

PROCLAMATION NO. 23/1996
A PROCLAMATION TO AMEND THE MINING
INCOME TAX PROCLAMATION

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.23/1996”

2. *Amendment*

Sub-Article (1) of Article 3 of the Mining Income Tax Proclamation No. 53/1993 is hereby deleted and replaced by the following new Sub-Article (1): “(1) A holder of large of large –scale or small-scale mining license shall pay 35 percent income tax on the taxable income,”

3. *Effective Date*

This Proclamation shall enter into force as of the 15th day of February, 1996.
Done at Addis Ababa, this 15th day of February, 1996

NEGASO GIDADA (DR.)
PRESIDENT OF THE FEDERAL DEMOCRATIC
REPUBLIC OF ETHIOPIA