

Waggaa 33^{faa} Lak.9/2017
 33rd ዓመት ቁጥር9/2017
 33th year No.9/2024



Finfinnee, Hagayya 22 Bara 2017
 ፌንፌኔ፣ ነሐሴ 22 ቀን 2017 ዓ.ም
 Finfine, August 12, 2024

MAGALATA OROMIYAA

መ ገ ለ ተ ኦ ሮ ሚ ያ

MEGELETA OROMIA

<p>Gatiin Tokkoo Qarshii 36 የአንዱ ዋጋ ብር 36 Unit Price Birr 36</p>	<p>To'annoo Caffee Mootummaa Naannoo Oromiyaatiin Kan Bahe በኦሮሚያ ብሔራዊ ክልላዊ መንግሥት በጨፌ ኦሮሚያ ጠባቂነት የወጣ</p>	<p>Lak. S. Poostaa 21383-1000 የፖ.ሣ.ቁጥር21383-1000 P.O.Box 21383-1000</p>
<p>QABIYYEE Dambii Lak. 249/2016 Dambii Sirna Jajjabeessituu Investi- mentii Seektara Fayyaa Naannoo Oromiyaa Murteessuuf Bahe Lakkoofsa 249/2016Fuula 1</p>	<p>ማዕጫ ደንብ ቁጥር 249/2016 የኦሮሚያ ክልል የጤና ሴክተር ኢንቨስትመንት ማበረታቻ ሥርዓት ለመወሰን የወጣ ቁጥር 249/2016 ገጽ 1</p>	<p>CONTENT Regulation No. 249/2024 Regulation Number 249/2024 Regulation to Determine the Oromia Region Health Sector Investment Incentives SystemPage 1</p>
<p>Dambii Sirna Jajjabeessituu Investimentii Seektara Fayyaa Naannoo Oromi- yaa Murteessuuf Bahe Lakkoofsa 249/2016</p> <p>Hojiin Seektara fayyaan hojjeta- mu kan mootummaan hojjetu qo- faan galmaan gahuun kan hin dan- da'amneefi hirmaannaa abbootii qabeenyaa biyya keessaafi biyya alaa irratti hojjetanii kan gaafatu waan ta'ef haala mijataa abbootii qabeneyyaa kana hawwatuufi dabar- sa teeknolojiifi beekumsa keessatti shoorra bahatu uumuun barbaa- chisaa ta'ee waan argameef;</p>	<p>የኦሮሚያ ክልል የጤና ሴክተር ኢንቨስትመንት ማበረታቻ ሥርዓት ለመወሰን የወጣ ቁጥር 249/2016</p> <p>በጤናው ሴክተር የሚሰራ ሥራ መንግስት በሚሰራው ብቻ ከግብ ማድረስ የማይቻል እና በዘርፉ ላይ የሚሰሩ የሀገር ውስጥ እና የውጭ ሀገር ባለሀብቶችን ተሳትፎ የሚጠይቅ በመሆኑ፤ እነዚህን ባለሀብቶች የሚስብ እና ለቴክኖሎጂ እና እውቀት ሽግግርም አስተዋጽኦ የሚያደርግ ምቹ ሁኔታን መፍጠር አስፈላጊ ሆኖ በመገኘቱ፤</p>	<p>Regulation Number 249/2024 Reg- ulation to Determine the Oromia Region Health Sector Investment Incentives System</p> <p>WHEREAS, it is found imperative to create a conducive environment that attracts investors and facilitates the transfer of technology and knowl- edge, as the effective functioning of the health sector cannot be achieved solely through the efforts of the gov- ernment and requires the involve- ment of both domestic and foreign investors in this sector;</p>

Sirna Jajjabeessituu abbootii qa-beenyaa hojii investmentii seektara fayyaan walqabatee naannicha keessatti gageessan diriirsuun uuwwisa fayyaa imaammata fayyaa sadarkaa biyyaaleessatti qabamee jiru karaa guutuu ta'een naannicha keessatti milkeessuufi tajaajila eegumsa fayyaa akka naannichaatti kennamu qulqullinniifi dandeenttiin tajaajilicha kennuu akka dabaluu taasisuun waan barbaachiseef;

Jajjabeessituun seerota biyyaaleessaa bu'uureffachuun kennaman akkuma jiranitti ta'ee sadarkaa naannichaatti gosoota, hangaafi Dameewwan jajjabeessituun abbootii qabeenyaa seektara fayyaa irratti hojjetaniif kennamuuf adda bahee seeraan tumuun barbaachisaa waan ta'ee;

Labsii Bulchiinsa Investmentii Mootummaa Naannoo Oromiyaa Lakkoofsa 249/2015 Keewwata 56(1)tiin Dambiin kun bahee jira.

Kutaa Tokko
Tumaalee Waliigalaa

- 1. **Mata Duree Gabaabaa**
Dambiin kun “Dambii Jajjabeessituu Investmentii Seektara Fayyaa Naannoo Oromiyaa Lakkoofsa 249/2016” jedhamee waamamuu ni danda'a.
- 2. **Hiika**
Akkaataan jechichaa hiika biroo kan kennisiisuuf yoo ta'e malee, Dambii kana keessatti:
 - 1) “Hojii Investmentii Seektara Fayyaa” jechuun hojiiwwaan investmentii fayyaa Dambii kana Keewwata 5(1) jalatti tarreeffamaan hunda kan haammatudha.
 - 2) “Inveestara” jechuun nama dhuunfaa yookiin dhaabbata hojii investmentii irratti seera investmentii eeggatee bobba'e ta'ee, lammii biyya keessaa yookiin biyya alaati.

በክልሉ ውስጥ ባለሀብቶች ከጤናው ሴክተር ጋር በተያያዘ ኢንቨስት እንዲያደርጉ የሚያበረታታ ስርዓት በመዘርጋት በሃገር አቀፍ ደረጃ የተያዘውን የጤና ፖሊሲ የጤና ሽፋን በክልሉ ውስጥ በተሟላ ሁኔታ ለማሳካት እና እንደ ክልል የሚሰጠውን የጤና አገልግሎት ጥራት እና የአገልግሎት አሰጣጥ አቅም ማላደግ በማስፈለግ፤

የሀገር አቀፍ ሕጎችን መሠረት በማድረግ የሚሰጡ ማበረታቻዎች እንደተጠበቁ ሆኖ፤ በክልል ደረጃ በጤናው ሴክተር ለሚሰሩ ባለሀብቶች የሚሰጠውን ማበረታቻ ዓይነቶች፤ መጠንና ዘርፎች ለይቶ በሕግ መደንገግ አስፈላጊ በመሆኑ፤

በአሮሚያ ብሔራዊ ክልላዊ መንግሥት የኢንቨስትመንት አስተዳደር አዋጅ ቁጥር 249/2015 አንቀጽ 56 (1) መሠረት ይህ ደንብ ወጥቷል።

ክፍል አንድ
ጠቅላላ ድንጋጌዎች

- 1. **አጭር ርዕስ**
ይህ ደንብ "የአሮሚያ ክልል የጤና ሴክተር ኢንቨስትመንት ማበረታቻ ሥርዓት ደንብ ቁጥር 249/2016 ተብሎ ሊጠቀስ ይችላል።"
- 2. **ትርጓሜ**
የቃሉ አገባብ ሌላ ትርጉም የሚያሰጠው ካልሆነ በስተቀር በዚህ ደንብ ውስጥ፡-
 - 1) "የጤና ሴክተር ኢንቨስትመንት ሥራ" በዚህ ደንብ አንቀጽ 5 (1) ሥር የተዘረዘሩትን የጤና ሴክተር ኢንቨስትመንት እንቅስቃሴዎችን በመለየት የሚያጠቃልል ነው።
 - 2) "ኢንቨስተር" ማለት የኢንቨስትመንት ሕግን በመከተል በኢንቨስትመንት ስራ ላይ የተሰማራ ግለሰብ ወይም ድርጅት ሆኖ፤ የሀገር ውስጥ ወይም የውጭ ሀገር ዜጋ ነው።

WHEREAS, it has become indispensable to establish incentive systems for investors engaged in activities related to the health sector in the Region, in order to fully attain the health coverage outlined in the national health policy and to enhance both the quality of health service provision and the capacity to deliver such services in the Region;

WHEREAS, without prejudice to the incentives provided under national laws, it is necessary to specifically provide in regional legislation the types, amount and categories of incentives available for investors operating in the health sector at the Regional level;

NOW, THEREFORE, in accordance with Article 56 (1) of Oromia Regional State Investment Administration Proclamation Number 249/2023, this Regulation is hereby issued.

Part One
General Provisions

- 1. **Short Title**
This Regulation may be cited as “Oromia Region Health Sector Investment Incentive System Regulation Number 249/2024”
- 2. **Definitions**
Unless the context requires, otherwise in this regulation:
 - 1) “Health Sector Investment Activity” means activities which include all the health investment activities specified under Article 5 (1) of this Regulation.
 - 2) “Investor” means private individual or organization engaged in investment activity in observance of investment law; that is a domestic or foreign national.

- | | | |
|---|---|--|
| <p>3) “Investimentii” jechuun baasii kaappitaalaa maallaqaan yookiin gosaan yookiin lamaaniinuu hojii investimentii haaraa tokko gaggeessuuf, dhaabbata haaraa hundeesuuf yookiin kan jiru babal’isuuf yookiin ol-guddisuuf yookiin fooyyeessuuf yookiin kan duraan ture guutummaan yookiin gartokkeen bituuf investeraan taasifamudha.</p> | <p>3) “ኢንቨስትመንት” ማለት አንድ አዲስ የኢንቨስትመንት ሥራ ለማካሄድ፣ አዲስ ድርጅት ለማቋቋም ወይም የነበረን ድርጅት ለማስፋፋት ወይም ለማሳደግ ወይም ለማሻሻል ወይም ቀድሞ የነበረውን ሙሉ በሙሉ ወይም በከፊል ለመግዛት ሲባል በኢንቨስተር በገንዘብ ወይም በዓይነት ወይም በሁለቱም የሚደረግ የካፒታል ወጪ ነው።</p> | <p>3) “Investment” means a capital expenditure made by an investor in cash or in kind or in both to undertake a new investment activity, to establish a new organization or to expand or upgrade or to improve the existing one or to procure the previously existing one wholly or partly.</p> |
| <p>4) “Jajjabeessituu” jechuun hojii investimentii seektara fayyaa irratti Naannicha keessatti gaggeeffamu jajjabeessuuf jecha liizii yookiin taaksii irraa bu’uura Dambii kanaan gutummaatti yookiin yeroo murtaa’ee bilisa taasisuu kan haammatu ta’ee akkaataa barbaachisummaa isaatti jajjabeessituwwaan biroo Boordii Investimentii Oromiyaatiin murtaa’u kan dabalatudha.</p> | <p>4) “ማበረታቻ” ማለት በጤናው ሲክተር ላይ በክልሉ ውስጥ የሚካሄደውን የኢንቨስትመንት ሥራ ለማበረታታት ሲባል በዚህ ደንብ መሰረት ሙሉ በሙሉ ወይም ለተወሰነ ጊዜ ከሊዝ ወይም ከታክስ ነፃ ማድረግን የሚያካትት ሆኖ፣ እንደ አስራላጊነቱ በኦሮሚያ ኢንቨስትመንት ቦርድ የሚወሰኑ ሌሎች ማበረታቻዎችንም የሚጨምር ነው።</p> | <p>4) “Incentives” means incentive which comprises the lease or tax exemption fully or for a fixed period pursuant to this Regulation in order to encourage investment activity undertaken on the health sector in the Region; and includes other incentives to be determined by Oromia Investment Board as deemed necessary.</p> |
| <p>5) “Meeshaalee Yaalaa” jechuun meeshaa kamiyyuu dhibee namaa qorachuuf yookiin yaaluuf qaama keessaa yookiin alaa irratti faayidaa irra oolu ta’ee, meeshaalee qorannoowwan adda addaa, kan laaboraatorii, baqaqsanii yaaluu, meeshaalee yaalaa ilkaaniitiif oolaniifi kirrii madaa ittiin hodhan, siriinjii, lilmoo, faashaa, goozii, jirbiifi qophiiwwan walfakkaataa, ilkaan nam-tolchee, keemikaalota, fiilmota raadiyeeshiniifi meeshaalee walfakkaataan kan biroo ni dabalata.</p> | <p>5) “የህክምና መሳሪያዎች” ማለት የሰውን በሽታ ለመመርመር ወይም ለማከም በውስጣዊውም ሆነ በውጫዊው አካል ክፍል ላይ ጥቅም ላይ የሚወልዱ ማንኛውም መሳሪያ ሆኖ፣ የተለያዩ ምርመራዎች፣ የላቦራቶሪ፣ የቀዶ ጥገና መሣሪያዎች፣ ለጥርስ ህክምና የሚወለዱ መሳሪያዎችና የቁስል መስፊያ ክር፣ ስረንጅ፣ መርፌ፣ ፋሻ፣ ጋውዝ፣ ጥጥ እና መሳሪያ ዝግጅቶች፣ ሰው ሰራሽ ጥርስ፣ ኬሚካሎች፣ የጨረራ ፊልሞችና ሌሎች ተመሳሳይ ቁሳቁሶችን ያካትታል።</p> | <p>5) “Medical Equipment” means any equipment which is applied on the internal or external parts of the body for examining/diagnosing or treating human disease; and includes equipment of various examination, laboratory, surgical procedures, dental instruments used for dental procedures and surgical dressings for wounds, syringes, needles, bandage, gauze, threads and similar preparations, artificial tooth, chemicals, radiation films and includes other similar appliances.</p> |
| <p>6) “Mootummaa” jechuu Mootummaa Naannoo Oromiyaati.</p> | <p>6) “መንግስት” ማለት የኦሮሚያ ብሔራዊ ክልላዊ መንግስት ነው።</p> | <p>6) “State” means Oromia Regional State.</p> |
| <p>7) “Naannawa Investimentii” jechuun facaatii pirojeektoota investimentii walsimsiisuuf qoodiinsa iddoowwan hojii investimentii, galtee, gabaafi kaappitaala irratti hundaa’ee akkaataa seera rogummaa qabuutiin taasifamedha.</p> | <p>7) “የኢንቨስትመንት አካባቢ” ማለት የኢንቨስትመንት ፕሮጀክቶችን ሥርጭት ለማጣጣም ሲባል በግብዓት፣ ገበያ እና በካፒታል ላይ ተመስርቶ አግባብነት ባለው ሕግ መሰረት የተደረገ የኢንቨስትመንት የስራ ቦታዎች ክፍፍል ነው።</p> | <p>7) “Investment Area” means division of the areas of investment activity in accordance with the relevant laws based on input, market and capital which is conducted to ensure fair distribution of investment projects.</p> |
| <p>8) “Naannoo” jechuun Naannoo Oromiyaati.</p> | <p>8) “ክልል” ማለት የኦሮሚያ ክልል ነው።</p> | <p>8) “Region” means Oromia Region.</p> |

9) “Qoricha” jechuun dhukkuba namaa qorachuuf, wal’aanuuf, fooyyesuuf yookiin ittisuuf kan gargaaran wantoota walmakan kamiyyuu yoo ta’u qorichoota naarkotikiifi saaykootropikii, keemikaalota piriikarsarii, qorichoota aadaa yookiin qorichoota filannoo, summiwwan, dhiigaafi bu’aawwan dhiigaa, talaalliwwaniifi qorichoota balaqqee maddisiisan kan dabalatudha.

3. Ibsa Koornayaa

Dambii kana keessatti jechi koornayaa dhiiraatiin ibsame kan dubartiis ni dabalata.

4. Daangaa Raawwatiinsaa

Seera birootiin addatti kan tumaame akkuma egametti ta’ee, Dambii kun hojiilee investmentii Naannicha keessatti seektara fayyaa irratti gaggeeffamaniifi qaamolee mootummaa Naannichaa hojii investmentii seektara fayyaa hojiirra oolchuu keessatti gahee qabaniifi namoota Naannicha keessatti hojii investmentii fayyaa irratti bobba’an hunda irratti raawwatiinsa ni qabaata.

Kutaa Lama

Hojii Investmentii Seektara Fayyaafi Gosoota Jajjabeessituu

5. Hojii Investmentii Seektara Fayyaa Jajjabeessituun Kennamuuf

Investerri gosoota Investimentii seektara fayyaa armaan gadii haaraa hojjechuu yookiin kan hojjetamee ture sadarkaa isaa olguddisuu irratti hirmaatu jajjabeessituu Dambii kanaan tumaame kan argatan ta’a:

1) Oomisha qorichaafi meeshaalee yaalaa;

9) “መድኃኒት” ማለት የሰውን በሽታ ለመመርመር፣ ለማከም፣ ለማሻል ወይም ለመከላከል የሚረዱ ማናቸውም ንጥረ ነገሮች ውህድ ሲሆን፣ የናርኮቲክ እና ሳይኮትሮፒክ መድኃኒቶችን፣ የፕሪከርሰር ኬሚካሎችን፣ የባህል ወይም አማራጭ መድኃኒቶችን፣ መርዞችን፣ የደም እና የደም ተዋጽኦዎችን፣ ክትባቶችን እና ራዲዮ አክቲቭ መድኃኒቶችን ያጠቃልላል።

3. የፆታ አገላለፅ

በዚህ ደንብ ውስጥ በወንድ ፆታ የተገለፀው ቃል የሴት ፆታንም ይጨምራል።

4. የተፈጻሚነት ወሰን

በሌሎች ሕጎች በልዩ ሁኔታ የተደነገገው እንደተጠበቀ ሆኖ፣ ይህ ደንብ በክልሉ ውስጥ በጤናው ሴክተር ላይ በሚካሄዱ የኢንቨስትመንት እንቅስቃሴዎች እና የጤና ሴክተር ኢንቨስትመንት ስራዎችን ተግባራዊ በማድረግ ረገድ ድርሻ ባላቸው የክልሉ የመንግስት አካላት እና በክልሉ ውስጥ በጤና ሴክተር ኢንቨስትመንት ስራ ላይ በተሰማሩ ሰዎች ሁሉ ላይ ተፈጻሚነት ይኖረዋል።

ክፍል ሁለት

የጤና ሴክተር ኢንቨስትመንት ሥራ እና የማበረታቻ ዓይነቶች

5. ማበረታቻ የሚሰጠው የጤና ሴክተር ኢንቨስትመንት ሥራ

በሚከተሉት አዲስ የጤና ሴክተር ኢንቨስትመንት አይነቶችን በመስራት ወይም ተሰርቶ የነበረውን ደረጃውን በማሳደግ ላይ የሚሳተፉ ኢንቨስተሮች በዚህ ደንብ የተደነገገውን ማበረታቻ የሚያገኙ ይሆናሉ፦

1) በመድኃኒት እና የህክምና መሳሪያዎች ማምረት፤

9) “Medicine” means any compound of substances that help to examine or diagnose, treat, recover or prevent human diseases; and it includes; narcotic and psychotropic drugs, precursory chemicals, cultural or alternative medicines, poisons, blood and blood products, vaccines, medicines generating rays.

3. Gender Reference

In this Regulation, any term expressed in masculine gender shall include the feminine.

4. Scope of Application

Without prejudice to the specific provisions under other laws, this Regulation shall be applicable to all investment activities undertaken on the health sector in the Region and to the government organs sharing responsibility in the implementation of the health sector investment activity as well as to persons engaged in the health sector investment activities in the Region.

Part Two

The Health Sector Investment Activity and Types of Incentives

5. The Health Sector Investment Activity Entitled to Incentives

Investors who are engaged in performing the following types of new investments of health sector or upgrading the level of existing ones shall be entitled to incentives provided under this Regulation:

1) Production of pharmaceuticals and treatment equipments;

- 2) Meedikaaግ pilaaግaa;
- 3) Hospitaala sadarkaa jalqabaa, waliigalaa yookiin komprensivii ispeeshalayizdii;
- 4) Wiirtuu yaala addaa;
- 5) Diyaagonastikii imeejiingii ol'aanaa;
- 6) Diyaagonastikii laabiratoorii fayyaa ol'aanaa;
- 7) Buufata Fayyaa;
- 8) Fichisiisaafi raabsaa qorichaafi meeshaalee yaalaa;
- 9) Suphaa meeshaalee yaalaa;
- 10) Ijaarsa mana barnootaa meedikaalaafi wiirtuu leenjii fayyaa mirkaneessuu irratti bu'uureeffachuun kan hojjetamu sadarkaan isaa Biiroo Fayyaa Oromiyaan adda bahu; fi
- 11) Kanneen biroo Boordii investmentii Oromiyaatiin murtaa'udha.

6. Gosoota Jajjabeessituu

Jajjabeessituu seerota birootiin hayyamame akkuma eeggametti ta'ee, investarri hojii investimentii seektara Fayyaa irratti bobba'efi jajjabeessituu armaan gadii ni qabaata:

- 1) Kaffaltii liizii yookiin kiraa lafaa irraa yeroo Dambii kana keessatti tumameef bilisa ta'u;
- 2) Gibira galii irraa yeroo Dambii kana keessatti tumameef bilisa ta'uu;
- 3) Waraqaa deeggarsaa meeshaalee alaa galan irratti qaraxa irraa bilisaan akka galuuf qaama dhimmi ilaaluuf barreeffame argachuu;
- 4) Lafa akkaataa Labsiifi Dambii Bulchiinsa Investimentii Naannichaatiin dorgommii malee argachuu; fi
- 5) Jajjabeessituuwwaan biroo qorannoo irratti hundaa'ee mana maree bulchiinsa Mootummaa Naannichaatiin murtaa'udha.

- 2) የሕክምና ፕላዛ፤
- 3) የመጀመሪያ ደረጃ፣ አጠቃላይ ወይም ስፔሻላይዝድ ኮምፕራሕንሲቭ ሆስፒታል፤
- 4) የልዩ ሕክምና ማዕከል፤
- 5) ክፍተኛ የኢሜጂንግ ምርመራ፤
- 6) ክፍተኛ የጤና ላቦራቶሪ ሕክምና ምርመራ፤
- 7) ጤና ጣቢያ፤
- 8) የመድኃኒት እና የህክምና መሳሪያዎች አስመጪ እና አከፋፋይ፤
- 9) የህክምና መሳሪያዎች ጥገና፤
- 10) የህክምና ትምህርት ቤት እና የጤና ማሰልጠኛ ማዕከል ማረጋገጥ ላይ በመመስረት የሚከናወን እና ደረጃው በኦሮሚያ ጤና ቢሮ የሚወሰን ግንባታ፤ እና
- 11) ሌሎች በኦሮሚያ ኢንቨስትመንት ቦርድ የሚወሰኑ ናቸው።

6. የማበረታቻ ዓይነቶች

በሌሎች ሕጎች የሚፈቀደው ማበረታቻ እንደተጠበቀ ሆኖ፣ ኢንቨስተር ለተሰማራበት የጤና ሴክተር ኢንቨስትመንት ሥራ የሚከተለው ማበረታቻ ይኖረዋል፡-

- 1) በዚህ ደንብ ውስጥ ለተደነገገው ጊዜ ከሊዝ ክፍያ ወይም ከመሬት ኪራይ ነፃ መሆን፤
- 2) በዚህ ደንብ ውስጥ ለተደነገገው ጊዜ ከገቢ ግብር ነፃ መሆን፤
- 3) ከውጭ በሚገቡ ዕቃዎች ላይ ከቀረጥ ነፃ ለመስገባት ለሚመለከተው አካል የተጻፈ የድጋፍ ደብዳቤ ሰነድ ማግኘት፤
- 4) በክልሉ የኢንቨስትመንት አስተዳደር አዋጅ እና ደንብ መሰረት ያለ ውድድር መራት ማግኘት፤ እና
- 5) በጥናት ላይ ተመስርቶ በክልሉ መንግስት አስተዳደር ምክር ቤት የሚወሰኑ ሌሎች ማበረታቻዎች።

- 2) Medical plaza;
- 3) First level, General or Comprehensive specialized Hospital;
- 4) Special treatment centers;
- 5) Higher imaging diagnostics;
- 6) Higher health laboratory diagnostics;
- 7) Health Stations;
- 8) Importer and distributor of pharmaceuticals and treatment equipment;
- 9) Maintenance of treatment equipments;
- 10) Construction of medical school and health training center to be built based on certification, the level of which shall be determined by Oromia Health Bureau; and
- 11) Others to be determined by Oromia Investment Board.

6. Types of Incentives

Without prejudice to the incentives permitted under other laws, an investor engaged in health sector investment activity shall have the following incentive:

- 1) Exemption from land lease or rent payments for a period provided under this Regulation;
- 2) Exemption from income tax for a period provided under this Regulation;
- 3) Acquiring a written supporting document (recommendation letter) from the concerned body for duty free entry on imported goods
- 4) To acquire land as per the Investment Administration Proclamation and Regulation of the Region without competition; and
- 5) Other incentives to be determined by the Administrative Council of the Regional State based on research.

7. Kaffaltii Liizii yookiin Kiraa Lafaa Irraa Bilisa Ta'uu

- 1) Kaffaltii Liizii yookiin kiraa lafaa irraa bilisa ta'uu bu'uura Dambii kanaatiin hojii investmentii fayyaa haaraa hojjetamuuf kenname Naannawa investmentii irratti hundaa'uun akkaataa armaan gadiitiin ta'a:
 - (a) Naannawa investmentii tokkoffaa keessatti waggaa 10 (kudhaaniif);
 - (b) Naannawa investmentii lammaffaa keessatti waggaa 12 (kudha lamaaf);
 - (c) Naannawa investmentii sadaffaa keessatti waggaa 14 (kudha afuriif);
 - (d) Naannawa investimeentii arfaaffaa keessatti waggaa 16 (kudha jahaaf) bilisa ta'u.
- 2) Keewwata kana Keewwata Xiqqaa 1 jalatti kan tumame akkuma eegametti ta'ee, inveestarii pirojektii investmentii seektara fayyaan walqabatee duraan hojii irra ture sadarkaa isaa olguddisuuf yookiin babal'isuu barbaadu lafa dabalataa argateef jajjabeessituu liizii yookiin kiraa Keewwata kana Keewwata Xiqqaa 1 jalatti tumame kan argatu ta'a.
- 3) Haala addaatiin yoo murtaa'e malee, lafa akkaataa Dambii kanaatiin liizii yookiin kiraa irraa bilisaan pirojektii investmentii seektara fayyaatiif kenname tajaajila biraatiif oolchuun yookiin jijjiirraan qaama biraatti dabarsuun dhorkaadha.

8. Kaffaltii Gibira Galii Irraa Bilisa Ta'uu

- 1) Investarii pirojektii investmentii haaraa seektarri fayyaa jiru irratti hojjetu Naannawa investmentii irratti hundaa'uun hanga waggaa armaan gadiitti ibsameef gibira galii irraa bilisa kan ta'u ta'a:

7. ከሊዝ ወይም ከመሬት ኪራይ ክፍያ ነፃ ስለመሆን

- 1) በዚህ ደንብ መሠረት አዲስ ለማካሄድ የጤና ኢንቨስትመንት ሥራ ከሊዝ ወይም ከመሬት ኪራይ ክፍያ ነፃ የመሆን መብት የሚሰጠው በኢንቨስትመንት አካባቢ ላይ በመመስረት በሚከተለው ሁኔታ ይሆናል፡-
 - (ሀ) በአንደኛ የኢንቨስትመንት አካባቢ ወስጥ ለ10 (አሥር) ዓመታት፤
 - (ለ) በሁለተኛ የኢንቨስትመንት አካባቢ ወስጥ ለ12 (አሥራ ሁለት) ዓመታት፤
 - (ሐ) በሶስተኛ የኢንቨስትመንት አካባቢ ወስጥ ለ 14 (አሥራ አራት) ዓመታት፤
 - (መ) በአራተኛ የኢንቨስትመንት አካባቢ ወስጥ ለ16 (አሥራ ስድስት) ዓመታት ነጻ ይሆናል፡፡
- 2) በዚህ አንቀጽ ንዑስ አንቀጽ 1 ስር የተደነገገው እንደተጠበቀ ሆኖ፣ የነፃ የጤና ሴክተር የኢንቨስትመንት ፕሮጀክት ደረጃ ለማሻሻል ወይም ማስፋፋት የሚፈልግ ኢንቨስተር ላገኘው ተጨማሪ መሬት በዚህ አንቀጽ ንዑስ አንቀጽ 1 ስር የተደነገገውን የሊዝ ወይም የኪራይ ማበረታቻ የሚያገኝ ይሆናል፡፡
- 3) በልዩ ሁኔታ ካልተወሰነ በስተቀር፣ በዚህ ደንብ መሠረት ለጤና ሴክተር የኢንቨስትመንት ፕሮጀክት ከሊዝ ወይም ከኪራይ ነፃ የተሰጠውን መሬት ለሌላ አገልግሎት ማዋል ወይም በትያራ ለሌላ አካል ማስተላለፍ የተከለከለ ነው፡፡

8. ከገቢ ግብር ክፍያ ነፃ ስለመሆን

- 1) ባለ የጤና ሴክተር ላይ አዲስ የኢንቨስትመንት ፕሮጀክት የሚሰራ ኢንቨስተር በኢንቨስትመንት አካባቢ ላይ በመመስረት ከዚህ በታች ለተጠቀሰው አመት ያህል ከገቢ ግብር ክፍያ ነጻ የሚሆን ይሆናል፡-

7. Exemption from Land Lease or Rent Payment

- 1) Exemption from land lease or rent payment entitled to a new health investment activity pursuant to this Regulation shall be as follows depending on the Investment Area:
 - (a) In the first Investment Area, for 10 (ten) years;
 - (b) In the second Investment Area, for 12 (twelve) years;
 - (c) In the third Investment Area, for 14 (fourteen) years;
 - (d) In the fourth Investment Area, for 16 (sixteen) years.
- 2) Without prejudice to the provision under Sub Article 1 of this Article, an investor wishing to upgrade the level or expand the previously existing health sector investment project shall get the lease or rent incentive provided under Sub Article 1 of this Article for the additional land he has acquired.
- 3) Unless specially decided, making use of the land provided for health sector investment project as per this Regulation in lease or rent exemption rights for other service or transferring same to other body through exchange is prohibited.

8. Exemption from Payment of Income Tax

- 1) An investor working on a new investment project of the health sector shall be exempted from income tax for the period of years specified below depending on the Investment Area:

- (a) Naannawa investmentii tokkof-faa keessatti waggaa 5 (shan);
 - (b) Naannawa investmentii lam-maffaa keessatti waggaa 6 (jaha);
 - (c) Naannawa investmentii sadaffaa keessatti waggaa 7 (torba);
 - (d) Naannawa investimeentii afraffaa keessatti waggaa 8 (saddeet) bilisa kan ta'an ta'u.
- 2) Keewwata kana Keewwata Xiqqaa 1 jalatti kan tumame akkuma eegametti ta'ee, investarri pirojektii investmentii seektara fayyaan walqabatee duraan hojjii irra ture sadarkaa isaa ol-guddisuuf yookiin babal'isuu barbaadu galii dabalataa baballifannaan yookiin sadarkaa isaa olguddisuun argateef jajjabeessituu gibira galii irraa bilisa ta'uu Keewwata kana Keewwata Xiqqaa 1 jalatti tumame kan argatu ta'a.
- 3) Yeroon turtii jajjabeessituun gibira irraa bilisa ta'uu bu'uura Keewwata kana Keewwata Xiqqaa 1 fi 2 tiin kenname erga xumurameen booda, waggoota walitti aanan 5 (shaniif) Naannawa investmentii sadaffaafi afraffaa keessatti kanneen hojjetaniif gibira galii kaffaluu qaban irraa % 30 kan hirrifamuuf ta'a.
- 9. Jajjabeessituu Gibira Galii Argachuuf Galii Beeksisuu**
- 1) Investarri jajjabeessituu gibira galii bu'uura Dambii kana keessatti tumameen argachuuf mirga qabu jajjabeessiticha kan argatu akkaataa seera rogummaa qabuun qaama gibira sassaabuuf aangoo qabutti galii isaa kan beeksisuu yoo ta'edha.
- 2) Investarri pirojektii investmentii jajjabeessituun bu'uura Dambii kanaatiin hayyamameef tokkoofi isaa ol irratti hojjetu galii isaa tokkoon tokkoo pirojektiichaa irratti kan dhiyeessu ta'a.

- (ሀ) በአንደኛ የኢንቨስትመንት አካባቢ ውስጥ ለ5 (አምስት) ዓመት፤
 - (ለ) በሁለተኛ የኢንቨስትመንት አካባቢ ውስጥ ለ6 (ስድስት) ዓመት፤
 - (ሐ) በሶስተኛ የኢንቨስትመንት አካባቢ ውስጥ ለ7 (ሰባት) ዓመት፤
 - (መ) በአራተኛ የኢንቨስትመንት አካባቢ ውስጥ ለ8 (ስምንት) ዓመት ነጻ የሚሆኑ ይሆናል።
- 2) በዚህ አንቀጽ ንዑስ አንቀጽ 1 ስር የተደነገገው እንደተጠበቀ ሆኖ፤ ስራ ላይ የነበረ የጤና ሴክተር ኢንቨስትመንት ፕሮጀክት ደረጃ ለማሻሻል ወይም ለማስፋፋት የሚፈልግ ኢንቨስተር በማስፋፈያው ወይም ማሻሻያው ላይ ላገኘው ተጨማሪ ገቢ በዚህ አንቀጽ ንዑስ አንቀጽ 1 ስር የተደነገገውን ከገቢ ግብር ነፃ የመሆን ማበረታቻ የሚያገኝ ይሆናል።
- 3) በዚህ አንቀጽ ንዑስ አንቀጽ 1 እና 2 መሰረት የተሰጠው ከግብር ነፃ የመሆን ማበረታቻ ጊዜ ከተጠናቀቀ በኋላ፤ በሁለተኛ ና አራተኛ የኢንቨስትመንት አካባቢ ውስጥ ለሚሰሩት መክፈል ከሚገባቸው የገቢ ግብር ላይ ለተከታታይ 5 (አምስት) ዓመታት 30% የሚቀነሰላቸው ይሆናል።
- 9. የገቢ ግብር ማበረታቻ ለማግኘት ገቢን ስለማግኘት**
- 1) በዚህ ደንብ ውስጥ በተደነገገው መሰረት የገቢ ግብር ማበረታቻ የማግኘት መብት ያለው ኢንቨስተር ማበረታቻውን የሚያገኘው አግባብነት ባለው ህግ መሠረት ገቢውን ለሚመለከተው የታክስ ባለስልጣን የሚያሳውቅ ከሆነ ነው።
- 2) በዚህ ደንብ መሰረት ማበረታቻ የተፈቀደለት አንድ ወይም ከዚያ በላይ የኢንቨስትመንት ፕሮጀክት ላይ የሚሰራ ኢንቨስተር ገቢውን በእያንዳንዱ ፕሮጀክት ላይ የሚያቀርብ ይሆናል።

- (a) In the first Investment Area, for 5 (Five) years;
 - (b) In the second Investment Area, for 6 (Six) years;
 - (c) In the third Investment Area, for 7 (Seven) years;
 - (d) In the fourth Investment Area, for 8 (Eight) years.
- 2) Without prejudice to the provision under Sub Article 1 of this Article, an investor wishing to upgrade the level or expand the previously existing health sector related investment project shall be entitled to income tax exemption incentive provided under Sub Article 1 of this Article for the additional income he has acquired by expansion or upgrading its level.
- 3) After the expiry of the period of tax exemption incentive provided as per Sub Articles 1 and 2 of this Article, those working in the third and fourth Investment Area shall be entitled to 30% deduction from their total income tax liability for 5 (Five) consecutive years.
- 9. Declaration of Income for Acquiring Income Tax Incentive**
- 1) An investor who is entitled to the right of income tax incentive as provided in this Regulation shall declare his income to the body authorized to collect revenues in accordance with the relevant laws in order to acquire the incentive.
- 2) An investor working on one or more investment projects which are entitled to incentive pursuant to this Regulation shall declare his income for each of the project separately.

10. Qaraxa Gumuruukaa Irraa Bilisa Akka Ta'uuf Deeggarsa Taasisuu

- 1) Jajjabeesituwwan qaraxa gumuruukaa irraa bilisa taasisuu aangoo mootummaa Federaalaa ta'aniifi gosa investmentii sektara fayyaaf hayyamaman akka argataniif tumsi barbaachisu kamiyyuu kan taasifamuuf ta'a.
- 2) Keewwata kana Keewwata Xiqqaa 1 jalatti deeggarsi Naannichaan taasifamu xalayaa deeggarsaa dhimmoota armaan gadii irratti qaama Federaalaa aangoo qabuuf barreessuu kan dabalatu ta'a:
 - (a) Meeshaalee kaappitaalaafi ijaarsaa qaraxa gumuruukaa irraa bilisaan biyya alarraa galfachuuf;
 - (b) Konkolaataafi galteewwan oomisha qorichaaf oolan qaraxa gumuruukaa irraa bilisaan biyya alarraa galfachuu; fi
 - (c) Jajjabeessituwwan biroo qaama federaalaa aangoo qabuun kenamu ilaalchisee.

11. Yeroon Jajjabeessituu Fayyadamuun Lakkaa'amu Itti Eegalu

- 1) Yeroon jajjabeessituu gibira galii irraa bilisa ta'uu itti lakkaa'amu kan eegalu investmentii haaraa yoo ta'e guyyaa oomisha jalqabe yookiin pirojektichi hojii eegalee akkasumas babal'ifannaa investmentii yoo ta'e guyyaa sadarkaa isaa olguddise irraa eegalee ta'a.
- 2) Yeroon jajjabeessituu kaffaltii liizii yookiin kiraa irraa bilisa ta'uu lakkaa'amu itti eegalu guyyaa waligaltee liizii yookiin kiraa mallatteesse irraa eegale ta'a.

12. Fayyadamaa Jajjabeessituu Ta'uuf Ulaagaa Guutamuu Qabu

- 1) Investarri bu'uura Dambii kana keessatti tumameen jajjabeessituu argachuuf mirga qabu ulaagaa armaan gadii guutuu qaba:

10. ከጉምሩክ ቀረጥ ነፃ እንዲሆን ድጋፍ ስለማድረግ

- 1) የፌዴራል መንግስት ስልጣን የሆኑ ከጉምሩክ ቀረጥ ነፃ የማድረግ እና ለጤና ሴክተር ኢንቨስትመንት ዓይነት የሚፈቀዱ ማበረታቻዎችን እንዲያገኙ ማንኛውም አስፈላጊ ድጋፍ የሚደረግላቸው ይሆናል።
- 2) በዚህ አንቀጽ ንዑስ አንቀጽ 1 መሠረት በክልሉ የሚሰጠው ድጋፍ በሚከተሉት ጉዳዮች ላይ ሥልጣን ላለው የፌዴራል አካል የድጋፍ ደብዳቤ መጻፍን የሚጨምር ይሆናል፦
 - (ሀ) የካፒታል እና የግንባታ ዕቃዎችን ከጉምሩክ ቀረጥ ነፃ ወደ ሐገር ውስጥ ለማስገባት፤
 - (ለ) ተሽከርካሪ እና ለመድኃኒት ምርት የሚውሉ ግብዓቶችን ከጉምሩክ ቀረጥ ነፃ ወደ ሐገር ውስጥ ለማስገባት፤ እና
 - (ሐ) ሥልጣን ባለው የፌዴራል አካል የሚሰጡ ሌሎች ማበረታቻዎችን በተመለከተ።

11. ማበረታቻ መጠቀምን መቆጠር ስለሚጀመርበት ጊዜ

- 1) ከገቢ ግብር ነፃ የመሆን ማበረታቻ መቆጠር የሚጀምርበት ጊዜ አዲስ ኢንቨስትመንት ከሆነ ምርት ከጀመረበት ወይም ፕሮጀክቱ ስራ ከጀመረበት ቀን ጀምሮ፤ እንዲሁም የማስፋፊያ ኢንቨስትመንት ከሆነ ደረጃውን ካሳደገበት ቀን ጀምሮ ይሆናል።
- 2) ከሊዝ ክፍያ ወይም ኪራይ ነፃ የመሆን ማበረታቻ መቆጠር የሚጀምርበት ጊዜ የሊዝ ወይም የኪራይ ውሉን ከተፈራረመበት ቀን ጀምሮ ይሆናል።

12. የማበረታቻ ተጠቃሚ ለመሆን መሟላት ስላለበት መስፈርት

- 1) በዚህ ደንብ በተደነገገው መሠረት ማበረታቻ የማግኘት መብት ያለው ኢንቨስተር የሚከተለውን መስፈርት ማሟላት አለበት፦

10. To cooperate for Exempting from Customs Duty

- 1) Every necessary cooperation shall be extended to them to enable them acquire the customs duty exemption incentives falling under Federal Government jurisdiction and are permitted for investment types of the health sector.
- 2) The cooperation to be made by the Region as per Sub article 1 of this Article shall include writing letter of support (recommendation) to the competent Federal Government organ on the following issues:
 - (a) To import capital and construction materials from abroad free of customs duty;
 - (b) To import vehicles and inputs used for pharmaceuticals from abroad free from customs duty;
 - (c) Regarding other incentives provided by the competent organ of the Federal Government.

11. Commencement of Period of entitlement to Income Tax Exemption

- 1) The period of exemption from income tax under this regulation shall begin to run, in case of new investment, from the date that the project starts production or it commences its work, as well as for investment expansion, from the date of upgrading its level.
- 2) The lease or rent payment exemption incentive Period begins to run as of the date of signing the lease or rent agreement.

12. Criteria for entitlement to incentives

- 1) An investor entitled to the right of incentives as per the provisions of this Regulation shall fulfill the following criteria:

- (a) Hayyama investmentii yookiin daldalaa qabu qaama aangoo qabuuf dhiyeessuu;
 - (b) Hojiin investmentii fayyaa irratti bobba'ee jiru kan jajjabeessituu isaaf kennisiisu ta'uu isaa qaama aangoo qabu irraa xalayaa deegarsaa kan dhiyeesse;
 - (c) Ragaa Naannawa investmentii akka itti hojjetuuf hayyamni kennamuu ibsu qaama bulchiinsa investmentii aangoo qabu irraa dhiyeessu.
- 2) Investarri barri jajjabeessituu isaaf hayyamame xumuramee battalumatti qaama dhimmi ilaalu beeksisuu qaba.

13. Haala Jajjabeessituun Hafaa Itti Ta'uu Danda'u

- 1) Investarri hayyamni investmentiin isaa haqame jajjabeessituu akkaataa Dambii kanaatiin argate hunda kan deebisu ta'a.
- 2) Akkaataa jajjabeessituun investaraan fudhatamee ture itti deebi'u Qajeelfama bahuun kan murtaa'u ta'a.

Kutaa Sadii

Aangoofi Hojii Qaamolee Adda Addaa

14. Aangoofi Hojii Biiroo Galiwwanii Oromiyaa

- 1) Investarroota bu'uura Dambii kanaatiin jajjabeessituun hayyamameef yeroo Dambii kana keesatti tumame bu'uureeffachuun gibira irraa bilisa taasisa; akkuma yeroon kun xumurameen akkaataa bulchiinsa Taaksitiin gibira kan kaffalchiisu ta'a;

(ሀ) ያለውን የኢንቨስትመንት ወይም የንግድ ሥራ ፈቃድ ሥልጣን ላለው አካል ማቅረብ፤

(ለ) የተሰማራበት የጤና ኢንቨስትመንት ሥራ ማበረታቻ የሚያሰጠው መሆኑን ሥልጣን ካለው አካል የድጋፍ ደብዳቤ ማቅረብ፤

(ሐ) እንዲሰራበት ፈቃድ መስጠቱን የሚገልጽ የኢንቨስትመንት አካባቢ ማስረጃ ሥልጣን ካለው የኢንቨስትመንት አስተዳደር አካል ማቅረብ፡፡

2) ኢንቨስተሩ የተፈቀደለት የማበረታቻ ዘመን እንደተጠናቀቀ ወዲያውኑ ለሚመለከተው አካል ማሳወቅ አለበት፡፡

13. ማበረታቻ ቀሪ ሊሆን የሚችልበት ሁኔታ

1) የኢንቨስትመንት ፈቃዱ የተሰረዘበት ኢንቨስተር በዚህ ደንብ መሰረት ያገኘውን ማበረታቻ በሙሉ የሚመልስ ይሆናል፡፡

2) በኢንቨስተሩ ተወስዶ የነበረው ማበረታቻ የሚመለስበት ሁኔታ በሚወጣ መመሪያ የሚወሰን ይሆናል፡፡

ክፍል ሦስት

የተለያዩ አካላት ሥልጣንና ተግባር

14. የኦሮሚያ ገቢዎች ቢሮ ሥልጣንና ተግባር

1) በዚህ ደንብ መሰረት ማበረታቻ የተፈቀደላቸውን ኢንቨስተሮች በዚህ ደንብ ውስጥ የተደነገገውን ጊዜ መሠረት በማድረግ ከግብር ነፃ ያደርጋል፤ ይህ ጊዜ እንደተጠናቀቀም በታክስ አስተዳደር መሠረት ግብር የሚያስከፍል ይሆናል፤

(a) Submitting his investment or business license to the authorized body;

(b) Producing letter of support (recommendation) from the authorized body signifying that the health investment activity he engaged in is of a kind that entitles him the right of incentive;

(c) Producing evidence describing that he has been permitted to work in the investment area from the authorized investment administration body.

2) An Investor whose period of incentive permitted is expired shall forthwith inform the concerned body.

13. Conditions Where Incentive Be Revoked

1) An investor whose investment license is revoked shall return all the incentives acquired in accordance with this Regulation.

2) The manner of returning the incentives acquired by the investor shall be determined by Directive to be issued.

Part Three

Power and Function of Various Organs

14. Power and Function of Oromia Revenues Bureau

1) Shall exempt the investors entitled to incentives as per this Regulation from taxes based on the period provided in this Regulation; immediately after the expiry of this period, it shall collect taxes from them in accordance with the Tax Administration;

- 2) Yeroon jajjabeessituu bu'uura Dambii kanaatiin hayyamameef yammuu xumuramu yookiin hayyamni investmentii yammuu addaan citu yookiin haqamu jajjabeessituu gibira irraa bilisa ta'uu kenname ture hayyamni investmentii Biiroo Investmentiifi Industiriin haqamuu isaa akkuma beekkeen addan kan kutu ta'a;
- 3) Galmee Gibira irraa bilisa ta'uufi yeroo gibira irraa bilisa itti ta'amu kan irratti galmaa'u qopheessuun investaroota adda baasee ni qabata.

15. Aangoofi Hojii Biiroo Lafaa Oromiyaa

- 1) Investaroota bu'uura Dambii kanaatiin jajjabeessituun hayyamameef waliigaltee liizii keessatti yeroo Dambii kana keessatti tumame bu'uureeffachuun sadarkaaafi naannawa investmentii irratti hundaa'uun liizii irra bilisa ni taasisa; akkuma yeroon kun xumurameen akkaataa seerota liizii waliigaltee liizii keessatti ibsameen liizii ni kaffalchiisa;
- 2) Yeroon jajjabeessituu bu'uura Dambii kanaatiin hayyamameef yammuu xumuramu yookiin hayyamni investmentii yammuu addaan citu yookiin haqamu jajjabeessituu liizii kenname ture Biiroo Investmentiifi Industiriitiin haqamuun isaa akkuma beekkeen jajjabeessituu liizii irraa bilisa taasisuu addan ni kuta.

16. Aangoofi Hojii Biiroo Investmentiifi Industirii Oromiyaa

- 1) Dhaabbilee investmentii Naannicha keessatti pirojektii fayyaa irratti bobba'anii argaman ni hordofa; ni to'ata; tarkaanfii sirreeffamaa ni fudhata; akka fudhatamu ni taasisa;

2) በዚህ ደንብ የተፈቀደው የማበረታቻ ጊዜ ሲጠናቀቅ ወይም የኢንቨስትመንት ፈቃዱ ሲቋረጥ ወይም ሲሰረዝ ተሰጥቶ የነበረው ከግብር ነፃ የመሆን ማበረታቻ የኢንቨስትመንት ፈቃድ በኢንቨስትመንትና ኢንዱስትሪ ቢሮ መሰረዙን እንዳወቀ ከግብር ነጻ ማድረግ ማበረታቻውን የሚያቋርጥ ይሆናል።

3) ከግብር ነፃ የመሆን እና ከግብር ነፃ የሚከፈሉት ጊዜ የሚመዘገቡበት መዝገብ በማዘጋጀት ኢንቨስተሮችን ለይቶ ይይዛል።

15. የኦሚያ የመሬት ቢሮ ስልጣን እና ተግባር

1) በዚህ ደንብ መሰረት ማበረታቻ የተፈቀደላቸውን ኢንቨስተሮች በሊዝ ውል ውስጥ በዚህ ደንብ ውስጥ የተደነገገውን ጊዜ መሰረት በማድረግ፣ ደረጃው እና የኢንቨስትመንት ኮከባ በላይ በመመስረት ከሊዝ ነጻ ያደርጋል፤ ይህ ጊዜ እንደተጠናቀቀ በሊዝ ህጎች እና በሊዝ ውል ውስጥ በተገለጸው መሰረት ሊዝ ያስከፍላል።

2) በዚህ ደንብ መሰረት የተፈቀደላት የማበረታቻ ጊዜ ሲጠናቀቅ ወይም የኢንቨስትመንት ፈቃዱ ሲቋረጥ ወይም ሲሰረዝ ተሰጥቶ የነበረው የሊዝ ማበረታቻ በኢንቨስትመንትና ኢንዱስትሪ ቢሮ መሰረዙን እንዳወቀ ከሊዝ ነጻ የማድረግ ማበረታቻን ያቋርጣል።

16. የኢንቨስትመንት እና ኢንዱስትሪ ቢሮ ሥልጣን ስና ተግባር

1) በክልሉ ውስጥ በጤና ፕሮጀክት ላይ ተሰማርቶ የሚገኙ የኢንቨስትመንት ድርጅቶችን ይከታተላል፤ ይቆጣጠራል፤ የዕርምጃ እርምጃ ይወስዳል፤ እንዲወሰድ ያደርጋል፤

2) Shall terminate the tax exemption incentive up on being aware of the revocation of investment license by Investment and Industry Bureau where the period of incentives allowed to them as per this Regulation expires or where the investment license is terminated or revoked.

3) By preparing a Record used for registering the tax exemption incentive and the period to be exempted from such tax, identify and maintain the investors.

15. Power and Function of Oromia Land Bureau

1) Shall exempt the investors entitled to incentives as per this Regulation from lease payment within the lease agreement based on the period provided in this Regulation depending on their level and investment area; immediately after the expiry of this period, shall collect leases from them as specified in the lease laws and in lease agreement;

2) Shall terminate the lease exemption incentive upon being aware of the revocation of the permitted lease incentive by Investment and Industry Bureau where the period of incentives permitted as per this Regulation expires or where investment license is terminated or revoked;

16. Power and Function of Oromia Investment and Industry Bureau

1) Follow up and control the investment organizations engaged in health projects in the Region; take or cause to be taken rectifying measures;

- 2) Naannicha keessatti lafa investimantiif pirojektii fayyaan walqabataniif oolu ragaa lafichaa gosa pirojektii inni ooluuf waliin adda baasee ni qabata;
- 3) Iyyata liiziifi gibira galii irraa bilisa ta'uu argachuuf dhiyaatu sirna diriire bu'uureeffachuun ni simata; ulaagaa kan guutu ta'uu isaa qaama dhimmi ilaalu waliin ta'uun adda ni baasa; kanneen ulaagaa guutan boordiif dhiyeessee murteessisuun hojiirra akka oolu ni taasisa;
- 4) Dhimmoonni jajjabeessituun irratti kenname akkaataa yaa-dameen hojiirra ooluu isaa ni hordofa; bakka hanqinni jirutti tarkaanfii sirreeffamaa ni fudhata; akka fudhatamu ni taasisa;
- 5) Turtiin yeroo jajjabeessituu yammuu xumuramu, hayyamni investmentii yammuu addaan citu yookiin haqamu jajjabeessituun kennamee ture akka addaan citu ni taasisa; qaama dhimmi ilaalu ni beeksisa; Raawwiin isaa Qajeelfama bahuun kan murta'u ta'a.

17. Aangoofi Hojii Biuroo Fayyaa Oromiyaa

- 1) Sadarkaa dhaabbilee fayyaa bu'uura Dambii kanaatiin jajjabeessituun hayyamameef of eeggannoon adda ni baasa; yeroo gaafatametti qaama dhimmi ilaaluuf ni dabarsa.
- 2) Investaroota Jajjabeessituu seektara fayyaa akkaataa Dambii kanaatiin argachuu qaban Biuroo Investimantiifi Industirii waliin ta'uun adda ni baasa.

- 2) በክልሉ ውስጥ ለጤና ነክ ፕሮጀክት የሚውል የኢንቨስትመንት መሬት፣ ጥቅም ላይ የሚውልበትን የፕሮጀክት ዓይነት የሚያመለክት የመሬት ማስረጃ ጋር በመለየት ይይዛል።
- 3) በተዘረጋው ስርዓት ላይ በመመስረት ከሊዝ ና ከገቢ ግብር ነፃ የመሆን ማመልከቻ ይቀበላል። መስፈርቱን የሚያሟላ መሆኑን ከሚመለከተው አካል ጋር በመሆን ይለያል። መስፈርቱን የሚያሟሉትን ለቦርድ አቅርቦ በማስወሰን ስራ ላይ እንዲወልድ ያደርጋል።
- 4) ማበረታቻ የተሰጠባቸው ጉዳዮች እንደታሰበው ስታሎመላት አላማ መዋሉን ይቆጣጠራል። ጉድለት ባለበት ቦታም የፅርምት እርምጃ ይወስዳል። እንዲወሰድ ያደርጋል።
- 5) የማበረታቻ የቆይታ ጊዜ ሲጠናቀቅ፣ የኢንቨስትመንት ፈቃድ ሲቋረጥ ወይም ሲሰረዝ ተሰጥቶ የነበረው ማበረታቻ እንዲቋረጥ ያደርጋል። ለሚመለከተው አካል ያሳውቃል። አፈጻጸሙ በሚወጣ መመሪያ የሚወሰን ይሆናል።

17. የኦሚያ ጤና ቢሮ ሥልጣንና ተግባር

- 1) በዚህ ደንብ መሠረት ማበረታቻ የተፈቀደላቸውን የጤና ተቋማት ደረጃ በጥንቃቄ ይለያል። በሚጠየቅበት ጊዜ ለሚመለከተው አካል ያስተላልፋል።
- 2) በዚህ ደንብ መሰረት የጤና ሴክተር ማበረታቻ ማግኘት የሚገባቸውን ኢንቨስተሮች ከኢንቨስትመንትና ኢንዱስትሪ ቢሮ ጋር በመሆን ይለያል።

- 2) Identify and maintain evidence of land used for investment in health-related projects in the region along with the type of project for which it is used;
- 3) Receive application submitted in request of acquiring lease and income tax exemption incentives based on the established system; identify in collaboration with concerned body whether it meets the criteria; submit those fulfilling the criteria to the Board and cause same to be implemented after securing the decision of the Board;
- 4) Follow up that the matters on which the incentive is granted is implemented as intended; take or cause to be taken rectifying measures where there exist shortcomings;
- 5) Cause the incentive granted to be terminated where limitation period of the incentive expires, investment license is terminated or revoked; inform the concerned body. Particulars of its implementation shall be determined by Directive to be issued.

17. Power and Function of Oromia Health Bureau

- 1) Cautiously identifies the level of health institutions entitled to incentives in accordance with this Regulation; send to the concerned body up on request.
- 2) Identify those investors that need to be granted with incentives in accordance with this Regulation in collaboration with the Investment and Industry Bureau.

Kutaa Afur

Tumaalee adda addaa

- 18. **Dirqama Deegarsa Kennuu**
Namni kamiyyuu hojiirra oolmaa Dambii kanaatiif deegarsa irraa barbaadamu kennuuf dirqama qaba.
- 19. **Aangoo Qajeelfama Baasuu**
Dambii kana raawwachiisuuf Biiron Investimentiif Industirii Naannichaa Qajeelfama baasuu ni danda'a.
- 20. **Seerota Raawwatiinsa Hin Qabaanne**
Dambiin, Qajeelfamni yookiin barmaatileen hojii Dambii kanaan walfaallessan kamiyyuu dhimmoota Dambii kana keesatti hammataman irratti raawwatiinsa hin qabaatan.
- 21. **Yeroo Dambichi Hojiirra Itti Oolu**
Dambiin kun Hagayya guyyaa 6, bara 2016 irraa eegalee hojiirra kan oolu ta'a.

**Finfinnee,
Hagayya 6, bara 2016**

**Shimallis Abdiisaa
Pirezidaantii Mootummaa Naannoo Oromiyaa**

ክፍል አራት

ልዩ ልዩ ድንጋጌዎች

- 18. **ድጋፍ የመስጠት ግዴታ**
ማንኛውም ሰው ለዚህ ደንብ ተፈጻሚነት የሚፈለግበትን ድጋፍ የመስጠት ግዴታ አለበት።
- 19. **መመሪያ የማዉጣት ሥልጣን**
ይህን ደንብ ለማስፈጸም የክልሉ የኢንቨስትመንትና ኢንዱስትሪ ቢሮ መመሪያ ሊያወጣ ይችላል።
- 20. **ተፈጻሚነት የማይኖራቸው ሕጎች**
ከዚህ ደንብ ጋር የሚቃረን ማንኛውም ደንብ፣ መመሪያ ወይም የአስራር ልማድ በዚህ ደንብ ውስጥ በተሸራረኩት ጉዳዮች ላይ ተፈጻሚነት አይኖራቸውም።
- 21. **ደንቡ የሚፀናበት ጊዜ**
ይህ ደንብ ከነሃሴ 6 ቀን 2016 ጀምሮ ስራ ላይ የሚወጠው ይሆናል።

ፊንፊኔ፣

ነሃሴ 6 ቀን 2016 ዓ.ም

ሽመልስ አብዲሣ

የኦሮሚያ ብሔራዊ ክልላዊ መንግስት

ፕሬዝዳንት

Part Four

Miscellaneous Provisions

- 18. **Duty to Cooperate**
Any person is obliged to cooperate and provide support expected from him for the implementation of this Regulation.
- 19. **Power to Issue Directive**
Investment and Industry Bureau of the Region may issue Directive for the implementation of this Regulation.
- 20. **Inapplicable Laws**
Any Regulation, Directive or practices that are inconsistent with this Regulation shall not be applicable to matters covered under this Regulation.
- 21. **Effective Date**
This Regulation shall enter in to force as of 12th August, 2024.

**Finfine,
August 12, 2024**

**Shimelis Abdisa
President of Oromia National
Regional State**