WHEREAS, it has become necessary to amend the Mining Income Tax Proclamation;

NOW THEREFORE, in accordance with Article 55(1) of the Constitution of the Federal Democratic Republic of Ethiopia, it is hereby proclaimed as follows:

1. Short Title

This Proclamation may be cited as the “Mining Income Tax (Amendment) Proclamation No. 802/2013”.

2. Amendment

Paragraph (a) and (b) of sub-article (1) of Article 3 of the Mining Income Tax Proclamation No.53/1993 (as amended) are hereby deleted and replaced by the following new sub-article (1):

“1/ in the case of a large scale mining license holder 25% of taxable income.”

3. Effective Date

This Proclamation shall enter into force on the date of publication in the Federal Negarit Gazette.

Done at Addis Ababa, this 26th day of July, 2013.

GIRMA WOLDEGIORGIS
PRESIDENT OF THE FEDERAL DEMOCRATIC REPUBLIC OF ETHIOPIA