



**የ ድ ሬ ዳ ዋ    አ ስ ተ ዳ ደ ር**  
**ድ ሬ ነ ጋ ሪ ት ጋ ዜ ጣ**

**DIRE NEGARIT GAZETA**  
**OF THE DIRE DAWA ADMINISTRATION**

4ኛ ዓመት ቁጥር 23 ድሬዳዋ  
ህምሌ 23/2004 ዓ.ም

በትሬ።አስተ።ር  
ምርር ቤት ጠባቂነት የወጣ

4th Year No.23 DIRE DAWA  
Aug 30/2012

**አዋጅ ቁጥር 23/2004ዓ.ም**

**የድሬዳዋ አስተዳደር ገቢዎች ባለሥልጣንን**  
**እንደገና ለማቋቋምና ሥልጣንና ተግባሩን**  
**ለመወሰን የወጣ አዋጅ**

በሀገራችን ተግባራዊ የሆነውን ፌዴራላዊ  
የመንግሥት አደረጃጀት መሠረት በማድረግ  
በፌዴራልና በክልል መንግሥታት እንዲሁም  
በፌደራልና በከተማ አስተዳደሮች መካከል  
የገቢ ክፍፍል የተደረገ በመሆኑ፤

በሕግ ተለይተው በተለያዩ አካላት  
እንዲሰበሰቡ የተመደቡ የታክስ፣ የአገልግሎት  
እና ሌሎች ገቢዎች አወሳሰንና አሰባሰብ

**PROCLAMATION NO. 23/2012**

**A PROCLAMATION TO PROVIDE FOR THE  
RE-ESTABLISHMENT, AND  
ARRANGEMENT OF POWERS AND  
DUTIES OF THE DIRE DAWA  
ADMINISTRATION REVENUES  
AUTHORITY**

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

ተግባር በተማከለ አግባብ እንዲከናወን ማድረግ በማስፈለጉ፤

የታክስ አጠቃላይ አገራዊ ምርት ጥምርታ ማሻቆልቆልን ለመግታትና ለማሻሻል በፌደራል፣ በክልልና በከተማ አስተዳደሮች የሚገኙ የገቢ ዘርፎች ኢኮኖሚው የሚያመነጨውን ገቢ በብቃት በመሰብሰብ የተጣጣመ አገራዊ ልማት ማምጣት እንዲችሉ ለማድረግ ተቀናጅተው መሥራት እንዳለባቸው በመታመኑ፤

በመሠረታዊው የሥራ ሂደት ለውጥ ጥናት የተገኘውን ውጤት መነሻ በማድረግ ይህንን ተግባር ወደ ላቀ ደረጃ ለማሻጋገር በሚያስችል የተቋሙን አደረጃጀት ስልት በመለወጥ እንደገና ማቋቋም በማስፈለጉ፤

የድሬዳዋ አስተዳደር ምክር ቤት በድሬዳዋ አስተዳደር ቻርተር አዋጅ ቁጥር 416/1996 አንቀጽ 12 ንወስ አንቀጽ /1/ /ሀ/ በተሰጠው ሥልጣን መሠረት ይህንን አዋጅ አውጥቷል፡

## **ክፍል - አንድ**

### **ጠቅላላ**

#### **1. አጭር ርዕስ**

ይህ አዋጅ “የድሬዳዋ አስተዳደር ገቢዎች ባለሥልጣንን እንደገና ለማቋቋም እና ሥልጣንና

**WHEREAS,** the assessment and collection of taxes, service charges and fees, and others revenues legally specified to the Administration has to be properly executed in a centralized manner;

**WHEREAS,** since it is believed that to avert and improve the declining rate of tax to Grosse Domestic Product (GDP) ratio, revenue collecting Sectors of the Federal and Regional Government as well as City Administrations has to work in organized manner so as to effectively collect revenues emanating from the economic activity and there by capable of them achieve compatible National development;

**WHEREAS,** based on the findings of the implementation of the Business Process Re-engineering study and to transform the same to a higher level, it is found to be necessary to re-establish the Authority having a viable organizational arrangement;

**NOW, THEREFORE,** the Dire Dawa Administration Council, in accordance with the powers vested in it under the provision of Article 12 Sub-Article 1(a) of the Dire Dawa Administration Charter proclamation No.416/2004, hereby issued this Proclamation.

## **PART ONE**

### **GENERAL**

#### **1. Short title**

ተግባሩን ለመወሰን የወጣ አዋጅ ቁጥር 23 /2004" ተብሎ ሊጠቀስ ይችላል።

## 2. ትርጓሜ

የቃሉ አገባብ ሌላ ትርጉም የሚያሰጠው ካልሆነ በስተቀር በዚህ አዋጅ ውስጥ፡-

- 1/ "አስተዳደር" ማለት የድሬዳዋ አስተዳደር ነው፡፡
- 2/ "ከንቲባ" ማለት የድሬዳዋ አስተዳደር ከንቲባ ነው፡፡
- 3/ "ታክስ" ማለት በአስተዳደሩ እንዲሰበሰቡ የተመደቡ የታክስ፤ ቀረጥ እና የአገልግሎት ክፍያ ገቢዎች ሲሆኑ የፌዴራል መንግሥት ለአስተዳደሩ በሚሰጠው የውክልና ሥልጣን መሠረት የሚሰበሰቡ ማናቸውም የታክስና ቀረጥ ገቢዎችን ይጨምራል።
- 4/ "የታክስ ሕግ" ማለት በአስተዳደሩ እንዲሰበሰብ ስለተመደበ እንዲሁም በፌዴራል መንግሥት በውክልና በሚሰጥ ሥልጣን መሠረት ስለሚሰበሰብ ማናቸውም የታክስ፤ ቀረጥና የአገልግሎት ክፍያዎች ገቢ የሚደነግግ ሕግ ነው።
- 5/ "የታክስ ማዕከል" ማለት ታክስ ከፋይ በሚገኝበት አካባቢ የሚገኝ በባለሥልጣኑ ስር የሚተዳደር የታክስ መሰብሰቢያ ጣቢያ ነው።
- 6/ "ታክስ መወሰን" ማለት አግባብነት ባለው ሕግ መሠረት ከአንድ ታክስ ከፋይ ሊሰበሰብ የሚገባውን የታክስ መጠን ታክስ ከፋይ ያቀረበውን የገቢ ማስታወቂያና የያዛቸውን የሂሳብ መዝገቦችና መግለጫዎች መሠረት በማድረግ መተመን ወይም ሕጉ የሚፈቅድ

This proclamation may be cited as "A Proclamation to Provide for the Re-establishment, and Arrangement of Powers and Duties of the Dire Dawa Administration Revenues Authority Proclamation No.23/2012".

## 2. Definitions

In this proclamation, unless the context requires otherwise:

- 1) "Administration" means Dire Dawa Administration.
- 2) "Mayor" means Dire Dawa Administration mayor.

<p>ሲሆን ደግሞ በግምት ወይም በመረጃ መተመን ነው።</p> <p>7/ “የታክስ ወንጀል” ማለት በሀገሪቱ የወንጀል ሕግና በሌሎች ሕጎች ላይ የታክስ ወንጀል ናቸው ተብለው የተደነገጉትን ይመለከታል።</p> <p>8/ “መርማሪ” ማለት በአስተዳደሩ ፖሊስ ኮሚሽን በሚሰጥ የውክልና ሥልጣን መሰረት የታክስ ወንጀሎችን የሚያጣራና የሚመረምር የምርመራ ባለሙያ ነው።</p> <p>9/ “ዐቃቤ ሕግ” ማለት የድሬዳዋ አስተዳደር ገቢዎች ባለሥልጣን ጽቅቤ ሕግ ነው።</p> <p>10/ “ሰው” ማለት ማናቸውም የተፈጥሮ ሰው ወይም በሕግ የሰውነት መብት የተሰጠው አካል ነው።</p>	<p>3) “Tax” means tax, duty, and service charge revenue classified to be collected by the Administration Government and includes any tax, and duty revenues to be collected by the Administration Government by delegation power to be given from the Federal Government.</p> <p>4) “Tax Law” means legislation that provide for tax, duty and service charges revenue specified for collection by the Administration Government as well as the power given from Federal Government by delegation.</p> <p>5) “Tax Center” means a tax collection station Administered under the Authority and located in the vicinity of tax payers.</p>
<p style="text-align: center;"><b><u>ክፍል ሁለት</u></b></p> <p><b><u>ስለ አስተዳደሩ ገቢዎች ባለሥልጣን መቋቋም</u></b></p> <p><b><u>አላማ፤ አደረጃጀት፤ ሥልጣንና ተግባር</u></b></p> <p><b>3. መቋቋም</b></p> <p>የድሬዳዋ አስተዳደር ገቢዎች ባለሥልጣን ከዚህ በኋላ “ባለሥልጣኑ” እየተባለ የሚጠራ ራሱን የቻለ የሕግ ሰውነት ያለው የአስተዳደሩ መንግሥት መሥሪያ ቤት ሆኖ በዚህ አዋጅ እንደገና ተቋቁሟል።</p> <p><b>4. መሥሪያ ቤት</b></p> <p>ባለሥልጣኑ መቀመጫው በድሬዳዋ ከተማ ውስጥ የሚሆን መሥሪያ ቤት ያለው ሆኖ እንደአስፈላጊነቱ በአስተዳደሩ ግዛት ስር በሚገኝ ቀበሌ ወይም ቀበሌዎች የታክስ ማእከል/ማእከላትን ሊያቋቁም ይችላል፡፡</p>	<p>6) “Tax Assessment” means computation, in accordance with the appropriate 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 there to, or by way of estimation or based on third party information where the law so permits.</p> <p>7) “Tax Criminal Offence” means offences provided to be tax criminal offences in the country’s criminal Code and other laws.</p> <p>8) “Investigator” means an investigation officer who reviews and investigates criminal cases in relation to tax offences in accordance</p>

## **5. ዓላማዎች**

ባለሥልጣኑ የሚከተሉት ዓላማዎች ይኖሩታል፡

- 1/ በአስተዳደሩ ውስጥ ዘመናዊ የታክስ አወሳሰንና አሰባሰብ ሥርዓት በመዘርጋት ለተገልጋዮች ፍትሐዊ ቀልጣፋና ጥራት ያለው አገልግሎት መስጠት፤
- 2/ ታክስ ከፋዩ ህብረተሰብ ግዴታውን በፈቃደኝነት እንዲወጣ ማስቻል፤
- 3/ የአስተዳደሩ ኢኮኖሚ የሚያመነጨውን የታክስ እና የአገልግሎት ክፍያ ገቢዎች እንዲሁም ከፌዴራል መንግሥት በተሰጠ ወይም የሚሰጥ የውክልና ሥልጣን መሠረት ሌሎች የገቢ አይነቶችን በብቃትና በወቅቱ እንዲሰበሰብ ማድረግ፤
- 4/ በአስተዳደሩ ውስጥ የታክስ ማጭበርበርና የመሰወር አድራጎችን በመከላከልና በመቆጣጠር የታክስ ሕግጋቶች መከበራቸውን ማረጋገጥ፡፡

## **6. የባለሥልጣኑ ሥልጣንና ተግባር**

ባለሥልጣኑ የሚከተሉት ሥልጣንና ተግባራት ይኖሩታል፡-

- 1/ በአስተዳደሩ ውስጥ የታክስ ሕጎችን ያስከብራል፣ ያስፈጽማል፤
- 2/ በሕግ ተለይተው በአስተዳደሩ እንዲሰበሰቡ የተመደቡትንና ከፌዴራሉ መንግሥት በሚሰጠው ውክልና መሠረት በአስተዳደሩ እውቅና የፌዴራሉንና የጋራ ገቢዎችን ይወስናል፣ ይሰበስባል፤

with powers of delegation given by Police Commission of the Administration.

9) "Prosecutor" means Dire Dawa Administration Revenues Authority Prosecutor.

10) "Person" means any natural or juridical person

## **PART TWO**

### **Establishment, Objective and**

### **Arrangement of the Powers and Duties of the Administration's Revenues Authority**

#### **3. Establishment**

The Dire Dawa Administration Revenues Authority(hereinafter referred to as "The Authority") is hereby reestablished as an autonomous organ of the Administration Government having its own legal personality.

#### **4. Office**

The Authority shall have office having its site in Dire Dawa city and may setup tax center/tax centers in kebele or kebeles found under the territory of the Administration, as may be necessary

#### **5. Objectives**

The Authority shall have the following objectives

- 3/ በአስተዳደሩ ኢኮኖሚያዊ እንቅስቃሴ ላይ ተመስርቶ ጥናቶችን በማካሄድ የአስተዳደሩን የገቢ መሠረት ያሰፋል፤ በታክስ አስተዳደሩ የሚከሰቱ ችግሮችን በማጥናት እንዲፈቱ ያደርጋል፤
- 4/ በአስተዳደሩ ውስጥ በመካሄድ ላይ ያለውን የታክስ ማሻሻያ ፕሮግራም አፈፃፀም በባለቤትነት ይመራል፤ ያስተባብራል፤
- 5/ የታክስ ሕጎችን ለማስፈፀም የሚያስፈልጉ በማናቸውም ሰው እጅ የሚገኙ ሰነዶችን ይመረምራል፤ በመስኩ ስለሚፈጸሙ ወንጀሎች የተሟላ የእስታትስቲክስ መረጃ ያጠናቅራል፤ እንደአስፈላጊነቱም ለሌሎች አካላት ያሰራጫል፤
- 6/ ታክስ ከፋዩ ህብረተሰብ ታክስ በፈቃደኝነት የመክፈል ባህልን እንዲያዳብርና መብትና ግዴታውን ጠንቅቆ እንዲረዳ በተለያዩ የግንዛቤ ማስጨበጫ መድረኮች ትምህርት እንዲሰጥ ያደርጋል፤ የታክስ አስተዳደር ብቃት ያላቸውን ባለሙያዎች ለማፍራት የሚያስችለውን የሥልጠናና የሙያ ማሻሻያ ስልቶች ይዘረጋል፤
- 7/ የታክስ ሕጎችን በመጣስ የሚፈፀሙ ወንጀሎችን ከአስተዳደሩ ፖሊስ ኮሚሽን በሚሰጠው የሥልጣን ውክልና መሠረት ይመረምራል፤ በራሱ ዐቃቤ ሕግ ይከሳል፤ ይከራከራል፤ ይህንኑ ለማከናወን የራሱን ወቅቢያነት ሕግ ቡድን ያደራጃል፤ አፈፃፀሙን ይቆጣጠራል፤

- 1) to establish modern revenue assessment and collection system; and provide customers with equitable, efficient and quality service in the Administration;
- 2) to cause taxpayers community voluntarily discharge their tax obligations;
- 3) to collect timely and effectively tax and service charges emanating from the economic activity of the Administration and revenues delegated and to be delegated by the Federal Government;
4. ensuring the compliance of tax laws in the Administration by preventing and controlling tax fraud and tax evasion

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

The Authority shall have the following powers and duties:

- 1) enforce and implement tax laws in the Administration;
- 2) assess and collect tax revenues that are legally specified to be collected by the Administration Government, and joint tax revenues of the Administration and Federal Governments in pursuance of delegation of power from the Federal Government, upon the recognition of the Administration Government
- 3) carry out revenue research to broaden the revenue base on the basis of the economic activity of the Administration; and seek

<p>8/ በአስተዳደሩ ውስጥ ዘመናዊ የታክስ አወሳሰንና አሰባሰብ ሥርዓት በመዘርጋት ተግባራዊ ያደርጋል፤ በመስኩ የግልፅነትና የተጠያቂነት መርሆዎችን መሠረት በማድረግ ፍትሐዊ፣ ቀልጣፋና ጥራት ያለው አገልግሎት ይሰጣል፤ የታክስ ነጻ መብቶች በአግባቡ እንዲፈፀሙ ያደርጋል፤ ለታሰበው አላማ መሳተፍን ይከታተላል</p>	<p>solutions to problems pertaining to tax administration of the Administration;</p>
<p>9/ በሕግ መሠረት የአገልግሎት ክፍያዎችን ይወስናል፣ ይሰበስባል፣ የሙያ ድጋፍ ይሰጣል፤</p>	<p>4) direct and coordinate the implementation of tax reform program being undertaken in the Administration;</p>
<p>10/ ለታክስ አወሳሰን የሚያስፈልጉትን መረጃዎች ያሰባስባል፤ ያጠናቅራል፤ እነዚህን በመጠቀም ታክስ ይወስናል፣ ይሰበስባል፤</p>	<p>5) inspect documents found in any person's possession necessary for the execution of tax laws; compiles statistical data on criminal offences relating to the sector, and disseminate the information to the other as may be necessary;</p>
<p>11/ አዳዲስ የታክስ እና የታሪፍ ማሻሻያ ጥናቶች በማዘጋጀት የውሃኔ ሀሳብ ለአስተዳደሩ ካቢኔ ያቀርባል፣ ሲጸድቅም ተግባራዊ ያደርጋል፤</p>	<p>6) 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;</p>
<p>12/ የታክስ አዋጆች፣ ደንቦችን እና መመሪያዎችን ማውጣት ሲያስፈልግ ጥናቶችን ያካሂዳል፤ ሥልጣን ላለው የአስተዳደሩ መንግሥት አካል ጸቀርባል ሲቀጥም በሥራ ላይ ያውላል፤</p>	<p>7) investigate tax offences in accordance with powers of delegation to be given by police commission of the Administration, upon its own Prosecutor institute and follow up criminal proceedings in courts; for the discharge of such responsibilities, organize its own prosecution unit and supervise its performance;</p>
<p>13/ የንብረት ባለቤት ይሆናል፣ ውል ይዋዋላል፣ በስሙ ይከሳል፣ ይከሰሳል፤</p>	<p>8) establish and implement modern revenue assessment and collection system in the Administration based on the rules of transparency and accountability, by providing</p>
<p>14/ ለታክስ ከፋዩ አማራጭ የታክስ መክፈያ ተቋማትን ያመቻቻል</p>	
<p>15/ በተወሰኑ ጉዳዮች ላይ የታክስ ወንጀሎችን የመክሰስ ሥልጣኑን እንደአስፈላጊነቱ ለአስተዳደሩ መደበኛ የዕቃቤ-ሕግ አካል በውክልና ሊሰጥ ይችላል፤</p>	

<p>16/ ዓላማውን ለማሳካት የሚረዱ ሌሎች በሕግ የተፈቀዱ ተግባራትን ያከናውናል።</p> <p><b>7. ድርጅታዊ አቋምና አመራር</b></p> <p>1) ባለሥልጣኑ፦</p> <p>ሀ/ ዋና ዳይሬክተር</p> <p>ለ) ምክትል ዋና ዳይሬክተር፤</p> <p>ሐ/ ዐቃቤያን-ሕጎች፤እና</p> <p>መ/ ለሥራው የሚያስፈልጉት ሠራተኞች <input type="checkbox"/> ኖሩታል</p> <p>2/ ዋና ዳይሬክተሩ በከንቲባው አቅራቢነት በአስተዳደሩ ካቢኔ ይሾማል።</p> <p>3/ ምክትል ዋና ዳይሬክተሩ በዋና ዳይሬክተሩ አቅራቢነት በከንቲባው ይሾማል።</p> <p>4/ ዐቃቤያን-ሕጎቹ በዋና ዳይሬክተሩ አቅራቢነት በአስተዳደሩ ካቢኔ ይሾማሉ።</p> <p><b>8. ስለ ሹመት አሠጣጥ መሠረታዊ ደንቦች</b></p> <p>በሌሎች አግባብነት ባላቸው ሕጎች የተመለከቱት ሌሎች ለሹመት የሚያበቁ ደንቦች እንደተጠበቁ ሆነው ተገቢው የትምህርት ደረጃ፣ ለሥራው የሚያስፈልገው ሞያና የሥራ ልምድ፣ ችሎታና ብቃት፣ መልካም ሥነ-ምግባርና ለአዲሱ ሀላፊነት ያለው በጎ ፈቃድ ለሹመት አሠጣጥ መሠረት ናቸው።</p> <p><b>9. ተጠሪነት</b></p> <p>1) የባለሥልጣኑ ተጠሪነት ለከንቲባው ይሆናል።</p>	<p>equitable, efficient and quality services; enforce tax incentives and ensure that such rights are used for their intended purposes;</p> <p>9) assess and collects service charges in accordance with the law and provide the necessary technical support;</p> <p>10) collect and compile data necessary for tax assessment, and by using the same, assess and collect taxes thereof;</p> <p>11) Prepare and submit thereby to the Cabinet of the Administration recommendation of tax and tariff reforms; upon approval implement the same.</p> <p>12) undertake studies, when necessary, to issue tax proclamations, regulations and directives, and thereby submit to the authorized Government body of the Administration and implement the same upon approval;</p> <p>13) own property, enter into contracts, sue and be sued in its own name;</p> <p>14) provide for taxpayers alternative institutions to pay their taxes;</p> <p>15) delegate , as regards some cases; as may be necessary, its power of prosecution to Regular Prosecution department of the Administration;</p> <p>16) Undertake other related activities, as permitted by law, to attain its objectives.</p> <p><b>7. Organizational Structure and Leadership</b></p>
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<p>2) የምክትልዋና ዳይሬክተሩ እና ዐቃቤያነ ሕጎች ተጠሪነት ለዋና ዳይሬክተሩ ይሆናል።</p>	<p>1) The Authority shall have:</p> <ul style="list-style-type: none"> <li>a) Director General;</li> <li>b) Deputy Director General;</li> <li>c) Prosecutors; and</li> <li>d) the necessary staff.</li> </ul>
<p><b>10. የባለሥልጣኑ ዐቃቤ-ሕግ አደረጃጀት</b></p> <p>የባለሥልጣኑ ዐቃቤ ሕግ ሙያዊ ነጻነቱን ለመጠበቅ በሚያስችል መልኩ ነጻ ሆኖ ይደራጃል፡</p>	<p>2) The Director General shall be appointed by the Cabinet of the Administration upon the recommendation of the mayor.</p>
<p><b>11. የባለሥልጣኑ ዋና ዳይሬክተር ሥልጣንና ተግባር</b></p>	<p>3) The Deputy Director General shall be appointed by the mayor upon the recommendation of the Director General.</p>
<p>1/ ዋና ዳይሬክተሩ የባለሥልጣኑ ዋና ሥራ አስፈጻሚ በመሆን የባለሥልጣኑን ሥራዎች ይመራል፤ ያስተዳድራል።</p>	<p>4) The Prosecutors shall be appointed by the Cabinet of the Administration upon the recommendation of Director General.</p>
<p>2/ የዚህ አንቀጽ ንዑስ /1/ አጠቃላይ አነጋገር እንደተጠበቀ ሆኖ ዋና ዳይሬክተሩ የሚከተሉት ዝርዝር ሥልጣንና ተግባራት ይኖሩታል፡-</p>	<p><b>8. <u>Basic Principles for Appointment</u></b></p> <p>Without prejudice to other principles for appointment stated in other pertinent laws; relevant educational qualification, the required profession for the position and work experience, competency and efficiency, good moral character and interest for the new post are basic principles for appointment.</p>
<p>ሀ/ በዚህ አዋጅ አንቀጽ 6 የተመለከቱትን የባለሥልጣኑን ሥልጣንና ተግባሮች በሥራ ላይ ያውላል፤</p>	
<p>ለ/ በዚህ አዋጅ አንቀጽ 15 ንዑስ አንቀጽ /1//ለ/ መሠረት በሚወጣው የዚህ አዋጅ ማስፈጸሚያ ደንብ እና የአስተዳደሩ ካቢኔ በሚያጸድቀው የደመወዝ ስኬልና የጥቅማ ጥቅም ክፍያ ሥርዓት መሠረት</p>	<p><b>9. <u>Accountability</u></b></p> <p>1) The Authority shall be accountable to the Mayor.</p> <p>2) The Deputy Director General and Prosecutors shall be accountable to the Director General</p>

<p>የባለሥልጣኑን ሠራተኞች ይቀጥራል፤ ያስተዳድራል፤</p> <p>ሐ/ የዚህ አዋጅ አንቀጽ 8 ጠቅላላ አነጋገር በኋላተጠበቀ ሆኖ በድሬዳዋ አስተዳደር የዐቃቤያን-ሕግ መተዳደሪያ ደንብ ቁጥር 7/1996 አንቀጽ 4 ድንጋጌ መሠረት የባለሥልጣኑ እግር ወቃቤጸነት-ሕግ ይመለምላል፤ ለአስተዳደሩ ካቢኔ አቅርቦ ያስሾማል፤ ሽሙቱም ሲጻድቅ በዚሁ ደንብ መሠረት ጸስተው ይሰራሉ፤</p> <p>መ/ የባለሥልጣኑን ስትራቴጂ እቅድ፣ አመታዊ የሥራ ፕሮግራምና የማስፈጸሚያ በጀት ረቂቅ አዘጋጅቶ ለአስተዳደሩ ካቢኔ ለሥራ ጸቀርባል፤ ሲፈቀድም በሥራ ላይ ያውላል፤</p> <p>ሠ/ ለባለሥልጣኑ በተፈቀደለት በጀትና የሥራ ፕሮግራም መሠረት ገንዘብ ወጪ ያደረጋል፤</p> <p>ረ/ ባለሥልጣኑ ከሶስተኛ ወገኖች ጋር በሚያደርጋቸው ግንኙነቶች ሁሉ ባለሥልጣኑን ይወክላል፤</p> <p>ሰ/ የባለሥልጣኑን የሥራ እንቅስቃሴና የሂሳብ ሪፖርት አዘጋጅቶ ለከንቲባው ያቀርባል፤</p> <p>3/ ዋና ዳይሬክቶሩ ለባለሥልጣኑ የሥራ ቅልጥፍና በሚያስፈልገው መጠን ከሥልጣንና ተግባሩ በከፊል ለሌሎች ሀላፊዎችና ሠራተኞች በውክልና ሊያስተላልፍ ይችላል፡፡</p>	<p><b><u>10. Organization of the Authority's Prosecution</u></b></p> <p>The Authority's prosecution shall be organized and structured in such a way that ensures its professional independence.</p> <p><b><u>11. Powers and Duties of the Director General of the Authority</u></b></p> <p>1) The Director General shall be the chief executive officer of the Authority and, as such, shall direct and administer the activities of the Authority.</p> <p>2) Without limiting the generality stated under Sub- Article (1) of this Article, the Director General shall have the following powers and duties:</p> <p>a) exercise the powers and duties of the Authority specified in Article 6 of this Proclamation;</p> <p>b) employ and administer employees of the Authority in accordance with the regulation to be issued pursuant Article 15 Sub-Article (1) (b) of this Proclamation and salary scale and benefit schemes approved by the Cabinet of the Administration;</p> <p>c) without limiting the generality stated under Article 8 of this proclamation, recruit candidate prosecutors of the Authority in</p>
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4/ ከሥራው ጋር ተዛማጅነት ያላቸውን በከንቲባው የሚሰጡትን ሌሎች ተግባራት ያከናውናል።

## **12. የባለሥልጣኑ ምክትል ዋና ዳይሬክተር ሥልጣንና ተግባር**

1/ ምክትል ዋና ዳይሬክተሩ ከዋና ዳይሬክተሩ በሚሰጥ መመሪያ መሠረት፤

ሀ/ የባለሥልጣኑን ተግባራት በማቀድ፣ በመምራትና በማስተባበር ዋና ዳይሬክተሩን ያግዛል፤

ለ/ የሥራ ዘርፉን እቅድ በማዘጋጀትና በማጸደቅ ተግባራዊ ያደርጋል፤

ሐ/ በዋና ዳይሬክተሩ የሚሰጠውን ሌሎች ተግባራት ያከናውናል።

2/ ዋና ዳይሬክተሩ በማይኖርበት ጊዜ ለዋና ዳይሬክተሩ የተሰጡትን ተግባራት ያከናውናል።

## **13. የባለሥልጣኑ ዐቃቤያነት ሥልጣንና ተግባር**

1/ ስለመክሰስ በወንጀለኛ መቅጫ ሥነ-ሥርዓት ሕግና በሌሎች ሕጎች ለአስተዳደሩ መደበኛ ዐቃቤያነት የተሰጠው ሥልጣንና ተግባር የታክስ ወንጀሎችን አስመልክቶ በዚህ አዋጅ ለባለሥልጣኑ ዐቃቤያነት ተሰጥቷል፤

2/ በዚህ አንቀጽ ንዑስ አንቀጽ /1/ ስር የሰፈረው አጠቃላይ ድንጋጌ እንደተጠበቀ ሆኖ፤

**የባለሥልጣኑ ዐቃቤ ሕግ፦**

accordance with Article 4 of Dire dawa Administration Prosecutors Administration Regulation No.7/2004 ; submit to the Cabinet of the Administration for appointment upon approval administer as per this regulation;

d) prepare strategic and annual plans as well as draft budget of the Authority and submit thereby to the Cabinet of the Administration for approval and implement the same upon approval;

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

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

g) prepare and submit reports to the mayor on the activities and financial operations of the Authority;

3) The Director General may delegate part of his powers and duties to other officials and employees of the Authority to the extent necessary for the efficient performance of the activities of the Authority

4) Perform other related activities assigned by the mayor.

## **12. Powers and Duties of Deputy Director**

### **General of the Authority**

<p>ሀ/ የታክስ ወንጀል ተፈጽሟል ብሎ ሲያምን ምርመራ እንዲደረግ ያዛል፤</p> <p>ለ/ በቂ ምክንያት ሲኖር በመርማሪው የተጀመረ የወንጀል ምርመራ እንዲቋረጥ ወይም ተጨማሪ ምርመራ እንዲከናወን ሊያዝ ይችላል፤</p> <p>ሐ/ መርማሪው የሚያቀርብለትን የወንጀል ምርመራ መዝገብ አጥንቶ ይወስናል፤ ሥልጣን ባለው ፍርድ ቤት የወንጀል ክስ ይመሰርታል፤ ይከራከራል፤ በዋና ዳይሬክተሩ ሲፈቀድ አግባብ ባለው ሕግ መሠረት ክስ ያነሳ</p> <p>3/ <input type="checkbox"/> ባለሥልጣኑን ጥቅም ወክሎ ከአስተዳደሩ <input type="checkbox"/> ታክስ <input type="checkbox"/> ና <input type="checkbox"/> አገልግሎት ክፍያ ገቢ ጉዳዮች ጋር በተያያዘ የሚነሱ የፍትሐብሔር ክርክሮችን በየትኛውም የዳኝነት አካል ፊት ክርክር ያካሂዳል፤ በፍርድ ቤት የሚተላለፉ ውሳኔዎች ያስፈጽማል።</p>	<p>1) Deputy Director General of the Authority, subject to directions given from the Director General, shall;</p> <p>a) assist the Director General in planning, organizing, directing and coordinating the activities of the Authority;</p> <p>b) prepare and upon approval, implement plan of his respective department;</p> <p>c) Perform other activities assigned to him by the Director General.</p> <p>2) Shall act on behalf of the Director General in his absence.</p>
<p style="text-align: center;"><b><u>ክፍል - ሦስት</u></b></p> <p style="text-align: center;"><b><u>ልዩ ልዩ ድንጋጌዎች</u></b></p> <p><b>14. የአስተዳደሩ ፖሊስ ኃላፊነት</b></p>	<p><b>13. Powers and Duties of Prosecutors of the Authority</b></p> <p>1) The powers of prosecution given to the Administration Regular prosecutors under the criminal procedure code and other laws are hereby given to the Authority's Prosecutors</p> <p>2) Without prejudice to Sub-Article (1) of this Article; regarding tax offences</p> <p><b>the Prosecutor of the Authority:</b></p> <p>(a) may instruct undertaking of investigation when he believed that tax crime have been existed;</p>

<p>የአስተዳደሩ ፖሊስ የታክስ ሕጎችን በመተላለፍ የሚፈፀሙ ወንጀሎችን ለመከላከል የሚያስችል የፖሊስ ኃይል የማሰማራት ኃላፊነት አለበት፡፡</p>	
<p><b>15. የባለሥልጣኑ ሠራተኞችና ዐቃቤያን ሕግ አስተዳደር</b></p>	
<p>1/ የአስተዳደሩ የመንግሥት ሠራተኞች አዋጅ ቁጥር 20/2004 ቢኖርም፤</p> <p>ሀ/ ባለሥልጣኑ ለሥራው አመቺ የሆነ አደረጃጀትና መዋቅር እንዲሁም የሠራተኞቹን ልዩ የደመወዝ ስኬልና የጥቅማ ጥቅም ክፍያ ሥርዓት አጥንቶ ለአስተዳደሩ ካቢኔ ለውሣኔ ያቀርባል፤ ሲፈቀድም ተግባራዊ ያደርጋል።</p> <p>ለ/ የባለሥልጣኑ ሠራተኞች አስተዳደር የአስተዳደሩ ካቢኔ በሚያወጣው ደንብ መሠረት ይመራል።</p>	<p>(b) may, upon sufficient reason, instruct the investigator to interrupt a proceeding of criminal investigation or conduct additional investigation;</p> <p>(c) shall examine and decide on criminal investigation files delivered to him by the investigator, withdraw charges in accordance with the appropriate law by the approval of the Director General ;</p> <p>(3) Shall follow up civil cases related with tax and service charge revenue on behalf of the Authority in any judicial body litigation process and execute the final decisions.</p>
<p>2/ የዚህ አንቀጽ ንዑስ አንቀጽ /1/ /ሀ/ አጠቃላይ ድንጋጌ በጎደተጠበቀ ሆኖ ባለሥልጣኑ አስፈላጊ ሆኖ ሲያገኝ በጽ/ቤት በሚፈረዱ የኢኮኖሚ ለውጦችንና ሌሎች ሁኔታ- ችግሮችን ያገናኘው የደመወዝ እስኬል ማሻሻያ ጥናት</p>	<p style="text-align: center;"><b><u>PART THREE</u></b></p> <p style="text-align: center;"><b><u>MISCELLANEOUS PROVISIONS</u></b></p> <p><b>14. <u>Responsibility of the Administration Police</u></b></p>

<p>፩ኛውን ለአስተዳደር ካቢኔ ለሥራ ጽብርብ ሲቀርብም ተባብሮ ጽብርብ፡፡</p> <p>3 / የአስተዳደሩ ካቢኔ የተለየ ደንብ ካላወጣ በስተቀር የአስተዳደሩ ዐቃቤያን-ሕግ መተዳደሪያ ደንብ ቁጥር 7/1996 እንደአግባቡ ለባለሥልጣኑ ዐቃቤያን-ሕግ አስተዳደር ተፈጻሚ ይሆናል፡፡</p>	<p>The Administration Police shall have the responsibility to deploy police force to prevent criminal offences committed in violation of tax laws.</p>
<p><b>16. ስለበጀት</b> ባለሥልጣኑ በአስተዳደሩ ተወስኖ በሚመደብ በጀት ይተዳደራል፡፡</p> <p><b>17. የሂሳብ መዛግብትና አዲት</b></p> <p>1/ ባለሥልጣኑ የተሟሉና ትክክለኛ የሆኑ ሂሳብ መዛግብትን ይይዛል፡፡</p> <p>2/ የባለሥልጣኑ የሂሳብ መዛግብትና ገንዘብ ነክ ሰነዶች በአስተዳደሩ ዋና አዲተር መሥሪያ ቤት ወይም ዋናው አዲተር በሚሰይማቸው አዲተሮች በየዓመቱ ይመረመራል፡፡</p>	<p><b>15. <u>Administration of the Employees and Prosecutors of the Authority</u></b></p> <p>1) Notwithstanding the provisions of the Civil Servant Proclamation No.20/2011 of the Administration;</p> <p>a) The Authority may undertake and implement organizational structure study as may be appropriate for its function as well as study a special salary scale and benefit scheme for its employees and submit the study to the Cabinet of the Administration for approval and implement the same up on approval.</p> <p>b) The administration of the employees of the Authority shall be governed by regulation to be issued by Cabinet of the Administration.</p>
<p><b>18. ደንብና መመሪያ የማውጣት ሥልጣን</b></p> <p>1/ የአስተዳደሩ ካቢኔ ይህንን አዋጅ ለማስፈጸም የሚያስፈልጉ ደንቦችን ሊያወጣ ይችላል፡፡</p> <p>2/ ባለሥልጣኑ ይህንን አዋጅና በዚህ አዋጅ መሠረት የሚወጡ ደንቦችን ለማስፈጸም</p>	<p>2) without prejudice to Sub-Article 1 (a) of this Article; the Authority, as may be necessary, shall undertake periodical revisions of salary scales study based on economic changes and other relevant conditions and submit the study for approval to the Cabinet of the</p>

<p>የሚያስፈልጉ መመሪያዎችን ሊያወጣ ይችላል፡፡</p> <p>3/ የዚህ አንቀጽ ንዑስ አንቀጽ /1/ እና /2/ ድንጋጌዎች እንደተጠበቁ ሆነው የአስተዳደሩ ገንዘብና ኢኮኖሚ ልማት ቢሮ ከታክስ ፖሊሲዎች አፈጻጸም ጋር ተያያዥነት ያላቸውን ጉዳዮች አስመልክቶ መመሪያ ሊያወጣ ይችላል፡፡</p>	<p>Administration and implement the same up on approval.</p> <p>3) Unless the Cabinet of the Administration pass different regulation; Prosecutors Administration Regulation No.7/2004 of the Administration shall, mutatis mutandis, be applicable to the administration of prosecutors of the Authority.</p>
<p><b>19. የመሸጋገሪያ ድንጋጌዎች</b></p> <p>ይህ አዋጅ በሥራ ላይ ከመዋሉ በፊት ምርመራቸው በጅምር ወይም በሂደት ላይ ያሉም ሆነ በፍርድ ቤት በመታየት ላይ የሚገኙ ከታክስ ሕጎች ጋር የተያያዙ የወንጀልም ሆነ የፍትሐብሄር ጉዳዮች በነበሩበት ሁኔታ ቀጥለው ውሳኔ ያገኛሉ።</p>	<p><b>16. Budget</b></p> <p>The Authority shall be administered by the budget to be allocated by the Administration .</p>
<p><b>20. መብትንና ግዴታን ስለማስተላለፍ</b></p> <p>1/ የድሬዳዋ አስተዳደር የገቢዎች ባለሥልጣን መብትና ግዴታዎች በዚህ አዋጅ መሠረት ወደ ተቋቋመው ባለሥልጣን ተላልፈዋል።</p> <p>2/ የዚህ አዋጅ አንቀጽ 18 ንዑስ አንቀጽ /3/ ድንጋጌዎች እንዲተጠብቁ ሆነው ታክስ አስተዳደርን አስመልክቶ አግባብነት ባላቸው ሕጎች ለአስተዳደሩ ገንዘብና ኢኮኖሚ ልማት ቢሮ ተሰጥተው የነበሩ መብቶችና ግዴታዎች በዚህ አዋጅ መሠረት ወደ ተቋቋመው ባለሥልጣን ተላልፈዋል፡፡</p>	<p><b>17. Books of Accounts and Audit</b></p> <p>1) The Authority shall keep complete and accurate books of accounts.</p> <p>2) Books of accounts and financial documents of the Authority shall be audited annually by the Administration Auditor General or by Auditors appointed by Auditor General.</p>
<p><b>21. የመተባበር ግዴታ</b></p>	<p><b>18. Power to Issue Regulation and Directive</b></p> <p>1) Cabinet of the Administration may issue regulations necessary for the implementation of this proclamation.</p>

<p>ማንኛውም ሰው ለዚህ አዋጅ አፈፃፀም ባለሥልጣኑ የሚጠይቀውን ድጋፍ የመስጠትና ተፈላጊውን ትብብር የማድረግ ግዴታ አለበት፡፡</p>	<p>2) The Authority may issue directives necessary for the implementation of this Proclamation and regulations to be issued pursuant this Proclamation.</p>
<p><b>22. ስለተሻራና ተፈጻሚነት ስለ ማይኖራቸው ሕጎች</b></p>	<p>3) Notwithstanding Sub-Article (1) and (2) of this Article, the Finance and Economic Development Bureau of the Administration can issue directive concerning tax policy issues.</p>
<p>1/ የሚከተሉት ሕጎች በዚህ አዋጅ ተሸረዋል፡-</p>	<p><b>19. <u>Transitory Provisions</u></b></p>
<p>ሀ/ የድሬዳዋ ጊዜያዊ አስተዳደር የታክስ ባለሥልጣንን ለማቋቋም የወጣ አዋጅ ቁጥር 19/1998፤</p>	<p>Any proceeding of a criminal or civil 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</p>
<p>ለ/ የድሬዳዋ አስተዳደር የታክስ ባለሥልጣን ማቋቋሚያ ጊዜያዊ አዋጅን ለማሻሻል የወጣ አዋጅ ቁጥር 12/2002፤ እና</p>	<p><b>20. <u>Transfer of Rights and obligations</u></b></p>
<p>ሐ/ የድሬዳዋ አስተዳደር አስፈጻሚና የማዘጋጃ ቤት አገልግሎት አካላትን □ን□ዮና ለማቋቋምና ተግባርና ኅላፊነታቸውን ለመወሰን የወጣ አዋጅ ቁጥር 21/2004 አንቀጽ 7 ንዑስ አንቀጽ /3/ እና አንቀጽ 10 ንዑስ አንቀጽ /6/፤ አንቀጽ 19 ንዑስ አንቀጽ /4/፤ አንቀጽ 21 እና አንቀጽ 36 ንዑስ አንቀጽ /7/፡፡</p>	<p>1) The rights and obligations given to the Dire Dawa Administration Revenue Authority hereby transferred to the Authority established as per this proclamation.</p>
<p>2/ ከዚህ አዋጅ ጋር የሚቃረን ማንኛውም አዋጅ ፣ደንብ፣ መመሪያ ወይም የአሰራር ልምድ በዚህ አዋጅ በተመለከቱ ጉዳዮች ላይ ተፈጻሚነት አይኖረውም፡</p>	<p>2) Notwithstanding the provisions of Article 18 Sub-Article (3) of this Proclamation, rights and obligations given to the Finance and Economic Development Bureau of the Administration, pertaining tax administration by appropriate laws, hereby transferred to the Authority established as per this proclamation.</p>
<p><b>23. <u>አዋጁ የሚፀናበት ጊዜ</u></b></p> <p>ይህ አዋጅ በአስተዳደሩ ድሬ ነጋሪት ጋዜጣ ታትሞ ከወጣበት ቀን ጀምሮ የፀና ይሆናል፡</p>	



<p><b>ድሬዳዋ</b></p> <p><b>ሀምሌ 23 ቀን 2004 ዓ.ም</b></p> <p><b>አስድ ዚያድ</b></p> <p><b>የድሬዳዋ አስተዳደር ከንቲባ</b></p>	<p><b>21. <u>Duty to Cooperate</u></b></p> <p>Any person, for the implementation of this proclamation, is duty bound to provide the assistance required by the Authority and make the necessary cooperation.</p> <p><b>22. <u>Repealed and Inapplicable Laws</u></b></p> <p>1) The following laws are here by repealed:</p> <p>a) Dire Dawa Provisional Administration Tax Authority Establishment Proclamation No.19/2005;</p> <p>b) Proclamation to Amend the Dire Dawa Provisional Administration Tax Authority Establishment Proclamation No.12/2010 and;</p> <p>c) Proclamation to Provide for the Definition of Power and Duties and Re-establishment of the Executive and Municipal Service Organs of the Dire Dawa Administration No.21/2011 Article 7 Sub-Article (3), Article 10 Sub-Article (6), Article 19 Sub-Article (4), Article 21 and Article 36 Sub-Article(7).</p> <p>2) Any proclamation, regulation, directive or practice which are inconsistent with this proclamation, shall have no effect on matters provided for in this proclamation.</p> <p><b>23. <u>Effective Date</u></b></p>
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This proclamation shall come into force upon the date of publication in the Dire Negarit Gazeta of the Administration.

## Done at Dire Dawa

**This, Aug 30 day of 2012**

**Assed Ziyad**

**Mayor of the Dire Dawa Administration**



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