

**Somaliland Inland Revenue Law - Law No. 72 /2016**  
**Arrangements of the Articles**  
**Tusmada Xeerka Dakhliga Guud iyo Cashuuraha Somaliland Xeer Lr. 72/2016**

<p><b>XEER MADAXWEYNE</b> <b>AARAAR</b></p> <p><b><u>CUTUBKA 1 GOGOL DHIGA XEERARKA</u></b></p> <p><b>QAYBTA 1 DHAQAL GELINTA IYO FASIRAADA</b></p> <ol style="list-style-type: none"><li>1. Magaca Xeerka</li><li>2. Erey Bixinta Xeerka</li><li>3. Ujeedooyinka Xeerka</li><li>4. Saldhiga Sharci ee Cashurraha</li><li>5. Shakhsiyaadka Xeerka lagu sheegay</li><li>6. Shaqsiyaadka Cashuur Dhaafka leh</li></ol> <p><b>QAYBTA 2 URURINTA IYO SOO CELINTA CASHUURTA</b></p> <ol style="list-style-type: none"><li>7. Wakhtiga ay waajib noqoneyso in cashuurta la bixiyo</li><li>8. Cashuur qaan ahaan u waajibtay</li><li>9. Caddaynta Cashuur La'aanta</li><li>10. Cashuur ka soo celita Shaqsiga uu Cashuur bixiyuhu lacag ku leeyahay</li><li>11. Waajib ku ururin Cashuurt</li><li>12. Ka soo Celinta Cashuurta Wakiillada dadka aan dalka daganayn</li><li>13. Waajibaadka Gudoomaha</li><li>14. Damaannadda Hantida ee Cashuur aan la bixin</li><li>15. Qaanta Cashuurta Qubatay</li></ol> <p><b>QAYBTA 3 DENBIYAHA &amp; CIQAABAHA</b></p> <ol style="list-style-type: none"><li>16. Ganaaxyada Lacageed bixinta La'aanta Cashuurta</li><li>17. Keenid La'aanta Xisaab Celinta wakhtigeeda</li><li>18. Ku guul daraysiga in loo Hogaansamo tilmaamaha cashuur soo celinta</li><li>19. Ku guul daraysiga in la hanta xog haboo</li><li>20. Isticmaal La'aanta<sup>1</sup> (Xummidda?)</li><li>21. Samaynta Cadaymo been abuur ama marni habaabin ah</li></ol>	<p><b>PRESIDENTIAL DECREE</b> <b>PREAMBLE</b></p> <p><b><u>CHAPTER 1 GENERAL PROVISIONS</u></b></p> <p><b>PART 1 APPLICATION AND INTERPRETATION</b></p> <ol style="list-style-type: none"><li>1. Title of the Law</li><li>2. Definitions</li><li>3. Objects of the Law</li><li>4. Legal Basis for Taxation</li><li>5. Persons Regulated by this Act</li><li>6. Exempt Persons</li></ol> <p><b>PART 2 COLLECTION AND RECOVERY OF TAX</b></p> <ol style="list-style-type: none"><li>7. Due Date for Payment of Tax</li><li>8. Tax due as a Debt</li><li>9. Tax Clearance Certificate</li><li>10. Recovery of Tax from Person owing Money to the Taxpayer</li><li>11. Collection of Tax by Distraint</li><li>12. Recovery of tax from Agent of Non-Resident</li><li>13. Duties of Receivers</li><li>14. Security on Property for Unpaid Tax</li><li>15. Bad Tax Debts</li></ol> <p><b>PART 3 OFFENCES AND PENALTIES</b></p> <ol style="list-style-type: none"><li>16. Late Payment Fees on Unpaid Tax</li><li>17. Failure to Furnish a Return on time</li><li>18. Failure to comply with Tax Recovery Provisions</li><li>19. Failure to maintain Proper Records</li><li>20. Improper use of Tax Identification Number</li><li>21. Making False or Misleading</li></ol>
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<sup>1</sup> 'Isticmaal La'aanta' means non-use whilst the article is addressing 'improper use' or 'abuse'.

<p>22. Is hortaada Sarkaala ka tirsan Masuuliyiinta</p> <p>23. Caawinta ama Gacan-siinta</p> <p>24. Dambiyada ka dhashay Ama Xidiidh la leh Saraakiii iyo dadka loo adeegsado in fuliyo tusmooyinka Xeerkan ganaaxiisa</p> <p>25. Dembiyada Shirkadaha</p> <p>26. Saraakiishu Maxkamada hoteeda ku meteli kara/hadli kara Mgaca Agaasimaha</p> <p>27. Israacsiinata Dembiyada</p> <p>28. Goobta Dacwada lagu qaadayo</p> <p>29. Cashuur la saaray oo la bixinayo iyada oo ay jirto dacwad Oogis</p> <p><b>QAYBTA 4 GANAAXA CASHUURTA</b></p> <p>30. Ganaaxa Cashuureed hadii Xisaab Celin la keeni waayo</p> <p>31. Ganaaxa la xidhiidha qoraalada</p> <p>32. Ganaax la xidhiidha qoraalo been abuura ama marin habaabin ah</p> <p>33. Hoos u dhigid ganaaxa Cashuurta laga qadimo ee qiyaasta ah</p> <p>34. Ka noqosho ganaax</p> <p><b>QAYBTA 5 MAAMULKA</b></p> <p>35. Tirsiga aqoonsiga Cashuur bixiyaha</p> <p>36. Igmasho</p> <p>37. DhowrSanaanta Xogaha Xisaab Celinta Cashuuraha</p> <p>38. Xisaabaadka iyo Kaydinta Qoraalada</p> <p>39. Galaangal u yeelashada, Diiwaanada, xasuus haynada iyo Kombiyuutarada</p> <p>40. Ogeysiis Soo gudbinta Xogta ama Cadaynta</p> <p>41. Buugaagta iyo Xusuus Kaydinta aan ahayn Luqada Somaliga</p> <p><b>QAYBTA 6 QAABAABKA IYO OGEYSIISYADA</b></p> <p>42. Qaababka iyo Ogeysiisyada, Xaqiiqda Dokumentiga</p> <p>43. Gaadhsiinta iyo Ogeysiisyada iyo Dokumentiyada kale</p> <p>44. Dokumentiga lagu shaqeeyo (practice notice[s])</p> <p>45. Xukuno gaara ah</p> <p><b>QAYBTA 7 CASHUUR DAYN IYO CASHUUR KA DHUUMASHO</b></p> <p>46. Cashuur ka daynn</p> <p>47. Macaamilaadka dhex mara wada-jirayaasha</p>	<p>Statements</p> <p>22. Obstructing an Officer of the Authority</p> <p>23. Aiding or Abetting</p> <p>24. Offences by and relating to Officers and Persons employed to carry out the penalties provisions of this Law</p> <p>25. Offences by Companies</p> <p>26. Officers may represent/appear at the Court on Behalf of Director</p> <p>27. Compounding Offences</p> <p>28. Place of Trial</p> <p>28. Tax charged to be paid notwithstanding Prosecution</p> <p><b>PART 4 PENAL TAX</b></p> <p>30. Penal Tax for Failure to Furnish a Return</p> <p>31. Penal Tax in relation to Records</p> <p>32. Penal Tax in relation to False or Misleading Statements</p> <p>33. Penal Tax for understating Provisional Tax Estimates</p> <p>34. Recovery of Penal Tax</p> <p><b>PART 5 ADMINISTRATION</b></p> <p>35. Tax Identification Number</p> <p>36. Delegation</p> <p>37. Confidentiality of Tax Return Information</p> <p>38. Accounts and Records</p> <p>39. Access to Books, Records, and Computers</p> <p>40. Notice to obtain Information or Evidence</p> <p>41. Books and Records not in the Somali Language</p> <p><b>PART 6 FORMS AND NOTICES</b></p> <p>42. Forms and Notices; Authentication of Documents</p> <p>43. Service of Notices and other Documents</p> <p>44. Practice Notice[s]</p> <p>45. Private Rulings</p> <p><b>PART 7 REMISSION OF TAX AND TAX AVOIDANCE</b></p>
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<p>48. Soo Celinta Dakhli ama ka Jaristaanada</p> <p><b>QAYBTA 8 WAXYALAHA KALA DUWAN</b></p> <p>49. Qadarka lagu sheegay lacagta soomaliland Shillin</p> <p>50. Qasnada dhexe</p> <p>51. Xeer Nidaamiye</p> <p>52. Wax ka bedelka shaxda iyo Xadiga Lacageed</p> <p>53. mudada kala guurka</p> <p>54. Xeerka La Nasaqay</p> <p><b><u>CUTUBKA 2 CASHUURTA DAKHLIGA</u></b></p> <p><b>QAYBTA I WAAJIBINTA CASHUURTA IYO TACRIIFADAHA</b></p> <p>55. Cashuurta Dakhliga ee la waajibiyay</p> <p>56. Cashuurta lagu soo rogay Kirada</p> <p>57. Tacriifada Cashuurta dadka Keli kalida ah</p> <p>58. Tacriifada Cashuurta Dakhliga Shirkadaha</p> <p>59. Tacriifada Cashuureed ee laga qaadayo Amaano-hayn iyo sanduuqa hawlgabka</p> <p><b>QAYBTA 2 DADKA DALKA DAGAN IYO DADKA AAN DAGANAYN</b></p> <p>60. Dadka dalka degan</p> <p>61. Shirkadda degan dalka</p> <p>62. Amaano hayn degaan ah</p> <p>63. Iskaashi ganacsi degan</p> <p>64. Dhigaalka Hawlgabka Deegaanka ah</p> <p>65. Qof aan deganayn dalka</p> <p><b>QAYBTA 3 DAKHLIGA LA CASHUURAYO</b></p> <p>66. Dakhliga la Cashuurayo</p> <p>67. Dakhliga la Cashuurayo ee ka dhasha ganacsiga Caymiska</p> <p>68. Wadarta Dakhliga</p> <p>69. Dakhliga Ganacsi</p> <p>70. Dakhliga Shaqada</p> <p>71. Dakhliga Hantida</p> <p><b>QAYBTA 4 DAKHLI AAN LA CASHUURAYN IYO KA JARITAANADA</b></p> <p>72. Dakhliga aan la cashuurayn</p> <p>73. Kharashaadka Dakhliga ka yimi</p> <p>74. Kharashaadka Cuntada, Cabitaanka iyo Maaweelada</p> <p>75. Deynta laga quustay</p> <p>76. Kharashaadka la xidhiidha Lacagaha aan</p>	<p>46. Remission of Tax</p> <p>47. Transactions between Associates</p> <p>48. Re-characterisation of Income and Deductions</p> <p><b>PART 8 MISCELLANOUS</b></p> <p>49. Amounts Stated in Somaliland Shillings</p> <p>50. Consolidated Fund</p> <p>51. Regulations</p> <p>52. Amendment of Monetary Amounts and Schedules</p> <p>53. Transitional period</p> <p>54. Repealed Legislation</p> <p><b><u>CHAPTER 2 INCOME TAXES</u></b></p> <p><b>PART 1 IMPOSITION OF TAX AND RATES OF TAX</b></p> <p>55. Income Tax imposed</p> <p>56. Rental Tax imposed</p> <p>57. Rates of Tax for Individuals</p> <p>58. Rate of Income Tax for Companies</p> <p>59. Rate of Income Tax for Trustees and Retirement Funds</p> <p><b>PART 2 RESIDENTS AND NON-RESIDENTS</b></p> <p>60. Resident Individuals</p> <p>61. Resident Company</p> <p>62. Resident Trust</p> <p>63. Resident Partnership</p> <p>64. Resident Retirement Fund</p> <p>65. Non-Resident Person</p> <p><b>PART 3 CHARGEABLE INCOME</b></p> <p>66. Chargeable Income</p> <p>67. Chargeable Income arising from Insurance Business</p> <p>68. Gross Income</p> <p>69. Business Income</p> <p>69. Employment Income</p> <p>70. Property Income</p> <p><b>PART 4 EXEMPTIONS AND DEDUCTIONS OF INCOME TAX</b></p> <p>72. Exempt Income</p> <p>73. Expenses of deriving Income</p>
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<p>wali la bixin</p> <p>77. Dayactirka iyo Qalabka Fudud ee Raasmaalka</p> <p>78. Qiima dhaca Hantida</p> <p>79. Lacagaha la jarayo bilowga</p> <p>80. Dhismayaal Warshadeed</p> <p>81. Qiimaha lagu Bilaabay</p> <p>82. Qiimaha Hanti aan muuqan</p> <p>83. Kharashka Cilmi Baadhista Sayniska</p> <p>84. Kharashka Tababaka</p> <p>85. Caawimooyinka Sama-fal</p> <p>86. Beeraha</p> <p>87. Kharashka Macdan sahaminta</p> <p>88. Qaybinta jaritaanada</p> <p>89. Soo Xawilaad Khasaare</p> <p><b>QAYBTA 5 NIDAAMKA XISAABINTA CASHUURHA</b></p> <p>90. Sanad dakhliyeedka la badalay</p> <p>91. Habka Xisaabeed</p> <p>92. Hab Xisaabaad ku salaysan naqadka ee Cashuur Bixiyaha</p> <p>93. Hab Xisaabaadka Xidhiidhsan ee urursan ee cashuur bixiyaha</p> <p>94. Qadimaadyo Kharash</p> <p>95. Xaq sheegasho</p> <p>96. Qandaraasyada Muddada dheer</p> <p>97. <del>Xaq Sheegasho</del>? [<i>Badeeco ganacsi</i>]</p> <p>98. Faa'iidada iyo khasaaraha daynta lacagaha Shisheeye</p> <p><b>QAYBTA 6 FAA'IDADA IYO KHASAARAHA [HANTIDA] LA KHAARAJINAAYO</b></p> <p>99. Dabakhaada Qaybta 6aad</p> <p>100. Faa'iida &amp; Khasaare Hantida la Khaarajiyay</p> <p>101. Khaarajin/Bedelaad</p> <p>102. Qiimaha uu u fadhiyo</p> <p>103. Xeerka gaarka u ah Lacagaha la gudoomo</p> <p>104. Aqoonsi La'aanta Faa'iidada &amp; Kharaasraha</p> <p><b>QAYBTA 7 XEERARKA KALA DUWAN OO LAGU GO'AAMINAYO DAKHLIGA LA CASHUURAYO</b></p> <p>105. Dakhli la Wadaago</p> <p>106. Qiimayn</p> <p>107. Sarifka Lacagaha (Currency Exchange)</p> <p>108. Warbixinta dadban &amp; dheefaha</p>	<p>74. Meals, Refreshment, and Entertainment Expenditure</p> <p>75. Bad Debts</p> <p>76. Expenses Related to Debt Obligations</p> <p>77. Repairs and Minor Capital Equipment</p> <p>78. Depreciable Assets</p> <p>79. Initial Allowance</p> <p>80. Industrial Buildings</p> <p>81. Start-Up Costs</p> <p>82. Costs of Intangible Assets</p> <p>83. Scientific Research Expenditure</p> <p>84. Training Expenditure</p> <p>85. Charitable Donations</p> <p>86. Farming</p> <p>87. Mineral Exploration Expenditure</p> <p>88. Apportionment of Deductions</p> <p>89. Carry Forward Losses</p> <p><b>PART 5 TAX ACCOUNTING PRINCIPLES</b></p> <p>90. Substituted Year of Income</p> <p>91. Method of Accounting</p> <p>92. Cash-Basis Taxpayer</p> <p>93. Accrual-Basis Taxpayer</p> <p>94. Pre-payments</p> <p>95. Claim of Right</p> <p>96. Long-Term Contracts</p> <p>97. <del>Claim of Right</del>? [<i>Trading Stock</i>]</p> <p>98. Foreign Currency Debt Gains and Losses</p> <p><b>PART 6 GAINS AND LOSSES ON DISPOSAL OF ASSETS</b></p> <p>99. Application of Part 6</p> <p>100. Gains and Losses on Disposal of Assets</p> <p>101. Disposals/Exchange</p> <p>102. Cost Base</p> <p>103. Special Rules for Consideration Received</p> <p>104. Non-Recognition of Gain or Loss</p> <p><b>PART 7 MISCELLANEOUS RULES FOR DETERMINING CHARGEABLE INCOME</b></p> <p>105. Income of Joint Owners</p> <p>106. Valuation</p>
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<p>109. Maalgelint kirooyinka  110. Daladaha u bahoobay_sida gaarka ah (Exclusion of doctrine of mutuality)  111. Helitaanka Magdhawga  112. Dib u helis Kharashaad (Recouped Expenditure)</p> <p><b>QAYBTA 8 DADKA LA QIIMAYNAAYO</b></p> <p>113. Cashuurta dadka Kali kalida ah  114. Mabaadii'da Cashuureed ee Shirkadaha Wadaaga ah  115. Xisaabinta Dakhliga ama Khasaaraha ee shirkadda wadaaga ah  116. Cashuuridda kuwa wadaagayaasha ah  117. Aasaasidda dib u hawlgelinta ama kale dirid Shirkadda wadaaga  118. Qiimaha ay ku fadhido Danta la wadaaguhu  119. Mabaadii'da hawlaha Cashuurta ee Aamaano-haynta  120. Cashuurta Amaano-hayaha iyo ka faa'iidaystayasha  121. Cashuurta Hantida qofka dhintay  122. Mabaadii'da Cashuureed ee Shirkadaha  123. Badeelaada gacan ku haynta Shirkaddaha  124. Ku Badalasho</p> <p><b>QAYBTA 9 HABKA CASHUURAADKA CAALAMIGA</b></p> <p>125. Ilaha Dakhliga  126. Dakhliga Shaqada Qalaad  127. Cashuur Celin Shisheeye  128. Hab Cashuureedka Faa'iidooyinka Laamaha  129. Cashuurta Kharashkaadka Caalamiga ah  130. Cashuurta la Saaro Lacagaha ay helaan Madadaalayaal ama ciyaartoy aan dalka deganayn  131. Cashuurta Lacagaha ay helaan Qandaraaslayaash &amp; Xirfadlayaasha  132. Cashuurta kuwa aan deganayn dalka ee fidiya adeegga gaadiidka iyo isgaadhsiinta  133. Qodobada Guud ee Lagu Saaray Cashuurta  134. Heshiisyada Caalamiga ah</p>	<p>107. Currency Exchange  108. Indirect Payments and Benefits  109. Finance Leases  110. Exclusion of Doctrine of Mutuality  111. Compensation Receipts  112. Recouped Expenditure</p> <p><b>PART 8 PERSONS ASSESSABLE</b></p> <p>113. Taxation of Individuals  114. Principles of Taxation for Partnerships  115. Calculation of Partnership Income or Loss  116. Taxation of Partners  117. Formation, Reconstitution, or Dissolution of a Partnership  118. Cost Base of Partner's Interest  119. Principles of Taxation for Trusts  120. Taxation of Trustees and Beneficiaries  121. Taxation of the Estate of the Deceased Person  122. Principles of Taxation of Companies  123. Change in Control of Companies  124. Roll-Over Relief</p> <p><b>PART 9 INTERNATIONAL TAXATION</b></p> <p>125. Source of Income  126. Foreign Employment Income  127. Foreign Tax Credit  128. Taxation of Branch Profits  129. Tax on International Payments  130. Tax on payments to Non-Resident Public Entertainers or Sports Persons  131. Tax on Payments to Non-Resident Contractors or Professionals  132. Taxation of Non-Residents providing Shipping, Air Transport or Telecommunications Services  133. General Provisions relating to Taxes imposed<sup>4</sup>  134. International Agreements</p>
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<sup>4</sup> Imposed under Articles 129, 130, 131 & 132

**QAYBTA 10 HABKA LA XIDHIIDHA**

**CASHUURAHA DAKHLIGA**

- 135. Galaynta Xisaab Celinta
- 136. War Celinta Xogta Ganacsiga
- 137. Xaqiijin
- 138. Diidmada iyo Rafcaanka
- 139. Bixinta Cashuurta la hore marshay
- 140. Cashuurta Odorska ah ee la bixinayo
- 141. Lacag Celinta
- 142. Xisaab Celinta Cashuureed ee kiradda

**QAYBTA 11 CASHUUR KA REEBID IL DAKHLI**

- 143. Cashuurta ay reebayaan loo shaqeeyayaashu
- 144. Bixinta Saami-qaybsiga faa'iidada ee saamileyda deggan Dalka
- 145. Bixinta Kharashka Alaabta iyo Adeega
- 146. Bixinta Kharashaadkaa Caalamiga ah
- 147. Reebitaanka Cashuurta waa dhamaystir
- 148. Bixinta Cashuurta la reebay
- 149. Ku guul daraysiga in Cashuurta la reebo
- 150. Keydinata qoraalada wax laga bixiyay iyo Cashuurta laga reebo
- 151. Habka dhaqanka & Mudnaanta Cashuurta la reebo

**CUTUBKA 3 CASHUURTA BADEECADAHA IYO TA ADEEGYADA**

**QAYBTA I CASHUURTA BADEECADAHA**

- 152. Cashuurta lagu waajibiyey Badeecadaha
- 153. Badeecadaha Cashuur gal ah
- 154. Badeecadaha la soo dejiyo ee Cashuur galka ah
- 155. Waqtiga keenista
- 156. Qiimaha Cashuur galka ah (Taxable Amount)
- 157. Dib u Sixid Iibkii hore
- 158. Diiwaan gelinta Warshadleyda (Wax soo saarayaasha)
- 159. Qaan-sheegyada Cashuurta Badeecadaha (Goods Tax Invoice) Xaashida Qaan-bixinta (Credit Notes) iyo Xaashida Qaan-qaadashada (Debit Notes)
- 160. Xisaab celinta Badeecadaha la Cashuurayo
- 161. Qabashada iyo La wareegida Badeecada
- 162. Wada shaqaynta Maamulka Cashuuraha

**PART 10 PROCEDURE RELATING TO INCOME TAX**

- 135. Filing of Returns
- 136. Business Information Returns
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- 138. Objections and Appeals
- 139. Payment of Provisional Tax
- 140. Estimated Tax Payable
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**PART 11 WITHHOLDING TAX**

- 143. Withholding of Tax by Employers
- 144. Payment of Dividends to Resident Shareholders
- 145. Payment for Goods and Services
- 146. International Payments
- 147. Withholding as a Final Tax
- 148. Payment of Tax Withheld
- 149. Failure to Withhold Tax
- 150. Record of Payments and Tax Withheld
- 151. Treatment and Priority of Tax Withheld

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**PART 1 GOODS TAX**

- 152. Goods Tax Imposed
- 153. Taxable Supply
- 154. Taxable Import
- 155. Time of Supply
- 156. Taxable Amount
- 157. Post-Sale Adjustments
- 158. Registration of Manufacturers (Producers)
- 159. Goods Tax Invoices, Credit Notes, and Debit Notes
- 160. Goods Tax Returns
- 161. Seizure and Forfeiture of Goods
- 162. Coordination of Inland Revenue administration and Customs

**PART 2 SERVICES TAX**

- 163. Definition of Services Provider
- 164. Services Tax Imposed

gudaha iyo Kastamada

**QAYBTA 2 CASHUURTA ADEEGYADA**

- 163. Qeexitaanka Adeeg Bixiyaha
- 164. Cashuurta Adeegyada lagu waajib yeelay
- 165. Adeegyada Cashuur galka ah (Taxable Services)
- 166. Goobta adeega (Place of Service)
- 167. Wakhtiga adeega (Time of Supply)
- 168. Qiimaha cashuur galka ah (Taxable Amount)
- 169. Diiwaan gelinta Adeegyada Bixiyayaasha
- 170. Cashuurta adeega ee Dekadaha
- 171. Qaansheegta Cashuurta Adeega
- 172. Xisaab celinta Cashuurta Adeega

**QAYBTA 3 QODOBADA GUUD**

- 173. Cashuurta Amaano ahaan loo qaado
- 174. Cashuurta laga soo celiyey qofka helaya Adeega (Recovery of Tax from Recipient of a Supply)
- 175. Dambiyaha iyo Ciqaabaha
- 176. Habka Cashuur bixiyuhu ku caban karo ama ku Rafcaan qaadan karo (Protest and Appeal)
- 177. Go'aansiga qiimaha Suuqa ee Caadiga ah
- 178. Wakhtiga Cashuurta
- 179. Eray bixin

**CUTUBKA 4 CASHUUR XAKAMAYNTA**

- 180. Dhagax iyo waxyaabaha laga sameeyo Asbestos
- 181. Buuriga iyo walxaha laga sameeyo
- 182. Qalabka Qurxinta iyo cabitaanka aan lahayn Alcohol
- 183. Badeecadaha Faakahaysiga
- 184. Isgaadhsiinta (Telecommunication)
- 185. Bixinta Cashuurta Xakamaynta
- 186. Qadarka la cashuurayo (Taxable Amount)
- 187. Xisaab Celinta Cashuur Xakamaynta
- 188. Qadarka la Ururiyay ee amaano haynta
- 189. Qabashada alaabta iyo Ishortaaga Qabashada

**CUTUBKA 5 HAYADA DAKHLIGA SOMALILAND**

**QAYBTA I ASAASIDA, AWOODAHA,**

- 165. Taxable Services
- 166. Place of Supply
- 167. Time of Supply
- 168. Taxable Amount
- 169. Registration of Services Providers
- 170. Port Service Tax
- 171. Services Tax Invoices
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- 173. Amounts in Trust
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- 175. Offences and Penalties
- 176. Procedure for Taxpayer Protest and Appeal
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- 183. Luxury Goods
- 184. Telecommunications.
- 185. Payment of Excise Tax
- 186. Amount Payable
- 187. Excise Tax Returns
- 188. Amounts Collected in Trust
- 189. Seizure of Goods and Protest of Seizure

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- 190. Establishment of the Authority
- 191. Functions of the Authority

**PART 2 THE BOARD OF DIRECTORS AND ITS FUNCTIONS**

<p><b>SHAQOYINKA HAYADA DAKHLIGA SOMALILAND</b>  190. Asaasida Hay'adda Dakhliga Somaliland  191. Shaqooyinka Hayada</p> <p><b>QAYBTA 2 GUDIDA AGAASINKA &amp; SHAQOYINKOODA</b>  192. Gudida Agaasinka  193. Shuruudaha looga baahan yahay Magacaabista  194. Mudo Xileedka gudida  195. shaqo ka hakinta ama ka eryid  196. Shirarka Gudida</p> <p><b>QAYBTA 3 AGAASIMAHA GUUD, SARAAKIISHA IYO SHAQAALAHA</b>  197. Agaasimaha Guud  198. Xoghayaha Gudida  199. Saraakiisha kale iyo Shaqaalaha  200. Ka dhaafida Masuuliyada shaqsi</p> <p><b>QAYBTA 4 QODOBADA MAALIYADA</b>  201. Dakhligu kordhinayo Keydka Dakhliga  202. Maalgelinta Maamulka  203. Odooroska Dakhli &amp; Kharash ee Maamulka  204. Xisaabaadka, baadhista iyo warbxint Sanadeedka  205. Hantidhawrka gudaha iyo Warbixinta Wakhtiyada ah ee Baadhista</p> <p><b>QAYBTA 4 QODOBADA KALA DUWAN</b>  206. Lahaanshaha Hantida iyo Qaamaha iyo Jiritaanka Heshiisyada iyo Dacwadaha Taagan  207. Dhismaha<sup>2</sup> (<i>Tafsiirka</i>) &amp; Wax ka bedelka Shuruucda kale  208. Xeer Nidaamiyeyaasha</p> <p><b><u>CUTUBKA 6 GUDIDA DACWADAHA CASHUURAH</u></b></p> <p><b>QAYBTA 1 AASAASIDA GUDIDA DACWADAHA CASHUURAH</b>  209. Asaasida Gudida dacwadaha  210. Magacaabida Gudoomiyaha Gudida dacwadaha  211. Magacaabida xubnaha kale ee Gudida</p>	<p>192. Board of directors  193. Qualifications for appointment.  194. Term of office of the Board  195. Suspension or dismissal  196. Meetings of the Board.</p> <p><b>PART 3 DIRECTOR GENERAL, OFFICERS AND STAFF</b>  197. Director General  198. Secretary to the Board  199. Other officers and staff  200. Exemption from personal liability</p> <p><b>PART 4 FINANCIAL PROVISIONS</b>  201. Revenue to accrue to the Consolidated Fund  202. Funds of the authority  203. Estimates of income and expenditure of the authority  204. Accounts, audit, and annual reports  205. Internal audit and periodic audit reports.</p> <p><b>PART 5 MISCELLANEOUS PROVISIONS</b>  206. Vesting of assets and liabilities, subsisting contracts and pending proceedings  207. Construction and modification of other laws  208. Regulations</p> <p><b><u>CHAPTER 6 TAX APPEALS TRIBUNALS</u></b></p> <p><b>PART 1 ESTABLISHMENT OF TAXATION APPEALS TRIBUNALS</b>  209. Establishment of tribunals.  210. Appointment of the chairperson of a tribunal.  211. Appointment of the other members of a tribunal.  212. Qualifications for appointment.  213. Term of appointment</p>
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<sup>2</sup> Ereyga 'Construction' ee Af Ingriisiga qodobka waxa loola jeeda 'Tafsiiraka' ama 'sida loo akhriyo' ama loo fahmo ereyada Xeer ku jira, ee maaha 'wax la dhisayo'. Ereyagu wuxuu ka soo jeeda kalmada 'construe'.

<p>dacwadaha 212. Aqoonta qofka la magacaabay 213. Muddo xileedka 214. Shuruucda Magacaabista 215. Dhaarta Xafiiska 216. Shaqo ka Fadhiisinta Xubnaha 217. Sheegida Danta</p> <p><b>QAYBTA 2 MAAMULKA GUDIDA DACWADAHA</b> 218. Shaabada Rasmiga ah 219. Habaynta Hawlaha 220. Qaab-dhismeedka Gudida dacwadaha Cashuuraha</p> <p><b>QAYBTA 3 DIB U EEGISTA GUDIDA DACWADAHA EE GO'AANADA CASHUUREED</b> 221. Dib u Eegista Go'aanada Gudida dacwadaha Cashuraha 222. Qadimida qayb ka mid ah Cashuurta inta aan go'aan laga gaadhin 223. Codsiga Dib u Eegista Go'aanka Cashuuraha 224. Keenida qoraalada Gudida Dacwadaha 225. Masuuliyadda Cadaynta 226. Dib u eegista Gudida dacwadaha Cashuuraha 227. Dhagaysiga 228. Awoodaha Gudida dacwadaha 229. Hab-Raaca 230. Wakiilnimada (metelaada) Gudida dacwadaha horteeda 231. Fursadaha lagu so gudbinayo Cadaymaha 232. Joojinta, Laalis/xidhis ama dib ugu noqoshada Codsiga 233. Awooda Gudida dacwadaha haddii dhinacyadu gaadhaan heshiis 234. Rafcaan Ku socda Maxkamada Gobolka go'aanada Gudiga dacwadaha 235. Fulinta iyo Hirgelinta go'aanada dib u eegista iyo Rafcaanka</p> <p><b>QAYBTA 4 MAAMULKA GUDIDA DACWADAHA</b> 236. Maaraynta arrimaha Maamulka Gudida Dacwadaha 237. Kaaliyaha Gudida Dacwadaha</p>	<p>214. Conditions of appointment. 215. Oath of office 216. Termination of appointment 217. Disclosure of interest</p> <p><b>PART 2 ORGANISATION OF THE TRIBUNALS</b> 218. Official seal 219. Arrangement of business 220. Constitution of a Taxation Tribunal</p> <p><b>PART 3 REVIEW BY THE TRIBUNALS OF TAXATION DECISIONS</b> 221. Tribunal to review taxation decisions 222. Deposit of portion of tax pending determination of objection. 223. Application for review of a taxation decision 224. Lodging of material documents with the tribunal. 225. Burden of proof 226. Review by the tribunal . 227. Hearings 228. Powers of the tribunal 229. Procedure 230. Representation (acting) before the tribunal 231. Opportunity to make submissions concerning evidence 232. Discontinuance, dismissal/closure or reinstatement of an application 233. Power of the tribunal if the parties reach agreement 234. Appeals to the Regional Court from decisions of a Tribunal 235. Operation and implementation of a decision subject to review or appeal</p> <p><b>PART 4 MANAGEMENT OF THE TRIBUNALS</b> 236. Management of the administrative affairs of the tribunal 237. Registrar of the tribunal</p>
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<p><b>QAYBTA 5 DEMBIYAHA &amp; CIQAABAHA</b>                  238. Ku Imaatin La'aanta Yeedhmooyinka (Samanada)                  239. Qofka ka jawaabi waaya su'aalaha                  240. Cadaynta beenta ah ama marin habaabinta ah                  241. Sharaf dilka <i>Maxkamada</i><sup>3</sup> Gaarka ah ee Cashuurta (<i>Gudida dacwadaha</i>)</p> <p><b>QAYBTA 6 QODOBADA MAALIYADDA</b>                  242. Lacagta la Isticmaalo, Xisaabaadka &amp; Baadhida</p> <p><b>PART 7 WAXYAALAHA KALA DUWAN</b>                  243. Xasaanada in la Dacweeyo                  244. Igmashada                  245. Gaadhsiinta Ogeysiisyada iyo Qoraalada kale                  246. Xeeridaamiye                  247. Ku meel gaadh                  248. Afka Somaliga ayaa Asal ah                  249. Dhaqangalka</p> <p><b>JAANTUSYADA</b>  <b>JAANTUSKA KOOWAAD</b> : LACAGTA LACAYIMAY  <b>JAANTUSKA LABAAD</b>: HAYADAHA LA LIIS GAREEYAY  <b>JAANTUSKA SADEEXAAD</b>: TACRIIFADA GANACSIGA YARYAR  <b>JAANTUSKA AFRAAD</b>: DAKHLIGA LAGA CASHUURIKARO EE KA DHALANAYA CAYMISKA GANACSIGA MUDADA GAABAN  <b>JAANTUSKA SHANAAD</b>: TARCHIIFADA QIIMO DHACA GUUD IYO GAADIIDKA  <b>JAANTUSKA LIXAAD</b>: QIIMAYNT GUNADA  <b>JAANTUSKA TODOBAAD</b>: XEERARKA CASHUURADA AY KU DHAQMI DOONAN HAYADA DAKHLIGA SOMALILAND  <b>JAANTUSKA SIDEEDAAD</b>: KULANADA HAAYADA DAKHLIGA</p>	<p><b>PART 5 OFFENCES AND PENALTIES</b>                  238. Failure to comply with a summons                  239. Failure of a person to answer questions                  240. False or misleading evidence                  241. Contempt of a tribunal</p> <p><b>PART 6 FINANCIAL PROVISIONS</b>                  242. Funds, accounts and audit</p> <p><b>PART 7 MISCELLANEOUS PROVISIONS</b>                  243. Immunity from suit                  244. Delegation                  245. Service of notices and other documents                  246. Regulations                  247. Transitional                  248. Somali Text to Prevail                  249. Coming into Force</p> <p><b>SCHEDULES</b>  <b>FIRST SCHEDULE</b>– CURRENCY POINT  <b>SECOND SCHEDULE</b>– LISTED INSTITUTIONS  <b>THIRD SCHEDULE</b> – SMALL BUSINESS TAXPAYERS TAX RATES  <b>FOURTH SCHEDULE</b>– CHARGEABLE INCOME ARISING FROM SHORT-TERM INSURANCE BUSINESS  <b>FIFTH SCHEDULE</b> – DEPRECIATION RATES AND VEHICLE DEPRECIATION CEILING  <b>SIXTH SCHEDULE</b> - VALUATION OF BENEFITS  <b>SEVENTH SCHEDULE</b>– TAXES TO BE ADMINISTERED BY THE SOMALILAND REVENUE AUTHORITY  <b>EIGHTH SCHEDULE</b>– MEETINGS OF THE BOARD</p>
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<sup>3</sup> Maxkamad maaha ee Guddi gaara ah (Tribunal).