

Proclamation No. 135 of 2008

A Proclamation to Amend the Turnover Tax Proclamation No.75/2003 of Oromia National Regional State

WHEREAS, it is found to be necessary to make the existing Turnover Tax Proclamation of Oromia N.R State be consistent with the Business process Reengineering accomplished in the Region;

NOW THEREFORE, in accordance with the Revised Constitution of Oromia National Regional State Proclamation No.46/1994 Article 49 Sub-Article 3 (a), it is proclaimed as follows.

1. Short Title

This proclamation may be cited as "A Proclamation to Amend the Turn over Tax Proclamation No.75/2003 of Oromia National Regional State No.135/2008"

2. Amendment

The Turn Over Tax Oromia National Regional State proclamation No.75/2003 is here by amended as follows:

- 1) Article 2 Sub-Articles 10 and 13 are amended as follows.

"10) "Tax Authority" shall mean Revenue Bureau of Oromia and its branches at the level of zones, districts and the bodies that are established to levy, collect, control and administrate revenues in the towns.

13) "Bureau and "Head of Bureau" shall mean Revenue Bureau of Oromia "and "Head of Revenue Bureau of Oromia", respectively."

- 2) Article 10 Sub-Article 1 (a) is amended and replaced by the following new Sub-Article 1 (a).

"10 (1) (a). After the end of every accounting period, present the turn over tax declaration within one month to the authority either through the 3rd person authorized by the Authority or E-mailing.

- 3) Article 18, Article 19 Sub-Article 2 , 3 up to 21 of the proclamation is deleted and replaced by the following new Article 18,19 (3) up to 21.

18. Petition Treatment Group

Members of petition treatment group shall be selected and appointed by the Head of the revenue Authority. Details of implementation shall be enacted under the directives to be issued by the Bureau.

19(2). The petition treatment group shall hear the petition if the petitioner has filed his petition with in 30 days after the receipt of the tax assessment notice.

19(3). The Petition treatment group shall give its decision after investigating the petition submitted to it with in the time limit prescribed in the work manual of the Bureau.

20. With drawl of Penalty

The petition treatment group may fully or partly waive administrative penalties in accordance with the directives to be issued by the Bureau.

21. Appeal on tax Revenue and

- 1) Any taxpayer who objects to all the assessment may appeal to the Tax Appeal Board up on the accomplishment of the objections under Sub-Article 3 of this article.

- 2) Where appeal is lodged in accordance with sub Article 1 of this Article, and affirmed by the Tax Appeal Board and is under obligation pay, is in default if not Fayed the tax required from him with in 15 days from the date of the rendition of such decision.
- 3) No appeal may be accepted by the appeal board unless:
 - (a) A deposit of fifty (50%) of the disputed amount is made to the revenue Authority;
 - (b) the appeal is lodged with the Appeal Board with in thirty (30) days from the date of receipt of the assessment notice or fifteen (15) days from the date of decision of the Petition Treatment Group.
- 4) If no appeal is made with in the period prescribed in Sub-Article 3 of this Article the assessment of the tax made by the Authority shall be deemed to be correct and final, and shall be immediately payable.
- 5) Appeal from the Decision of the Tax Appeal Board
 - (a) Any party dissatisfied with the decision of the Tax Appeal Board may appeal to the competent appellate court on the ground of any error of law with in fifteen (15) days from the date of receipt of the decision of the Tax Appeal Board.
 - (b) The appellate court shall hear and decide on the appeal. A party dissatisfied by the decision of the high court may appeal to a competent court of appeal with in fifteen (15) days from the date of receipt of the decision.
 - (c) The competent court of appeal shall give its decision only on the ground of error of law.
 - (d) A tax payer's appeal shall not be accepted by the competent court of appeal unless at the time the appeal is lodged, the tax payer has paid the tax liability determined by the appeal board.
 - (e) Without prejudice to Sub-Articles (a)-(d) of this Article, the provisions of the income tax proclamation concerning appeals shall, mutatis mutandis, apply to the appeals regarding taxes imposed by this proclamation.

3. Effective Date

This proclamation shall come in to force as of the 1st day of January 2008.

1st day of January 2008

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President of Oromia National Regional Government Sate