainment programs for television and radio broadcasts;
- (f) construction services;
- (g) advertisement services;
- (h) patents for scientific and intellectual works;
- (i) rent for lease of machineriēs building and other goods including computers;
- (j) maintenance services
- (k) tailoring;
- (l) printing;
- (m) insurance,

- 3) The Minister of Finance and Economic Development may be directive increase or decrease the list of goods and services or the threshold.
- 4) Splitting procurements which otherwise should be made in a single transaction, with the intention of hindering the withholding of tax, shall be a criminal offence punishable under the Proclamation.

25. Obligations of Withholding Agents

- 1) Any person who by law is required to withhold tax from payments to be made for the supply of goods or rendering of services listed under Article 24 above shall have the following obligations:
 - (a) issue serially numbered official receipt to persons and organizations from whom tax is withheld;
 - (b) fill in a form to be supplied by the Tax Authority the name, the tax payer identification number (if supplied) of a person or organization to whom payment is made, and the total amount of money paid and tax withheld;
 - (c) person and organization withholding the tax shall transfer to the Tax Authority the amount withheld within the month, together with the form indicated under Sub-Article (1) above.
- 2) The Tax Authority shall prepare and distribute the form mentioned under (b) above.

**PART 7
Miscellaneous**

26. Information.

Information shall be supplied only to the extent authorized by Article 39 of the Proclamation, where a person seeking the information submits a written request to the head of the Tax Authority; and the head of the Tax Authority authorizes in writing the supply of such information;

፳፮. መመሪያ የማውጣት ሥልጣን

የገቢዎች ሚኒስትር ለዚህ ደንብ አፈፃፀም የሚረዱ መመሪያዎችን ለማውጣት ይችላል።

፳፯. መሻር

የገቢ ግብር ደንብ ቁጥር ፪፻፶፰/፲፱፻፷፪ በዚህ ደንብ ተሸራል።

፳፱. ደንቡ የሚፀናበት ቀን

ይህ ደንብ ከሐምሌ ፲፪ ቀን ፲፱፻፺፬ ዓ.ም ጀምሮ የጸና ይሆናል።

አዲስ አበባ ሐምሌ ፲፪ ቀን ፲፱፻፺፬ ዓ.ም.

መለስ ዜናዊ

የኢትዮጵያ ፌዴራላዊ ዲሞክራሲያዊ ሪፐብሊክ
ጠቅላይ ሚኒስትር

27. Directives

The Minister of Revenue may issue directives for the proper implementation of these Regulations.

28. Repeal

The Income Tax Regulations No. 258/1962 is repealed by these Regulations.

29. Effective Date

These Regulations shall come into force as of the 19th day of July, 2002.

Done at Addis Ababa, this 19th day of July, 2002.

MELES ZENAWI

PRIME MINISTER OF THE FEDERAL
DEMOCRATIC REPUBLIC OF ETHIOPIA

ብርሃንና ሰላም ማተሚያ ድርጅት ታተመ
BERHANENA SELAM PRINTING ENTERPRISE

በደረጃ "ሐ" ግብር ከፋዮች በየግድ ዘርፍ የሚከፈል የመደበኛ ቁርጥ ግብር መጠን

ተ.ቁ.	የግድ ዘርፍ	አግባብ የተገኘበት ግደብ	ግብር የሚከፈለበት የጠቅላላ የመጠን ስህተት መጠን																			
			አካል የተገኘበት ግደብ	10001-15000	15001-20000	20001-25000	25001-30000	30001-35000	35001-40000	40001-45000	45001-50000	50001-55000	55001-60000	60001-65000	65001-70000	70001-75000	75001-80000	80001-85000	85001-90000	90001-95000	95001-100000	
1	አገልግሎት ፍራንዲንግ ግድ	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
2	ግርግር ትራንስፎርም ግድ	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
3	የግብር ዘርፍ ተገባሪ ግድ	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
4	ፋይናንስ ግድ	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
5	ግርግር/ግብር/ግድ	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
6	ጠቅላላ ለግብር ዘርፍ/ግድ	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
7	ግድ ለግብር ዘርፍ/ግድ	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
8	የግብር ትራንስፎርም ግድ	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
9	የግብር ትራንስፎርም ግድ	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
10	ፋይናንስ ግድ	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
11	ግብር አገልግሎት ግድ	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
12	ግብር አገልግሎት ግድ	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
13	ግብር አገልግሎት ግድ	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
14	ግብር አገልግሎት ግድ	12	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1620	1710	1800	1890	2000	2120	2240
15	ግብር አገልግሎት ግድ	13	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1628	1725	1823	1920	2050	2180	2310
16	ግብር አገልግሎት ግድ	13	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1628	1725	1823	1920	2050	2180	2310
17	ግብር አገልግሎት ግድ	14	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1635	1740	1845	1960	2100	2240	2380
18	ግብር አገልግሎት ግድ	14	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1635	1740	1845	1960	2100	2240	2380
19	ግብር አገልግሎት ግድ	14	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1635	1740	1845	1960	2100	2240	2380
20	ግብር አገልግሎት ግድ	14	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1635	1740	1845	1960	2100	2240	2380
21	ግብር አገልግሎት ግድ	14	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1635	1740	1845	1960	2100	2240	2380
22	ግብር አገልግሎት ግድ	15	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1643	1755	1868	2000	2150	2300	2450
23	ግብር አገልግሎት ግድ	15	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1643	1755	1868	2000	2150	2300	2450
24	ግብር አገልግሎት ግድ	15	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1643	1755	1868	2000	2150	2300	2450
25	ግብር አገልግሎት ግድ	15	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1643	1755	1868	2000	2150	2300	2450
26	ግብር አገልግሎት ግድ	16	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1650	1770	1890	2040	2200	2360	2520
27	ግብር አገልግሎት ግድ	18	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1665	1800	1940	2120	2300	2480	2660
28	ግብር አገልግሎት ግድ	20	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1680	1830	2000	2200	2400	2600	2800
29	ግብር አገልግሎት ግድ	20	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1680	1830	2000	2200	2400	2600	2800
30	ግብር አገልግሎት ግድ	20	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1680	1830	2000	2200	2400	2600	2800
31	ግብር አገልግሎት ግድ	23	5217	110	225	340	455	615	788	960	1133	1305	1478	1650	1823	2020	2250	2480	2710	2940	3170	3400
32	ግብር አገልግሎት ግድ	23	5217	110	225	340	455	615	788	960	1133	1305	1478	1650	1823	2020	2250	2480	2710	2940	3170	3400
33	ግብር አገልግሎት ግድ	23	5217	110	225	340	455	615	788	960	1133	1305	1478	1650	1823	2020	2250	2480	2710	2940	3170	3400
34	ግብር አገልግሎት ግድ	25	4800	130	255	380	518	705	893	1080	1268	1455	1643	1830	2050	2300	2550	2800	3050	3300	3550	3800
35	ግብር አገልግሎት ግድ	25	4800	130	255	380	518	705	893	1080	1268	1455	1643	1830	2050	2300	2550	2800	3050	3300	3550	3800
36	ግብር አገልግሎት ግድ	25	4800	130	255	380	518	705	893	1080	1268	1455	1643	1830	2050	2300	2550	2800	3050	3300	3550	3800
37	ግብር አገልግሎት ግድ	25	4800	130	255	380	518	705	893	1080	1268	1455	1643	1830	2050	2300	2550	2800	3050	3300	3550	3800

CATEGORY "C" PRESUMPTIVE TAX

NO.	BUSINESS SECTORS	AAPR	Tax free	PRESUMPTIVE TAX PER YEAR																		
				upto 10000	10001-15000	15001-20000	20001-25000	25001-30000	30001-35000	35001-40000	40001-45000	45001-50000	50001-55000	55001-60000	60001-65000	65001-70000	70001-75000	75001-80000	80001-85000	85001-90000	90001-95000	95001-100000
1	Fruit & Vegetables Trade	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
2	Natural Honey, Butter & related Trades	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
3	Edible Oil & its by-product	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
4	Skin & Hide Trade	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
5	Civet Trade	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
6	General Manufacturing industries production (factory level)	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
7	General Merchandise Trade & Grocery	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
8	Sport Goods Trade	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
9	Office Cafeteria	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
10	Incense Trade only	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
11	Sugar Distribution	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
12	Candy & Sweet Production	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
13	Food items supply	10	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1605	1680	1755	1830	1905	2000	2100
14	Salt Trade	12	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1620	1710	1800	1890	2000	2120	2240
15	Building Contractors	13	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1628	1725	1823	1920	2050	2180	2310
16	Cereal & pulses Trade	13	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1628	1725	1823	1920	2050	2180	2310
17	Coffee Trade	14	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1635	1740	1845	1960	2100	2240	2380
18	Fabrics & Treads Trade	14	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1635	1740	1845	1960	2100	2240	2380
19	Cosmetics & Perfume Trade	14	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1635	1740	1845	1960	2100	2240	2380
20	Household Utensils Trade (dining, kitchen, & the likes)	14	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1635	1740	1845	1960	2100	2240	2380
21	Glass Works & Trade	14	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1635	1740	1845	1960	2100	2240	2380
22	Pepper & Spices Trade	15	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1643	1755	1868	2000	2150	2300	2450
23	Cemetery Status work	15	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1643	1755	1868	2000	2150	2300	2450
24	Bed & mattress production & trade	15	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1643	1755	1868	2000	2150	2300	2450
25	Printing Press	15	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1643	1755	1868	2000	2150	2300	2450
26	Metal & building materials Trade	16	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1650	1770	1890	2040	2200	2360	2520
27	Animal & Animal Products Trade	18	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1665	1800	1940	2120	2300	2480	2660
28	Hop & Malt Trade	20	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1680	1830	2000	2200	2400	2600	2800
29	Barter Transaction	20	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1680	1830	2000	2200	2400	2600	2800
30	Vehicles Spare parts Trade & Workshop Services	20	6000	80	180	280	380	480	630	780	930	1080	1230	1380	1530	1680	1830	2000	2200	2400	2600	2800
31	Jute Trade	23	5217	110	225	340	455	615	788	960	1133	1305	1478	1650	1823	2020	2250	2480	2710	2940	3170	3400
32	Kindergarten (private)	23	5217	110	225	340	455	615	788	960	1133	1305	1478	1650	1823	2020	2250	2480	2710	2940	3170	3400
33	Shoe making & Repair	23	5217	110	225	340	455	615	788	960	1133	1305	1478	1650	1823	2020	2250	2480	2710	2940	3170	3400
34	Charcoal Trade	25	4800	130	255	380	518	705	893	1080	1268	1455	1643	1830	2050	2300	2550	2800	3050	3300	3550	3800
35	Construction Materials Production & Trade	25	4800	130	255	380	518	705	893	1080	1268	1455	1643	1830	2050	2300	2550	2800	3050	3300	3550	3800

ተ.ቁ.	የንግድ ዘርፍ	አጠቃላይ የትርፍ መቶ	ከንብር ነገ. ሜ. ገቢ	ግብር የሚከለክሉት የጠቅላላ ዓመታዊ ስጦታ መጠን እርካትት የቆይታ ግብር መጠን																		
				10001-10000	15001-15000	20001-20000	25001-25000	30001-30000	35001-35000	40001-40000	45001-45000	50001-50000	55001-55000	60001-60000	65001-65000	70001-70000	75001-75000	80001-80000	85001-85000	90001-90000	95001-95000	
38	የኢንዱስትሪ ስራዎች	26	4615	140	270	400	555	750	945	1140	1335	1530	1725	1920	2180	2440	2700	2960	3220	3480	3740	4000
39	ሆቴሎች/ቤት ቁርስ ቤት	26	4615	140	270	400	555	750	945	1140	1335	1530	1725	1920	2180	2440	2700	2960	3220	3480	3740	4000
40	አገልግሎት አጠና ግንድ	27	4444	150	285	420	593	795	998	1200	1403	1605	1808	2040	2310	2580	2850	3120	3390	3660	3930	4200
41	የጥጥ ግንድ	27	4444	150	285	420	593	795	998	1200	1403	1605	1808	2040	2310	2580	2850	3120	3390	3660	3930	4200
42	የጽሑፍ መሣሪያዎች/ መሳሪያ ቤት	29	4138	170	315	460	668	885	1103	1320	1538	1755	1990	2280	2570	2860	3150	3440	3730	4020	4310	4600
43	ብርፍ ወርቅ ሠርፍ መሸጥና አገልግሎት	30	4000	180	330	480	705	930	1155	1380	1605	1830	2100	2400	2700	3000	3300	3600	3900	4200	4500	4800
44	አብነት ስፈት ብቻ	30	4000	180	330	480	705	930	1155	1380	1605	1830	2100	2400	2700	3000	3300	3600	3900	4200	4500	4800
45	የባህሪ ስራዎች/ ገጣ ገጥና የስጦታ ስራዎች ግንድ	30	4000	180	330	480	705	930	1155	1380	1605	1830	2100	2400	2700	3000	3300	3600	3900	4200	4500	4800
46	ብረት ስራ	30	4000	180	330	480	705	930	1155	1380	1605	1830	2100	2400	2700	3000	3300	3600	3900	4200	4500	4800
47	ባለሙያ ስራ የመሸጥ ወኪሎች	30	4000	180	330	480	705	930	1155	1380	1605	1830	2100	2400	2700	3000	3300	3600	3900	4200	4500	4800
48	ፀጉር ግብዓት/ክስልፍ የቆዳና ሳሎን	30	4000	180	330	480	705	930	1155	1380	1605	1830	2100	2400	2700	3000	3300	3600	3900	4200	4500	4800
49	ጥጥ ስርፍ መሸጥ	30	4000	180	330	480	705	930	1155	1380	1605	1830	2100	2400	2700	3000	3300	3600	3900	4200	4500	4800
50	የኢንዱስትሪ ስራ ስራ ስራ ስራ	33	3636	210	375	570	818	1065	1313	1560	1808	2100	2430	2760	3090	3420	3750	4080	4410	4740	5070	5400
51	የህክምና አገልግሎት	34	3529	220	390	600	855	1110	1365	1620	1875	2200	2540	2880	3220	3560	3900	4240	4580	4920	5260	5600
52	መኅታ ብቻ/Pension/	35	3429	230	405	630	893	1155	1418	1680	1950	2300	2650	3000	3350	3700	4050	4400	4750	5100	5450	5800
53	የቆይታ ስራ ስራ ስራ ስራ ስራ	35	3429	230	405	630	893	1155	1418	1680	1950	2300	2650	3000	3350	3700	4050	4400	4750	5100	5450	5800
54	የመኪና ወንበር ማደስ ብቻ	35	3429	230	405	630	893	1155	1418	1680	1950	2300	2650	3000	3350	3700	4050	4400	4750	5100	5450	5800
55	መ-ብ-ቻና ቢዲዮ	46	2609	340	615	960	1305	1650	2020	2480	2940	3400	3860	4320	4780	5240	5700	6160	6620	7080	7540	8000
56	ፎቶ ግራፍ ማገዳትና ማጠቃለያ ስራ	49	2449	370	683	1050	1418	1785	2230	2720	3210	3700	4190	4680	5170	5660	6150	6640	7130	7620	8110	8600
57	የግንድ ማደስ/የግንድ/ ብቻ	50	2400	380	705	1080	1455	1830	2300	2800	3300	3800	4300	4800	5350	5900	6450	7000	7550	8100	8650	9200
58	የተያያዙ ግርዛዎች ክፍተት/የግንድ ስራ	50	2400	380	705	1080	1455	1830	2300	2800	3300	3800	4300	4800	5350	5900	6450	7000	7550	8100	8650	9200
59	የግንድ ክብብ ብቻ	50	2400	380	705	1080	1455	1830	2300	2800	3300	3800	4300	4800	5350	5900	6450	7000	7550	8100	8650	9200
60	ተምብር ስራ ስራ ስራ ስራ	50	2400	380	705	1080	1455	1830	2300	2800	3300	3800	4300	4800	5350	5900	6450	7000	7550	8100	8650	9200
61	ሲቪል ስራ ስራ ስራ ስራ ስራ	50	2400	380	705	1080	1455	1830	2300	2800	3300	3800	4300	4800	5350	5900	6450	7000	7550	8100	8650	9200
62	የኮምፒውተርና የሶፊት ስራ ስራ ስራ ስራ	50	2400	380	705	1080	1455	1830	2300	2800	3300	3800	4300	4800	5350	5900	6450	7000	7550	8100	8650	9200
63	አብነት ስራ ስራ ስራ ስራ ስራ	50	2400	380	705	1080	1455	1830	2300	2800	3300	3800	4300	4800	5350	5900	6450	7000	7550	8100	8650	9200
64	የግንድ ስራ ስራ ስራ ስራ ስራ	50	2400	380	705	1080	1455	1830	2300	2800	3300	3800	4300	4800	5350	5900	6450	7000	7550	8100	8650	9200
65	የግንድ ስራ ስራ ስራ ስራ ስራ	60	2000	480	930	1380	1830	2400	3000	3600	4200	4800	5400	6000	6600	7200	7800	8400	9000	9600	10200	10800
66	አድ ስራ ስራ ስራ ስራ ስራ	70	1714	630	1155	1680	2300	3000	3700	4400	5250	6300	7350	8400	9450	10500	11800	13200	14600	16000	17400	18800
67	የግንድ ስራ ስራ ስራ ስራ ስራ	70	1714	630	1155	1680	2300	3000	3700	4400	5250	6300	7350	8400	9450	10500	11800	13200	14600	16000	17400	18800
68	ስል ስራ ስራ ስራ ስራ ስራ	70	1714	630	1155	1680	2300	3000	3700	4400	5250	6300	7350	8400	9450	10500	11800	13200	14600	16000	17400	18800
69	ተራ ስራ ስራ ስራ ስራ ስራ	70	1714	630	1155	1680	2300	3000	3700	4400	5250	6300	7350	8400	9450	10500	11800	13200	14600	16000	17400	18800

NO.	BUSINESS SECTORS	AAPR	Tax free	PRESUMPTIVE TAX PER YEAR																			
				uptd 10000	10001-15000	15001-20000	20001-25000	25001-30000	30001-35000	35001-40000	40001-45000	45001-50000	50001-55000	55001-60000	60001-65000	65001-70000	70001-75000	75001-80000	80001-85000	85001-90000	90001-95000	95001-100000	
36	Laundry Services	25	4800	130	255	380	518	705	893	1080	1268	1455	1643	1830	2050	2300	2550	2800	3050	3300	3550	3800	
37	Hunting Game Services	25	4800	130	255	380	518	705	893	1080	1268	1455	1643	1830	2050	2300	2550	2800	3050	3300	3550	3800	
38	Electrical & Electronics Goods Supply & Repair	26	4615	140	270	400	555	750	945	1140	1335	1530	1725	1920	2180	2440	2700	2960	3220	3480	3740	4000	
39	Hotels, Bars & Snakes	26	4615	140	270	400	555	750	945	1140	1335	1530	1725	1920	2180	2440	2700	2960	3220	3480	3740	4000	
40	Wood & Timber Trade	27	4444	150	285	420	593	795	998	1200	1403	1605	1808	2040	2310	2580	2850	3120	3390	3660	3930	4200	
41	Cotton Trade	27	4444	150	285	420	593	795	998	1200	1403	1605	1808	2040	2310	2580	2850	3120	3390	3660	3930	4200	
42	Stationeries, Book shops, Books & News Papers Trade	29	4138	170	315	460	668	885	1103	1320	1538	1755	1990	2280	2570	2860	3150	3440	3730	4020	4310	4600	
43	Gold & Silver smith & Jewelry Trade	30	4000	180	330	480	705	930	1155	1380	1605	1830	2100	2400	2700	3000	3300	3600	3900	4200	4500	4800	
44	Tailoring services only	30	4000	180	330	480	705	930	1155	1380	1605	1830	2100	2400	2700	3000	3300	3600	3900	4200	4500	4800	
45	Souvenir, Ornaments & Gift Goods Trade	30	4000	180	330	480	705	930	1155	1380	1605	1830	2100	2400	2700	3000	3300	3600	3900	4200	4500	4800	
46	Cinema Houses	30	4000	180	330	480	705	930	1155	1380	1605	1830	2100	2400	2700	3000	3300	3600	3900	4200	4500	4800	
47	Commission Agent for Goods	30	4000	180	330	480	705	930	1155	1380	1605	1830	2100	2400	2700	3000	3300	3600	3900	4200	4500	4800	
48	Barber & Beauty Salons	30	4000	180	330	480	705	930	1155	1380	1605	1830	2100	2400	2700	3000	3300	3600	3900	4200	4500	4800	
49	Traditional Clothes weaving & trade	30	4000	180	330	480	705	930	1155	1380	1605	1830	2100	2400	2700	3000	3300	3600	3900	4200	4500	4800	
50	Electrical Lift work & repair	33	3656	210	375	570	818	1065	1313	1560	1808	2100	2430	2760	3090	3420	3750	4080	4410	4740	5205	5700	
51	Health Care Services	34	3529	220	390	600	855	1110	1365	1620	1875	2200	2540	2880	3220	3560	3900	4240	4580	4980	5490	6000	
52	Bed Service (Pensione) only	35	3429	230	405	630	893	1155	1418	1680	1950	2300	2650	3000	3350	3700	4050	4400	4750	5250	5775	6300	
53	Leather clothes Production, Tailor & Trade	35	3429	230	405	630	893	1155	1418	1680	1950	2300	2650	3000	3350	3700	4050	4400	4750	5250	5775	6300	
54	Vehicles seats Upholstery Repair	35	3429	230	405	630	893	1155	1418	1680	1950	2300	2650	3000	3350	3700	4050	4400	4750	5250	5775	6300	
55	Music & Video Shops	46	2609	340	615	960	1305	1650	2020	2480	2940	3400	3860	4320	4780	5460	6150	6840	7530	8220	8910	9600	
56	Photograph & Photocopy Services (or Photocopy only)	49	2449	370	683	1050	1418	1785	2230	2720	3210	3700	4190	4680	5355	6090	6825	7560	8295	9030	9765	10500	
57	Tyre Repair only	50	2400	380	705	1080	1455	1830	2300	2800	3300	3800	4300	4800	5550	6300	7050	7800	8550	9300	10050	10800	
58	Fuel Stations including businesses, like Shops, Cafeterias, Grocery & etc.	50	2400	380	705	1080	1455	1830	2300	2800	3300	3800	4300	4800	5550	6300	7050	7800	8550	9300	10050	10800	
59	Night Clubs only	50	2400	380	705	1080	1455	1830	2300	2800	3300	3800	4300	4800	5550	6300	7050	7800	8550	9300	10050	10800	
60	Stamp Sales on Commission	50	2400	380	705	1080	1455	1830	2300	2800	3300	3800	4300	4800	5550	6300	7050	7800	8550	9300	10050	10800	
61	Tobacco Distribution on Com.	50	2400	380	705	1080	1455	1830	2300	2800	3300	3800	4300	4800	5550	6300	7050	7800	8550	9300	10050	10800	
62	Computers & Type Writer Training center	50	2400	380	705	1080	1455	1830	2300	2800	3300	3800	4300	4800	5550	6300	7050	7800	8550	9300	10050	10800	
63	Tailoring Training Center	50	2400	380	705	1080	1455	1830	2300	2800	3300	3800	4300	4800	5550	6300	7050	7800	8550	9300	10050	10800	
64	Tyre sales Com. Agent	50	2400	380	705	1080	1455	1830	2300	2800	3300	3800	4300	4800	5550	6300	7050	7800	8550	9300	10050	10800	
65	Engineering & Plan Drafting	60	2000	480	930	1380	1830	2400	3000	3600	4200	4800	5700	6600	7500	8400	9300	10200	11200	12400	13600	14800	
66	Renting of Household Utensils	70	1714	630	1155	1680	2300	3000	3700	4400	5250	6300	7350	8400	9450	10500	11800	13200	14600	16000	17400	18800	
67	Consultancy Services (Construction, Administration, Finance, etc)	70	1714	630	1155	1680	2300	3000	3700	4400	5250	6300	7350	8400	9450	10500	11800	13200	14600	16000	17400	18800	
68	Sales of paintings & Drawings	70	1714	630	1155	1680	2300	3000	3700	4400	5250	6300	7350	8400	9450	10500	11800	13200	14600	16000	17400	18800	
69	Transit Services	70	1714	630	1155	1680	2300	3000	3700	4400	5250	6300	7350	8400	9450	10500	11800	13200	14600	16000	17400	18800	

A.A.P.R. stands for Average Annual Profitability Rate

Schedule 2

Transport and Attorney Services Presumptive Taxes

No	Service Type	Presumptive Tax Payable				Salary Income Tax							
		From Year 1-15		Above 15 years		Driver's		Ass. Driver's					
		Annual Sales	Net profit	Tax	Annual Sales	Net Profit	Tax	Salary	*Tax	Salary	Tax		
1	Driving Training School												
1.1	Car driving training	19800	4950	375	16830	4208	301	-	-	-	-		
1.2	Motor Cycle driving training	7200	1800	60	6120	1530	33	-	-	-	-		
2	Public Transport												
2.1	Up to 9 seats	15900	4000	280	13515	3400	220	300	15				
2.2	From 10-14 seats	24804	5618	442	21083	4775	358	300	15				
2.3	From 15-19 seats	33602	6360	534	28562	5406	421	330	18				
2.4	From 20-23 seats	42400	7420	693	36040	6307	526	330	18				
2.5	From 24-29 seats	55650	9010	932	47303	7659	729	350	20				
2.6	From 30-34 seats	67204	11130	1250	57123	9461	999	350	20				
2.7	From 35-39 seats	77698	13780	1647	66043	11713	1337	440	29				
2.8	From 40-44 seats	88298	16536	2107	75053	14056	1688	475	33				
3	Dry Freight Transport												
3.1	Up to 10 Quintal	22576	6360	534	19189	5406	421	300	15				
3.2	From 11-20 Quintal	32958	6784	598	28014	5766	457	350	20				
3.3	From 21-50 Quintal	43339	8480	852	36838	7208	661	418	27				
3.4	From 51-70 Quintal	67135	10600	1170	57065	9010	932	506	36				
3.5	From 71-90 Quintal	85058	12932	1520	72299	10992	1229	617	47				
4	Tanker Trucks												
4.1	Up to 11499 liters	49309	12000	1380	41913	10200	1110	880	85				
4.2	From 11500-13000 litres	84224	17600	2320	71590	14960	1824	1320	151				
5	Horse Cart												
5.1	For public transport		720	free	-	-	-	-	-				
5.2	For freight transport		450	free	-	-	-	-	-				

የተገኘበት ጊዜ	የገንዘብ ትርፍ ግብር					የሰዎች ሥራ ግብር				
	ከተፈጠሩት ከ 1-15 ዓመቶች		ከተፈጠሩት ከ 15 ዓመቶች በላይ			የገንዘብ ደመወዝ	*ግብር	የራዳዎች ደመወዝ	ግብር	
	ዓመታዊ ገንዘብ መጠን	የተጣራ ትርፍ	ግብር	ዓመታዊ ገንዘብ መጠን	የተጣራ ትርፍ					ግብር
6 የአህጉር ወጪዎች በውሃ ሃይል በሚገኙበት አካባቢ	18750	3750	255	15937	3188	199	-	-	-	
6.1 ለሚሰሩ በፍጥነት ሃይል በሚገኙበት አካባቢ	15000	3000	180	12750	2550	135	-	-	-	
6.2 ለሚሰሩ በፍጥነት ሃይል ብቻ ለሚሰሩ	15000	3000	180	12750	2550	135	-	-	-	
7 የግብዓት አገልግሎት				-	-	-	-	-	-	
7.1 1ኛ ደረጃ ጠበቃ	11488	6893	614	-	-	-	-	-	-	
7.2 2ኛ ደረጃ ጠበቃ	7453	4472	327	-	-	-	-	-	-	
8 ከግብዓት /አርባተኛ/ ግብዓት	98243	12467	1450	83506	10597	1170	800	73	300	
9 ሥራ	66040	13208	1561	56134	11227	1264	500	35	-	

* ጠባቢዎች በግብዓት ላይ የሚገኘው ገንዘብ የተቀመጠውን የደመወዝ ገቢ ግብር መክፈል ይኖርበታል።

No	Service Type	Presumptive Tax Payable						Salary Income Tax				
		From Year 1-15			Above 15 years			Driver's		Ass. Driver's		
		Annual Sales	Net profit	Tax	Annual Sales	Net Profit	Tax	Salary	*Tax	Salary	Tax	
6	Floor Mills with single Hopper											
6.1	Using hydropower and electric power	18750	3750	255	15937	3188	199	-	-	-	-	-
6.2	Using diesel engine and electric power	15000	3000	180	12750	2550	135	-	-	-	-	-
6.3	Using diesel engine only	15000	3000	180	12750	2550	135	-	-	-	-	-
7	Attorney Services											
7.1	First grade Attorney	11488	6893	614	-	-	-	-	-	-	-	-
7.2	Second grade Attorney	7453	4472	327	-	-	-	-	-	-	-	-
8	Combine Harvester (renting)	98243	12467	1450	83506	10597	1170	800	73	300		15
9	Renting of Tractors	66040	13208	1561	56134	11227	1264	500	35	-		

* If the owner is driving the car he/she also pays the salary income tax presumed for the driver.

CATEGORY "C" TAX PAYER TAXABLE INCOME

No	BUSINESS SECTORS	AAPR	Tax Free	Taxable Income of Total Annual Sales																		
				up to 10000	10001-15000	15001-20000	20001-25000	25001-30000	30001-35000	35001-40000	40001-45000	45001-50000	50001-55000	55001-60000	60001-65000	65001-70000	70001-75000	75001-80000	80001-85000	85001-90000	90001-95000	95001-100000
1	Fruit & Vegetables Trade	10	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13500	14000	14500	15000	15500	16000	16500
2	Natural Honey, Butter & related Trades	10	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13500	14000	14500	15000	15500	16000	16500
3	Edible Oil & its by-product	10	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13500	14000	14500	15000	15500	16000	16500
4	Skin & Hide Trade	10	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13500	14000	14500	15000	15500	16000	16500
5	Civet Trade	10	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13500	14000	14500	15000	15500	16000	16500
6	General Manufacturing industries production (factor level)	10	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13500	14000	14500	15000	15500	16000	16500
7	General Merchandise Trade & Grocery	10	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13500	14000	14500	15000	15500	16000	16500
8	Sport Goods Trade	10	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13500	14000	14500	15000	15500	16000	16500
9	Office Cafeteria	10	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13500	14000	14500	15000	15500	16000	16500
10	Incense Trade only	10	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13500	14000	14500	15000	15500	16000	16500
11	Surgar Distribution	10	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13500	14000	14500	15000	15500	16000	16500
12	Candy & Sweet production	10	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13500	14000	14500	15000	15500	16000	16500
13	Food items supply	10	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13500	14000	14500	15000	15500	16000	16500
14	Salt Trade	12	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13600	14200	14800	15400	16000	16600	17200
15	Building Contractors	13	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13650	14300	14950	15600	16250	16900	17550
16	Cereal & Pulses Trade	13	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13650	14300	14950	15600	16250	16900	17550
17	Coffee Trade	14	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13700	14400	15100	15800	16500	17200	17900
18	Fabrics & Treads Trade	14	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13700	14400	15100	15800	16500	17200	17900
19	Cosmetics & Perfume Trade	14	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13700	14400	15100	15800	16500	17200	17900
20	Household Utensils Trade (drinking, kitchen, & the likes)	14	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13700	14400	15100	15800	16500	17200	17900
21	Glass Works & Trade	14	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13700	14400	15100	15800	16500	17200	17900
22	Pepper & Spices Trade	15	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13750	14500	15250	16000	16750	17500	18250
23	Cemetry Status work	15	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13750	14500	15250	16000	16750	17500	18250
24	Bed & mattress production & trade	15	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13750	14500	15250	16000	16750	17500	18250
25	Printing Press	15	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13750	14500	15250	16000	16750	17500	18250
26	Metal & building materilas Trade	16	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13800	14600	15400	16200	17000	17800	18600
27	Animal & Animal Products Trade	18	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	13900	14800	15700	16600	17500	18400	19300
28	Hop & Mat Trade	20	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	14000	15000	16000	17000	18000	19000	20000
29	Barter Transaction	20	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	14000	15000	16000	17000	18000	19000	20000
30	Vehicles Spare parts Trade & Workshop Service	20	6000	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	14000	15000	16000	17000	18000	19000	20000
31	Jute Trade	23	5217	2300	3450	4600	5750	6900	8050	9200	10350	11500	12650	13800	14950	16100	17250	18400	19550	20700	21850	23000
32	Kindergarten (private)	23	5217	2300	3450	4600	5750	6900	8050	9200	10350	11500	12650	13800	14950	16100	17250	18400	19550	20700	21850	23000
33	Shoe making & Repair	23	5217	2300	3450	4600	5750	6900	8050	9200	10350	11500	12650	13800	14950	16100	17250	18400	19550	20700	21850	23000
34	Charcoal Trade	25	4800	2500	3750	5000	6250	7500	8750	10000	11250	12500	13750	15000	16250	17500	18750	20000	21250	22500	23750	25000
35	Construction Materials Production & Trade	25	4800	2500	3750	5000	6250	7500	8750	10000	11250	12500	13750	15000	16250	17500	18750	20000	21250	22500	23750	25000
36	Laundry Services	25	4800	2500	3750	5000	6250	7500	8750	10000	11250	12500	13750	15000	16250	17500	18750	20000	21250	22500	23750	25000
37	Hunting Games Service	25	4800	2500	3750	5000	6250	7500	8750	10000	11250	12500	13750	15000	16250	17500	18750	20000	21250	22500	23750	25000

ገቢዎች የሚከተሉት የጠቅላላ የመጋቢት ገቢዎች የተጠቃሚው ገቢዎች ናቸው

ተ.ቁ.	የገንዘብ ዓይነት	አጠቃላይ የተጠቃሚው ገቢ	ከገቢ ላይ የሚደረግ ገቢ	ገቢዎች የሚከተሉት የጠቅላላ የመጋቢት ገቢዎች የተጠቃሚው ገቢዎች ናቸው																		
				ከገቢ ላይ የሚደረግ ገቢ	10001-15000	15001-20000	20001-25000	25001-30000	30001-35000	35001-40000	40001-45000	45001-50000	50001-55000	55001-60000	60001-65000	65001-70000	70001-75000	75001-80000	80001-85000	85001-90000	90001-95000	95001-100000
38	የአሰጣጥ ገቢ	26	4615	2600	3900	5200	6500	7800	9100	10400	11700	13000	14300	15600	16900	18200	19500	20800	22100	23400	24700	26000
39	የግብር ገቢ	26	4615	2600	3900	5200	6500	7800	9100	10400	11700	13000	14300	15600	16900	18200	19500	20800	22100	23400	24700	26000
40	የግብር ገቢ	27	4444	2700	4050	5400	6750	8100	9450	10800	12150	13500	14850	16200	17550	18900	20250	21600	22950	24300	25650	27000
41	የግብር ገቢ	27	4444	2700	4050	5400	6750	8100	9450	10800	12150	13500	14850	16200	17550	18900	20250	21600	22950	24300	25650	27000
42	የግብር ገቢ	29	4138	2900	4350	5800	7250	8700	10150	11600	13050	14500	15950	17400	18850	20300	21750	23200	24650	26100	27550	29000
43	የግብር ገቢ	30	4000	3000	4500	6000	7500	9000	10500	12000	13500	15000	16500	18000	19500	21000	22500	24000	25500	27000	28500	30000
44	የግብር ገቢ	30	4000	3000	4500	6000	7500	9000	10500	12000	13500	15000	16500	18000	19500	21000	22500	24000	25500	27000	28500	30000
45	የግብር ገቢ	30	4000	3000	4500	6000	7500	9000	10500	12000	13500	15000	16500	18000	19500	21000	22500	24000	25500	27000	28500	30000
46	የግብር ገቢ	30	4000	3000	4500	6000	7500	9000	10500	12000	13500	15000	16500	18000	19500	21000	22500	24000	25500	27000	28500	30000
47	የግብር ገቢ	30	4000	3000	4500	6000	7500	9000	10500	12000	13500	15000	16500	18000	19500	21000	22500	24000	25500	27000	28500	30000
48	የግብር ገቢ	30	4000	3000	4500	6000	7500	9000	10500	12000	13500	15000	16500	18000	19500	21000	22500	24000	25500	27000	28500	30000
49	የግብር ገቢ	30	4000	3000	4500	6000	7500	9000	10500	12000	13500	15000	16500	18000	19500	21000	22500	24000	25500	27000	28500	30000
50	የግብር ገቢ	33	3636	3300	4950	6600	8250	9900	11550	13200	14850	16500	18150	19800	21450	23100	24750	26400	28050	29700	31350	33000
51	የግብር ገቢ	34	3529	3400	5100	6800	8500	10200	11900	13600	15300	17000	18700	20400	22100	23800	25500	27200	28900	30600	32300	34000
52	የግብር ገቢ	35	3429	3500	5250	7000	8750	10500	12250	14000	15750	17500	19250	21000	22750	24500	26250	28000	29750	31500	33250	35000
53	የግብር ገቢ	35	3429	3500	5250	7000	8750	10500	12250	14000	15750	17500	19250	21000	22750	24500	26250	28000	29750	31500	33250	35000
54	የግብር ገቢ	35	3429	3500	5250	7000	8750	10500	12250	14000	15750	17500	19250	21000	22750	24500	26250	28000	29750	31500	33250	35000
55	የግብር ገቢ	46	2609	4600	6900	9200	11500	13800	16100	18400	20700	23000	25300	27600	29900	32200	34500	36800	39100	41400	43700	46000
56	የግብር ገቢ	49	2449	4900	7350	9800	12250	14700	17150	19600	22050	24500	26950	29400	31850	34300	36750	39200	41650	44100	46550	49000
57	የግብር ገቢ	50	2400	5000	7500	10000	12500	15000	17500	20000	22500	25000	27500	30000	32500	35000	37500	40000	42500	45000	47500	50000
58	የግብር ገቢ	50	2400	5000	7500	10000	12500	15000	17500	20000	22500	25000	27500	30000	32500	35000	37500	40000	42500	45000	47500	50000
59	የግብር ገቢ	50	2400	5000	7500	10000	12500	15000	17500	20000	22500	25000	27500	30000	32500	35000	37500	40000	42500	45000	47500	50000
60	የግብር ገቢ	50	2400	5000	7500	10000	12500	15000	17500	20000	22500	25000	27500	30000	32500	35000	37500	40000	42500	45000	47500	50000
61	የግብር ገቢ	50	2400	5000	7500	10000	12500	15000	17500	20000	22500	25000	27500	30000	32500	35000	37500	40000	42500	45000	47500	50000
62	የግብር ገቢ	50	2400	5000	7500	10000	12500	15000	17500	20000	22500	25000	27500	30000	32500	35000	37500	40000	42500	45000	47500	50000
63	የግብር ገቢ	50	2400	5000	7500	10000	12500	15000	17500	20000	22500	25000	27500	30000	32500	35000	37500	40000	42500	45000	47500	50000
64	የግብር ገቢ	50	2400	5000	7500	10000	12500	15000	17500	20000	22500	25000	27500	30000	32500	35000	37500	40000	42500	45000	47500	50000
65	የግብር ገቢ	60	2000	6000	9000	12000	15000	18000	21000	24000	27000	30000	33000	36000	39000	42000	45000	48000	51000	54000	57000	60000
66	የግብር ገቢ	70	1714	7000	10500	14000	17500	21000	24500	28000	31500	35000	38500	42000	45500	49000	52500	56000	59500	63000	66500	70000
67	የግብር ገቢ	70	1714	7000	10500	14000	17500	21000	24500	28000	31500	35000	38500	42000	45500	49000	52500	56000	59500	63000	66500	70000
68	የግብር ገቢ	70	1714	7000	10500	14000	17500	21000	24500	28000	31500	35000	38500	42000	45500	49000	52500	56000	59500	63000	66500	70000
69	የግብር ገቢ	70	1714.3	7000	10500	14000	17500	21000	24500	28000	31500	35000	38500	42000	45500	49000	52500	56000	59500	63000	66500	70000

No	BUSINESS SECTORS	AAPR	Tax Free	Taxable Income of Total Annual Sales																		
				up to 10000	10001-15000	15001-20000	20001-25000	25001-30000	30001-35000	35001-40000	40001-45000	45001-50000	50001-55000	55001-60000	60001-65000	65001-70000	70001-75000	75001-80000	80001-85000	85001-90000	90001-95000	95001-100000
38	Electrical & Electronics Goods supply & Repair	26	4615	2600	3900	5200	6500	7800	9100	10400	11700	13000	14300	15600	16900	18200	19500	20800	22100	23400	24700	26000
39	Hotels, Bars & Snakes	26	4615	2600	3900	5200	6500	7800	9100	10400	11700	13000	14300	15600	16900	18200	19500	20800	22100	23400	24700	26000
40	Wood & Timber Trade	27	4444	2700	4050	5400	6750	8100	9450	10800	12150	13500	14850	16200	17550	18900	20250	21600	22950	24300	25650	27000
41	Cotton Trade	27	4444	2700	4050	5400	6750	8100	9450	10800	12150	13500	14850	16200	17550	18900	20250	21600	22950	24300	25650	27000
42	Stationeries, Book shops, Books & News Papers Trade	29	4138	2900	4350	5800	7250	8700	10150	11600	13050	14500	15950	17400	18850	20300	21750	23200	24650	26100	27550	29000
43	Gold & Silver smith & Jewelry Trade	30	4000	3000	4500	6000	7500	9000	10500	12000	13500	15000	16500	18000	19500	21000	22500	24000	25500	27000	28500	30000
44	Tailoring services only	30	4000	3000	4500	6000	7500	9000	10500	12000	13500	15000	16500	18000	19500	21000	22500	24000	25500	27000	28500	30000
45	Souvenir, Ornaments & Gift Goods Trade	30	4000	3000	4500	6000	7500	9000	10500	12000	13500	15000	16500	18000	19500	21000	22500	24000	25500	27000	28500	30000
46	Cinema Houses	30	4000	3000	4500	6000	7500	9000	10500	12000	13500	15000	16500	18000	19500	21000	22500	24000	25500	27000	28500	30000
47	Commission Agent for Goods	30	4000	3000	4500	6000	7500	9000	10500	12000	13500	15000	16500	18000	19500	21000	22500	24000	25500	27000	28500	30000
48	Barber & Beauty Salons	30	4000	3000	4500	6000	7500	9000	10500	12000	13500	15000	16500	18000	19500	21000	22500	24000	25500	27000	28500	30000
49	Traditional Clothes weaving & trade	30	4000	3000	4500	6000	7500	9000	10500	12000	13500	15000	16500	18000	19500	21000	22500	24000	25500	27000	28500	30000
50	Electrical Lift work & repair	33	3636	3300	4950	6600	8250	9900	11550	13200	14850	16500	18150	19800	21450	23100	24750	26400	28050	29700	31350	33000
51	health Care Services	34	3529	3400	5100	6800	8500	10200	11900	13600	15300	17000	18700	20400	22100	23800	25500	27200	28900	30600	32300	34000
52	Bed Service (Pensione) only	35	3429	3500	5250	7000	8750	10500	12250	14000	15750	17500	19250	21000	22750	24500	26250	28000	29750	31500	33250	35000
53	Leather clothes production, Tailor & Trade	35	3429	3500	5250	7000	8750	10500	12250	14000	15750	17500	19250	21000	22750	24500	26250	28000	29750	31500	33250	35000
54	Vehicles seats Upholstery Repair	35	3429	3500	5250	7000	8750	10500	12250	14000	15750	17500	19250	21000	22750	24500	26250	28000	29750	31500	33250	35000
55	Music & Video shops	46	2609	4600	6900	9200	11500	13800	16100	18400	20700	23000	25300	27600	29900	32200	34500	36800	39100	41400	43700	46000
56	Photograph & Photocopy Services (or Photocopy only)	49	2449	4900	7350	9800	12250	14700	17150	19600	22050	24500	26950	29400	31850	34300	36750	39200	41650	44100	46550	49000
57	Tyre Repair only	50	2400	5000	7500	10000	12500	15000	17500	20000	22500	25000	27500	30000	32500	35000	37500	40000	42500	45000	47500	50000
58	Fuel Stations including businesses, like Shops, Cafeterias, Grocery & Etc.	50	2400	5000	7500	10000	12500	15000	17500	20000	22500	25000	27500	30000	32500	35000	37500	40000	42500	45000	47500	50000
59	Night Clubs only	50	2400	5000	7500	10000	12500	15000	17500	20000	22500	25000	27500	30000	32500	35000	37500	40000	42500	45000	47500	50000
60	Stamp Sales on Commission	50	2400	5000	7500	10000	12500	15000	17500	20000	22500	25000	27500	30000	32500	35000	37500	40000	42500	45000	47500	50000
61	Tobacco Distribution on Com.	50	2400	5000	7500	10000	12500	15000	17500	20000	22500	25000	27500	30000	32500	35000	37500	40000	42500	45000	47500	50000
62	Computers & tyre Writer Training center	50	2400	5000	7500	10000	12500	15000	17500	20000	22500	25000	27500	30000	32500	35000	37500	40000	42500	45000	47500	50000
63	Tailoring Training Center	50	2400	5000	7500	10000	12500	15000	17500	20000	22500	25000	27500	30000	32500	35000	37500	40000	42500	45000	47500	50000
64	Tyre Sales Com. Agent	50	2400	5000	7500	10000	12500	15000	17500	20000	22500	25000	27500	30000	32500	35000	37500	40000	42500	45000	47500	50000
65	Engineering & Plan Drafting	60	2000	6000	9000	12000	15000	18000	21000	24000	27000	30000	33000	36000	39000	42000	45000	48000	51000	54000	57000	60000
66	Renting of Household Utensils	70	1714	7000	10500	14000	17500	21000	24500	28000	31500	35000	38500	42000	45500	49000	52500	56000	59500	63000	66500	70000
67	Consulancy Services (Construction, Administration, Fianance, etc)	70	1714	7000	10500	14000	17500	21000	24500	28000	31500	35000	38500	42000	45500	49000	52500	56000	59500	63000	66500	70000
68	Sales of Paintings & Drawings	70	1714	7000	10500	14000	17500	21000	24500	28000	31500	35000	38500	42000	45500	49000	52500	56000	59500	63000	66500	70000
69	Transit Services	70	1714	7000	10500	14000	17500	21000	24500	28000	31500	35000	38500	42000	45500	49000	52500	56000	59500	63000	66500	70000