

Proclamation No. 137 of 2008

A Proclamation to Amend the Stamp Duty No. 77/96 of Oromia National Regional State

WHEREAS, the existing Stamp Duty Proclamation has narrowed the right of appeal available for payers of stamp duty and does not cop up with the business process reengineering accomplished in the region;

Now, therefore, in accordance with Article 49(3)(a) of the Revised Constitution of the Oromia Regional State, it is hereby proclaimed as follows.

1. Short Title

This proclamation may be cited as the "Proclamation No. 137/2000, A Proclamation to Amend the Stamp Duty Proclamation No. 77/2003 Of Oromia National Regional State."

2. Amendment

The Stamp Duty of Oromia National Regional Regional State Proclamation No. 77/2003 is hereby amended as follows;

- 1) Article 2 Sub-Articles 6 and 12 of the Proclamation are amended as follows.
 - "6) " Bureau," shall mean Oromia Bureau of Revenues.
 - 12) "Revenue Authority" shall mean Oromia Bureau of Revenue and its branches at the level of zones, district towns that are organized to levy, collect, control and administrate revenues."
- 2) Article 9 is amended and substituted by the following.
 9. Right to Appeal
 - 1) Any tax payer who objects to an assessment may appeal to the Petition Treatment Group or to Tax Appeal Board within 30 days following the receipt of the written decision of the authority.
 - 2) Petition Treatment Group
 - (a) Member of Petition Treatment Group shall be appointed by the head of the revenue authority. Details of implementation shall be in acted under the directives to be issued by the bureau.
 - (b) 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.
 - (c) 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.
 - (d) The Petition Treatment Group may fully or partly waive administrative penalties in accordance with the directives to be issued by the Bureau.
 - 3) An Objection Appeal Against Stamp Duty Presented to the Tax Appeal Board
 - (a) Any tax payer who objects to an assessment may appeal to the Tax Appeal Board up on the fulfillment of the requirements under Sub-Article (b) of this Article.
 - (b) No appeal may be accepted by the Appeal Board unless a deposit of fifty percent (50%) of the disputed amount is made to the revenue authority and the appeal is lodged with the Appeal Board within 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) Appeal Presented Against the decision of the Appeal Board.
 - (a) Any party dissatisfied with the decision of the Appeal Board may appeal to the high court on the ground of any error of law within fifteen (15) days from the date of receipt of the decision of the Appeal Board.
 - (b) The appeal court shall hear and determine the petition presented against the decision of the Tax Appeal Board. A party dissatisfied by the decision of the high court may appeal to a competent court of appeal within fifteen (15) days from the date of receipt of the decision of the high court.
 - (c) The competent court of appeal shall give its decision only on the ground of error of law.
 - (d) A stamp duty tax payer's appeal may not be accepted by the competent court of appeal unless the tax payer has paid the tax liability determined by the Appeal Board.
- 5) The provisions under Article 104 of the Income Tax Amendment Proclamation No. 134/2000 shall mutatis mutandis apply for the appeals against the decisions of either the Petition Treatment Group or the Tax Appeal Board.

3. Effective Date

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

Finfinne, 1st day of January 2008

Abadula Gameda

President of Oromia National Regional Government Administration