

Tilmaamaha buuxinta Foomka Cashuurta Adeegyada iyo Badeecadaha (GST)

Muddada Cashuurta: Gali khaanadan bisha cashuur celinta badeecadaha iyo adeegu la xidhiidho.

Taariikhda la bixinayo: Taariikhda la bixinayaa waa maalinta 21aad ee bisha soo socota (ama maalinta xigta ee shaqo haddii ay taariikhda bixintu ku hagaagto jimce ama fasax guud) ee ku xigta bisha xisaab celintu la xidhiidho.

Ogow: canshuurta adeegga iyo badeecadaha (GST) waxaa laga bixinayaa oo kaliya badeecado iyo adeegyo xaddidan.

Waxaa laga bixinayaa oo kaliya:

(1) Badeecadaha ay bixiyaan Wershedleydu – Wershedleyd (manufacturers) soo saara badeeco cashuur sanadeed ku waajibi karto (iibka, sarifka ama wareejinta badeecadaha la soo saaray) ee ka badan shan (5) milyan SL SH waxa looga bahaanyahay in ay bixiyaan cashuurta adeegga iyo badeecadaha ee badeecaddahaas (haddii aan si gaar ah loogu sheegin in ay yihiin badeecado laga dhaafay cashuurta si waafaqsan faqrada 7aad qodobka 153aad ee Xeerka Dakhliga. Cashuurta Adeegyada iyo Badeecadaha lagu dabaqi maayo badeecadaha jumladleyaasha iyo tafaariiqleyaashu bixiyaan.

(2) Badeecaddaha la soo dajiyo – Cashuurta Adeegyada iyo Badeecadaha dalka soo gala/la soo dajiyo waxa qaada Kastamada iyada oo ay la socdaan cashuuraha soo dajintu. Faahfaahinta badeecadaha la soo dajiyo laguma darin xisaab celintan cashuurta adeegyada iyo badeecadaha (GST).

(3) Adeegyada La cashuuro – Qodobka 165aad ee Xeerka Dakhliga waxa uu sheegayaa in cashuurta adeegyada iyo badeecadaha laga qaadi karo oo kaliya adeegyadan soo socda:

- Adeegyada korontada;
- Adeegyada isgaadhsiinta;
- Ajuurada bixinta adeegyada biyaha;
- Cuntada , Jiifka iyo adeegyada la xidhiidha ee ay bixiyaan dadka wada hawlaha albeerkooyinka ama adeeg la mid ah, ama cunada ama sharaabka ay bixiyaan dadka wada hawlaha goobaha laga cunteeyo;
- libka tigidhada adeegyada gaadiid ee caalamiga ah (hawada, badda, iyo dhulka);
- Adeegyada uu bixiyo wakiil socdaal ama isku dubberide socdaal, oo ay ku jiraan soo saarida tigidhada; iyo
- Adeegyada ciyaaraha ama isku dubaridaha ciyaaraha fudud, oo ay ku jiraan soo saarida tigidhadu

Qaybtan A: Faahfaahinta Bixiyaha (Iibiyaha) Adeegyada iyo Badeecadaha La-soosaaray ee la cashuurayo.

A1- Magaca Cashurbixiyaha: Sheeg magacaaga oo waafaqsan sida ku qoran lambarkaaga aqoonsiga cashuurta (TIN).

A2- TIN: Gali khaanadan lambarka aqoonsiga cashuurta kaliya ee maamulka cashuurtu kuugu soo saaray ama laguu siiyay ujeedada warbixinta cashuurta.

A3- Lambarka Telfonka Gacanta: Gali khaanadan lambarka telfonka rasmiga ah ee shaqaynaya ee uu kaala soo xidhiidhi karo maamulka cashuurtu.

A4- Ciwaanka Emailka: Gali khaanadan ciwaanka rasmiga ah ee emailka aad sheegtay markii aad cashuurtaada diwaangalinaysay ama ciwaanka emailkaaga ee hadda hadii aad bedeshay.

A5- Ciwaanka Ganacsiga: Gali khaanadan ciwaanka ganacsiga ee aad sheegtay markaad cashuurta diwaangalinaysay ama ciwaanka hadda haddii aad bedeshay kaad hore u sheegtay.

A6- Tuulada: Gali khaanadan magaca tuulada ganacsigaagu ku yaal.

A7- Heerka Cashurbixiyaha: Calaamadi khaanada cashurbixiye weyn haddii dakhliga sanadlaha ah ee ganacsigaagu ka badanyaha 250 milyan oo Somaliland shilling ah (SLSH), calaamadi cashurbixiye dhexe haddii dakhliga ganacsigaagu ka badanyahay 50 milyan kana yaryahay 250 milyan oo SLSH ah, calaamadi khaanada cashurbixiye yar haddii dakhliga sanadlaha ah ee ganacsigaagu ka yaryahay 50 milyan SLSH ah.

A8- Aasaaska Cashuurta Adeegyada iyo Badeecadaha. Calaamadi khaanada Xaddiga Badeecadaha la soo saaray haddii cashuurta adeegyada iyo cashuuruhu ku saabsan tahay badeecado la soo saaray; calaamadi khaanada adeegyada la bixiyo ee cashuurta ku waajibtay haddii cashuurta adeegyada iyo badeecaduhu ku saabsan tahay adeegyada cashuuruhu ku waajibeen ee la bixiyo.

Qaybta B. Xisaabinta Cashuurta Adeegyada iyo Badeecadaha

B1- Waddarta Guud ee libka cashuurta la socoto: Gali khaanadan wadarta iibka badeecadaha la soosaaray iyo adeegyada cashuurta ku waajibtay ee bisha.

B2- libka Cashuurta Laga dhaafay: Gali khaanadan wadarta lacagta guud ee iibka laga dhaafay cashuurta si waafaqsan faqrada 7aad qodobka 153aad ee Xeerka Dakhliga 2016.

B3- libka aan Cashuurta Lahayn: Gali khaanadan wadarta xaddiga iibka ee badeecadaha la dhoofinayo si waafaqsan faqrada 2aad ee qodobka 152aad.

B4- Cashuur Celinaha iibka: Gali khaanadan wadarta xaddiga iibabka badeecadaha la soo celiyay sababo la xidhiidha burbur, dhicitaan ama sababo kale awgeed.

B5- libkasaafiga ah ee Cashuurta ku waajibtay: Gali khaanadan iibka saafiga ah ee cashuurta ku waajibtay ee bisha ka dib marka laga jaro iibka cashuurta laga dhaafay (B2), iibka aan cashuurta lahayn (B3) iyo cashuur celinaha iibka (B4) wadarta guud ee iibka cashuurta la socoto (B1).

B6- Cashuurta ku Waajibtay Adeegyada iyo Badeecadaha: Gali khaanadan boqolkiiba shan (5%) oo ah cashuurta adeegyada iyo badeecadaha ee bishaas waajibtay.

Qaybta C: Caddaynta ay Sameeyaan Ganacsatada Badeecadaha La Soosaaro leh ama Bixiya Adeegyada Cashuurta ku Waajibtay ama Wakiilkooda.

Magaca oo dhamaystiran iyo xilka: Gali khaanadan magaca qofka diyaariyay cashuur celinta adeegyadan iyo badeecadan iyo xilka.

Saxeexa, Shaanbada iyo Taariikhda: ku muuji saxeex, shaanbada iyo taariikhda la buuxiyey khaanada loogu talagalay.

Qaybta D: Isticmaalka Rasmiga ah oo kaliya (Maamulka Cashuurta)

Xarunta Cashuurta: Gali khaanadan Xarunta cashuurta (Xafiiska Waaxda Cashuuraha Berriga) ee maamulaya faylka cashuurta adeegyada iyo badeecadaha cashuurta ku waajibtay ee Ganacsadaha.

Lambarka Juwanka Guud (GR): Gali khaanadan lambarka juwanka meesha loo baneeyay.

Cashuurta Ganaaxa: Gali khaanadan xaddiga cashuur ganaax ah ee ka waajibtay xadgudubka cashuurta sida uu sheego sarkaalka qabanayaa.

Khidmadaha laga bixiyo lacagaha lala daaho: Gali khaanadan xaddiga khidmada laga bixiyo lacagta lala daaho ee cashuurta aan la bixin.

Cashuurta Guud ee Waajibtay: Gali khaanadan cashuurta guud ee waajibtay (Cashuurta ganaaxa+ khidmadaha laga bixiyo lacagaha lala daaho+ cashuurta waajibtay).

Taariikh: Gali khaanadan taariikhda cashuur celinta uu buuxiyay ganacsadaha badeecadaha la soo saaray ama adeegyada cashuurta ku waajibtay.

Magaca Sarkaalka Qabtay Cashuur Celinta: Gali khaanadan magaca sarkaalka qabta cashuur celinta oo dhammaystiran.

Saxeexa iyo Shaanbada: Saxeex foomka shaanbadeena meesha loogu talagalay.