
A PROCLAMATION TO AMEND THE EXCISE TAX PROCLAMATION

WHEREAS, it has become necessary to amend the Excise Tax Proclamation No. 307/2002;

NOW, THEREFORE, in accordance with Article 55 (1) and (11) 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 “Excise Tax (Amendment) Proclamation No. 610/2008”.

2. Amendment

The Excise Tax Proclamation No. 307/2002 is hereby amended as follows:

1/ The reference to the “Federal Inland Revenue Authority” in sub-article (6) of Article 2 of the Proclamation is repealed and replaced by the “Ethiopian Revenues and Customs Authority”.

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2/ Sub-article (b) of Article 8 of the Proclamation is repealed and replaced by the following new sub-article (b):

“b/ submit every 30 days, in a form which shall be supplied by the Authority, a declaration containing such information as may be necessary for proper collection of the tax and simultaneously pay the tax to the Tax Authority or through financial institution delegated by the Tax Authority or through electronic filing and payment system.”

3/ Article 17 of the Proclamation is repealed and replaced by the following new Article 17:

“17. Waiver of Penalty

1/ Administrative penalties may be waived in accordance with directives issued by the Tax Authority.

2/ The administrative penalties to be waived in accordance with sub-article (1) of this Article may not include the interest computed in accordance with Article 20 of this Proclamation.”

4/ The phrase “or appealed against its decision” is added before the phrase “within thirty (30) days” in sub-article (2) of Article 18 of the Proclamation.

5/ The following new sub-article (4) is added under Article 27 of the Proclamation:

“4/ The Tax Authority’s officer shall be held responsible for any damage caused to a tax payer delaying without any good cause, in the performance of his/her duty. Such employee in addition to being held liable for the damages, shall, upon conviction, be punished with imprisonment for a term of not less than one year and not more than two years”
4. **Effective Date**

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

Done at Addis Ababa, this 25th day of December, 2008

GIRMA WOLDEGIORGIS

PRESIDENT OF THE FEDERAL
DEMOCRATIC REPUBLIC OF ETHIOPIA