Proclamation No 168 /2010
A proclamation to provide for the Re-establishment, and Arrangement of Power’s and Duty’s of the Amhara National Regional State Revenue’s Authority

WHEREAS, the sharing of revenue between the Federal and Regional Governments has been made in line with the prevailing Federal Structure;

WHEREAS, the assessment and collection of taxes, service charges and other revenues legally specified by different bodies are properly executed in a centralized manner;
WHEREAS, due to the unique behavior of tax administration and other revenues, it is, thus, deemed necessary to establish a Regional State Revenues Authority as an autonomous Government body having complete organizational structure, skilled manpower, modern information technology and efficient working system with a view to effectively discharge its responsibilities in response to the Region’s endeavour towards the eradication of poverty and ensuring good governance through the proper utilization of both the human and non-human resources of the Region;

WHEREAS, based on the findings of the implementation of the Business Process Reengineering study and to transform the same to a higher level, it is necessary to create a viable organizational arrangement, leadership and working system in the matters of tax intelligence, criminal investigation and persecution;

NOW, THEREFORE, the council of the Amhara National Regional State, in accordance with the powers vested in it under the provision of Article 49 sub-article 3(1) of the Revised Constitution of the National Region, hereby issued this proclamation.

PART ONE
GENERAL

1. Short title
This proclamation may be cited as “A proclamation to provide for the Re-establishment, and arrangement of power’s and duty’s of the Amhara National Regional State Revenue’s Authority Proclamation No.168/2010.”


2. የጥሩመ ይጠብ乌鲁 የሚያሰጠው ይና ይታክስ

1) በክሌለ መንግስት የሆነ ያሪካ ይሄስ ያገኝ ከፋይ የታክስ እና ቀረጥ እና በክሌለ መስተዲዴር ያገኝ እና ያገኝ የሚከፋፈለ የጋራ ታክስ ገበተ ይካትታሌ፡፡

2) በፌዳራሌ መንግስት በውክሌና የሚሰጥ ማናቸውም የታክስ፣ ቀረጥና የከተማ አገሌግልት ገቢ የሚዯነግግ ሕግ ነው፡፡

3) በሚገኝ አካባቢ ያገኝ እና እንዯ እስፈሊጊነት የቅርንጫፍ ጽ ከፋይ ያገኝ እና ያገኝ የሚተዲዯር የታክስ መሰብሰቢያ ጣቢያ ነው፡፡

4) ከፋይ የሚገባውን የታክስ ሉሰበሰብ የሚገባውን የታክስ ከፋዮ የገቢ የማስታወቂያና የያዛቸውን የሂሣብ ይታክስ መወሰን

 Definitions

In this proclamation, unless the context requires otherwise:

1. “Tax” means tax and duty revenue classified to be collected by the Regional Government and includes joint tax revenues to be shared between the Federal and Regional Governments.

2. “Tax Law” means legislation that provides for taxes, duties and city service revenue specified for collection by the Regional Government as well as the power given from Federal Government through delegation.

3. “Tax Center” means a tax collection station established by the Regional Revenue Authority as needed and administered by the Branch Offices, City or Woreda Administration Revenues Offices located in the vicinity of tax payers.

4. Tax Assessment” means computation, in accordance with the relevant law, of the tax amount to be paid on the “basis of a declaration of income submitted by a taxpayer, together with books of accounts and statements kept
3. **Establishment**

The Amhara National Regional State Revenues Authority hereinafter referred to as “The Authority” is hereby established by the
as an autonomous Regional Government body having its own legal personality.

2) The Authority shall be accountable to the Head of Government of the Regional State.

4. Objectives

The Authority shall have the following objectives:

1) to establish modern revenue assessment and collection system, and provide customers with equitable, efficient and quality service in the Region;

2) to promote voluntary compliance by causing taxpayers discharge their tax obligations;

3) to collect timely and effectively Regional tax and City service revenues and the types of taxes delegated and to be delegated by the Federal Government;

4) to ensure tax laws and regulations by preventing and controlling tax fraud and tax evasion;

5. Head Office

The head office of the Authority shall be located in Bahir Dar City and when necessary, it
may open branch offices and tax centers at Zone, Woredas and other administrative hierarchies.

6. **Powers and Duties of the Authority**

1) Given by law, the authority shall have all the powers and duties to perform its activities.

2) Without prejudice to the above general statement the Authority shall have the following specific powers and duties:

   a) enforce and implement tax laws, regulations and directives within the Region.

   b) assess and collect tax revenues that are legally specified to be collected by the Regional Government, and joint tax revenues of the Regional and Federal Governments in pursuance of delegation of power from the Federal Government, upon the recognition of the Regional Government;

   c) carry out revenue research to broaden the revenue base on the basis of the economic activity of the Region; and seek solutions to problems pertaining to tax administration of the Region;
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ሽ/ ይሁን ከዏ ሰውስት ይህ የመሆኑ ላይ ይህን ከዏ ሰውስት የሚለጉ ከዏ ሰውስት የሚለጉ የማስፈፀም የሚያስፈሌጉ ያን በማናቸውም ሰው እጅ የሚገኙ ሰነድችን ይመረምራሌ፣ 

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d) direct and coordinate the implementation of tax reform program being undertaken in the Region; 

e) inspect documents found in any person’s possession necesssary for the execution of tax laws; 

f) develop and implement various taxpayers’ education programs to promote a culture of voluntary compliance of taxpayers in the discharge of their tax obligation; improve staff competence in adherence to the tax administration through launching appropriate capacity building mechanisms; 

g) investigate tax offences, institute and follow up criminal proceedings in courts; for the discharge of such responsibilities, organize and administer its own prosecutors and tax criminal investigators, and control their implementation; 

h) establish and implement modern tax assessment and collection system based on the rules of transparency and accountability, by providing equitable,
efficient and quality services; enforce tax incentives and ensure that such rights are used for their intended purposes;

i) without prejudice to the proclamation Number 91/2004, of the amended the Amhara National Regional City establishment, arrangement and power’s and duties establishment proclamation, that provides fiscal autonomy of City Administrations, assess and collect city service revenues and provide them the necessary technical support;

j) without prejudice to Article (6), Sub-article (2)/(i), in accordance with directives issued under this proclamation, assess and collect municipality revenues and provide them the necessary technical professional support;

k) collect and compile data necessary for tax assessment, and by using the same, assess and collect taxes thereof;

l) undertake studies, when necessary, to issue and amend tax laws, regulations and directives, and thereby submit and
implement the same to the Regional Government for approval;

m) own property, enter into contracts, sue and be sued in its own name;

n) provide for taxpayers alternative institutions to pay their taxes

o) Prepare and submit the revenue’s Authority short, medium and long term plan and budget, implement up on the approval; and submit timely report to the council of Regional Government;

p) it may delegate and implement from the specified responsibilities of this sub articles, as necessary its powers of tax criminal investigation and prosecution to the Regional police and prosecutor;

q) perform other related activities, as permitted by law, for the implementation of its objectives.
7. **Organizational Structure** and Leadership

1. The Authority shall have the following bodies:

   a) Director general,
   
   b) Deputy Director, and
   
   c) Prosecutors, who are appointed by the General Director, and
   
   d) Other necessary staff.

2. The General Director and Deputy Director shall be appointed by the Regional Head of Government of the Region.

3. The Director General is accountable to the Head of the Government and the Deputy Director is accountable to the Director General.

8. **Powers and Duties of Director General of the Authority**

   The Director General shall be the chief executive officer of the Authority and exercise the powers and duties of the Authority specified in Article (6) of this proclamation; in addition the Director General shall have the following powers and duties:
1) employ, administer and dismiss employees of the Authority in accordance with the regulation to be issued under this proclamation and develop and effect salary scale and benefit schemes approved by the Regional Government;

2) in consultation with the appropriate Regional bodies, appoint and administer prosecutors of the Authority;

3) prepare strategic and annual plans as well as budget of the Authority and implement the same upon approval;

4) effect expenditure in accordance with the approved budget and work program of the Authority;

5) represent the Authority in its all dealings with third parties;

6) prepare and submit reports to the Regional Government on the activities and financial operations of the Authority;

7) perform other related activities assigned by Region’s Head of Government.
9. **Powers and Duties of Deputy Director**

Deputy Director of the Authority:

1. Shall run one process as an owner and perform other activities assigned to him by the Director General;

2. Direct and administer the Authority on behalf of the Director General in his absence or on conditions inability to perform his duties.

10. **Tax Criminal Investigators and Prosecutors**

1) The power of investigation and prosecution given to the Regional police and prosecutors bodies under penal law, the criminal procedure code and other laws are hereby given to the Authority’s tax criminal investigators and prosecutors regarding to tax offences.

2) Without prejudice to Sub-article (1) of Article (10), the tax criminal investigator shall:
a) investigate criminal offences committed against the Region’s Government revenues and the economic securities of the people in violation of tax laws and deliver the criminal investigation file to the prosecutor for decision.

b) execute instructions and directives given to him by prosecutor in relation to criminal investigation.

3) Prosecutors of the Authority:

a) give an order of investigation when tax and city service revenue crimes exist in certain cases that can be seen under the Regional Government Courts’ hierarchy;

b) may, upon sufficient reason, instruct the investigator to interrupt a proceeding of criminal investigation or conduct additional investigation;

c) shall examine and decide on criminal investigation files delivered to him by the investigator, with authorized court prepare criminal charges, litigate, withdraw charges in accordance with the appropriate law by the approval of the Director General;
d) prosecutors of the Authority shall follow up tax cases and city service revenue by representing the Authority concerning criminal and civil cases in litigation process in any judgment proceeding and executes the final decisions;

4) Unless and otherwise the Authority issues a different directives, the administration of prosecutors, of revenue collecting offices, rank of positions and classifying depends on the working by-laws for the administration of the Regional Government Prosecutor’s shall be applicable as necessary.

11.  **ESTABLISHMENT, APPOINTMENT AND DUTIES OF THE ADVISORY BOARD**

1) An advisory Board hereinafter named as “Board” is established as composed of different government bodies, private sectors, chamber of commerce and civic societies councils and professional associations by this proclamation.

2) The Director General shall be the chair person of the Board.

3) The Directors General shall assign the Board’s secretary and members based on competency and efficiency.
4) Without being involved in the day to day activities, the Board shall advise the Authority on such matters of policy and strategy based on:

a) the impact of the tax assessment and collection system on the general economy and its compatibility with the national fiscal policy;

b) shall indicate measures to be taken to enhance the Regional Government Revenue and to make modern tax decision and collection system.

c) systems capable of inducing taxpayers to develop their culture towards voluntary compliance;

d) identifying the coordinated efforts of the Government and other relevant bodies to prevent and control acts of tax evasion and fraud as well as illegal trade.
PART THREE

MISCELLANEOUS PROVISIONS

12. Responsibilities of the Regional Police

1) The Regional police shall have the responsibility to deploy police force to prevent criminal offences committed in violation of tax laws.

2) Without prejudice to Sub-article (1) of Article (13):

   a. apprehend and bring suspects of tax criminals to the court of law;

   b. present persecutor’s witnesses to the court of law on time;

   c. safeguard institutions, when necessary

   d. enforce law and order enforcement of seizure and foreclosure on tax debtors’ properties take place in accordance with the law, and take legal action on those who obstruct or in any way disrupt the proceeding of seizure and foreclosure.
13. Responsibilities of the Regional Courts

The Regional courts shall, as necessary, organize tax divisions that enable efficient enforcement of tax laws.

14. Legal Framework for the Administration of Employees of the Authority

The Authority may develop and implement its own organizational structure by studying a special salary scale and benefit schemes for employees and submit the study to the Regional Government and implement the same up on approval.

15. Budget

The Authority budget shall be administered with budget allocated by the Regional Government.

16. Books of Accounts and Audit

1. The Authority shall keep complete and accurate books of accounts.

2. Books of accounts and financial documents of the Authority shall be...
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17. Power to Issue regulation and Directives

1) The council of Regional Government may issue regulations necessary for the implementation of this proclamation.

2) The Authority shall issue detailed directives whenever necessary pertaining the tax administration.

3) In accordance with this Article, sub article /1/ and /2/ Finance and Economic Development Bureau can issue directives directly related to the implementation of tax policy issues.

18. ዳንቅ የጋራ መጋቢት


Any proceeding of a criminal case in relation to tax laws, whether, it is at a beginning or advanced stage of investigation or pending before a court, shall continue in the same manner until disposed finally.
19. **Transfer of Rights and obligations**

Those rights and obligations given to the Finance and Economic Development Bureau by Income Tax Proclamation Number 76/2002 and other laws regarding assessment, collection and exemption of income tax are hereby transferred to the Authority established as per this proclamation.

20. **Duty to Cooperate**

Any person, for the implementation of this proclamation, is duty bound to provide the assistance required by the Authority and make the necessary cooperation.

21. **Repealed and Inapplicable Laws**

1. Hereby, the Amhara National Regional State Revenues Authority establishment proclamation Number 121/2005 is repealed with this proclamation.

2. Any law, regulation or directives inconsistent with this proclamation, shall not be applicable on matters provided in this proclamation.
22. Effective Date

This proclamation shall come into force as of its publication date in the Ziker Hig Gazette of the Regional State.

Done at Bahir Dar,
This 7th day of May 2010.
Ayalew Gobezie
President of the Amhara National Regional State