

27/2/2001

Golaha Wakiillada oo ansixiyey Sharciyo

Hargeysa (Maan) 27/2/2001 –

Mudanayaasha Aqalka Wakiilada Somaliland, ayaa fadhigoodii **24.02.2001**, ansixiyey saddex sharci cashuureed oo ay xukuumaddu wax ka bedel ku soo samaysay.

Saddexdan sharci oo kala ahaa

1. Cashuuraha diiwaan-gelinta,

2. Cashuuraha Moorka

3. Iyo Cashuuraha Toosan,

waxa ay mudanayaashu ku kala ansixiyeen sida soo socota:

sharciga cashuuraha diiwaangelinta waxa ay mudanayaashu ku ogolaadeen 30 cod, halka ay 9 mudane ka diideen, 4 kalena ka aamustay.

Sharciga cashuuraha moorka waxa xildhibaanada Wakiiladu ay ku ansixiyeen 40 mudane halka uu ka diiday mudane kaliya, laba kalena ay ka aamuseen.

Waxa sidoo kale ay mudanayaashu 33 cod ku ansixiyeen sharciga cashuuraha toosan, qodobkiisa 15aad, xarafkiisa g, halka uu ka diiday hal mudane, mudane kalena uu ka aamusay, isla sharciga cashuurta toosan waxa wax laga bedelay qodobkiisa 37aad lalana akhriyo qodobka 12aad, taasi oo ay mudanayaasha wakiiladu ku ansixiyeen 34 cod, halka ay 4 mudane ka diideen, 6 kalena ka aamuseen.

Waxa kale oo ay mudanayaashu 42 cod ku ansixiyeen qodobka 12aad xarafkiisa 12aad ee isla sharciga cashuuraha toosan, halka uu 1 mudane ka diiday, mid kalena uu ka aamusay. Saddexdan sharci oo ay Golaha Wasiiradu hore u ansixiyeen waxay u qoran yihiin sidan:

Qodobka 1aad

Sharci No. 83/96 ee 13 March 1996 – ee cashuurta diiwaangelinta (Registration Tax), Qodobkiisa 11aad. Waxaa loo bedelay loona akhriyi doonaa sida soo socota: waxay tacriifada cashuurta diiwaangelintu noqonaysaa sidan:

1. Qaansheegatooyinka (Invoices) 3%
2. Heshiisyada (Agreements) 3%
3. Qandaraasyada (Contracts) 3%
4. Kirada Baabuurta 3%
5. Kirada Guryaha 3%
6. Baabuurta cusub (Lambarkooda) 3%
7. Cusbooneysiinta heshiisyada (sidiisii hore) 1%
8. Nuqulada dheeraadka ah (halkiiba) 1000 sl. Sh.
9. Cusbooneysiinta rahanka (sidiisii hore) 1%
10. Raasamaalka asaaska shirkadaha (Initial Capital) sidiisii hore 1%
11. Kala wareejinta baabuurta 7%
12. Kala wareejinta guud 7%
13. Lahaanshaha iyo isla lahaanshaha 3%

14. Tirtirka Rahanka (sidiisii hore) 1%
15. Cashuurta dhaxalka dadka is dhalay, isla dhashay, isku dhaxay 3%
16. Dhaxalka ilaa 4 oday 5%
17. Dhaxalka wixii ka badan ilaa 4 oday 10%
18. Diiwaan gelinta gaadiidka badda halkii safarba (One Voyage)
 - a- Markabkiiba Sh. Sl. 1,000,000.
 - b- Doonidiiba Sh. Sl 300,000.

Qodobka 2aad

Sharci No. 85/96 ee 13 March 1996, ee Cashuurta Moorka (Law of Stamp Tax), Qodobkiisa 7aad waxa loo bedalay, loona akhriyi doonaa sida soo socota:-

- Cashuurta moorka ee Documentiga ay lacagtu ku qoran tahay (Invoices, Bills, Orders Etc) waxa lagu cashuurayaa 2%

Qodobka 3aad

Sharci No. 85/96 ee 13 March 1996, ee Cashuurta (Body of laws of Direct Taxation), Qodobkiisa 15aad xarafkiisa (g) waxa loo bedalay loona akhriyi doonaa sida soo socota:

- Waxa si ku meel gaadh ah, looga cafiyey ciidamada Dawladda, bixintii cashuurta kaga waajibtay Dakhliga (Income Tax), ilaa inta ay yeelanayaan darajooyinkii Ciidanimu.

Qodobka 4aad

Sharci No. 85/96 ee 13 March 1996, ee Cashuurta (Body of laws of Direct Taxation) Qodobkiisa 37aad, lalana akhriyo Qodobka 12aad ee isla sharcigaa. Waxa loo bedalay, loona akhriyi doonaa sida soo socota: -

Cashuurta Bishii waajibta dakhliga shaqaalaha iyo Ciidamada Dawladda, waxay noqoneysaa sida soo socota:

1. Ilaa laga gaadhayo 90,000 sh. sl. Cashuurteeda waa la cafiyey (Exempted)
2. 90,001 Sh. Sl. 135,000 Sh. Sl waxa lagu cashuurayaa 6%
3. 135,001 Sh. Sl 405,000 Sh. Sl. Waxa lagu cashuurayaa 9%
4. Dakhliga ka badan inta sare ku qoran waxa lagu cashuurayaa 12%

Qodobka 5aad

Sharci No. 85/96 ee 13 March 1996, ee Cashuurta (Body of Laws of Direct Taxation), qodobkiisa 12aad Xarafkiisa (e). waxa loo bedalay, loona akhriyi doonaa sidan soo socota:

- In kirada (Real Rent) Dhismayaasha ama daaraha ay noqonayaan kuwa dhab ahaan Dakhliga laga helayo.

Sidoo kale, waxa isla fadhigii Wakiilada 24-02-2001 ay mudanayaasha wakiiladu 34 cod ku ansixiyeen xeerka Nootaayooyinka halka ay 45 mudane ka diideen, 3 kalena ay ka aamustay.