

## **Proclamation No. 136 of 2008**

### **A Proclamation to Amend the Excise Tax Proclamation No. 76/2003 of Oromia National Regional State**

**WHEREAS**, it is found necessary to make the excising Excise Tax Proclamation of Oromia National Regional 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(3) (a) the following is proclaimed.

#### **1. Short Title**

This proclamation may be cited as “ A Proclamation To Amend The Excise Tax Proclamation No. 76/2003 Of Oromia National Regional State No. 136/2008.”

#### **2. Amendment**

The Oromia National Regional Government Excise Tax proclamation No 76/2000 is here by amended as follows.

- 1) Article 2 Sub-Articles 6 and 10 amended as follows.
  - 6) “Tax Authority” shall mean Revenue Bureau of Oromia and its branches at the level of zones, Districts and the bodies that are organized to levy, collect control and administrate revenues in the towns.
  - 10) “ Bureau” and Head of Bureau” shall mean “Oromia Revenue Bureau” and Head of Oromian Bureau of revenues”,
- 2) Article 8(b) is amended and replaced by the following.

“8(b). Submit personally or through the agent of the authority or through E-filing every month to the Tax Authority, in a form which shall be supplied by the said authority, a declaration containing such information as may be necessary for proper collection of the tax.
- 3) Article 15, 16 Sub-Article 2 and 3 , Article 17and 18 are amended and replaced by the following.
  15. Petition Treatment Group

Members of the Petition treatment group shall be selected and appointed by the Head of the Revenue Authority. Details of implementation shall be in acted under the directives to be issued by the Bureau.
  - 16(2) No petition may be treated by the petition treatment group unless the petitioner has filed his/her petition with in 30 days after the receipt of the assessment notice
  - 16(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.

#### **17. Withdrawal of Penalty**

The Petition Treatment Group may fully or partly waive administrative penalties in accordance with the directives to be issued by the Bureau.

#### **18. Appeal against Excise Tax Assessment**

- 1) Any taxpayer who objects to all Excise Tax assessment may appeal to the Tax Appeal Board up on the fulfillment of the obligations under Sub-Article 2 of this Article.

- 2) If a person appeals in accordance with Sub-Article 1 of this Article and affirmed by the Tax Appeal Board and is under obligation to pay, is in default if not payed 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 Tax Appeal Board unless:
  - (a) A deposit of fifty percent (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 Excise Tax assessment 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 any question of law arising on the appeal. A party dissatisfied by the decision of the court may appeal to a competent court of appeal with in fifteen (15) days from the date of receipt of the decision of the court.
  - (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 Board.
  - (e) Without prejudice to Sub-Articles 1 - 3 of this Article, the provisions of the Income Tax Proclamation concerning appeals shall mutatis mutandis, apply to 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.

**Finfinne, 1st day of January**

**Abadula Gameda**

**President of Oromia National Regional Government**