



JAMHUURIYADDA SOOMAALILAND WASAARADDA MAALIYADDA

Wareegto Ir. 07/2000

REF. WM/XW/01-143/2000

Tkh. 11/4/2000

KU:- Dhammaan Maamulayaasha kastammada	Fadhigooda
KU:- Dhammaan Taliyayaa laanta ilaalinta canshuuraha boliska	Fadhigooda
KU:- Dhammaan Guddoomiyayaasha gobollada	Fadhigooda
KU:- Dhammaan Meeyarrada degmooyinka	Fadhigooda
KU:- Dhammaan Taliyayaasha qeybaha boliska gobollada	Fadhigooda
KU:- Dhammaan Xisaabiyayaasha gobollada/degmooyinka	Fadhigooda
Og :- Agaasimaha Waaxda kastammada	Hargeisa
Og :- Agaasimaha Guud ee Wasaaradda Maaliyadda	Hargeisa
Og :- Xisaabiyaha Guud ee Qaranka	Hargeisa
Og :- Hantidhawraha Guud ee Qaranka	Hargeisa
Og :- Guddoomiyaha Rugta ganacsiga	Hargeisa
Og :- Taliyaha Qeybta ilaalinta canshuuraha boliska	Hargeisa
Og :- Taliyaha Ciidanka Boliska JSL	Hargeisa
Og :- Wasiirka Wasaaradda Ganacsiga JSL	Hargeisa
Og :- Wasiirka Wasaaradda Arrimaha Gudaha JSL	Hargeisa
Og :- Guddoomiyaha Golaha Wakiilada JSL	Hargeisa
Og :- Guddoomiyaha Golaha Guurtida JSL	Hargeisa
Og :- Madaxweynaha JSL	Hargeisa

Ujeedo:- Dhaqan-gelinta Xeer Ir. 12 Midaynta canshuuraha dawladda hoose

Anigoo fulinaya Xeerka lambarkiisu yahay 12 taariikhdiisu tahay 2/4/2000 laguna dhaqan geliyey degreetada Madaxweynaha JSL Ir. 25/2000 taariikhdeedu tahay 8/4/2000, waxaa la idin farayaa laga bilaabo taariikhda 15/4/2000 in qodobka 14aad xarfahiisa (b) iyo (x) ee xeer Ir. 12 aad canshuurta “**Kabka Dawladaha Hoose**” u qaadaan sida hoos ku qoran :-

1. Canshuurta kabka dawladda hoose waxaa loo qaadayaa **12.5%** oo ku dhici doona isku-darka canshuurta **Fiscal duty and Sales tax**. Dakhliga ka soo hoyda canshuurtaas waxaa lagu darayaa dakhliga dawladda dhexe.

✓ **Tusaale ahaan:-** Haddii uu qiimaha badeecaddu yahay **S/L 1,200,000-00** (**Customs value**) waxaa loo canshuurayaa sidatan:-

a) Fiscal duty	7%	=	84,000-00
b) Sales Tax	3%	=	38,520-00
c) Harbour Tax	3%	=	36,000-00
d) Kabka dawladda hoose	12,5%	=	15,315-00 (a+b)
e) Municipality tax	10%	=	15,852-00 (a+b+c)
f) Taakulaynta	2%	=	24,000-00
g) Stamp Duty	2.5%	=	5,342-00
h) Total duty		=	219,029-00

2. 10% kii ahaa Municipality tax ee kastamku hore ugu qaadi jiray degmooyinka badeecadaha ka soo degaan sida Berbera, Burco iyo Seylac waxay ahaanayaan sidoodii hore.
3. Sida ku cad isla xeer Ir.12 qodobkiisa 14aad xarafka (b) waxa kale oo la waajibiyey in kastamada kale ee aan hore ugu qaadi jirin degmooyinkooda Municipal tax ay hadda u qaadaan degmooyinkooda 10% Municipal tax oo ku waajibaysa isku-darka canshuurta Fiscal duty + Sales tax iyo Harbour tax. Waxay kastamadu maalin kasta ku shubi doonaan xisaabta degmooyinkaas uga furan bankiga degmooyinkooda islamarkaasna waxay ka qaadanaya General Receipt khasnajiga dawladda hoose ee degmadaas.
4. Waxaa la joojiyey ujeedadii ay degmooyinku u adeegsan jireen Kontroolada oo ahayd qaadista canshuurta badeecadaha debedda ka soo dega ama u dhoofa. Waxaa keliya oo kontrooladu u furnaan doonaan hab nabadgelyo oo keliya. Sidaas darteed waxaa reeban in canshuur kale laga qaado badeecadaha dalka soo gala ama ka dhoofa.

Sida ku cad qodobka 21aad ee xeerka Ir. 12 dhaqan-gelintiisa waxa wada-jir ahaan ugu xilsaaran :-

- ✓ Wasaaradda Arrimaha Gudaha
- ✓ Wasaaradda Maaliyadda
- ✓ Wasaaradda Ganacsiga
- ✓ Taliyaha Ciidanka Boliska
- ✓ Iyo dhammaan Muwaadiniinta JSL

Waxaan halkan idiinku soo lifaaqay Xeer Ir 12 ee 2/4/2000 iyo decreetada dhaqan gelinta ee uu soo saxeexay Madaxweynaha JSL no 25/2000 ee 8/4/2000.

ALLA MAHAD LEH



(Maxamed Saad Maxamed)Gees
Wasiirka Wasaaradda Maaliyadda