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OF THE FEDERAL DEMOCRATIC REPUBLIC OF ETHIOPIA

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7th Year No. 9
ADDIS ABABA - 4th January, 2001

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PROCLAMATION NO. 227/2001 A PROCLAMATION TO AMEND THE INCOME TAX PROCLAMATION

WHEREAS, it has become necessary to further amend the Income Tax Proclamation No. 173/1961, as amended:

NOW, THEREFORE, in accordance with Article 55(1) and (11) of the Constitution, it is hereby proclaimed as follows:

1. **Short Title**
This Proclamation may be cited as the "Income Tax (Amendment) Proclamation No. 227/2001".

2. **Amendment**
The Income Tax proclamation No. 173/1961 (as amended) is hereby further amended as follows:

1. The following new Article 28 is added after Article 27:

"28. **Taxpayer Identification Number**

- 1). **TIN requirement**
 - (a) Any person or organization having a tax obligation is required to obtain a tax identification number ("TIN"), but in no case may a person or an organization obtain more than one TIN.
 - (b) No taxpayer is to be charged a fee for obtaining a TIN.
 - (c) The registration process shall proceed according to directives issued by the Federal Inland Revenue Authority or the Regional Finance Bureau.

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Dr. Samuel Taddesse



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Taxation for Sustained Prosperity Dr. Samuel Tadesse, 2023-02-09 Taxation relates to the policies regulations and processes involved in deciding how much each citizen resident and business should contribute to funding government activities i e tax policy It is also about how these contributions should be collected from citizens residents and businesses i e tax administration It also discusses how society ensures that each citizen resident and business contribute their fair share as determined by the policies and regulations set by the government Taxes fund the government s operations programs and activities i e fiscal policy In this context the government s primary business is delivering public goods services infrastructure and security that improve people s living conditions

Fiscal Policy in Ethiopia and Recent Developments

Ethiopia, 2018 **Gender-Responsive Budgeting in Practice** Bola Akanji, Funmi Soetan, 2022-03-30 In the twenty first century gender responsive budgeting GRB has emerged as a development tool that explores if and how gender equality goals and targets are being effectively supported through government funding Gender Responsive Budgeting in Practice Lessons from Nigeria and Selected Developing Countries argues that although justified by the high costs of gender inequality to economic growth and development the use of GRB as a tool to achieve global and regional gender equality goals has seen little progress in the twenty first century especially in developing countries Through analyses of government budgets and the budgeting process and gender equality outcomes in Nigeria and the selected countries from 2000 to 2020 the contributors show that GRB has failed to gain traction or thrive in developing countries Using these analyses the contributors identify critical success factors that are missing in policy making and planning in the developing world and must be integrated in order to further facilitate inclusive growth and sustainable development

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