



Jamhuuriyadda Soomaalilaan  
Wasaaradda Maaliyadda  
Waaxda Cashuuraha Berriga

Republic of Somaliland  
Ministry of Finance Development  
Inland Revenue Department



## XISAAB CELINTA CASHUURTA BADEECADAHA IYO ADEEGYADA (GST)

<b>Xogta Guud ee Lagu buuxinayo</b>		
<b>Muddada cashuurta (Bishii)</b>	MONTH HERE	20.....
<b>Taariikhda la bixinayo</b>	Maalinta 21aad ee bisha soo socota	

**Tilmaamo:** Xisaab celintan waa in la buuxiyaa loona gudbiyaa Xafiiska Waaxda Cashuuraha Berriga 21 maalmood gudahood kadib dhammaadka bil kasta ( Qodobada 160aad iyo 172aad ee Xeerka Dakhliga Xeer Lr. 72/2016).  
Fadlan akhri hageyaasha/tilmaamaha ka hor inta aanad buuxin foomkan si degdeg aad ugu samaysato xisaab celintaada. Waxa jira ganaaxyo haddii la buuxin waayo cashuur celinta, lala daaho amaba xog been ah lagu buuxiyo ( Qodobada 17aad, 21aad, 30aad, 32aad iyo faqrada 2aad ee qodobka 175aad ee Xeerka Dakhliga Xeer Lr. 72/2016).

### Qaybta A: Faahfaahinta libiyaha Adeegyada iyo Baddeecaddaha Cashuurta ku Waajibtay

A1. Magaca Cashurbixiyaha			
A2. TIN LAC		A3. Lambarka Mobilka	
A4. Ciwaanka Emailka		A5. Ciwaanka Ganacsiga (Degmada)	
A6. Tuulada			
A7. Heerka Cashurbixiyaha	Cashurbixiye weyn <input type="checkbox"/>	Cashurbixiye dhexe <input type="checkbox"/>	Cashurbixiye yar <input type="checkbox"/>
A8. Aasaaska Xisaab celinta ( GST)	Qaybinta Badeecadaha la soo saaray <input type="checkbox"/>	Bixinta Adeegyada Cashuurta ku waajibtay <input type="checkbox"/>	

Qaybta B: Xisaabinta Cashuurta Adeegyada iyo Badeecadaha (GST)		Xaddiga
Tacriifadda Cashuurta Adeegyada iyo Baddeecaddaha: 5%		
B1	Wadarta Guud ee libka cashuurta la socoto	
B2	libka cashuurta laga dhaafay ( ee Ku jira B1)	
B3	libka aan cashuurta lahayn ( ee ku jira B1)	
B4	Cashuur celinta iibka	
B5	libkasaafig ah ee cashuurta ku waajibtay (B1 - ( B2 + B3 + B4 ) )	
B6	Cashuurta ku waajibtay adeegyada iyo baddeecadaha (B5 x 5%)	

### Qaybta C: Caddaynta ay Sameeyaan Ganacsatada Badeecadaha Soosaara ama Bixiya Adeegyada Cashuurta ku Waajibtay ama Wakiiladoodu.

Waxan halkan ku caddaynayaa in xogta lagu sheegay foomkani tahay mid sax ah iyo warbixin dhammaystiran oo ah cashuurtii adeegyada iyo badeecadaha la qaaday inta aan ogahay. Waan akhriyay waanan fahmay faqrooyinka qodobada 21aad iyo 32aad ee Xeerka Dakhliga Xeer Lr. 72/2016.

Magaca oo dhammaystiran		Xil	
Saxeexa iyo Shaabadda		Taariikh	

### Qaybta D: Isticmaalka Rasmiga ah oo Kaliya (Maamulka Cashuurta)

Ogog- Dhammaan qoraalada la qabto ee la socda foomka caddaynta cashuurta waa in lagu kaydiyaa faylka cashurbixiyaha.									
Xarunta cashuurta		Lambarka Juwanka Guud (GR Number)							
Cashuurta ganaaxa (hadday jirto)		Bixinta lacagaha Lala daahay ( hadday jirto )							
Wadarta cashuurta la bixinayo( cashuurta ganaaxa+ Bixinta khidmada lacagaha lala daahay + Cashuurta guud ee la bixinayo (B6)									
			Taariikh						
Magaca buuxa ee Sarkaalka Xisaab celinta qabta			Saxeexa iyo Shaanbada						